

**East Central Railway**

(149)

**Office of the  
General Manager (S&T)  
Hajipur**

**No. ECR/S&T/JPO/185A /1733**

**Date: 21.12.2018**

**Sr. Divisional Signal & Telecom Engineer  
DHN, DNR, MGS, SEE, SPJ  
East Central Railway**

**Sub: Implementation of JPO for handling of stores and maintenance of records thereof by field units for System improvement.**

It has been observed that some divisions have failed to maintain record/accountal of released material as per manual and Letter No. ECR/Vig/System Improvement/50 dtd 09.10.15.

To improve system a JPO duly signed by PCSTE, PCEE and FA&CAO/S&W is attached which is self-explanatory for quick implementation.

DA:- JPO (4 Sheets).

  
**(M.K. Srivastava)  
Chief Signal Engineer  
for GM (S&T)/ECR/HJP**

## JPO for handing of stores and maintenance of records thereof by field units.

During course of vigilance investigations, it has been observed that subordinates holding stores in field units do not follow correct procedures for receipt, accountal and issue of new as well as released stores. Records are also not maintained properly in this regard. Piecemeal instructions have been issued by divisional executives which are not uniform within the division among various departments and across the divisions.

It has been observed during investigations that in recent times stress has been laid by executive departments especially Electrical and S&T to maintain centralized stores at divisional headquarters for new materials meant for maintenance and works contract as well as released materials. There has been lack of clarify in the process of transaction of stores and maintenance of records thereto among the subordinates of centralized stores and other subordinates drawing new materials and sending released materials to the centralized stores.

The above issued has been raised with PHODs at different point of time. On some occasion, it has been intimated by executive departments that very strict accountal of stores is not kept by subordinates of make-shift stores i.e. those other than the in-charges of centralized stores. Instances of not keeping any ledger/record for transaction of stores by filed unit subordinates, non-dispatch of materials received against works contracts by the centralized stores to the concerned subordinate for years, not handing over the charge of stores on transfer and handling of stores by the new incumbent without taking charge of stores et al have been noted during vigilance investigations. These irregularities may act as contributory factors in misappropriation of railway material.

It is, therefore, necessary to adopt a uniform system for receipt, accountal and issue of stores and maintenance of record thereof for new as well as released stores. Field unit subordinates are to be advised to remain vigilant and careful in handling the stores and maintaining records properly. Areas where special attention is to be paid by the Sr. Subordinates and other related officials handling stores and the manner in which the records are to be maintained are detailed below in this article.

### 1. Maintenance of DMTR –

- a. All actual receipts and issues of stores including imprest and surplus stores should, in the first instance, be entered in Material Account Note Book (ref: Engg Code Para E 1416) or Daily Material Transaction Register (DMTR).
- b. Daily Material Transaction Register (DMTR) is the first hand and basic record for any transaction of stores. Each and every transition of stores must be entered in the DMTR with a Srl. No. Continuity of the Srl. No. should be maintained in the DMTR separately for "Receipt" and "Issue" side without any break.
- c. A well-bound printed register as per standard format which can record transaction for a considerably long period should be used as DMTR. The format for DMTR may be as per annexure H of para 6.15.1 of Indian Railway Signal Manual – I or form E1416.
- d. The first page of the DMTR should contain a certificate from the Junior Scale Officer of the controlling unit indicating the total number of pages available in it.
- e. At the end of transaction of a particular day, a line should be drawn after the last entry which may happen either on the receipt side or on the issue side or on both sides. The blank space in respect of smaller number of entries of that date should be scored off. This will enable the next day's entries being started from the same level of the page of both receipt & issue side.

  

- d. Quarterly Material at Site Return: The supervisor who is executing the work and also functioning as stock holder shall prepare a quarterly Material at Site Return in form E-1446 and send the same to Divisional Office. This return will include only those items for which there has been any transaction (receipt/issue).
- e. The quarterly MAS return sent by subordinates should be matched with previous return and checked for its correctness for receipt, issues (by matching with issue notes) and for returned stores (by matching with NS11s) as per Engg Code Para E1447.
- f. Care must be taken to ensure that materials should be issued for the intended purpose for which it has been purchased. For example, material received against a particular estimate/contract should be issued against the same estimate/contract. Similarly material received for maintenance should not be issued against works contract. In emergent requirement, it can however exceptionally be allowed with the approval of Tender Accepting Authority after duly recording proper justification for the same.

#### 8. Inspection of Stores –

- a. In terms of Para 115 of Indian Railway Permanent Way Manual as well as para 113 of the Indian Railway Works Manual, the controlling Assistant Scale Officer should carry out inspection of each Section Engineer's office and stores at least once in a year. This inspection should cover checking of stores records vis. DMTR/Ledger, Released Materials Ledger and other store records also.
- b. While checking stores, the controlling Assistant Scale Officer should pay particular attention to the imprest stores, its distribution and periodic review of requirement by divisional officer.

#### 9. Verification of Stock –

- a. Account Stock Verification: The Accounts stock verification should be given due importance. In case the Accounts stock verification is not done at specific intervals, the same should be brought to the notice of the Divisional Accounts Officer/FA&CAO so that the stock verification can be carried out without any further delay. Such stock verifications, in many cases, may act as a pointer for arresting excess/shortage of stores held by Sr. Subordinates.
- b. Departmental Stock Verification: The Divisional Engineer should arrange that approximately 1/6<sup>th</sup> of the stock under each subordinate is verified every month so that all stores is verified in six months in terms of Para 1428 of the Engineering Code to ensure frequent reconciliation of balances as shown in the numerical ledgers kept by the subordinates (and as brought out in the half yearly statement) with the actual quantity in hand. This verification is in addition to the stock verification made by the Accounts Stock-verification.

#### 10. Handing Over & Taking Over the charge of Stores –

Unit supervisors who acted as stock holders should be released on transfer only after the charges for stores have been handed over by him taken over by the new incumbent. The new incumbent should not be allowed to handle the stores without taking over the charge of stores.

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