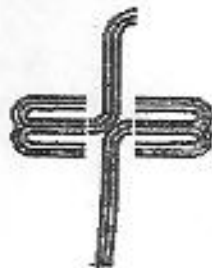


**Commercial Accounting Systems
Vol. VII**

Expense Accounting Manual



**PUNJAB STATE ELECTRICITY BOARD
2007**

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INTRODUCTION

The Government of India, Ministry of Irrigation and Power (Department of Power) have framed. The Electricity (Supply) (Annual Accounts) Rules 1985 under Section-69 of the Electricity (Supply) Act, 1948. M/S A.F. Ferguson & Co., the Consultants have prepared a Manual on Expense Accounting reflecting the changes introduced by the Rules. The Manual has been finalised, taking into the account, the comments and suggestions received from various field officers and after having discussion with the Under Secretary, Printing and Stationery and Director, Public Relations. The Manual has been approved in terms of the decisions taken by the Board in its 14/85 meeting held at Chandigarh. Chief Accounts Officer has been authorised to amend, modify and issue clarification, as may be necessary, with respect to the Manual within the frame-work of the Rules framed by the Govt. of india.

Suggestions for improving the Manual would be most welcomed.

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

Preface To The Fourth Edition

The Manual was first published in 1986, 1996 and there after in 2001. Now in view of the fresh demand the undersigned feels immensely pleased in bringing out the fourth edition 2007 after requisite updation Readers are requested to feel free and write to CAO (WM & G) if any problem is faced bythem in the implementation or bright ideas come to their minds. Co-operation received from the office in this regard is gratefully acknowledge.

JATINDER GOYAL
Chief Accounts Officer,
Pb. State Elecy. Board,
Patiala

Dated: 31.3.2007

SALIENT FEATURES

1. Scope of Administrative and General Expenses

Scope of administrative and general expenses which have so far been broadly covered under the head Office Contingencies has been substantially enlarged. It will now cover, (i) Property related expenses, (ii) Communication charges, (iii) Professional Charges, (iv) Conveyance and Travelling expenses including vehicle running expenses, (v) Material related expenses and (vi) other expenses. TA will be treated as Administrative and General expense and not as a part of Employees' Cost.

2. Centralised Purchase of forms and Stationery

Printing and Stationery (P&S) Section will maintain a Receipt Note Book for recording the receipts of materials received by them and submit an abstract of Receipt Notes along with their 1st copy, for incorporation in the monthly Accounts. All payments for forms and stationery articles will be made on the basis of entries in Receipt Notes, P&S Section will advise the cost of forms, stationery articles etc. to the concerned offices through challans. U-cheque will be issued in settlement of such charges.

3. Advertisements

Publication of tenders and public notices and their payment are to be made centrally by Director, Public Relations. Debits for advertisement charges relating to Capital Head of Accounts / Construction Divisions will be raised for being reflected in the Works Accounts. No debit on account of advertisement charges relating to O & M Divisions and O & M-cum-Capital divisions will be raised.

4. Running and Maintenance of Vehicles

- i) O & M Divisions and O & M-cum-Capital Divisions

Expenses on material, labour, Petrol, Oil, Lubricants etc., In connection with running and maintenance of a vehicle will appear under natural heads of account-Group Head, 74,75 & 76. No inter unit debit will be raised, if vehicle of one O & M Division is used by another O & M Division. Only a certificate of use of vehicle will issued by the Division using the vehicle.

The Amounts received on account of private journeys will be credited to Revenue and not taken in reduction of expenditure.

ii) Consturction Division / Projects

The expenditure on the R&M of vehicles will be classified under the natural heads of accounts - Group Head 74,75 and 76 in the first instance. At the end of the month, expenditure will be tranferred to capital account head 15.3, whereunder, Operation and Out-turn of the vehicle will be accounted for.

5. Research & Development Expenses

Employees cost, administration and general expenses etc. relating to Research & Development (R & D) will be classified in distinct Account Heads under natural Heads so to identify the expenditure. Grant-in-aid received towards R & D expenses will be credited to Revenue and not taken in reduction of expenditure. The assets created in connection with R&D project will appear under the fixed assets Account.

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ACCOUNTING PRINCIPLES & POLICIES
(As Per The Electricity (Supply) Annual Accounts) rules 1985)

A) PRINCIPLES

Accrual basis of accounting

1. The Board shall follow Commercial accounting system which requires recording of transactions by which revenues, costs, assets and liabilities are reflected in the accounts for the period in which they accrue except in the specific cases where cash basis of accounting is prescribed (1.11)

Reserve not to absorb Charge against Revenue

2. Reserves whether created out of appropriation from surplus of past years or in any other manner shall not be used (except in prescribed circumstances) for absorbing the costs which would otherwise be a charge against the revenue of the current year, past years or future years (1.14).

Revenue not to be directly credited to Reserves

3. No reserves shall be given any credit for any amount which should otherwise be treated as revenue for the current year, past years or future years (1.15).

No deferment of Loss write-Off

4. The Revenue Account shall reflect full amount of the loss, if any, to the Board due to any natural calamities like cyclone, flood, etc. non-recurring events like fire or possibly recurring events like receipt of inferior grade of coal. No part of the loss shall be deferred for write-off over future years (1.18).

B) POLICIES & PROCEDURES

Disputed claims under warranty for Repairs

1. Suppliers/Contractors of capital equipments may have provided warranty of repairs of assets. Board's claims under such warranties may get disputed by

Suppliers/contractors. Repairs expenditure incurred by the Board for which reimbursement is claimed but is disputed shall be fully charged to Revenue Account for the year in which the costs are incurred. Re-imbursement when granted by the supplier should be credited to Revenue Account in the year of receipt of reimbursed amount (1.39)

Cash Discount

2. Cash Discount earned by the Board on making timely or early payment to suppliers/contractors shall not be reduced from the cost of the assets but shall be credited to Revenue Account as an income for the year in which cash discount is earned. (1.44)

Interest on Advances to Suppliers /Contractors

3. Interest receivable by the Board on advances to suppliers and contractors for capital supply/ works shall not be deducted from the cost of the assets purchased or constructed but shall be credited to Revenue Account as an income for the year in which the interest income accrues. (1.45)

Insurance

4. Under the practice of self- insurance (where the Board sets aside as amount as an insurance premium so that the amount so accumulated can be used for meeting loss of assets on account of fire, flood, cyclone etc.) the amount set aside every year shall be treated as a charge against revenue. However, it needs to be ensured that the amount of insurance premium for this purpose is scientifically established. (4.7)

Research and Development Costs

5. Research and development costs incurred as a result of which no tangible asset is acquired by the Board shall be written off in the year incurring the costs. This shall be done even in cases where the R&D costs are expected to result in an increase in the revenue of future years. The R&D expenditure for acquiring tangible assets shall be treated like expenditure for acquiring any other fixed asset. (4.8)

Refunds of Customs Duty/Port Trust Charges

6. Refunds of customs duty or port trust charges shall be credited to revenue unless the amounts are material in which case the portion, if any, relating to import of capital assets shall be deducted from the cost of the assets (4.13)

PRIOR PERIOD EXPENSES/LOSSES

7. All prior period expenses and losses, for which no provision was made in the previous year shall be recorded in the various accounts provided under account group 83 so that these are highlighted separately.

01-Centralised Purchases-Indenting

RESPONSIBLE	ACTION	TIMING
Division/ Field Unit	1. For items declared to be centrally purchased by Competent Authority, review consumption of the current year and estimate requirements for the next year keeping in view norms fixed, if any. Place indent (in form MAT-40) upon Head Office (P&S) Section for total annual requirements.	Annually
Head Office (P&S) Section	2. Receive indents from various offices and consolidate the requirement Circle-wise and for the Board as a whole.	One month before close of the year

**02-Centralised Purchases Placing
Purchase Order**

RESPONSIBLE	ACTION	TIMING
Head Office (P&S) Section	1. Invite tenders for overall requirements. Follow Procedure as out-lined in Material Accounting Manual subject code-05.	Annually
	2. Place purchase order (PO) as per procedure outlined Material Accounting Manual subject code 06.	-do-
	3. PO shall specify the consignee (s) to whom the supplies shall be made/delivered.	As and when
	4. Prepare a Division/Circle wise distribution list from the consolidated indents.	-do
	5. Send One copy of purchase order and distribution list to the concerned consignee (s)	immediately

**03-Non Centralised Purchases Placing
of Purchase Order**

RESPONSIBLE	ACTION	TIMING
Division/field Unit	<p>Payment by cash for purchases shall not exceed prescribed ceiling limit of Rs. 1000/- Such payment will normally be made through imprest and procedure as per Chapter 16 of Cash and Bank Manual followed.</p> <p>1. If the purchase is for a value exceeding the limit fixed by Competent Authority, formal purchase procedure will be observed. For all such purchases, a PO will be issued, as per Delegation of Powers. See manual on Material Accounting, subject code 06.</p>	As and when

**04-Emergency/Spot Purchases of items of
Stationery, Uniform cloth etc. and
Printing of Forms**

RESPONSIBLE	ACTION	TIMING
User Department	<ol style="list-style-type: none"> 1. In case of critical items required urgently and for which no stock is available with the P and S Section/Stores, obtain a non availability certificate. 2. Submit proposal for the purchase of items/ printing work through Spot Purchase Committee to the Competent Authority for approval giving the following information:- <ol style="list-style-type: none"> (i) Material required with quantity and approximate cost (ii) Reference to indent placed earlier, if any. (iii) Latest status of procurement action on the indent. (iv) Whether the material required is borne on rate contract. (v) Whether material required is a proprietary item. (vi) Reasons of urgency (vii) from which station the material is proposed to be purchased/printing work got done. 	As and when
Competent Authority	<ol style="list-style-type: none"> (viii) Anticipated further requirement, if any and action taken to arrange the same. 	
Spot Purchases Committee	<ol style="list-style-type: none"> 3. Scrutinise the proposal and constitute Spot Purchase Committee as per provisions of regulation 6(v) of Purchase Regulation, 1981 of the Board. 4. Visit the market and collect quotation from the suppliers / printers. The number of 	

RESPONSIBLE	ACTION	TIMING
	<p>quotations to be collected will be in accordance with Limited Tender Procedure suitably abridged to enable award of PO/ contract on the spot (Regulation 6 (v). of the purchase Regulations of the Board)</p>	
	<p>5. Prepare a comparative statement. Determine and approve the lowest market rate. Where rate other than the lowest is approved, record reasons. Sign the quotations, connected document and comparative statement.</p>	
	<p>6. Place purchase order on the approved tenderer.</p>	
	<p>7. If material is available ex-stock, collect the material. Get the Receipt Note (RN) prepared.</p>	
<p>Drawing and Disbursing Officer (D.D.O)</p>	<p>8. Pass the supplier's bill and issue cheque for payment.</p>	
	<p>9. On Return to office, have Bank Payment Voucher (BPV) prepared and approve it. Follow procedure as per Cash and Bank Manual to have the cheque issued accounted for in the Cash Book.</p>	
<p>Spot Purchased Committee</p>	<p>10 In case material is not available ex-stock, issue delivery instructions to the supplier Follow normal procedure for receipt, inspection and accounting of material and making payment there against.</p>	

05-Receipt of Suppliers

RESPONSIBLE	ACTION	TIMING
Assitant Divisions/HO	1. On receipt of supplies, check and verify quantity and quality as per purchase order specifications, with the central inspection agency or field engineer concerned for centralised purchases or field level purchases respectively.	As and when
	2. Prepare a receipt Note (RN) and enter the following particulars therein: (1) RR/GR/Invoice No. and date (2) Purchase Order No. and date (3) Name of Supplier (4) Description of material (5) Quantity supplied/received/accepted (6) Inspection Note No. and date. The Reciept Note will be prepared for total quantity delivered, whether for own consumption or for any other division. Cost of supply meant for other divisions/field units shall be debited to Inter Unit Accounts- Account code 37.	Same day
	3. Enter the RN into stock Register (quantity Immediately on;y). Enter forms and staionery separately in the Registers of Forms and Stationery. Give cross reference of Item No/Page No. of Register in Receipt Note and vice versa.	Immediately

RESPONSIBLE	ACTION	TIMING
Divnl. Supdt/ Supdt.	4. Put up RN alongwith stock Registers to the Head Clerk/Supdt.	
	5. Check the entries in RN and Stock Registers and sign.	
	6. Get RN approved by the Officer Incharge.	Same day
	7. Verify the invoice/bill and forward alongwith RN to the Accounts Section/Cash Section in HO/Project Accounts Section duly approved by the officer Incharge.	
Accounts Section/Cash Section (HO)	8. Prepare an abstract of RNs and forward to Accounts Section/ Cash Section (HO) for incorporation in the monthly accounts.	5th of each month
	9. Receive abstract and incorporate the same in the monthly accounts after applying necessary checks.	
<p>Note :</p> <p>In case offices where SO/JE is attached Receipt Notes will be prepared by them and checked by SDC/Divnl. Supdt. as the case may be and approved by the officer Incharge.</p>		

06-Requisitioning Requirements of Stationery from Head Office

RESPONSIBLE	ACTION	TIMING
Field Units/ Divisions	1. Draw up quarterly requirements and prepare requisition (in form MAT-40). Put up the requisition to head of office for approval.	15th of every third month
Head of Office	2. Review the quarterly requirements and approve the requisition.	Within 2 days
Divisions/ Field Units	3. Send approved requisition to the Head Office (P&S Section)	Same day
Head Office (P&S Section)	4. Receive the requisition and review Stock Register to ascertain whether the requirement can be met and also review the indentor's consumption requirements. Make a note of the items requisitioned that cannot be issued.	Within one day
	5. Prepare and evaluate challan in triplicate and issue the material. Obtain acknowledgement of the authorised official on the challan.	Immediately
	6. Enter the issues in Stock Register.	Same day
	7. Send 2 copies of the accepted challans to the Division/Accounting Unit concerned	Fortnightly
	8. Enter challans in a register in the following form:	

RESPONSIBLE	ACTION	TIMING
	<ul style="list-style-type: none"> (i) Serial No. (ii) Date (iii) Particulars of forms/stationery issued (iv) Challan No. and date (v) Dated initial of Asstt./Supdt. (vi) Signature of official receiving material or RR/GR No. and date (vii) U-Cheque No. and date (viii) Amount (ix) Initials of Asstt./Supdt. Separate folio(s) in the Register will be allotted for each Division/Accounting Unit 	
Supdt./Under Secy. P&S	9. Review the Register and pursue for the settlement of outstanding items. It will be ensured that no stationery is issued unless U-Cheque for the stationery already issued has been received.	Monthly
Divisional Supdt.	10. Enter the material received in Stock Register as per evaluated challan. Verify the challan and forward to Accounts Section.	Immediately
Accounts Section	11. On receipt of verified challan issue U-Cheque. Pass accounting entry given in the relevant subject code. follow procedure as laid down in Inter Unit Accounting Manual. Forward U-Cheque to the HO P&S Section.	With in a week
Asstt./P&S Section	12. Receive U-Cheque. Record entry	As and when

RESPONSIBLE	ACTION	TIMING
	in the U-Cheque Cash Book (Form IUT-3). Follow procedure as per inter Unit Accounting Manual. Record note on the office copy of the relevant challan (s) and also in the register as per step 8.	
	13. Prepare an abstract of U-Cheque received and forward to the month Cash Section for incorporation in the monthly accounts.	5th of each Month
Cash Section	14. Receive abstract and incorporate in the monthly accounts after exercising necessary checks.	
Asstt. P&S Section	15. Prepare JV for the amount of unutilised stationery / forms at the year end. pass accounting entry as prescribed in the relevant subject code. Get the J.V. signed by the officer incharge. Forward JV to Cash Section for incorporation in the monthly Account of March.	1st week of April
Cash Section	16. Receive JV and incorporate the same in the montly account for March	
Asstt./P&S Section/ Cash Section	17. At the beginning of the next year pass reverse accounting entry as prescribed in the relevant subject code.	In April next

07-Distribution of Material Delivered at a
Common Site

RESPONSIBLE	ACTION	TIMING
Division/Field Unit	1. Prepare 3 copies of challans for distribution of material meant for other divisions/offices as per distribution list received from Head Office Issue material and take acknowledgement on the challans.	Same day
	2. Record the issues in Stock Register from the challans. Evaluate the challans and forward two copies to Accounts Section.	Immediately
Accounts Section	3. Raise IUT bill on concerned divisions as per challans. Pass accounting entry given in the relevant subject code. Follow procedure as per Inter Unit Accounting Manual.	Within a week
Receiving Division/Field Unit Divisional Supdt./Section incharge.	4. On receipt of material, enter into Stock Register as per challan. Forward IUT bill duly verified to the Accounts Section.	Immediately
Accounts Section	5. On receipt of verified iut bill, issue U-Cheque. Follow procedure Laid down in the Inter Unit Accounting Manual. pass accounting entry given in the relevant subject code.	As and when

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

RESPONSIBLE	ACTION	TIMING
Official handling Cash/ Clerk Concerned	1. Receive intimation from bank regarding receipt of documents for retirement	As and when
	2. Enter details in the Documents Register (form C&B-4)	
	3. Forward bank intimation to the Bill Passing/Payment Section.	Immediately
Bill Passing/ payment Section	4. Receive advance intimation from the supplier regarding routing of documents through bank along with a copy of invoice.	
	5. Check the relevant PO as mentioned in the invoice to ensure that the terms of PO provide for the payment of advance through bank.	
	6. Receive a certificate (if not already received) from the P&S Section/section concerned that all preconditions for making advance payment i.e. receipt of inspection not, security deposit etc. have been complied with by the supplier.	Same day
	7. In case the terms of PO do not provide for the retirement of documents, intimate the position to P&S Section/Section concerned and the refusal of retirement to the bank as well as to the supplier	-do-

RESPONSIBLE	ACTION	TIMING
	Record a note of refusal in the remarks column of the Documents Register.	
	8. In case the terms of PO allow for the retirement of documents prepare a Bank Payment Voucher (BPV) in duplicate for making the advance payment. Forward one copy to the Cash Section/Official handling cash after getting it approved by the officer Incharge.	Within time allowed by Bank
Cash Section/ Official Handling Cash	9. Receive BPV and follow procedure as per cash and Bank Manual for making and accounting for advance payment through bank.	
	10. Get the documents retired from bank and send the same to the consignee through messenger or under Registered cover if the consignee is at an outstation. The documents would be despatched the same day.	
Bill Passing/ Payment Section	11. Post the advance payments made from the cash book/ Vouchers in the Sundry Creditors Ledger (MAT-12) in the respective supplier's folio and also in the expense Bill Register-Material (EBRM).	
	12. Note the advance payments made on the sheet attached to PO showing consignee wise supply positions and payments made. (Form MAT-11)	

09-Payment of Bills for Supply of Materials

RESPONSIBLE	ACTION	TIMING
Accounts Section	1. Receive supplier's bill duly verified from Divnl. Supdt. Receiving Section alongwith Receipt Note (RN).	As and when
	2. Presue the Expense Bill Register Material (EBRM) and locate the original entry for advance paid, if any, against the same purchase (refer subject code 08).	Immediately
	3. Check the bill with reference to RN and PO. Record pass order. Record pass order on the RN as well.	Same day
	4. Enter necessary details in EBRM (GE-02)	Immediately
<p>Note :</p> <p>The entry shall be in the same serial number as the advance payment entry, if any.</p>		
Supdt. (Divnl. Accounts)	5. Prepare Bank Payment Voucher (BPV) in duplicate Adjust advance payment already made, if any.	-do-
	6. Put up the bill alongwith BPV and EBRM to the Supdt. (Divnl. A/cs)	
	7. Scrutinise the bill alongwith RN and BPV and initial pass order and entry in the EBRM/RN. Get it approved by the Divisional Office/Officer Incharge and also entry in the EBRM/RN signed.	

RESPONSIBLE	ACTION	TIMING
Accounts Section Clerk	8. Forward the BPV to Cash Section/ Official handling cash for payment. It will be ensured that recoveries noted in the RN have been made and credited to proper heads of account.	
Cash Section/ Official Handling Cash	9. Make payment and pass accounting entry in the cash book as given in the relevant subject code.	Immediately
	10. Return one copy of BPV to Accounts Section.	-do-
Accounts Section	11. On receipt of paid BPV, enter the voucher no., date and amount paid into EBRM in relevant columns to complete the entry of the bill.	-do-

10. Payment of other Expense Bills

RESPONSIBLE	ACTION	TIMING
Sub Division/ Field Units	1. On receipt of the expense bill, verify the bill. Get it approved by Officer Incharge.	Immediately
	2. Enter the due date of payment on the bill.	
	3. Forward the Bill to the Accounts section.	Same day
Accounts Section	4. Receive the verified bill. Carry out necessary checks and record pass order.	-do-
	5. Enter necessary details of bill into the Expenses Bill Register-Other Expenses (EBRO)(GE-03).	Immediately
	6. Prepare Bank Payment Voucher (BPV) in duplicate.	
	7. Put up the bill alongwith BPV and EBRO to the Accountant.	
Supdt./Divnl. Section Clerk	8. Scrutinise the bill alongwith BPV and initial pass order the entry in the EBRO. Get it approved by the Divisional Officer/Officer Incharge and also entry in the EBRO signed. It will be ensured that recoveries, if any, have been made and credited to proper head of account.	
Cash Section/ Official Handling Cash	9. Forward the bill and BPV to the Cash Section/Office handling cash.	-do-
	10. Receive the bill and make payment in accordance with BPV. Follow procedure as per Cash and Bank Manual.	
	11. Send one copy of the BPV to the Accounts Section.	Same day
Accounts Section	12. Receive the paid BPV and enter oayment details into the Exoense Bill Register-Other Expenses.	-do-

11-Payment of Telephone Bills

RESPONSIBLE	ACTION	TIMING
Accounts Section	<ol style="list-style-type: none"> 1. On receipt of verified telephone bill from the sub divisions/other attached offices, scrutinise and enter the particulars in the Register to Telephone Bills (GE-04) 2. Enter the amount of credit given by the Telephones Department towards the amount if any, deposited under OYT scheme. 3. Record pass order in the bill. Prepare Cash/Bank Payment Voucher (CBPV). Put up to the supdt. (Divisional Accounts) and the Divisional Officer/Officer Incharge alongwith the register for their signatures. 	As and when
Supdt./Divnl. Accounts	<ol style="list-style-type: none"> 4. Scrutinise the bill, intial the pass order and enter in the register. Get it approved by the Divisional Officer/Officer Incharge. 	
Accounts Section Clerk	<ol style="list-style-type: none"> 5. Forward the passed bill alongwith CBPV to the Cash Section/Official handling Cash. 	
Cash Section/ Official Handling Cash	<ol style="list-style-type: none"> 6. Receive bill and follow procedure as per Cash and Bank Manual for its payment. 	

RESPONSIBLE	ACTION	TIMING
Accounts Section	7. On the basis of paid CBPV, enter payment details in the Register of telephone Bills.	
	8. Prepare a JV for making provision in respect of unpaid telephone bills at the year end. Pass accounting entry as prescribed in the relevant subject code.	At the year end
	9. pass reverse accounting entry as prescribed in step 8	In April next year
<p>Note: A register of Telephone Trunk calls will be maintained by every officer provided with telephone by the Board in the following form:</p>		
<ul style="list-style-type: none"> (1) Date of which call made. (2) Name of the person by whom made (3) Station and No. of telephone called (4) Duration of Call. (5) Whether urgent or ordinary. (6) Brief purpose. (7) Signature of the Officer. 		

**12-Purchase of Revenue Stamps for affixing
on Money Receipts (RO-4/BA-16)**

RESPONSIBLE	ACTION	TIMING
Cashier	<ol style="list-style-type: none"> 1. Prepare Cash cum Bank Payment Voucher (CBPV) for purchase of revenue stamps upto the monetary limit fixed by the Board. Get it approved by the Officer incharge. Prepare an Indent in duplicate. 2. Enter CBPV in the Cash Book Follow procedure as per Cash and Bank Manual. 3. Collect revenue stamps from the post office alongwith a receipted copy of indent duly signed by Post Master. Attach it with the voucher 	As and when
RA/Section Incharge	<ol style="list-style-type: none"> 4. Deface revenue stamps with PSEB embossing Ensure the receipt of receipted copy of indent. <p data-bbox="509 1136 1073 1241">Note: SDO/Officer Incharge will ensure that revenue stamps are actually defaced on receipt from post office.</p> <ol style="list-style-type: none"> 5. Maintain the account of purchase and issue of revenue stams in a separate register (GE-05). Issue defaced revenue stamps to cashier as and when required. 	
Cashier	<ol style="list-style-type: none"> 6. Record receipt and daily consumption of revenue stamps in a register (GE-06) giving reference to RO-04/BA-16 numbers. 7. Work out daily balance at the end of the day. put up the register to the UDC Revenue/RA/Section Incharge. 	Daily

RESPONSIBLE	ACTION	TIMING
UDC Revenue/ RA/Section Incharge	8. Check and intial with date the entries in the register.	
Cashier	9. Strike balance at the end of the month. Put up the register to the RA/Section Incharge.	At the month end
RA/Section Incharge	10. Scrutinise the entries in the register. Record certificate of count under his signatures that the amount of balance of revenue stamps in hand with cashier tallies with the blance as per register. Also tally balance as per register maintained by RA/Section Incharge.	
UDC/RA/ Section Incharge	11. Prepare JV for the amount of defaced revenue stamps remaining unused at the year end. Pass accounting entry as perescribed in the relevant subject code. Get JV approved by SDO/Officer Incharge. Forward JV to Account Section for incorporation in the monthly account for March.	1st week April
Accounts Section	12. Receive JV and incorporate the same in the monthly account for March.	
UDC/RA/ Section Incharge Account Section	13. At the begining of the next accountoing year, pass reverse accounting entry as prescribed in the relevant subject code. Get JV signed by officer incharge.	In April Account

13-Service Postage Stamps Purchase and Accountal

RESPONSIBLE	ACTION	TIMING
Official Handling Cash	<ol style="list-style-type: none"> 1. Prepare Cash Cum Bank Payment Voucher (CBPV) for purchase of Service postage stamps within monetary limit fixed by the Board. Get it approved by Officer Incharge. Prepare an indent in duplicate showing denomination of Service Postage Stamps. 2. Enter CBPV in the cash book. Follow procedure as per Cash and Bank Manual. 3. Collect service postage stamps alongwith a receipted copy of indent duly signed by the Post Master. Attach it withthe Voucher. hand over to the SDC/Divnl.Supdt./Section incharge. 	As and when
SDC/ Divn. Supdt./ Supdt/Section Incharge	<ol style="list-style-type: none"> 4. Maintain the account of purchase and issue of service Postage Stamps in a separate register (GE-07). Issue Service Postage Stamps to the Despatch Clerk as and when required. Ensure the receipt of receipted copy of Indent. 	
Despatch Clerk	<ol style="list-style-type: none"> 5. Record of receipt and daily consumption of service postage stamps will be maintained in the register of Service Postage Stamps (B&R-6) 6. Work out daily balance at the end of 	Daily

RESPONSIBLE	ACTION	TIMING
	the day. Put up the register to the section Incharge.	
Section Incharge	7. Scrutinise the entries in the register and intital with date the balance.	
Despatch Clerk	8. Strike the balance at the end of the month. Put up the register to the Section Incharge.	At the month end
Section Incharge	9. Record certificate of count under his signatures that the amount of balance of service postage stamps in hand with the despatch clerk tallies with the balance as per register.	
SDC/Section Incharge	10. Prepare JV for the amount of service postage stamps lying unused at the year end both with the despatch clerk and Section Incharge. Pass accounting entry as prescribed in the relevant subject code. Get the JV signed by Officer Incharge. Forward JV to the Accounts Section for incorporation in the Accounts for March.	1st week April
Accounts Section	11. Receive JV and incorporate the same in March Account.	
SDC/Section Incharge/ Accounts Section	12. At the beginning of the next accounting year pass reverse accounting entry as prescribed in the relevant subject code. Get JV signed by Officer Incharge.	April Account

**14-Monthly Statement of General Expenses
(Contingent Charges)**

RESPONSIBLE	ACTION	TIMING
Accounts Section (Divisions)	<ol style="list-style-type: none"> 1. On the basis of Expense Bill Registers-Material and other Expenses (EBRM & EBRO) and other relevant-registers prepare a consolidated monthly statement in triplicate in the following form. Segregate items of expenses account code wise. <ol style="list-style-type: none"> (1) Voucher No. and Date (2) Particulars of charges (3) Amount (4) Remarks 2. Note sanction of competent authority where necessary. 3. Attach vouchers for the amount exceeding Rs. 100/- 4. Prepare an abstract at the end of the statement as under: <p style="margin-left: 20px;">Account codes.....</p> <p style="margin-left: 20px;">Budget grant.....</p> <p style="margin-left: 20px;">Expenditure upto the end of the previous month.....</p> <p style="margin-left: 20px;">Expenditure during the month.....</p> <p style="margin-left: 20px;">Progressive total.....</p> 5. Get the statement signed by the Divisional Officer/Officer Incharge. 6. Forward the statement in duplicate to the circle office for countersignatures where the amount of the bill exceeds Rs. 750/- or any other limit fixed by the Board. 	10th of next month

RESPONSIBLE	ACTION	TIMING
Circle Asstt. (establishment Section)	7. Receive the statement. Scrutinise. It in respect of vouchers required to be attached, sanction of competent authority, frequency, norms and limit of expenses incurred etc. Put up the statement to the Circle Superintendent.	By 25th of next month
Circle Supdt.	8. Scrutinise the statement and get it countersigned by the SE. 9. Return the statement indicating the items held under objection where not supported by proper sanction or where the expenses are in excess of norms fixed by the Board or in excess of powers delegated etc.	
Circle Asstt.	10. Return the statement alongwith supporting documents duly countersigned by the SE or otherwise with objections, if any. 11. Follow up for the settlement of items if any held under objection.	
Divnl. Accounts Section	12. On receipt of countersigned statement forward to CAO WAD Section/ Circle Accounting unit (CAU). 13. Comply with the objection raised, if any by the SE. Divisional Officer will ensure that the objections are promptly settled and that the obtaining of countersigned statement is not unduly delayed.	

15-Sundry Creditors for Expenses

RESPONSIBLE	ACTION	TIMING
AO/Supdt. Divnl. A/cs./Incharge Account Section	1. Review the Bill Register - Material (EBRM) to identify those bills that have not been paid.	At the End of the year
	2. Check whether all running serial number of RN have been entered into EBRM.	
	3. Determine, if any bills received are pending pre-audit with respect to which relevant RN has been entered into EBRM.	
	4. Prepare JV for passing an accounting entry as laid down in the relevant subject code in respect of : (1) Bills received and pending payment and (2) Bills not received but supply has been received.	
	5. At the beginning of the next year, pass reverse entry as given in the relevant subject code.	

17-Pre-Paid Expenses

RESPONSIBLE	ACTION	TIMING
AO/Supdt. Divnl. A/cs./Incharge Account Section	1. In the event of certain expenses having been paid but which relate to the next accounting year, Prepare a journal voucher. Pass accounting entry as givne inthe relevant subject code.	A the end of year
	2. At the beginning of the next year, reverse the above entry as given in the relevant subject code.	April next.

18-Running and maintenance of the Board's Vehicles

RESPONSIBLE	ACTION	TIMING
Officer Incharge	Preparation of Estimate for R&M of Vehicles	
	<p>1. Have an annual estimate for running & maintenance (R&M) of vehicles prepared separately for each sub-division in which there is a vehicle.</p> <p>Several vehicles of the same description may be operated in one estimate when feasible. The number of Vehicles to be operated on the same Account 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 charges.</p> <p>Note: Separate estimate shall be prepared for vehicle which has completed its normal life and for which no depreciation is to be provided. The vehicle which is to be surveyed off shall also be excluded from the group estimate.</p>	Feb. Each year
	<p>2. Make Provision for the following in the estimate :</p> <p>Direct charges:</p> <p>i) Employee cost of regular and workcharged Estt: and Daily labour (A/C Group-75)</p> <p>ii) Repairs and Replacement of parts (annual overhaul, painting, tyres etc.) Account Group-74)</p>	

RESPONSIBLE	ACTION	TIMING
	iii) Maintenance and repairs or rent of vehicle shed, if any (Account Group-74 or 76)	
	iv) Petrol, mobiloil, grease, registration charges etc. (Account Group-76) Indirect Charges:	
	v) Depreciation calculated in accordance with the straight line method of depreciation at the rate prescribed by the G.O.I. (The rate prescribed by the Govt. of India under section 68 of the Electricity (Supply) Act, 1948 is 33.40% W.e.f. 1.4.94)	
	vi) Interest @ 13.5 % (as applicable on State Govt. loans).	
	vii) Supervision charges @ 10 % on articles issued from stock, if any (on item iv)	
	viii) Departmental charges @ 27.5 % (for establishment and T&P) (on items (i), (ii) & (iii).	
3.	The annual estimate of R&M of a vehicle will cover direct expenditure, as per serial No. (i) to (iv) and indirect charge on account of depreciation as per item (v) of para - (2). Vehicle running rate per KM for the Board's work will be determined on the basis of mileage estimated to be covered by the vehicle during the year and estimated expenditure as per items (i) to (v) of para (2). Indirect charges at items (vi) to (viii) para (2) will not affect the estimate of the work but	

RESPONSIBLE	ACTION	TIMING
	Will be taken into account for computing vehicle running rate per KM for other than the Board's works.	
	4. Rate per kilometre running of vehicles will be worked out on the following lines :-	
	Assume life of Vehicle: 5 Years	
	Annual mileage Y	
	Capital value (in rupee) V	
	Value of garage/lorry	
	Sehd, if any L	
	Sum of direct charges for the year under items (i) to (IV) of para 2 D	
	Depreciation i.e. $\frac{V \times I}{100}$ A	
	Interest $\left\{ \frac{V}{2} + L \right\} \times \frac{r}{100}$ I	
	Rate of hire per KM for Board's works G	
	Rate of hire per KM for other than Board's works P	
	$\therefore G = \frac{D+A}{Y}$	
	$P = \frac{124}{100}$ (Item (i)+(ii)+(iii) of para 2	
	+ $\frac{110}{100}$ (Item (iv) of para 2)+A+1	
	5. Sign the estimate and forward it to the Divisional office.	
Divisional Officer	6. Have the estimate scrutinized as per approved norms/procedures. The rate charged for carriage	1st week March each year

RESPONSIBLE	ACTION	TIMING
S.E.	<p>should not be in excess of market rate and that this is so to be certified by the Divisional officer in the annual estimate for the working expenses of the vehicle, the local market rates of carriage being quoted therein. Sign the estimate and have it sent to Circle office as per PSEB Delegation of powers or sanction the same if it is within his competency.</p> <p>7. Have the estimate scrutinized and sanction it if it is in order as per Delegation of powers. The rate to be charged would be specifically approved by SE. Copies of sanction and estimate will be supplied to offices concerned as under:-</p> <ol style="list-style-type: none"> 1. Division (2 Copies) 2. Circle Accounting Unit (CAU)/WAD Section (CAO office)-one copy <p>(2) Accounting of R&M Expenses of Vehicles</p> <p>A) Trucks & Delivery Vans with Construction Divisions/Projects</p>	March each
Officer Incharge/ Supdt. Divisional A/cs.	<p>i) The direct charges will be booked initially under GH-74, 75 & 76 as they are incurred. At the end of each month, the expenses will be transferred to Account Head 15.311- 'Vehicle operation' per contra credit to A/C. Head 74.9, 75.9 & 76.9.</p>	As and when

RESPONSIBLE	ACTION	TIMING
	The amount of depreciation will be credited to account Code.-12.7 per contra debit to Account Code 77.170" Depreciation on vehicles" at the commencement of operation and transferred to A/C Head 15.311 per contra credit to Account Head 77.9.	
Supdt. (Downl. A./cs.)	ii) Out -turn of vehicles will be debited at the rate per KM provided in the sanctioned estimate to the work concerned or to IUT Head (IUA-37) in case the vehicle is used by an other division per contra credit to Account Head 15.361, "Vehicle-out turn".	Monthly
	iii) At the end, difference between the expenditure and its recovery (15.311 & 15.361) shall be debited to account head 15.2 under the orders of competent authority as per Sr. No. 70 of PSEB Delegation of Powers and distributed to works of the Construction Divisions on expenditure incurred basis.	March end
SDO/Sr. XEN Stores	B) Trucks and Delivery vans with CE/Stroes & Disposal Organisation"	
	The provisions at 2 (A) will apply with the following changes:-	Monthly
	a) Cost of transporation of material from one Store to another within the Organisation will be debited to account head 76.220-' Other Freight' and	
	b) The difference between operation & out turn	March end

RESPONSIBLE	ACTION	TIMING
	(15.311 & 15.361) shall be adjusted to account head 76.220' Other Freight' under the orders of the Competent Authority, as per Sr. No 70 of PSEB delegation of Power.	
	C) Truck and Delivery Vans with O and M Divisions	
Officer Incharge/ Supdt. (Divisional Accounts)	The direct charges will be booked under Group Head 74, 75, 76 & 77 as they are incurred. When the truck/delivery van is used on capital works, debit for the journeys will be afforded to the work\project concerned per contra credit to head 74.9,75.9,76.9 & 77.9 in the ratio of estimated expenditure under group head 74,75, 76 & 77.	As and when
	D) R&M of Jeeps, Pick-ups, Vans, Cars etc.	
Officer Incharge/Supdt. Divisional A/cs.	R & M Expenses of Jeeps, Pick up vans, cars etc. whether in O & M Divisions or Construction Divisions shall be booked under GH-74,75,76 & 77. In Construction Divns\Project, this expenditure shall be capitalised by transferring it to account heads 15.201 to 15.204 respectively from where these expenses shall be allocated to captial works on Expenditure incurred basic. In O & M Divisions the expenditure shall remain under the Account Head, where it is initially classified.	As and when
	<p>Note: No adjustment of out turn will be made, where vehicles are used for O & M works. The expenses will remain booked under group head 74,75,76 & 77.</p>	

RESPONSIBLE	ACTION	TIMING
Supdt./Divnl. Accounts	(E) Debits on account of vehicles running charges on behalf of other divisions.	Monthly
	<p>Debits will be raised for use for vehicles,</p> <ul style="list-style-type: none"> i) Of an O & M Division or O & M-cum-Capital Divn. by a Construction Division/ Project and vice -versa. ii) Of an O & M Division on capital works of an O & M-cum-Construction Division and iii) Of CE/S&D by other Divisions & vice-versa. No debits will be raised when vehicle of an O & M Division is used by another O & M Division for O &M works. In such cases, a certificate shall be furnished by the Divn. using the vehicle on format, at Annexure 'A', The certificate shall be allotted a serial number by the division owning the vehicle. In case, the certificate is not furnished within two months after the journey, the journey may be treated as a private one and debit raised for recovering the amount. A Register shall be maintained in the Division owning the vehicle showing details of such journeys (separate pages being allotted for each vehicle) and for watching the receipts of the prescribed certificate. 	

RESPONSIBLE	ACTION	TIMING
	No debit will be raised for use of a staff car for official purpose by the other accounting units.	
	(3) Control over R&M Expenses of Vehicles	
Officer Incharge	1. In order to exercise proper control over the daily consumption of petrol, mobiloil grease etc. and other expenses in running a vehicle, maintain a detailed daily account in Lorry Log Book and the Lorry Maintenance Register.	As and when
JE/Officer Incharge	2. From the daily accounts, prepare an abstract showing recoveris made from individual which should always be made in advance or on the completion of the journey, the amount debitable to various works/estimates, total KM run, petrol consumed etc, and submit to SDO/Officer Incharge.	Monthly
SDO/Officer Incharges)	3. Scrutinise the abstract to see that petrol consumption per KM is as per approved norm/estimate, mileometer is in order etc. and sign the abstract. Submit it to the Division/Controlling Officer.	
Supdt. (Divnl. Account)	4. Scrutinize the abstracts with reference to Log Book and Maintanance Register and prepare journal entries for debiting the amount to various works, persons using vehicles for private purposes etc. and incorporate this in monthly account after getting these approved from Divisional Officer.	

RESPONSIBLE	ACTION	TIMING
JE/Vehicle Incharge	<p>5. Prepare a summary of vehicle maintenance expenditure for each vehicle half yearly and compare the summary with sanctioned estimate and determine the variance, if any, Enter the reasons for variances., on the Summary.</p> <p>6. Put up the summary to the Sub-Divisional Officer/Officer-in-charge alongwith Lorry maintenance registerand Lorry Log Book for his scrutiny.</p>	<p>July January each year</p>
SDO/Officer Incharge	<p>7. Scrutinize the summary report, approve it and have it forwarded to the Divisional Officer.</p>	
Supdt. (Divnl. Accounts)	<p>8. Receive the summary report; scrutinise it with Lorry Log Book/Maintenance Register put up to the Divisional Officer/Officer Incharge.</p>	
Divisional Officer/Officer Incharge	<p>9. Review the summary report and pass orders on variances if any. Issue orders for revision of rate and on estimate, where considered necessary in consultation with the SE/Controlling officer.</p>	
Supdt. (Divnl. Accounts)	<p>10. Initiate action on the orders passed by the Divisional Officer on the variances in the summary reports.</p> <p>11. File the summary in the relevant estimates file.</p>	

RESPONSIBLE	ACTION	TIMING
Divisional H.D.M.	12. Initiate action for the revision of rate/estimate as per orders of the Divisional Officer, where so required.	
Officer Incharge	13. The milemeter provided with each vehicle will be kept in proper working order and its readings recorded in the Log Book at the start & end of each journey.	
Office Supdt./ Divnl. Supdt./ S.D.C.	14. Maintain Log Book of vehicles and machinery upto a period of 5 years after a particular vehicle/machine has ceased to work and has been condemned.	
Officer Incharge	15. In the event of loss of Log Books a report stating facts relating to the loss will be made by the Divnl. Officer/SE to the CE concerned.	As and when
CE	16. Have the Report together with explanation of the officials responsible for the loss forwarded to the Secy, Board/Competent authority for further action.	
	(4) Purchase of Petrol Diesel, Mobil-oil etc.	
	Payment for all works done otherwise than by Daily labour or on lump sum contract and for all suppliers shall be made on the basis of measurement recorded in the Measurement Book/Receipt note. Quantity of petrol mobiloil. etc. purchased for vehicles and payment there-fore will be regualted	

RESPONSIBLE**ACTION****TIMING**

accordingly. In case of the supply of petrol where it is not possible for the JE authorised to write up the measurement book, to be present at the time the petrol is taken, the procedure detailed below will be observed:

The vehicle driven when receiving petrol from a supplier should also get from him a sales bill showing:

- i) the date of supply of petrol
- ii) the number of the vehicle to which the petrol is supplied
- iii) the name of the driver; and
- iv) the quantity of petrol supplied.

The driver should pass on the Sales Bill, ordinarily the same evening, and failing that on the next day, to the J.E. concerned. The JE. after receiving the sales Bills, may apply any approximate check that he may deem fit to satisfy himself, such as by dipping a rod in the petrol tank or by checking the petrol guage, and then make an entry in the measurement book. A separate measurement book marked 'Petrol Measurement Book' should be exclusively used for purchase of petrol.

(A) Credit Purchase

When petrol, diesel, mobiloil etc. is purchased on credit from a supplier, the following procedure should be observed:

RESPONSIBLE	ACTION	TIMING
J.E./Incharge Vehicle	1. Issue pre-numbered petrol requisition slip in triplicate indicating the quantity to be purchased to driver after seeing the estimated average consumption of petrol/diesel per kilometre, balance quantity available with the vehicle, etc.	
Driver	2. Give two copies of the requisition slip to the petrol pump owner.	
Driver/Vehicle Incharge	3. After the approved quantity of petrol has been filled in the vehicle, enter the following particular in Lorry Maintenance Register, Lorry Log Book and Measurement Book\ Receipt Note: i) Name of Dealer ii) Petrol\ diesel requisition slip, number and date. iii) Date of filling. iv) Quantity filled.	
JE, Incharge	4. Receive a monthly bill from the petrol dealer alongwith one copy of the petrol/diesel requisition slip.	Month end
	5. On receipt of the monthly bill, verify it alongwith attached requisition slips. Check whether requisitions bear authorised official's signature and the quantities tally with lorry Maintenance Register & MB.	Immediately
	6. Put up the bill alongwith Lorry Maintenance Register and the MB/Receipt Note to the SDO, incharge.	-do-

RESPONSIBLE	ACTION	TIMING
SDO/Officer Incharge	7. Scrutinize the entries and approve the bill. Sign the entries in the MB/RN and Register.	Same day
SDO/JE Vehicle	8. Forward the bill to accounts section alongwith Lorry Maintenance Register (LMR) and MB/RN	
Accounts Section	9. Receive the bill and pass it with reference to entries in the Lorry Maintenance Register and MB/RN	
	10. Enter the particulars as per MB/RN in EBRM.	
	11. Prepare BPV in duplicate and put up bill alongwith BPV and other connected records to the Supdt. (Divnl. Accounts)	Immediately
Supdt. (Divnl. Accounts)	12. Check the bill and initial pass order and entries in MB/RN LMR and EBRM, get it approved, by Divnl. Officer/Officer Incharge.	
Accounts Section	13. Forward the bill alongwith BPV to Cash section/Official handling cash for payment.	
Cash Section/ Official Handling Cash	14. Make payment of the bill and enter it in the Cash Book	
	15. Return one copy of BPV to the Accounts Section.	
Accounts Section	16. Receive paid BPV and enter payment details in EBRM.	

RESPONSIBLE	ACTION	TIMING
	B) Cash Purchase	
JE/Vehicle Incharge	1. Accompany the driver, whenever petrol/ diesel is to be purchased locally. 2. In own presence, get petrol/diesel filled as per requirement and make payment directly out of imprest.	As and when
Driver	3. For petrol/oil purchased while on tour make payment out of cash imprest	
	4. Forward the cash memo to vehicle incharge for verification and reimbursement.	End of Tour
JE/Vehicle Incharge	5. On receipt of cash memo from concerned personnel, enter the quantity of billed amount of petrol/oil purchased in the Lorry Maintenance Register (LMR), Lorry Log Book (LLB) and MB. Get these documents approved by Officer Incharge.	
	6. Prepare imprest account for total amount of cash spent out of imprest. Get it approved by Officer incharge. Follow procedure laid down in Cash and Bank Manual.	
Cash Section/ Official Handling Cash	7. For recouperment and adjustment of imprest accounts, follow procedure as per Cash and Bank Manual, subject code.-16.	
	C) purchase of Spares	
JE, Incharge	1. In cash purchases are within sanctioned imprest limits for cash purchses, cost of	As and when

RESPONSIBLE	ACTION	TIMING
	repairs and spares can be met out of imprest.	
	2. In case purchase are not within sanctioned imprest limits, formal purchase order procedure will be observed in accordance with Manual on Material Accounting.	
	3. Follow prodedure laid down in Manual on Material Accounting for issuing PO for purchase of spares.	
	4. On receipt of spares, make an entry in the Lorry Maintenance Register and record entry in MB/Receipt Note (RN). (Receipt note will be prepared also for cash purchase out of imprest.)	
	5. Verify the bill for quantity and quality alongwith MB/Receipt Note (RN) Lorry Maintenance REGISTER (LMR)	
SDC	6. Check the bill and initial the entries in the MB/RN/LMR for approval.	Same day
SDO/Officer Incharge	7. Check and approve the bill and sign the entries in the MB/RN and LMR	
SDC	8. Forward the bill alongwith Receipt Note and Lorry Maintenance Register to Accounts Section.	
Accounts Section	9. Receive the documents mentioned in Sr. No. 8 above , and carry out checks of the bills with purchase order /MB/RN.	As and when

RESPONSIBLE	ACTION	TIMING
	10. Enter the particulars as per MB/RN in the EBRM.	
	11. Follow steps from 5 to 7 subject code-09.	Same day
Cash Section/ Official Handling Cash	12. Make payment as per BPV and enter it in the Cash Book.	Immediately
	13. Return one copy to the Accounts Section.	-do-
Accounts Section	14. Follow step 10 of subject code-09	
Cash Section/ Official Handling Cash	15. In case of payments made through imprest, follow steps stated earlier. Pass Accounting entry as given in the relevant subject code.	

Note : (1) Old parts including tyres and tubes removed and repalced should be entered in the Lorry Maintenance Regsiter and returned to stores through store return warrant (SRW).

(2) The entries in vehicle Main-tenance Register will be checked and signed by the SDO/Officer Incharge.

D) Recoveries for Private Journeys

1. The amount receivable from the Board employees and outside parties for use of vehicles for non-official purposes, shall not be taken in reduction of expenditure on R&M of the vehicles. Such receipts from the Board employees and outside parties will be

RESPONSIBLE	ACTION	TIMING						
Month end	<p>creditable to the revenue receipt heads 62.630 and 62.910 respectively.</p>							
Within 3 days	<p>2. Concessional rates for use of the Board's vehicle by entitled Officers are revised by the Board from time to time. The latest rates as per Secy.PSEB Office Memo. No. 15940/17340/GB/V/106/V dated 18.1.2000 are as under :</p>							
	<table border="0"> <tr> <td>For 200 KM</td> <td>Rs. 150/- Per Month</td> </tr> <tr> <td>For 400 KM</td> <td>Rs. 300/- Per Month</td> </tr> <tr> <td>Above 400 KM</td> <td>Rs. 3/- Per KM</td> </tr> </table>	For 200 KM	Rs. 150/- Per Month	For 400 KM	Rs. 300/- Per Month	Above 400 KM	Rs. 3/- Per KM	
For 200 KM	Rs. 150/- Per Month							
For 400 KM	Rs. 300/- Per Month							
Above 400 KM	Rs. 3/- Per KM							
	<p>This facility (private journey) is also allowed in exceptional case i.e. death and accident @ Rs. 3 per KM.</p>							
	<p>If more than one Board employees travel in the same vehicle, the charges may be divided amongst them.</p>							
	<p>3. When a vehicle is used partly for private purpose and partly for Board work, the charge from each party will be fixed by the 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.</p>							
	<p>4. When a lorry runs empty, the charges will be debited to the work or person in whose interest the journey is performed.</p>							

RESPONSIBLE	ACTION	TIMING
E) Adjustment of R&M Expenditure		
JE	1. Prepare an abstract of journey performed by officers/official on account of different capital works and for the use of vehicle for private purposes in the Lorry Log Book.	Month end
	2. Forward Lorry Log Book to SDC.	Within 2 days
SDC	3. Receive the log book and scrutinise the entries. Prepare JV in triplicate and put up to SDO for approval.	Same day
	4. Pass accounting entries as given in the relevant subject code on account of expenses recoverable from employees for private use of vehicles and debits to capital works.	Immediately
	5. Any recoveries made other than from employees should be debited to respective accounts as per accounting entry given in the relevant subject code.	
SDO	6. Scrutinize the entries on the log book and sign and abstract. Also approve the JV.	Within 2 days
SDC	7. Forward the JV in duplicate alongwith log book to the Divisional office-accounts section.	Same day
Supdt. (Divnl Accounts)	8. Receive JV alongwith the log book. Scrutinize the entries in the log book & put up to the Divisional Officer for approval.	Within 2 days

RESPONSIBLE	ACTION	TIMING
Divisional Officer	9. Scrutinize the vehicle log book and approve the JV.	Same Day
Supdt. (Divnl. Accounts)	10. Incorporate the JV in the monthly Account. 11. Raise IUT Bills for Vehicles used by other Accounting Units for construction works or for private work. Follow procedure as per IUT Manual. 12. Settle IUT Bill as per procedure laid down for IUT Manual. Pass Accounting Entry as per the relevant subject code.	

To

The Sub-Divisional Officer,
.....Sub Divn.,
.....Patiala.

Memo No.

Dated:

Subject : USE OF VEHICLE FOR O&M WORKS

Sh..... Designation.....
(name of official)

of your office has used Vehicle No.....as per details given
in the enclosed proforma.

You are requested to submit the same duly countersigned by the Sr.
Executive Engineer, through your Divisional Office.

In case the certificate is not received within a period of two months
from the issue of this letter, the journey will be treated as 'Private' and debit
raised for recovering the amount from the Officer/Official concerned.

DA/Certificate.

Sr. Executive Engineer,
.....Divn.,
P.S.E.B.....

CC:

The Sr. Executive Engineer,
.....Divn.,
P.S.E.B.....

He is requested to expedite the submission of the certificate
duly countersigned.

19-Payment of Travelling Allowance Bills

RESPONSIBLE	ACTION	TIMING
Establishment Section/ Account Section	<ol style="list-style-type: none"> 1. On receipt of application for the payment of travelling allowance advance from the employee concerned, scrutinize the application as to the admissibility of T.A. advance its amount etc. as per provision contained in annexure 'A' and get it approved by the Competent Authority. 2. Return the approved application to the employee concerned. 	As and When
Accounts Section	<ol style="list-style-type: none"> 3. Receive Cash / Bank Payment Voucher (CBPV) alongwith approved applications for payment of T.A. advance. Record pass order and get it signed by Drawing and Disbursing Officer. Forward CBPV to the Cash Section/Official handling cash. 4. Enter details of T.A. advance giving CBPV no. and; amount in the individual employee folio of the T.A. Check Register. 	As and When
Cash Section/ official Handling Cash	<ol style="list-style-type: none"> 5. Make payment to the employee. Follow procedure as per Cash and Bank manual. In case of T.A. advance on transfer, accounting entry as provided in the relevant subject code will be passed 	As and When

RESPONSIBLE	ACTION	TIMING
	6. Forward CBPV to the A/c section.	Same Day
Employee	7. Submit a travelling Allowance Bill in the prescribed form to the Competent authority.	Following Month
Competent Authority	8. Verify the bill with reference to provision as contained in regulations 49 & 50 of MSR Vol. III (Travelling Allowance Regulations) approve it and forward it to Establishment/Accounts Section.	With in 2 day
Establishment/ Accounts Section	9. On receipt of the TA Bill, check its arithmetical accuracy and admissibility with reference to Travelling Allowance Regulations.	With in 7 day
	10. Refer to the TA check Register for the TA advance drawn, if any and make necessary deductions from the TA bill.	-do-
	11. Enter details of the TA bill in the TA Check Register.	-do-
	12. Record the pass order on the TA bill and get it approved by the Competent authority.	
	13. Prepare Cash/Bank payment Voucher (CBPV) and get it approved by Officer Incharge.	
	14. Forward CBPV alongwith the TA bill to the Pay and Accounts Section/Establishment	Same day

RESPONSIBLE	ACTION	TIMING
	and Audit Section for pre-audit in case of gazetted/nongazetted officers respectively (For HO only)	
Pay & Accounts/EAD Section	15. Pre-audit TA bill CBPV and get it approved by Officer incharge.	
Accounts Section	16. Forward the CBPV alongwith TA bill to the official handling cash for payment.	
	17. If the Travelling Allowance bill is not in order, return the TA bill to the employee concerned giving reasons.	Same Day
Official Handling Cash	18. Receive CBPV with TA bill and make payment Follow procedure as per Cash and Bank Manual.	
Accounts Section	19 Prepare a JV for making provision in respect of TA bill lying pending in the Accounts Section at year end and incorporate it in the account for month of March.	At the year end
	20. Reverse the accounting entry as stated at Sr. No. 19 in the account for month of April.	

ADVANCE OF T.A. TO BOARD EMPLOYEES

ADVANCE OF TA to Board employees will be regulated as under :

A. T.A. advance on Tour

- i. Advance on TA may be sanctioned to Board employee proceeding on tour to the extent of 75% of the estimated amount of TA claim to be submitted by the employee.

The estimated amount would include Air/Railway/Bus fare of the class to which he is entitled, daily allowance for the halts at the outstation and for journey days as admissible under TA Regulations, charges for other means of conveyance and other incidental charges for carrying the record etc.

- ii. Daily allowance may be calculated for the likely period of halt at an outstation not exceeding 30 days.

B. T.A. Transfer

1. Advance of TA on transfer may be allowed to Board employee to extent of 75% of the estimated amount of T.A. claim of the employee. The amount of claim would include:-

- i) Railway/Bus fare the employee would claim for self and his family members.
- (ii) Charges for transportation of personal effects as admissible under TA Regulations, including loading/Unloading Packing Charges.
- (iii) Daily allowances as admissible under T.A. Sanctioned by:

Notes :-

1. Advance of TA on tour/transfer may be Sanctioned by:

a) Heads of office to officers subordinate to them. Where the claimant is himself Head of office, the TA Advance will be sanctioned by his controlling officer.

b) Heads of department for officer/official of whom he is controlling officer.

- I. Advance of TA on tour/transfer may be sanctioned to a temporary employee on the surety of a permanent employee or another employee who has rendered at least 3 years service. The person furnishing surety should be of Board employee's comparable status or of higher status and should have at least one year to retire.
- III. A Board employee who has drawn advance TA is required to submit his TA claim in the month following completion of the tour and in case of transfer, immediately after an employee has shifted his family and personal effect. If he does not so submit the claim the amount of advance be recovered from his pay. The employee will not be allowed the benefit of sub-mission of TA claim within one year as provided under Regulation 49 of TA Regulations.

C. Advance to Employees Proceeding On Foreign Service

X-Foreign Service in India

Employees going on deputation in the organisations, like REC, BCB, BBMB, NTPC etc. in India may be allowed advance as admissible 'on transfer' as indicated in part 'B' above. Since the travelling expenses in the above case are to be borne by the Foreign employer, it is incumbent, upon the D.D.O. releasing the amount of advance to recover this amount from the Foreign employer. Similarly the advance of TA granted by Foreign employer may be adjusted only on the Board Employee furnishing the TA Bill, which should be sent straight to the Foreign employer.

Y-Foreign Service out of India

The grant of advance to employee proceeding on Foreign service outside India will be regulated as per terms and conditions agreed between PSEB and the Foreign employer.

20-Payments of Advertisement Bills

RESPONSIBLE	ACTION	TIMING
	All publication of Tenders and Public notices and their payments shall be made centrally by Director Public Relation.	
Office Requisitioning Publication	1. Prepare the matter to be advertised. Send eleven copies to the Director Public Relations for publication, indicating location code. No in forwarding letter.	
Public Relation Cell (PRC)	2. Get the matter published in the various news papers/periodicals approved by the Board.	
	3. Receive advertisement bills. Scrutinise the bill and see that: <ul style="list-style-type: none"> i) Supporting documents viz News papers, cutting etc. are attached. ii) Publication conforms to the approved list. iii) Rates are as per approved list. iv) Agreed discount/rebate has been allowed. 	As and when
	4. Forward the bill indicating the chargeable head of A/c to the PRO/Authorised Officer for verification.	Same day
PRO/Authorised Officer	5. Scrutinise and verify the bill. ensure that the bill is complete in all respect as per step-3. Return the bill duly verified to the PRC.	Within 2 days
PRC	6. Receive the verified bill. Record pass order. Prepare Bank Payment Voucher (BPV). Put up to the SAS Accountant.	Same day
	7. Bill relating the construction Divn./Project will be classified under A/C Head 37-IUT	

RESPONSIBLE	ACTION	TIMING
	A/C and for other officer, to the A/C head 76.155.	
SAS Accountant	8. Scrutinise the bill, Initial pass order & BPV and put up to the Director Public Relations.	Within one day
Director Public Relations	9. Scrutinise and approve the bill/BPV	
PRC	10. Receive the approve bill/BPV. Prepare cheque and record entry in the Cash Book. Follow procedure as per Cash and Bank Manual. Get the cheque signed by SAS Accountant and DPR. Forward cheque to the quarter concerned.	Same day
PRC/SAS Accountant	11. Raised IUT bills in respect of advertisements published on behalf of CO nstruction projects and CO nstruction divisions under TS, REC and Civil Organisation etc. Follow procedure as per IUT Manual.	By 10th of next Month
	Note : In case of advertisements issued on behalf of secretariat, CE/MM. CE/Planning, Design Directorates HO etc. no debit will be raised and the charges will be finally booked under the Account codes 76.155/76.261	
Construction Division/Const. Project Accounting Units	12. Receive IUT Bill. Follow procedures as per IUT Manual for its settlement. Pass accounting entry as per the relevant subject code.	
	Note : In case of advertisements which can be identified to a particular work the charges will be booked to the account of that work. In case of other advertisement, the charges will be distributed pro-rata over the accounts of works.	

21-Research and Development Schemes

RESPONSIBLE	ACTION	TIMING
GRANT-IN-AID		
Incharge Research Unit	(A) Salaries and other Estt. Claims 1. Intimate Drawing and Disbursing Officer (DDO) of the Gazetted Establishment. a) No. of posts sanctioned b) Name of Officer and charges, if any	From time to time
D.D.O. Gazetted Estt.	2. Earmark separate section of the pay role Ledge for the drawl of salary.	Beginning of the financial year
Incharge Research Unit	3. Classify the salary and other claims as per Chart of Accounts. 4. Send details of salaries and other claims released to the incharge, Research Unit. 5. Post the details of payments to the gazetted officers in the 'Expenditure Control Register (ECR)' in the following form : a) Sr. No b) Particulars of payment c) Name of Accounting Unit d) Pay & Allowances e) Medical reimbursement expenses.	Monthly

RESPONSIBLE	ACTION	TIMING
	f) Bonus & Other staff related payments	
	g) Travelling expenses.	
	h) Purchases and petty purchases	
	i) Other Misc. items	
	j) Total	
	k) Remarks (In case of purchase of asset quote item No. of asset Register).	
	6. Maintain Pay Roll ledger for Separate Section thereof specimen format given below, for drawl of salary of the non-gazetted staff.	
	7. Classify the salary & Other claims as per Chart of Accounts.	
	8. Post the details of payments of NGE in expenditure Control Register (ECR).	Monthly
	B) Suppliers Claims	
Incharge research Unit	1. Approve supplier's claim after exercising proper checks and pass on the bills for payment to the disbursing authorities.	Monthly
	2. Obtain details of payment copies of paid vouchers and enter in the ECR.	
	3. Maintain Asset Register in the format as prescribed by Govt. of India (Annexure-A)	

RESPONSIBLE**ACTION****TIMING**

(As the Assets will belong to GOI, no depreciation is to be provided)

C) General

Incharge
Research Unit

1. Have monthly and upto date totals made in the ECR. Prepare JV for total amount of expenditure in-curred during the year, for incorporating in the accounts as prescribed in the relevant subject code.
2. Get the annual accounts audited by R.A.O., PSEB as required by GOI.
3. Send the utilisation certificate alongwith statement of audited Accounts to GOI.
4. Credit the amount of grants-in-aid received from GOI as prescribed in the relevant subject code.

The above procedure is meant for maintaining records of expenditure met out of grants-in-aid. The expenditure to be met out of Board's Revenue will be accounted for as per normal procedure of the Board. Separate ECR shall be maintained for keeping record of expenditure incurred on Board's accounts.

Research Scheme on Power

Annexure 'A'

Form G.F.R.-19

Account of permanent and Semi permanent Assets for the year.....

Sr. No	Name of Grantee Institution	No & Date of the sanction	Amount of sanctioned grant	brief purpose of grant	Whether any condition regarding the right of ownership of Govt. property etc. was incorporated in Grant-in-aid
1	2	3	4	5	6

Particulars of assets actually created or acquired	Value of assets in time of purchase	Purpose for which utilized at present	Encumbered or not	Reason of encumbration	Disposed or not
7	8	9	10	11	12

Reasons and authority if any for disposal	Amount released on disposal	Remarks
13	14	15

22-Accounting Entries

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
1.	05	Receipt of material from suppliers	Misc. Equipment 10.580, 10.582 Furniture & Fixture office 10.801 office Equipment 10.901 to 10.904 Staff Welfare Expenses 75.710 & 740 Other Expenses 76.15, 76.16	Supplier Contractor Control Account Capital/O&M 42.2/43.2
2.	06	(a) Settlement of evaluated challans received from HO and issue of U-cheque b) Receipt of U-cheque by HO	(a) Various Expense Account-75.740 76.153 (b) Inter Unit Accounts Blank Account Code 37.000	(a) Inter Unit Account Blank a/c code 37.000 (b) Various Expense Accounts 75.740,76.153
3.	06	Adjustment of unutilised stationery/ forms at the year end in Head Office	Un-utilised Stationery forms 22.790	Printing and stationery 76.153
4.	06	Reversal Entry at Serial No 3	Printing & Stationery 76.153	Unutilised Stationery/forms 22.790
5.	07	(a) Distribution of supplies of forms stationery & Liveries to other divisions:- Raising of IUT bills (b) Settlement of IUT bill issue of U-Cheque	(a) Inter Unit A/Cs Account code 37 (b) Various Expense Accounts 75.740,76.153	(a) Various Expense Accounts 75.740,76.153 (b) Inter Unit A/ Cs Blank A/c code 37.000

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
		(c) Receipt of U-Cheque	(c) Inter Unit Accounts Blank Account Code 37.000	(c) Inter Unit A/cs. Account Code 37
6.	08	payment of advance	Advance to Suppliers for material-Capital/O&M 25.501/ 26.501	Cheques issued Account 24.403
7.	08	Adjustment of advance payment	Various Expense Accounts as per Sr. No. 1	Advance to suppliers for materials 25.501/ 26.501
8.	09 & 10	Payment of bill	Various Expense Accounts as per as Sr. no. 1 Suppliers or Contractors Control Account. Capital/O&M 42.2/ 43.2	-do-
9.	11	Payment of telephone bills & adjustment under OYT Schemes Deposit with Telephone Deptt. under OYT schemes	Adm. Expense A/Cs Communication 76.115/113	(i) Cash/Bank 24.110 Cheques issued Account 24.403 ii) 28.914- Deposit with Telephone authorities
10.	11	Liability for unpaid telephone bills	Admn. Expenses-Communications 76.115/113	Liability for expenses 46.430
11.	11	Reversal of liability as per sr. No 10	Liability for Expenses 46.430	Adm. Expenses Communication 76.115/113

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
12.	12 & 13	Adjustment of unused defaced revenue stamps/ service postage stamps	Postage/ Revenue Stamps in hand 24.120	Adm. exenses 76.112/ 76.164
13.	12 & 13	Reversal of entry as per sr. no. 12	Adm. Expenses 76.112/76.164	Postage/ Revenue Stamps in hand 24.120
14.	15	Liability for expenses incurred for purchases	Various Expense A/cs as per S. No. 1	46.410 - Sundry Creditors for Expenses
15.	15	Reversal of liability at sr. no. 14	46.410 Sundry Creditors for Expenses various expense	Various expense accounts as per S.No. 1
16.	16	Liability for other expenses	Various expense accounts as per S.No. 1 expenses	Provision for Liability for 46.430
17.	16	Reversal of liability at sr. no 16	46.430 Liability for Expenses.	Various expense A/cs 76.15 & 76.16
18.	17	Pre-paid expenses	Pre-paid Expenses 28.820	Various expense A/cs 75.740, 76.15 & 76.16
19.	17	Reversal entry at sr. no. 18	Various Expense Accounts 75.740, 76.15 and 76.16	Prepaid expense 28.820
20.	18	Petrol; & oil expenses	76.141/76.240 Adm. & General Expenses	Cash 24.110/ Cheque issued Account 24.403

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
21.	18	Repairs and maintenance of Vehicle expenses	74.6: R&M of Vehicles	Cash 24.110/ Cheques issued Account 24.403
22.	18	Payment of Vehicle licence and registration fee	76.138 Vehicle licence and Registration fee	-do-
23.	19	Payment of T.A. Advance on Transfer.		
		(a) Raising of IUT Bill	(a) Inter Unit A/Cs Account Code 36	Cash 24.110 Cheques issued A./c 24.403
		(b) Receipt of U-Cheque	(b) Inter Unit Acctt. Blank Account Code 37.000	Inter Unit A/C- A/c Code 36
24.	19	Settlement of IUT bill received as per sr. no. 23 by receiving Division issue of U-Cheque	27.202 TA-Advnace	Inter Unit A/cs- Blank A/c code 37.000
25.	20	Payment of Advertisement bills by Director Public Relations on behalf of construction Projects and construction Divisions under TS/Civil Organisation (a) Raising of IUT Bills	Inter Unit Accounts Account Code 37	24.403 Cheques issued Account

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
26.	20	(b) Receipt of U-Cheque	Inter unit Accounts Blank Account Code 37.000	Inter unit Accounts Account Code-37
		Settlement of IUT Bills as per S. No. 25 by receiving Division/Accounting Units-Issue of U-Cheques		
		(a) NITs for capital Works	Group Head-14 Capital-Works in Progress	Inter unit A/Cs. Blank A/C code 37.000
		(b) NITs for Procurement of materials	76.260 Advertise- ment of notices and Other Purchase rel- ated advertisement Capital Equipment	-do-
27.	21	(c) Public Notices	76.155 Advertise- ment Expenses	-do-
		Grants-in-aid re- ceivable from G.O.I. for research and Development Schemes.	28.815 Grants. in- aid receivable for Research and Develop- ment schemes	63.120 Grants for R&D expenses
28.	21	Grants-in-aid received from G.O.I.	24.110 Cash/Bank	28.815 Grant-in aid receivable for R & D Schemes

FORMATS

Receipt Note

Use GRN MAT-17, Where -ever use of Receipt Note is recommended in this manual.

Expense Bill Register - Material.

Sr. No.	PO		Material Description	Name of Supplier	Advance Bill No. and Date	Advance Payment Voucher			Dated Initials of official/ Acctt/ Officer
	No.	Date				Amt.	No.	Date	
1	2	3	4	5	6	7	8	9	10

Receipt Note		Gross Amount	Expense Head	Final Bill			Due Dt.	Other Deduction	
No.	Dt.			No.	Dt.	Amt.		Nature	Amt.
11	12	13	14	15	16	17	18	19	20

Adjustment Journal Vr.			Net Payment Vr.			Dated Initials of Acctt:/ Officer	Remarks
No.	Dt.	Amount	No.	Dt.	Amount		
21	22	23	24	25	26	27	28

EXPENSE BILL REGISTER-OTHER EXPENSES

Sr. No.	Name of supplier/Party	Bill			Description	Account Code
		Amt.	No.	Date		
1	2	3	4	5	6	7

Bill Period	Due date	PAYMENT		Dated Initials of Official/Officer	Remarks
		Vr. No.	Date		
8	9	10	11	12	13

REGISTER OF PAYMENT OF TELEPHONE BILLS

Name of Accounting unit :

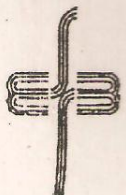
Location Code :

Sr. No.	Month	Period of Rent	Local Call Charges		Trunk Call Charges	Private Call Charges	Total
		Amount	No.	Amt.			
1	2	3	4		5	6	7

ADJUSTMENT OF OYT PAYMENT				Balance	PAYMENT		Initials of Officer/ Official	Remarks
Total Amt. paid	Amount adjusted upto last quarter	Amount adjusted during this Qtr	Total Amount adjusted		Vr. No.	Dt.		
8	9	10	11	12	13	14	15	16

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