

- (6) In all cases, the period of hire shall count from the date, the materials leave the stores to the date they are returned.
- (7) Cost of materials lost or rendered unfit due to mis-handling by the hirer, shall be made good by the hirer.
- (8) Cost of repairing any damage to any article or machinery due to rough use or careless handling, not falling under fair wear and tear shall also be recovered.
- (9) To facilitate the watching of the timely return of the materials lent and to recover the cost, in case of non-return, the materials lent should be shown in the stock ledger as 'Issued on Loan' their quantity and value being reduced in the balance.

The value will be accounted under "22.730 - Materials issued on Loan" until they are either returned to stores or their value recovered.

- (10) Chief Engineers, Superintending Engineers and Executive Engineers are empowered to hire out Board's materials to Government Departments, Local bodies, Contractors and Power Consumers.

SECTION - G

ACCOUNTING OF INCIDENTAL CHARGES/EXPENSES AND LEVY OF HANDLING CHARGES

INTRODUCTORY NOTE:

Paras 106 to 110 of Accounts Manual Volume - II (Reprint Edition - 1978) dealing with 'Stock Incidentals' have been deleted, with effect from 1-4-1985.

- 152.** The various charges/expenses that were accounted under "S.A.I - Stock Incidentals" shall be accounted under different account heads, as detailed hereunder, effective from 1-4-85. (B7/1969/81-82/1-4-85 - Annexure-7)

Sl. No.	Nature of charge/expenses	Account code	Account Head
1.	Railway/Lorry freight		
	(a) In respect of imported equipments and materials	76.210	Freight on capital equipments
	(b) In respect of others	76.220	Other freight
2.	Transit Insurance	76.230	Transit Insurance
3.	Local levies such as Octroi/Entry Tax	76.250	} Octroi charges Entry Taxes
4.	Advertisement expenses except for purchase of foreign equipments/materials	76.260	} Advertisements of Tenders, Notices and other related advertisements
5.	Loading and unloading charges expenses incurred towards protection of Board's stores from monsoon and other climatic effects like providing monsoon thatties, temporary sheds, drainages etc. wharfage/	76.270	Incidental store expenses

Sl. No.	Nature of charge/ expenses	Account code	Account Head
	demurrage charges paid to Railway/Road Transport carriers		
6.	Expenses towards:		
	(a) Vehicle Fitness Certificate	76.138	Vehicle License, Registration Fee and Taxes
	(b) Vehicle Insurance		
	(c) Road Taxes etc., in respect of all the vehicles of Board		
7.	Cost of Petrol/Diesel and other lubricants consumed by vehicles exclusively used for internal transportation of equipments/materials	76.240	Vehicle running expenses - stores
8.	Repairs to vehicles	74.601	Repairs and maintenance to vehicles
	Salaries and allowances of stores personnel including Inspection wing		
9.	Salaries	75.114	Salaries
10.	Dearness Allowance	75.314	Dearness Allowance
11.	Other Allowance	75.414	Other Allowance
12.	Overtime allowance	75.214	Over time
13.	Wages	75.154	Salaries
14.	Dearness Allowance	75.344	Dearness Allowance
15.	Other Allowance	75.444	Other Allowance
16.	Overtime Allowance	75.234	Over time

R.E. Stores

Casual Labour Stores.

Sl. No.	Nature of charge/ expenses	Account code	Account Head		
17.	Difference in value between purchase rate and standard rate	79.110	Materials cost variance account		
153.	Whenever materials are supplied or sold to contractors and others, handling charges, as detailed hereunder, shall be levied, and the amount collected shall be credited to "62.917 - Miscellaneous Revenue".				
		Wood Poles	RCC PCC Poles	Other Materials	
	In respect of materials issued for works relating to Government and Local bodies.	30%	10%	10%	
	Steel and cement issued to contractors for use on Board's works, executed through contract agency	Refer para: 381			
	Raw materials issued to fabricators for fabrication of steel tower parts	2%			
	Sale of materials	15%	(See para 141)		

SECTION - H

STORES TRANSACTIONS AND STORES ACCOUNTING

INTRODUCTORY NOTE:

The physical transactions that take place in a store house are "Receipts and issues of materials and disposals of unwanted materials". Store accounts, in respect of those transactions, are maintained. Quantity accounts of materials are maintained at the Store House and the quantity and value accounts are maintained at the Divisional Offices.

154. SOURCES OF RECEIPT:

Materials are received from:

- 1) Suppliers
- 2) Other stores of Board
- 3) Workshops
- 4) Works and offices

RECEIPT PROCEDURE

155. (a) **General:** From whatever source materials may be received, there should be a proper authority for the receipt of the materials by the store keeper, to be brought on stock. Materials, when delivered at the stores, should be examined for quality and quantity before acceptance.
- (b) **From Suppliers:** Suppliers, on whom purchase orders are placed, may either deliver the materials at stores or despatch them by Rail or Road transport. When materials are delivered at stores, the supply must be accompanied by the Firm's delivery challan or Invoice. The delivery challan has to be signed by the store officer / store keeper in testimony to the fact that he has received the materials and accepted them after inspection. If immediate inspection is not possible the delivery challan, after preliminary visual inspection, shall be stamped "Materials received subject to Inspection".

- (c) When the suppliers despatch the materials by Rail or Road transport, the consignee (viz., receiving stores) would receive the Railway receipts / lorry receipts and other despatch documents, in advance, either directly from the suppliers or through a bank. The receiving stores will have the custody of those documents in advance of arrival of materials. A register of railway / lorry receipt in Form No.25 shall be maintained in all stores.

NOTE : 1) When materials despatched through rail do not arrive in time or in the arrived quantities, shortages or breakages are noticed, necessary certificate to that effect requires to be obtained from the railway authorities and claim should be preferred with the Chief Commercial Superintendent of the respective Railway Zone, within six months from the date of the loss noticed.

- 2) Where unloading of goods from the Railway require to be carried out by crane and if the Railway authorities do not provide it inspite of the demand placed well in time no demurrage charges is payable for the delay in taking delivery. Similarly no wharfage is payable if the goods could not be lifted from the Railway for the reasons attributable to the Railways.

- (d) The Store Officer or the Store Keeper shall arrange for the collection of materials from Railways / transporters, against the railway / lorry receipt received. Freight charges, if payable by Board, shall be paid either by cash or by Railway credit notes and vouchers obtained. Delay in taking the delivery of the materials may result in the payment of wharfage/demurrage charges, in which case personal responsibility may be fixed.

(e) Inspection and Acceptance:

All materials, on receipt, shall be subject to inspection, before acceptance by the receiving stores, in order to ensure that there are no breakages, damages, shortages and that the materials supplied

conform to the specifications and approved samples and other terms and conditions stipulated in the purchase order. Even in the case of materials, which may have been inspected at the time of receipt, by the receiving stores. Only materials found acceptable on inspection, shall be receipted in stores.

- (f) Breakages/damages, short or excess receipts of materials, should be promptly reported to the purchasing authority, within three days in the form prescribed. In the cases of materials found defective or not conforming to the specification/approved samples a report should be made clearly stating the shortcoming or defects with full description of explanation of the difference. Where the supply is in excess of the quantity ordered, the stores will receive the quantity to the extent of the purchase order. The excess quantity will either be returned to the supplier or kept separately pending instructions of the purchasing authority.
- (g) In the case of rejections, a register of 'Rejected materials' shall be maintained. The rejected materials, shall be taken back or replaced by the supplier failing which they will have to be returned to the suppliers.
- (h) The record of the detailed count/measurement/weight should be made on the Store Keeper's copy of the purchase order, in respect of materials received from the supplier.

156. From other stores:

- (a) Materials received from other stores should be supported with issue invoices. Materials, from one store to another store are transferred only after the receipt of an indent/requisition or an allotment order. The materials are transported in Board's vehicle.
- (b) The receiving stores, before accepting the materials, should check the materials in detail with reference to issue invoices and acknowledge the receipt. Shortages, damages noticed, while taking delivery should be recorded and intimated to the issuing stores, together with a report to the Divisional Officer or any other appropriate authority for causing investigation and further action.

157. From Workshop:

Certain articles are manufactured in Board's workshops. Finished articles, and unused materials would be received in stores together with returned article invoice which will be accounted/acknowledged by the Store keeper through an acknowledgement invoice. The finished articles, shall be examined, before acceptance. Defective ones should be returned to the Workshop.

158. From Works and Offices:

Materials drawn in excess of requirements or materials released from works, unserviceable articles such as Typewriters, articles of furniture, fittings etc. in an office, when returned to stores shall be covered with a returned materials invoice which will be acknowledgement invoice.

159. ISSUES:

(a) Materials, from stock, may be issued:-

1. To executive subordinates, for utilisation on works executed departmentally.
2. To contractors, for utilisation on Board's works executed through contracts.
3. To other stores.
4. On account of material imprest to the value of Rs.3000/- per O&M Section.
5. On account of loaning of materials and
6. On account of sale of materials.

(b) materials should be issued only on receipt of an indent, countersigned by the Assistant Executive Engineer, or the Executive Engineer.

INDENT: An indent is a requisition in the prescribed form, from an executive subordinate or from a T&P Account Holder to the Store keeper, indicating the quantity of materials required.

160. Preparation of an Indent:

A combined indent and invoice form (Form No.26) is prescribed.

1. The Indent should be made out clearly and legibly, in quintuplicate (five copies) using good carbon paper, as all subsequent accounting depends upon it.
2. Before indenting, it should be ascertained that the required materials are available in the stores.
3. Materials which are required for immediate use only should be indented.
4. Materials required for only one work order, should be detailed in an indent.
5. The several component parts, if any, of an article, should be shown as separate items.
6. A line should be drawn entirely across the page under each item, and if there is any space left, double lines should be drawn diagonally across the blank space, in opposite directions.
7. An indent should be free from any corrections/over-writings.
8. The full name of the work, as given in the estimate, work order number and head of account, should be entered.
9. Material code number, wherever available, should be noted, against each item of material indented.

COUNTERSIGNATURE AND PRESENTATION OF INDENTS TO THE STORE KEEPER

- 161. (1)** In respect of materials required for use on works, executed departmentally or through labour contracts, the executive subordinate in charge of the works, shall prepare an indent (in Form No.26) in quintuplicate (five copies) in the manner indicated in para 160.

First copy to stores

Second copy to accounts section

Third copy to price ledger

Fourth copy to Indentor

Fifth copy to Indentor's office copy.

- (2) The indent, in quintuplicate shall be presented to the sub-divisional officer or to the divisional officer, on the same day it is written up.
- (3) The sub-divisional officer/divisional officer, shall Countersign the indent, after getting it checked, with reference to sanctioned estimate and other relevant records.

NOTE : 1. The sub-divisional Officer / Divisional officer, should exercise a strict control over the drawal of materials, and should see that the materials indented or drawn do not exceed the quantities, as per the sanctioned estimate.

2. Drawal of major equipments at the fag end of the official year, only with a view to get the outlay booked is strictly prohibited.

- (4) The countersigned indent should be presented on the very next day morning to the store keeper either by the executive subordinate or his authorised subordinate.
- (5) An indent will be current only for three days from the date of countersignature.
- (6) The lapsed indent, shall be returned to the indenter for cancellation.
- (7) An indent, with over writings, alterations and additions or any copy of the indent is found to contain bad impression shall also be returned for cancellation.

ISSUE OF MATERIALS

- 162.** (1) The store keeper should issue the materials only on presentation of the indent cum invoice in quadruplicate.
- (2) Generally all issues from stores must be only before 12 noon each day, except in emergent cases. Issues in the afternoon should be made only when the divisional/sub-divisional officer has so ordered on the indent specifically.
 - (3) Before issuing the materials, the store keeper should examine the Indent. If the indent has lapsed, or contains overwritings/corrections or is illegible, the indent shall be returned.

- (4) If the indent is found to be in order, the store keeper shall prepare and sign the invoice portion according to the issues actually made. The bin balance, after deducting the issues, should invariably be noted on the invoice.
- (5) Particular care should be taken at the time of issue of articles/materials, to properly count, measure or weigh the articles/materials, before accounting for the issues.
- (6) If the materials, in exact accordance with the specifications given on the indent, are not available in the stores, then the store keeper should draw a line through that item over his initials and write 'NOT IN STOCK' in the invoice portion.
- (7) The person receiving the materials should sign the invoice, in evidence of having received the materials, as per the invoice.
- (8) The store copy of the indent cum invoice shall be retained by the store keeper, and the copies meant for the Accounts Section and pricing ledger section should be sent to the Divisional Office and the Indentor's copy be handed over to the person taking delivery of the materials.

163. Procedure for drawal of Petrol/Diesel/Oil:

- A. (1) Whenever petrol/diesel/oil is required by a vehicle, an indent, in triplicate (IN FORM No.27) shall be prepared by the vehicle foreman, in the manner indicated in para 160 and presented to the store keeper.
- (2) On receipt of the indent, the store keeper shall prepare a coupon, in triplicate, on specified petrol / diesel service stations, for the indented quantity and make out an invoice duly assigning an invoice number. The coupons for petrol / diesel / oil, shall be signed only by the store officer.
- (3) The store keeper shall record, the invoice number, coupon number and quantity of petrol / diesel / oil issued, in the log book of the respective vehicle, and get the entries attested by the store officer.

- (4) Whenever the store officer is on tour or not available, then an authorised officer of the sub-division/division, can sign the coupons and attest the entries made in the log book.
 - (5) The store officer or the authorised officer will be held personally responsible, in case coupons for petrol / diesel / oil are issued without the prescribed entries in the log book.
 - (6) The store keeper will retain the first two copies meant for the stores and Accounts Section and return the third copy to the indenter / driver together with the coupon/coupons, in duplicate.
 - (7) The Driver, shall surrender the coupon/coupons in duplicate, duly signed, at the authorised service station, at the time of drawing the fuel.
 - (8) The coupon/coupons, without the signature of the driver of the concerned vehicle, will be invalidated.
- B.** As regards the issue of petrol/diesel/oil to the vehicles of other Divisions/Offices, the procedure prescribed above, will apply in TOTO except that the indents will be prepared by the store keeper of the issuing stores.
- C.** The above procedure is not applicable to Central Stores and Sivasamudram Divisions where the fuel is purchased in bulk and issued to the vehicles as and when indented. Those two Divisions will continue to take the fuel to stock and issue it to the vehicles, on presentation of indents.

(B7/1969/81-82, dt.1-4-85)

164. Issue of materials to Contractors:

Whenever labour contracts are awarded, the materials required for the works, shall be drawn by the executive subordinate supervising the works, on indents, in the same manner as he would draw the materials for the works executed departmentally.

165. Issue of other stores:

- (a) Materials required by a store, either by way of replenishment or an account of allotment shall be drawn on stock indents countersigned by the Sub Divisional Officer or Divisional Officer.
- (b) The indent shall be scrutinised and after checking the availability of the materials indented, the materials shall be issued, duly making out an invoice. In all such cases, the acknowledgement of the driver or any other authorised employee shall be obtained.

166. Materials Imprest - Drawals, Issues and Accounting thereof:

- (a) Rupees 3,000/- (Rupees Three thousand only) worth of maintenance materials may be drawn by a Section Officer of a O&M. Section, either from Sub-Divisional Stores or from the Divisional Stores, on indents under 'Material Imprest' for emergent requirements.
- (b) Such materials shall be accounted numerically in the 'Register of Imprest of Consumable/Maintenance materials' in FORM No. 28.
- (c) Whenever materials are required to be drawn out of materials imprest account (stock) the section officer shall prepare the indent in quadruplicate and draw the materials duly superscribing as "Under Imprest" on the indent. He shall send three copies of the indent to the sub-divisional officer for countersignature and accounting purposes.
- (d) The store keeper / assistant store keeper of the issuing stores shall maintain parallel register (Form No.28) and enter all the transactions in the same manner, as the section officer does.
- (e) The materials imprest may be recouped as soon as the stock is reduced by about fifty per cent.
- (f) The stock held in the various stores in imprest accounts and in material at site account is subject to check by the Inspecting, Administrative and Accounts Officers, and also by the Accounts Officer/Assistant Accounts Officer of the Internal Audit.

167. LOANING OF MATERIALS:

The hirer should present a requisition to the store officer / store keeper. The store officer / store keeper should check the requisition with the order copy authorising the issue of the material/equipment, on loan and then make out an invoice, and issue the material to the hirer duly obtaining the hirer's acknowledgement.

For other conditions, para 151 may be referred to.

168. SALE OF MATERIALS:

Whenever materials are sold, an invoice for the materials sold should be prepared and signed by the store keeper duly indicating on the indent the authority for the sale of materials and cash receipt number and date.

- 169.** There should be no issue of materials from stores on a temporary basis, without being posted in the stock ledger. Whoever issues materials from stores, without following the prescribed procedure i.e. without proper indent/invoice, shall be held personally responsible and shall be liable for disciplinary action.

STORES ACCOUNTING

- 170.** The following Books/Documents are used in every store to record the stores transactions at different stages.

1. Stock Ledger
2. Bin Card or Tally Card
3. Receipt Voucher
4. Combined Indent-cum-Invoice
5. Materials Inspection Note
6. Register of Railway Receipts/Lorry Receipts
7. Daily Statements of Receipts and Issues
8. Gate Pass

171. STOCK LEDGERS:

- (1) Numerical stock ledgers, in loose leaf forms (Form No.29) shall be maintained in all the stores, to record the quantities of receipts, issues and balances of materials, after each transaction.

- (2) One sheet shall be brought into use for each item of material, alphabetically and according to material code numbers, in one series, assigning a ledger folio number.
- (3) Each ledger should contain about 400 sheets.
- (4) The stock should be kept in a convenient position in the store room, but they should be kept locked, the keys being in the custody of the employee responsible for making entries therein.
- (5) The Stock Ledger should under no circumstances be destroyed. In case any ledger sheet becomes useless, it should be cancelled. Such cancellation, shall be written in bold letters across the ledger sheet, in RED INK, and initialled by the store keeper, and store officer.
- (6) Entries in the Stock Ledger should be made every day, with reference to 'Receipt Vouchers' for stock receipts, and with reference to invoices for the issues.

PROCEDURE FOR RECORDING ENTRIES

- 172.** BIN CARD/TALLY CARD - Immediately after the materials are inspected and accepted, an entry in the Bin Card/Tally Card (Form No. 30) should be made. When materials are issued, an entry should also be made and the balance indicated. Every entry so made should be attested by the store keeper / assistant store keeper.
- 173.** Thereafter, a receipt voucher, in triplicate, in FORM No.31, should be prepared and signed by the store keeper. The first copy is meant for receiving stores, the second and third copy are meant for price ledger/ accounts section.
- 174.** (1) At the end of the days' transaction, the store keeper should prepare and sign a simple statement for 'Receipts' noting only the receipt voucher numbers and date and another statement for 'Issues' noting only the invoice numbers and date.
(2) The statement of receipt and issues, together with two copies of each Receipt Voucher and Invoice should be sent to Divisional Office, on the same day or on the very next working day, without fail.

- (3) The stores copies of Receipt vouchers and Invoices shall be handed over to the assistant store keeper for posting the entries in the stock ledger. In absence of the assistant store keeper, the store keeper himself will post the entries.
- (4) While posting the entries, it should be ensured that the Bin balances, as noted on the receipt vouchers and invoices, agree with the Stock Ledger Balances.

PRICING AND ACCOUNTING

- 175.** The stock ledger with quantity and value will be maintained in the Divisional Office/Circle Office.
- 176.** As soon as copies of receipt vouchers and invoices are received from the store houses, they will be sorted out ledgerwise and handed over to the Assistants/Junior Assistants maintaining the pricing ledgers, for posting.
- 177.** The Ledger Assistant/Junior Assistant will enter the values of the materials received or issued, at standard rates, on the receipt vouchers and invoices under his/her dated initials.

NOTE:

1. Whenever Standard Rates are not available, the purchase rate or the previous rate as per the ledger may be adopted for valuation.
 2. In the case of materials which are used and returned to stores at less than their original value, the officer countersigning the Return Invoice, shall indicate the written down value.
 3. In the case of materials drawn in excess of requirement, when returned to stores, shall be valued at their original value (Issue Rate).
- 178.** The correctness of the valuation of the materials received and issued shall be checked and initialled by the Assistant Accounts Officer/Senior Assistant in-charge of the price ledger section.

179. Quantities of materials received and issued, as per receipt vouchers and invoices, and their values, will be posted in the respective ledger folios in the price ledger also.
180. While posting, it should be ensured that the Bin balances as noted on the receipt vouchers and invoices agree with the price ledger balances. Differences, if any, should be promptly intimated to the concerned store officer / store keeper, and got reconciled early.
181. The ledger folio numbers of both the numerical and price ledgers should be identical. A new ledger folio number shall be assigned only by the Divisional Officer after receiving recommendations from the Store Keeper or Store Officer.
182. The store keepers and the staff of the price ledger sections should work in close co-ordination, so as to avoid differences in quantity accounts.
183. After completion of the postings a daily abstract will be prepared for each store house, indicating the values of the materials received and issued daily in the statement of receipts / issues received from stores.
184. The daily abstract, together with receipt vouchers and invoices (Accounts Section copies) will be handed over to the compiler of Stock Accounts, on the same day or the next working day.
185. The receipt vouchers and invoices (price ledger copies) shall be neatly arranged in a chronological order for each month and for each year and carefully preserved. They shall be made available for verification by the Internal audit staff or any other inspecting authority.

186. BILLS:

Suppliers Bills - Furnishing of Materials Acknowledgement Statement.

- (1) The suppliers' bills, should not be sent to store officers / store keepers for furnishing the stock certificate.
- (2) The store keepers, immediately after the preparation of receipt vouchers, shall prepare the materials acknowledgement statements in Form No.30 and send them to their Divisional Officers/Store

officers along with receipt vouchers, duly making an entry in the concerned ledger folios.

(3) The following Officers are empowered to furnish stock certificate to the extent noted against each.

- | | |
|--|---|
| (a) Store keepers /
Asst.Store keepers | Value of the materials is
Rs,1,000/- and below, and to
be countersigned by
the store officers. |
| (b) Store officers
and Store keepers | Value of the materials, is
above Rs.1,000/- and
below Rs.20,000/- |
| (c) Divisional Officers,
Store officers and
Store keepers/
Asst. Store keepers. | Value of materials, is
Rs.20,000/- and above. |

187. BILLS FOR THE SUPPLY OF DIESEL/PETROL/OIL:

- (1) The supplier will prefer his bills, in duplicate, at regular intervals, duly supported by the acknowledged copies of the coupon to the store officer / store keeper.
- (2) After cross verification of the bill with reference to the indent and coupon, the store keeper will record the details in the relevant columns of fuel bill control register. This register will be maintained supplier-wise by setting apart separate pages.
- (3) The store officer will forward the supplier's bill along with supporting indents (Accounts Section Copy) and the coupons to the division office for arranging payment.
- (4) The Division Office will verify the bills with reference to the indents, coupons, and purchase orders, and pass the bill for payment.

- 188.** (1) The suppliers' bills, when received in a divisional office, shall be registered in the bills register, and after assigning B.R.No. and date shall be sent to bills passing section. From the bills passing section, the bills shall be sent to price ledger section, together with M.A.S.
- (2) The value of the materials taken to stock, will be recorded on the bills, by the price ledger section. The bills will be returned to bills passing section within a day or two after making entries in the concerned folios of the ledger.
- (3) The difference in the cost of materials between the purchase rate and standard rate, should be accounted under "79.110 - Materials Cost Variance Account".

SECTION-I

TOOLS AND PLANT ACCOUNTS

- 189.** Articles of tools and plant, items of furniture and office equipments purchased, should be examined and counted when delivery is taken by the store keeper. They will be accounted under "22.610-Materials Stock Account" till such time they are issued on proper indents.
- 190.** Procedure for drawal:
- (1) Articles of tools and plant, items of furniture and office equipments as and when required by officers / subordinates shall be drawn on indents from stores. (see para 160).
 - (2) The officer passing / countersigning the indent, must record thereon to whose personal account they are to be debited. In the absence of such a record, the articles/items will be charged to the personal account of the officer passing / countersigning the indent. It should also be indicated whether the article/item is returnable after use or non-returnable.
 - (3) The invoice portion will be filled up and signed by the store keeper of the issuing store, and then the articles indented are issued, duly obtaining the acknowledgement of the receiver.
- 191.** Method of Accounting:
- (1) The value of the articles of tools and plant, items of furniture and office equipments will be debited to the appropriate heads of accounts.
 - (2) Each Division/Office shall maintain the tools and plant account in "The Personal T & P Account- Registers" in Form NO.31.
 - (3) This register will be posted every month by reference to the invoices. The Accounts Officer/ Assistant Accounts Officer of the Division/ Office will compare this register with 'C' Registers, in order to ensure that no item has been left out in the personal T & P Account Registers.

- (4) Non-returnable articles should be specifically marked and noted both in T & P Registers and 'C' Registers.

NOTE :

1. Perishable tools, such as Bamboo Ladders, Hacksaw Blades and files need not be brought on to the personal T & P Account registers.
2. Check numbers, may be removed from the personal T & P account register, after obtaining a statement, from the concerned executive subordinate, showing the names of workmen, with their signatures, to whom the check numbers are issued.
3. The penalty for the loss of a check number will be Rs.2/- (Rupees Two only).

- 192.** Every employee, who is entrusted with articles of tools and plant, items of furniture or office equipment, shall be responsible for their proper care, custody and use, and shall be held personally responsible for any loss/damage.
- 193.** Every T & P Account holder should maintain his/her personal T&P account register, duly indicating the date of drawal and the date of return. Loss of any article of T&P/Furniture/Office equipment should be promptly reported to the Head of the Office / Division. Any tool/article that has become unserviceable should also be reported.
- 194.** On receipt of the report of loss from the T&P account holder, the Head of the Office/Division, should send proposals to the appropriate authority either fixing up personal responsibility for the loss/damage and for the recovery of the value of the articles lost/damaged, or for their **WRITE OFF**, as the case may be.

Note : If the head of the office were to be the appropriate authority, he may pass such orders as may be deemed fit.

- 195.** Unserviceable items of Tools/Articles/Furniture/Office equipment, should be examined thoroughly, before scrapping them. All such unserviceable items should be returned to the stores.
- 196.** It is the primary duty of every T&P account holder to hand over charge of all the tools/articles/office equipment, held by him/ her, before proceeding on long leave or before getting relieved on transfer, to his/her successor. A copy of the charge list shall be submitted to the head of the office/division and T&P account clearance certificate obtained. In the absence of such certificate, the last pay of the relieved employee, should not be disbursed.
- 197.** In all cases of transfer of employees, the T&P clearance certificate shall be recorded on the last pay certificate, where the relieved employee has no T&P account, that fact shall be indicated on the last pay certificate. In the absence of such certificate on the Last pay certificate the pay of the employee, should not be claimed and disbursed.
- 198.** In the event of unauthorised absence or death of an employee, (T&P account holder) while in service, the head of the office/division should take immediate action, for taking an inventory of all the tools/articles etc., held by that employee and to take appropriate action wherever shortages are noticed.

SECTION - J

RETURN OF MATERIALS FROM WORKS/OFFICE TO STORES

199. When materials are returned to stores, from whatever sources, they should be covered by a 'Returned Material invoice.

PROCEDURE

200. (1) Only such and so much of the materials as are necessary for the due economical completion of the work, should be drawn from stores. There shall be no appreciable returns to stores. In cases where materials were drawn in excess of actual requirements, or in cases where due to operational reasons, the materials drawn initially are no longer required a proposal for the return of the materials, should be submitted by the executive subordinate in charge of the work, to the Divisional Officer, for approval.
- (2) Each proposal for the return of the materials should be accompanied by a detailed report containing the following information:-
- (a) The quantity estimated
 - (b) The quantity drawn
 - (c) The quantity used (Inventory)
 - (d) The quantity proposed to be returned to stores, and
 - (e) Explanation.
201. Materials released from works should be listed out and got them examined by the Sub-Divisional Officer, before returning them to the stores.
202. The Divisional Officers have full powers for approving the return of materials released from works to stores. Before according approval, they should examine the materials, or have them examined by an Assistant Executive Engineer.

NOTE: It should be ensured that valuable metal cut pieces, such as aluminium conductor pieces, aluminium/copper wire etc., are promptly returned to the stores.

203. The Divisional Officers / Heads of Offices can order to the extent of powers delegated to them, for the scrapping of all unserviceable items of materials, articles of tools and plant, items of furniture, items of office equipment etc., after satisfying themselves that they have become absolutely unserviceable. Every proposal should contain the following information:

- (a) The description of the materials
- (b) Date of drawal
- (c) Period of use
- (d) Condition of materials
- (e) Recommendation
- (f) Orders

NOTE : Executive Engineers, Elecl., are empowered to scrap the following items of T&P materials and all other items whose initial value is Rs.500/- (Rupees five hundred only) or less after observing the prescribed procedure:

- (1) Manilla Ropes
- (2) Nylon Ropes
- (3) Cutter
- (4) Cutting Pliers
- (5) Nose Pliers
- (6) Screw Drivers
- (7) Shovels
- (8) Crow Bars
- (9) Pick Axes
- (10) Munties
- (11) Mortar Pans
- (12) Hacksaw Frames
- (13) Hand Gloves
- (14) Rain Coats
- (15) Torches
- (16) Testers

(Board Order No.B9/1773/84-85, dt. 27-9-1986)

- 204.** After obtaining approval for the return of the materials to stores, a 'Returned Material Invoice' in Form No.32, shall be prepared in quintuplicate by the executive subordinate / concerned employee. It should be sent in quadruplicate to the stores, with the materials. Each returned material invoice should cover materials returned from only one work order.
- 205.** The store keeper of the receiving stores, on receipt of the materials together with returned material invoice will prepare an 'Acknowledgement Invoice', in Form No.33 in quintuplicate. Two copies of the returned materials invoice and acknowledgement invoice shall be sent to Divisional Office, the third copy to be sent to the person, who returned the materials, and the fourth copy to be handed over to the assistant store keeper for posting in the stock ledger.
- 206.** Valuation of the materials returned to stores:
- (i) In respect of materials drawn in excess of requirements, which are returned to stores, the value shall be determined at the rates at which they were valued originally.
 - (ii) In respect of materials released from works and returned to stores, the value shall be determined at their written down value.
- 207.** The value so determined, shall be noted on the invoices, by the pricing section, and one copy of the 'Returned Material Invoice' and acknowledgement invoice will be sent to accounts section.
- 208.** In respect of materials, released from works and returned to stores, the returned materials invoice, shall be checked with the credits provided in the sanctioned estimate, and then entries are posted in the 'C' register against the concerned work order.

SECTION - K

ACCOUNTS OF SCRAP MATERIALS

209. Separate stock ledgers shall be maintained, in respect of all kinds of scrap materials received by a store keeper. All such scrap materials shall be accounted at 'No value' or at 'Written down value' and shall not be issued for use on any work.

Separate stock ledgers may also be maintained in respect of unserviceable/obsolete items of materials received in a store house.

SECTION - L

ACCOUNTING OF MATERIALS DRAWN FOR ONE WORK ORDER, BUT USED ON OTHER WORK ORDER

- 210. (1)** Materials drawn for a specific work order should not be made use of on another work order. In case such materials are required to be used on another work order the materials should be returned to stores with a returned material invoice and then drawn on a regular indent.
- (2)** It is the duty and responsibility on the part of every Divisional Officer/ Sub Divisional Officer to ensure that the materials drawn by an executive subordinate for a specific work order are used only on that work and that there is no diversion of materials to a different work order without proper authority.

SECTION - M

ACCOUNTING OF EMPTY CEMENT BAGS AND EMPTY RECEPTACLES

- 211.** (1) For every bag of cement drawn from stores, one cement bag shall be returned to the stores. Other empties such as, Barrels, Drums, Tins etc., should also be returned to stores with a "Returned Material Invoice". All such empties shall be accounted under stock numerically at 'NO VALUE'.
- (2) Failure to return the empties to stores will result in imposition of a fine of Rs.5/- for each item and recovery of the cost of the empties, from the concerned employee.
- (3) Whenever cement is sold to a contractor at the prevailing rates, the cost of the cement includes the cost of the cement bag also.
(B7/1241/80-81, dt. 27-9-1980)
- (4) Empty Cement bags may be issued for use as 'Gunny Bags' or for whatever purposes bags may be required.

SECTION - N

TRANSFER OF STORES AND ACCOUNTING PROCEDURE

- 212.** Transfer of materials from a divisional stores to its sub-divisional stores or vice versa, or between the sub-divisional stores of the same division should be done on receipt of regular indents.
- 213.** The store keeper of the issuing stores, should obtain the acknowledgement of the vehicle driver or the receiving stores agent, immediately after the issue of the materials.
- 214.** Materials required by a divisional stores from another divisional stores, for replenishment of stock, should be drawn on stock indents or stores requisition.
- 215.** The store keeper of the receiving stores, on receiving the materials should check for their correctness and acknowledge for having received the materials correctly as per the invoice.
- 216.** In case of short receipts or rejections due to damages at the receiving stores, the store keeper of the receiving stores, shall make out a report of such short receipts / rejections and submit it to the Divisional Officer through the store officer.

ACCOUNTING PROCEDURE:

- 217.** The store keeper of the issuing stores will send the invoices to the pricing section. After valuation by the pricing section the invoices will be sent to the accounts section for issuing a debit advice of transfer to the Division concerned, for acceptance.
- 218.** In special circumstances, materials required for work may be drawn on regular indent by an executive subordinate from a store other than his divisional / sub-divisional store. In all such cases, the store officer of the issuing stores, will see that he agrees to such a requisition only when there is surplus of materials or he can get the stock recouped at the earliest possible time. The value of the materials issued should be transferred through a debit A.T.

- 219.** Value of not more than six invoices can be transferred through an advice of transfer.
- 220.** On receipt of the advices of transfers, the responding division, will accept them after getting the invoices of the issuing stores checked and certified by the store keeper of the receiving stores. The acceptances shall be sent by the responding divisions, within fifteen days from the date of receipt of the advices of transfers.
- 221.** When materials are drawn against a specific work from a divisional stores other than the one in which the accounts of the work orders are maintained, they need not be taken to stock by the receiving division. On receipt of the corresponding advice of transfer, the receiving division will accept the A.T. and debit the work order.
- 222.** (1) It should be ensured that materials transferred from one stores to another are invariably delivered at the stores of the receiving division.
- (2) In emergencies, the materials can be delivered at the work spots. In all such cases the responsibility lies squarely with the stores officer of the receiving division to get the transaction regularised within three days.
- Procedure for acceptance of materials received, found short or damaged.**
- 223.** (1) Action to be taken in case of shortage/ damages are noticed by the receiving division, where the person who transported the materials belongs to the receiving division -
- When materials are short received or received in a damaged condition and the materials are acknowledged and transported by the receiving division, then the good materials shall be taken to stock. The cost of shortages/damages shall be debited to the 'Stock Shortages Pending Investigation' account, without waiting for the receipt of the advice of transfer. Simultaneously action should be taken to enquire into the shortages/ damages as per Board Employees (C.D.C.& Appeal) Regulations 1987. On receipt of the debit advice of transfer from the issuing division, the receiving division shall accept the A.T. in full.

- (2) Action to be taken by an issuing division when shortages/damages are reported by the receiving division in case where the person, who transported the materials belong to the issuing division-**
- (a) When the materials issued and transported by the issuing division are short received or received in a damaged condition, the receiving division will immediately on receipt and acknowledgement take the good materials to stock and intimate full particulars of the shortages/damages to the issuing division. The issuing division, will then debit the cost of the shortages/damages to the "Stock Shortages Pending Investigation" Account without waiting for the A.T. for the shortages/damages to come from the receiving division. Simultaneously action shall be taken to enquire into the shortages/damages as per Board Employees (C.D.C. & Appeal) Regulations 1987.**
 - (b) The receiving division will on receipt of A.T. from the issuing division accept the A.T. in full and retransfer the value of shortages/damages to the issuing division, who should accept it immediately debiting it to the "Stock Shortages Pending Investigation" Account.**
- (3) Under no circumstances should on A.T. be kept pending without acceptance.**

SECTION - O

PAYMENT TOWARDS RAILWAY / LORRY FREIGHT AND OTHER CHARGES

224. (1) Railway/Lorry freight, Demurrage/Wharfage charges will be paid by the Divisional and other officers of the Board by cash, out of their imprests.
- (2) In case there is no sufficient cash, in their imprests, the amount required may be drawn on proforma bills.
- (3) All such cash payment are to be debited as the case may be, to:
- 76.210 - Freight on capital equipments
 - 76.220 - Other freight
 - 76.270 - Incidental store expenses
(Demurrage/Wharfage charges)
- (4) The Railway freight and other charges payable to the Railways, may also be paid by Railway credit notes, wherever such facility exists or authorised by the Chief Engineer Electricity (MM&P), in consultation with the concerned Railway authorities.
- (5) Procedure:
- (a) Railway Credit Notes (Blank forms) can be obtained free of charge from the concerned Railway authorities, by an officer of the Board, who is authorised to issue Railway Credit Notes.
 - (b) Payment towards Railway freight, Under charges, Demurrage/Wharfage charges may be made by Railway Credit Notes, by the authorised officers.

ACCOUNTING PROCEDURE :

- (6) When Railway Credit Notes are issued and accepted by the Railway authorities, the method of accounting will be as follows:-
- (a) The value of Railway Credit Notes issued during a month, shall be credited to "46.913 - Railway Credit Notes" by debit to-

76.210 - Freight on capital equipment

76.220 - Other freight

76.270 - Incidental Stores expenses

(Demurrage/Wharfage charges) as the case may be.

- (b) When the Railway authorities get the Railway Credit Notes encashed, the division, which issued the Railway Credit Note would receive Bank's debit advice, together with copy/copies of Railway Credit Notes.
- (c) When the Bank's debit advice is received, it is to be passed for adjustment by debit to '46.913 - Railway Credit Notes'.

SECTION - P

225. DUTIES AND RESPONSIBILITIES OF DIVISIONAL OFFICERS, STORES OFFICERS, STORE KEEPERS AND ASSISTANT STORE KEEPERS IN REGARD TO STORES ARE INDICATED HEREUNDER FOR GUIDANCE (THEY ARE NOT EXHAUSTIVE).

(A) DIVISIONAL OFFICER:

1. The general administration of all the stores of a Division, is vested with the Divisional Executive Engineer:
2. He is responsible to arrange for the acquisition of the materials required for use in his Division, their preservation, safe-custody, proper distribution amongst sub-divisions, and sections, and utilisation;
3. Should ensure that -
 - (a) None of his executive subordinate draw materials in excess of the requirements of each work, and
 - (b) The store accounts are maintained properly.
4. Should inspect the divisional and sub-divisional stores at regular intervals and issue inspection notes.
5. Should conduct surprise inspections.

(B16/3821/78-79, dt. 28-11-82)
6. Should take timely action in regard to materials lost on account of theft, pilferage etc.
7. Should take immediate action for taking over the charge of store in a complete manner, in the event of death or unauthorised absence of the store keeper / assistant store keeper.
8. Should avoid fictitious stock adjustments.
9. Should ensure that the materials drawn by an executive subordinate for a specific work order are used only on that work.

(B) STORE OFFICER:

1. Generally assists the Divisional Officer.
2. Responsible for the efficient and economical keeping of the stores.
3. Should take timely action for the replenishment of stock.
4. Should oversee the work of store keeper, assistant store keeper and the staff attached to the stores and to see that all are kept fully employed.
5. Should inspect the materials laid out in the store house and store yard and to check the security arrangements.
6. Should examine the store accounts frequently and ensure that postings in the stock ledgers are upto date.
7. Should test-check at random certain receipts and issues of materials.
8. Should pay particular attention to minus balance in the stock ledger.
9. Should be prompt in investigating the discrepancies pointed out by the Internal Audit staff and other Inspecting Authorities.
10. Should see that no delay takes place in clearing consignments from the railway goods shed.

(C) STORE KEEPER:

1. He will be in direct charge of all the items of materials kept in the store house and store yard and responsible for their preservation and safe custody until they are issued.
2. Responsible for the correct maintenance of quantity accounts of receipts and issues.
3. Should be prompt in sending receipt vouchers, invoices and furnishing materials acknowledgement statement to the Divisional Officer.
4. Should not accept any material from any source authority.
5. Should not issue any material without proper authority.
6. Should ensure that there is no difference in the quantity accounts between the numerical stock ledger and the pricing ledger. Any difference should be got reconciled.

7. Shall furnish such returns as may be called for by the Divisional Officer.
8. Should render all possible assistance to the officers taking the ANNUAL INVENTORY and other inspecting authorities, during inspection or physical verification of stores.
9. Responsible for all excesses and shortages of materials.
10. Should see that all the materials in his charge are arranged properly and neatly so that they could be checked at any time without difficulty.
11. Should be prompt in reporting loss of materials, on account of theft, damage or any other cause.
12. Should see that no delay takes place in clearing consignments from the railway goods shed.

(D) ASSISTANT STORE KEEPER :

1. Generally assists the store keeper.
2. Maintains the numerical stock ledger.

(E) In a sub-divisional stores, the assistant store keeper performs all the duties of a store keeper. His responsibilities as the store keeper of a sub divisional stores, are similar to that of a store keepr of a divisional stores.

(F) The job activities of the store keeper and the assistant store keeper of zonal / regional / divisional / sub-divisional stores are given in the booklet; "Definitions of jobs (duties) Executive", which may be referred to.

(G) Handing over charge of stores by the store keepers / assistant store keepers.

- (1) On all occasions of transfer of store keeper / assistant store keeper, or resignations or retirement or on receipt of orders of suspension, or proceeding on long leave, the store keeper / assistant store keeper should hand over the charge of the stores / sub-divisional stores in a complete manner and the charge list should be signed by both the relieved and relieving store keepers / assistant store keepers.

- (2) Such charge lists should be countersigned by both the store officer and the divisional officer.
- (3) In the event of death or unauthorised absence of a store keeper / assistant store keeper, the divisional officer should take immediate action for taking over the charge of stores in a complete manner and action taken in case of loss of materials/shortages noticed.
- (4) In all cases of transfers of store keepers / assistant store keepers, the chief engineers, superintending engineers and the divisional officers, have been empowered to grant time to the store keepers / assistant store keepers for handing over the charge of the stores. (Manual of Delegation of Powers may be referred to).
- (5) In the case of retirements substitutes shall be posted (as indicated hereunder) so that the store keepers/assistant Store keepers, who are going to retire from service, can hand over the charge of the Stores in a complete manner and to regularise all the items of shortages/excess well in time.

Zonal Stores	Three months	} Prior to the date of retirement of store keeper/ asst. store keeper.
Regional Stores	Two months	
Divisional Stores	One month	
Sub-Divisional Stores	Fifteen days	

- (6) The Disciplinary Authority / Appellate Authority should ensure that any disciplinary proceedings pending against a store keeper / assistant store keeper are disposed off well before retirement in such cases where the residual service is only six months.
- (7) Such a procedure will facilitate in the speedy disposal of pension papers of the store keeper / assistant store keeper.

CHAPTER - II

BOARD'S VEHICLES

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CHAPTER II

BOARD'S VEHICLES

INTRODUCTORY:

Board owns and operates a fleet of motor vehicles for purposes of transporting men and materials from and to work sites and for other official purposes. Proper maintenance and up-keep of the vehicles will make a significant contribution towards operational efficiency and reduction in running costs. Maintenance of records, such as Log Book and History Sheets, is also an important factor to assess the cost of fuel consumed and amount spent on repairs.

- 226.** Purchase of motor vehicles require sanction of the Board.
- 227.** Drivers of Board's vehicles should possess valid driving licence.
- 228.** The fees payable for renewal of driving licence of the drivers in Board's service, shall be met out of the Board's funds.

(B16/4088/84-85, dt. 31-1-86 effective from 1-4-85)

229. Drivers and Cleaners -

(a) Drivers - There are THREE categories of drivers in Board. They are:-

- | | |
|--------------------------|--|
| (i) Driver Special Grade | To drive heavy duty vehicles of 20 tons capacity and above. |
| (ii) Driver I Grade | To drive heavy/light duty vehicles of 10 tons capacity and above but below 20 tons capacity. |
| (iii) Driver II Grade | To drive light duty vehicle. |

(b) Duties of a driver in general -

- (i) Before taking out the vehicle, the driver should check the general condition of the vehicle, such as condition of the brakes, tyre pressures, battery, water level in the radiator, oil, petrol/diesel levels etc., and to report immediately any defect noticed.

- (ii) While driving the vehicle, the driver should carry with him, his driving license, vehicle registration certificate, insurance and vehicle fitness certificates, tax card, men carrying permit and the log book.
- (iii) The driver **SHOULD NOT** drive the vehicle under the influence of liquor;
and/or
carry unauthorised persons/materials.

(c) Cleaners - ONE cleaner is provided for every lorry/ truck trailer.

DUTIES - A cleaner should assist the driver, in loading and unloading materials, guarding the vehicle and contents and to clean the vehicle.

(Job activities of drivers and cleaners are given in the Book-let "Definitions of Jobs (Duties) - Executives" which may be referred to).

- (d) Whenever a vehicle is garaged for repairs, the services of the driver and the cleaner attached to the vehicle should be made use of in the best possible manner or as spare driver/cleaner, if and when a driver/ a cleaner go on leave.

SECURITY DEPOSITS FROM DRIVERS AND CLEANERS:

230. The drivers and cleaners should furnish security deposits as prescribed hereunder within one month from the date of their appointments.

Category of Driver	Amount of security deposit	Number of instalments for the balance amount
	Rs.	
Drivers Special Grade	500.00	9
Driver I Grade	400.00	7
Driver II Grade (Lorry Drivers)	300.00	5
Drivers of light duty vehicles	200.00	3
Cleaners	100.00	3

NOTE : In case the amount of security deposit is not furnished in full, the driver/cleaner should initially deposit of Rs.50/- (Fifty) and Rs.25/- (Twenty five) respectively and the balance amount being paid or recovered from their salaries in monthly instalments as shown above.

USE AND MAINTENANCE OF VEHICLES

231. The following are the rules regulating the use and maintenance of vehicles.

A. Regarding use of vehicles:

- (1) No vehicle shall be used without the express permission of the officer to whom or to whose jurisdiction the vehicle is allotted.
- (2) The vehicle should be used only in the interest of Board's work.
- (3) No vehicle shall be taken to places beyond the jurisdiction of the officer, unless specifically permitted.
- (4) Controlling Officers/Inspecting Officers may make use of the vehicles on official tours or on inspection duty. In such cases their travelling allowance would be regulated in accordance with the relevant Regulations of B.E.S.R.
- (5) No vehicle shall be driven by an unauthorised employee. In exceptionally urgent cases and when the services of a driver are not immediately available, an officer / executive subordinate, may drive the vehicle provided he possesses a valid driving license.
- (6) Board vehicles are essentially meant to be engaged in bonafide Board duties and not for private purpose even against payment and such use should be avoided.

NOTE : 1. Journeys performed in Vans, Jeeps, Cars, on the following occasions are treated as Board's duty.

- a) Journeys for attending to works in Banks, other offices, etc., connected with Board.

Officers should spare the vehicle, when available, for attending to such Board's works as they are as important as that of other jobs.

(B15/5102/79-80, dt. 8-12-81)

(b) Journeys performed when employees have to be conveyed from or to their residences in cases where they are required to attend meetings held in a building other than their normal place of duty and outside the normal working hours.

2. Journeys from residence to office and vice-versa are not Board duty and use of vehicles for such purposes is prohibited.

B. Use of Vehicles by the Chairman and Functional Members of the Board:

The Chairman and the Functional Members of the Board (viz., Finance Member, Technical Member, etc.) may use the Board's vehicles provided to them subject to the following:-

- (i) the journey from their residences to office and back will be treated as duty runs.
- (ii) A sum of Rs.100/- (Rupees One hundred) only per month shall be payable by them as contribution for the use of car for private purposes, for the first * 200 Kms. during a month.
* corrigendum No. KEB/B5/415/84-85/Vol. dtd. 7-5-96
- (iii) when the non-duty journey exceed *200 Kms. during a month, the distance in excess of *200 Kms, will be billed at *60 paise per KM.
* corrigendum No. KEB/B5/415/84-85/Vol. I dtd. 7-5-96
- (iv) When Non-Functional Member is permitted to use Board's car for private purposes, charges at 20 paise per KM shall be collected.
- (v) Car log should be maintained showing the journeys on official purposes and private purposes separately.

C. Maintenance of Vehicles:

- (1) The Assistant Engineer/Junior Engineer, who is designated as "Vehicle Foreman" shall be responsible for the maintenance of the vehicles in his charge in good running condition and for arranging payment of Insurance premiums, Taxes, Registration fee, Fitness fee, on or before the due dates.
- (2) He is also responsible for proper regulation of the movement of the vehicles.
- (3) Vehicles, when not in use should invariably be parked only at the places specified and not at the residence of officers.
- (4) In the case of an officer, who has a garage at his residence, permission may be granted to park the vehicle in the garage at his residence provided that he undertakes full responsibility with regard to the safety of the vehicle. In such case, the officer is not entitled to any rent from the Board.

LOG BOOKS OF VEHICLES

- 232.**
- (1) The movements of each vehicle should be scrupulously recorded in a log book, in the prescribed form, and should contain all the required details.
 - (2) The entries pertaining to each journey, whether official or private should be verified by the actual user within 24 hours of the performance of the journey and attested.
 - (3) The trips made by the Lorries, Truck-Trailers, should be recorded in the lorry log books. In every case of lorry transport, the approximate weight of the materials loaded together with quantities of Diesel/ Petrol, Oil issued should also be noted. Monthly extracts of log book entries should be sent to the Divisional Officers.
 - (4) The officer incharge of the vehicles should ensure that the entries in the log books are recorded properly and kept upto-date.

- (5) The heads of offices / controlling officers should check the entries made in the log books and review the recorded rate of consumption of fuel.
- (6) The log books should be made available to the Internal Audit and other inspecting authorities.
- (7) It is the duty of the driver and the vehicle foreman to ensure that safety of the log books. Loss of a log book should be immediately reported to the Divisional Officer.

**PURCHASE OF TYRES AND TUBES, RETREADING OF TYRES
AND REPAIRS TO VEHICLES**

233. (1) Officers of the Board have been empowered to incur expenditure within the scales prescribed in respect of:-

- (i) Purchase of Tyres and Tubes.
- (ii) Major and Minor overhauls, and
- (iii) Petty Repairs.

(2) Purchase of Tyres and Tubes:

One set of tyres and tubes may be purchased after they have done the minimum kilo-metres noted against each type of vehicle, since last renewal of tyres and tubes or retreading of tyres as the case may be.

Sl. No.	Type of Vehicle	IN THE CASE OF	
		New Tyres and Tubes	Retreaded Tyres
1	Jeeps, Vans, Cars	24,000 KMs	19,200 KMs.
2.	Lorries	16,000 KMs	12,800 KMs.
3.	7.5 ton to 10 ton Trucks/Truck Trailers		
4.	20 ton to 40 ton Truck Trailers	12,000 KMs	9,600 KMs.

(3) Where abnormal wear has occurred due to the vehicle having traversed on rough terrain, the Chief Engineers may approve purchase and replacement of tyres and tubes, if the deficiency in kilometers does not exceed 15% (fifteen per cent) of the prescribed kilometreage.

- NOTE :** (i) Purchase of new tyres and tubes shall be resorted to only if the existing tyres cannot be retreaded.
- (ii) Retreading of tyres at the appropriate wear and tear shall be ensured. (B5/415/84-85 - (1) dt. 15-11-84)
- (iii) The Chief Engineers may also approve the purchase of stephney tyres and tubes with flaps for the vehicles.
- (4) Whenever tyres and tubes are purchased or whenever a tyre is got retreaded, a certificate to the effect that the prescribed kilometreage has been done by the vehicle or premature replacements have been approved by the Chief Engineer, should be recorded on the firm's bills.
- (5) Whenever tyres and tubes are drawn from the stores, the make and the maker's serial numbers of the released and as well as the replaced tyres should be clearly recorded in the History Book of the vehicles, besides noting the Returned and Acknowledgement invoices numbers in respect of the tyres and tubes returned to stores.
- (6) Proposals for replacement of prematurely worn out tyres and tubes, should cover the following information, besides furnishing specific opinion and recommendation of the officer concerned.
- (i) Type of vehicle
- (ii) Registration number
- (iii) Details of tyres to be replaced:
- (a) Serial number
- (b) Make
- (c) Whether new or retreaded
- (d) If retreaded, number of times retreaded
- (e) Date of fitting the tyres
- (f) Distance covered in kilometers since last fitting
- (g) Percentage deficiency over the prescribed metreage.
- (h) Whether the tyres can be retreaded, if not, reasons
- (iv) Normal purpose for which the vehicle is being used
- (v) Reasons for premature failure -

- (a) Due to manufacturing defect
If so, whether free replacement obtained
- (b) Due to negligence
- (c) Due to other reasons, to be detailed

(B9/1759/84-85, dt. 1-9-84)

REPAIRS TO VEHICLES

234. All kinds of repairs to vehicles, whether major or minor overhauls or petty repairs or renewal of missing or worn out parts shall be undertaken only after getting the estimate sanctioned by a competent authority.

235. Procedure:

- (1) Whenever need arises for getting a vehicle repaired, the vehicle foreman or the executive subordinate incharge of the vehicle, shall report to the Divisional Officer/Head of the Office about the necessity for repairs, indicating the possible defects.
- (2) After obtaining formal approval the sick vehicle should be got examined by an authorised repairer/firm and the probable cost of the repairs should be ascertained.
- (3) Thereafter an estimate has to be prepared and submitted to the Divisional Officer/Head of the Office for sanction.
- (4) The Divisional Officer/Head of the Office, if satisfied about the need of each item of repairs as estimated, may accord sanction to the estimate provided it is within his powers of sanction; other wise, he shall obtain sanction to the estimate from the competent authority.
- (5) After obtaining sanction to the estimate, the repairer / firm may be intimated to take up the repair works to the vehicle.
- (6) However, in certain emergent cases, if in the opinion of the Superintending Engineer, that the cost of repairs is reasonable, the repairs may be entrusted and post-facto sanction obtained from the competent authority.

(B9/3939/75-76, dt. 11-6-76)

- (7) The procedure of placing a formal purchase order on the firm/repairer entrusted with repairs jobs is dispensed with.

(B9/8035/83-84, dt. 8-8-85)

- (8) Frequent repairs should be investigated by the controlling officers.

MAJOR OVERHAULS OF VEHICLES

- 236.** (1) Expenditure on major overhauls may be authorised by the Superintending Engineers and Chief Engineers provided the vehicles have run for not less than 1,20,000 km in the case of heavy vehicles, and for not less than 80,000 km in the case of light vehicles since the purchase of the vehicle or since their last major overhaul.
- (2) Where such overhauls become necessary earlier for special reasons the Chief Engineers may authorise relaxation of the afore mentioned kilo metreage limits upto 1,00,000 kms in the case of heavy vehicles and 60,000 kms in the case of light vehicles.

MINOR OVERHAULS OF VEHICLES

- 237.** (1) Expenditure on minor overhauls may be authorised by the Superintending Engineers, and Divisional Officers provided the vehicles have run for not less than 60,000 kms, in the case of heavy vehicles and for not less than 40,000 kms in the case of light vehicles, since their purchase or since their last major or minor overhaul.
- (2) Where such overhauls become necessary earlier for special reasons, the Chief Engineers may authorise relaxation of the aforementioned kilometreage limits upto 35,000 kms. in the case of heavy vehicles and 25,000 kms in the case of light vehicles.

PETTY REPAIRS

- 238.** The Divisional Officers may incur expenditure on petty repairs or for the replacement of missing or worn out parts not exceeding * Rs. 1000/- per vehicle without an estimate.

* B.O. No. B5/3410/77-78, dt. 16-10-97.

- 239.** (1) The expenditure towards 'Repairs to Vehicles' (major / minor overhauls, petty repairs, replacement of tyres and tubes) may be authorised by the officers of the Board to the extent of the powers delegated to them. (Manual of Delegation of Powers may be referred to.)
- (2) Superintending Engineers and Divisional Officers may purchase vehicle batteries locally subject to observance of purchase rules, in order to replace the worn out batteries. In the case of quick replacements, the purchase of vehicle batteries shall be subject to examination by the next higher authority.
- (3) They may also get the tyres retreaded from reputed firms.
- (4) Essential spare parts commonly used may be purchased subject to a minimum limit to avoid obsolescence later on.
- (5) Spare parts and other materials required, may be purchased duly observing the purchase procedure, by the competent authorities and issued to the repairers. Such materials shall pass through stock in the same manner as any other stock material purchased. However, the materials/parts replaced by the repairers during the course of repairs and included by the repairers during the course of repairs and included in the sanctioned estimate for "Repairs and Replacements" need not pass through stock.
- (6) Tyres, Tubes, Batteries and automobile parts should be purchased from reputed dealers.
- (7) Major/Minor repairs to vehicles should be entrusted to reputed firms/ automobile repairers only.
- (8) Materials purchased and kept as 'spares' in stores should be receipted in store accounts and bills passed as in case of other normal stores purchased.
- (9) Clear indication should be made to show that the materials are required either for effecting major overhauls, minor overhauls or petty repairs or as spares to be kept in stock, duly quoting reference to the vehicle registration number on which they are to be used in all the purchase orders placed in this behalf.

- (10) Cash purchase of spare parts for emergency replacements should be limited to Rs. 1,000/- (Rupees one thousand only) and no spare parts, for keeping them in stock, should be purchased for cash.

(B.O.No. KEB B5/3410/77-78, dt. 16-10-97)

- (11) Diesel, Petrol and Lubricants may be purchased as and when required subject to such limits as may be fixed by the Board.
- (12) Standard rate of consumption of fuel should be ensured by the officers to whom or to whose jurisdiction the vehicles are provided.
- (13) Before putting into use after purchase or overhaul/ repairs every vehicle should be examined by the controlling officer as to the number of kilo-meters it gives per litre of Diesel/Petrol and the fact should be recorded in the log book of the vehicle under his attestation. The rate of consumption so recorded shall be treated as the standard rate of consumption till it is revised.
- (14) Whenever any vehicle gives meterage at less than the prescribed limits such vehicle should be not reconditioned.

240. BILLS:

- (1) All payments in respect of repairs and replacements to vehicles shall be regulated on the basis of the original sanctioned estimates. The bills duly certified as regards satisfactory completion of the work as per sanctioned estimates should be sent to the accounts branch of the Divisional Office along with the original sanctioned estimate and the History books of the vehicles for recording the fact of payment on the original sanctioned estimates and in the History Books.
- (2) The following certificate shall be recorded on the bills of the firms/ repairers either by the Divisional Officer or by his Assistant Executive Engineer:-

“Certified that the Lorry/Van/Jeep/Car bearing Registration Number..... has been repaired satisfactorily by using the parts as per Firm's/ Repairers' bill no..... dated The worn out parts

released from the vehicle have been taken back from the Firm/Repairer and returned to the stores and accounted for in the stock account of Division vide Returned Acknowledgement Invoice No..... Dated..... and that necessary entries have been made in the History Book of the vehicles.”

Signature.....

Designation.....

- (3) The procedure of recording entries relating to Repairs and Replacements effected to vehicles in the Measurement Book is dispensed with.

(B19/8035/83-84, dt. 8-8-85)

241. HISTORY BOOKS OF VEHICLES:

- (1) For every vehicle an history book shall be maintained. The history book will be in the revised form of a register comprising of separate pages for recording:-
- (i) Specification of the vehicle;
 - (ii) Insurance and vehicles tax;
 - (iii) Certificate of fitness and renewal thereof;
 - (iv) Record of Docking;
 - (v) (a) Major Repairs;
 - (b) Minor Repairs, and Replacements of units
 - (vi) (a) Renewals of Tyres and Tubes;
 - (b) Retreading and Repairs to Tyres and Tubes;
 - (vii) (a) Major overhauls;
 - (b) Minor overhauls;
 - (viii) Servicing;
 - (ix) Petty Repairs;
 - (x) Accidents.

- (2) The history book of the vehicle has the same significance and importance as a measurement book for works. Entries recorded in the history book are sufficient to check and pass the bills of the firm/repairer. The history book should be maintained and kept by the foreman incharge of the vehicles.
- (3) The history book should record all the payments made, monthly consumption of petrol/diesel and oil along with mileage/metreage, accidents and repairs carried out from time to time. The repairs may be recorded in detail where major items are involved but small items could be clubbed together.
- (4) Entries must be made by the foreman incharge of the vehicle and each entry should be got attested by his immediate superior.
- (5) The foreman incharge of the vehicle shall be the custodian of the history book and shall also maintain individual file for each vehicle. The file should contain all the correspondence relating to that particular vehicle. Whenever the vehicle is transferred to the control of another officer, the file and the history book should be sent along with the vehicle, duly obtaining an acknowledgement.
- (6) The loss of the history book must be reported at once to the immediate higher officer and action taken as if measurement book is lost. (B19/8035/83-84 dated 8-8-85)

242. HIRING OUT OF BOARD VEHICLES:

- (1) Vehicles may be hired out to Government Departments and Local Bodies as and when requisitioned in emergent cases, with the approval of the Board.
- * (2) Deleted
- * (3) Deleted
- * (4) Deleted
- * (5) Deleted

* (Ltr No.KEB\B5\415\84-85(b)\dated 28.10.1992)

243. SCRAPPING OF VEHICLES:

- (1) Life of the vehicles - The life of all types of vehicles is prescribed as follows:-

Type of Vehicle	Years	Life of the Vehicle
Heavy Vehicles such as:- Trucks, Truck Trailers and Lorries of various capacities	7	or should have run at least 2,00,000 kms
Light Vehicles such as:- Cars, Jeeps, Vans, Station Wagons, Trekkers, etc.	7	1,80,000 kms

- (2) Method of scrapping:-

- (a) When a vehicle has served its life as prescribed in para (1) and found totally unfit for further use, it should be condemned.
 - (b) When a vehicle gives less than FOUR kms. per litre of Diesel/Petrol even after reconditioning, it will not be economical to use it. Such a vehicle should also be condemned.
 - (c) Superintending Engineers should personally inspect the vehicle proposed to be scrapped and record their assessment.
 - (d) Scrapping of a vehicle requires approval of the Board.
- (3) Proposals for scrapping a vehicle in the form prescribed in para (5) should be sent to the Chief Engineer, Electy.(MM&P) through the Superintending Engineers.
- (4) The Chief Engineer, Electy.(MM&P) should seek the approval of the Board for scrapping the vehicle and to take action for the disposal of the scrapped vehicle.

(5) FORM:

1. Name of the Division/Circle
2. Make and Type of the Vehicle
3. Registration Number of the Vehicle
4. Year of Registration
5. Engine Number
6. Chassis Number
7. Purchase Value
8. Date or Year, the vehicle was put on road
9. Total mileage/metreage done by the vehicle, to date
10. How many times the vehicle has undergone repairs
11. Total cost of major repairs
12. Accidents, if any
13. Rate of consumption of fuel
14. Reasons for scrapping
15. Superintending Engineer's Assessment:
16. If the vehicle is found to be not roadworthy, is it due to:-
 - (a) Normal wear and tear
 - (b) Bad maintenance
 - (c) Other causes to be specified
17. Depreciated value or written down value of the vehicle

244. VEHICLES INSURANCE:

- (1) All vehicles should be insured with Karnataka Government Insurance Department (Motor Branch) either for comprehensive risk or for third party risk in accordance with the directions of the Board.
- (2) Prompt payment of motor insurance premium shall be ensured.
- (3) Claims in respect of any accident shall be promptly preferred.

245. VEHICLE TAXES:

- (1) Every motor vehicle of the Board which is covered by the Certificate of Registration and is suitable for use on road is subject to levy of tax at the rates prescribed by the Karnataka Motor Vehicles Taxation Act 1957, as amended from time to time.
- (2) Prompt payment of vehicle taxes, either quarterly or half yearly or yearly, as prescribed by the Board, shall be ensured.

NOTE: The Karnataka Motor Vehicles Taxation Act 1957, amended from time to time, and the Rules made thereunder, should always be referred to in dealing with the cases covered under the Act.

246. PAYMENTS:

The Divisional Officers, who are in over all charge of the vehicles, are authorised to make payment towards:-

- (a) Motor Vehicles Insurance Premiums;
 - (b) Vehicle Taxes;
 - (c) Vehicle Registration Fees;
 - (d) Vehicle Fitness Fees;
- at the rates prescribed by the appropriate authorities.

ACCOUNTING ENTRIES

EXPENSES INCURRED TOWARDS REPAIRS AND MAINTENANCE OF VEHICLES AND HIRE CHARGES COLLECTED ARE TO BE ALLOCATED AS DETAILED HEREUNDER

Sl. No.	Nature of Expenses	Account Code	Account Head
			DEBIT
1.	Expenses incurred towards Repairs and Maintenance of all types of vehicles	74.601	Vehicles Repairs and Maintenance

Sl. No.	Nature of Expenses	Account Code	Account Head
2.	Payments towards vehicle fitness certificate Vehicle Insurance Premiums Vehicle Tax Vehicle Registration Fee in respect of all types of vehicle.	76.138	Vehicle License, Registration Fee and Taxes
3.	Cost of Petrol / Diesel Oil, Grease, Cotton Waste, used for running the vehicles		
	(a) in respect of the vehicles other than those exclusively used by stores.	76.136	Vehicle running Expenses other than store vehicles
	(b) In respect of the vehicles of stores	76.240	Vehicles running expenses stores
4.	Cost of vehicles purchased		
	(a) Trucks, Tempos, Trekkers, etc.,	10.710	
	(b) Buses including Mini Buses	10.720	Vehicles Purchased
	(c) Jeeps, Vans and Motor Cars	10.730	
	(d) Other Vehicles	10.740	
CREDIT			
5.	Charges collected towards hire of vehicles from persons other than Board employees	62.910	Recovery for transport and vehicle expenses other than from Board employees.
6.	Amount collected / recovered towards vehicle hire charges from Board employees	92.630	Recoveries for transport facilities.

CHAPTER - III

WORKS

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CHAPTER - III

WORKS

INTRODUCTORY:

1. Board is vested with the function of transmission and distribution of Electrical energy. Board also owns and operates the four generating stations located at Sivasamudram, Shimsha, Jog (M.G.H.E. Station) and Munirabad.
2. In order to ensure the normal functioning of the operational system, works of maintenance nature relating to the operation and maintenance of transmission and distribution systems, telecommunication system and Board's own generating stations are undertaken and executed by Board's staff. Periodical repairs to plant, machinery and buildings are also undertaken.
3. Board also undertakes certain developmental works consistent with Board's own programmes, R.E.C. programmes and policies of the State Government and power system improvement works. Most of these works are executed departmentally and some works are entrusted to contract agency with a view to supplement Board's efforts to achieve quick progress.
4. The works that are proposed to be taken up for execution have to be classified, estimates in the prescribed formats have to be prepared and got sanctioned by the competent authority ensuring availability of adequate funds and then the works are either got executed by Board's staff or by contract agency.

SECTION - A

CLASSIFICATION OF WORKS

247. (1) The works of the Board are broadly classified into "Capital Works" and "Maintenance and Repair/Renewals/ Replacements".

(2) **Capital Works:-** Works of capital nature mean 'Original Works' or 'New Works' or of additions, alterations or improvement to the existing system.

The following works are of capital nature:-

- i) Construction of new Transmission lines and Sub-stations;
- ii) Extensions and Improvement Works;
- iii) System Improvement Works and Reduction in Losses in lines;
- iv) Electrification of villages/Hamlets/Harijan Basties and Towns, Tribal Colonies.
- v) Energisation of I.P.Sets;
- vi) Bhagya Jyothi Schemes;
- vii) Service Connection works;
- viii) Construction of New Buildings.

(3) **Maintenance and repairs:-** These are the works of maintenance nature related to the operation and maintenance of transmission and distribution systems, Board's own generating stations and repairs to electrical equipments and buildings.

Expenditure on these works is charged to revenue.

(4) **Allocation of Expenditure in respect of -** additions, improvements, replacement and repairs and maintenance shall be treated in the manner indicated in relevant clauses of Accounts Manual Volume-III

(5) **Extensions and Improvement Works:-** The categories of works which come under extensions and improvements pertain to augmentation of capacities in certain sub-station to meet the increasing load demand, construction of sub-transmission lines, extensions to distribution system, augmentation of capacities of pole mounted sub-station etc., which are required to make available additional quantum of power to

the several consumers who are already served by the existing distribution system and power supply to new areas of development.

CLASSIFICATION

A. EXTENSION WORKS ARE:

- (i) Extension of 11 KV and 400 V lines and installation of transformer for anticipated load in the case of industrial and residential layouts.
- (ii) Extension of new lines for new connections other than those chargeable to "Service Connections".

B. IMPROVEMENT WORKS ARE:

- (i) Replacement of Baliga poles by other supports of higher value.
- (ii) Pole to pole improvement works.
- (iii) Replacement of transformer by another transformer of higher capacity.
- (iv) Alterations or Renovations of sub-stations, Transformer Centres etc., which result in improvement of the assets.
- (v) Replacement of copper wire by aluminium wire.
- (6) System Improvement Works:- These works are mainly taken up to reduce system losses and increasing the reliability of supply. They are:-
 - (a) Regrouping of transformer centres;
 - (b) Shifting of transformers to load centres;
 - (c) Inter-linking 11 KV transmission lines;
 - (d) Conversion of 4.6 KV and 13.2 KV lines;
 - (e) Installation of capacitors;
 - (f) Drawing of new lines of Link lines / express feeders for shortening the routes and bifurcating loads;
 - (g) Increasing the size of conductors;
 - (h) Installation of new transformers to reduce the overloading on the existing transformers resulting in the improvement to voltage or reduction of line losses.

(7) Revenue Expenditure Works are:-

- (a) Replacement of a faulty transformer ;
- (b) Replacement of damaged insulators, cutouts, group operating switches and deteriorated service mains;
- (c) Replacement of damaged line supports, other equipments and other maintenance works;
- (d) Shifting of assets from one place to another place within the same division.
- (e) Replacements of faulty equipments;
- (f) Dismantling or Decommissioning of an asset;
- (g) Repairs to electrical equipments and buildings.

SECTION - B

EXECUTION OF WORKS

1. Starting of works:

248. No work shall be taken up for execution unless the details plan and the estimate have been sanctioned by the appropriate authority and adequate financial provision is provided in the Annual Financial Statement (Board's Budget).

249. Exceptional cases:

(a) In cases of emergency or urgency or where the safety of the power lines, plant or electrical machinery is suspected to be in danger, works may be taken up immediately for execution, without waiting for the preparation of the estimates and getting them sanctioned by the appropriate authorities.

(b) In all such cases the procedure prescribed hereunder shall be followed:-

1) The Divisional Officer should report the case to his Superintending Engineer, and formal approval to carry out the work should be obtained;

2) The following are the types of works which are to be undertaken on "Tentative Work Orders":

a) Failure of distribution transformer or other equipments in a station needing immediate replacements and repairs to resume power supply;

(b) Break downs on lines due to heavy wind, gale, lightning etc., breakage of wooden poles, failure of transmission towers, snapping of conductors, decapping of insulators etc.

NOTE : Under no circumstances, tentative work orders be issued to the works other than those mentioned above.

(B19/7709/84-85,dt.24-8-1984)

(3) On completion of the work, the estimate based on actuals should be prepared and got sanctioned by the appropriate authority within four