CHAPTER-I

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CHAPTER I

INTRODUCTORY

ORGANISATION

101. The Controller of Stores: - The administration and control of the stores of a railway will be conducted by the Stores Department under the supervision of a Controller of Stores. On him will devolve the duty of ascertaining the needs of a railway in the matter of materials and stores and of arranging for the supply of such materials and stores in the most efficient, economical and expeditious manner possible. He will be responsible for their receipt, inspection and distribution to the various stores depots, for their custody while in-charge of the stores department and finally for their issue on requisitions received from authorised officials of the railway. He will be incharge of inventory control.

102. The stocks of certain groups of the stores required by a railway have often to be held by the users at the place of work: -

(i) To avoid piecemeal requisitioning of stores from the Stores Department,

(ii) For use in emergencies, so as to safeguard against delays or detentions in transportation, and

(iii) In some cases, in consideration of the special nature of the material stocked and of the transportation of such material.

Such stores are:-

(i) Permanent way or other engineering material in the custody of Permanent Way Inspectors and Inspectors of Works.

(ii) Locomotive, carriage and wagon parts and electrical stores in running sheds, signal stores, train examining stations and in-charge of out-door electrical chargeman and signal inspectors respectively.

(iii) Stores in workshops waiting to be used in repairs or manufacture of locomotive and carriage and wagon duplicates.

(iv) Stores which have been purchased for special works, and charged to such works, but

(a) left in the custody of the Stores Department (Custody Stores),

or

(b) lying at site of work (materials-at site).

103. Functions of the Controller of Stores:- All Stocks of stores on hand, whether with the Stores Department or other departments of the Railway, represent funds that are not productive. While stocks should be such that stores required by the railway are readily available, they should be as small as possible, and losses due to obsolescence or deterioration should be the minimum practicable. The centralized control that is required for this purpose will vest in the Controller of Stores who will be head of Stores Department and will be responsible for the-

(a) Purchase and inspection, and

(b) Custody and issue of railway stores.

104. All materials and stores for which the consuming departments have no immediate use should be returned to the Stores Depots, the Controller of Stores being responsible for their survey and valuation, and for disposal by sale or otherwise. He has also to deal with all the surplus and unserviceable material of the railway.

105. Nomenclature-cum-Price List:- He should issue and maintain upto-date a Nomenclature-cum-Price List including all items of stores in stock in the Stores Depots. Each separate item of stores in this list should be assigned a number and this number as well as the description should be quoted on all requisitions, receipt, issue and other documents relating to that item.

106. The Controller of Stores is not a Disbursing Officer, nor he is required to keep any general accounts of the stores transactions of the railway. His duties in this respect will be limited to the maintenance of numerical records of stores in stock and to the preparation of the initial documents of receipt and issue.

107. General Supervisory Control:- The Controller of Stores should arrange for submission to him of such statements and returns as may be necessary to keep him informed of the stocks available in his depots, the manner in which the requisitions of the departments are being complied with, the inflow of materials not required by departments and the steps taken to dispose of surplus and unserviceable stores.

108. Planning of Supplies of Stores:- The Controller of Stores is responsible for preparing a correct estimate of the quantities of stores to be purchased or manufactured in the railway workshops each year and for making the most advantageous arrangements possible for the economic purchase of stores. In this, he will be guided by the Purchase Policy Rules, the Contract Rules and the rules prescribing the purchase of certain articles through specified agencies, i.e. the Railway Board and the DGS &D. The Directorate General of Supplies and Disposals is the biggest agency and it has been set up with the object of collecting together the requirements of the various government departments and making bulk purchases at the most economic rates. The purchase through the agency of the Directorate General of Supplies and Disposals is normally obligatory subject to some monetary limits in the case of a large number of articles for items other than Rly. Board specified exclusive railway items and, in respect of such purchases, the Controller of Stores should work in closed co-ordination with that department, while watching the interests of the railway administration. Stationery, printing stores and office machinery and appliances for all government departments and for railways are similarly

purchased through the Controller of Printing and Stationery. Supplies of wooden sleepers are arranged for through an organisation known as the Sleepers Pool. Mathematical Instruments are to be obtained through the National Instruments (Private) Ltd., Calcutta

109. Purchase of Stores:- The purchase of all other stores should be arranged for by the Controller of Stores, under the orders of the General Manager, subject to certain reservations which the Railway Board have made regarding the call of tenders and for the letting out of contracts for certain items of stores, such as coal, rails, cast-iron sleepers, and rolling stock. In respect of items earmarked for procurement by the Railway Board, the Controller of Stores will ensure timely submission of indents as in the case of DGS&D items.

STORES DEPOTS

110. Nature & Distribution of Stocks:- For the purposes of maintenance and distribution, the stores are divided into General Stores & Engineering Stores including permanent way stores. she organisation for the control of stocks of permanent way materials is generally under the direction of an officer designated the Track Supply Officer who, with his staff of any separate permanent-way depot that may exist, constitutes a self-contained branch of the Stores Department. It will be the duty of the Track Supply Officer to maintain close co-operation between the Controller of Stores and the Chief Engineer

111. Materials are stocked at suitable points on the line in stores depots under Depot Officers subordinate to the Controller of Stores. In addition, imprest stocks of stores are also sanctioned to categories of subordinates, such as Running Shed Foreman, Train Examiners, Electrical Chargeman, Permanent Way Inspectors, &c.

112. Location of Stores Depots:- For facility of work, there should ordinarily be:

(i) A Locomotive Stores Depot attached to and serving the main locomotive workshops of the railway, steam, diesel and electric.

(ii) A Carriage and Wagon Stores Depot similarly attached to the main carriage and wagon shops.

(iii) A Signal Stores Depot serving the Signal shops, if any.

(iv) One or more Permanent-way Material Depots for storing permanent way and bridge materials.

(v) Stationery Depots.

(vi) One or more Stores Depots or yards for collecting all scrap and unserviceable material. Such depots should be situated in or near the best market for the disposals of such articles.

(vii) Other General Stores Depots as found necessary. No new Stores Depot should be formed

without the sanction of the General Manager such sanction being recorded in the minutes of Official Meetings.

113. Stock Items:- Such Items will be kept in the custody of the Stores Department which are frequently and regularly and whose unit cost justifies incurring inventory carrying cost associated with these items. Such items will be known as 'Stock' items.

114. Ordinary Stores: - Ordinary Stores are generally such items of Stores which there is a regular turnover caused by a constant demand and which are stocked by the Stores Department in its Depot.

115. Emergency Stores: - The depots have also to stock certain items of stores though they do not have a regular turnover caused by a constant demand. These are 'Emergency Stores' and comprise items of stores which do not ordinarily wear out or require renewal, which have, however, to be kept in stock to meet emergencies, such as that due to breakage or unanticipated deterioration, and which are not readily obtainable. The stock cards relating to such stores should be marked with the letter 'E'.

116. Non-stock Items: - All items other than 'Stock' items will be called 'Non-stock' items. These items may, however, be described in the Standard Nomenclature List. No purchase of such items will be made for stock purposes.

117. Special Stores: - These are stores required for works and other special purposes i.e. other than for 'operation' or ordinary maintenance and repairs ' and which are ordinarily dispatched directly to the requistionist without being stocked in a stores depot.

118. Surplus Stores: - These are of two kinds, 'Moveable' and 'Dead'. Moveable Surplus Stores comprise items of stores which have been issued for a period of 24 months, but which, it is anticipated, will be used in the near future. Dead Surplus Stores comprise items of stores which have not been issued for 24 months and which, it is considered, are not likely to be utilised on any railway within next two years.

119. Such Surplus stock may be the result either of changes in design, in specification, &c. of the 'stock items, of stores or of the consuming departments returning to the depots special items or stocks items of stores no longer required by them such stores have to be held in custody in stores depots and steps taken for their prompt disposals.

120. Surplus stores should be distinguished from "over stocks" or ordinary stores (see paragraph 2230-2)

121. Main Depots: - The stock of each depot should comprise only those materials or stores as are required in the shop or Divisions which the depot serves.

122. Subject to the above rule, each stock item should be allocated to one depot, the factor governing the selection of the depot being generally the proximity to the base of supply. The depot so nominated will be the Main depot for the item, all other depots, which may stock the

same item for issue in their respective territories being ‘Subsidiary Depots’ as far as that item is concerned. All orders for purchase or manufacture by Workshops of an item of stores will be placed by the ‘Main Depot’ for the item, the ‘Subsidiary Depots’ merely placing requisitions on the Main Depot.

123. The assignment of one depot as a Main Depot for an item of stores prevents the slow accumulation of surplus stocks in each depot by individual direct purchases of stores, obviates loss of valuable time involved in reference to each other depot to see whether surplus stocks are available before a purchase order can be placed, and as will be seen from the detailed procedure in para 1414 to para 1439, concentrates the surplus stores of an item in one depot viz., the Main Depot and therefore enables the systematic working off of such surplus, before purchases are resorted to.

124. Minima and Maxima: - A minimum and maximum limit should be laid down for the quantity of each 'stock item' of stores in a depot at any time below or above which the balances should not ordinarily be allowed to go.

125. Minimum Stock: - The minimum limit should be a quantity of stock representing an average weekly issue multiplied by the number of weeks, which from past experience, it is known will elapse from the date of placing an order before fresh stocks can arrive at the depot. The minimum limit is therefore the lowest permissible level to which the stock of an item may fall without a stock recoupment having been sent forward for replenishment. It is the "Stock Order Point" signifying the point at which the recoupment demand should be sent forward.

126. In the case of items arranged for on an annual contract basis, it is possible to keep the “minimum" very low, because the time required to get fresh stocks is merely the period required for placing a purchase order on the firm against the annual contract. Supplies of items, which are merely purchased as and when required, take a considerably longer time than supplies of items ordered up against annual contract as the time factor must be adequate for the calling of tenders, placing of order, and for the contractor to obtain his supplies after receipt of the orders. As such, a system of as and when required purchases, in addition to involving higher Minima stocks being kept, results in the items frequently running out of stock. Every endeavour should therefore be made to place as many stock items as possible on annual contracts.

127. The minimum stock limit should be fixed as low as possible depending upon the prevailing market conditions and the proximity of the depot to the normal source of supply.

128. Maximum Stock: -The fixing of the maximum limit is governed by the following factors

(i) **Economic Size of Each Order-** The "Maximum" is the lowest quantity that may be, ordered for at any time after providing that stores are never less than the prescribed minimum. As orders for small quantities at a time at frequent intervals would result in increased cost of packing and other charges, including heavy clerical and accounting work, cost of stationery and inconvenience to the suppliers, the "maximum" should be carefully fixed with due consideration for this factor.

(ii) **Increased Lock up of Capital: -** On the other hand, the fixation of high limit would involve apart from inventory carrying costs unnecessary locking up of capital, risk of deterioration of stores, extra storage and protection arrangement, increased labour charges, and accumulation of surplus by unnecessary advance purchase of stores, which by the light of information available at a later date could otherwise have been cancelled from the contract obligations under the clauses empowering increase or decrease of the contracted quantity. (A working rule is that the maximum should not ordinarily exceed twice the minimum limit prescribed for an item).

129. Minima and Maxima for Workshop Items: - Maximum and minimum stock limits for items manufactured in railway workshops should be fixed in consultation with the Works Manager of the shops concerned, taking in to consideration the time taken by the workshops to complete any recoupment orders placed on them.

130. Powers of the Controller of Stores: - The financial and other powers of the Controller of Stores are such as are delegated to him by the General Manager, within the provisions of the In Railway Codes and the rules and orders issued by Railway Board from time to time.

131. Standards of Financial Propriety: - In exercising these powers, the Controller of Stores should pay strict regard to the standards of financial propriety among which are the following:-

(i) The expenditure should not prima facie be more than the occasion demands, and that government servant should exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

(ii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(iii) Public money should not be utilized for the benefit of a particular person or section of community, unless

(a) the amount or expenditure involved is insignificant

or

(b) a claim for the amount could be enforced in a court of law

or

(c) the expenditure is in pursuance of a recognised policy or custom.

(iv) The amount of allowances, such as travelling allowances granted to meet expenditure a particular type should be so regulated that the allowances are not on the whole source of profit to the recipients.

Note: - All proposals-involving financial implications except those which have been specifically exempt for this purpose should be referred to finance branch for advice before these are sanctioned.

132. Schedule of Powers of Purchase, Sales &c., of the Controller of Stores/Chief Materials Manager.- It has been found in practice that the powers of the General Manager in the matter of the purchase, sales &c., of railway stores need not be delegated to Controller of Stores/Chief Materials Manager beyond the limits shown in the schedule below. These limits should not ordinarily be exceeded.

Subject to such safeguards as may be laid down in consultation with the Financial Adviser and Chief Accounts Officer and within the limits laid down by the General Manager, the Controller of Stores may delegate powers of purchase to his subordinate officers attached to his office, excepting where levels of delegations have been fixed by the Board.

Note.-The expression subordinate officers attached to his office occurring at the end of the above sub-paragraph includes all Gazetted Officers under the Stores Department of the Railways whether at the Headquarters, Depots or Divisions.

POWERS

Item No 1	*Nature of Power* 2	*Extent of power* 3
1.	Purchase of stores other than stationery and printing.	Up to Rs. 50 lakhs for CMM and 1 Crore for COS for each individual item. Same as stipulated in para 331 (c) the previous sanction of the General Manager is necessary to-
	Subject to the constitution of tender committees to deal with tenders of the value of Rs. 2 lakhs or above in each case, vide paragraph 351, note I	the adoption of the single tender system to orders, the estimated value of which exceeds Rs.10,000 in the case of non-proprietary articles and Rs. 25 lakhs in the case of proprietary articles and articles in the process of indigenous development subject to the rates quoted being reasonable;

		(2) the adoption of the open tender system to orders, the estimated value of which exceeds Rs. 2 lakhs;
		(3) the direct purchase of stores, for which indents have to be placed with the DGS&D value exceeding Rs. 25 lakhs.
2.	Purchase of stores through the Directorate General of Supplies and Disposals.	(a). Power to sign on behalf of the General Manager all indents placed in India on the Directorate General of Supplies and Disposals against "General Purposes" grant and to certify minor casual indents not involving expenditure against the advance grant upto a limit of Rs. 30,000 in each case. Also power to incur liability in respect of "other than imported stores for general purposes" in anticipation of funds being provided in the sanctioned budget for the following financial year and to certify indents for such stores placed on the Directorate General of Supplies and Disposals accordingly.
		(b).In the case of running contract the Controller of Stores/Chief Materials Manager may exceed the contract quantity plus tolerance laid down by the Directorate General of Supplies and Disposals with the prior sanction of the Director General of Supplies and Disposals, and subject to the limit of Rs. 10,000 in each case.
3.	Purchase of Printing & Stationery	All powers under paragraph 1109 of this code.
4.	Penalties for failure to deliver stores within the stipulated time.	1. The penalties laid down in the contract Document are -
	Note: Where no loss can be proved to have occurred, no penalty is leviable.	a) Cancellation of the contract and recovery of any loss or damage which the railway may sustain by reason of such failure on the part

		of the contract, or
		b) Purchase elsewhere at the contractor's risk or
		c) Recovery from the contractor of a sum of 2 per cent of the contract price of the consignment per month or part during which the supply may be in arrears upto the amount of the actual loss sustained by the railway. The Controller of Stores/Chief Materials Manager may be given full powers to impose or waive these penalties in respect of all contracts entered into by the Railway. When waiving a penalty, the reason for doing so must be fully recorded on the relevant files and the stores bill forwarded to the Chief Accounts Officer suitably endorsed.
		2. In respect of purchases made under the General Manager's sanction, the Controller of Stores/Chief Materials Manager may be given powers of granting extensions of delivery periods. He has also powers to impose or waive penalties in such cases, with the concurrence of the Financial Adviser and Chief Accounts Officer.
5.	Cancellation of orders placed by the Controller of Stores under his own power of purchase or against annual contract sanction by the General Manager.	Full Powers
6.	Obtaining excess quantities against items on rate contracts.	Full Powers subject to the contract Conditions.
7.	Obtaining excess quantity against items on running contracts entered into by the Railways	Power to exceed the original contract quantity beyond the percentage tolerance agreed, subject to a limit of 10% of the value of the contract subject to conditions of para 441-S.

8.	Sale of Stores to other railways	Full powers to sell any stores to other railway at full book rate or higher plus such additional charges as prescribed.
9.	Sale of over-stocks of ordinary emergency or special stores :-	
	By tenders.....	Full powers and power to adjust the difference between book value and sale value.
	By direct sale	Full powers to sell at the book rate or purchase rate whichever is higher plus the prescribed departmental charges.
10.	Direct sale of books, forms. stationery, petty stores and clothing for menial staff.	Power to sell at the book rate or purchase rate whichever is higher plus freight incidental supervision charges to the following Railway Employees' Co-operative Credit Society, Railway Institutes.
		Government Railway Police Department, Indian Posts and Telegraphs Department, Railway Battalions, Railway Regiments and other similar bodies.
11.	Disposals by sale or transfer of scrap, unserviceable, surplus and obsolete stores and adjustment of the difference between the book value and sale value.	
(a)	By tender.....	Full powers to dispose of such material and to adjust the difference between the book value and sale value.
(b)	By direct sale to other Govt. Dept. and quasi Govt. bodies, public undertakings of Govt. of India or State Govt.	Power to sell at book value or last auction rate whichever is higher or at a loss not exceeding Rs. 200 in each case.
		Note.-If as a condition of sale, freight is to be borne by the administration cost of such freight should be taken into consideration in computing the loss. (This rule applies to all cases of sales).
(c)	By auction.....	Full powers subject to paragraph 2224.
12.	Extension of time and enforcing or waiving of	Power to grant extension of time

	ground rent in connection with the sale of scrap to contractors and cases of stores await - ing removal from Railway premises	either for payment or removal of material specified in contracts entered into by him and to enforce or to waive ground rent provided the railway has suffered no loss by such extension or waiving which facts must be recorded in writing in each case.
13.	Writing down value of surplus or obsolete stores on the books.	Power to write down the value of such items of stores as become surplus to requirements or absolute subject to a limit of Rs. 25000 for each item on the recommendation of Survey Committees.
14.	Certification of indents for the purchase of stores through the Directorate General of Supplies and Disposals against the works grant.	Full power to sign and certify such indents.
15.	Tender Deposits-	
	(i) Refund of Security deposit.	Full powers provided the contracts are satisfactorily completed.
	(ii) Forfeiture of earnest money deposited along with tenders and of security deposits	Full powers in accordance with the provision of the tender or contract provided that when the General Manager approves such tenders or contracts, he should decide the question of forfeiture.
16.	Contracts For loading and unloading goods.	Full powers.
		Note: - Contracts should be given after public call for tenders.
17.	Adjustments against the Stock Adjustment Account.	Full Powers Provided the adjustments are:-
		(a) restricted to a limit of Rs. 5.000 for each individual case.
		(b) not due to the negligence, carelessness or dishonesty of any railway employee;
		(c) not due to different methods of measurement adopted by the Accounts Department Stock Verifiers and the departments.
		(d) Such that the Chief Accounts Officer agrees need not be referred

		to the General Manager.
		Note.- (1) The limit of Rs.1,000 may be extended to Rs.40,000 with respect of adjustments due to fluctuations in market rates.
		Note.- (2) The restriction in clause (a) does not apply to adjustments of the difference between book rates and sale values for which vide items 9 and 11.
18.	TO write off shortages of articles of dead stock, losses of stores and tools and plant in stock and in transit on Revenue Account and to sanction adjustments effected in the numerical accounts for verifications undertaken departmentally or by the Accounts Deptt.	(i) Full powers upto Rs.5,000/- in each individual case provided that the adjustments :-
		(a) are not due to the negligence, careless-ness or dishonest of any railway Employees.
		(b) arising out of Accounts Department Verifications are such that Chief Accounts Officer agrees need not be referred to the General Manager.
		(ii) And up to Rs. 2.000 in each case where the loss is due to the negligence carelessness or dishonesty of any railway employee where it is not possible to effect the recovery of the cost the stores from the employee concerned.

CHAPTER-II

STORES NOMENCLATURE AND PRICE LISTS STORES NOMENCLATURE LISTS

Stores Nomenclature and Price Lists Standard Classification of Stores -201
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Appendix-I : Details of Sub-Groups

Steam Loco Parts & Fittings **Main Group 00 to Main Group 09**

Diesel Locomotive Spares **Main Group 10 to Main Group 19**

Electrical Loco Parts and Fittings **Main Group 20 to Main Group 29**

I.C.F. Coaches- BG/MG & EMU **Main Group 30 & Main Group 31**

Carriage & Wagon Components **Main Groups 32 to Main Group 39**

Electrical Spares excluding Electric Loco Spares **Main Group 40 to Main Group 47**

Signal & Telecommunication items **Main Group 50 to Main Group 56**

Engineering Plant Machinery & Parts **Main Group 60 to Main Group 67**

General Stores **Main Group 70 to Main Group 93**

Scrap and Receptacles **Main Group 98**

Under List of Unified Groups maintained by different Railways **Appendix II**

Codes for Units of Accountal Appendix III

CHAPTER II

STORES NOMENCLATURE AND PRICE LISTS STORES NOMENCLATURE LISTS

201. Standard Classification of Stores- The following is the standard classification of the railway stores which should be strictly followed on all railways. Railway Stores have been divided into 175 groups, the group number being specified as the first two digits in any Price List No. pertaining to that group.

Major Group No.	Main Group No.	Description
0		**Steam locomotive parts & fittings**
	00	WP/WG/WL/WT.
	01	Other IRS locos BG.
	02	Non-IRS locos BG.
	03	YPIYG/YLIYM
	04	Other IRS steam locos MG.
	05	Non-IRS stern locos MG
	06	All steam locos NG.
	07	Rail mounted steam cranes BG/MG/NG.
	08	Rail mounted diesel cranes BGIMG/NG.
		Diesel loco parts & fittings
	10	Alco DLW diesel electric locomotives BG/MG/NG. WDM1, WDM2, WDS5, YDM4, YDM4A, Power Packs.
	11	WDMI, WDM2. WDS5. YDM4. YDM4A, Vehicle Portion
	12	WDMI, WDM2, WDS5, YDM4, YDM4A, Transmission
	13	MAK/CLW diesel hydraulic locomotives BGIMG/NG/WDS4, WDS4A, ZDM3 Power Pack.
	14	WDS4, WDS4A, ZDM3 Vehicle portion.
	15	Hardware items Common to group 10 & 11.
	16	General Motors diesel electric locomotives BG & MG WDM4, YDM3, YDM5.
	17	Henschel Main line diesel hydraulic locomotives WDM3.
	19	Non-standard diesel locomotives YDMI, N/ZDM1, ZDM2, WDS1, WDS2.

Major Group No.	Main Group No.	Description
2		**Electric loco parts & fittings**
	21	DC Elec. locos BG pre-war.
	22	DC Elec. locos BG post-war (WCMI, 2, 3, 4, 5 WCG2).
	23	AC Elec. locos "GROUP" WAMI, WAG2, WAG3, and WAG4.
	24	AC Elec. locos-Japanese design WAM2, WAM3, WAG2.
	25	AC Elec. locos of CLW
	27	AC/DC Elec. locos BG.
	28	All AC Elec. locos MG.
3		**Carriage, Wagon, EMU, Railcar Parts & fittings**
	30	ICF Coaches BG & MG.
	31	ICF EMU coaches BG & MG.
	32	Diesel Railcars BG/MG/NG.
	33	BENI Coaches BG & MG.
	34	Jessops Coaches BG/MG.
	35	EMU Coaches BGIMG (Jessop, Breda. etc.).
	36	Other Coaching stock BG/MG
	37	Old IRS design wagons, CR, O, MBC, NCL.
	38	New IRS stock wagons. BOX, BOI, BCX, BRH & future new designs
	39	Other goods stock e.g., IRCA & non-IRS.
4		**Electrical Stores**
	40	Cables, Conductors & transmission materials and wires.
	41	Insulators & insulating materials.
	42	Electrical fittings.
	43	All instruments, appliances & component instruments.
	45	T.L. Cells & train fighting materials (not included elsewhere).
	46	Electrical sub-station transmission & distribution equipment. (not included elsewhere).
	47	Electrical machinery & parts including carbon brushes of all types.
5		**Signals & Telecommunication Stores**
	50	Telegraphs & telephones equipment.
	52	Wireless equipment including electronic components and spares for communication.
	54	Signal & interlocking material, mechanical single wire and their parts & fittings.
	55	Signal & interlocking material, mechanical double wire and their parts & fittings.
	56	Signal & interlocking material, electrical and their parts & fittings.

Major Group	Main Group	Description
6		**Engineering Plant machinery & parts.**
	60	Permanent Way, Track Tools & Bridge work.
	61	Building materials including sanitary-ware, roofing materials (other than G.I. sheets), Bricks, Sand, Cement, Lime etc.
	62	Pipes, tubes & fittings including valves.
	65	Plant & Machinery including Cranes-complete unit.
	66	Spares for Plant & Machinery and Cranes.
	67	Road Motors, Auto-trucks, trolleys & material handling equipment other spares.
7, 8, 9		**General Stores**
	70	Abrasives & grinding wheels.
	71	Brushes, brushware & basketware and bamboo products.
	72	Tools accessories & components & instruments.
	73	Hardware, fasteners, rivets, bolts, nuts, screws, studs and pins and cotters.
	74	Hardware-other than fasteners, lron-mongery, Tin-ware, etc. including expanded metals, oil lamps, parts and fittings, stores. etc. wire ropes, chains and allied fittings
	75	India Rubber, Leather, Canvas & Plastics & kind of Materials (except those pertaining to technical classification).
	76	Electrodes cutting & welding accessories Elect. &Oxyacetylene.
	77	Paints, Enamels, Varnishes and Painter's stores including painter's oils and spirits.
	78	Crockery, Cutlery, Napery, kitchen and tableware, furniture and other equipments including clocks, watches etc.
	79	Cloth, clothing and personal equipment and cotton products such, as Cord, Twine ropes and Waste Cotton.
	80	Petroleum & petroleum products other than fuel oil.
	81	Acids, chemicals & chemical products (including soaps, disinfectants, insecticides & explosives) and vegetable oils
	82	Drugs. Pharmaceuticals. Hospital instruments appliances
	83	Stationery, forms, drawing office instruments, laboratory apparatus, photographic equipment & printing press equipment.
	84	Refractories, glass, glass substitute, asbestos, asbestos fiber, joint & packing material.
	85	Bearing ball and roller.
	86	Miscellaneous including fire fighting equipment and marine material.
	90	Metals ferrous.
	91	Metals Non-ferrous.
	92	Fuel & Fuel oils.
	93	Timber.
	97	Rolling stock completes units.
	98	Scrap.

Within each group there will be sub-groups to broadly identify groups of items within the main group. Details of sub-groups within each group are placed at Appendix-I. The two digits following main group identify sub-group in a price list number pertaining to the main group.

201. Out of the 75 groups under which the railway stores have been classified, some of the groups are unified. Under unified groups, any particular item is identified on all railways with one PL No. Individual railways shall therefore not allot regular PL Nos. to individual items under the unified groups and this will be done only by the railway that originally prepared the unified price list boot List of groups that are unified and the individual railways which have prepared the unified groups is placed at Appendix II.

202. Standard Nomenclature of Stores: - The nomenclature of each of the several items of stores in each of the classes referred to in paragraph 201 should be strictly in accordance with that prescribed in a printed standard nomenclature list, each item of which shall be assigned a number, reference to which will serve to identify the article completely.

203. The items of each class in the list shall be arranged in alphabetical order, the name of the article or commodity being placed first, followed by its description and lastly where necessary, the purpose for which it is used.

204. Part Number Code: - For items that cannot be adequately described without mentioning the purpose for which they are intended, indicating letters should be prefixed to the numbers according to a Standard Code for such items.

205. **Standard Specifications & drawing:-** Standard specifications and drawings of raw & manufactured materials are prescribed by the Rly. Board, RDSO and the General Managers from time to time and price list should give a reference to the code numbers of such specifications. Stores which do not specify the standard specifications and drawings should gradually be worked out and substituted in time those which do so. List of standard specifications, which have been adopted for use on Indian Railways are issued by Rly. Board/ RDSO from time to time. Indian Railways standard specifications are also issued by Rly. Board & RDSO from time to time for certain items. List of items for which IRS drawings exist are circulated through the quarterly notifications issued by RDSO. All materials indented by the consumers and procured by the C.O.S., should, where I..R. Standard exist conform to such standards.

206. To enable consuming departments to exhaust supplies of obsolete and non-standard materials in stock as rapidly as possible, in preference to other items, such items should be distinguished from the rest in the printed nomenclature list, in some suitable manner.

207. The units to be used in accounting for quantities of receipts or issues for each item of stores should be shown in the printed nomenclature list. Such units shall be those adopted generally and in the largest number of cases for the issue of the items. The employment of dual units of measurement in price lists and ledgers for any item of stores is prohibited. The list of codes in use for units of accentual is placed at Appendix III.

208. The nomenclature lists, referred to also as Priced Stores Lists or Price Lists, which should be in the following form are not intended for the pricing of issues of stores but for supplying consuming Departments with a list of stores showing their correct description and identifying numbers.

Code No.	Description	Specification & or Drawing No.	Unit of accountal	Rate	Stocking Railways	Remarks

209. The Price Lists should be kept up-to--date by the prompt issue of serially numbered correction slips of a standard size which could be, conveniently filed. All corrections in Price Lists, except those in which a whole page is substituted, should be carried out in manuscript in ink.

210. Rates for New Stores-

(a) **Stores Purchased:** - The rates for 'new' stores should be the 'average book rate' or the 'current market rate' whichever is less. The average book rate is the rate arrived at by dividing the value balance shown in the priced ledgers by the quantity balance. The current market rate is, in the absence of any special notification b y the Controller of Stores, the last purchase price paid for other than petty supplies. When there have been no recent purchases (i.e. within three years), the current market rate should be ascertained and fixed by the Controller of Stores.

> **Note: -** When the last purchase price or the current market rate is lower than the average book rate by 10 per cent or more, or when, though the variation is less than 10 per cent special circumstances justify the revision of the average book rate, the balance of stores in stock should be re-valued at the lower rate and the difference between the two balances adjusted against Stock Adjustment Account (See also **paragraph 2554** and **paragraph 2560**).

(b) **Workshop Manufactured Stores**: The Price list rates for workshop manufactured stock items would be the rates fixed half yearly by the Mechanical Department and the average book or ledger rates will be the price list rates in force from time to time necessary revaluation of balances in stock being made at each revision of the price list rate (see also paragraph 1535, paragraph 1536 & paragraph 1537).

211. Schedule of Scrap: - The rates for scrap materials should be included in the Schedule of Scrap. These rates should be revised as frequently as necessary and not less frequently than once a year by the Controller of Stores in consultation with the Chief Accounts Officer with reference to the best data available, such as the average prices realized at recent auction sales. If there is any difference of opinion between the Controller of Stores and the Chief Accounts Officer on the subject the matter should be referred to the General Manager whose decision will be final.

212. Book Rate for Scrap: - The schedule rate will ordinarily be the book rate for all receipts and issues of scrap from and to departments of the railway. When the schedule rate is revised and is lower than the previous rate the balances in hand should be revalued at the revised rate by operating on the Stock Adjustment Account. If, however, the revised rate is higher than the previous rate, the following procedure should be followed: -

(a) The existing stock should not be revalued at the revised rate;
(b) Future receipts should be credited at the revised rate; and,
(c) Issues should, however, be priced at average rates struck on the priced ledgers as and when required.

Appendix 'I'

(DETAILS OF SUB-GROUPS OF)

Steam Loco Parts & Fittings (Groups 00 to 06)

(1) All Roller and Ball Bearings are to be listed in Groups 85.
(2) All FireBricks are to be listed in Groups 84.

Sub-Group	IRS Symbol	Description
		1. Running, Spring & Standing Gear
01	AB	Axle Boxes and details.
02	TB	Tender Axle Boxes and details
04	SN	Spring & Spring Gear.
05	TY	Tyres.
06	WL	Wheels and Axles.
07	SG	Sanding Gear and details.
08	-	-
09	-	For items to be numbered locally by Railways.
		II. Bogie, Frame, Cab, Draft and Brake Gear
10	BE	Bogies and Trucks.
11	TE	Tender bogies and Trucks.
12	FR	Frames & details.
13	BD	Buffing and draw gear.
14	BG	Brake Rigging and Gear.
15	VB	Vacuum Brake Equipment.
16	-	-
17	CB	Cab Fittings. For items to be numbered locally by Railways.
		III. General Fittings and Miscellaneous Items
20	EQ	Equipment - Tools, etc.
21	ML	Misc. fittings, pipe clips etc.
22	-	V.D.O. Tachograph/Speed Indicator, drive cable space.
23	P	Pipes, pipe couplings, flanges including elbo tees and connections of general application.
24	RC	Rough Castings.
25	-	-
26	GL	Greases and Oil Nipples
27	OC	Oil boxes, Cups and Covers.
28	LB	Lubricators.
29	-	For items to be numbered locally by Railways.
		IV. Hardware Items (Special to rolling stock)
30	BT	Bolts
31	NT	Nuts
32	PN	Pins

33	SC	Screws
34	SU	Studs
35	WC	Washers
36	RT	Rivets
37	BU	Bushes
38	KY	Keys, Feathers, Dowels and Cotters.
39	-	For items to be numbered locally by Railways.
		V. Motion Parts and Allied Details
40	PX	Piston rod with beads and cross heads.
41	CR	Connecting rods and coupling rods with details.
42	MN	Motion details including reversing arrangements, bushes and motion pins excluding piston rods 'X' head valves and gears (PX, FV, CV & LV).
43	CL	Cylinder with covers and cylinder details including bush, piston valve/slide bar, cylinder cocks and gearing.
44	PK	Piston rods, valve spindle packing.
45	PV	Piston valves excluding Piston Valve Liners (Bush)- (CL).
46	CV	Caprotti valve and gearing.
47	LV	LENTZ Valve and gear.
48	-	-
49	-	For items to be numbered; locally by Rlys,
		VI. Boiler mountings, details & allied Fittings
50	BR	Boiler details, i.e. all outer plates, Tube Plates domes, including boiler tubes, ferrule tube plate, stays, boiler fittings steading brackets, mud and inspection doors, manhole doors, hand rails but Excluding fire box, details fire doors (PX) Fire rates (FG) and Boiler mountings (BM).
51,52	BM	All boiler mountings including fussible and washout plugs ashpan drench cook etc. excluding injectors.ejectors (EJ) Lubricators (LB).
53	AN	Ashpan and details.
54	FG	Fire and rocking grate including rocking grate cylinder and gearing.
55	SX	Smoke box and doors details including super heater header with elelment tubes anti-vacume valves, branch steam pipes exhaust steam pipes, blast pipes, spart arrestor and chimneys.
56	CG	Clothing details (cylinder and boiler) including Crinoline bands.
57	MG	Mechanical Stokers.
		VI. Boiler mountings, details and allied fittings--contd.
59	-	For items to be numbered locally by Rlys
60	-	Fire box details including fire hold doors, arch tubes.
61		Fire box. Stay stthermic syphon excluding fire bars.
62	FX	FG) and Mechanical Stokers (MS) and excluding fire bricks.
63		
64 to 68	-	

69	-	For items to be numbered locally by Rlys.
		VII. Steam Fittings and tender and Misc. fittings not covered elsewhere.
70	EJ	Ejectors.
71	IR	Injectors.
72	RG	Regulations, including stuffing boxes for regulator rods and internal steam pipes.
73	TC	Tenders, tanks, bunkers, sumps and water lever gauges.
74 to 78	-	-
79	-	For items to be numbered locally by Rlys.
98	-	Railways own items.
99	-	-

Diesel Locomotive Spares

1. Alco/DLW Diesel Electric Locomotives BG/MG/NG (Power Pack) **: Main Group 10**
2. Alco/DLW Diesel Locomotives Electric Locomotives-MG/NG (Vehicle Portion) **: Main Group 11**
3. Alco/DLW Diesel Locomotives Electric Locomotives-MG/NG (Vehicle Portion) **: Main Group 15**
4. Diesel Hydraulic Locomotives /MAK/CLW/ (NU) -BG/MG/NG, WDS-4, WDS-4A, ZDM-3 Power Pack **: Main Group 13**
5. Diesel Hydraulic Locomotive (NU) MAK/CLW/ -BG/MG/NG, WDS4, WDS4A, ZDM-3 **: Main Group 14**
6. Diesel Loco Parts and Fittings (including Electrical Gear) **: Main Group 16 to Main Group 19**

Alco/DLW Diesel Electric Locomotives BG/MG/NG (Power Pack)

Group	Sub-Group	Description
10	01	General Assembly, Drawings etc.
	02	Turbo Support, Main Base, Cylinder Block and Explosion Door Assemblies.
	03	Crankshaft and Vibration Damper, Extension shaft, Piston and Piston Pin, (Connecting Rod and Tacho Generator Assemblies
	04	Cylinder Head and Valve Lever Assemblies & Sub Assemblies.
	05	Fuel Oil System, Governor & Mountings Push Rod Lifter, Acceleration Control & Over Speed Trip Assemblies.
	06	Lub. Oil Pump Inlet Header, Crankcase Exhauster & Lub. Oil Strainer Assemblies.
	07	Water pump Assembly, Water Outlet Headers and Water piping.
	08	Generator Connection, Exhaust Manifold, Turbo Super Charger, After cooler and Blower Drive Assemblies.
	12	Ferrous Castings.
	13	Non-ferrous Castings.
	14	Forgings.
	15	Bearings & Bushings.
	16	Springs.
	17	Gasket, Oil Seals &'0'Rings.
	18	Items made of Sheets, Ferrous & Non-ferrous.
	19	Items made of Plates & Billets.
	21	Rounds.
	22	Hex. & Sq. Bars.
	23	Tubes.
	24	Other Items (Engine).
	25	Name Plates & Identification Tags.
	31	Regulating Valves, Lub. Oil Cooler.
	32	Crankcase Exhauster.
	33	Fuel Injection Pump, Nozzle and Holder.
	34	Governor.
	35	Air Pressure Control Valve and After cooler Blower.
	36	Exhaust Manifold.

Alco/DLW Diesel Locomotives Electric Locomotives-MG/NG (Vehicle Portion)

Group	Sub-Group	Description
11	01	Diesel Locomotives outline arrangement, Max. Outline drawing dimension, Maintenance Drawings, Alignment Drawings etc.
	02	Motor Truck Arrangement and allied assemblies.
	03	Underframe and allied assemblies.
	04	Superstructure and allied assemblies
	05	Apparatus and allied assemblies.
	06	Piping assemblies
	10-13	Components made out of steel Plates, Flats, Sheets and Aluminium Plates.
	15	Components made out of Steel angles, channels & I-Beams.
	16	Components made out of Rounds and wires.
	18	Components made out of Hexagonal & Square Bars.
	19	Components made out of Wire netting, expanded metal, wire mesh, billets and keystroke.
	20	Components made out of Steel pipes, special steel tubes and flue tubes,
	22	22Components made out of Non-ferrous Tubes including per tubes, admiralty brass tubes and aluminum tubes.
	23	Forgings.
	25	Steel, C.I, M.I. and Non-ferrous Castings.
	27	Rubber and plastic, products.
	28 to 30	Pipe Fittings viz., Couplings, Elbows, Tees Unions, Weld-o-lets, Weld Couplets, etc
	32	Special pipefitting, i.e. Aeroquip, Dresser and Ermeto Fittings.
	34	Pipe Clamps, Adalet clamps, Hinges, Handles, Universal Clamps, Nameplates, Wooden Items etc.
	36 to 37	Brake & Vigilance control items.
	38	Air compressor Exhauster.
	39	Valves & Cocks.
	40	Bearings.
	41	Springs.
	42 to 43	Special Loco Fittings.
	44	Auxiliary Fittings.

Alco/DLW Diesel Electric Locomotives- BG/MG/NG
(Hardware items common to group 10 & 11)

Group	Sub-Group	Description
15	01-10	Hexagonal Head Bolts and Cap Screws.
	11-14	Studs.
	15	Machine Screws.
	25	Set Screws.
	26	Drive Screws.
	27	Machine Screws.
	28-30	Dowels & Taper Dowels.
	31	Keys.
	32	Cotter Pins.
	33	Cotter Pins, Split Pins, Roll Pins, Spiral Machine Pins, Nails, Lock Wires.
	34	Rivets and Retaining Rings, Snap Rings and Miscellaneous Bolts and Rings etc.
	35-38	Nuts of various types and sizes--e.g. Plain, Slotted, Square, Castle, Hug Lock, and E.S.N.A. Wing Nuts. Weld Nuts, Jam Nuts etc.
	39-41	Washers of various type--e.g. Plain, (Cadmium plated and Stainless Steel), Spring lock, Asbestos, Nylon, etc.

Diesel Hydraulic Locomotives /MAK/CLW/ (NU) -BG/MG/NG, WDS-4, WDS-4A, ZDM-3 Power Pack

Major Group No. 13

Sub-Group No.	Description
00	Vacant.
01	Engine Block.
02	Crank Shaft and Fly Wheel etc.
03	Pistons and Connecting Rods.
04	Cylinder Head.
05	Valve and Injection Pump Drive.
06	Engine Control.
07	Distribution Gear Case and Main Coupling.
08	Auxiliaries Drive and Accessories.
09	Super Charging Equipments and Fittings.
10	Engine Accessories.
11-19	Vacant.
	Suri Transmission
20	Vacant.
21	Housing Assembly.
22	Vacant.
23	Drive Shaft Assembly.
24	Converter Shaft Assembly.
25	Out-put Shaft Assembly.
26	Other Equipments.
27 to 29	Vacant.
	Reversing Gear Box
40	Vacant.
41	Reversing Gear Box Housing Assembly.
42	In-put Drive Assembly.
43	Reversing Shaft Assembly.
44	Counter Shaft Assembly.
45	Jack Shaft Assembly.
46-47	Vacant.
	Other Equipments
48 to59	Vacant
	General Fittings and miscellaneous items
60	Vacant
61	Steel and Iron Castings.
62	Pipes and Pipe Fittings.
63	Miscellaneous items.
64 to 79	Vacant.

Sub-Group No.	Description
	Hardware Items & Gaskets
80	Vacant.
81	Bolts
82	Nuts
83	Pins.
84	Screws.
85	Studs.
86	Washers.
87	Rivets.
88	Keys.
89	Circlips.
90	Gaskets.
91-99	Vacant.

Diesel Hydraulic Locomotive (NU) MAK/CLW/ -BG/MG/NG, WDS4, WDS4A, ZDM-3

Major Group No. 14

Sub-Grouping	Frame, Draft Gear and Bogie
	(Vehicle Portion)
00	Vacant.
01	Frame and details.
02	Cattle Guard.
03	Draft and Buffing Gear.
04	Foot Step details.
05	Vacant.
06	Compensating Ballast for Eventual Axle Load Increase.
07	Bogie and details
08-09	Vacant.
	Spring gear, running gear, motion details, brake gear and sanding gear
10	Vacant.
11	Spring gear and details.
12	Axle Box and details.
13	Axles and Wheels.
14	Tyres.
15	Motion Parts and allied details
16	Power Brake arrangement
17	Vacuum Brake Equipments and Pneumatic Installation complete.
18	Hand Brake arrangement.
19	Sanding Gear Equipments.
20	Safety Strap Details.
21-29	Vacant.
	Cab & Super Structure
30	Vacant
31	Driver's Cab and Fittings.
32	Hoods (for Engine & Transmission).
33	Fuel Tanks and details.
34	Driver's Control complete.
35	Battery Box and details.
36-39	Vacant.

Sub-Grouping	Frame, Draft Gear and Bogie
	Installations and Equipments
40	Vacant
41	Fuel Installation.
42	Cooling Installation.
43	Electrical Installation.
44-45	Vacant.
46	Auxiliaries
47	Vacant.
48	Electrical Equipments
49	Vacant.
50-69	Vacant.
	General Fittings and Miscellaneous Items
70	Vacant
71	Steel Castings.
72	Pipe Fittings.
73	Fire Extinguisher.
74	Tools.
75 to 77	Vacant.
78	Miscellaneous items.
79	Vacant.
	Hardware Items (Special to Rolling Stock)
80	Vacant.
81	Bolts.
82	Nuts.
83	Pins
84	Screws.
85	Studs
86	Washers.
87	Rivets.
88	Keys
89	Vacant.
90-99	Vacant.

Diesel Loco Parts and Fittings (including Electrical Gear)

Main Group 16 to Main Group 19

Sub-Group	IRS Symbol	Description
		1. Running, Spring & Standing Gear
01	AB	Axle Boxes and details.
02	-	--
04	SN	Spring & Spring Gear.
05	TY	Tyres.
06	WL	Wheels and Axles.
07	SG	Sanding Gear and details.
08	-	-
09	-	Items to Railway's part numbers.

-

		II. Bogie, Frame, Cab, Draft and Brake Gear
10	BE	Bogies and Trucks.
11	-	-
12	FR	Frames & details.
13	BD	Buffing and draw gear.
14	BG	Brake Rigging and Gear.
15	VB	Vacuum Brake Equipment.
16	AR	-
17	CB	Cab Fittings.
18	-	-
19	-	Items to Railway's part numbers.
		III. General Fittings and Miscellaneous Items
20	EQ	Equipment - Tools, etc.
21	ML	Misc. fittings, pipe clips etc.
22	--	--
23	PC	Pipes, pipe couplings, flanges including elbow tees and connections of general application.
24	RC	Rough Castings.
25	GK	Gaskets, labyrinth. etc.
26	GL	Greases and Oil Nipples
27	OC	Oil boxes, Cups and Covers.
28	LB	Lubricators.
29	-	Items to Railway's part numbers.

Sub-Group	IRS Symbol	Description
		IV. Hardware Items (Special to rolling stock)
30	BT	Bolts
31	NT	Nuts
32	PN	Pins
33	SC	Screws
34	SU	Studs
35	WC	Washers
36	RT	Rivets
37	BU	Bushes
38	KY	Keys, Feathers, Dowels and Cotters.
39	-	Items to Railway's part numbers.

		V. Body, Engine and Allied Components
40	BF	Body adn frame fittings.
41	CR	Connecting and coupling rods.
42	GP	Gears and Pinions.
43	CS	Carden Shafts.
44	BL	Blower and details.
45	BP	Belts and pulleys.
46	CP	Coupling and connections (not pipe couplings)
47	CO	Cooling Equipment.
48	FS	Filter and Filter Soaks.
49	-	Items to Railway's part numbers.
50	CN	Controls and instruments
51	CX	Compressors-Exhausters.
52	FP	Fuel injection pump.
53	FT	Fuel tanks.
54	DE	Diesel engine.
55	DX	Diesel engine auxiliaries.
56	HT	Hydraulic transmission.
57	SP	Super Charger.
58	GV	Governors.
59	-	Items to Railway's part numbers.

Sub-Group	IRS Symbol	Description
		VI. Electrical Gear
60	ET	Electrical transmission.
61	EF	Electrical fittings.
62	BS	Brushes, carbon for motors.
63	MO	Motors for auxiliary.
64	PO	Poles.
65	RE	Resistors.
66	RL	Relay
67	SD	Safety devices.
68	BA	Batteries.
69	SW	All switches (excluding isolating switches) Circuit breakers and isolating switches.
70	IS	Circuit breakers and isolating switches.
71	RF	Rectifiers.
72	TR	Transformers.
73	ARN	ARN Arno Convertors.
74	GE	Generators including battery chargers.
75	IV	Interlocking Box.
76	CAP	Capacitors
77	CC	Fuses.
78	CCD	Silicon Cell Cheek device.
79	RQ	Roof equipment including surge arrestor.
80	FC	Traction motor field controller.
81	GIG	Notch indicating device.
82	GR	Tap changer and accessories
83	IG	Ignition and its excitation circuit.
84	MP	Master controller and driver's desk.
85	MV	Magnet Valves.
86	PT	Pantograph.
87	SM	Serve Motors and Combinators.
88	SH	Shunts.
89	SL	Smoothing reactors.
90	SOM	Signal Horn & Buzzer.
91	TM	Traction motors and reverses.
92	DER	Dynamic and regenerative brake equipment.
93	CM	Contractor-Electro Magnetic and electropneumatic.
94	NF	Fuel Free Breaker,
95	WN	WM Coupling.
98	-	Rly's own materials/items
99	-	Second hand/Repairable/items.

Electrical Loco Parts and Fittings (including Traction equipments)

Main Group 20 to Main Group 29

Sub-Group	IRS Symbol	Description
		1. Running, Spring & Standing Gear
01	AB	Axle Boxes and details.
02	-	--
03	HT	Mechanical Transmission.
04	SN	Spring & Spring Gear.
05	TY	Tyres.
06	WL	Wheels and Axles.
07	SG	Sanding Gear and details.
08	-	-
09	-	-
		II. Bogie, Frame, Cab, Draft and Brake Gear
10	BE	Bogies and Trucks.
11	FR	Frames & details(For Pt. II Vol. I only)
12	FR	Frames & details.
13	BD	Buffing and draw gear.
14	BG	Brake Rigging and Gear.
15	VB	Vacuum Brake Equipment.
16	AR(AE)	Air equipment including air brake
17	CB	Cab Fittings.
18	-	-
19	-	Items to Railway's part numbers.

		III. General Fittings and Miscellaneous Items
20	EQ	Speedometers and accessories.
21	ML	Misc. fittings, pipe clips etc.
22	--	--
23	PC	Pipes, pipe couplings, flanges including elbo tees and connections of general application.
24	RC	-
25	GK	Gaskets.
26	GL	Greases and Oil Nipples
27	OC	Oil seals and buckets.
28	-	-
29	-	Items to Railway's part numbers.

Sub-Group	IRS Symbol	Description
		IV. Hardware Items (Special to rolling stock)
30	BT	Bolts
31	NT	Nuts
32	PN	Pins
33	SC	Screws
34	SU	Studs
35	WC	Washers
36	RT	Rivets
37	BU	Bushes
38	KY	Keys, Feathers, Dowels and Cotters.
39	-	Items to Railway's part numbers.
		V. Body, Engine and Allied Components
40	BF	Body adn frame fittings.
41	CR	Connecting and coupling rods.
42	GP	Gears and Pinions.
43	CS	Carden Shafts and jacqumin drive.
44	BL(V)	Blower and details.
45	BP	Belts and pulleys.
46	CP(CD)	Coupling and connections (not pipe couplings)
47	CO	Cooling Equipment.
48	FS	Filter and Filter Soaks.
49	-	Items to Railway's part numbers.
50	CN	Measuring instruments
51	CP	Compressors-Exhausters.
52	PE	Water pump.
53	PH	Oil pump
54	PV	Exhauster
55	--	-
56	GRA	Tap Changer N 32.
59	-	Items to Railway's part numbers.
		VI. Electrical Gear and Traction Equipment.
60	ET	Electrical transmission.
61	EF	Electrical fittings including plugs, sockets & headlight accessories including signal horn & buzzer.
62	BS	Brushes carbon for motors.
63	MO	DC Motors for auxiliary including GE.
64	FRL	Relays, Functional.
65	RE (R)	Resistors.
66	RL(Q)	Relay
67	-	-
68	BA	Batteries.
69	TF	Transformers for Control Circuit.

Sub-Group	IRS Symbol	Description
70	SW (BL & CTR.)	All switches.
71	DJ	HC Circuit breakers.
72	-	-
73	TR(ATE,TF, TFI)	Transformers (Powers).
74	AX	Armo Convertone and other AC Auxiliaries.
75	VR	Voltage regulators & stablisers.
76	BV	Interlocking box.
77	CAP	Capacitors
78	CC	Fuses.
79	SI	Silicon rectifier and its equipment, Rectifier cells (Silicon Selenium, Zener, etc.).
80	CCD	Silicon cell check device.
81	RQ (RE,ET)	Roof equipment.
82	FC	Traction motor field controller & revisers.
83	GIG	
84	GR	
		VI. Electrical Gear and Traction Equipment
85	IG	Magnet Valves.
86	MP	Pantograph.
87	MV	Serve Motors and Combinators.
88	PT	Shunts.
89	CM	Smoothing reactors.
90	SM (SM,SSO)	Signal Horn & Buzzer.
91	SH	Traction motors and reverses.
92	SL	Dynamic and regenerative brake equipment.
94	TM	
95	DBR	Fuel Free Breaker,
96	CPM	
97	NF	
98	-	WM Coupling.
99	CT	Rly.'s own materials/items
	-	Second hand/Repairable/items.

Group 30 & 31-I.C.F. Coaches, BG & MG

Main Group	Sub-Group	Description
0		**Bogie Gear**
	00	Bogie Assembly.
	01	Axle wheel set, axle box guides and axle box springs.
	02	Roller bearing with axle box, front & rear covers.
	03	Bogie frame.
	04	Bogie bolster
	05	Bogie bolster suspension & laminated springs.
	06	Centre Pivot arrangement.
	07	Bolster anchoring & side bearer arrangement.
1		**Under frame & Body Shell.**
	10	Body Shell assembly.
	11	Underframe.
	12	Head stock complete.
	13	Through floor complete.
	14	Body sidewalls.
	15	End constructions.
	16	Roof constructions.
2		**Exterior Equipment**
	21	Draw gear complete.
	22	Buffer gear complete.
	23	Screw coupling complete.
	24	railings, ladders, etc. Steps,
	25	Gangways, flexible gangway, bellows etc.
	26	Exterior accessories
3		**Brake**
	31	Brake Block arrangement
	32	Bogie brake arrangement, rack and pinion brake.
	33	Brake arrangement on underarms.
	34	Hand Brake.
	35	Vacuum air brake equipment. apparatus pipe & Emergency brake
	36	Brake, apparatus etc.
4		**Internal Furnishing**
	41	Floor, floor coverings, etc.
	42	Side Wall & end construction, panelings and mouldings.
	43	Partition walls and mouldings.
	44	Ceilings and mouldings.

Sub-Group	IRS Symbol	Description
5		**Doors & Windows**
	51	Body side doors with locks.
	52	Door bearings and sealing arrangements.
	53	Windows complete for body side doors.
	54	Body side windows complete.
	55	Lavatory windows complete.
	56	Interior doors & accessories complete.
	57	Equalizing device for shutters.
	58	Body side sliding doors.
6.		**Interior Furnishing**
	61	Seats & upper berths.
	62	Luggage racks.
	63	Lavatory & lavatory vestibule equipment.
	64	Interior equipment & accessories.
	65	Luggage compartment equipment.
	66	Mail Compartment equipment.
	67	Equipment for special compartment.
	68	Motor & pilot car compartment.

Carriage & Wagon Components (including electrical gear and traction equipment for EMU stock)

Main Groups 32 to Main Group 39

Sub-Group	IRS Symbol	Description
		1. Running, Spring & Standing Gear
01	AB	Axle Boxes and details.
02	-	--
04	SN	Spring & Spring Gear.
05	TY	Tyres.
06	WL	Wheels and Axles.
07		
08		
09	-	Items to Railway's part numbers.
		Il. Bogie, Frame, Cab, Draft and Brake Gear
10	BE	Bogies and Trucks.
11	-	-
12	FR	Underframes & details.
13	BD	Buffing and draw gear.
14	BG	Brake Rigging and Gear.
15	VB	Vacuum Brake Equipment.
16	AR	Air equipment including air brake
17	-	-
18	-	-
19	-	Items to Railway's part numbers.

		Ill. General Fittings and Miscellaneous Items
20	EQ	Equipment-Tools etc.
21	ML	Misc. fittings, pipe clips etc.
22	--	Hydraulic gear.
23	PC	Pipes, pipe couplings, flanges including elbow tees and connections of general application.
24	RC	Rough castings.
25	GK	Gaskets, labryinth, etc.
26	GL	-
27	OC	-
28	-	--
29	-	Items to Railway's part numbers.

Sub-Group	IRS Symbol	Description
		IV. Hardware Items (Special to rolling stock)
30	BT	Bolts
31	NT	Nuts
32	PN	Pins
33	SC	Screws
34	SU	Studs
35	WC	Washers
36	RT	Rivets
37	BU	Bushes
38	KY	Keys, Feathers, Dowels and Cotters.
39	-	Items to Railway's part numbers.
		V. Body, Engine and Allied Components
40	BF	Body and frame fittings.
41	AS	Alarm signal fittings (Carriage).
42	CF	Compartment fittings (Carriage).
43	LF	Lavatory and water tank fittings (Carriage).
44	RV	Roof vents (Carriage).
45	--	Doors and windows
47	-	-
58		
59		Items to Railway's part numbers.
		VI. Electrical Gear and Traction Equipment.
60	ET	Electrical transmission.
61	EF	Electrical fittings including plugs, sockets & headlight accessories including signal horn & buzzer.
62	BS	Brushes carbon for motors.
63	MO	Motors for auxiliaries.
64	PO	Poles.
65	RE	Resistors.
66	RL	Relay
67	SD	Safety devices.
68	BA	Batteries.
69	-	Items to Railway's part numbers.
70	SW	All switches.
71	IS	Circuit Breakers and isolating switches.
72	RF	Rectifiers.
73	TR	Transformers (Powers).
74	ARN	Arno Convertors.
75	GE	Voltage regulators & Stablisers.
76	BV	Interlocking box.
77	CAP	Capacitors
78	CC	Fuses.

Sub-Group	IRS Symbol	Description
79	-	Items to Railway's part numbers.
80	CCD	Silicon cell check device.
81	RQ	Roof Equipment including surge arrestor.
82	FC	Traction motor field controller & revisers.
83	GIG	Notch indicating devices.
84	GR	Tap changer and accessories.
85	IG	Ignitron and its excitation circuit.
86	MP	Master Controller and driver’s desk.
87	MV	Magnet Valves.
88	PT	Pantograph.
89	-	Items to Railway's part numbers.
90	SM	Signal Horn & Buzzer.
91	SH	Traction motors and reverses.
92	SL	Smoothing reactors
93	SL	Signal Horn and Buzzer.
94	TM	Traction motors and reverses.
95	DBR	Dynamic and Regenerative brake equipment.
96	CM	Contractor Electromagnetic and Electropneumatic.
97	NF	Fuse free, breaker.
98	-	Misc. items for N.G., Diesel Rail Cars.
99		Items to Railway's part number.

Electrical Spares excluding Electric Loco Spares

Main Group 40 to Main Group 47

1. **Cables, Conductors & Transmission materials and Wires** : Main Group 40
2. **Insulators & Insulating Materials**: Main Group 41.
3. **Electrical General Fittings**: Main Group 42
4. **All Instruments, Appliances and their Instruments** : Main Group 43
5. **Cells & Train 1ighting Materials** : Main Group 45
6. **Electrical Sub-station, Transmission & Distribution Equipments:** Main Group 46
7. **Electrical Machinery & Parts including Carbon Brushes of all types**: Main Group 47

Main Group 40-Cables, Conductors & Transmission materials and Wires

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Cables, rubber insulated Aluminium conductor up to 650/1100 volts.
03	Cables, rubber insulated Copper conductor up to 650/1100 volts.
05	Cords Flexible.
07	Cables PVC & Polythene insulated.
09	Cables P.I.L.C.
11	Cable, other types.
20	Conductors, copper, Bare.
22	Conductors, aluminium, Bare.
30	Copper wire, enamelled
31	Copper wire, single cotton covered.
32	Copper wire, double cotton covered.
33	Copper wire, Silk, Glass, Rockbestos & Paper covered.
36	Aluminium Wire enamelled.
40	Wire resistance.
41	Wire fuse.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 41- Insulators & Insulating Materials

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Bakelite/Hylam rods, sheets, blocks.
03	Ebonite rods, blocks etc.
05	Vulcanised Fibre sheets, rods, blocks.
07	Other Insulating sheets, cloth, rods, Tubes etc.
09	Insulating tapes of all types.
11	Sleeves of all types.
13	Insulating compounds.
15	Insulator, porcelain with allied fittings.
17	Porcelain tubes, blocks, cleats and connectors etc.
90	Miscellaneous.
98	Railway's own items.
99	--------

Main Group 42- Electrical Fittings

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Adaptors, Sockets and Plugs.
02	Switches of sorts.
03	Holders of sorts.
04	Battens Casing Boards, Wooden Plugs, Blocks, Rawl Plugs, etc.
06	Clips
07	Strips of sorts.
08	Fuses & Fuse fittings.
11	Lamps & Tubes and fittings.
21	Shades & Shade parts
22	Bawl Glass.
24	Lenses of sorts.
31	Conduit pipes & fittings.
40	Tubular Lug sockets and terminals.
50	Fans & Components.
90	Miscellaneous.
98	Railway's own items.
99	---------

Main Group 43 - All Instruments, Appliances and Components

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Current measuring instruments.
02	Voltage measuring instruments.
03	Energy measuring instruments.
04	Humidity measuring instruments.
05	Illumination measuring instruments.
06	Power measuring instruments.
07	Pressure measuring instruments.
08	Temperature measuring instruments.
09	----------
10	Miscellaneous Instruments.
11	Charts for recording instruments.
21	Air & Ventilation.
22	Cooling appliances & Components.
23	Heating appliances & Components.
24	Indicating.
29	Miscellaneous appliances
30	Torches, cells, and fittings.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 45 - Cells & Train 1ighting Materials (not including elsewhere).

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Turbo Generator & Spares.
02	Engine Headlight Equipment & Spares.
11	Dynamo & Driving Gear.
13	Switch Gear.
14	Rectifiers, couplers & their spare parts.
15	T.L. Lamps all types and fittings.
17	Cells Batteries, Box and allied fittings.
18	T.L. Fan & Components.
21	A.C. Equipment and spare parts pertaining to Rolling stock only.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 46 - Electrical Sub-station, Transmission & Distribution Equipments (not included elsewhere)

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Sub-station and track sectioning equipment.
02	Circuit breakers.
04	Rectifiers.
05	Relays.
06	Switch gear.
11	Arrestors Lightning.
13	Bolts.
15	Bonds.
17	Boxes, dividing.
19	Clamps clips and collars clevis.
21	Connectors and contactors.
23	Fittings ending arid splicing.
25	Poles steel.
27	Screws.
29	Sleeves arid sockets.
31	Springs.
33	Thimbles and Lugs.
35	Washers and Split Pin.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 47 - Electrical Machinery & Parts including Carbon Brushes of all types

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	D.C. Generators other than T.L. Dynamos.
02	A.C. Generators.
03	D.C. Motors.
04	A.C. Motors.
05	Convertors & Invertors.
20	Transformers.
21	Rectifiers.
22	Condensers, Capacitors.
30	Circuit Breakers.
31	Control Panels.
32	Cut-outs, fuses, fuse links, fuse-boards etc.
33	Relays.
34	Resistance and Regulators.
35	Starters and Switches.
36	Electronic control equipment and apparatus.
Carbon Brushes.	
41	Carbon Brushes for rolling stock traction equipment.
42	Carbon Brushes for traction sub-station equipment.
43	Carbon Brushes for T.L. Fans & Dynamos.
44	Carbon Brushes for other Fans.
45	Carbon Brushes for other electrical Machinery.
90	Miscellaneous.
98	Railway's own items.
99	**----------**

Signal & Telecommunication items:

Main Group 50 to Main Group 56

Telegraphs & Telephone Equipments Main Group 50

Wireless Equipment, Electronic Components & Spares for Communication Main Group 52

Signal & Interlocking Materials, Mechanical Single Wire & parts, Fittings Main Group 54

Signal & interlocking Material, Mechanical Double Wire & parts, Fittings Main Group 55

Signal and Interlocking Material, Electrical and their Parts & Fittings Main Group 56

Main Group 50 – Telegraphs & Telephone Equipments

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
Telegraph Equipment.	
01	Galvanometers and Relays.
02	Keys Telegraph.
03	Miscellaneous items, Feed Resistances, Lighting arresters switch.
04	Sounders.
Telephone Equipment	
11	Coils Induction.
12	Condensers.
13	Cords.
14	Diaphragms.
15	Exchanges, Telephones & Ancillary equipment.
16	Fuses.
17	Generators Magneto.
18	Main distribution frame I.D.F. etc.
19	Microtelephone sets.
20	Plugs.
22	Selectors-Exchange Apparatus.
23	Telephone and Accessories.
Traffic Control Telephone Equipment.	
31	Apparatus Case, Selector and their parts.
32	Key-Cases and Keys, Selector and their parts.
33	Protectors and test switches.
34	Selector and their parts.
35	Telephone sets, Control and their parts,
36	Way Station Selector I.T.I. Type.
37	Control Equipments R.E. Type
Miscellaneous-Annuciators Bells Buzzers.	
51	Annunciators.
52	Bells and Bell Pushes.
53	Buzzers.
54	Eleminators Battery and their parts.
55	Lamps
56	Meters and Testing Equipments.
90	Miscellaneous.
98	Railway's own items.
99	**----------**

Main Group 52 - Wireless Equipment including Electronic Components and Spares for Communication.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
05	Lamps dial, pilots indicating etc. and accessories.
06	Capacitors.
07	Chokes and Coils
08	Connectors.
09	Fuses and Fuse holders.
10	Loudspeakers and Microphones and components.
15	Resistance.
16	Relays.
17	Switches.
18	Sockets.
19	Sleeves.
20	Transformers.
21	Valves.
22	Wire Antena.
23	Accessories for antena.
24	Stand by generators and components.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 54 - Signal & Interlocking Materials, Mechanical Single Wire and their parts and Fittings.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Cabin Equipments.
11	Interlocking frames, their parts and fittings
Points and Lead out Fittings.	
21	Cranks and Compensators, Detectors and Extension pieces.
22	Indicators, Joints and Foundations.
23	Keys and Key-boxes, interlocking.
24	Lock-bars, clips, lock-bar, rockers, roller paths and Steps.
25	Locks, Lugs.
26	Rodding, coupling ends, Goose and Swanneou and Rod Rollers.
27	Screw adjusting.
30	Arms Signal.
31	Bases for Signal dolls and posts.
32	Counter weight levers.
33	Cranks, Signal.
34	Joints, 3/4" rod.
35	Ladders and Pinnacles, Signal.
36	Lamps and Lamp Brackets.
37	Lenses, Roundels and Glasses.
38	Locks Signal Post.
41	Posts Signal.
42	Screen, Backlight.
43	Signals, 1-arm, 2-arm and bracket.
44	Signals, shunt and draff.
45	Spectacles and bearings signal.
Wires & Wire Transmission Fittings.	
51	Pulleys, wire.
52	Screws, wire adjusting.
53	Wheels.
54	Wires and wire ropes.
55	Links, Rivets, Bifurcated, Shackles, Sleeves, stakes and Thimbles.
90	Miscellaneous.
98	Railway's own items.
99	**----------**

Main Group 55 - Signal and interlocking Material, Mechanical Double Wire and their parts and Fittings.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
Cabin and Equipment.	
01	Compensators.
02	Coupling devices
Gates, Level Crossings & their Fittings.	
11	Barriers, Lifting and Winches.
12	Gate Locks.
20	Interlocking Frames & their Parts & Fittings.
30	Points Mechanisms and Fittings.
Signals & Signal Posts, Fittings and Mechanism.	
51	Ladders, Signal.
52	Posts, Signal.
53	Signals complete.
54	Signal Fittings.
55	Signal Mechanisms.
Wires & Wire transmission Fittings.	
61	Pulleys, wire and brackets Pulley supporting.
62	Wheels and Bases.
63	Wires and Wire Ropes.
90	Miscellaneous.
98	Railway's own items.
99	**----------**

Main Group 56 - Signal and Interlocking Material, Electrical and their Parts and Fittings.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Block Instruments--Double Line.
02	Block Instruments--Single Line.
03	Hoops & Punches-Token Delivery & Pick up apparatus.
Cables & Cells	
11	Cables & Signal.
15	Cells
Control Frames & Cabin Fittings.	
21	Control Frames, Station Master's,
22	Locks, Lever & Circuit Controller Combined.
23	Caters and Indicators.
30	Points Machines and Paint Fittings.
Signal. & Signal Posts, Machines & Fittings.	
41	Circuit Controllers.
42	Posts Signal.
43	Reverses, Signal.
44	Route Indicators.
45	Signals, Banner
46	Signals, Colourlight, Multi unit type, Search light type
47	Signals, Shunt.
48	Signal Machines, Electric
50	Miscellaneous. Appliances
90	Miscellaneous.
98	Railway's own items.
99	----------

Engineering Plant Machinery & Parts

Permanent Way, Track Tools and Bridge Works Main Group 60

Building Materials including Sanitary-ware, Bricks, sand, Cement, Lime etc. Main Group 61

Pipes, Tubes and Fittings including Valves Main Group 62

Plant and Machinery including Cranes-Complete Unit Main Group 65

Spares for Plant and Machinery and Cranes Main Group 66

Road Motors, Auto-trucks, Trolleys & Material Handling equipments & Spares Main Group 67

Main Group 60 - Permanent Way, Track Tools and Bridge Works

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Rails standard section
02	Rails non-standard sections.
03	Sleepers, wooden.
04	Sleepers, steel.
05	Sleepers, Cast Iron
06	Concrete Sleepers.
07	Sleepers, non-standard.
08	Crossings, Standard rail sections.
09	Switches Standard rail sections.
10	Points & Crossings non-standard rail sections.
11	Rails (Standard Sections) fittings.
12	Rails (Non -standard Section) fittings.
13	Fittings for wooden sleepers.
14	Fittings for steel sleepers,
15	Fittings for C.I. Sleepers.
16	Fittings of Concrete Sleepers.
17	Points & Crossings-Fittings-Blocks of all types.
18	Points & Crossings-Fittings-Bearing Plates.
19	Points & Crossings Fittings other than bearing, Plates and Blocks.
20	Points and Crossings-non-standard rail sections-fittings.
21	Other Permanent Way fittings.
Sleepers, Steel for Crossings (Switch Sections).	
23	Track Tools.
26	Track Machinery, Components and spares.
31	Complete Bridge girders.
33	All other items of Bridge work other than complete girders.

Main Group 61 - Building Materials including Sanitary-ware, Roofing Material (Other than G. I. Sheets), Bricks, Sand, Cement, Lime etc.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	A.C. Sheets.
02	A.C. Ridges.
05	Tiles Roofing and Ridges.
07	Hook bolts, Mashroom, Slotted Head Nuts, Washers Bitumen and Limpet, etc. Sanitaryware.
11	Wash basins, Sinks, Water Closets, Urinals and bathtubes, including traps, etc. and other fittings.
13	Flushing cistern, tanks and T. fittings.
15	Pans dust, Pans Latrines, drums, C.I. Boxes. etc.
Building Materials.	
21	Cement.
23	Lime.
25	Bricks, Sand etc.
27	Tiles for Flooring.
Other Items	
31	Water Columns and fittings.
33	Yard Enclosing material (not included elsewhere).
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 62 - Pipes, Tubes and Fittings including Valves

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Pipes -- Cast Iron.
02	Pipes -- Asbestos Cement
03	Pipes -- R.C.C.
04	Pipes -- Stone Ware
09	Pipes -- Miscellaneous
Pipe Fittings including Water Meters.	
10	Pipe fittings -- Malleable Iron.
11	Pipe fittings -- Cast Iron.
12	Pipe fittings -- Mild Steel
13	Pipe fittings -- Galvd. Iron
14	Pipe fittings -- Asbestos Cement
15	Pipe fittings -- R.C.C.
16	Pipe fittings-- Stone Ware
17	Pipe fittings -- Valves and Cocks of sorts and sizes
28	Pipe fittings -- Miscellaneous
29	Pipe fittings -- Water Meters
Tubes	
30	Tubes M.S. Black.
31	Tubes Galvanised.
32	Tubes Bright.
33	Tubes Seamless.
34	Tubes Miscellaneous.
90	Miscellaneous.
98	Railway's own items.
99	**----------**

Main Group 65 - Plant and Machinery including Cranes-Complete Unit

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Air Compressors.
03	Pneumatic Machine.
10	Machine Tools.
20	Pumping Sets.
30	Prime Movers.
43	Mobile Cranes.
45	Overhead Cranes.
50	Earth Moving Equipments.
55	Road Rollers, Concrete Mixers and other Engineering Plant.
61	Weighing Machines.
70	Stationery Boiless and Spares
90	Other Machinery.
98	Railway's own items.
99	----------

Main Group 66 - Spares for Plant and Machinery and Cranes

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Spares for Air Compressors.
03	Spares for Pneumatic Machinery.
04	Forges Portable, Pressure Gauge Lubricators, Piston Rods & Vice Benches etc.
10	Spares for Machine Tools.
20	Spares for Pumping sets.
30	Spares for Prime Movers.
43	Spares for Mobile Cranes.
45	Elec. Overhead Cranes (Spares).
50	Spares for Earth Moving Equipment.
55	Spares for Road Rollers, Concrete Mixers and other Engineering Plant.
61	Spares for Weighing Machines.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 67 - Road Motors, Auto-trucks, Trolleys and material Handling equipments and other spares.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Road vehicles and their spares.
02	Auto Trucks and their spares.
03	Trolleys and their spares.
04	Material handling equipment and their spares.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 69 - Engineering Plant reserve.

General Stores: Main Group 70 to Main Group 93

1. Abrasives and Grinding Wheels Main Group 70

2. Brushes, Brushware, Basketware and Bamboo Products Main Group 71

3. Tools Accessories and Components and Instruments Main Group 72

4. Hardware, Fasteners, Rivets, Bolts, Nuts, Screws, Studs, Pins and Cotters. Bolts with/without Nuts Main Group 73

5. Hardware-Other than fasteners-Iron mongery, Tinware, etc. including expanded metals, oil lamps, parts and fittings, stores, etc. wire ropes, chains and allied fittings Main Group 74

6. India Rubber, Leather, Canvas and plastic and kindred Materials (Except those pertaining to Technical Classification) Main Group 75

7. Electrodes Cutting and Welding Accessories Elec. and Oxyacetylene Main Group 76

8. Paints, Enamels, Varnishes and Painter's including Painter's Oils and Spirits Main Group 77

9. Crockery, Cutlery, Napery, Kitchen and Tableware Furniture and other equipments including clocks watches etc. Main Group 78

10. Cloth, Clothing and Personal Equipment and Cotton Products such as Cord, Twine Ropes and Waste Cotton Main Group 79

11. Petroleum and Petroleum Products other than fuel oil Main Group 80

12. Acids, Chemicals and Chemical Products (Including Soaps, Disinfectants, Insecticides and explosives) and Vegetable Oils Main Group 81

13. Drugs, Pharmaceuticals, Hospital Instruments and Appliances Main Group 82

14. Stationery, Forms, Drawing Office Instruments, Laboratory Apparatus, Photographic Equipment and Printing Press Equipment Main Group 83

15. Refractories, glass, glass substitute, asbestos, asbestosfibre, joint and packing material Main Group 84
16. Ball and Roller Bearing Main Group 85

17. Miscellaneous including fire fighting equipment and marine material Main Group 86
18. Metals Ferrous & Ferro Alloys including Alloy Steels and Wires Main Group 90
19. Metals, Non-ferrous & Non-ferrous Alloys Main Group 91
20. Fuel and Fuel Oils Main Group 92
21. Timber and Plywood Main Group 93

Main Group 70 - Abrasives and Grinding Wheels

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Wheels Grinding, abrasive, plain.
02	Wheels Grinding, abrasive, recessed one side.
03	Wheels Grinding, abrasive, recessed two sides.
04	Wheels Grinding, abrasive, straight cup.
05	Wheels Grinding abrasive, Flaring cup.
06	Wheels Grinding, abrasive dish.
07	Wheels Grinding, abrasive, special shape.
08	Wheels Grinding, abrasive, Segments.
15	Grinding attachment and accessories.
20	Cloth aluminium oxide in rolls.
21	Cloth Emery or corundum.
22	Cloth Silicon carbide.
23	Paper sand and glass.
30	Abrasive steel regular.
31	Pastes.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 71 - Brushes, Brushware, Basketware and Bamboo Products

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Painter's brushes.
05	Brushes, Wire.
07	Brushes, other types.
08	Brooms.
11	Cane, Cane-Baskets and other Cane Products.
13	Baskets Bamboo and other bamboo articles.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 72 - Tools Accessories, Components and Instruments

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Blades and Saws.
02	Tipped Tools High-speed steel.
03	Cemented Carbide Tipped tools.
04	Taps.
05	Dies and chasers.
06	Cutters.
07	End Mills.
08	Drills, Reamers.
09	Sleeves and Sockets.
10	Drifts, Punches and Chisels.
11	Files.
12	Hammers.
13	Handles.
14	Spanners and Wrenches.
15	Carpenter Tools.
16	Measuring Instruments including Survey Instruments (other than Electrical-Gauges, Scales, Measuring tapes, Rules etc.)
17	Screw Driver.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 73 - Hardware, Fastners, Rivets, Bolts, Nuts, Screws, Studs, Pins and Cotters. Bolts with/without Nuts

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Bolts with/without nuts CSK Head raised CSK head.
02	Bolts with/without nuts cup head square neck round.
03	Bolts with/without nuts hexagonal head black.
04	Bolts with/without nuts Hex. Head precision and turned.
05	Bolts with/without nuts pan head/M.S.
06	Bolts with/without nuts Round head.
07	Bolts with/without nuts square head.
08	Bolts with/without nuts snap head.
09	Bolts Miscellaneous.
10	M.S. Nuts hexagon black.
11	M.S. Nuts Hexagon bright.
12	M.S. Nuts Black.
13	M.S. Nuts lock bright.
14	M.S. Nuts slotted black.
15	M.S. Nuts square black Nuts Nylock self-locking and vibro lock nuts.
16	M.S. Nuts castle, Nuts Winged or fly.
17	M.S. Nuts black lock (check Hex.).
18	M.S. Nuts Misc.
20	Rivets boiler CSK head steel.
21	Rivets boiler pan head steel.
22	Rivets boiler snap head steel.
23	Rivets flat CSK head for general purpose.
24	Rivets Rounded CSK head.
25	Rivets cup snap head.
27	Rivets pan head.
29	Rivets Miscellaneous.
3 1	Pins Panel.
32	Pins Split cotter steel.
33	Pins Split taper.
34	Pins solid taper.
37	Cotters.
38	Wire nails and tacks.
50	Screws coach square head M.S. with gimlet point.
51	Screws hexagonal bright.
52	Screws machine slotted chees head/with B.A. threads.
53	Screws machine slotted CSK head.
54	Screws machine slotted raised CSK head.
55	Screws machine slotted round head.
56	Screws set, hexagonal steel.

Sub-Group No.	Description
57	Screws, self, tapping.
60	Screws wood slotted CSK head steel.
61	Screws wood slotted CSK head steel galvd.
62	Screws steel wood slotted raised CSK head galvd. steel
63	Screws wood slotted round head steel.
64	Screws wood slotted round head galvd. steel.
66	Studs.
Washers	
70	Washers punched steel.
71	Washers spring steel single coil flat section.
72	Washers spring steel single square section.
73	Washers spring steel single girder section.
74	Washers spring steel double coil.
75	Washers M.S. Black.
76	Washers plain galvanised.
77	Washers lock.
78	Washer bevel.
80	Nuts, non-ferrous.
81	Bolts non-ferrous.
82	Washers non-ferrous.
83	Rivets non-ferrous.
84	Screws non-ferrous.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 74 - Hardware-Other than fasteners-Iron mongery-Tinware, etc. including expanded metals, oil lamps, parts and fittings, stores, etc. wire ropes, chains and allied fittings

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Expanded Metal.
03	Wire Mesh.
05	Wire ropes.
08	Chains.
10	Buckets.
12	Cans and drums.
14	Cases Tin.
16	Clips.
18	Fasteners Belt.
20	Lacing steel for belts Alligator type.
22	Feeder Oil.
24	Kettles.
26	Pans and pots.
42	Lamps Blow and spares.
44	Pressure lamps and spares.
46	Lamp oil and spares.
49	Door and window fittings (Ferrous) including locks.
50	Door and windows fittings (non-ferrous) including locks.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 75 - India Rubber, Leather, Canvas and plastic and kindred Materials (Except those pertaining to Technical Classification).

Sub-Group No.	Description
01	Belting all types.
03	Hoses all types.
10	Canvas and Canvas goods.
20	Leather and Leather goods.
32	Rubber and other rubber products.
40	Plastics, linoleum, Rexine and other coated fabrics.
54	Coir jute, Manila and other vegetable fibres and other product excluding cotton.
55	Synthetic fibres and their product.
61	Carriages and Wagon Roofing, furnishing and flooring materials.
90	Miscellaneous.
98	Railway's own items
99	----------

Main Group 76 - Electrodes Cutting and Welding Accessories Electrical and Oxyacetylene

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Electrodes.
11	Welding Rods (Filler Rods).
21	Welding accessories.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 77 - Paints, Enamels, Varnishes and Painter's including Painter's Oils and Spirits.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Distemper.
03	Enamels.
05	Stoving enamels.
07	Paints primer.
09	Paints Ready Mixed.
11	Paints, Acid, Alkalies and Heat resisting.
13	Paste.
15	Pigments.
17	Polishes and Varnishes.
19	Thinner.
29	Painter's Misc. Stores.
90	Miscellaneous.
98	Railway's own Items.
99	----------

Main Group 78 - Crockery, Cutlery, Napery, Kitchen & Tableware Furniture and other equipments including clocks watches etc.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Crockery.
03	Cutlery.
05	Utensils.
07	Napery.
10	Furniture Wooden etc.
15	Furniture Steel.
20	Office and Station Equipment.
21	Clocks and watches.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 79 - Cloth, Clothing and Personal Equipment and Cotton Products such as Cord, Twine Ropes and Waste Cotton.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Cloth Cotton, Khadi.
02	Cloth Cotton other than Khadi.
03	Cloth Woollen.
09	Other Cloth.
11	Cut garments Cotton Khadi.
12	Cut garments Cotton other than Khadi (Other than Coats & Trousers).
13	Cut garments Cotton other than Khadi (Coats).
14	Cut garments Cotton other than Khadi (Trousers).
15	Cut garments, Woollen (Excluding Coats & Trousers).
16	Cut garments, Woollen (Excluding Coats),
17	Cut garments, Woollen (Excluding Trousers).
19	Cut garments other cloth.
21	Finished garments Cotton Khadi.
22	Finished garments Cotton other than Khadi (Excluding Coats & Trousers).
23	Finished garments Cotton other than Khadi (Coats).
24	Finished garments, Cotton other than Khadi (Trousers).
25	Finished garments, Woollen (Excluding Coats & Trousers).
26	Finished garments, Woollen (Excluding Coats).
27	Finished garments, Woollen (Excluding Trousers).
29	Finished garments other cloths.
31	Personal equipment other than garments.
32	Waterproof Equipment.
33	Bed liners including Mattresses, Pillows, Pillowcovers, Bed Covers and allied items.
51	Ropes, Cords, Threads etc. Cotton (including cotton waste).
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 80 - Petroleum and Petroleum Products other than fuel oil.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Lubricating oils.
03	Greases,
09	Other petroleum products including Kerosene.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 81 - Acids, Chemicals and Chemical Products (Including Soaps, Disinfectants, Insecticides and explosives) and Vegetable Oils.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Acids.
03	Chemicals.
04	Gases.
05	Soaps, detergents and other cleaning material.
07	Disinfectants, deodorants insecticides.
11	Explosives items.
21	Vegetable Oil including linseed Oil.
90	Misc. including Electroplating materials Fluxes and Foundry material.
98	Railway's own Items.
99	----------

Main Group 82 - Drugs, Pharmaceuticals, Hospital Instruments and Appliances.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Drugs and Pharmaceuticals.
11	Hospital instruments, Equipments and Parts.
90	Miscellaneous.
98	Railway's own Items.
99	----------

Main Group 83 - Stationery, Forms, Drawing Office Instruments, Laboratory Apparatus, Photographic Equipment and Printing Press Equipment.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Paper drawing.
02	Paper writing.
03	Paper printing.
04	Paper other kinds.
05	Made up items (Paper).
06	Paper Boards (Paste).
07	Blank Card Tickets.
09	Paper Board (Straw).
11	Drawing Office equipments and materials.
14	Writing material.
15	Binding material.
17	Duplicating and typewriting material.
19	Rubber-stamp, ordinary.
21	Typewriters and duplicators.
25	Printing Press equipment material.
31	Laboratory apparatus and equipment.
41	Photographic goods and equipment.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 84 - Refractories, glass, glass substitute, asbestos, asbestosfibre, joint and packing material.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Fire bricks (including loco firebricks).
02	Fire bricks and fire clay.
04	Crucibles and Accessories.
05	Mirror.
06	Other glass items (other than tableware).
11	Asbestos, asbestos fibre.
13	Joining and packing material.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 85 - Bearing Ball and Roller

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Single Row Deep groove Ball Bearing.
03	Self-aligning Ball bearing-Single Row.
04	Self-aligning Ball bearings-Double Row.
05	Single Row angular contact Ball Bearings.
06	Double Row angular contact Ball Bearings.
09	Single Thrust Ball Bearings.
11	Double Thrust Ball Bearings.
13	Spherical Roller Bearings.
15	Cylindrical Roller Bearings.
17	Taper Roller Bearings.
19	Spherical Roller Thrust Bearings.
29	Ball & Roller Bearings exclusively for Rolling Stock.
31	Bearing housings.
33	Balls steel for bearing.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 86 - Miscellaneous including fire fighting equipment and marine material

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Fire fighting equipment & their spares.
02	Marine Material and their spares.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 90 - Metals Ferrous & Ferro Alloys including Alloy Steels and Wires.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Pig iron.
04	Ingots.
10	Blooms.
11	Slabs.
12	Billets M.S.
21	Beams.
22	Channels.
23	Equal Angles.
24	Unequal Angles and Bulb Angles.
25	Tees.
33	Rounds.
34	Squares.
35	Flats.
36	Hexagons and other Sections.
40	Plates (4 to 8 mm).
41	Plates (over 8 mm)
42	Plates (over 8 mm other than class II IS. 226).
50	Sheets (Thinner than 20 gauge) C.R. & C.P.
51	Sheets (16 to 20 gauge) C.R. & C.P.
52	Sheets (10 to 14 gauge) H.R.
60	Strips and Hoops.
65	Tin Plates.
70	Wires.
72	Special Steel (Class I to XI (Except class II) (Metric Size only).
74	Special Steel (Class I to XI (Except Class II) (FPS sizes only).
75	Steel Die Blocks.
76	Steel High Speed.
77	Other Tool Steel.
79	Ferro-alloys.
81	Steel Stainless.
82	Steel Spring Flats.
83	Steel Spring Round & Wires.
84	Steel Spring Tapers & other Sections.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 91- Metals, Non-ferrous & Non-ferrous Alloys

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Aluminium.
02	Anti-friction, bearing alloys.
03	Antimony.
04	Brass Hexagonal bars.
05	Brass round bars.
06	Brass Sheets.
08	Brass Wire
09	Bronze
10	Copper.
11	Lead.
12	Manganese.
13	Nickel.
14	Silver
15	Solders.
16	Tins.
17	Zinc.
21	Other non-ferrous metals & Alloys.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 92 - Fuel and Fuel Oils

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Coal.
02	Coke.
11	Fuel Oil.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 93 - Timber

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Bamboos, Bullies.
11	Logs, Teakwood.
12	Cut Timber Teakwood.
21	Logs Hardwood.
22	Cut Timber Hardwood.
32	Softwood.
41	Plywood.
90	Miscellaneous.
98	Railway's own items.
99	----------

Main Group 98 - Scrap and Receptacles.

DETAILS OF SUB-GROUPS

Sub-Group No.	Description
01	Industrial Scrap, Ferrous.
03	Re-rollable Scrap, Ferrous.
05	Melting Scrap, other than cast iron.
08	Cast Iron.
09	Other Ferrous Scrap.
11	Condemned Rolling Stock & Wheels sets.
Non-ferrous.	
20	Bronze Scrap.
21	Copper Scrap.
23	Other non-ferrous Scrap.

Appendix II

Sl. No	Group No.	Description	Unified or not	Nominated Railway
1.	00	WP, WG, WL, WT	Unified	Central Railway
2.	01	All other IRS Locos B.G.	Non-Unified	
3.	02	Non-I.R.S. Locos B.G.	Ditto	
4.	03	YP, YG, YL, YM	Unified	N.E. Railway
5.	04	All other I.R.S. Steam Locos M.G.	Non-Unified	
6.	05	All non-I.R.S. Steam Locos M.G.	Non-Unified	
7.	06	All N.G. Steam Locos.	Ditto	
8.	07	All rail mounted Steam Cranes B.G., M.G. and N.G.	Ditto	
9.	08	All rail mounted Diesel Cranes B.G., M.G. and N.G.	Ditto	
10.	10	Alco/D.L.W. Diesel Electric Locomotives B.G./M.G., N.G., WDMI, WDM2. WDS5, YDM4, YDM4 -A.	Unified	D.L.W.
Power Packs				
11.	11	Ditto Vehicle portion.	Ditto	Ditto
12.	12	Ditto Transmission.	Ditto	Ditto
13.	13	M.A.K./C.L.W. Diesel hydraulic locomotives, B.G., M.G./N.G., WDS-4. WDS4-A, ZDM3 Power packs.	Unified	C.L.W.
14.	14	Ditto vehicle portion.	Unified	C.L.W.
14 A.	15	Hardware item (Common items of Vehicle and Power packs).	Ditto	Ditto
15.	16	General Motors diesel electric locomotives, B.G. and M.G., WDM4, YDM3, YDM5.	Unified	N. Railway
16.	17	Henschel Main Line diesel hydraulic locomotives WDM3.	Non-unified	
17.	19	Non-standard Diesel Locomotives-YDMI, N/ZDMI, ZDM2, WDS1, WDS2.	Non-unified	
18.	21	D.C. Electric Locomotives, B.G. pre-war.	Unified	Central Railway
19.	22	D.C. Electric Locomotives, B.G. post-war WCM1, WCM2, WCM3, WCM4, WCM5, WCC2.	Ditto	Ditto
20.	23	A.C. Electric locomotives of "Group" design WAM1, WAGI, WAG2, and WAG4.	Ditto	Eastern Railway
21.	24	A.C. Electric Locomotives of Japanese design WAM2, WAM3, WAG2.	Ditto	Ditto
22.	25	A.C. Electric Locomotives of C.L.W. Indigenous design WAM4.	Unified	C.L.W.
23.	27	A.C./D.C. Electric Locomotives, B.G.	Non-unified	
24.	28	All A.C. Electric Locomotives, M.G.	Unified	S. Railway

Sl. No	Group No.	Description	Unified or not	Nominated Railway
25.	30	I.C.F. Coaches B.G. and M.G.	Unified	I.C.F.
26.	31	I.C.F., EMU Coaches B.G. and M.G.	Unified	I.C.F.
27.	32	Diesel Rail Cars B.G./M.G., N.G.	Ditto	
28.	33	B.E.M.L. Coaches B.G. and M.G.	Unified	S. Railway
29.	34	Jessops Coaches B.G. / M.G.	Non-unified	--
30.	35	EMU Coaches B.G./M.G. (Jessop, Braitewaite & c).	Ditto	
31.	36	Other Coaching Stock/B.G./M.G.	Ditto	
32.	37	Old I.R. S. design wagons, CR, O, MBC, NCL.	Unified	S. Railway
33.	38	New I.R.S. Stock Wagons BOX, BOL, BCX, BRH and future new designs.	Unified	E. Railway
34.	39	Other goods stock e.g. I.R.C.A. and non-I.R.S.	Non-unified	
35.	40	Cables	Unified	C. Railway
36.	41	Insulators.	Ditto	Ditto
37.	42	Electrical fitting.	Unified	W. Railway
38.	43	All Instruments.	Non-unified	
39.	45	T.L. Cells and Train Lighting Material.	Unified	W. Railway
40.	46	Sub-station equipment.	Non-unified	
41.	47	Electrical machinery and parts.	Ditto	
42.	50	Telegraphs and Telephone equipments.	Unified	Eastern Railway
43.	52	Wireless Equipment.	Ditto	Ditto
44.	54	Mechanical Signaling Equipment, Single Wire.	Ditto	S.E. Railway
45.	55	Ditto Double Wire.	Ditto	Ditto
46.	56	Electrical Signaling Equipments.	Ditto	Ditto
47.	60	Permanent Way Track Tools and bridgework.	Ditto	S.C. Railway
48.	61	Building Materials.	Unified	N.F. Railway
49.	62	Pipe Materials.	Ditto	Ditto
50.	65	Plant and Machinery.	Non-unified	
51.	66	Spares for Plant and Machinery.	Ditto	
52.	67	Road Motor & c.	Ditto	
52a	69	Engineering Plant (Reserve).	Ditto	
53.	70	Abrasives.	Unified	N. Railway
54.	71	Brushes, brushware, breakware, bamboo products	Unified	S. Railway
55.	72	Tools Accessories and Components.	Unified	S.C. Railway
56.	73	Hardware.	Unified	N.E. Railway
57.	74	Hardware (other than fasteners).	Ditto	N. Railway
58.	75	India Rubber.	Ditto	S.E. Railway
59.	76	Electrodes.	Ditto	Ditto
60.	77	Paints, Enamels, Varnishes.	Ditto	N. Railway
61.	78	Crockery, Cutlery.	Non-unified	
62.	79	Cloth, Clothing.	Unified	S. Railway

Sl. No	Group No.	Description	Unified or not	Nominated Railway
63.	80	P.O.L.	Ditto	N. Railway
64.	81	Acids, Chemicals.	Ditto	S.C. Railway
65.	82	Drugs, Pharmaceuticals.	Non-unified	
66.	83	Stationery Forms.	Unified	S.C. Railway
67.	84	Refractories.	Ditto	Ditto
68.	85	Bearings.	Ditto	W. Railway
69.	86	Miscellaneous.	Non-unified	
70.	90	Metals (ferrous).	Unified	W. Railway
71.	91	Metals (non-ferrous).	Ditto	S. Railway
72.	92	Fuel.	Ditto	N.F. Railway
73.	93	Timber.	Non-unified	
74.	97	Rolling Stock complete unit.	Ditto	
75.	98	Scrap.	Unified	W. Railway

Appendix III

CODES FOR UNITS OF ACCOUNTAL

Code No.	Units of Measure	Code No.	Units of Measure
01	Numbers	19	Short Tons
02	Pair	21	Millimetre
03	Set	22	Metre
04	In Hundred Numbers	23	Kilometre
05	In Thousand Numbers	24	100 Metres
06	Gross	25	Centimetre
07	Quire	26	Inch
08	Ream	27	Foot
09	Dozen	28	Yard
11	Milligram	31	Square Metre
12	Gramme	32	Square Centimetre
13	Kilogram	36	Square Foot
14	Quintal	41	Cubic Centimetre
15	Metric Tonne	42	Cubic Decimetre
16	Lbs.	43	Cubic Metre
17	Cwts.	51	Litre
18	Long Tons	52	Kilo Litre

CHAPTER-III

PURCHASE OF STORES-POLICY AND RULES: PURCHASE POLICY

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CHAPTER III

PURCHASE OF STORES: POLICY AND RULES

PURCHASE POLICY

301. **Sources of Supply**: -There are four sources of supply or receipt of materials required by Railways: -

(a) Purchases,

(b) Manufactured by Railway workshop,

(c) Returned Stores : and

(d) Transfer of Stores from other Railway or departments.

Of these, the purchase of stores is the most important and this chapter deals with the rules Prescribed for the purchase of stores, (other than printing and stationary stores). The rules are in Accordance with the policy of the Government of India to make their purchases of stores for the Public Service in such a way as to encourage the development of the industries of the country to the utmost possible extent, consistent with economy and efficiency.

302. Order of Preference: - In making purchases, preference will be given in the following order: -

Firstly, to articles which are produced in India in the form of raw materials, or are manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose;

Secondly, to articles wholly or partially manufactured in India from imported material provided that the quality is sufficiently good for the purpose;

Thirdly, to articles of foreign manufacture held stock in India provided that they are of suitable type and requisite quality;

Fourthly, to articles manufactured abroad which need to be specially imported.

303. **Quality:** -In the case of the first, two categories mentioned in paragraph 302 above the condition is that the quality is sufficiently good for the purpose, and for the third category the condition is that the articles are of suitable type and requisite quality. This means that articles coming under the first two categories should be accepted unless it is considered that the quality is definitely not up to the standard required, even though the imported articles may be considered to be of better quality.

304. Price Preference: -Price preference may be granted by the General Manager of a Railway to the purchase of articles produced or manufactured in India either wholly or in part, or to imported articles available in India ex-stock, without release of foreign exchange, over those subject to import assistance and release of foreign exchange, up to certain limits, on merits of each case, in accordance with the general policy of Government of India and detailed guidelines issued by the Railway Board from time to time.

304. (A). **Price preference to products of Small Scale Industries**: - For this purpose Railway purchases may be divided into the following groups :-

Group-I Items which can be purchased only from Large Scale Units.

Group-II Items which can be purchased only from large-scale units, but where it is possible for the large units to sub-contract ancillaries and components to Small-Scale units.

Group-III Items, which can be procured from the Large, scale Units as well as from Small- Scale units.

Group-IV Items which may be entirely reserved for procurement from Small Scale Units.

(i) List of Items falling under Groups I and Groups II shall be maintained by Railways and reviewed from time to time in consultation with the Regional Liaison Officers of the National Small Industries Corporation. No price preference need be given for items falling in these groups.

(ii) In regard to items falling under Group III, (the items under this group will be those not covered by other groups) a reasonable price preferential up to a maximum of 15 per cent shall be given to the Small Scale Industrial Units, over the large Scale Industrial Units the actual quantum being decided in each case strictly on merits, in consultation with Finance.

(iii) Items falling under Group IV (which shall be subject to revision from time to time by the Railway Board) shall be exclusively procured from Small-Scale Industrial Units, which are recognised by the National Small Industries Corporation.

304(B). **Price preference to products of Public Sector Undertakings:** -Subject to negotiations a price preference, of up to10 % may be given to Public Sector Undertakings over the other industrial units, Subject to the quantum of this price preference required, products of Public Sector Undertakings shall enjoy a purchase preference over those of other units. (Public Sector Undertakings here means companies where not less than 51% of the paid up share capital is held by the Central or State Government).

Note.-For the latest instructions on the subject contained in Para 304, Para 304A, Para 304B please refer to Railway Board's letters No. 89 /RS(G)/363/5 dated 16.11.1989.

305. Currency of payment: -All articles required to be purchased for Indian Railways, except those which need to be specially imported, should be purchased on the condition that delivery is made in India for payment in rupees in India. For articles needing import, the payment should be in the currency of the country of origin of the article imported or a currency widely used in international trade, except for expenditure incurred in India including agency commission, if any, which should be paid for in Indian Currency.

306. Deleted.

307. Payment: --Except in special cases, full payment for stores should not be made against shipping or other despatch documents, but only after delivery of stores has been taken by the Receiving Officer and stores are found to be satisfactory in all respects. Should the firms insist, advance payment. Within limits specified by the Railway Board, may be made to firms of repute and commercial standing against shipping documents or a Railway Receipt provided the stores have been inspected by the purchaser's nominee prior to the despatch and found satisfactory in all respects and documentary evidence of such inspection is produced while claiming payment. Where in an exceptional case involving import, such inspection prior to despatch is not possible, payment against shipping documents shall be made in consultation with Financial Adviser and Chief Accounts Officer and after obtaining a bank guarantee for the amount of payment.

308. In order to obtain adequate publicity and so ensure economic purchase, tenders should be invited in India and abroad also, if considered necessary or desirable to do so, for supply of all articles unless the value of order to be placed is small, or sufficient reasons to be recorded exist which indicate that it is not in public interest to call for tenders.

309. Powers of General Managers: - Subject to guidelines issued by the Railway Board from time to time and issue of indigenous clearance by the appropriate authority, the discretion to invite tenders from abroad will rest in the General Manager.

310. Publicity : - Tenders should be invited from abroad as well as in India, wherever it is considered necessary or desirable to do so in order to obtain adequate publicity and so ensure economic purchase. The Indian Trades Journal published by the Director General of Commercial Intelligence and Statistics, which is a government publication, should be regarded as the standard medium for public advertisements in India. Advertisements should also be inserted in the principal newspapers in India at the discretion of the Purchasing Officer.

In the case tenders are invited from abroad, agencies of the Indian Embassies abroad may be utilised for giving additional publicity to the tender. Sufficient supply of tender documents, specifications and drawings should be sent to them for sale to intending tenderers. Tender Notices may also be sent to local Embassies or Trade Commissioners of countries likely to be interested in supply of stores tendered. The tenderers will normally be instructed to submit their tenders direct to the General Manager/ the Controller of Stores concerned in India.

Barring exceptional circumstances, sufficient time as required by circumstances of each case should be given for submission of tenders. Where purchases are to be financed through foreign loans or bilateral agreements, the terms and conditions relating to the loan or agreement should be given due consideration while inviting the tenders.

311. If the response to any invitation to tender is poor owing to inadequate publicity or some other reason, fresh tenders should be invited and measures taken to bring the invitation to tender to the special notice of all likely tenderers.

312. Deleted.

313. Deleted.

314. Country of Manufacture: -Tenderers should be requested to furnish information in regard to the country of manufacture and/or origin of the material used in the manufacture of the articles.

315. **Evaluation of offers involving payment in foreign currency**:- Offers for imported articles, involving payment in a foreign currency shall, for the purpose of comparison, be converted into Indian Currency at the official rate of B.C. selling foreign exchange ruling on the date of opening of the tender. Where the time lag between the opening of the price bids and final evaluation exceeds 3 months the BC selling rate of SBI on the date of final evaluation is to be adopted for conversion.

316. **Place of Delivery**:-When specifying the point or place of delivery, endeavour shall be made to lay down terms which give all tenderers equal opportunities to put forward their lowest prices. Subject to this, the purchase officers may exercise full discretion regarding the point or place of delivery for articles available in India. For articles needing import, the contracts should be finalised on F.O.B./ F.A.S. basis Where circumstances or a case justify, import on C.F.R., C.I.F., F.O.R. Indian Port etc., may also be made subject to the terms and conditions laid down by the Government of India from time to time.

316A. Price preference for early delivery: -The following clause should be invariably included in all tenders to enable a higher quotation being accepted for earlier delivery in preference to a lower quotation: -

Clause'A'

"Special Condition. -It should be noted that if a contract is placed on a higher tenderer as a result of this invitation to tender, in preference to the lowest acceptable offer, in consideration of offer of earlier delivery, the contractor will be liable to pay to the Government the difference between the contract rate and that of the lowest acceptable tenderer on the basis of final price, f.o.r. destination including all elements, of Freight, Sales tax, Local taxes, duties and other incidentals in case of failure to complete supplies in terms of such contract within the date of delivery specified in the tender and incorporated in the contract. This is in addition and without prejudice to other rights under the terms of contracts".

In the acceptance of tender the following clause should be incorporated after obtaining the specific acceptance of the tenderer wherever necessary: -

Clause 'B'

"Special Condition. -It should be noted that on the assurance of the earlier delivery at the rate of Rs…….F.O.R……. offered by you this contract has been placed on you in preference to the lowest acceptable offer of…….. at the rate of Rs…… F.O.R……. In case of failure to complete supplies against this contract in terms hereof within the date of delivery specified herein, you would be liable to pay to Government the difference between the contract rate and that of the lowest acceptable tenderer on the basis of final price F.O.R. destination including all elements of Freight, Sales tax, Local taxes, Duties and other incidentals. This is in addition and without prejudice to the rights of the Government to recover all other losses and damages resulting from delayed supplies including the right of cancellation and repurchase at your risk and expense".

317. **Indian Agents for tenderers abroad.** -The tenderers abroad should be required to specify if they have agents in India and if so the extent of authority delegated to such agents and the duties they are expected to perform. They should also indicate the commission payable to the Indian agents and whether they are agreeable to payment of the commission in Indian currency.

318. Where tenders are invited for plant and equipment, in which the erection of the plant at site is to be undertaken by the successful tenderer, appropriate terms in regard to delivery at site, erection, testing and commissioning should be included in the invitation to the tender or in general specification and in the resulting contract. In cases involving import, tenderers abroad should be required to specify their agents in India, through whom delivery will be arranged and who will arrange for erection at site and for carrying out such tests on completion as may be specified in the contract.

319. Cost of tender forms. -No account adjustments will be made between the Indian Missions abroad and the purchasing departments in India on the, value of tender forms sent and issued on behalf of the purchasing authorities in India and the expenditure on advertisement, postage charges, etc. in the Missions aboard.

320. Deleted.

321. Deleted.

322. Deleted.

323. Classes of tenders. -The following are amongst the different methods of obtaining tenders that may be adopted: -

(1) By advertisement ("Open" Tender)
(2) By direct invitation to a limited number of firms ("Limited" Tender)
(3) By invitation to one firm only ("Single" Tender or "Private" purchase).

The primary aim is to obtain the best value possible for the money spent, and the tender system, in one form or another, should be given very careful and serious consideration in all cases as one of the most effective methods for keeping down rates. The exceptions made to the general rule that tenders should be, called for in all cases, are based only on practical considerations in order to avoid delay and unnecessary work in cases of comparatively small value.

324. The "OPEN" Tender System.-This system of invitation to tender by public advertisement in the most open and public manner possible should be used as a general rule and must be adopted, subject to the exceptions noted in paragraphs 331 and 332 in all cases in which the estimated value of purchase is over Rs. 2 lakh in normal circumstances and over Rs. 25 lakhs in emergencies.

325. When tenders are invited by public advertisement, the issue of the tender forms need not be restricted to firms whose names are on the list of approved contractors (see paragraph 329). Firms not on the list, should, on enquiry, be informed that they are at liberty, on payment of the prescribed fee, to tender for the advertised requirements. Firms which are not borne on the list of approved contractors should be asked to furnish following details along with their quotation, in the prescribed proforma supplied to them with the tender documents: -

(a) Income tax clearance certificate, (b) the name and full address of their Bankers,
under purchase, (d) details of equipment's they possess for manufacture of the stores including quality control and (e) the details of technical staff employed by them.

When a tender which prima facie appears to be satisfactory has been received from an unknown firm, steps should be taken before any order is placed to ascertain whether the firm is capable of executing the contract in a proper manner. If the enquiries prove satisfactory the order, or a portion of it, may be placed with the firm. If the order or the portion thereof is satisfactorily executed, the name of the firm should be added to the list of approved contractors. If, on the other hand, the enquiries prove unsatisfactory in consequence of which the order is not placed with the firm, the result of the enquiries must invariably be recorded.

326. Deleted.

327. Deleted.

328. **The "Limited" Tender System**.-Except in the case of safety items, this system may ordinarily be adopted when it is considered to be advantageous, in the case of orders the estimated value of which does not exceed Rs. 2 lakh. In case of safety items, this system may be adopted in the case of purchases, the estimated value of which does not exceed Rs. 50 lakhs.

329. List of Approved Firms. -For the purpose of the "Limited" tender and "Single" tender procedures, a list of firms, both Indian and Foreign, of known reliability, which have been able to satisfy that they possess the necessary equipment and facilities for production of stores which they offer to supply, shall be maintained. The list should be subjected periodically to examination and revision to weed out firms, which have proved unreliable. Any application from a new firm for inclusion in the list should be considered on its receipt. Registration of firms as approved suppliers should be done carefully after assessing the capacity-cum-capability and financial standing of the firm. If need be, services of Research Design & Standards Organisation, Lucknow, R.I.T.E.S., New Delhi or Inspection Wing of DGS&D may be utilised for this purpose. Monetary limit upto which individual orders could be placed on a firm should be carefully fixed keeping in view, Bankers Report, capacity-cum-capability and other financial information contained in firms balance sheet, profit and loss account etc. And registration should be done grading the firms according to following categories:

(a) Those capable of executing supply orders valuing Rs. 15 lakhs and above.
(b) Those capable of executing supply orders valuing each Rs. 10 lakhs to Rs.15 lakhs.
(c) Those capable of executing supply orders valuing each Rs. 5 lakhs to Rs. 10 lakhs
(d) Those capable of executing supply orders valuing each above Rs. 2.5 lakhs and upto Rs. 5 lakhs.
(e) Those capable of executing supply orders valuing each above Rs. 1 lakh and upto Rs. 2.5 Lakhs.
(f) Those capable of executing supply orders valuing each Rs. 25000/- and Rs. 1 lakh
(g) Those capable of executing supply orders valuing each Rs. 25,000/- and below.

It has also been decided to revise the existing limits of Rs. 10,000/- and Rs. 50,000/- as mentioned under Recommendation Nos. 66 and 67 of the said committee to Rs. 25,000/- and Rs. 1 lakh, respectively.

The firms that are registered for supply of orders valued above Rs. 25,000/- should invariably be a manufacturer or his authorised agent. The firms who are registered for executing supply orders valued above Rs. 1 lakh should be pre-inspected by an appropriate officer for assessing capacity-cum -capability including effective quality control. The registration should be treated as provisional, fill the firm satisfactorily executes one order, but once the registration is confirmed, no discrimination may be made between new and old registered firms. From this list of approved suppliers, names of the firms to be invited to tender shall be selected by all the purchase officers.

Note 1. *F*irms who are pre-inspected and considered fit for inclusion in approved list for one Railway should be considered for inclusion in the approved list of other Railways as well.

*2.*If for sufficient reasons, which should be recorded, it is decided to issue limited tender enquiries to firms not on the approved list, approval of the next higher authority not below the rank of a Deputy Controller of Stores shall be obtained. At the same time such firms should be asked to get themselves registered with the Railway following prescribed formalities.

3. Limited tender enquiries should preferably be issued to a minimum of three firms and the last successful supplier should invariably be included.

330. The "Single" Tender System. -This system may be adopted with regard to small orders not exceeding Rs. 10,000/- in value in the case of non-proprietary articles (provided decision to adopt single tender system for articles exceeding Rs. 5,000/- but less than Rs. 10,000/- in value is taken at a level not lower than a Junior Administrative Grade Stores Officer) and Rs. 50,000/- in case of proprietary articles and articles in the process of indigenous development subject to the rates quoted being reasonable.

In the event of an emergent situation affecting repair, maintenance, out turn, operation etc., which should be recorded in writing, the purchase of non-proprietary articles may be made on single tender basis: -

(i) Up to Rs. 15,000/- per item by Controller of Stores; and

(ii) Up to Rs. 7,500/- per item by Divisional Railway Managers in consultation with Associated Finance.

There should be no re-delegation of powers of Divisional Railway Managers at (ii) above.

331. Powers of General Managers to cover exceptional cases. -The "Limited" tender system may be applied to orders the estimated value of which exceeds the limit specified in paragraph 324 & paragraph 328 and the single tender system may be applied to orders the estimated value of which exceeds the limits specified in paragraph 330 with sanction of the General Manager and the concurrence of FA & CAO subject to the following conditions: -

(a) That sufficient reasons exist which indicate that it is not in the public interest to call for tenders by advertisements:

(b) That the demand is so urgent that any additional expenditure involved by the elimination of open competition must be incurred ; and

(c) That in the case of the proprietary articles, the sanction of the General Manager is necessary only if it is not possible to certify that a similar article is not manufactured or sold by any other firm which could be used in lieu.

In each case a note should be recorded giving the reasons for authorising the exception to general rule.

Note: - The Controllers of Stores are authorised to exercise General Manager's Power under this paragraph to purchase Steel Items on single tender basis from Stock Yards/buffer imports of M/s. SAIL, TISCO, TISCO at main producer's stockyard prices for the steel items as fixed by Joint Plant Committee or the Government.

332. The General Manager may also decide not to call for tenders of any category in cases where sufficient reasons exist to indicate that it is not in the public interest to call for tenders. In all cases (except those of works contracts based on schedule rates in force on the Railway, the individual value of each of which is estimated not to exceed Rs. 50,000/-), where the General Manager decides not to call for tenders, the reasons shall be recorded and communicated by the General Manager to his Financial Adviser. Should the General Manager's power of decision under this rule be delegated to a lower authority (who will exercise it subject to the same proviso) and should the Financial Adviser consider the reasons adduced by such authority to be insufficient or other than in the public interest, he shall represent his views to the authority concerned and, if necessary, consult the General Manager.

333. Deleted.

334. Deleted.

335. Deleted.

336. Deleted.

337. Deleted.

338. Tender Notices shall state - (a) The short particulars of stores to be supplied or work to be done specifications, quantity etc.

(b) Where and when the tender documents can be seen and obtained also the amount, if any, to be paid for such documents.

(c) The place where, the date and time upto, which the completed tender forms, will be received and time fixed for opening of the tender.

338A. Tender Documents. - Tender documents usually comprise of: -

(a) Instructions to tenderers.

(b) I.R.S. and/or Special Conditions of Contract.

(c) Specifications standard or special (and plans/drawings as necessary).

(d) Schedule(s) to the tender giving full particulars of stores to be supplied or work to be done.

(e) Agreement form, to be signed by the tenderer in token of his undertaking to supply the stores/carry out the work detailed in the schedule at the rates indicated therein, on the terms and conditions specified in the tender and his agreeing to keep the offer open for acceptance upto a specified date.

(f) A statement of deviations from the specifications.

(g) A statement of deviations from the conditions of contract.

339. **Tender forms shall state inter alia: -**

(a) The amount of earnest money to accompany the tender and the nature of security deposit, if any, required in the case of an accepted tender;

Note. -The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in the event of contractor failing to furnish the required security within the appointed time after acceptance of his tender, or until such time as the sums due to him from a sufficient guarantee, as the case may be. The earnest money should be in cash or in the form of Deposit Receipt, Pay Orders, Demand Drafts and Guarantee Bonds, which could be either of state Bank of India, or any of the Nationalised Banks or any other Scheduled Commercial Bank.

(b) With whom or what authority the acceptance of the tender will rest.

(c) Whether or not tenders containing erasures and alterations or the tender documents will be considered.

Note. - Such alterations constitute a fresh proposal and cannot be disregarded but must definitely be accepted or rejected. All tenders should, therefore, in equity be placed on the same footing in this respect.

The forms for tender enquiries must provide for the acceptance by the tendering contractor of I.R.S. conditions of contract and special conditions of contract (if any). Form S-339 gives a specimen tender form, which can conveniently be adopted.

Form No. S-339

Tender No ---------- dated ----------to be received upto 11.00 hrs on ----------
Tenderer/s Name ----------

Item No.	Description	Specification or Drawing Ref.	Price List No.	Approx. Quantity	Rate Unit	Destination at which required
1.						
2.						
3.						

Special, Instructions, if any ----------

To be filled in by Tenderer(s)

(1) Tenderer(s) Registration No ----------

(2) Registration No with National Small Scale Industries Corporation Ltd ----------
(For Small Scale Units only).

Item No.	Rate inclusive of all charges		F.O.R. (Station of despatch)	Make or Brand offered	Delivery by	Remarks
	In Figure Rs. P.	In words				
1.						
2.						
3.						

Note1. In the case of imported goods, the country of origin, maker's name and brand must be mentioned. In the case of indigenous goods the tenderer(s) must specify maker's name, brand and whether the stores offered are a product of Cottage or Small-Scale Industry or medium/large scale industry.

2. Tenderers while submitting their quotations on forward delivery subject to assistance for grant of import Licence, should also furnish the following information alongwith their R.O.R. price to enable this office to arrange for necessary foreign exchange expenditure.

(i) C.I.F. value in Indian Currency ----------
(ii) Customs duty at ---------- %.
(iii) Port clearance, transport, profit etc ----------
(iv) Total value of quotations ----------
(v) Country of Origin ----------

To

The President of India,
Through:
Controller of Stores ---------- Railway.

I/we agree to supply the stores noted above at the rates quoted by me/us in accordance with the current I.R.S. Conditions of Contract and the Instructions to Tenderers contained in pamphlet issued by the Controller of Stores, ---------- Railway, as amended upto date.

Signature of the Tenderer(s) ----------

339A. Waiver of Earnest Money. - In the case of tenders for the purchase of stores, where the tenderers are unwilling to pay earnest money, the Controller of Stores, in specific cases, may, in consultation with Financial Adviser, relax the condition of earnest money.

340. The right should invariably be reserved to reject any or all of the tenders received without the assignment of a reason.

341. Opening of Tenders. - Tender's should be opened at the specified time and place by the officer nominated for this purpose in the presence of an accounts representative, who shall not be lower in rank than an Assistant/Section Officer.

Unless good and sufficient reasons exist (which must be recorded) all advertised tenders where estimated value of purchase exceeds rupees two lakhs, should be opened in presence of such of the tenderers or their agents who may choose to attend and the names of the tenderers and rates quoted by them should be read out to the tenderers present. While opening the tenders no opportunity should be given to any tenderer to repudiate, amend or explain the rate or any condition quoted in the tender.

No tenders should be entertained from any party in his private capacity who is directly or indirectly connected with Government service.

341A. Total value of the tender shall be the criterion for deciding the "competent authority" for acceptance of a tender irrespective of whether the tender is decided in parts or as a whole.

341B. Constitution of Tender Committee: - Subject to directives issued by Railway Board, a Tender Committee, consisting of a minimum of three members, one each from Stores, Accounts and Indenting Departments, shall be constituted by the authority competent to accept the tenders, to deal with and render advice in all cases of tenders valued over rupees two lakhs. When General Manager is the authority competent to accept a tender, the Head of Department concerned shall arrange to constitute the Tender Committee.

The Tender Committee should be so constituted that an Officer recommending acceptance of a tender in his capacity as a member of the Tender Committee shall not also be the accepting authority of the same tender. In such cases, the Officer concerned should put up the Tender Committee's proceedings to the next higher authority for acceptance, not withstanding the fact that the Tender Committee's recommendations are within his own powers of acceptance.

341C. The branch concerned and verified by the Accounts Department should prepare a statement of comparative rates and other tender conditions. It must be ensured that all tenders received, including late and delayed tenders, are tabulated in the comparative statement and put up to the Tender Committee constituted for the purpose, for its consideration.

341D. As far as practicable, tenders should be finalised within the initial validity of offers. To facilitate this all the information/clarifications necessary for consideration of offers should be called for at one time and not piecemeal. Such clarification should not change the substance or price of the original offer.

342. The lowest tender should ordinarily be accepted. Acceptance or rejection of tender is left entirely to the discretion of the authority entrusted with this duty and no explanation can be demanded of the cause of rejection of his offer by any person making a tender. Such an explanation should, however, be recorded and may be called for by superior authority. Reasons for departing from recommendations of the Tender Committee should also invariably be recorded by the accepting authority.

342A. Where special terms and conditions are accepted, they should be incorporated in the contracts issued which should ultimately contain no more or no less than what is contained in the accepted tender or mutually agreed to in post tender correspondence or negotiations with the tenderer, and approved by the accepting authority. Incorporation of terms and conditions which are not in the tender or which have not been specifically agreed to by the tenderer will not create a legally binding agreement but will amount to a "counter offer" only, which shall require consent of the tenderer before a binding contract takes effect.

342B. Intimation of Acceptance of Tenders: - A contract is concluded upon communication of the acceptance, which must be within the time prescribed. Where post is the medium of communication between the parties, the acceptance is complete as soon as it is posted by registered post or under certificate of posting.

343. Freight Factor in Purchase of Material. - Railways should in purchasing their requirements of stores or materials, ordinarily obtain quotations from supplying firms, F.O.R. destination and, in selecting tenders, also take into consideration the freight element in finally determining the cheapest source of supply.

344. Dividing of Contracts. - Where warranted, (for reasons to be recorded), the tender quantity may be split and tender decided in favour of one or more firms depending on merit of each case, in consultation with FA & CAO and approval of the authority competent to accept the tender, having regard to the following factors: -

(i) Vital or critical nature of items.
(ii) Quantity to be procured.
(iii) Delivery requirements.
(iv) Capacity of firms in the zone of consideration.
(v) Past performance of firms.

Where parallel rate contracts are awarded on two or more firms, care should be taken that, subsequently each of the firms is afforded relatively equal opportunity for making supplies to the railway by purchase orders being placed on each in turn for quantities proportionate to the quantity notified in the rate contract.

345. Locomotive and Rolling Stock Components:-If after inviting tenders for locomotive and rolling of stock components of any considerable value, which are manufactured by firms in India, it is intended to place an order for imported articles, the sanction of the Railway Boards should be obtained.

346. Contracts for Works & Stores: -All tenders for Works and Stores valued over Rupees 5 crores in case of indigenous tender and over Rupees 2 crores involving F.E. should be sent to Railway Board with recommendations for their acceptance.

Note- Girders, structural steel work, rolling stock and other like materials which involve manufacture come under category of works and not stores for the purpose of determining the powers to enter into contracts**.**

347. Deleted.

348. Recommendations for Price Preference: - When submitting cases involving a price Preference for the orders of the Railway Board, original tenders need not be forwarded. A manuscript Statement (Form No. S-348) showing the following particulars against the three most favourable quotations for imported material and the lowest quotation for indigenous material should be sent.

(a) Name of tendering firm.
(b) Country of manufacture.
(c) Price per unit F.O.R. port of entry/F.O.R. place of manufacture.
(d) Total cost, including freight upto delivery point, for each item.
(e) Whether to be manufactured from stock of indigenous material or from material of foreign manufacture held stock in India or from material to be imported (and if so, the foreign exchange required).
(f) Period of delivery.
(g) Remarks or recommendations.

349. Whenever tenders for materials and stores are received from manufacturers in India but orders are placed for imported materials either from stocks of such material held in India or by manufacture out of India, the reasons for purchasing imported material should be recorded by the railway administration concerned under the following categories: -

(i) Disparity in prices.
(ii) Material of Indian manufacture not considered sufficiently good for the purpose.
(iii) Material not upto specification.
(iv) Delivery date not satisfactory.

All cases of the nature mentioned above should be entered in a separate manuscript register (S.349-A) and particulars of these should be submitted to the Railway Board quarterly in the form shown below.

Statement showing materials of foreign manufacture ordered during the quarter ended ..... through quotations were received for material of Indigenous manufacture.

S. No	Date of Placing order	Material ordered		Accepted quotation			Period of Delivery	Lowest Quotation for indigenous materials			Difference in price (Col. 10 minus Col. 6)	Reasons for purchase of Foreign Materials
		Description	Quantity	Rate	Total amount	Manufacture's Name & Country		Rate	Total amount	Delivery		
1	2	3	4	5	6	7	8	9	10	11	12	13

350. Inspection: - All articles whether manufactured in India or abroad should be subject to inspection before acceptance and articles for which specifications and/or tests have been prescribed by competent authority, should be required to conform to specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from suppliers premises.

351. **Nomenclature:** -As far as practicable, standard forms of nomenclature or description should be employed in the invitation to the tender to encourage free competition and the terminology in all cases should be such as to show beyond all reasonable doubt what exactly is required, the place of delivery or installation, the warranty and maintenance requirements and other pertinent terms.

The appropriate specifications should be annexed to or quoted in the invitations to tender, it should be stipulated in the condition of contract that the articles supplied will be subject to inspection and/or tests prescribed in the specifications before acceptance. In cases where the specifications or drawings cannot be annexed to the invitations to tender, it must be specified where the specifications or drawings can be had or seen.

Note 1. In case of stores, no particular make or brand should be specified in the invitations to the tender, except in those cases where a particular plant or machine patented under a particular name is required or when spare parts are needed for such plant or machinery.

2. Any additional information, clarification, correction of errors or alterations of tender documents should be promptly advised to all those who had requested the original tender documents and additional time as warranted should be given for submission of tenders.

352. In the case of important construction works let out on contract, the contracting firm may supply articles required for the construction of such works provided that when specifications and/or tests have been prescribed for such articles they should conform to such specifications and/or satisfy such tests.

353. When tenders for important construction works are invited, the officer concerned should also stipulate in the invitation to tender, that the articles required for the construction of such works must comply with specifications prescribed for such articles, which should be annexed to or quoted in the invitation to the tender. The articles should be inspected and/or tested in accordance with provisions of the specifications before acceptance and use on the work.

354. All purchase officers should take steps to ensure that adequate inspection arrangements are made in each case. Services of Research Design and Standards Organisation, Lucknow, Rail India Technical and Economic Services Ltd., New Delhi, Railway Adviser, London or Director General Of Supplies and Disposals as required may be utilised for this purpose.

355. Deleted.

356. As soon as contract has been awarded for articles which require inspection and/or test during manufacture or before despatch/shipment from abroad, a complete copy of the contract with specifications, drawings, conditions of contract and all other relevant documents should be sent to the nominated inspecting agency with complete instructions for inspection and full address of the manufacturers. The contractors should also be informed of the agency, nominated to carry out the inspection during manufacture or before shipment against the contract, with whom they should further co-ordinated.

357. Deleted.

358. In case of orders for plant and machinery, whether purchased in India or obtained from abroad, which include erection and test at site of work, arrangements for inspection and tests after erection at site can also be made through Research Design & Standards Organisation, Lucknow, Rail India Technical & Economic Services or the Director General of Supplies & Disposals.

359. Inter-Departmental Purchases: - Nothing in this chapter shall be deemed to prohibit the purchase of articles by one department of railway from another.

360. Deleted.

361. Deleted.

362. Deleted.

363. Deleted.

364. Deleted.

Composition of Tender Committee for dealing with tenders for purchase of Stores & Powers of Stores Officers for acceptance of tenders as determined by Rly. Board

Paras 341 (b) & 342

TENDER COMMITTEE

Value limit	Acceptance by	Stores	Consuming Deptt.	Finance
(1) Rs. 2 lakhs to Rs. 5 lakhs	J.A.G.	Sr. Scale	Sr. Scale	Jr. Scale
(2) Rs. 5 lakhs to Rs. 15 lakhs	S.A.G.	J.A.G.	J.A.G.	Sr. Scale
(3) Rs. 15 lakhs to Rs. 30 lakhs Co-ordinating/PHOD	S.A.G.	S.A.G.	S.A.G.	J.A.G.
(4) Rs. 30 lakhs to Rs. 50 lakhs	S.A.G.	S.A.G.	S.A.G.	S.A.G.
(5) Rs. 50 lakhs to Rs. 1crore Co-ordinating/PHOD	S.A.G. (Co-ordinating)	S.A.G.	S.A.G.	S.A.G.
(6) Rs. 1 crore to Rs. 3 crores Co-ordinating/PHOD	A.G.M.	S.A.G. (Co-ordinating)	S.A.G.	S.A.G.
(7) Rs. 3 crores and upto the limit of G.M.'s powers.	G.M.	S.A.G. (Co-ordinating)	S.A.G.	S.A.G.

Note: - In the case of any establishment which does not have A.G.M's, item 6 will not be applicable and item 7 renumbered as 6 will cover "Rs. 1 crore and up to the limit of General Manager's powers".

CHAPTER-IV

CONTRACTS

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CHAPTER IV

401. General: - The rules in this chapter apply only to contracts i.e. agreements enforceable by law, which relate to the execution of works of constructions, repair or maintenance or to the conveyance of supply of materials. The rules do not apply to petty purchases of Rs. 10,000 and under, in respect of which General Manager is competent to frame such instructions, as he may consider necessary.

Note: - (i) The term "General Manager" used in these rules is deemed to mean besides the General Managers of Railways, D.G., RDSO, Chief Administrative Officers and Engineer-in-Chief in independent charge, directly under the Railway Board.

(ii) The terms "Financial Adviser" is deemed to mean the Accounts Officer.

402. The following fundamental principles are enumerated for the guidance of authorities who have to enter into contracts or agreements.

(i) The terms of a contract must be precise and definite and there must be no room for ambiguity or mis-construction therein.

(ii) As far as possible legal and financial advice should be taken in the drafting of contracts before they are finally entered into.

(iii) Standard forms of contracts should be adopted, wherever possible, the terms to be subject to adequate prior scrutiny.

(iv) The terms of contract once entered into should not be materially varied except in consultation with the competent financial authority.

(v) No contract involving an uncertain or indefinite liability or any condition or an unusual character should be entered into without the previous consent of the competent financial authority.

(vi) Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited and in cases where the lowest tender is not accepted, reasons should be recorded.

(vii) In selecting the tender to be accepted, the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.

(viii) Even in cases where a formal written contract is not made, no order for supplies & c., should be placed without at the least a written agreement as to price.

(ix) Provision must be made in contracts for safeguarding governments property entrusted to a contractor.

(x) In entering into long term agreements or contracts considerations should be given to the desirability of providing for the railway unconditional power to cancel the agreement at any time after the expiry of six months' notice to that effect.

(xi) The Auditor-General and under his direction, other audit authorities have power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.

403."Lump Sum" Contracts: - The Lump Sum Contract is a contract under which the contractor engages to carry out a work or effect supply as specified and within a given period for a fixed total sum; his receipt of this sum being dependent on his completing the work or supply to specification and time, irrespective of the actual quantities and kind of work done or materials supplied in achieving his result.

404. In the case of such contracts a scale of rates or prices may be agreed upon by which enhancement of or reduction from the lump sum may be regulated in the event of any departures from the work or supply as specified being made subsequently under the orders of competent authority; or by which reduction may be made, at the discretion of competent authority for failure on the contractor's part to conform to specification.

405. Schedule Contracts: - The Schedule Contract is a contract under which the contractor engages to carry out a work or effect supply as specified and within a given period at fixed unit rates or prices for each of the various items comprising such work or supply, the sum he is to receive depending on the actual quantities and kinds or work done or materials supplied in completing the work or supply to specification and time. It is not repugnant to the above definition to show in such contracts the approximate amount of the contract, based on approximate quantities and the fixed unit rates.

406. **Piece-work Contracts:** - This means a contract under which only unit rates or prices for various kinds of work or materials are agreed upon, without reference either to the total quantity of work to be done or material supplied; or to the quantity of work to be done or material supplied within a given period.

Note. - (i) Agreeable to the above definition of a price work contract:-

(a) The Railway may indicate its intention as to the maximum value of the orders it is likely to place; but the contractor cannot claim to be given an order for more than one unit of work or supply.

(b) After the contract is executed, specific orders for work or supply may be placed against it.

(c) The rate of progress may not be specified; but if it is not satisfactory the contract can be terminated.

(ii) The "Lump Sum", "Schedule" and "Piece-work" forms of contract are primarily intended for application to "Works" contracts.

407. Rate Contracts: - The Rate Contract is a contract under which, during the period of its currency, the contractor engages to supply materials on demand, irrespective of quantity, at fixed unit rates or prices, within a given period of the receipt of such demand.

408. Running Contracts: - The Running Contract is one under which, during the period of Its currency the contractor engages to supply, and the other party to the contract to take a specified quantity (with a percentage tolerance either way) of materials, as and when ordered, at fixed unit rates or prices, within a given period of 'the receipt of such order.

Note. -The "Rate" and "Running" forms of contract are primarily intended for application to "Stores" contracts.

409. "Fixed Quantity" Contract: - This means a contract for a definite quantity of materials to be delivered in one or more instalments, delivery of each instalment being completed by a definite date.

410. Competency of Authorities to Execute Contracts: - On behalf of the President of India contracts may be executed only by or with the approval of the authority empowered so to contract. Such powers are restricted as to "class" and as to "amount". The competence of authorities, as to "Class" is determined by the President of India and is specified in Appendix II to this code. The powers so entrusted may not be delegated.

411. The competence of authorities as to "amount" is determined by the financial powers of each authority in this respect. The powers so entrusted may be delegated subject to any restrictions which may be imposed by the Railway Board.

412. Restrictions as to "amount" shall not prevent an authority from giving out to different contractors a number of contracts relating to one work, even though the sum of such contracts may exceed the pecuniary limits of its powers.

413. No authority shall execute a contract: -

(i) Which is beyond its powers as to either "class " or "amount",

(ii) Which relates to a work, the incurrence of expenditure or liability on which is not authorised under current rules and orders regarding control of expenditure.,

(iii) Which involves, in respect of the work to which it relates, an excess over the estimate greater than is within such authority's competence to sanction;

(iv) Any provision of which contravenes any standing rule or order of higher authority provided always that an authority may sign any contract within its powers as to "class", with the approval of the authority competent to execute it.

Note. -In cases where materials are supplied by the railway to the contractor for the execution of a work, the amount of the contract shall for the purpose of determining the authority competent to execute it, be taken to be the net amount to be paid to the contractor, exclusive of the cost or value of the material so supplied.

414. On behalf of the contract or the signature of only such person or persons as are competent to bind him legally shall be accepted on a contract.

415. Contract Documents: -Every contract shall be so framed as to place beyond all reasonable doubt all the matters upon which parties thereto intended to agree, and the matters to be agreed upon shall include in detail, the following: -

(a) What the contractor is to do, when, where and to whose satisfaction it is to be done;

(b) What Government is to do., and on what terms.

(c) What payment is to be made; what it is to cover, to whom it is to be made; and the method and basis of making it.

(d) The responsibility of the contractor in respect of adequate supervision, care of Government property, and the protection of outside interests and those of his staff and workmen.

(e) The terms on which variations and modifications (under paragraph 446 to paragraph 447), if any are to be permitted; the authority competent to order and to assess them, and the occasion and basis of such assessment.

(f)The measures to be adopted in the event of a breach of the contract by either party thereto, and the method of and grounds for the determination thereof.

(g) The method of settling disputes.

416. The documents forming integral part of a contract are:

(i) The tender comprising of Instructions to Tenderers, Conditions of Contract, Standard or Special, The Specification, Standard or Special, (and any plans/ drawings as necessary), the Schedule of items, quantities and rates, Agreement Form and Tender form, (if any).

(ii) Contractors offer.

(iii) Advance acceptances of tender, (if any).

(iv) Formal Acceptances of Tender.

(v) Any document making any change or deviation in any of the terms as embodied in the Advance Acceptance of Tender or the formal Acceptance of Tender.

Note - "Rates" are included in the schedule of items only in case of "work" contracts, where the tenderers are instructed to quote a percentage above or below the schedule rates at which they offer to carry out the work.

417. Conditions of Contract. - The conditions of contract may be either Standard or Special. The Standard Conditions of contract including special conditions prescribed by the Railway Board are reproduced in Appendix III to this code.

418. Standard Conditions are preferably embodied in all contracts to which they are applicable. In the event of such conditions proving defective in any way, it will be the duty of the General Manager to report the fact to the Railway Board, if such conditions were prescribed by them, and in all other cases to arrange, in consultation with his Legal and Financial Advisors, to amend or amplify them suitably.

419. Any unusual Conditions of Contract should, before they are imposed, be approved by the General Manager, acting in consultation with this Legal and Financial Advisor; or, if the contract to which they relate is beyond his powers to execute, by the Railway Board.

Note - These powers shall be exercised by the Controller of Stores to the extent delegated to him by the Rly. Board.

420. The interpretation to be placed on the word "unusual" is left to the General Manager who will use his discretion both in issuing instructions as to the cases to be submitted to him and also in deciding which cases should be referred to the Railway Board.

421. The Conditions of Contract adopted should take account of the Purchase Policy Rules (**Chapter Ill**) and the considerations in paragraph 422, paragraph 423, paragraph 424, paragraph 425, paragraph 426, paragraph 427, paragraph 428.

422. For a contract to be legal, there must be "lawful consideration" for performance. Such "consideration" may take a positive form (i.e., an agreement to order a certain quantity of work or materials) or a negative forms (i.e. an agreement not to order certain work or materials from any one but the contractor). The negative form of "consideration" may advantageously be employed in cases of the supply of materials of a perishable nature; or which it is not necessary store; or for the requirements of which it is not possible to estimate; or where a contractor offer to carry out all work on a district at a fixed percentage below Schedule Rates.

423. Time should ordinarily be "of the essence" of the contract and it should be specifically, so stated. It may in some cases be found advisable to avoid "penalty clauses" by lowering the basic rate and providing for an enhanced rate, which would bring it up to standard, if the contract is completed by the time specified. A penalty clause of any nature is, in any case, pre-eminently a matter on which legal advice should be obtained.

424. Control of material issued to the contractor. - In contracts involving use of Railway materials, strict control should be exercised over the proper utilisation and accounting of the materials issued to the contractors either free or on payment. For this purpose following details should be incorporated in the contract

(i) Particulars of raw materials to be supplied and the terms on which they are to be supplied.

(ii) Whether scrap left on completion of the contract will be the property of the railway and if so, the quantity thereof.

(iii) Standard estimate of each type of raw material required per unit of finished goods and total quantity of raw materials to be supplied.

(iv) The rates and other terms applicable for the recovery of the materials.

425. Where tools plant, patterns or other railway property are lent to a contractor for the performance of his contract, the term of such loan should clearly be specified. In order to safeguard railway property adequately it is desirable that in addition to providing that any damage or deterioration is made good, a provision should exist that the contractor is responsible for "loss or destruction". Under the Law of Bailment, the contractor, in the absence of any special contract is "not responsible" for loss, destruction, or deterioration, if he has taken the amount of care that a man of ordinary prudence, would under similar circumstances take of his goods.

426. In Lump Sum Contracts and Contracts for Machinery and Plant, it should, where feasible, be made a condition that the cost of all repairs necessary, until the work or machinery is finally accepted and for a specified period thereafter, should be borne by the contractor.

427. Special conditions should not be taken on to Standard Conditions until the effect of doing so has been carefully examined and consequential changes carried out.

428. One of the conditions should be that any gift or offer of illegal gratification made by the contractor or others on his behalf, renders the contract void.

429. Specifications: - Stores should be purchased to specification whenever possible rather than a sample. If Indian Standards accepted by the Railway Board for adoption on the Railway exist, these, should be used, failing which Indian Railway Standard Specification/D.G.S.&D specifications should be specified. Where none of these specifications exist, the British Standards Institution Specifications, DIN or ASTM specifications should be used. In the absence of any standard specification, local specifications should be prepared. For special plant and materials specifications should be prepared by or in consultation with the consuming branch. If further technical advice is required reference should be made to the Research Design and Standards Organisation of the Railway Board.

Note. - Specification should not be altered after opening of tenders unless the alteration is minor and of no financial consequence. Where specifications in a tender has under gone a major change before the tenders are finalised, fresh tenders should be invited. Where, in urgent cases, recourse to retendering is not practicable, negotiation may be held with all tenderers who quoted against the original tender, after obtaining sanction of competent authority.

430. Where qualities which are difficult to specify have to be defined, such as "Finish", a reference may he made to standard samples and in all such cases it should be made clear that sample is supplementary to and does not supersede the specification or drawing. Intending tenderers should be given adequate facilities to inspect or obtain such standard samples. They should be informed at the same time that notwithstanding any defect in the sample, the supplies would be required to conform fully to any specification or drawings, which may exist.

Tenderers should normally not be asked to submit samples in cases where definite specifications, drawings, or purchaser's scaled samples exist, unless the nature of stores is such that it not covered adequately by specification drawings or the store is of such a difficult nature (as proved by experience) as to necessitate calling of samples.

Where it has been decided to make a purchase calling samples from tenderers, the samples should invariably accompany the tender failing which the tender should be summarily rejected.

431. When there are two or more alternatives given in a specification, it should be definitely stated what alternative is to be followed.

431A. Warranty: - A warranty clause should be included in all cases where defects come to light only when the stores are put to use and not before by visual or even laboratory inspection.

431B. Marking of Railway Materials: - In order to prevent pilferage as well as misuse of Railway Stores, the system of marking of Railway materials with distinguishing marks in as large a measure as possible, should be adopted.

432. Rates: - All rates should be entered in a contract in words as well as in figures and what they are to cover should be clearly stated in the contract.

433. Subject to any general or specific order at the time being in force, the authority empowered to execute a contract is competent to decide on the rates therefore provided that where such rates are in excess of the Market, or Standard Rates of the Railway, or rate quoted by railway workshops for the manufacture of the stores in question, the authority should record the reasons for adopting the higher rates.

434. Quantities: - All quantities should be entered in a contract in words as well as in figures,

435. Nomenclature: - As far as practicable, standard forms of nomenclature or description should be employed in a contract, the terminology should be such in all cases as to show beyond all reasonable doubt that exactly is required.

435A. Delivery: - A contract for sale of goods may be: -

(a) An entire contract,

(b) A severable contract

The fact that a contract for delivery in instalments is divisible in performance, does not necessarily make it a severable contract as would be evident from following delivery stipulations which illustrate these two types of contracts: -

(i) **An entire contract:** - "Delivery to commence after 45 days from the date of receipt of the contract and to be completed @ 20,000 units per month *i.e.* by 30th April, 1985 or earlier."

(ii) **A severable contract** : - Delivery date---7410 units 15.02.1986, 8510 units by 31.03.1986.

The delivery terms provided in a contract should therefore, be worded carefully and as for as possible specific date/dates should be indicated by which supplies should be completed by the contractor, so as to allow no room for ambiguity.

436. Agreement Forms: - The Form of Agreement may either be the Tender Form itself or may be provided separately. The conditions of contract, Specifications, etc., may be embodied in the Agreement Form or may be an annexure thereto; or may, provided they are readily accessible to the contractor, be merely referred to therein.

437. Competency of Authorities to vary Contracts: - The power to vary the terms of a contract lies only with the actual parties thereto. The contract or, and his sureties, if any, must therefore be consenting parties to all variations, which should be the subject of a Subsidiary Agreement stating what is to be varied and what will remain unchanged in the original contract. The drafting of this agreement should be the subject of very careful scrutiny, to ensure that the conditions, specifications etc., of the main contract are adequate for and applicable to the variation, or that the latter is made self sufficient in these respects. Such Subsidiary Agreements should be regarded as fresh contracts and entered into before effect is given to the variations.

438. The powers of authorities to effect variations on behalf of the President of India are governed by the rules in paragraph 439, paragraph 440, paragraph 441, paragraph 442, paragraph 443, paragraph 444, paragraph 445. The reasons and justifications for any variation in the terms of a contract should be invariably recorded in writing.

439. (a) Variation of Indian Railways Standard Conditions of Contract. - These may be varied only with the sanction of the General Manager, in exceptional cases within his powers of placing contracts, in consultation with his Financial Adviser and after taking legal advice, if necessary, these may be varied with the sanction of the authority that approved the original contract acting in consultation with his Financial Adviser and after taking legal advice, if necessary.

The Controller of Stores may also waive operation of clauses relating to 'Liquidated damages', "Risk Purchases' and 'Arbitration' appearing in the IRS Conditions of contract as a standing measure on the Railways/P. Units in respect of contracts valued up to Rs. 1 lakh at the post contract stage in order to avoid disproportionate administrative expenditure in small recoveries.

(b) **All other variations including minor relaxation in specifications and drawings**: - These may be varied with the sanction of the authority that approved the original contract acting in consultation with his Financial Adviser and after taking legal advice, if necessary.

440. Variation of the rates of items: - Contracts in which a price variation clause is included, the rates may be varied by the authority, which approved the original contract with the concurrence ofhis financial Adviser. If the total value of the contract after allowing for the variation is beyond the powers of the authority which approved the original contract, the sanction of the higher authority within whose competence as to amount it lies, should be obtained.

441. Variation of Quantities of any item: - These may be varied by the authority which approved the original contract to the extent deemed necessary provided that the Indian Railway Code Rules relating to control over expenditure are not contravened thereby, and provided also that the total value of the amended Contract shall not exceed the powers of the authority that approved the original.

Where materials are required during a contract period in excess of the quantities contracted for, and such excess is not sufficiently large to justify the invitation of fresh tenders, there is no objection to the quantities under the existing contract being increased suitably. Effort should, however, be made to secure more favourable terms for the increased quantity.

Note -Depot Officers/Inspecting Officer/District Officers of the consuming department are authorised to accept deliveries short or in excess up to 5% of the total value of the contract or Rs. 1,00,000/- whichever be less, provided as a result thereof the normal powers of purchase of the Controller of stores are not exceeded. No formal amendment of contract will be necessary in such cases and also in cases (other than those falling under **Para 711-S**) where value of supplies short or in excess does not exceed Rs.100/-irrespective of the %age involved.

442. Repeat Orders: - Where materials are required during a contract period in excess of the quantities contracted for, and such excess is not sufficiently large to justify the invitation of fresh tenders there is no objection to the quantities outstanding under the existing contract, if any, being increased suitably, provided that as a result of negotiations, more favourable terms are secured for the purchase than would have been possible by the invitation of fresh tenders.

443. No repeat orders are ordinarily to be placed on previously accepted rates obtained on Limited or Single tenders.

444. Variation of the items: - These may be varied at discretion by the authorities which approved the original contract to the following extent, namely; existing items may be deleted or additional Items inserted at rates, which, agreeable to any general or specific orders at the time being in force, may be decided by the authority making the variation; subject only to the two provisions of the Rule in sub-paragraph (441) above.

445. Extensions of delivery dates: -No correspondence should be entered into with the contractor after expiry of the contract delivery period, which has the effect of keeping the contract alive. Ordinarily no extension of delivery date should be granted unless the contractor specifically asks it for. When asked for, the extension may be sanctioned at the discretion of the competent authority (which signed the original contract) provided: -

(a) that the rate in the contract was not accepted ignoring lower tenders in consideration of the date of delivery ;

(b) that he is satisfied that the delay will not cause loss or damage, or in case of special purchases, the indenting party certifies that no loss on account of late delivery would be sustained ; and

(c) that in any case which does not satisfy any or both of the above conditions, such sanction shall be given only in consultation with his financial Adviser and after taking legal advice, if necessary.

Note.-(1) In case of severable contracts extension in delivery period will be necessary for each instalment separately.

(2) Unless other wise specified in a contract, the Depart officers/Inspecting Officers/ Consignees may at their discretion, accept delayed supplies of indigenous or imported stor with in the time limit specified below: -

		Time Limit
(a)	Contracts valued up to Rs. 25,000/-	6 months
(b)	Contracts valued over Rs. 25,000/ but not exceeding Rs. 50000/- provided the initial delivery period does not exceed 6 months.	21 days

The relaxation will, however, not apply to : -

(i) contracts where higher prices have been paid for earlier delivery.

(ii) contracts for supply of stores subject to severe market fluctuations.

(iii) contracts in which provision is made for recovery of pre-estimated damages.

(iv) contracts placed against urgent, operational express and Works Programme indents.

446. Modifications: - Modification of Conditions, Specifications, Quantities. Rates, etc., for which provision has been made, either expressly or by implication, in the contract itself shall not be deemed to constitute a variation thereof provided that they are carried out only to the extent, and by or by order of the authority, specified therein. The reasons and justification for any modifications in the terms of a contract shall be invariably recorded in writing.

447. Such modifications are, however, subject to the proviso that if, as a result thereof, the amount of the contract exceeds the powers of the authority with whose approval it was executed, the sanction of the authority within whose competence as to amount it is, shall be obtained. They are also subject to the Indian Railway Code Rules relating to Control over Expenditure.

448. **Security:** - Security where necessary, shall, except under general or special orders from the Railway Board, be taken for the due fulfilment of a contract.

Note: - Security deposit need not be taken from other Railways, Government Departments, Small Scale Industrial Units recognised by the National Small Scale Industries Corporation and firms borne on Railway's list of approved suppliers for items for which they are registered.

449: - (i) a deposit of cash.
(ii) Government securities at 5 percent below the market value..
(iii) Deposit Receipts, Pay Orders, Demand Drafts & Guarantee Bonds of State Bank of India, or any of the Nationalised Banks or any Scheduled Commercial Bank.
(iv) A deposit in Post Office Saving Bank.
(v) Deposits in National saving Certificates.
(vi) A percentage deduction, ordinarily 10% from periodic payments made on account of work done or supply made, or
(vii) Personal security of two persons of known probity and financial standing.

450. **General:** - Where the rules in this Chapter call for a consultation between the General Manager and his Financial Adviser and their views are at variance, a reference should be made to the Railway Board.

. **451.** Before any legal proceedings arising out of contracts are entered upon, the sanction of the General Manager acting in consultation with his Legal and Financial Advisers, should be obtained.

452. It is the duty of all authorities concerned with the execution or carrying out of contracts to see that the terms of such contracts are strictly enforced and that nothing is done by them that would tend to nullify or vitiate a contract.

453. Where the, terms of contract expressly admit of waiver, such right may be exercised only by the authority designated and for adequate reasons, which should be placed on record. In the absence of such provision, non-enforcement of a Condition of Contract constitutes a "variation", thereof and be dealt with as required by paragraphs 437 to 445.

454. **Stamp Duty: -** Contracts are exempt from stamp duty, in cases where Government (as opposed to the contractor) would, but for this exemption, be liable to pay such duty.

455. Execution of' Contract prior to commencement of works or supplies:-(i) No contractor should be permitted to commence work or supply materials until the relevant contract has been signed by the parties competent to do so.

(ii) Exceptions to this rule are permissible only in cases of extreme urgency such as works or supplies necessary to safeguard life or property or to repair damage to the track caused by flood, accident or other unforeseen contingency, so as to restore and maintain through communication. Even in such cases, if circumstances permit some form of written contract, or atleast an agreed statement of rates to be paid, should be prepared before commencement of works or supplies, the intention being that the conditions, specifications, etc., with sufficient items and rates to carry on with, should be agreed upon beforehand.

(iii) In other exceptional but less emergent cases, in which the commencement of work or supply cannot be postponed till the preparation and sanction of the contract documents, prior consultation with the Financial Adviser shall be necessary.

(iv) In all cases of departure from Sub-rule (i) above, the completion and execution of the main contract should be proceeded with expeditiously.

456. In those cases in which the authority concerned has no power to agree to a variation from schedule of the essential rates, emergency powers to fix rates might be granted, such powers being modified or withdrawn, if abused.

457. The employment of a contractor in no way relieves the authorities concerned from responsibility as to the standard or progress of the work or supply. Contracts framed agreeably to the provisions in the foregoing paragraphs provide adequate powers for securing satisfaction in these respects.

458. The capability and financial status of a contractor should be investigated before any contract is placed with him.

459. Power to withhold payment of any sum of money due to a contractor and to retain it under a lien for setting off claims whether arising out of the particular contract or out of any other transaction or claim whatever against the contractor, should be secured.

CHAPTER-V

Scrutiny of Indents/Contracts for Supply of Stores & Certification of Funds by the Accounts Office

Scrutiny of Indents/Contracts 501 - 502
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CHAPTER V

501. Scrutiny of Indents/Contracts: - Copies of all Indents on central purchase agencies and contracts for stores or works valued over Rs. 40000/- should be furnished to the Chief Accounts Officer for prior scrutiny and vetting.

The indents shall be scrutinised to see that: -

(i) The quantity indented is not in excess of the quantity vetted previously in the contract estimate, recoupment sheet etc.

(ii) That the correct head of purchase has been indicated and the expenditure has been shown as chargeable to the current year or advance grant according as the material is expected to be paid for during the current year or the subsequent years.

(iii) That the indent has been signed by an officer competent to do so.

The scrutiny of contracts/Acceptance of Tender should be conducted with reference to the purchase policy and rules, the Indian Railway Standard conditions of contract and general instructions issued by Railway Board or any other competent authority from time to time. Any departures therefrom should be reported to the authorities concerned for rectification. The agreement should be checked to see that: -

(i) Approval of the competent authority (as defined in **Para 410-S**) has been obtained.

(ii) It is signed by an authority competent to do so.

(iii) It is in the standard form and variations from the standard form, if any are regular.

(iv) That the rates and other particulars or conditions shown in the contract are in accordance with those quoted by the tenderer and accepted by the competent authority and that the total amount payable under the contract has been correctly indicated.

502. The existing price list rate, the last purchase rate and the date of such last purchase should be considered in checking the rate of the contract; if any large difference exists, it should be specially procedure prescribed for the purpose of securing the lowest rates. It should also be seen that no unusual examined to make sure that the difference is not due to any failure to follow faithfully the clauses exist in the agreement, which are likely to lead to loss. In cases of acceptance of tenders other than the lowest the justification set forth in support should be examined to see if it is in order. It should further be seen if the contract provides for the levy of liquidated damages from the supplier in case of delay in the delivery of stores and for such other safeguards in the interests of Administration.

503. Register of Agreements. - After audit the main particulars of the agreement should be entered in to a special register maintained for the purpose (**S.503**) and the agreement filed for safe custody. This register should show inter alia: -

(a) Name of the Contractor and period of Contract;

(b) Particulars of Contract;

(c) Quantity;

(d) Rate and important terms of delivery;

(e) Amount of security; and

(f) Penalty, if any.

This register facilitates reference to the original agreement and the check of contractor's bills, as it contains the important clauses of the agreement, shows the amount of agreement, the particulars of supplies, the amount of security, the penalty to be enforced and the terms of payment. The entries in the register should be made over the signature of the Section Officer. Separate parts of the register should be assigned for each class of stores.

504. Whether the fund exists to meet the liabilities by the Indents/contracts should be examined by reference to the funds Register (see-paragraph 506) and Indents/Contracts (or acceptance of tender) certified accordingly.

505. Budget Allotment: - The funds sanctioned each year for Purchases are in respect of: -

(i) Stores for Capital Works;
(ii) Stores for works chargeable to the Depreciation Reserve Funds; Development Fund, Open Line Works (Revenue): and
(iii) Stores required for general purposes.

This lump-sum allotment will be distributed by the General Manager between the several heads of stores appearing in Form S.506 (see also **Annexure A** to **Form S.3101**). This distribution should be intimated to the Stores Accounts Office where it should be seen at the time of entering into commitments, that the expenditure likely to be incurred does not exceed the cash allotment as distributed over the various heads.

506. Funds Register: -A Manuscript register should be maintained for the purposes of watching the incurrence of liabilities against the budget grant distributed as shown in paragraph 505. The form shown below should be used for the purpose.

FUNDS REGISTER

Year..... Form No. S-506

Manuscript

S.No.	Class of Stores	Budget Allotment	Date of incurring of liabilities reference to contracts etc.
1.	Steam Loco parts and fittings		
2.	Diesel Loco parts and fittings		
3.	Electric Loco parts and fittings		
4.	Carriage, wagon, EMU parts and fittings.		
5.	Electrical Stores		
6.	Signal and Telecommunication stores.		
7.	P. Way materials, Track tools and bridgework.		
8.	Engineering stores covering building material plant & machinery		
9.	Abrasives, Tools, Hardware etc.		
10.	Brushes and Brushware etc.		
11.	India Rubber, Leather, Canvas etc.		
12.	Electrodes and Welding Accessories		
13.	Paints, Enamels air Varnish		
14.	Crockery Cutlery and Napery		
15.	Cloth clothing and personal equipment.		
16.	Petroleum products other than fuel oil.		
17.	Refratories, packing materials etc.		
18.	Ball and Roller Bearings		
19.	General Stores covering acids, chemicals, drugs, pharmaceuticals, other misc. stores such as fire fighting equipments.		
20.	Stationary forms etc.		
21.	Metals-Ferrous		
22.	Metals-non ferrous.		
23.	Fuel - Coal/Coke		
24.	Fuel-oil		
25.	Timber		
26.	Scrap		
27.	Rolling stock, complete units		

'

The amount of each contract or each indent forming a charge against the year's allotment should be entered in this register under the appropriate head of stores as also the cost of stores shown on accepted tenders, where such tenders themselves constitute the contracts. In respect of purchases arranged by the powers of daily purchase of petty items, a statement should be called for monthly, and the figures intimated Therein posted in the register under the various heads. Thus, all liabilities as far as can be ascertained are brought together on this register and

compared with the budget allotments as they stand from time to time. Excesses or savings due to alteration of contract prices or the cancellation of part or the whole of an existing contact or the issue of a Modification of a purchase Order (**S.619**) should be posted in the register as a reduction of or addition to the balance of the grant.

507. Certification of Funds: - Before placing any order or indent, a certificate regarding availability of funds should be invariably obtained from the Accounts Officers, Stores: -

(a) In the case of purchases valued over Rs. 40000/- each, the total value of the tenders, after they have been accepted, will be worked out in the office of the Controller of Stores and the Accounts Officer will be asked to certify this total value before the acceptance of the tenders is communicated to the parties concerned. This will be done by reference to the Fund Register in which the amount certified should be entered at the same time.

(b) In the case of purchases valued less than Rs.40000/- each including stores obtained through daily orders, the Controller of Stores should prepare a daily abstract of such orders showing the values of stores ordered, and the Accounts office should record a certificate of the availability of funds on this abstract before the orders are actually placed with the suppliers.

Note (I)- Advance allotments are required for entering into commitments for 'General Purposes' stores both imported and indigenous whether obtained directly or through the Director General Supplies and Disposal for delivery in the succeeding year or thereafter. With a view, however, to ensure executive control on Stores Balances and Legislative control on the advance commitments, specific allotment f or General purposes stores subject to a ceiling limit of 80 % of the actual purchases of general purpose stores (excluding coal, coke, fuel oil and grain shop stores) of the preceding years, are required to be fixed and approved by the Govt. In respect of coal, coke and fuel oil the specific requirement for such advance allotment should be worked out by the Railways and submitted for approval of the Govt. In order to fix the advance allotment for each year, the Railway Administrations should furnish by **25th June each year**, the following information duly checked by their FA & CAO.

(Value in thousand of Rs.)

S.No.	Description	General Purposes stores other than coke, coal, fuel oil	Coal, coke & fuel oil only.
1.	The value of stores balances on 31st March of the preceding year.		
2.	The value of stores consumed in the preceding year.		
3.	The value of Advance indents sent forward during the preceding year.		
4.	The Value of actual purchases in the preceding year.		
5.	The amount of specific allotment required for the current financial year.		

After the allotment has been fixed and approved by Govt. FA & CAO will not only certify availability of funds on each advance indent, but it will also be his duty to check in consultation with C.O.S. (CME in respect of fuel) that the quantity ordered for each item of stores is reasonable in view of past consumption, stores in stock and on order and future requirements. (Fixation and communication of advance allotment of a year based on the actual purchases of the previous year is possible only after close of previous year's accounts. With a view, however, to avoid delay in sending forward indents in the next year, according to the timetable laid down by Railway Board and the D.G.S. & D., an adhoc allotment will be made to the Railways in the month of March each year).

Note (ii): - In order to have adequate ordering, Railways/Production Units may book orders in excess of the purchase grant subject to the condition that such excess booking is so regulated, in consultation with the associated finance, that the actual deliveries of the materials during the financial year remain within the budgeted purchase grant.

CHAPTER-VI

CONTRACTS ESTIMATES

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CHAPTER VI

CONTRACTS ESTIMATES

601. Estimates for Procurement: - The Controller of Stores has to estimate in advance the requirement of each item he holds in stock with a view to make timely procurement. The actual procurement may be, through a Central Agency (DGS&D, Railway Board etc.) or directly by the Controller of Stores.

For items procured through a Central Agency the estimate should be prepared on annual requirement basis to be submitted to the Central Agency as per the schedule fixed by them.

The 12 months period for which the requirement is estimated is called "Contract Period". The period between the date of preparation of the Estimate Sheet and the beginning of the contract period is called "**Interim Period**". Estimate of requirement is made simultaneously for the contract period as well as Interim Period.

For items procured by the Controller of Stores directly, the estimate may be on annual basis or on maximum / minimum basis as decided by Controller of Stores.

ANNUAL PROCUREMENT SYSTEM

602. Timetable: - Before the Controller of Stores can estimate the quantities required for the interim period and contract period for the entire railway, he has:

(i) To obtain detailed information from the Depots of their estimated requirements. (S-603, 604 , 605 , 606 , 607 , 608 & 615).

(ii) To consolidate the information thus obtained so as to arrive at the total estimated requirement for the Railway. (S 610 , 611 & 616).

(iii) To review the current contracts for supplies of stores in light of the actual balances of requirement known from these estimates and with a view to modify the scope of supplies under these contracts. (S 618).

For efficient working of the procedure a total timetable laying down the dates by which the several stages of the working of preparation, scrutiny and consolidation of the estimates should be completed should be framed by each railway. The timetable will ensure that requirement of various depots is simultaneously received in COS's office.

For convenience of work, this timetable should be arranged GroupWise and should ensure that the work is distributed uniformly over the year.

602(A). Depending upon the timetable fixed by the Controller of Stores, the Depots in turn should decide upon their own timetable to ensure timely submission of their contract estimates to the Controller of Stores.

603. Contract Estimates of Depots: - The basic purpose of the annual estimate sheet is to advise the requirement of Depot for the contract as well as interim period. It should also contain adequate data so that checking is possible in COS's office. A typical coverage of data may be as indicated below: -

Depot
PL No.
Unit
Nomenclature
Contract Period
Consumption during last 3 years
During current year
Average rate of consumption
Estimated rate of consumption
(Reasons for variations, if any, between average consumption and estimated consumption should be recorded).
Stock on hand
Covered dues
Uncovered dues
Estimated requirement for the interim period
Estimated requirement for the contract period

However where additional information is available in the computerised system the COS may determine the extent of such information.

The Estimate Sheet should be submitted in duplicate to COS office one copy should be returned to the Depot alongwith an extract of estimate sheets (Para S. 617).

604. Deleted.

605. Guidelines on filling up Contract Estimate Sheets: - Theoretically speaking the requirement for the interim period should be NIL and for the contract period it should be 12 months average consumption. However, in actual practice there may be variations. Cases may occur where the quantities ordered for the contract period prove to be either excessive or insufficient.

The depots prepare their contract estimate sheet a few months in advance of the contract period. This gives an opportunity for an automatic review of the current contract period (which is interim period for the next contract period). Depending upon the actual position, requirements for the interim period and contract period should be calculated by the depot.

There may be cases that the estimated requirement shown by the depot would be negative indicating that the depot is having excess stock.

The estimated requirement submitted by the depot may also show variations from actual average consumption in the past. In all such cases the depot should give adequate remarks explaining the reasons for such differences.

606. Deleted.

607. Deleted.

608. True Issue: - In making up their forecast, the Depot should take into consideration "**True Issues**" only. "**True Issues**" or, as they are generally termed, "**consumption**" comprise that portion of the ordinary stores issues for which ordinary stores stock is maintained. "True Issues", therefore, exclude depot transfers, issues to non-recurring capital works, sales, adjustments and other non-recurring issues and include only issues to home line indentors against regular routine demands and to recoup imprest stock.

609. Deleted.

610. Proforma for Consolidation of Depot Estimate: - Annual estimate sheets received from various depots will be consolidated in COS office for taking necessary action on the requirement of the Railway as a whole.

The consolidation may be done on a suitable proforma, which will be referred as "**Contract Grouping and Allotment Form**" A suggested proforma is shown below: -

CONTRACT GROUPING AND ALLOTMENT FORM

P.L. No ----------
Description ----------
Unit ----------
Contract period ----------to ----------Date ----------

Depot Name	Stocks required for new contract period	Stock available at depot for transfer at the end of the current contract period	Balance due from the firm on the date of the depot statements are compiled	Net excess i.e. with firm and at the depot at the beginning of new of new contract period	Stock to be purchased in the new contract period	Allotment		Remarks and details of specification the of the article
						Purchase distribution	Excess distribu-tion	
1	2	3	4	5	6	7		8

Total

Grouped by ----------date ----------
Checked by ----------date ----------

----
for Controller of Stores
Date ----------

611. Guidelines on preparing Contract Grouping Forms: -Contract Grouping Form should be prepared separately for each item of stock. The complete information of all the depots for that item should be indicated on one sheet.

For the purpose of consolidating the demand as various depots the contract estimate sheet submitted by the depots should be examined critically. Variations between average consumption and estimated consumption as shown by the depots should be reviewed to assess its effect on inventory and modifications if necessary should be made. The position of covered and uncovered dues should be reconciled with the records of the purchase section namely History-cum-Rate Card (S- 637) and the position in the depot's sheets should be updated as required.

The list of surplus and overstocks available on the Railway should invariably be consulted.

The consolidation may show a net requirement for the railway as a whole which will be required to be procured or it may show net availability of excess 'stocks plus dues' for the railway as a whole, which may be distributed to the depots.

612. Action for Procurement: -The Contract Grouping form will be sent to the Central Indent Section of COS office for submitting indent to the Central Agency as per their timetable, for items which are centrally procured. For other items, procured directly by COS office, the Grouping Form will be sent to the Purchase Section concerned for taking purchase actions. The Grouping form or an extract of it for part quantity for indent items will also be forwarded to the Purchase Section where an emergency purchase is required in view of low stock position. The Purchase Section will initiate purchase action and open a case with the contract Grouping Form or its extract.

613. Advise to Depots: - One copy of the Contract Grouping Form along with duplicate copy of depot's annual estimate should be returned to the depot by the Central Indent Section in case of indents and by the Purchase section in case of purchase, so that the depots are advised of action taken by COS office.

The duplicate copy of the depot's estimate sheet will also indicate changes made by COS office in the depot's estimate. The Contract Grouping Form will indicate the actions being taken to meet depot's requirement. It will also contain instructions for transfer of excess stocks from one depot to another, if necessary. Normally it will indicate the net quantity, which is being procured for the railway as a whole as well as the various depots.

In cases direct purchase action is being taken by COS office, the copy returned to the depot should show the case No. of Purchase Section.

614. Deleted.

MAXIMUM/MINIMUM PROCUREMENT SYSTEM

615. Submission of Recoupment Sheet by Depots: - As per para S-601, the Controller of Stores will decide what items are to be procured on maxima/minima basis. The procedure of procurement of items on maxima/minima basis will be as detailed in para S-615 , S-616 & S-617.

Recoupment action for such items will be initiated by the Depot as soon as "stock + dues" of the item comes to "minimum + buffer" level. The depot will submit a recoupment sheet, in duplicate, to COS office, for further procurement. The recoupment sheet will essentially include the same details which have been given under para S-603, except that there would be no estimated requirement for interim period or contract period. In lieu of the same the depot will make recoupment for a quantity equal to "maximum". The quantity may, however vary from maximum to a higher or lower level to cover demand/lead time variations.

As the method of procurement suggests, there would be no timetable for submission of the recoupment sheets and this will be submitted as and when an occasion arises.

616. Scrutiny of Recoupment Sheets in COS Office: -The recoupment sheet after receipt in COS office should be critically examined. Variations between average consumption and estimated consumption should be reviewed and modifications, if any necessary, should be made. The covered and uncovered dues should be reconciled with the records of the purchase sections, History-cum-Rate Card (S-637) and the recoupment sheet submitted by the depot should be required.

Before deciding on procurement action, availability of overstock or surplus on the railway should also be checked up. Any quantity, which is required after scrutiny should be sent to the purchase section for initiating procurement action.

617. Advice to the Depot: - The recoupment sheet will be sent to the purchase section for initiating procurement action, if there is a net requirement, otherwise it will be filed. The section will initiate procurement action and open a case with one copy of recoupment sheet. The other copy of the recoupment sheet will be, sent back to the depot for information. This copy will show the position as corrected or modified in office as well as case No. of the purchase section

618. Review of Current Contracts: - The consolidation of depots requirements (S-611 & S-616) may show a net requirement for the Railway as a whole for which further procurement action should be taken (S-621 & S-617)

There may, however, be cases that the consolidation shows net availability of excess 'Stocks + dues' for the Railway. In such cases no further procurement action is necessary. On the other hand, the existing contracts for supply should be reviewed and outstanding quantities should be modified or cancelled as far as possible, keeping in view the contractual obligations. Re-distribution of physical stocks available with the depots as well as quantities outstanding on contracts should also be done.

619. Deleted.

S-619-(Rev.)

STORES DEPARTMENT

MODIFICATION/CANCELLATION OF PURCHASE ORDER

Purchase Order No ---------- Date ----------

Modification Advice No ----------

From: Controller of Stores To

---------- Messers ----------

Dear Sirs,

Ref. ----------

Your Ref. No ---------- Dated ----------19--------

*Please note that the following alterations have been carried out in respect of Estimate Advice/ Acceptance of Tender/Purchase Order mentioned above. All other terms and conditions remain unchanged.

*Please note that the Purchase Order mentioned above has been cancelled for the quantity mentioned below. A fresh Purchase will be arranged at your risk and expense if necessary.

Item No. of P.O.	…	…	…	From	To
Quantity	…	…	…		
Rate	…	…	…		
Consignee's Name & Code					
Delivery Date	…	…	…		

1. This modification is issued subject to the conditions prescribed on the reverse.

2. This modification is issued subject to the conditions that all taxes and duties if imposed during the extended period of delivery will be borne by the supplier.

For and on behalf of the President of India

(*Strike out which is not applicable)

Reasons for Cancellation

1. Not required
2. As you are unable to supply as per your letter quoted.
3. As you have failed to supply.
4. Annual contract quantity completed and the item has been closed.

Revised

FOR OFFICE USE

Quantity	Rate	No. Unit Code	Consignee	Delivery Date

Copy: -FA&CAO (S) for information.
DCOS/ ---------- for information, He is requested to furnish supply particulars in detail within 3 days from date of expiry.
DOI/ for information and necessary action.

CONDITIONS

1. Please note that an amount equal to the liquidated damages for delay in the supply of the stores after the expiry of the contract delivery period shall be recovered from you for the extended period notwithstanding the grant of this extension

the stores

You may now tender ----------for inspection in

balance of stores

Terms of this letter. Stores, if any, already tendered by you for inspection but not inspected will now be inspected accordingly.

2. The above extension of delivery date will also be subject to the following further conditions: -

(a) That no increase in price on account of any statutory increase in or fresh imposition of Customs Duty, Excise Duty, Sales Tax or on account of any other tax or duty liveable in respect of stores specified in the purchase order which takes place after ---------- shall be admissible on such of the said stores as are delivered after the said date; and

(b) That not withstanding any stipulation in the contract for increase in price on any other ground no such increase which takes place after * ---------- shall be admissible on such of the said stores as are delivered after the said date.

(c) But, nevertheless, the purchaser shall be entitled to the benefit of any decrease in price on account of reductions in or remission of Customs duty, Excise duty, Sales tax or on account of any other tax or duty or on any other ground as stipulated in the price variation clause which takes place after the expiry of the above mentioned date namely * ----------.

3. Please intimate immediately your acceptance of the extension on the above conditions. Please note that in the event of your declining to accept the extension on the said conditions or your failure after accepting acting upon this extension to deliver

The stores ---------- within the delivery period as here extended the contract

The outstanding quantity of stores shall he cancelled and outstanding quantity of the stores shall be purchased at your risk and cost under the terms of the contract.

*Give here the date of expiry of the original delivery period in all extensions.

620. Five copies of this form should be prepared and distributed, one to the Accounts Officer, Stores, one to the Inspecting officer, one to the Main Depot for the item of stores, and one to the Contractor, the fifth being retained as office copy. Any such increase or decrease of quantities should be posted into the Position Cards (S.635).

621. Material Outstanding with Firms: - Cases occur where towards the end of a contract period for any class, the quantity of an item of stores which the railway is under obligation to draw from the firm has not been fully drawn. It may, however, suit the supplying firm to leave the matter as it is, because of their having a more profitable avenue for disposal other than to the railway. In order to deal with the matter in the most advantageous manner to the railway, such obligatory quantities should not be purchased as a matter of course, but timely notices should be issued requesting those firms, who wish the balance of any of the obligatory quantities to be drawn to notify the Controller of Stores, stating the quantity. As the material so ordered does not represent the current consumption, particulars of such obligatory purchases should be noted on all relevant documents.

622. Deleted.

623. The completed Grouping Forms (S.610) should be sorted in to two batches, one batch containing items in stock where there are no demands during the present or the new contract period; this batch should be handed over to the Surplus Stock Section. Similarly when there is an excess stock exceeding the requirements of the current and the new contract periods, the Grouping Forms should be forwarded to the Surplus Stock Section.

624. Tender Schedules: - After the compilation of estimates on the Grouping Form (S 610) the forms for items of a class that are to appear in one schedule for the purpose of advertising for tenders should be made into separate batches. Those items which are serially catalogued in the Price List of a class to one specification, and which differ only in dimensions may be grouped in one tender schedule. This has the advantage of making contracts more attractive to supplying firms, while at the same time reducing the number of contracts. Examples of such items are the various sizes of crucibles, twist drills, files, screws, firebricks, brushware &c. The average rate, which is always available from the Price List should then be applied to each batch of forms (S.610) to find the total value of the tender schedule and any batch which aggregates to less than one thousand rupees for the annual requirements should be set apart and

endorsed accordingly. For the remaining batches of grouped items which aggregate to one thousand rupees or over, copies of the Tender Schedules for each group should be prepared and arrangements made for the letting of contrasts or for the preparation and issue of excess stock distribution statements items by item to the Main Depot.

625. Items Procured by a Central Agency: - For items procured by central agencies (DGS&D, Railway Board, etc) indents in the prescribed form should be submitted as per the timetable. The indents will show distribution of quantity to the various consignees. Suitable endorsement instructing the central agency for forwarding copies of the contracts to the various consignees should also be given.

626. Deleted.

627. Forcing of Surplus/Overstock: -While finalising further procurement action in COS office in terms of para 611 & para 616, the list of surplus and overstock items available on the railway should he consulted. The list of such items received from other Railways should be also be taken into account. Wherever surplus or overstock exists, the same should be distributed to meet the requirements of the depots.

Efforts should also be made to make use of surplus and overstocks as substitutes for requirement of other items also

628. Shop Manufactured Items: -Shop manufactured items should be indicated on Contract Estimates (S-603). These items should be grouped on the Grouping Forms (S. 610) in the usual manner, and a list of such items, when summarised, should be forwarded to the Chief Mechanical Engineer in order that he may have a forecast of the annual requirements. The manufacture of such articles is not to be put in hand, however, until the Depot Officers place Stock Requisitions on Workshops (**S.1437**). These requisitions will be placed when the stocks reach the indicated minimum quantity.

629. Acceptance of Tenders: -The successful tenderers, for contracts should be notified on the following form of their tenders having been accepted.

Form No. S. 629

ACCEPTANCE OF TENDER

Ref. No.

To
Messers ----------

Station ----------
Date ----------

Dear Sirs,

Your offer to supply on ---------- *rate contract the stores specified below has this day been accepted to the extent of the quantity and on the terms as to delivery specified herein, subject to the Indian Railway Standard Conditions of Contract No ---------- and the instructions for the guidance of Contractors issued by the ---------- Railway.

The stores are to be delivered to ---------- free of incidental charges, on Purchase Orders issued by this department. This document should not be treated as an order to deliver stores.

Reqn. Or Contract Estimate statement and Item No.	P.L.No	Tender No.	Description size & quality of Articles ordered	Total qty. likely to be required	Rate in words & figures	Unit for rate	Delivery as & when required between

On office copy only.

Name of Depot ----------

Purchase distribution ----------

Excess stock distribution ----------

*Here fill in nature of rate contract such as 'Flat', 'Running' & c.

.....
Controller of Stores

(or when signed by any officer authorised for the purpose the actual designation of the officer to be shown) for and on behalf of the President of India.

630. Three copies of the above form will be prepared and distributed as follows

1st foil ----------Office copy

2nd foil ---------- will be sent to the Inspecting Officer.

3rd foil ----------will be sent to the firm.

631. Deleted.

632. The Main and Subsidiary Depot: -The Main depot is responsible for arranging required stock from the Controller of Stores and distributing the same to the Subsidiary Depots. In the procedure outlined in this chapter 'Depot' means a main depot only, who will submit annual estimate sheet/recoupment sheet to the COS office.

The subsidiary depots only keep a watch on their stocks and as soon as the stock of an item has depleted to the level of the minimum quantity, demands are promptly placed on the main depot.

633. Deleted.

634. Deleted.

635. History-cum-Rate Card: - An index card should be maintained in COS office for each stock item. The purchase section dealing with the item should keep this card. This card gives a complete history of past procurement and also gives the position of all the current dues, covered as well as uncovered.

The position card would normally contain the following information. It can logically be divided into two portions: -

(a) Details of the stock item and past consumption &

(b) Details of dues and past purchases.

(a) Details of the Stock Item and its Past Consumption.-

1. PL Number
2. Brief Description
3. Unit
4. Specification number
5. Drawing number

6. Name of central agency-in case of centrally procured items only

.

7. Date of submission of indents - do -

8. Estimated annual requirement.

9. Maximum/Minimum.

10. Annual consumption year wise and depot wise consumption should be recorded.

(b) Details of Dues and Past Purchases.-

1. Depot's demand No./Indentor's Requisition No.

2. Quantity

3. Purchase Case No.

4. PO No. or A/T No. and date.

5. Firm's name

6. Quantity

7. Rate

8. Unit

9. Delivery period

10. Details of despatches & depot's receipts

11. Remarks.

636. Guidelines for filling-up 'History-cum-Rate Card: -It will be observed that the card acts as a ready reference for the Controller of Stores as regards the particulars of rates and types of contracts placed. For any desired period the consumption of the item is also available depot wise as well as for the entire Railway. The position of the current dues is available including balance quantity still to be supplied by the firms. Care should be taken in filling up this card accurately and keeping it up-to-date.

The procurement is normally initiated on depot's demand, namely annual estimate sheet or recoupment sheet. However, in exceptional cases a requisition from the indentor may also be processed for direct procurement.

The purchase case No. is the basic reference point. While advising the depot of the action taken on their demand (para S-613 & S-617), the case No. should invariably be communicated, so that the depots can find out current position of their dues from COS office without any difficulty.

Despatch advises received from the firms should be promptly recorded. R.O.No. of the Receipt Note issued subsequently by the depot after receipt of materials should also be recorded.

The actual consumption of the depots from year to year should be carefully recorded in the card. This information is available from annual estimate sheet/recoupment sheet submitted by the depot.

637. Deleted.

638. Deleted.

639. Deleted.

640. When there is more than one current contract for an item of stores on account of railway's requirements having been divided between two or more firms, a watch should be exercised to see that a disproportionate quantity is not drawn inadvertently from any of the firms.

641. Deleted.

PERMANENT WAY MATERIALS

642. Arrangements for purchase of permanent-way materials: -Unlike other kinds of stores, the estimate of permanent way materials to be purchased or manufactured by the railway workshops in the ensuing year will be made by the Chief Engineer as laid down in paragraph 643 ,para 644 & para 645.

643. A forecast of all permanent-way materials required for the ensuing financial year should be made. On this forecast depends the guarantee of a sufficiency of stocks to meet the likely demands. The forecast is best made by extracting the average annual consumption for the last three years, separately for open line, special works, ordinary maintenance, &c., from the daily reports of materials issued (**S.1333**) striking the average for one year and correcting it in the light of any special circumstances likely to affect the estimate for the ensuing year. To this corrected average should be added the figures for the renewal and construction programme for the ensuing year and a percentage allowance for a small reserve. This total should then be compared with the estimated available stocks in the permanent way depots on the 1st of April of the ensuing year and the difference would yield a fairly close estimate of the material to be purchased (or manufactured). Other arrangements for the advertising or calls for tenders and the letting of contracts by the Administration or of placing of indents on the Railway Board should be made on the same lines as for other stores. Agreements for the supply of permanent way fittings should contain a clause to the effect that the railways will have the option to vary the total quantity to the extent of 10 per cent.

644. Items procured through Railway Board: - Indents for centrally procured items will be submitted to the Railway Board as per the timetable fixed by the Board. The following items are being procured centrally:

1. Rails
2. Sleepers-All types namely steel, cast iron, concrete and wooden.
3. Fish-plates
4. Points and crossings.
5. Track machineries and Plants
6. Development Items

The list of development items as well as other items for which indents are to be submitted to the Railway Board is decided from time to time by the Railway Board and Railways are advised accordingly.

645. Items procured by the Railway: - All items other than the centrally procured items will be purchased by the Zonal Railway directly, following the normal procedure for procurement of stores.

646. Deleted.

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PURCHASE PROCEDURE- DIRECT PURCHASE BY THE ADMINISTRATION

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CHAPTER VII

PURCHASE PROCEDURE: DIRECT PURCHASES BY THE ADMINISTRATION

701. Agency for Supply: - The Agency of the Stores Department will be used in ordering the supply of all Stores required for the use of the railway, whether for stock purposes or for immediate consumption on works. The Controller of Stores will be the only officer through whom purchases may be made and he will have complete authority to insist upon executive officers drawing stores from stocks, until they are used up before indenting for new stores. He will scrutinise every indent and decline to purchase, where he considers that the existing stock is sufficient and suitable and his orders shall be final unless the General Manager overrules him.

The General Manager may, however, delegate the powers of the local purchase to the Divisional Railway Manager subject to the provisions as laid down in para 711A-S.

702. Exceptions: - As an exception to the above rule, the following articles which are supplied in large quantities may, subject to approval by competent authorities, be ordered by the Departmental Officer concerned.

Class of Stores	Officer empowered to arrange supplies
I. Under Railway Board's Contracts	
(i) Rails and Fishplates.	Chief Engineer
(ii) Sleepers all kinds: -Cast Iron, Pressed Steel, Prestressed Cement Concrete and Wooden and Steel Turn Out Sleepers.	
(iii) Points & Crossings (including Cast Manganese Steel Crossings).	
(iv) Specified Track Laying/Renewal Machines and Track Maintenance Machines.	
Il. Through Chief Mining Adviser, Railway Board	
(i) Coal-Steam, Small and Soft Coke	Chief Operating Superintendent or Chief Transportation Superintendent.
(ii) Hard Coke	Chief Mechanical Engineer.

The General Manager of a Railway may sanction additions to the above list to suit local requirements of his administration.

703. Agency for Purchases: -Purchases of Materials for Railways are arranged either: -

(i) By the Railway Board or directly by the Railway Administration, or

(ii) Through the agency of other Government Departments, viz: -

(a) The Directorate General of Supplies and Disposals- in cases of articles mentioned in Para 801-S and referred to in Appendix VI to this Code, amended from time to time.

(b) The Controller of Stationery and Printing-for Stationery and Printing Stores.

(c) Government Medical Stores Depots-for Medical Stores.

Note- (a) Railway administration are empowered to make direct purchases of medical stores as indicated below: -

(i) Stores not stocked by the Government Medical Depots- full powers of direct purchase.

(ii) Stores stocked by the Government Medical Stores Depots- Items of stores, indented on the Medical Stores Depots in the prescribed manner, which they are not able to supply within a month and for which non-availability certificates have been issued by the supplying depot may be purchased directly from the open market.

(iii) In emergencies, whether stores are or not stocked by the Medical Stores Depot- Chief Medical Officers of Railway Administrations are authorised to make direct purchase of medical stores up to Rs. 500/- in each case subject to the restriction that this power is not re-delegated to any lower authority.

(b) The power under item (i) and (ii) above may be exercised by the Chief Medical Officer or the Controller of Stores accordingly as the procurement of Medical Stores is entrusted to the former or the latter by the Railway Administration.

704. Purchases by the Railway Board: - The Railway Board have reserved to themselves the right to call for tenders and let Contracts for the Supply of the following articles: -

(i) Locomotives, carriages, underframes, wagons and certain nominated spares/ components therefor.

(ii) Wheels, tyres and Axles.

(iii) Coal, including steam coal, small and soft coke.

The Railway Board also enter into long term Contracts, from time to time for the Supply of the following Articles to Railways: -

(i) Rails, Fishplates and points & crossings.

(ii) Sleepers all kinds--cast iron, pressed steel, Prestressed cement concrete and wooden including pig iron for conversion into sleepers and steel turn out sleepers.

(iii) Specified track laying/renewal machines and Track Maintenance Machines.

(iv) Specified items of stores/equipment for Railway Electrification and Signalling.

705. Purchases arranged by the Administration: - The administration may purchase all articles other than those the purchase of which is arranged by the Railway Board or is obligatory through the Directorate General of supplies and Disposals and/or other Government Departments as prescribed by Rules issued by the Railway Board from time to time.

706. Direct Purchase of Directorate General of Supplies and Disposal items. - Except in respect of items of stores for which the Directorate General of Supplies & Disposals has entered in to Rate or Running contracts, the Controllers of Stores may not use the agency of the Directorate General of Supplies & Disposals for any purchase up to Rs. 1 lakh and under in each case. In emergencies where non-acquisition of the article concerned is likely to hold up work, purchases limited to the quantity required to tide over the emergencies may be made, the controllers of Stores exercising these powers upto the limit of Rs.25 lakhs for each item. In respect of purchases exceeding Rs. 25lakhs but not exceeding Rs. 5 Crore, sanction of the General Manager should be obtained. The Controller of Stores will also decide when for what quantity and in what manner such emergency purchases shall be made.

Note. - The limit of Rs. 1 lakh mentioned above for direct purchase applies to each case or to each tender containing similar or inter-connected articles purchased at any one time and individual demands should not be intentionally split up to come within the limit mentioned above viz. Rs. 1 lakh.

2. All purchases made by the indentors direct, in terms of the above, the value of which exceeds Rs. 2,000/- should be notified in the Indian Trade journal with full particulars, name of the stores, date of purchase, quantity, price paid, name of suppliers and whether the stores is imported or indigenous and in the latter case whether cottage and small scale industry product This may be done in the form used by the Directorate General of Supplies & Disposals. Further, total value of all direct purchases upto Rs. 2,000/- which are not published in the Indian Trade Journal, should be reported to the Directorate General of Supplies and Disposals quarterly in regard to purchases made during the preceding quarter beginning with quarter ending 30th September, 1958. The total value should exclude purchases of special items like foodgrains, coal etc. which am not normally purchased through the Central Purchase Organisation.

707. In respect of items of stores which are normally purchased through the Directorate General of Supplies and Disposals and which are covered by Rate or Running Contracts of that Department, the Controller of Stores may, at his discretion, make direct purchases upto limit of Rs. 10,000/- in each case and not exceeding Rs. 50,000/- in the aggregate in each case in any one year if the stores are urgently required or can be more conveniently obtained locally or from a nearer station. In emergencies, the same powers as shown in para 706-S may be exercised.

708. Modes of Direct Purchases: - The Controller of Stores will arrange purchases on behalf of the Administration either through: -

(a) Advertised (Open) Tender (special or annual)

(b) Limited Tender; or

(c) Single Tender.

As may be suitable for the particular purchase, in accordance with the instructions contained in **Chapter III** and **Chapter IV** on 'Purchase Policy Rules' and 'Contracts'.

709. Bulletin and Daily Tenders: - He may also obtain supplies of stores costing less than Rs. 2 lakh (other than those obtained on annual tender or through the Directorate General of Supplies and Disposals or proprietary articles or stores of special character such as loco and carriage and wagon duplicates), through the medium of Weekly Bulletin or daily tender which are a modified form of the "Limited Tender". These tenders need be sent only to those firms, which are on the approved list for such tenders. In case of daily tenders separate calls for different classes of stores should be issued when necessary. Firms may be allowed ten to fifteen days from the date of issue of the call for tenders in which to submit quotations and provided rates are reasonable, those quoting early delivery may be given preference.

710. Deleted.

711. Local Purchases of Materials of Small Value: - The Controller of Stores may also make local purchases of items of small value, both stock and non-stock, upto Rs. 10,000/- in each case, subject to the condition that in the case of stock items, the purchases are made only where: -

(i) The normal annual recoupment quantity does not exceed Rs. 10,000/- in value; or

(ii) The stock of the item is precariously low and the item is urgently required;

and that the quantity is not deliberately reduced with a view to bringing the purchase within the scope of this provision. He will make no purchase without satisfying himself that the price paid is reasonable. For items costing upto Rs. 500/-, he may obtain single quotations, but for items costing over Rs. 500/-, he should obtain quotations from more than one firm and maintain a proper record of such quotations. The current rates quoted should invariably be compared with the last purchase rates and any large differences checked up before making local purchases.

The powers referred to above or other power of local purchases of stores delegated to the Controller of Stores may be redelegated to the Depot Officers, in consultation with the Financial Adviser & Chief Accounts Officer to the extent considered necessary in each case.

Such purchases may be paid for in cash from imprest cash.

Note. - 1. No non-stock article for which a standard patterns exists, should be purchased, if it could be manufactured by the Railway.

2. Local purchases should invariably be done through Super Bazaars to the extent stocks available there. In such cases a single quotation upto Rs. 2,000/- per item can be accepted.

711-A. Local Purchase of Stores by DRM's, CE's(C), CSTEs(C), CEEs(C) of Railways, R.E., M.T.P. (R) s and other Officers not attached to the Stores Department. - The DRMs, CEs(C), CSTEs (C), CEEs (C) of Railways RE and MTP(R) s may, however, subject to the provision of para 701-S make local purchase of items of stores other than those covered by rate / running contracts entered into by the DGS&D and Stationery Stores, upto the limit mentioned below: -

(i) Purchase of non-stock items. - Upto Rs. 5,000/- per item but not exceeding Rs. 50,000/- in the aggregate per month;

(ii) Purchase of Stock item. - In the case of emergency upto Rs. 5,000/- per item but not exceeding Rs. 50,000/- in aggregate per month in consultation with the concerned Accounts Officer.

The above powers may be redelegated by the Divisional Railway Managers to Officers under them to the extent considered necessary subject to the overall limit of powers prescribed for the Divisional Railway Managers.

Note - Provision regarding prior consultation with Associate Finance may be waived in cases of purchases by the Assistant Engineers in emergencies where they are head-quartered at stations at which the advice of associate finance is not available.

In regard to the local purchases of rate/running contract items of stores, powers to the extent considered essential may be delegated to the Divisional Railway Managers within the overall annual aggregate limit for each item for the entire Railway.

The following officers may make local purchase of stores (other than DGS & D's rate/running contract items and stationery stores) to the extent and in the manner indicated against each: -

(a) CMEs, Dy.CMEs, Dy.CEs(C), Dy.CSTEs, Dy.CSTEs (C), Dy.CEEs and Dy.CEEs (C) holding independent charge of workshops.

(i) **Purchase of non-stock items** - Upto Rs. 2500/- per item but not exceeding Rs. 25,000/- in aggregate per month in consultation with the concerned Accounts Officer.

These officers to Works Managers under them to the extent considered necessary may redelegate the above powers.

(b) Works Managers holding independent charge of workshops

(i) **Purchase of non-stock items** - Upto Rs. 1,000/- per item but not exceeding Rs. 10,000/- in aggregate per month.

(ii) **Purchase of stock item** - In emergency, upto Rs. 100/- although the figure of Rs. 100/- is as per ACS 195-S it appears there is typographical error, and it should be Rs. 1,000/- per item but not exceeding Rs. 10,000/- in aggregate per month in consultation with the concerned Accounts Officer.

(c) XEN, DSTE, DEE, DME etc. who do not work directly under the control of the Divisional Railway Managers: -

(i**) Purchase of non-stock items** - Up to Rs. 1,000/- per item but not exceeding Rs. 10,000/- per month in the aggregate.

(ii) **Purchase of stock items** - In case of emergency upto Rs.1,000/-per item but not exceeding Rs. 10,000/- per month in the aggregate, in consultation with the concerned Accounts Officers.

The above officers may redelegate these powers to the Assistant Officers under them, if any, to the extent considered necessary in consultation with the concerned Accounts Officers.

Note. - 1. For items costing more than Rs. 500/- quotations from more than one firm shall be obtained.

2. No non-stock article, for which a standard pattern exists, should be purchased, if it could be manufactured by the Railway.

3. Local purchases should invariably be done through Super Bazaars to the extent stocks available them In such cases a single quotation up to Rs. 2,000/- per item can be accepted.

711B. Opening of Current Accounts against Cash Imprest by Stores Officers. - Stores Officers at Major Stores Depots holding cash imprest for emergent purchases may open and operate "Current Accounts" with the Departmental Bankers or with other Nationalised Banks at places where Departmental Bankers do not have their paying branches, to deposit the unspent balances of cash including recoupments and to make disbursements therefrom for local purchases through cheques, subject to the following conditions: -

(a) Current Accounts should be opened only in cases where the imprest amount is more than Rs. 10,000/- each.

(b) Current Accounts should be opened against the official designation of the imprest holders and not in their personal names.

(c) The amounts of imprest should be reviewed half-yearly so that these are kept at the minimum in all cases. At least one recoupment of expenditure in a month should be made compulsory and with this end in view, the amount of imprest should be fixed on the basis of 50 per cent of the average monthly expenditure on emergent purchases in each case.

(d) Recoupments should be made through Crossed cheques issued by the F.A.& C.A.O. in favour of the imprest holder by his official designation only and not in favour of his personal name. Such cheques shall he deposited in the current accounts.

(e) It should be ensured that the imprest amount is utilised only for making payments for emergent purchases permissible under extant rules and not for making normal purchases which should be made through submission of Bills in the usual manner.

(f) All deposits into and withdrawals from the Current Accounts should pass through a subsidiary book and Imprest Accounts should he rendered with reference to the transaction recorded in that book.

712. Accountal of Local Purchases: - Purchase lists (**S.712**) in quadruplicate should be prepared in the form shown below by the Depot Officer for Stores locally purchased. After acceptance of material, one copy should be, retained as office copy, one sent to the Accounts Officer, Stores, alongwith cash vouchers for recoupment of imprest, one to the Controller of Stores and the last (after posting in the numerical ledgers) to the Stores Accounts Officer for posting the priced ledgers. Care should be taken to see that only one class of stores is included in each list. The Controller of Stores should check the lists received by him to see that only the class of items mentioned in paragraph 711 are purchased locally; he should also examine from the frequency and quantities of purchases of any item whether it is not advantageous to enter into annual contracts for such items.

Form No. S. 712

PURCHASE LISTS OF LOCAL PURCHASES

Depot---------- Class ----------Date of Purchases ----------

Firm's Name	Voucher		PL No.	Quantity	Unit	Rate	Value		Posted in Depot Ledger on	Closing Balance
	No.	Date					Rs.	P.		

Total----------

Rupees (in words)----------

Certified that the above purchases have been made in the terms of the provisions of paragraph 711 of the Indian Railway Code for the Stores Department and the Stores have been put into stock.

Depot Officer

Date----------

PURCHASE PROCEDURE

713. Essential Points. - The procedure adopted for the ordering inspection and receipt of stores should provide inter alia for: -

(i) The Accounts Officer, Stores being furnished directly by the officer placing a Purchase Order with a signed copy of the Purchase Order sent to the supplier.

(ii) The Officer of the Stores Department receiving the stores supplied, furnishing to the Accounts Officer, a Receipt Note, i.e. a duly receipted copy of the suppliers invoice after it has been posted in the numerical ledgers.

> Note. - Where inspection of supplies of stores is not carried out in the depots in which the stores are stocked, and/or where the accounting work is decentralised, as extra copy of the Receipt Note is called for in order to enable the Inspecting Officer accounting the stores to notify simultaneously the Depots concerned and the Accounts Office.

714. Purchase Orders. - Purchase Orders, i.e., orders on the firms for supply of stores, may be placed either by the Controller of Stores or by the Depot Officer of the Main Depot, a form similar to the one shown below being used for the purpose.

Form No. S. 714

STORES DEPARTMENT - PURCHASE ORDER

(Stock Items)

---------- Railway

Card Code 1-2	P.O. No. 3-16	SL No. 17-18	Date 19-2.4	Supplier's Code 25-29	Supplier's State 30-31
Tender No.			From		
Tender Type 32	Opened on 33 -38		To		

With reference to your Quotation Number----------
Dated----------please deliver to the consignee mentioned below, the under mentioned articles free of incidental charges subject to Indian Railways Standard Conditions of Contract, latest edition, and General Condition of Contract for the Stores Department of this Railway and the addendum thereto applicable to this contract: -

DESCRIPTION	QUANTITY (Figures) (Words)		
	RATE (Figures) (Words)	RATE UNIT	
	TERMS OF DELIVERY F.O.R./FREE AT:		
	CON CODE 39-43	WARD 44-47	STOCK NS 48
	DELIVERY DATE 49-54		

OTHER TERMS AND CONDITIONS:

1. To be Delivered/Despatched to----------
2. Delivery must he completed by----------
3. Booking Station----------
4. Bill Passing Officer----------
5. Bill Paying Officer----------

Please acknowledge Receipt.

INDENTOR DEMAND No---------- Date----------

For & on behalf of the President of India.

Item PL. No. 55-62	Cat. 63	Quantity in NL Unit 64-72 (3 Decimals)	BDL No.73-74	SEQ 79	Rate Per NL Unit 19-25 (in Paise)	NL Unit Code 26-27

Req. Reg. Date 28-33	Allocation 34-41	Total Value (Paise) 42-50	F. Ex. (Paise) 51-59	F. Ex. Code 60

Time Pref. 61	Risk Purchase 62	No. of Consignees 63	No. of Items 64-65	No. of Del 66	LT/SL 67-68	Nature of IDUS 69	BDL No 73-74	SEQ 79 2

Copy to. -

1. D.C.O.S./A.C.O.S.
2. E.D.P. (Stores)
3. F.A. & CAO (SAB)
4. F.A. & CAO (C)
5.
6.

PAYMENT TERMS

----------% Payment will be made on proof of despatch i.e. clear R.R./Receipted Delivery Challan after Inspection and balance---------- % on proof of acceptance of supply by the consignee, within---------- days.

As---------- % payment is to be made on proof of despatch, Receipted Challan----------% bill alongwith the despatch documents including Inspection Certificate should be sent to Accounts with a despatch advice to the consignee.

Please note that while claiming ----------% payment you are to ensure that the following certificate is to be furnished by you, failing which payment will not be made by the Paying Authority.

"I/we have personally examined and verified and do hereby certify that goods in respect of which payment is being claimed have been actually despatched under R/R No---------- Dated---------- and further that these goods are the exact materials indicated in Challan No---------- dated---------- and covered by Inspection Certificate No---------- dated----------.

I/We held myself/ourselves personally responsible for correctness of this statement".

Address---------- Tenderer's *signature &*

---------- Date----------

STORES DEPARTMENT-PURCHASE ORDER ANNEXURE

<table>
<tr><td>Card Code
1-2</td><td>P.O. No.
3-16</td><td>Sl. No.
17-18</td><td>Date</td><td>Supplier Code
25-29</td><td>Supplier's State
30-31</td></tr>
<tr><td>Tender Type
32</td><td>Opened on
33-38</td><td>Con. Code
39-43</td><td>Ward
44-47</td><td><u>Stock</u>
NS. 48</td><td>Delivery Date
49-54</td></tr>
<tr><td colspan="3" rowspan="2">Description</td><td>Quantity</td><td>Rate</td><td>Unit</td></tr>
<tr><td colspan="3">Consignee Name (in words)</td></tr>
<tr><td>Item PL No. 55-62</td><td>Cat.
63</td><td>Quantity in NL Unit (3 Decimals)
64-72</td><td>BDL. No.
73-74</td><td>SEQ. 79</td><td>Rate Per NL Unit (in paise)
19-25</td><td>Unit Code
26-27</td></tr>
<tr><td colspan="2">Req. Reg. Date
28-33</td><td>Allocation
34-41</td><td>Total Value (Paise)
42-50</td><td>F. Ex. (Paise)
51-59</td><td>F. Ex. Code
60</td></tr>
<tr><td>Time Pref.
61</td><td>Risk Purchase</td><td>No. of Consignees
63</td><td>No. of Items
64-65</td><td>No. of DEL
66</td><td>LT/SL
67-68</td><td>Nature of IDUS
69</td><td>BDL No
73-74</td><td>SEQ
79
2</td></tr>
</table>

For & on behalf of the President of India

715. In the case of direct purchases by the Railway Administration, six copies of the purchase order should be prepared for distribution to all concerned including those mentioned below. One copy will he retained as office copy and will form the basis of the correspondence file of the Controller of Stores.

One copy will be sent to the firm.

One copy alongwith Drawings, relevant specifications etc. should be sent to the Inspecting Officer to whom the supply is consigned to pass material on receipt.

One copy each will be sent to the depots receiving the supply and where the goods are to be finally stored.

One copy will be sent to the Accounts Officer, Stores, for passing the supplier's bill.

One copy to Electronic Data Processing Centre.

Where stores are to be inspected at suppliers premises prior to despatch, a copy of the purchase order shall also be sent to the nominated Inspection Agency.

Where the Purchase Order is placed by the Depot, the Depot Officer should retain the copy intended for his record, send one copy to the Controller of Stores and distribute remaining copies in the manner indicated above.

716. In the case of supplies through the Directorate General of Supplies and Disposals, additional number of copies of the Purchase Order should be prepared for sending one copy to the Pay and Accounts Officers, Directorate General of Supplies and Disposals Department and two copies to the Directorate General of Supplies and Disposals, Inspection Circle.

717. If inspection of the materials is arranged at the point of manufacture abroad, a copy of the purchase order, together with copies of relevant specifications and drawings shall also be sent to the Inspection Agency nominated for this purpose.

718. The Supply Form: - The details of the procedure employed for accounting for purchases of stores differ to some extent, according as: -

(a) The inspection of stores is carried out in the depot in which the stores are intended to be stocked, or

(b) is centralised and is carried out in a spot other than the depot in which the stores are to be stocked.

718-A. Supplier's Challan. - Supplying firms will submit in duplicate a challan along with the materials supplied by them. A copy of the challan should also be forwarded to the Purchase Officer.

After receipt of the materials, one copy of the challan duly acknowledged for quantity only (and not quality) will be returned to the supplier with a remark that a proper receipt will be granted in due course for such quantities as may be found acceptable.

719. Combined Receipt and Issue Note. - On correct receipt of material, the receiving officer will prepare the receipt and issue note in the Form 719-S. On the Railways where inspection of stores is not centralised, the form shall be prepared in six parts, which shall be distributed in the manner indicated in Para 723.

On the Railways where inspection of stores is centralised, the form shall be prepared in seven parts, which shall be distributed in the manner indicated in Para 729.

FORM 719-S

RECEIPT AND ISSUE NOTE

<table>
<tr><td colspan="2">Receipt Note</td><td>Inspecting Depot</td><td colspan="4"></td><td>CD Code</td></tr>
<tr><td colspan="3">P.O./A.T. No. & Date</td><td>Stocking Depot</td><td>Ward</td><td>VR NO.</td><td>Date</td><td rowspan="3">Allocation</td></tr>
<tr><td colspan="2">Name of Supplier & Address</td><td>Supp. Code</td><td colspan="2">Receipt Note No.</td><td colspan="2">Date</td></tr>
<tr><td colspan="3"></td><td colspan="2">P. L. No.</td><td>Cat.</td><td>Unit</td></tr>
<tr><td colspan="2">Description</td><td>Rate</td><td colspan="3">Accepted Qty. in Figures</td><td colspan="3" rowspan="3">Quantity in words</td></tr>
<tr><td colspan="3" rowspan="2"></td><td colspan="2">Value Rs</td><td>P.</td></tr>
<tr><td colspan="3">Coded P.O./A.T. No.</td></tr>
<tr><td colspan="3">Qty. Challaned</td><td colspan="3"></td><td colspan="3"></td></tr>
<tr><td colspan="3">Inspection Note No. & Date</td><td colspan="3" rowspan="2">Terms of Delivery</td><td>Freight to Pay/ paid</td><td>Date of Receipt</td></tr>
<tr><td colspan="3">Firm's Challan No.</td><td></td><td></td></tr>
<tr><td>Weighment Regd. No. & Date</td><td>Rate in Figure Rs.</td><td>P.</td><td>Unit for Rate</td><td colspan="4" rowspan="2">Rate in words</td></tr>
<tr><td>R.R. No.</td><td>Date</td><td colspan="2" rowspan="2">Wagon No./ Name of the Steamer</td></tr>
<tr><td>Due Date Delivery</td><td>Date of Actual Supply</td><td colspan="4">Orders of C.O.S. Penalty Advice</td></tr>
<tr><td colspan="8">To be Filled when Quantity Invoiced and Quantity Accepted are not same</td></tr>
<tr><td>Qty. Invoiced</td><td>Qty. Received</td><td>Qty. Rejected</td><td>Qty Accepted</td><td colspan="4">Remarks</td></tr>
<tr><td>Credit Note No.</td><td>Date</td><td>Wagon No</td><td>Despatched to</td><td colspan="4"></td></tr>
</table>

Received the accepted Quantity correctly and the Rate Certified.

---------- ---------- ---------- ----------

Supplier Despatching Official Receiving Official of Stocking Depot Depot Inspecting Officer

Reverse of the Form (719-S)

Letter press on reverse of the form is different on each part except Part II (Supplier's copy) which has no letter press at all.

Reverse of Part I

The stores have been despatched to----------
under Railway Receipt No---------- dated----------
with reference to his recoupment memo No./Requisition No----------
dated ----------.

Dated---------- ----------
Inspecting & Receiving Officer

Reverse of Part-III

The stores have been despatched----------
under Railway Receipt No---------- dated----------with reference to his recoupment Memo No./Requisition No----------dated----------.

For use in Accounts Office

1. Calculated by----------
2. Checked by ----------on----------
3. Compared with Purchase Order by----------on----------
4. Posted in purchase register by----------on----------
5. Bill passed by----------on----------

.....
Signature of the Accounts Clerk responsible.

Reverse of Parts IV, V, VI & VII

The stores have been despatched to----------
under Railway Receipt No---------- dated---------- with reference to
his recoupment Memo No./Requisition No---------- dated----------.

Certified that the above stores have been received from the----------Controller of Stores, Inspection & Receipt and these have been duly posted in the numerical ledger (top card) for Price List No----------.

Description of Stores	Shortage or damage	Remarks

.....
Depot Officer

The proposed letter press on reverse of Form 719-S is slightly different from the provisions contained in Para 727 and Para 728. The changes made are indicated below: -

(1) The letter press on reverse of Parts I, IV, V and VI slightly modified to incorporate RR No. instead of Credit Note No.

(2) Letter press on reverse of Part III modified to

(i) Delete the portion relating to delayed supplies as the Receipt Notes are issued only after delivery period is extended and letter of Extension invariably indicates the penalty, if any, to be levied.

(ii) Contents of Para 728 have been merged.

720. Deleted.

721. Part Supplies. - Particulars of part supplies, if accepted, should be clearly noted in the Purchase Order Form (S.714) so that a cheek can be exercised against excess or short supplies.

722. Deleted.

723. On Railways where inspection of stores is not centralised, the five parts of Form 719-S will be distributed by the Inspection and Receipt Section as follows: -

Part I will be retained in the Receipt and Inspection Section as Office copy.

Part II will be sent to the suppliers as an acknowledgement for the correct receipt of material and for submission to the Account Office with the bill for the value of the material supplied. The Accounts Office will not settle a bill unless supported by this form.

Part III will be sent direct to the Accounts Office where it will be used for posting the priced ledgers and the Purchase registers and finally for comparing it with Part II (received in support of the Supplier's bill) to guard against possible unauthorised corrections of rates or quantities in **Part II.**

Part IV(together with **Part V**) will be handed over to the Ward stocking the material, after obtaining acknowledgement for the material on **Part I**. The depot, after posting numerical ledger, will send it to the Accounts Office. In the Accounts Office, it will be compared with the corresponding **Part III** and endorsed with a remark to that effect. This check ensures that the quantifies as extracted into stores Priced Ledgers are the same as those received in the stocking Depots and accounted for by them in their numerical ledgers.

Part V will be the office record of the stocking ward.

Part VI will be sent to the Purchase Officer concerned in the Controller of Stores Office.

Note - Wherever the Stores Accounts Office has been decentralised and a local unit of the office has been attached to stores Depots the above procedure should be slightly modified as follows. Instead of **Part IV** being sent direct to the depot stocking the material, it should be sent to the Central Stores Accounts Office (at the headquarters of the railway) along with **Part III**. The Central Stores Accounts Office should sent it to the Local Stores Accounts Office concerned, in support of the "Daily Summary of Credits to Purchases Account (**S. 2808**)". The depot should post its numerical ledgers from **Part V** instead of from **Part IV**, and pass it on to the Local Accounts Office, instead of retaining it. The Local Stores Accounts Office should use **Part V** for posting priced ledgers, compare it with **Part IV** received from the Central Stores Accounts Office, endorse both parts with the remark that they have been compared and return **Part V** finally to the Depot Office for record.

Remarks - Minimum five parts of the receipt and issue note (Form 719-S) are required as explained above and only three copies as mentioned in Para 719 and Para 723 will not suffice since as per the scheme contained in Para 723 neither the receipt and inspection section nor the stocking ward will have a copy, which is necessary for their record. Further it is not necessary to sent a copy of Receipt Note to Controller of Stores as the supply position will be available on the computer after the voucher is posted.

724. Deleted.

725. Deleted.

726. Deleted.

727. Deleted

728. Deleted.

729. Distribution: - On Railway's where receipt and inspection of stores is centralised, the receipt and issue note (Form 719-S) will be prepared in seven parts. The procedure prescribed in Para 723-S will apply mutatis mutandis to distribution of the first six parts. **Part VI** will be sent to the stocking depot alongwith **Parts IV & V** and will be returned by the Stocking Depot after checking the correct receipt of material to the Officer-in-charge of the Inspection & Receipt Depot, in acknowledgement of the stores received.

Remarks - Same as Para 723-S Further routing of **Part III** through Controller of Stores is not considered necessary as the question of penalty for delayed supplies must be decided in terms of extension of delivery period granted by the Purchase Officer, without which delayed supplies are not to be accepted.

730. Orders for Direct Despatch. - All non-stock items in general, and the following items in particular should generally be ordered for direct despatch to indenting officers: -

(1) Spare parts of the following non-stock items when obtained from the agents for the plant or passed by the Directorate-General of Supplies and Disposals.

Oil Engines.

Air-Compressors

Pneumatic plant.

Experimental steam and oil coaches.

Electrical plant.

Flood lights.

Engineering plant.

Scientific instruments.

(2) Stock items obtained on urgent requisitions for special work.

(3) Wagonload lots of metals with a test certificate.

Wagon load oils and paints passed by Directorate-General of Supplies and Disposals.

Wagonload, Mangalore Tiles.

Wagonload, C.I. pipes passed by Directorate-General of Supplies and Disposals.

Wagonload, Pig Iron.

Wagonload, Tar, Asphalt, Road surfacing material.

731. Purchase of non-stock items. - Supply of any Non-stock item that is required by an indentor should be arranged for in the following manner.

732. Submission of Requisitions: - Requisitions should be submitted to the depots assigned for that purpose by the Controller of Stores. The requisition should be made out in duplicate in **Form S. 1302**, only one item being entered on each Form.

733. Scrutiny of Requisitions in Depot: - On receipt of a requisition for a non-stock item in a depot, it should be registered and forwarded to the ward-keeper, incharge of the ward stocking the class of stores mentioned in the requisition to ascertain if there is, any similar suitable stock item to offer as a substitute. Should there be any item considered suitable to offer, a reference should be made to the indentor. Subsequently, if it be found necessary to make a special purchase, the requisition should be endorsed to this effect and forwarded to the Controller of Stores, the date of despatch of the requisition being duly entered in the depot's Requisition Register (**Form S. 1307**). All such requisitions should be forwarded to the Controller of Stores

within a reasonable period of receipt, unless delayed owing the reference having to be made to the Indentor.

734. Registration of Requisitions: - Requisitions, which are received from Store depots, or direct from indentors, should be registered in the Controller of Stores Office in a Requisition Register (**Form S. 1307**) by their original dates and not by the dates of receipt in the Controller of Store's Office.

735. Directorate General of Supplies and Disposals Items. - Requisitions of all items that have to be purchased by the Directorate General of Supplies and Disposals should be separated and necessary Indents prepared in duplicate, one copy being retained as office record, and the other copy forwarded to the Directorate General of Supplies and Disposals.

736. Items Purchased by the Railway. - The same procedure of calling for tenders, etc. as for stock items should be followed.

737. "Forcing" of Stock Items. - The Controller of Stores should refer back to the Indentor if it is considered that a stock item may be used in lieu of a special item. If there are repeated demands for a particular non-stock item, the Controller of Stores should consider whether the item shall become a stock item and if it is found necessary, it should be entered in the price List for the Group.

738. Placing of Purchase Orders. - Generally, firms should be instructed to deliver materials to the assigned depots as far as possible. But heavy plant and machinery should in all cases be delivered direct to indentors.

Purchase Order Forms (**S.714**), printed on coloured paper should be used for non-stock items. Copies of the purchase order should be endorsed to all concerned, including the following: -

One copy to the firm, one copy to the Accounts Officer, one copy to the indentor, one copy to the nominated Inspecting Agency if inspection is to be carried out at firm's premises prior to despatch and one copy for office record. When deliveries are to be made to an Inspection Depot, one additional copy of the Purchase Order should be prepared for the use of that Depot. The number and date of the Purchase Order and name of the Firms should be entered on the Requisition Register (**S. 1307**) prior to the despatch of the Purchase Order.

739. Procedure for payment of supplier' s bills in respect of direct delivery orders: -

(a) In cases where the payment is made by the Indentor's Accounts Officer - The supplying firms will submit one copy of the bill marked 'Original' and the railway receipt for the consignment directly to the consignee. Another copy of the bill marked *"Duplicate, not for payment"* shaft be submitted to the Controlling Officer of the consignee.

The Controlling Officer will maintain a consignee wise register of such bills and watch the return of the original copy of the bill from the consignee.

The consignee after verifying the stores received by him with the relevant Acceptance of Tender/Supply Order/Purchases Order of which a copy would have been furnished to him will endorse a certificate for the quality and quantity received by him and forward the original bill to the Controlling Officer mentioning therein that the receipt has been entered in his numerical ledger and the entry initialled. Any discrepancy in quality or quantity of the stores received by him or the quantity rejected by him shall be advised to the firm direct, endorsing a copy of his advice to the Controlling Officer and the Purchase Officer.

The Controlling Officer on receipt of the original copy of the bill will countersign and forward the same to the Accounts Officer for payment. Any entry to this effect should be made in the register mentioned above.

The firm's bills should be paid promptly and as far as possible within two months from the date of despatch of the stores and in case the consignment is lost in transit, the consignee should inform the consignor that a claim within the prescribed period should be preferred.

In case of unusual delay, the suppliers should be advised to bring the matter to the notice of the Divisional Superintendent or the Administrative Officer of the Department concerned, for which purpose the authority to be addressed should be clearly indicated in the Acceptance of Tender/Supply Order/ Purchase Order.

(b) In cases where the payment is made by the Stores Accounts Officer: - The procedure prescribed above should be applied, mutatis mutandis, except that the Controlling Officer will forward the original copy of the bill, duly accepted, to the Stores Accounts Officer instead of to the Indentor's Accounts Officer.

(c) Where 90 percent payments are made to firms against proof of Despatch after inspection, the original Railway Receipt should be sent to the Accounts Officer responsible for payment alongwith 90 per cent bill advising the particulars of despatch to the consignees. The Accounts Officer after passing the 90 per cent bill should pass on the original Railway Receipt to the Consignee for taking delivery of the consignments. It should, however, be ensured that there is no delay in the Accounts Office in transmitting the original R/R to the consignee. The procedure for the payment of the 10 per cent bill will be as described above.

Note - In the case of direct delivery stores chargeable to Works, Receipt Notes should be prepared by the Consignee in triplicate in form S.739. One copy of the Receipt Note should be sent to the concerned Accounts Officer and another to the Executive Officer maintaining the Works Registers in terms of **paragraph 1440 (A)-E** and **1440 (B)-E.**

Form No. S. 739

***Receipt Note Form**

No.

To
'The Stores Accounts Officer,

Railway's Purchase Order No---------- dated----------the under mentioned articles supplied by M/s----------have been received by the undersigned: -

Class & PL No.	Particulars of articles	Quantity	Quantity in Words	Quantity recd.	Value

---
Signature of Railway Receiving Stores Officer

*Prepared on the basis of Part II receiving stores of Form S-719.

PURCHASE OF STORES FOR EXPERIMENTAL PURPOSES

740. Requisitions. - Requisitions in **Form S. 1302** for stores for experimental or trial purposes should be countersigned by the principal officer of the department or branch concerned in token of his sanction; otherwise, the requisitions should be returned to the indenting officer for completion in the above respect.

Note. - Where the value of stores requisitioned for experimental or trial purposes is less than Rs. 1,000/-. Requisitions may be countersigned by the Addl. Heads of the departments.

741. Distinguishing letter for Price List Numbers. - A large letter "X" in red ink, indicating that the stores are for experiment, should be suffixed to the price list number in column 1 of the requisition form. If no price list number exists, this letter "X" should still appear and a price list number should be allotted by the Stores Department.

742. Scrutiny of Requisitions: - Before any purchase is arranged for, the Controller of Stores should ascertain whether the particular material asked for is not already available in stores depots and has not already been tried out and pronounced to be unsuitable.

743. Price Factor. - When the prices of experimental stores are appreciably more than that of the articles they are to supersede, the fact should be brought to the notice of the indentor, who should be asked to state the grounds on which the purchase and trial are justified. Similarly, when analytical tests of such stores are necessary, the price, compared with the price of articles already stocked should be intimated to the metallurgist, who should certify whether the experimental article contains ingredients or qualities, which justify the higher price.

744. Challans, Receipt Notes, & c., to be stamped 'A'. - Requisitions, Purchase Orders, Challans, Receipts Notes or other documents covering the material for trial should be prominently stamped with the letter "X" to indicate the nature of the stores. Any omission to do so should not be put forward by the consignee, nominated for carrying out the experiment/trial or by the depot which will receive the stores, as an excuse for not maintaining a sharp watch over the receipt of the article and its performance during the trial to ensure that these rules are carefully observed.

745. Ledger Cards of Stores obtained for Trial. - Copies of the Purchase Orders for experimental stores should be forwarded to the consignee or the Depot Officer concerned with a special covering letter which should show all important particulars of the stores and the experiment it is intended for. In the Stores Depots the letter should be filed only under the initials of the Depot Officer after it has been initialled in token of knowledge of its contents by the Assistant Officer, Depot Store-keeper, Sub-Store-keeper, Ward-keeper and Ledger-keeper concerned and certified that the special instructions endorsed on the order, if any, and a remark that "This material is for trial and report" have been recorded on the numerical ledger card in red ink. The consignee in cases will take similar action where material is directly despatched to him.

746. Stocking Arrangements. - On receipt of the experimental stores, the depot should keep them entirely separate from other similar items. When issues are made a slip bearing the following remarks should be pasted on the issue note: -

"This material is for trial and report. Please intimate result to the Controller of Stores through the proper channel".

The endorsement should also be made on the Depot Transfer issue notes if the material is to pass to the indentor through more than one depot.

747. Record of Trials. - The Controller of Stores is responsible for maintaining a record of trials of such stores in manuscript Form No. S.747 which should show the following information

(a) Description of material

(b) Name of suppliers;

(c) Special instructions regarding nature of trial and its duration

(d) Delivery period;

(e) Date material is received by Stores Department;

(f) Dates on which position is to be reviewed

(g) Final orders passed on the trial.

The Officers conducting the experiments should furnish the Controller of Stores with relevant particulars to enable him to post columns (c), (f) and (g) of the record. The Controller of Stores should follow up all trials with reminders, until the final result of the trial is received and noted in the record of trials. He should see that the final reports on all experimental stores are conclusive and should also watch that no such stores are adopted in suppression of the standard one in use until the department making the trial definitely proves their superiority, after taking into consideration the prime cost, life and maintenance charges.

748. Orders on other Zonal Railways/Production Units. - Orders on other Zonal Railways/Production Units should be prepared on ordinary purchase order form (S.714) and distributed as under: -

One copy for the office record.
One copy to the railway from whom the stores are ordered.
One copy each to the depots concerned.
One copy each to the Inspecting officers concerned.
One copy to the Accounts Officer Stores.
One copy to the electronic data processing unit.

Note. - No rate shall be specified in these orders and the words "Book Rate" shall be inserted in the rate column of Form S.714.

2. Any modification in quantity, delivery, time, &c., made subsequently should be intimated to all concerned.

Remarks. - To facilitate correct recording of dues and proper accountal of material on receipt it is necessary that these orders are prepared in purchase order forms and routed through E.D.P. Centre, instead of preparing these on requisition form (**S.1302**). Number of copies required will depend on number of consignees etc.

749. On receipt of issue notes in triplicate for supplies from other Zona] Railways Production Units, Receipt Notes (Form S.719) should be prepared and distributed as usual except that Part II should be retained in the Controller of Store's Office to enable the Transfer Certificate to be verified on receipt from the supplying railway. Two copies of the issuenote, duly acknowledged, should then be returned to the supplying railway. One will be retained as acknowledgement copy by that railway and the other submitted along with the Transfer Certificate for the cost of the stores.

Remarks. - Paragraph slightly modified to delete reference to "foreign" railways and instead other Zonal Railways/Production Units has been inserted.

750. Deleted.

751. Deleted.

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755. Deleted.

756. Deleted.

INSPECTION AND RECEIPT OF STORES PURCHASED BY THE CONTROLLER OF STORES

757. Inspection: - All stores purchased direct by the Controller of Stores should ordinarily be inspected by an Inspecting Officer of the railway. When, however, the Controller of Stores places an order for stores with instructions to despatch the materials directly to an Indentor, the Indentor is responsible for the inspection and for arranging for suitable tests to be carried out where he considers these necessary.

758-A. Inspectorate of the Directorate General of Supplies and Disposals: - The Controller of Stores should also freely avail of the facilities provided by the Director General of Supplies and Disposals for inspecting and testing of materials, whenever this is required. In such cases, a request should be addressed to the Addl. Director General (Inspection), Directorate General of Supplies and Disposals who will arrange for the inspection. **Form No. W.S.B. 65 (S)** of that Department should be used for the purpose. A particularly useful facility is the Metallurgical Inspectorate of the Directorate General of Supplies and Disposals which is concerned with the products of Messrs Tata Iron & Steel Co., but it is also entrusted with the inspection of the subsidiary companies such as Indian Wire Products, Indian Cable Co., The Agricultural Implement Co. etc. The laboratory is equipped for all classes of metallurgical testing. The Directorate General of Supplies and Disposals levy departmental charges for inspection and testing in accordance with **paragraph 2837-S**.

758-B. Controller of Stores can also avail of the facilities provided by Rail India Technical & Economic Services for inspection and testing of materials, whenever required.

759. Government Test House of the Directorate General of Supplies and Disposals at Calcutta: - All classes of chemical tests on coal, oil, paints, acids, etc., all classes of tensile, bearing, fatigue impact, etc., tests on materials such as draw hooks, screw couplings, pipes and metals from which these are made, all classes of tests on textiles, woven fabrics, thread and yarn, as also tests on cement etc., are made in the Government Test House at Alipore, Calcutta. The Controller of Stores may also avail of facilities of this and other Govt. Test Houses whenever required at the charges mentioned in **paragraph 2837-S**.

760. Materials purchased Abroad: - The inspection of all materials purchased abroad (except articles of proprietary brands or of small value) offered for forward delivery should be arranged through Railway Adviser London wherever his offices exist or facilities for inspection are offered by him. In the absence of the facility of Railway Advisor, inspection of such materials may be entrusted to Rail India Technical Economic Services. C.O.S. could also use the services of the Inspecting Agencies like Llyods, JIC etc., if considered necessary.

761. Procedure of Inspection: - Stores should be checked with the standard specification or drawing on which the order is based. In the rare cases, the Inspecting Officer shall hold where orders have been made to a sample a standard sealed sample, and stores accepted only if they are up to the standard sample.

762. Rejected Stores: - Rejected stores should be removed to a place set apart for the purpose to avoid any possibility of their getting mixed up with other stores. In a stores Depot, the Inspecting Officer should see that this is done in his presence.

The supplier should be warned that such stores will lie at his risk and that he should arrange for their removal within 21 days from the date of issue of rejection memo. If the stores are not removed within this period the Administration shall have the right to dispose of such stores as thought fit, at the contractor's risk and on his account and recover ground rent/demurrage charges.

In cases where full or part payment for the Stores has already been made to the supplier, the rejected stores should not be delivered to them unless: -

(i) The rejected supply is replaced by an equivalent quantity of acceptable quality; or
(ii) The supplier refunds the amount already received, which fact should be verified by the Accounts Officer concerned, or
(iii) The purchaser authorises the removal after taking adequate steps to safeguard the interests of the Government.

Note - (1) for contracts finalised by the Directorate General, Supplies & Disposals, this period should be taken as "fourteen days from the date of receipt of rejection memo".

(2) For stores where re-inspection has been d one at the supplier's premises/works before despatch and which are rejected by the Consignee, it has to be ensured that a joint inspection has been carried out by the consignee with the representative of the inspecting agency, before rejected materials are returned to the supplier.

763. When stores that have been despatched by rail are rejected the following procedure should be adopted: -

(i) The supplier may take the rejected goods either at the station where they are rejected or at the station from which they were sent.
(ii) The supplier shall pay the carriage charges on rejected consignments at Public Tariff Rates from station of despatch to the station where they are rejected. If he elects to take back the goods at the station from which they were despatched, the goods will be booked to him freight-to-pay at Public Tariff Rates.

764. Rejection Memo: - In cases where material is rejected, a rejection form (S-764) should be made out in triplicate by the receiving staff, an entry also being made on the back of the Purchase order (S.714) the rejection forms should be submitted with the challan or Invoice forms (S.725 or S.719) to the Officer-in-charge for signature. One copy should then be forwarded to the Controller of Stores, and one retained as an office record.

No **Registered A.D.** **Form No. S-764**

Final Rejection Memo

From

---------- To

---------- Messers ----------

---------- ----------

The following Stores supplied against P.O. No. (3-16)----------
P.O.S.No---------- (17-18)----------Date---------- (19-24) ----------
-Description of the item----------rejected for the reasons noted against each of the item.

	Qty. Rejected		Rej. Code	Reasons of Rejection (Detailed)	Type of Recovery	Allocation	Value
(30-41)		(42)					
(43-54)		(55)					
(56-67)		(68)					

Advance Payment Vide AB No----------dated----------
Quantity passed ---------- Quantity short received----------
Replacement required/not required----------

Rejected materials of local firms will normally be delivered at the----------
Railway Stores Depot---------- Firms are required to arrange collection within Fourteen days from the date of Rejection Memo failing which the Railways responsibility will cease and after that time they will remain at supplier's entire risk and if not removed before a further period of seven days, the railway shall have the right to dispose of such stores as deemed fit at the supplier's risk and account without further reference to them and to recover thereafter from the supplier's as ground rent or demurrage at the rate of RS-----per day for consignments occupying less that 2 cfts or 50.802 Kgs in weight and up to RS-----per day for Articles bulkier or heavier than above.

Rejected Materials of firm outside----------if not removed within 21 days of the Sanction/Rejection Memo will be despatched to them by goods train freight to pay at Public Tariff Rate.

*To be filled by Hd. Qrs./Depot Accounts Office.

Assistant Controller of Stores (Inspection)

Copy to:

(1) C.O.S ----------Railway
(2) Copy to F.A. & C.A.O ----------He will please recover the freight charges shown below: -

R.R. No----------Dated----------
From ----------To ----------
Weight of Consignments ----------Freight paid----------
Weight of rejected stores----------Freight to be recovered----------
Rupees (in words) ----------

(3) II Copy to SSA II.

(4) Copy to D.A.G.----------

(5) Copy to D.O.I.----------

CODE DETAILS

Code of Rejections

(1) Defective cannot be accepted (Materials not as per specification).
(2) Rejected due to belated delivery.
(3) Rejected due to leakage/breakage.
(4) Any other reason for which the firm is at fault.
(5) Any other reason for which the firm is not at fault.

Type of Recovery: -

(11) Freight charges on rejected stores.
(12) Testing charges.
(13) Handling/Labour charges of Qty. rejected.
(14) Deptt. Charges.
(15) Incidental Charges.
(16) Value of rejected Qty.

765. Rejection Register: - On receipt in the Controller of Store's office, of the Rejection Memo (S.764) containing the details of the rejected material, a gazetted officer should scrutinise the form and differentiate between the really serious cases and those of less importance, the former being entered in the Rejection Register (S.765) while the latter should be filed. This is an alphabetical register of commodities showing the names of firms who have been found to be unreliable in the supply of that particular commodity. The following form should be used for this register. If some firm's name has been recorded in this register in comparatively quick succession, the matter should be taken up with the firm.

Form No.S.765

REJECTION REGISTER

Group No----------
Sheet No----------

Commodity----------

Purchase Order		Description of Stores	Quantity		Offence	Contract	Sheet No.	Officer's Comments
No.	Date		No.	Weight				

766. Check of Large Consignments of Materials purchased from Firms. - The purchasing railway administration should check with the invoices the contents of Wagons of material purchased from firms on the arrival of the wagons at their destination. If the invoices are not available on the arrival of the wagons, the contents of the wagons should be recorded in the Wagon Register (**Form S.121S**) and compared with the invoices when received. This procedure is to safeguard the railway from any claims for shortages that may be made subsequently by the railway being repudiated by the suppliers.

767. Register of Purchase Order. - The Receiving and Inspecting Officer in the following form (S. 767) should maintain a Register of Purchase Orders.

(a) Date of Receipt

(b) Serial Number of Purchase Order

(c) Group of Stores

(d) Last date of supply

(e) Receipt Note Number and Date

(f) Initials of Clerk concerned and the Gazetted Officer.

The Register should be periodically examined and delays in supplies taken up with the contracting firms.

768. Check of Supplies with Purchase Orders. - When materials are received from suppliers in compliance with the Purchase Order, the quantity should be fully checked by the Receiving Officer with the Purchase Order (S.714) and if accepted after inspection and comparison with the approved sample, specification or design, the receipt should be granted.

769. A Reminder System for Overdue Deliveries. - When a firm has not completed deliveries according to the dates stated in the Purchase Orders, the procedure laid down in this and the succeeding two paragraphs may be followed with advantage. One copy of the reminder (S.769) should be sent to the firm. A firm should give an explanation of the delay on this form, and also give a definite date on which the ordered material will be delivered, and return the form to the Depot Officer. A limit of a certain number of working days according to the distance of the firm's headquarters from the depot should be given to the firms for returning Form (S.769). When the firms return Form (S.769) giving reasons for the delay and date by which delivery will be made, the new date, if acceptable, should be entered in the Register of Purchase Orders (S.767) which should again be referred to when the due date matures. In cases when the firm have not returned the Form (S.769).in due time with explanations regarding the completion of purchase orders, Form (S. 769A) should be sent to them. In the event of , Form (S. 769A)not bringing a reply, Form (S. 769B) should be filled in and sent to the Controller of Stores, who should take the necessary action to deal with the firm concerned as laid down in paragraph 771 and Paragraph 772.

Form No. S. 769

REMINDER FOR OVERDUE DELIVERIES

Station----------
Date ----------

Messrs----------

Dear Sirs,

The following is a list of items, which should have been delivered before this date. I shall be much obliged if you will thoroughly investigate the matter and let me know why it is that these articles have not been delivered and on what date delivery may be expected.

Please note the Railway, Administration reserves the right to levy penalty for your default in not complying with the delivery date stipulated in the purchase order. This reminder is issued without prejudice to Railway 's legal rights in the matter.

PLEASE INSERT FULL INFORMATION BELOW AND RETURN THIS FORM BY NEXT POST. If you reply by letter, it is essential that this form should also be returned.

Depot Officer

Purchase Order No.	Date of Order	Quantity Outstanding	Description	Particulars respecting completion & c. to be filed in by firm.

Signature of Supplier in reply

Form No. S.769-A

SECOND REMINDER FOR OVERDUE DELIVERIES

Station ----------
Date----------

Messrs----------

Dear Sirs,

Will you please let me have back my Reminder for Overdue Deliveries No---------- dated---------- with the required information inserted therein.

Depot Officer

Form No. S. 769-B

REPORT TO CONTROLLER OF STORES OF DEFAULTING FIRMS

From.
Depot Officer,
----------Depot

To
The Controller of Stores

No----------

Station----------
Date----------

Material----------
Firm----------
Purchase Order No----------date----------
Delivery due on----------
Supplied----------
Remarks----------
Action suggested----------

Depot Officer

770. In cases where the firms have failed to deliver the stores on the date quoted by them on Form (S.769), Form (S.770) should be sent to the firm for further explanations and return to the Depot Officer. The second extended delivery date should be entered in the register of purchase orders (S.767) if the Depot Officer accepts this second explanation and the new promised date for completion. If delivery is still not made, Form (S.769-B) should be filled in and forwarded to the Controller of Stores to deal with the transgressors.

Form No. S. 770

FINAL REMINDER TO DEFAULTING FIRMS

Station----------
Date----------

Messrs----------

Dear Sirs,

Referring to your promise of the ----------I am sorry to find the articles have not received.

Will you please investigate the matter at once, insert full particulars below as to the circumstances in which your promise has not been carried out, state when I may expect delivery, and return this form by first post.

Please note that the Railway Administration reserves the right to levy penalty for your default in not complying with the delivery date stipulated in the purchase order. This reminder is issued without prejudice to the Railway's legal rights in the matter.

Depot Officer

Purchase Order No.	Date of Order	Description	Delivery promised by you on	Explanation and further particulars

---

Signature of Supplier in reply
Date----------

771. Register of Defaulting Firms. - On receipt in the Controller of Stores Office of Form (S.769-B) containing the details of a firm's failure to supply in terms of the contract, a Gazetted officer should scrutinise the form and differentiate between the really serious cases and those of less importance, the former being entered in the Defaulter's Register (S.771) while the latter should be filed. This is an alphabetical register of firms who have failed from time to time in various contracts, the entries showing the various items regarding which failure has taken place. The form shown below should be used for the register. Should many failure be recorded in the register of defaulting firms (S.771) within a comparatively short period under any one contractor's name, the Controller of Stores should decide whether the firm should be removed permanently from the list of supplier to the railway as being a wholly unreliable supplier, or only suspended; and if so, for what period. The orders passed should be communicated to all officers responsible for purchases who should see that their decisions are strictly adhered to.

Form No. S. 771

REGISTER OF DEFAULTING FIRMS

Firm's Case No----------
Sheet No----------

Contractor----------

Purchase Order No. and Date	Description of stores	Quantity		Offence	Time late		Officers Orders	Remarks
		No.	Weight		Week	Months		

772. Risk Purchase and the Method of dealing with Defaulting Firms: - As explained in paragraph 769, a report in form (S. 769-B) will be made by the Depot Officer to the Controller of Stores when a firm has failed to supply the stores wholly or in part, inspite of additional time having been granted for the purpose. It was also explained in paragraph 764 that form (S.764) has to be forwarded to the Controller of Stores when any stores have been rejected. At this stage the Controller of Stores under the general conditions of contract has authority to purchase any quantity of the stores elsewhere at the risk and cost of the defaulting firm should ' at higher rates have to be paid for the transaction. Should it not be possible to obtain the stores in this manner, the defaulting firm may be debited with a sum of money amounting two percent per month on the value of the contract as compensation to the railway. These provisions are legitimate under Indian Railways Standard Conditions of Contract, the defaulting firm being held liable in cases of any extra cost being incurred.

METHOD OF GRANTING RECEIPT AND MAKING PAYMENT FOR STEEL MATERIALS

773. Payments for materials are as a rule made for the actual quantity received. But in the case of all steel raw materials in the rolled or semi-finished condition the following procedure should be observed in the method of granting receipt and making payments.

774. Standard Weight-The weights of such materials computed from their cubic measurements in accordance with the prescribed formula are termed "Standard Weights". As the actual weights in the case of these articles are not likely to conform to the standard weights, limits of "**tolerances**" over or below which the actual weights may not vary from the standard weights are generally laid down in the specification (I.S.S., I.R.S., B.S.S., DIN etc.) governing the supply.

775. Materials with No Tolerances- In the case of all materials on which there are no tolerances, payment by actual weight should be prescribed in the Purchase Orders.

776. Deleted.

777. All other materials for which tolerances or standard weight are prescribed in the specification, should be paid for as follows: -

(a) If the material complies with the required tolerances, payment should be made on the actual weight.

(b) Where the material does not comply with the specified tolerances, it should be rejected. If for special reasons it is decided to accept it, material above the standard weight plus tolerance should be paid for at standard weight plus tolerance less freight on excess weight and material below the standard weight and tolerance should be paid for at actual weight. The decision to accept the departures from the specification requirements should be based on concurrence having been obtained in writing, from the indenting department or railway concerned.

778. Deleted.

779. In all cases of payment on actual weight, the bundling or crating material, if any, should be excluded.

780. In cases of items paid at standard weight plus tolerance (Para 777 (b) refers), the difference between the actual weight and the weight paid for should be brought on to the numerical and priced ledgers by Departmental Stock Verification Sheets (**S.1260**) so that the quantities appearing in the ledgers agree with the ground balance.

CHAPTER-VIII

Purchase through the Directorate General of Supplies & Disposals

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CHAPTER VIII

PURCHASE THROUG THE DIRECTORATE GENERAL OF SUPPLIES AND DISPOSALS

801. List of items that may he purchased only through the Agency of the Directorate General of Supplies and Disposals-Except in cases where stores are arranged through the Agency of the contractors in accordance with **paragraph 1101** of the Indian Railway Code for the Engineering Department, the purchase by (Govt. Railway's through the Agency of the Directorate General of Supplies and Disposals of the items of railway stores enumerated in **Appendix VI** as it may be amended, modified or curtailed from time to time, to this code is obligatory.

802. Paragraph 801 is subject to exceptions in the following cases

(i) In respect of items of Stores for which the Directorate General of Supplies and Disposals has entered into rate or running contracts, the Controller of Stores may, at his discretion, make direct purchases up to limit of Rs. 10,000/- in each case and not exceeding Rs. 50,000/- in aggregate (in each case) in any one year if the stores are urgently required or can be, more conveniently obtained locally or from the nearer station.

(Authority: Board's letter No. 81 F (S)/I/PW-7/1, dated 28.04.1981).

(ii) In respect of other items of Stores, the Controller of Stores may not use the Agency of the Directorate General of Supplies & Disposals for any purchase up to Rs. 1,00,000/- and under in each case.

(Authority: Board's letter No. 81 F (S)/1/PW-7/1, dated 28.04.1981).

(iii) In case of emergencies where non-acquisition of the Stores concerned is likely to hold up work, direct purchases, limited to the quantity required to tide over the emergencies may be made up by the Railway Administration, the- Controller of Stores exercising these powers up to a limit of Rs.25lakhs only in each case. In respect of purchases exceeding Rs. 25 lakhs but not exceeding Rs. 5 crores, sanction of the General Manager should be obtained.

803. Rates:-If the rates payable for stores obtained through the agency of the Directorate General of Supplies and Disposals are higher than the rates for similar classes of stores obtained by direct purchase, the facts should be brought to the notice of that Department promptly indicating the supplier and any other relevant details.

804. Inspection- All articles except machine tools purchased through the Directorate General of Supplies and Disposals should be inspected and tested by that Department. With regard to machine tools, the Controller of Stores should indicate, on all indents thereafter, whether he desired them to be inspected by Railway staff or by the Directorate General of Supplies and Disposals.

Note-The option in respect of machine tools, should be exercised only when inspection during manufacture is considered unnecessary by the Directorate General of Supplies and Disposals.

805. Indents: -Indents for stores should be prepared on the form prescribed by the Directorate General of Supplies and Disposals. Supplies of these forms can be obtained as required from the Directorate General of Supplies and Disposals.

806. Method of preparing indents:-Indents may contain any number of items provided all items on any one indent follow the same main categories. In preparing indents sufficient information should be given to enable the Directorate General of Supplies and Disposals purchasing office to understand exactly what is required and for what purpose. Specifications and drawings when available should accompany all indents. In the absence of specifications, the technical staff of the Directorate General of Supplies and Disposals will, in consultation with the Indentor, prepare these and also specification drawings where necessary. Detail drawings should be ordinarily supplied by the Railway themselves. In order to avoid references back to the indentors and consequent delay in supply, all necessary details should be included in the indents.

807. Co-ordination of Indents: - One of the main functions of the Directorate General of Supplies and Disposals is the co-ordination of indents from various railways and Government Departments for Stores obtainable in India, thereby enabling purchases to be made in bulk with consequent saving in cost to the consuming Railway or department.

808. Annual Indents: - In order to secure these advantages, indents should be combined as far as practicable and consolidated annual indents should be submitted to the Directorate General of Supplies and Disposals showing the total requirements of all classes of stores obtainable in India for which there is constant demand and for which the quantifies required are sufficiently large that bulk purchase would lead to economy. The maximum advantage in combining demands will be secured if it can be arranged for all annual indents to be submitted on the same date. To enable the Directorate General of Supplies and Disposals to combine the demand of all Railways and Departments as far as possible, annual indents for the Railways requirements should reach the Directorate General of Supplies and Disposals not later than the dates fixed by him. (**Paragraph 601**).

809. Periodical Indents: - Indents for Stores, of which it is not possible for the department to foresee their requirements, e.g. machinery, plant etc., for construction works or other special or urgent requirements may be submitted at any time to the Directorate General of Supplies and Disposals.

810. Estimated cost of lndents: - The estimated cost of the stores indented for, based on the last price paid for similar stores or on any more recent information as to prices should invariably be shown in the indents. No order will be placed by the Directorate General of Supplies and Disposals when the indentor's estimated cost is likely to be appreciably exceeded without first obtaining his concurrence.

811. Certification of lndents: - It is the duty of the indenting officers to see that indents are not placed without provisions for funds to meet the bills for payment as and when they are received.

812. Stores for works: - The procurement of stores for works may be initiated immediately after the works have been included in the works, machinery and rolling stock programme subject to: -

(a) Commitments for advance procurement of materials restricted to ceiling %ages fixed from time to time.

(b) Indents for advance procurement of materials valued over Rs. 25,000/- scrutinised by Finance Department in respect of reasonableness of the quantities indented.

(c) Indenting officer certifying that the available stocks on hand and the delivery schedule of the outstanding orders have been taken into account.

(d) Delivery of materials required to be so ordered that they are received only in the year in which they are required. The provisioning of funds for works should be made realistically based on prescribed ceilings and agreed priorities for completion and with the "advance" and "current" procurement of materials should be dovetailed with the sanctioned budget provision.

A funds register in the form indicated below should be maintained so that the indenting/ordering and delivery of materials are planned in accordance with the time schedule and funds allocation for each project. The following form of certificate should be given on all such indents.

"The stores included in this indent are required for the work for which provision has been made in the Works, Machinery and Rolling stock programme approved in the Railway Board's letter No--------- dated --------and the dates of deliveries required have been indicated in the indent strictly in accordance with the likely availability of funds".

General Manager---------- Railway
Date----------
Countersigned

FA & CAO..... Railway
Date……..

(Authority: A.C.S. No. 171-S- Bd's letter No. 70/RS (S) /751/9 (IC) dated 01.03.1979)

PROFORMA

FUNDS REGISTER-STORE FOR WORKS

1 Name of the work	2 Item No. of the Pink Book for the year..... or sanction issued vide Board's/G.M.'s letter No	3 Estimated sanctioned cost (Rs in lakhs)	4 Expected date of completion.

(5) Provisioning of Funds (Rs. in Lakhs)

Ist year		2 nd year		Balance to complete		Total	
Materials	Others	Materials	Others	Materials	Others	Materials	Others

S. No	Indent/Purchase Order No. and date	Amount	Expected date of delivery/payment .	Progressive total of payments made/due	
				Ist year	2nd year
(1) (2) (3) (4) (5)					

- One sheet should be earmarked for each work.
- Authority: Board's letters No. 73-B-4057/60 Dt. 31.01.1974 and 75/RS (S)/751/4 (IC) Dt. 30.12.1977).

813. Stores for GeneraI Purposes:-In respect of indents for stores for the general purposes of the railway as distinguished from stores required for sanctioned works, the funds should have been provided in the current year's grant or arranged for by obtaining advance grants for the next year from the Railway Board. A certificate in the following form- should be given on such indents--

' The stores included in this indent are for general purposes only.

The value of this indent will be met as follows. -

(i) Rs---------- provided from the current year's grant.
(ii) RS---------- will be provided in the grant for next year.

Date----------General Manager---------- Railways.

Countersigned

Date----------*FA & CAO.*

Note- Advance allotments are required for entering into commitments for "general purposes" stores both imported and indigenous whether obtained directly or through the Director General of Supplied and Disposals for delivery in the succeeding year or thereafter. With view, however, to ensure executive control on Stores Balances and legislative control on the advance commitments, specific allotment for General Purposes Stores subject to a ceiling limit of 80% of the actual Purchases administrations should furnish by 25th June each year, the following information duly checked, by their of general purposes stores (excluding coal, coke, fuel oil and grain shop stores) of the preceding years, are required to be fixed and approved by the Govt. In respect of coal, coke and fuel oil the specific requirement for such advance allotment should be worked out by the Railway and submitted for approval of the Govt. In order to fix the advance allotment each year, the Railway F.A. & C.A.O.

(Value in thousands of Rs.)

S. No.	Description	General Purposes Stores Other than Coke, Coal Fuel Oil.	Coal, coke & fuel oil only
1	2	3	4
1.	The value of stores balances on 31st March of the preceding Year.		
2.	The value of stores consumed in the preceding year.		
3.	The value of advance indents sent forward during the preceding year.		
4.	The value of actual purchases in the preceding year.		
5	The amount of specific allotment required for the current financial year.		

After the allotment has been fixed and approved by Govt. FA & CAO will not only certify availability of fund on each advance indent, but it will also be his duty to check in consultation with C.O.S. (CME in respect of fuel) that the quantity ordered for each item of stores is reasonable in view of past consumption, stores in stock and on order and future requirements. (Fixation and communication of advance allotment of a year based on the actual purchases of the previous year is possible only after close of previous years accounts. With a view, however, to avoid delay in sending forward indents in the next year, according to the time table laid down by the Directorate General of supplies and disposals an adhoc allotment will be made to the Rlys. in the month of March each year).

(To be enforced with effect from 1-4-77)

814. Deleted.

815. **Types of Directorate General of Supplies and Disposals Contracts.--**Of the items, that have to be purchased for railways through the Directorate General of Supplies and Disposals, some are obtained through contracts let by the Director General of Supplies and Disposals against schedules of estimated annual requirements submitted by the Railways. These contracts may be either running contracts, Rate Contracts or Fixed contracts.

816. Running Contracts: -Running Contracts are those contracts where quantity variation by ±25% is permitted. The DGS&D finalise these contracts on more than one supplier also. The running contract does not give any details on consignee or their requirements. Supply against the contract is ordered by placement of supply orders by the DGS&D from time to time, where details of consignee and quantity required by each is specified. The details of the supply orders are based on the indents submitted by the various indentors. However the indentors are normally not allowed to operate the cunning contracts.

817. Rate Contracts: - Rate Contracts are another type of contracts finalised by the DGS&D on one or more suppliers. No consignee particulars are mentioned in this type of contract also. Rate Contract however is operated by Direct Demanding Officers nominated in the contract. Depending on the requirement the COS or even the depot officers of the Zonal Railways & also Divisional Stores Officers may be nominated as Direct Demanding Officers. There is normally no quantity restriction placement of order against a Rate Contract.

818. Fixed Contracts. - These are let for fixed quantities included in the indents placed on the Director General of Supplies and Disposal. These are generally let for individual indentors requirements and do not have any quantity variation clause."

819. Causal Indents (Adhoc Indents) - Adhoc indents for items that are not covered by Programme Indents should be submitted to the Directorate General of Supplies and Disposals as and when occasion demands and that department will arrange to procure the stores and place order for delivery to the party named in the indent.

820. Purchase Order: - Orders for items for which the Director General of supplies and Disposals have entered into rate or running contracts should be prepared on **form S 714** and distributed as shown in **paragraph 716**.

821. Despatch and Acceptance of Stores - When the stores have been inspected and passed by the Inspecting Officer, he will furnish the supplier with a Despatch Memorandum in duplicate as an authority to despatch the stores detailed therein. (This should not be confused with Inspection Certificate). The supplier will then despatch the stores and will prepare his bills as detailed below, unless he has received special instructions to the contrary. Any instructions for booking stores at specially reduced freight rates should be issued by the indenting officers direct to the supplying firm.

822. Receipt Notes: - In the case of indents on Directorate General of Supplies and Disposals or orders against rate or running contracts, Receipt Notes Pt. I to IV in the names of the suppliers through DGS&D should be prepared by the Railways Inspecting Officer or the Depot Officer concerned, for acceptance, on due receipt of materials (In the case of railways with centralised inspection and receipt arrangements, the Receipt Notes should he prepared by the Railways Inspecting Officer after receipt of the materials). Pt. II after acceptance should be retained by the Controller of Stores and not sent to the suppliers, while Pt. I & IV should be disposed of as in the case of direct purchase by railways. (vide **para 723**).

823. Payment: - The pay and Accounts Officer (Ministry of Urban Development) pays all bills for stores purchased by the Directorate General of supplies and Disposals and raise debits against the departments concerned.

824. 90% / 95% / 98% payment against Despatch of stores: - As a general Practice, unless, special orders have been issued regarding particular suppliers or supplies, the Director General of Supplies and Disposals makes payment of 95 percent and in some cases of 98 percent of the total amount of the suppliers bills on the authority of the Inspection Certificate which will quote the number and date of the Railway Receipt on which the stores were despatched to the indentor and will also contain a certificate by the Officer-in-charge or the Inspection organisation concerned, to the effect that the stores billed for have been inspected and passed and that they have been despatched under the railway receipt of the number and date as shown therein. Copy No. 2, 4 & 5 of the Inspection Note are required to be sent to the consignee by the contractor. The consignee will record Receipt Certificate on these and return copies 2 & 5 to the contractor for claiming balance 5% or 2% payment from Pay & Accounts Officer (Ministry of Urban Development) on the authority of Receipt Certificate recorded thereon by the consignee. In case of purchases by Controller of Stores, reference to Railway Receipt No on the Inspection certificate should be recorded by Stores Accounts Branch while passing payments.

825. 100 percent Bills. - The supplier may, if he prefers to do so, obtain 100% payment after the stores have been received, inspected and accepted by the consignee. In that case the supplier will submit copy No. 1, 2, 4 & 5 of the Inspection Note issued by the Inspection Organisation. The consignee after examining and accepting the stores will record Receipt Certificate on all the four copies and return copy Nos. 1, 2 & 5 to the supplier for obtaining 100% payment from Pay & Accounts Officer (Ministry of Urban Development) on the authority of Receipt Certificate recorded on these copies. In the case of Stores delivered to consignee (not despatched by Rail or sea) the procedure will be similar to the one as is prescribed in paragraph 824 and paragraph 825, mutatis mutandis.

826. Deleted.

827. Shortages etc: - Any complaints regarding shortages of or damage to stores should be taken up in the first instance by indentors with the supplying firms & carrier direct. The Directorate General of supplies and Disposals should be addressed in regard to these matters only in the event of the indentor being unable to obtain satisfaction from the firm or the carrying railways.

CHAPTER-IX

PURCHASE THROUGH THE INDIA STORES DEPARTMENT, LONDON

Deleted

CHAPTER-X

PURCHASE OF SLEEPERS

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Procurement of Cast Iron Sleepers –1039
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CHAPTER X

PURCHASE OF SLEEPERS

1001. Kind of sleepers: - Sleepers of three kinds: -

(i) Wooden Sleepers;

(ii) Metal Sleepers, which may be of: -

(a) Cast Iron; or
(b) Steel; and

(iii) Concrete Sleepers.

Changes. - The category of Concrete Sleepers has been added.

1002. General Procedure for Procurement of Sleepers: - Procurement of sleepers is centralised in the Railway Board along with other centralised track items.

1003. Demand of Sleepers: - The requirement of sleepers are for planned track renewal works, new constructions and doublings approved by the Railway Board. In addition, there are also small requirements for casual renewal works for day to day maintenance of the track. The annual requirement of various types of sleepers namely wooden, cast iron, steel and concrete sleepers is reviewed in the annual Chief Track Engineers Conference with the Railway Board which is generally held in the month of January / February each year, a head of the commencement of the next-financial year.

Keeping in view the actual requirement as assessed in the conference, the funds position and availability of sleepers in the country, the Railway Board makes specific allotment for various types of sleepers to the zonal railways. The allotments are done separately for open line & construction. In respect of wooden sleepers, separate allotment is made for S&T works.

Procurement action for wooden, steel and concrete sleepers is initiated by the Board directly on the basis of the allotment decided. Railways are not required to submit any vetted indents. The demand for these three types of sleepers far exceeds the available capacity in the country.

In regard to cast iron sleepers, the zonal railways are required to submit vetted indents for their actual demand. The procurement action for this type of sleeper is initiated by the Railway Board on receipt of vetted indents.

1004. Procurement of Wooden Sleepers: - The wooden sleepers are made available by the forest departments of various states. An annual sleeper conference held by the Railway Board with the conservators of forests of various states where the availability of wooden sleepers is reviewed. The Railway Board distributes the available quantity of sleepers to the various Railways on the basis of this meeting.

The commitments made by the Conservator of Forests are valid for one year, known as 'Sleeper Year', which extends from 1st November to 31 st October of next year.

The rates are also decided in this meeting.

The following 5 Railways have been nominated to procure the sleepers as per the allotment made by the Railway Board and on the rates decided in the meeting:

N.R., N.E., N.F., S.E., and S.R.

These Railways inspect the sleepers offered by the forest departments and arrange to lift and distribute it to the various consignees on their own Railways as well as other Railways. Demands are made by these nominated Railways.

1005 to 1025 - Deleted.

1026. Sleeper Specification: -The procurement of sleepers will be done as per the specification approved by the Railway Board.

1027 to 1031-Deleted.

SHORT RECEIPT OF SLEEPERS FROM SLEEPER POOL OR THE FOREST DEPARTMENT

1032. Opening of Wagons: -Whenever possible, Wagons should be opened in the presence of a Traffic Clerk or authorised representative of the Railway bringing the wagons into the siding, and a remark should be made in the Delivery Book regarding any discrepancies as regards seals or labels or other irregular circumstances.

1033. Verification by Traffic Staff-In case of short receipt of sleepers, the consignees should get the Traffic Staff to verify and report the shortage by telegram to the sending station and last sealing station. It is essential that no time-should be lost in having the shortage verified by the Traffic Staff, as, unless the telegram reporting the shortage is issued within six hours of wagon being opened, foreign railways will not accept liability.

1034. Telegraphic Report, Discrepancy Reports and Claim Forms-

A copy of Telegram together with all seals and labels of the wagon together with Discrepancy Report and Claim Form, duly certified by the Traffic Clerk in whose presence the wagon was opened should be sent by the consignee to the Chief Operating Superintendent and two copies each to the Chief Engineer & Controller of Stores. After filling the value of the missing sleepers, one copy of each of the above documents should be sent to the Chief Operating Superintendent.

1035. It is important that Claim Form and Discrepancy Report should be sent promptly to the Chief Operating Superintendent to prevent the claim from becoming time-barred.

1036. Missing Consignments- In cases where the railway receipt has been received and the entire consignment is missing, the consignee, after a fortnight, should remind the Chief Operating Superintendent of the railway concerned, and if the sleepers have not turned up after a month, he should send a Missing Stores Report to the Chief Commercial Manager (vide paragraph **2131 -S**).

1037. Acknowledgement of Missing Sleepers after Trace- Missing sleepers on receipt, should be acknowledged under a fresh acknowledgement form, and the parties concerned advised so that the claim on the Traffic Department may be withdrawn.

1038. Bills relating to Short Received or Missing Consignments-The bill, in the case of a part or full consignment being missing, should not be detained but should be accepted and passed with necessary remarks to the Chief Accounts Officer. A bill for defective sleepers, however, should not be passed. It should be detained by the District Engineer or Controller of Stores, until the question is finally settled.

METAL SLEEPERS

1039. Procurement of Cast Iron Sleepers-The zonal railway submit vetted indents for the requirements of cast iron sleepers to the Railway Board (S-1003). The procurement is done by the Railway Board. The procurement is made from trade.

1040. Procurement of Steel Sleepers: - The steel sleepers are also procured by the Railway Board. However, no indents are submitted by Zonal Railways. The procurement is done on the basis of the allotment made by the Railway Board in the annual Chief Track Engineers' Conference (S- 1003). Durgapur Steel Plant is the only supplier of the steel sleepers. The entire production of the plant is taken by the Railways, the actual requirement being far in excess of the production.

The rates are as fixed by the Joint Plant Committee.

CONCRETE SLEEPERS

1041. The supplies of concrete sleepers are made by concrete sleeper plants which have been established at various locations in the country, as per requirements of the Railways. These are mostly in private sector, though a few plants are in Railway/Public Sector also. These locations are distributed all over the country and have been chosen to facilitate the supply of concrete sleepers from the plants to specified sections of the Railway.

The Railway Board invites open tenders for setting up the concrete sleeper plants at the desired location for supply of concrete sleepers from the plant. The contracts are entered on long term basis (generally for 5 / 10 years period) since placement of contracts on annual basis has not been found economically viable. The sleeper is given in the contracts with provision for escalation for items like Cement, labour etc. The contracts are signed by the Zonal Railways in whose jurisdiction the factory is to be established. The entire production of the plant is taken by the Zonal Railway as per the terms and conditions of the contract.

CHAPTER-XI

Purchase of Stationary & Printing Stores and Printing of Forms

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CHAPTER XI

Purchase of Stationary & Printing Stores and Printing of Forms

1101. Purchase Policy-The policy of the Government of India is to make their purchases of printing and stationery stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency. In accordance with this policy, the following rules are prescribed for the purchase of such stores for Railways. These rules supersede all previous orders on the subject and apply to the purchase of all the Ptg. and Sty. Stores as dealt with and supplied by the Govt. of India, Controller of Ptg. and Sty. from time to time. In the case of items procured through Director General of Supplies and Disposals the rules prescribed in **chapter VIII** would apply. (Authority-ACS No. **166-S**)

1102. Purchase in India-Save as provided in Rule 1106, all stationery and Printing stores required to be purchased for the railways should be purchased on the condition that delivery is made in India for payment in rupees in India.

1103. Tenders-

(a) Tenders should be invited in India and also abroad when considered desirable, unless the value of the order to be placed is small or sufficient reasons (which shall be recorded) exist for concluding that it is not in the public interest to can for tenders.

(b) No tender which fails to comply with the conditions as to delivery and payment prescribed in paragraph 1102 should be accepted.

(c) Tenders should be opened after intimation to the tenderers and in the presence of those tenderers who desire to attend.

1104. Preferences-

(a) Preferences in making purchases should be given in the following order:-

Firstly, to articles produced in India in the form of raw materials or manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose;

Secondly, to articles wholly or partially manufactured in India from imported materials, provided that the quality is sufficiently good for the purpose;

Thirdly, to articles manufactured abroad and held in stock in India, provided that they are of suitable type and requisite quality;

Fourthly, to articles manufactured abroad which need to be specially imported.

(b) The Controller of Printing and Stationery may, when he is satisfied that such a measure is justified, allow with the sanction of the Government of India a limited degree of preference in respect of price to articles produced or manufactured in India either wholly or in part.

Note -The Dy. Controller of Printing & Stationery, Calcutta is the Central Purchasing Officer for Stationery Stores and the requirements of Railways have to be obtained from him.

(Authority: -Ministry of Works, Housing and Supplies Office Memorandum No. 51/1/62/S-II/1 dated 11.09.1962).

1105. Inspections and Tests- All articles should be subject to inspection before acceptance and articles for which specifications and/or tests have been prescribed should be required to conform to such specifications and or to satisfy such tests.

1106. Deleted.

1107. Inter-Departmental Purchases-Nothing in these rules should be deemed to prohibit the purchase of articles by one Department of Railway from another.

1108. Power of Purchase-The Controller of Printing and Stationery, India, exercises full powers.

1109. Power of General Managers- The General Managers have full powers to make direct purchase in emergencies i.e. arising out of delay on the part of or failure of supplies from the Govt. of India Stationery Office or sudden unforeseen demands, subject to the conditions that such purchases at any one time should not exceed 3 months requirements. These powers can be exercised by the Controller of Stores upto Rs. 1,00,000/- for each item at a time in proven emergencies in consultation with the FA & CAO.

Note-Immediately any purchase is made, its effect on the pending indent should be assessed and information sent to the Controller of Printing and Stationery, New Delhi, indicating

(i) The party from whom purchased;

(ii) The rates paid and;

(iii) Ale reference to the pending indent.

The General Managers can redelegate the above powers to the Heads of Departments, Divisional Railway Managers and District/Divisional Officers posted away from the Railway/Divisional Headquarters to the extent considered necessary in consultation with the FA&CAO upto an overall ceiling limit of Rs. 20,0001- per annum for any individual officer. This should be subject to the condition that -

(i) It should be so regulated that the overall procurement of stationery stores, including those received through the Govt. of India Stationery Office, does not exceed the total requirement calculated on the basis of the ' **Quantity scale** ' prescribed by the Controller of Printing and Stationery for consumption of different items of Stationery by various categories of staff,

(ii) These delegations do not extend to the purchase of paper for printing purpose etc., which are procured through Director General of Supplies and Disposals for which separate limits and instructions exist.

(Authority: -ACS-119 and Rly. Board's letter No. 79/F(S)I/PW-7/5, dated 05.11.1983)

1110. Deleted. (ACS 120-S)

1111. List "A" Stationery Stores: -

(i) Paper of all kinds except for printing purposes, whether in sheets, rolls, reels or pads and envelopes of all kinds.

(ii) Mill boards, pulp boards, paste boards, and straw boards.

(iii) Parchment and vellum (imitation or real).

(iv) Bookbinding materials.

(v) Books (blanks, rules or loose leaf including equipment).

(vi). Writing and drawing materials including-
- (a) Pens, pencils, crayons, chalks (writing and drawing) and pen-nibs of all kinds
- (b) Inks, ink-powders, ruling paste, ink-stands and inkpots;
- (c) Water colours and boxes, saucers and brushes for such colours and slants.
- (d) Rulers, tracing cloth, ferro-gallic linen and ferroprussiate cloth.
- (e) Erasers (steel or rubber), slates, sponges and pads (writing blotting and signature)

(vii) Desk appliances including
- (a) Knives, hones, scissors, punching and stapling tools, bells
- (b) Envelope cases, trays, date cards, tag labels.
- (c) Pins, pin-cushions, fasteners, paper-cutters, eyelets, paper clips, paper weights, gum bottles and brushes and sealing wax.

(viii) Rubber stamps, metal seals etc., rollers (rubber thumb-impression and cyclostyle) thumb impression slabs and pocket cases pads (rubber and leather) for stamping.

Note- General Manager may exercise full powers for direct purchase of rubber stamps and office seals in case of non supply or delay in supply of these items through the Govt. of India stationery office and redelegate these powers to Heads of Departments, Divisional Railway Managers and Additional /Dy. Chief Mech. Engineers holding independent charge of Railway Workshops to the extent considered necessary.

(ix) Glue, gum, paste, tags, tape, strap thread and twine, if required for office purpose.

(x) Packing cases and other packing materials (for stationery, offices and printing presses only). (Authority- ACS-**111-S**, **167-S**)

1112. Deleted. (Authority- ACS No. **168-S**).

1113. Deleted. (Authority- ACS No. **168-S**).

ARRANGEMENTS FOR SUPPLY

1114. Indents for Stationery-The various departments, stations and offices of the railway should submit to the Controller of Stores or the Superintendent Printing and Stationery, the indents of their annual requirements of stationery on a date to be fixed by the Controller of Stores or Supdt. Printing and Stationery.

1115. The statutory Railway Auditors and the Commissioner / Addl. Commissioner for Railway safety should submit their indents for stationery to the Controller of Stores or the Superintendent, Printing and Stationery of the railway to which they are attached, in accordance with the provisions of the preceding paragraph. The cost of stationery supplied to them should be debited to them by book transfer.

1116. For the purpose of this rule, the Chief Auditors and Commissioner / Add. Commissioner for Railway safety of respective circles should be considered as attached to the Railways concerned.

1117. (a) **Scales for Supply of Stationery**.-The scale for the supply of stationery to ordinary offices is prescribed in the schedule at **Appendix VlI** to this Code. For Traffic and other special offices the scale may be prescribed by the General Manager. In preparing their indents, the officers concerned should see that the sanctioned scales are not exceeded and that there is adequate budget provision to cover the cost of stationery included in their indents.

(b). Use of Blank Registers-- Officers and supervising staff of offices should take care to see that blank registers are not brought into use indiscriminately. Whenever it is proposed to open a register for any purpose, it should be seen that such use is prescribed by local circulars or other orders issued by the head of the office or department concerned.

1118. Check of Indents-Indents from departmental officers and stations and offices should be checked with the sanctioned scale for such offices. When items not in the sanctioned scale are included in the indent or when no scale has been laid down for the particular office indenting for the stationery, the requisitions should be entertained only if the indents have been countersigned by the head of the Department concerned. It will rest with the General Manager of the Railway to prescribe rules prohibiting the supply of particular items of stationery without his sanction or that of an officer authorised in this behalf. In such cases the Stationery Depot will be responsible to see that indents for such excepted items are signed or countersigned by competent authority.

1119. Consolidated Indents-From the indents received from the various authorities, one general annual indent for stationery should be complied for the General Manager to the Controller of Printing and Stationery, for compliance. This indent should also include the Stationery required for such working forms and returns as are to be printed in the railway press. The indent should be prepared in forms which will be supplied by the Controller of Printing and Stationery and these should be submitted annually at such times, as will ensure their reaching the Controller of Printing and Stationery on dates which will be fixed by him from time to time for the Govt Railways in communication with the General Manager. Emergent indents on the Controller of Printing and Stationery are not admitted except in cases of necessity. The practice of sending indents at irregular intervals should be avoided as far as possible as it entails additional expenses in packing and carriage.

1120. Payment for stationery obtained through the Controller of Printing and Stationery- All bills will be sent by the Controller of Printing and Stationery direct to the Superintendent Printing and Stationery of the Railway, in quadruplicate who should pass the original and duplicate copies of the bills to the Stores Accounts Officer with the Receipt order number quoted on them. All bills should be duly endorsed for allocation and acceptance. These should be treated like bills received from the Directorate General of Supplies and Disposals and dealt with accordingly after verification with the credits in the Purchase account register which should be posted from the triplicate copy of the bills received from the Superintendent Printing and Stationery, after he has posted his numerical records. All Supdt. Printing and Stationery should retain the fourth copy of the bill for his record.

1121. Stationery Depot-All stationery including manuscript registers should be stocked in and issued from a depot organised on the lines of other Stores Depots. A nomenclature and Price List should also be maintained as for other stores.

1122. Receipt and Accountal-The supplies from the Controller of Printing and Stationery. should be checked with the entries in the annual and emergent indents and the bill for the cost of the stationery which accompanies the supplies should be receipted and sent to the Stores Accounts Officer for audit and payment. The charges should be accepted by debit to the head "Purchases" but printing stores and such other materials as are to be exclusively used in the railway press for printing and allied work, may be forwarded direct to the press and the cost allocated in the bill to the Press Manufacture Account.

1123. Issues- When the stationery 'becomes available for issue, the Stationery Depot Keeper should take steps to comply with the annual indents received from various offices taking care to see that no article is issued.

(i). in excess of the sanctioned scale or to an office for which there is no sanctioned scale, unless the indent has been countersigned by the Head of the Department or

(ii) the supply of which has been prohibited by the General Manager, or

(iii) which is a durable article as defined in the following paragraph.

1124. Durable Articles-The following items of stationery are classed as durable and should not he issued on annual indents

1.	Baskets, waste paper.	22.	Rulers (of sorts).
2.	Binders, loose leaf (of sorts).	23	Scissors (of sorts).
3.	Bells, office, call.	24	Slabs (tin) for thumb impression.
4.	Binders, brass screw.	25.	Slates.
5.	Blotters, wooden.	26.	Trays, tin, office.
6.	Blotting pads.	27.	Trays, tin, office (with lid)
7.	Boxes, despatch.	28.	Weights, paper.
8.	Brushes (of sorts)	29.	Colour boxes, tin (empty).
9.	Cabinets, stationery.	30.	Cases, tin (for drawings).
10.	Cards, date indicator.	31.	Oilers for typewriters.
11.	Clips, paper (of sorts).	32.	Pads Byford.
12.	Cutters, paper (bone)	33.	Pens, cyclostyle.
13.	Gum bottles, empty.	34.	Pins drawing.
14.	Hones.	35.	Rods, ranging.
15.	Ink pots (of sorts)	36.	Saucers, china.
16.	Knives, desk (of sorts), Ink stands wooden	37.	Screw-drivers for typewriters.
17.	Leather covers for despatch boxes.	38.	Slabs for mixing colours.
18.	Pads.for rubber and metal stamps.	39.	Stencil plates (of sorts)
19.	Pen racks.	40.	Therometers (of sorts)
20.	Pads, self-inking.		
21.	Pin cusions.		

These are to be issued on emergent requisitions only when the unserviceable article have been returned to the stationery depot or when a certificate to the effect that it is a new supply, not issued before, is appended to the requisition. To expedite compliance with such demands, indentors should quote in the requisition the number and date of the Advice Note (**S. 1539**) under which the unserviceable articles have been returned and endorse the Advice Note as follows: -

'" For replacement, vide Requisition No..... and date".

Note- Broken articles, which will not fetch any value, e.g. ink-pots and gum, bottles, need not be returned to the Stationery depot. In the case of such articles, the head of the office should certify (on the requisition) that the articles in question are not fit for any use.

1125. Inspection of Stationery in Offices: -Occasional checks should be made of the stocks of stationery at offices by either the Accounts Verification staff or special staff deputed by the Controller of Stores or Supdt. Printing and Stationery. If the stock in hand is discovered to be in excess of normal requirements of the book balance of the office, it shall be the duty of the office concerned to return to the stationery depot the articles found to be in excess. They should be taken into the stock of the stationery depot by credit to stock adjustment account.

FORMS AND PRINTED REGISTERS

1126. Categories of Forms- The forms in use on railways fall under two main categories: -

(a) Standard and

(b) Local.

Standard forms and registers are those prescribed by Code Rules, orders of the Railway Board and which are common for all railways. Local forms and registers are those introduced under the orders of the General Manager or Chief Accounts Officer to meet local requirements.

1127.Schedule of Forms - Each railway should maintain a complete schedule of standard and local forms and printed registers in use on the railway. The numbers, if any, assigned by the prescribing authority to Standard Form, etc. should be adopted, without change, for use in this schedule and the forms themselves. If for any reason different numbers are assigned by the railway to such forms, the original numbers should also be exhibited alongwith for easy identification of the forms. The authority for the standard and local forms i.e., reference to the relevant paragraph of the Codes or other, should be quoted in the schedule.

1128. Printing of Forms- Standard and local forms and printed registers should be printed in the Railway Press wherever one exists. Departments should advise the Supdt. of Ptg. and Sty. annually or half yearly, as may be arranged, of their requirements of the standard and local forms and Printed Registers. Such indents should be carefully scrutinised by the Heads of offices with relation to the statistics of work in each office and unnecessary items or quantities deleted before submission. The Printing Supdt. should make the necessary arrangements for printing, stocking a working supply and issue of the forms and registers.

1129. Printing in Outside Presses-If a railway press is unable to undertake a work on account of pressure of work or lack of suitable facilities, or the railway has no press of its own the work may be got executed in outside presses, with the sanction of the General Manager, or that of the Heads of Departments or, other lower authorities, if power in this respect has been delegated to them by the General Manager. In arranging for printing work in outside presses, the General purchase policy should be followed. **(Authority: -**A.C.S. No. 63).

1130. Alteration or Modification of Standard Forms- No alteration or modification in respect of the title, the distinguishing number and the information prescribed in a standard form should be made without the sanction of the Railway Board. The size and substance of paper for the forms should be as per schedule of standard forms issued by the Railway Board. Subject to this restriction, any addition or modification which may be found necessary to suit conditions purely local to a railway may be made in a standard form at the discretion of a railway administration. When the revision of a standard form is undertaken by the Railway Board the railway administration will be informed in time, so that they may not print or order for, another supply without first referring to authority revising the form. The railway administration should ordinarily print and issue the revised form, after any existing, stock of the old has been exhausted, but if for special reasons, it is necessary to bring the revised form into use at once, they will be advised accordingly. They should then print the new form, but any remaining stock of the old forms should not be destroyed without the orders of the General Manager.
(Authority : A.C.S. No. **88-S**).

1131. Introduction of Local Forms-No new local forms may be introduced without the approval of the General Manager or the Chief Accounts Officer. Any revision of authorised local forms or discontinuance of their use which will necessitate the destruction of existing stock exceeding Rs. 100/- in value should not be given effect to without the orders of the General Manager or the Chief Accounts Officer. (Authority: A.C.S. No. **89-S**).

1132. Cost of Forms-The Supdt. Printing and Stationery should advise the departments each year, at the time of the preparation of the Budget, of the sums (arrived at on basis of past year's statistics) which should be provided for the debits for forms in their budgets. Any revision required in the figures as shown by the actual cost of the forms should also be advised to the department at the time of the submission of the Revised Budget.

The debits should be raised at the time of printing through the press accounts and issues made subsequently on unpriced issue notes. The cost of forms which are to be used only by a particular department should be debited to that department and that of general forms to be used by various departments should be distributed proportionately on the basis of the consumption by each department.

1133. Accountal of Forms- Numerical ledgers, only need be maintained for forms. The receipts should be posted from the challans of the Supdt. of the Railway press and the Receipt Notes for local purchase in the case of orders on outside presses. Balances in the ledgers should be struck at the end of each month.

1134. Requisition for Forms- Requisitions from indenting officers should be complied with immediately if the forms indented for are in stock. If they are not in stock, the orders of the competent authority should be obtained for the printing of fresh supplies.

1135. Issue Notes Unpriced- Issue notes in triplicate should be used for issue of forms to indenting officers of the railway. Two copies should be sent along-with the supply, the other remaining as the record of the depot. The Indenting Officer should return one copy duly receipted which be filled with the copy of the requisition.

1136. Verification of Balances of Stationery, Forms and Printed Registers- Departmental stock verification should be carried out as prescribed for other general stores in paragraph**1339-S.** Accounts Stock verification should be carried out once in three years as provided in paragraph **3327-S.**

OFFICE MACHINERY AND APPLIANCES

1137. Purchase of Typewriters- Typewriters, Duplicators, Calculating, Tabulating & Accounting machines and similar machines required for use on Railways should, like other Directorate General of Supplies and Disposals items, be obtained by placing indents on the Directorate General of Supplies & Disposals. The procedure for procurement of these office machines will be the same as applicable for other stores i.e. the Controller of Stores should, except where otherwise has been exempted from doing so, place indent on DGS &D beyond the monetary limits prescribed for direct purchase from time to time. The rules prescribed in **Chapter VIII** would apply in this case also.

1138. Calculating, Tabulating and Accounting Machines- No calculating machine or tabulating and accounting machine of new type for any accounts office or for accounts works in any other office on the railway may be obtained without the sanction of the General Manager and without the prior concurrence of the Financial Adviser and Chief Accounts Officer who is responsible for seeing that if the machine is introduced he will still get the initial accounts in the form he requires.

1139. Different Patterns of Machines- The General Manager may authorise the purchase and use of typewriters, duplicators and, similar machines of more than one pattern provided that only those patterns are admitted which have been specially approved of and that before a new pattern approved, it shall have been fully established after trials that it possesses special advantages and is important points superior to those already in use; provided also that the pattern chosen is one that can be obtained on reasonable terms by the Directorate General of Supplies and Disposals from local representatives of the manufacturers.

1140. Typewriters for Temporary Offices- Typewriters required for temporary offices and by Commissions, Committees, Boards of Inquiries and offices of Officers on Special Duty and also typewriters required on ad-hoc basis for temporary period should he obtained on hire. The heads of Deptts. and Heads of offices may sanction such hiring for a period of six months & four months respectively beyond which the sanction of the Board would be necessary.

1141. Servicing Contracts- The DGS&D enters into annual servicing and over-hauling contracts with the firms holding contracts for the main machines. The Heads of Deptts. and Heads of offices will operate against these contracts for the maintenance of the typewriters and office machines in their respective offices. Office machines for which the DGS&D does not enter into contracts will be maintained by the Railway either by entering into ad-hoc annual contracts themselves on competitive basis with die concurrence of associated finance or by making local arrangements. At the places where the firms holding servicing contracts with DGS&D do not have any servicing facilities, the up-keep and. repair of typewriters and other office machines will be undertaken by the Deptts. concerned themselves either by entering into

ad-hoc annual contracts or by making local arrangements. In order to ensure against payment of different rates for servicing and over-hauling of the machines, the Heads of Deptts. will ascertain from the firms whether they already have a similar contracts with any other Govt Dept./ office.

Note-It may be noted that Companies supplying new office machines undertake to maintain them free of cost for a certain period called warranty period from the date of purchase.

1142. Inspection of Machines- Each machine will be examined quarterly or as per the terms of the agreement by the Company with which the servicing contract is made. These inspections include inspecting, cleaning oiling and when necessary repairing and generally adjusting and putting in good working order each machine before the next inspection. Upon the periodical inspection etc. by the Companies Mechanic being completed, the Head of the office or Branch should furnish voucher certifying that the work has been satisfactorily carried out.

1143. Major Repair- "Major Repairs" are repairs beyond the periodical maintenance work. Major repair will be carried out as per procedure detailed in the agreement at the nearest branch of the company to which the machine should be sent by the owning officer. Upon the typewriter being returned after repairs the owning office should furnish a receipt to the company certifying that the repairs have been carried out in a satisfactory manner and that the machine is in good working order.

Note -If necessary, a serviceable second hand typewriter can be had on free loan from the company to enable the owning office to carry on during the period their machine is undergoing repairs.

1144. Heavy repairs and over-hauling of any kind of office machinery and appliances should not be ordered before proper estimates have been submitted by the firms and approved and funds certified by the competent Authority.

1145. Bills for Repairs- The firm should submit their bill to Head of Deptt./Head of the Office concerned who should arrange payments to the firm in the manner as may be indicated in the Rate Contracts concluded by the DGS&D or servicing agreements entered into directly by them.

1146. Spare Parts- The Heads of Deptts. / Head of Offices should obtain the copies of Rate Contracts/Servicing Contracts concluded by the Directorate General of Supplies and Disposals for servicing and over-hauling of the office machines. These contracts will indicate the prices of the spare parts to be replaced by the firms at the time of repair / servicing. The contracts entered into directly by the Heads of Deptts./Heads of Offices should also indicate the prices of various spare parts required to be used at the time of repair/servicing of the machines. The rates of these spare parts should be verified before passing the bills for payment. For proper verification, the correct Part Nos. should be indicated in the servicing contracts and the same should be quoted in their repair bills by the firms.

1147. Condemnation Procedure-The Heads of Deptts. will decide whether the typewriters and other office machines in use in their offices and in the offices subordinate to them can be economically repaired. They will be competent to condemn such machines themselves in their offices and in the offices subordinate to them depending upon the life and condition of the machine, cost of repairs, the expected life of the repaired machine vis-à-vis the cost of new machine and its expected life.

1148. Disposal of Condemned Machines---The condemned machines will be returned to the Superintendent, Printing & Stationary of the Railway for arranging disposal. These machines should be disposed off in the same manner as other condemned / scrapped materials by the Railways as per procedure out-lined in **Chapter XXIV** of Stores Code.

CHAPTER XII

STORES DEPOTS- RECEIPT AND CUSTODY OF STORES

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CHAPTER XII

STORES DEPOTS-RECEIPT AND CUSTODY OF STORES

Organization of the Stores Depot

1201. The Depot Officer-Each stores depot of any importance should be under the supervision of Gazetted Officer of the Stores Department directly subordinate to the Controller of Stores. He is referred to in these rules as the "Depot Officer". He is responsible to the Controller of Stores for the efficient maintenance of stocks of stores, for the prompt service of the territory served by his depot, for the safe custody of the stores in stock, for the correct tally of such stock at any time with the balances as shown in the ledgers, for the correct preparation and posting of all initial documents, ledgers, bin cards and subsidiary registers, for the submission of the relevant vouchers and documents to the Accounts Officer on prescribed dates and for the disposals of surplus and scrap stores.

1202. Wards and Sections-The work in a Stores Depot consists of

(a) Receipt and inspection of Stores.

(b) Storage and issue of materials.

(c) Despatch of materials.

(d) Maintenance of "numerical" ledgers/bin cards.

(e) Recoupment of stocks.

(f) Disposal of surplus stores and scrap materials.

1203. The depot, wherever possible, should be divided into wards for stocking the stores and materials and into different sections, as shown below, for the efficient discharge of the other functions, the Depot Officer being assisted in his work by Assistant Depot Officers and Depot Store-Keepers, as may be found necessary.

1204. The Receipt Section- This section which should deal with all the documents relating to the stores and materials coming into the depot should be independent of the Ward and other sections of the depot; a Yard Foreman or Supervisor should work under the control of this section to deal with the actual receipt of the materials.

1205. The Despatch Section- This section which should deal with despatch front the depot of all stores and materials outside the depot should also be an independent unit. Material trains and stores vans will be controlled by this section.

1206. The Ledger Section- The clerical work of the depot relating to stocks of material is best centralized in a Ledger Section where all the stock cards of the depot will be maintain up-to-date.

This section should be divided into sub-sections, each sub-section dealing with the numerical accounting and recoupment of stocks of the same classes of stores as are dealt with in the corresponding wards. A separate sub-section should deal with the receipt and registration of the requisitions placed by indentors on the depot, (where, on any railway, the stock cards maintained by each ward for the classes of stores stocked therein, the procedure for the posting of the stock cards and the recoupment of stocks will be the same in all essentials as laid down in **Chapter XIV**, the vouchers being passed on to the Numerical ledger posters direct instead to a separate ledger section. The Requisition Register (**S.1307**), however, should be maintain in the depot's central office).

1207. Surplus and Scrap Section- This section should deal with the receipt, classification stocking and arrangements for sale of all scrap, whether received from the line or otherwise accumulated in the depot. This section should also deal with all the work involved in the disposal of surplus stores on the lines laid down in **Chapter XXII**.

1208. Duties of Assistant Depot Officer- His duties should be specified in each case by the Controller of Stores or by the Depot Officer. In the absence of the Depot Officer, Assistant officer will be responsible for all the duties prescribed for the former official.

1209. Duties of Depot Store-keeper- Depending on the section he is placed incharge of, the Depot Store-keeper shall be responsible for the discharge of the relevant items among the list of duties shown below:

(a) All correspondence by wards with departments will pass through the Depot Storekeeper, who will put them up to the Depot Officer, if necessary.

(b) The Depot Store-keeper will deal with all correspondence regarding stock verification reports.

(c) He will check recoupments, figures of consumption, and maxima & minima shown on stock cards (**S. 1402**).

(d) He will attend to complaints regarding shortages and delay in supplies, and bring all serious complaints to the notice of the Depot Officer.

(e) He will see that every convenience is placed at the disposal of the Accounts Stock Verifier for accurate and speedy verification of stocks and that store department witnesses attend and carry out their functions properly.

(f) He will check the figures of stock and consumption shown by wards on Annual Contract Statements (**S. 603**).

(g) He will make surprise checks of packages by opening them and comparing the contents with the corresponding issue notes, and will initial the record copy of the issue notes so checked.

(h) He will supervise generally that material is properly handed over to the Despatch Section, and that material is properly packed, whether packed by the ward or the Despatch section.

(i) He will maintain general supervision over the wards, and see that material is properly stocked and looked after and kept in the correct bins and shelves.

(j) He will have under his direct control the registration of requisitions and their distribution to wards.

(k) He will allot the duties of the clerical releiving staff of the depot.

(1) He will see that shunting operations are properly carried out in the yard, and that wagons are put in their proper places and to time.

(m) He will maintain an Inward and Outward Wagon Register (S.1215) and will examine every loaded wagon to see that the contents ire properly loaded, occasionally checking in detail the contents of wagons leaving the Yard.

(n) He will personally check, with the Wagon Registers, the Authority for removal of wagons and the Weekly statement sent by the Traffic Department of the wagons sent to, and received from, the Yard. In the event of any discrepancy, he will immediately report it to the Depot Officer, for investigation.

(o) He will pay surprise visits at night to the stores yard and see that the chowkidari staffs are alert and at their posts.

(p) He will maintain an inventory of all articles of dead stock, viz., plant, machinery, furniture, tools, instruments etc., at each depot in Inventory Books (**S.2001**) maintained separately for each depot.

(q) He will prepare indents for consumable stores and tools and plant required by the depots, and will put them up to the Depot Officer for signature.

(r) He will arrange to test all weigh-bridges and weighing machines in the store yards and wards once in a month in the first week of the month. He will record the results of the check in a manuscript register (S.1209) to be maintained specially for the purpose and will put it up to the Depot Officer whenever the results of test show any appreciable difference. The register should show the following particulars:

(i) Number of the weighing machine.

(ii) Location of the machine.

(iii) Date of last test.

(iv) Date of test.

(v) Result of test.

(vi) Action taken.

(vii) Initials of Depot Store keeper.

(viii) Initials of Depot Officer.

The tests for weighing machines other than Weighbridges should be carried out with loads of previously ascertained weights, several tests for varying loads being taken on the same machines. Weighbridges should be tested by passing empty wagons over them. This testing will be done in addition to any periodical tests carried out by any other authorities.

1210. Where there is no Depot Store-keeper of the lower grade, the Depot Store-keeper will in addition, be responsible for:

(a) The control and supervision of all labour and chowkidari staff, if provided instead of RPF staff, including a surprise roll call of all such staff at least once a week.

(b) The correct preparation of Labour Muster Rolls.

(c) Witnessing the payment of labour staff and chowkidars.

(d) Seeing that the Yard is kept tidy, and reporting when necessary, on the state of roads, sidings, buildings & c,

(e) Seeing that the fire arrangements are kept up-to-date and that fire drills are held at least once a month.

(f) Preparing requisitions for repairs to material either by railway workshops or outside firms.

1211. Duties of other Subordinate Staff- The duties of the Depot Store keepers Grade III (in direct charge of materials) and other subordinate staff shall be laid down in manuals of instructions issued for each depot detailing the duties of the staff and laying down subsidiary and local procedure for the running of the depot.

1212. Security Deposit by the Staff in Custody of Stores- The General Manager, in consultation with the Chief Accounts Officer, should fix scales of security deposits to be made by the staff in custody of stores. A schedule of such staff should be prepared and the custody of stores should in no circumstances be placed under any staff other than those who have furnished such securities. In fixing the scale of securities, the maximum money value of stores to be held by the subordinates concerned should be taken into consideration. This does not preclude the holding of excess stocks for temporary periods, but if it is estimated that such excess will

continue for more than six months, steps should be taken to place the stores under the charge of a subordinate of appropriate status.

Receipt Section Procedure

1213. The Yard Foreman- Materials arrive in a stores depot in fully loaded railway wagons, in stores vans, as "smalls" whether through parcel or goods, trains, in lorries and carts or carried by coolies', or from the adjacent workshops in trolleys, Lister Trucks & c. The receipt of the actual stores themselves should be in the charge of a Yard Foreman or other official who should arrange for the weighment of all wagons, trolleys, trucks, lorries carts, & c., both when they are fully loaded, and later on after the stores have been unloaded. He should arrange for the unloading of the material, taking care to see that each consignment or part of a consignment is linked with any forwarding documents which may accompany the material or which may have been handed over to him already by the Receipt Section.

1214. The "Receipt Shed"- All materials received in the depot should be generally stacked properly in a "Receipt Shed" and should on no account be mixed up with existing stock of stores in the depot. As an exception to the above, only heavy items of stores and large consignments of ferrous scrap may be unloaded on the spot intended for stocking such materials, provided that the ward-keeper responsible for the stocking, of such items witnesses the unloading and acknowledges the receipt of the correct quantity of material.

1215. The weighment Register- The materials received by the Yard Foreman should be entered daily in a register (Form S-1215) which should show the following particulars:-

Form S-1215

(1) Date of receipt.

(2) Wagon or cart or lorry, & c., number.

(3) Railway receipt number and date.

(4) Receipt Note or any other forwarding document number and date.

(5) Station received from.

(6) Name and designation of consignor.

(7) Description of material.

(8) Gross weight of wagon.,

(9) Tare of wagon (actual).

(10) Tare as stated on the wagon.

(11) Difference between 8 and 9 and initials of tally clerk.

(12) Initials of Yard Foreman.

(13) Remarks

(14) Date put into stock.

This register will also serve as the Inward Wagon Register.

1216. All materials including' those received from the local railway station, should be, entered into this register so that it forms a complete record of all receipts of stores in the depot. An exception to this will be only of materials received through stores -vans, for which the van clerk should give a delivery sheet; these sheets should be properly filed in the Receipt Section in their chronological order.

1217. Materials received without Documents- Whenever any material is received without the accompanying documents, the Yard Foreman should enter all relevant details in the Wagon Register (S. 1215) and immediately report such cases with full details to the Receipt Section and obtain the papers, if they are in that section. If they have not been received from the, parties concerned the Receipt Section should enter such cases with full particulars, as far as available, from the Railway Receipts in a manuscript register (S. 1217) and if the documents are not received within done days from the receipt of the material, a letter should be addressed to the party concerned calling for the documents, copy of such letters being sent to his immediate superiors and district or divisional officer. The cases should be pursued till the documents are received and the stores are properly disposed off or if there is delay of over a month or if material is to be issued urgently or the party sending the material cannot be traced, the stores should be taken into stock by credit to stock Adjustment account.

1218. Receipt Documents and Records- Stores are received in a depot through the following sources: -

(i) (a) **Indigenous Purchases-** In case the original receipt and inspection of stores from the firms are centralized in one station, the Inspecting and Receiving Officer will issue the Receipt Note (**S.726**) and forward the relevant foils to the stores depot concerned. In other cases, the Receipt Section of the depot receiving the material from the firm will issue the necessary Receipt note (**S.719** or **S.726**). In certain cases as when stores are obtained from the National Instruments (private) Ltd., or the Controller of Printing and Stationery, the supplies will be supported by the forms of the department making the supply.

(b) **Imports-** Such stores will be supported by Advices of Despatch (S.948) prepared by officer landing the stores.

(ii) **Manufactures from Workshops-** The workshops send the materials under "Material supplied to Stores Form" (**S. 1531**).

(iii) **Returned Stores-** These will be received on Advice Notes of Returned Stores (**S. 1539**) from the several departments of the Railway.

(iv) **Depot Transfers-** These will be received on the special issue notes (**S.1320**) for such transactions.

(v) Sale/Loan of stores from other railways, & C.

(vi) Materials sent by departments to depot attached to workshops, not for stock, but for transmission to the shops for repair & c.

(vii) Sample received from firms.

(viii) Returnable empties (Optionally or otherwise).

1219. Receipt Register- All the documents covering the several kinds of receipts mentioned above and railway receipts in their connection should be received in the Receipt Section. Separate registers should be opened to record the particulars of each kind of document and to watch for the receipt of the materials. The registers in form (S.1219) should show the following particulars :-

Form S. 1219

(1) Serial number.

(2) Date of receipt of the vouchers.

(3) Number and date of voucher.

(4) Consignor.

(5) Station

(6) Particulars of material.

(7) Reference to railway receipt.

(8) Date of receipt of material.

(9) Date of sending material to ward for stock.

(10) Alphabetical letter index of ward

(11) Receipt order number and date (to be assigned by ward-keeper).

(12) Initials of ward-keeper in acknowledgement of material.

1220. When the material has been properly received, checked and inspected, it should be sent without any delay alongwith the relevant documents and the Receipt Register (S.1219) to the ward where the material should be stocked. The Depot Store Keeper Grade III in charge of materials will sign the register in acknowledgement of the stores, assign the Receipt Order Number at the same time and return to the Receipt Section all except the ledger foils of the vouchers after signing them, as required by each kind of form. On receipt of the vouchers from the wards, the Receipt Section should retain the foil intended for record in the depot and dispose of other foils as prescribed for each kind of form. At the end of the month, record foils should be sent to the record room of the depot office.

1221. The Receipt Registers (S.1219) should be inspected by the Depot Officer once a fortnight to see that there is no avoidable delay between the receipt of the material in the depot and its accoutal in the depot ledgers and that materials are not allowed to lie in the receipts shed, indefinitely.

1222. Samples- Samples received from firms should be properly labelled and, after they have been considered and orders placed, they should be stored for comparison with the supply when received. When the quantity of stores ordered on the sample has been fully supplied, (the label on the sample should quote the date when the supply is contracted to be completed in full) the samples should be returned to the firms if such is the arrangement, and if not, the same should be taken into stock by credit to the Stock Adjustment Account.

1223. Stores on Loan from other Railways- When due to delay in receipt of stores on order or for other reasons, materials are obtained on loan from other railways, the receipt of such stores should be accounted for on the usual purchase returns (**S. 719** or **S.726**), the forms being prominently marked **'Suspense Receipt'**. The depot receiving the material should keep a record of the receipt in a manuscript register (**S. 1223**) kept by the depot store keeper grade III in charge of materials concerned to enable him to arrange for the return of the loan as soon as the stores on order for the railway are received. The receipt should be credited in the Accounts Office to the head "Deposit Miscellaneous Accounts". The rate of the last stock in the priced ledgers of the Railway may be adopted for the transaction, and, if there was no stock previously, the Depot Officer should give an approximate rate. No debit will be raised by the lending railway. When the material is returned, ordinary issue notes should be prepared and allocated to debit of "Deposits Miscellaneous Account". Reference to the Original Receipt Note should be quoted on the issue note. The issue note should be priced at the same rate as the original receipt. However, inter railway sale should preferably be made instead of loan and final accountal done for sale and receipt of such materials.

1224. Miscellaneous Receipts- A Stores depot receives occasionally materials which are not included in the categories of stores mentioned in **paragraph 1218**. For instance, when stores have been sent by a store van, a departmental subordinate occasionally refuses to take delivery of the material, due to its not being in accordance with his requisition. In such cases, the van clerk brings back the material with the issue notes. The Receipt Section should maintain a manuscript register (**S. 1224**) for such items and after entering the details of such rejected stores in the same

should send the issue notes and the material to the ward concerned to prepare a write back issue note, and put the stores into stock. The Receipt Section should watch from the register that the minus issue not is actually prepared and sent to the Accounts Office for accountal. But when such incorrectly issued stores have been sent through the usual services of the railway, or when an indentor finds that certain material he had asked for is not required subsequently but has been sent by the depot before he could cancel his requisition he should invariably receive the materials except when sent through a store van and later return them through proper Advice Note of Returned Stores (**S. 1539**).

1225. Monthly Inspection of Receipts Section by Accounts Stock Verifier- The Receipt Registers (**S.1219**) maintained in the Receipt Section, the weighment Register (**S.1215**) and the delivery sheets of van clerks should be inspected once a month by an Accounts Stock Verifier attached to the depot and any cases of inordinate delays in the accountal of material received in the depot, as well as cases in which materials have not been received within a reasonable time after the receipt of the relevant documents should be taken up with the parties concerned. Particular attention should be paid to cases in which the materials have been received in advance of documents and all such cases pursued to see that the materials are taken into stock either by credit to the department concerned, or by credit to Stock Adjustment Account.

1226. "Short Receipts" and receipt of "Wrong Stores"- In the case of short receipt of material tendered by the firms direct to the depot, the Receipt Note should be issued only for the correct quantity. In the case of purchased stores which have been received from the firms by a centralised inspection and receipts branch and later distributed by the Stores Department Officers to the depot stocking the stores, the quantity as shown in the Receipt Note should be accepted and a manuscript memorandum of differences (**S. 1226**) prepared in four copies and distributed as under-

One copy for record. Two copies to the Inspecting and Receiving officer, alongwith any material in case of incorrect material and the last copy to the Accounts Officer, Stores.

1227. If the material has been received through the Traffic Department (and not in store vans) the necessary reports as laid down in the rules (vide **paragraphs 2128** & **paragraphs 2138**) for dealing with stores lost in transit should also be made. The memorandum of differences (**S. 1226**) should receive the prompt attention of the Inspecting and Receiving Officer and if the stores had been either left over at his end or had been wrongly delivered by the firm, the deficient quantities should be promptly despatched to the depot concerned alongwith one copy of the memorandum referred to above with suitable endorsements on the same. On receipt of the missing or correct materials they should be put in stock and the Accounts Officer, Stores, advised. If the missing material is found to have been correctly received from the suppliers, but has not been despatched from the Receipt Section and is however not traceable, the matter should be reported to the Controller of Stores for fixing responsibility for the loss and for arranging for recovery or write off of the cost of the stores.

1228. Each ward-keeper should maintain a manuscript register (**S. 1228**) to record particulars of such cases of stock and the register should be produced to account for the shortage of stock at the

time of stock verification. The Accounts Verifier should note such cases and after verifying them from the copies of the memorandum in the Accounts Office, he should accept the quantity shown in the memoranda as in stock. The Accounts Officer should watch the final disposal of the discrepancies brought out on the memoranda (**S. 1226**) and take action on any delays in settling the matter.

1229. If there are any shortages in supplies by the railway workshops, only the quantities that are actually received should be acknowledged. If the materials are not according to the requisition, the supplies should not be accepted.

1230. Returned stores should be accepted only for the quantities actually received and discrepancies should be intimated to the sending department for explanation. Special care should be taken in receiving optionally returnable and returnable empties as the rate of credit to be afforded to the departments depends on the good condition of the containers and their having been returned within the time stipulated on the original issue note.

1231. Depot transfers should be accepted for the quantities as stated in the issue notes and the shortages taken up with the sending depot and the Traffic Department, if necessary. A manuscript register (**S. 1231**) similar to the one mentioned for discrepancies in receipt of purchases (**S. 1228**) should be maintained by the ward concerned to account for the shortages in stock. If, however, material different to the description in the issue note is received, the stores should be accounted for according to the correct description, and the matter taken up with the sending depot for any adjustment of the price of the same. The material should not be ordinarily returned to the sending depot unless it is not likely to be of use in the receiving depot, or the other depot calls for the return of the same. When the materials are returned, the transaction should be considered a new one and fresh depot transfer documents prepared.

Ward Procedure-Organisation, Receipt and Storage of Stores.

1232. Wards- The stores and materials stored in stores depots should be distributed among different wards, each ward containing material of one or more classes of stores. The wards may be distinguished by alphabetical letters for facility of reference. Each ward or a group of wards may be placed under the charge of a Depot Store-Keeper with one or more lower grade Depot Store Keepers and Depot Store Keepers Grade III incharge of materials to assist him.

1233. Duties of Depot Store Keeper III- The lower grade depot store-keeper III incharge of materials will be responsible to the Deport Store-keeper for the safe custody of all the stores and materials in his ward, and for carrying out the work in connection with all items of stores in his section in conformity with the instructions in paragraph **1234, paragraph 1235** & paragraph **1236** or any other instructions designed for the purpose of ensuring the safety of the stores in the wards as may be issued by the Controller of Stores. Work in the wards should be confined to the physical receipt (from the Receipt Section), the Storage and issue of materials. Except for the preparation of issue notes, or other documents for transfer and departmental verification of materials, the wards should, wherever possible, have no other clerical duties and the Depot Store-keeper in charge of materials and his staff should devote their undivided attention to the care of the materials; and their correct numerical receipt and issue.

1234. General Rules for Closing and Opening the Wards- Depot Store keeper Grade III incharge of materials should see before closing their wards that all lockers and strong rooms containing valuable material are properly locked, and that no one is left in the wards. They should personally see the closing and locking up of their wards, after which a naik or chowkidar should go round and examine all locks and windows to see that all are securely fastened.

1235. The keys of the wards should be locked in a despatch box, the key of it being tied to the handle and sent to the Time Office, where the despatch boxes should be collected by the Time-keeper and locked in a safe. The duplicate keys of locks of the wards should be kept in a despatch box and locked in the Depot Officer's safe.

1236. One master key for all wards and the Depot Storekeeper's office should be kept in a glass-covered case in the Time-Keeper's office for emergency use or in case of fire. The key of the glass box should be deposited in the time keeper's safe. The key of the safe should be locked in a glass-covered case provided in the Time-Keeper's office. The Timekeeper or his Assistant should do this, and the key of the glass box containing the key of his safe handed over to the Depot Store-Keeper.

1237. A Key Register (S.1237) should be maintained showing the time the keys are receivd in the morning and returned at the closing hour. Each Depot Store Keeper grade III incharge of materials or he clerk the details will remove the despatch box personally from the Time Office and initial the Key Register. He will return this box to the time keeper on closing the ward and see that the time-keeper signs the register as an acknowledgement.

1238. The timekeeper will open and close the safe, and he or his Assistant must remain in his office until all keys are received and locked in safe.

1239. The same procedure should be observed for important keys other than keys of the ward.

1240. Each Depot Store Keeper grade III incharge of materials should detail a clerk in turn for a period of one week to receive the keys and open the ward. This clerk should attend early so that material from the Receipt Section may be removed early and the ward may be swept and cleaned by the time all the clerks come in.

1241. Custody of Stores and Protection:---It shall be the particular duty of the Depot Store-Keeper and his staff to take proper precautions for the protection of stores and materials against deterioration and loss. Valuable stores and fittings, and materials which are of common household use and are, therefore, likely to be liable to pilferage should be kept in locked sheds and bins special attention should be given to the care of inflammable materials, like Polyester & Cotton fabrics, rubber and plastic goods, charcoal, timber, hemp, petroleum products etc.

1242. Chowkidari Staff:---Proper security staff should be maintained for watch and ward work of the depot. Usually contingent of Railway Protection Force shall be provided for maintaining watch at the depot gate for carrying out patrolling etc., as required. In cases, however, where R.P.F. staff is not provided., a proper chowkidari staff should as far as possible be required from Army & Police Pensioners, who have been passed as physically fit by the Railway's Medical Officer. The chowkidari staff should always wear the Railway's uniform when on duty.

1243. Hours of duty- The hours of duty should be so arranged that they comply with the Hours of Employment Act and Rules. A roster (**S. 1243**) showing the hours of duty, should be prepared for each depot and kept handy for inspection.

1244. Night Shifts and Patrols- For the night shifts, posts should be arranged round the yard, and the members of the shift should have each in turn a portion of the time allotted to them for going round the posts. These posts should be so arranged that the RPF staff/chowkidars visiting them will see all the principal parts of the Yard. While making their rounds, the RPF staff/chowkidars should examine all locks on doors, gates, godowns, wards & c., and report any suspicious occurrence to the Head Rakshak/watchman on duty. The Depot Store-keeper should instruct the chowkidars wherever provided each day at what times they should commence their rounds the following night, which times should vary from day to day. The Head Rakshak/watchman on duty, in both day and night shifts, should make a surprise patrol inspection of the yard, and see that all watchmen are at their posts, awake & alert.

1245. Duties of Chowkidars-

(a) RPF staff/chowkidars should not on any account leave their posts until they have been properly relieved, nor should they smoke or idly converse with any one whilst on duty.

(b) They should prevent all unauthorized persons from entering the stores premises and personally satisfy themselves that persons so entering have a bonafide reason for doing so. No outsiders, with the exception of merchants on business or men delivering stores, or railway staff on duty, office peons and conservancy staff, should be allowed in the Yard. In the event of any one wishing to see any member of the depot staff, the interview should take place in the Time Keeper's office, after a note has been sent to the person concerned. Merchants and their

delivery staff should not be allowed to wander aimlessly about the yard, nor should they be allowed into any ward or where their business does not carry them. They should not be allowed into the General Office to see or get into communication with any of the clerical staff, the only exceptions being that they may interview the Sample Clerk, with the sole purpose of delivering or taking delivery of their samples, and the Tender Clerk, for handling over tender, inspecting tender samples & c., or the Depot Officer or his Assistant.

1246. RPF staff/Chowkidars should pay particular attention to all material passing out of the stores depot, whether by carts, lorries, gharries, motors & c., or carried by any person and should detain the conveyance or persons, at once informing the Time-keepere, or Gate Sergent, if any, who will examine as much of the material as possible with its accompanying documents, taking care not cause any more delay then is absolutely necessary.

1247. Deleted.

1248. Fire Conservancy- The RPF staff/chowkidars, wherever provided and the Ward staff should as far as possible be trained in fire drill and imparted thorough knowledge of the fire appliances and what to do in case of a fire. Their efficiency should also be periodically tested by trial fire alarms and mock fire fightings. Sufficient and easily accessible fire protection apparatus and fittings such as chemical fire extinguishers, water and sand buckets, water hydrants, hose pipes and portable water pumps should be provided in the stores depots. Particular attention should be paid to the location of stocks of wooden work, charcoal, hemp, oil, petroleum products, polyster & cotton fabrics, rubber and plastic products & c., with particular precautions against spontaneous combustion of material.

1249. Stacking of Materials- The location and the method of stacking material should ensure that stocks could be worked off in the order of their priority of receipt in the depot, and admit of full advantage being taken of all mechanical facilities of stacking removal and transport of material thereby reducing any manual about to be employed in such work.

1250. Unit Piling- In order to enable the compact-stocking of material and to allow of the existing stock at any time to be ascertained at a glance, a system of stocking the stores so many deep to a row and so many rows to a layer of the stores, or in cases of small items, a system of packing in bags uniform quantities of items in convenient weights or number based on average quantities for one issue should be adopted. In addition, wherever practicable, graduation marks should be painted on bins to show certain previously ascertained quantities which would enable a busy depot store-keeper grade Ill. incharge of materials to know at a glance the approximate stocks in his custody and assist him in taking steps prompt recoupment.

1251. Handling of Materials- The loading, unloading, stacking and other movements of materials should be made under the supervision of a responsible subordinate in order to ensure that materials are not damaged in the process, and to see that labour staff are not involved in accidents through clumsy handling and disregard of the precautions prescribed to be taken when handling heavy material. Certain percentage of the yard and ward staff should be trained in

rendering First Aid in case of accidents and suitable number of first aid kits should be provided in the Yard and the wards. All accidents should be reported promptly to be authorities as laid down in the rules for reporting accidents.

1252. Receipt of Materials in Wards-All materials will be receive d in the words through the Receipt Section along with the relevant vouchers and acknowledgement given on the registers of the Receipt Section. The materials should be carefully checked as regards quantity and specification with the particulars shown on the vouchers.

1253. Marking of Iron & Steel Bars and Section- Except where provision to the contrary is made in this specification all iron and steel bars' sections, & c., shall, on receipt in railway stores, be marked with approved quality paint of the colour or colours specified in the next paragraph for each description of the material. The bars, sections, & c., shall be marked at both ends in the manner shown in the sketch.

MATERIAL COLOUR

MATERIAL	MATERIAL OR 11	RIAL
COLOUR	COLOUR	UR

No marking by distinguishing colour shall be made on bars, sections, & c., of class H steel. Steel of this quality shall be identified by the absence of any colour marking.

1254. Standard Marking Colours- In accordance with I.R.S. Specification No. **A.** 4-36, these should be as shown in the following table for each description of material.

Description of material	Relative IR.S. Specification	Material Colour	Class or Grade Colour
Mild steel (untested)	--	Blue	---
Class I Steel	M-4	Blue	Yellow
Class II Steel	M-5	---	---
Class III Steel	M-4	---	Grey
Class IV Steel	M-4	---	Black
Class V Steel	M-6	---	Green
Class VI Steel	M-7	---	Orange
Class VII Steel	M-8	---	Red
Class VIII Steel (bright)	M-9	---	---
Class IX Steel	M-23	---	Aluminium
Class X Steel	M-26	---	Purple Brown
Class XI Steel	---	---	Buff.
Class XII Steel	M-27	---	Pink
Carbon Spring Steel (Laminated plates)	M-10	White	---
(Wire Drawn Steel)	M-18	White	---
Carbon Spring Steel (Volute and helical, round and Square).	M-24	White	---
Silico Manganese spring steel (volute and helical springs)	M-25	Yellow	---
Water hardening laminated springs	M-11	Yellow	White
Oil hardening laminated springs	M-11	Yellow	Black
Carbon tool Steel temper **A**	M-13	Red	Yellow
Carbon tool Steel temper **B**	M-13	Red	White
Carbon tool Steel temper **C**	M-13	Red	Grey
Carbon tool Steel temper **D**	M-13	Red	Black
Carbon tool Steel temper **E**	M-13	Red	Blue
Carbon tool Steel temper **F**	M-13	Red	Green
Yorkshire iron	M-1	Green	---
High speed tool steel-super	---	Aluminium	Green
High speed tool steel-super 18% T	---	Aluminium	Red
High speed tool steel-super 14% T	---	Aluminium	yellow

1255. Numbering of Receipt Vouchers; R.O. Numbers- Receipt Vouchers are either:-

(i) (a) Receipt Notes (Indigenous purchases) or
(b) Advices of Despatch (Imports) or

(ii) Workshop Receipts (manufactures) or

(iii) Advice Notes of Returned Stores or

(iv) Depot Transfers.

Certain other vouchers which are treated as receipt documents are-

(v) Book Transfers or

(vi) Departmental Stock Verification Sheets.

Receipt vouchers have numbers which have been assigned by the parties preparing them, but as these will have no continuity or uniformity in relation to the sequence of receipt vouchers received in a ward, it is necessary to assign a separate series of numbers in the ward to the receipt vouchers. Such numbers shall be called **Receipt Order Numbers** (**R.O. Nos.**). This number should be a separate serial for each class of material in a ward and in each class there should be a separate serial for each kind of vouchers shown above. The ward index letters (vide **paragraph 1232**) should be shown as a prefix to the numbers. The series may commence from unit each month or half-yearly or annually as may be fixed by the Controller of Stores. The Stores Accounts Officer should be advised of the serial numbers adopted in the depot and no change should be made in any period for which the serial has been designed.

1256. Forwarding Memo of Vouchers- Each Depot Store-keeper Grade III incharge of materials should maintain separate books of forwarding memos for each kind of receipt vouchers. The forwarding memo should be in **Form S.1256**. It should be prepared in quadruplicate. One Copy will be retained in the ward. The other three copies alongwith the receipt vouchers should be sent to the Ledger Section of the depot. The vouchers should be checked with the memo in that section and one copy of the memo duly receipted for the correct receipt of the vouchers should be returned to the ward where it should be filed with the office copy. The disposal of the remaining two copies is dealt with in **paragraph 1410** relating to work in the Ledger Section.

Form No. S. 1256

Forwarding Memo of Receipt/Issue Vouchers for……
(date)……

Ward Index letter …… Class ……

R. O. No.	Voucher No.	Date	R.O.No.	Voucher No.	Date

1257. After the material has been checked and placed in the bin, the ward-keeper should give the R.O. number on the receipt vouchers (all foils) and enter the same in the forwarding memo at the same time. The foils intended to the sent to the Ledger Section should be retained and the other foils returned to the Receipt Section for disposal. The R.O. number should be entered by the depot store-keeper grade III incharge of materials in the Receipt Register (**S. 1219**) of the Receipt Section when he signs the same in acknowledgement of the material.

1258. Packing Materials- Any packing material which has not been separately charged for by the firm and has not to be brought to account under any procedure relating to empties should be promptly taken into stock under suitable headings by credit to the Stock Adjustment Account. The stock verification sheet (**S. 1260**) should be used for this purpose and a remark relating to the transaction made on the form to distinguish it from proper verification sheet.

Receipt Returns originated by the ward

1259. Book Transfer Returns- These should be prepared in duplicate to transfer stocks from one price list number to another. One copy is retained as office copy in the ward, the, other being sent to the Ledger Section as usual. The form shown below should be used in such cases. These should be treated as receipt vouchers, the transaction under the price list number from which the material is transferred being treated as a minus receipt. The depot store-keeper grade III incharge of materials will be responsible to see that there exists the sanction of proper authority for the transfer; the reference to the sanction for such transfer should be shown on the voucher alongwith the brief and clear reasons for the transfer. All such transfer vouchers should be signed by a Gazetted Officer.

Form No. S. 1259

BOOK TRANSFER FORM

The undernoted transfer of material is made on……

Particulars of P. L. Number transferred from	Particulars of P. L. Number transferred to	Authority for transfer and Remarks
DP/PL/Catg. / Description Qty. Unit Rate Value WD	*DP/PL/Catg. / Description Qty. Unit Rate Value WD*	Closing Balance

Debit/Credit to Stock Adjustment Account Part ……..is Rs……

Depot store-keeper incharge of material **Depot Store-Keeper**

Date Date……. Depot Officer

1260. Departmental Stock Verification Sheets- These should be prepared in triplicate in the form shown below by the person making the verification and should be signed by a Gazetted Officer of the Stores Department. One copy should be retained as the office copy and the other two sent to-the Ledger Section with a forwarding memo (**S. 1256**) as usual. In cases where there are no discrepancies in stock, no stock verification sheet need be prepared.

Form No. S. 1260

STOCK VERIFICATION SHEET

No……..Ward…….....Departmental report of discrepancies in stock of stores verified at…….Depot on…….Accounts Deptt.'s

Field Book Page No.	Item No.	DP/ PL/ Catg/WD No.	Description of Stores	Units	Depot balance		Accounts office price ledger balance on		Actual balance on		Difference between actual balance & priced ledger balance on				Explanation of Depot Officer or District or Divisional Officer
					No.	Qty.	No.	Qty.	No.	Qty.	No.	Weight Measurement	Rate	Rs. P.	

……. ……. …….

Accounts Stock Verifier **Asstt. Store Keeper** **Controller of Stores**

Depot Officer

Date …… Date……

CHAPTER XIII

STORES DEPOTS- ISSUE OF STORES

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CHAPTER XIII

STORES DEPOTS – ISSUE OF STORES

1301. Requisitions for Stores- All issues should be made on written requisitions submitted on the prescribed form by the indenting parties, or where any issues are made on the orders of the Depot Office or the Controller of Stores, such orders should be given in writing.

1302. The rule in paragraph 1313**,** paragraph 1314**,** paragraph 1316 & paragraph 1317 prescribe, for general use on railways, a combined form of requisition and issue note. Where, for any special reasons, such forms are not found suitable, separate forms for requisitions as shown below may be used.

Form No. Stores 1302

REQUISITION FOR STORES

Requisition on the …….. Depot for articles required for the use of ……

Class and P.L.No.	Description of Stores	Unit	Quantity No. Weight	Chargeable to	To be forwarded by, and delivered to	Remarks	Reference to issue note under which the stores are supplied
1	2	3	4	5	6	7	8

Countersigning Authority

……
Signature & designation of
Indenting Officer

Date…….

Date ……..

Station……..

Station……..

1303. The above form should be prepared in duplicate, one copy being retained as office copy and other forwarded through the district or divisional officer to the stores depot. A stores depot is generally divided into self-contained and distinct wards and such divisions should be intimated to divisional and branch officers, who should prepare requisitions separately for each ward. Unless otherwise stated in any part of this code, requisitions should be made out on the basis of " one item, one form ".

1304. Nomenclature, Price List Number and Unit- In preparing requisitions, the nomenclature price list number and unit of the published price list of the railway should be rigidly adhered to, and indenting officers should be careful to fill up correctly the entries in the column "chargeable to", as this information forms the basis of the allocation of the value of the stores supplied. It is not always practicable in the case of items of stores, the units of which have to be expressed in terms of weight measures, for the indenting officer to state his requirements by weight. Requisitions stating numbers required should, therefore, be complied with, but the issue note should record the issue by weight with a note to the following effect;

"Equivalent of X (number) indented for"

Indenting officers should not indent for costly articles by numbers when the prescribed unit is by weight.

1305. Unless otherwise stated in any portion of this Code, all requisitions should be signed by a Gazetted officer of the department requisitioning the stores and this signature shall be taken to mean in addition to the approval to the issue of the stores, that funds to cover the probable cost of the stores are available.

1306. Stores should not be requisitioned for unless funds are available to meet the cost. The only permissible exceptions to this rule are when stores are required for--

(a) works urgently necessary to safeguard life or property, or to repair damage to the line caused by flood, accident or other unforeseen contingency in order to restore or to maintain, through communication; or

(b) work to meet the immediate needs of traffic which are considered by the General Manager or other officers to whom such powers are delegated by him, so urgent that they must be started before the earliest date by which detailed estimates could be prepared and sanction for funds obtained.

1307. Requisition Register- Each depot should maintain a separate Requisition Register for each division or district from where requisitions are received, and stores depots adjacent to workshops should in addition keep a separate register for each important shop or group of small shops of the local workshops. These registers should be maintained in the depot office in a subsection. The date under which the requisition is posted should always be the original date of the requisition. The register (**Form S.1307**) should show the following particulars: -

(1) Receipt serial number.

(2) Date of requisition.

(3) Requisition number.

(4) Indentor

(5) Price List number.

(6) Description of material.

(7) Quantity

(8) Movement of requisition with dates.

(9) Action taken (issue note reference or details of other action).

(10) Filed on-

The requisition, on receipt from the indentor, should be registered in the Requisition Register and then forwarded to the ward concerned within twenty-four hours of its receipt in the depot office. When the requisition is fully complied with, the reference to the issue note should be quoted thereon, and sent to the Requisition Register Clerks for posting **column 10** of the requisition register (**S.1307**) prior to being filed as, record.

Ward Procedure

1308. Issue of Stores- The wards should be careful to issue stores expeditiously and exactly as requisitioned for, both as regards-specification and quantity. In cases, however, when an article has to be "cut" and the piece left over would not be fit for further issue, the whole piece may be issued though there would thus be small excesses over the quantity requisitioned provided the requisition is for ordinary maintenance and regular repair work and the excess material is likely to be utilised by the department concerned and it has no objection to its issue. The previous consent of the department need not however, be specifically obtained in each case, provided that a general understanding has been arrived at between the department and the stores depot.

1309. Part Supply or No stock- In cases, where either only part supply is possible on account of insufficient stock or no stock is available the ward keeper should, endeavour to meet the demands of indenting officers from other suitable items in stock. In such cases the indenting officer should be asked to state whether articles of a similar kind will not meet his requirements.

1310. Enquiry Note- This enquiry should be made on the Enquiry Note shown below: -

Form No. S. 1310

ENQUIRY NOTE

To.....……
……..

No……..
Dated…….
Depot…….

Please reply to the undermentioned enquiry in connection with your requisition quoted below and return one copy of this, very early, retaining the other for your record.

Requisition		Class and P. L. Number	Description of stores required	*Further particulars required	Reply by the Indenting Officer
No.	Date			Can supply in lieu	

The Enquiry Note should be prepared in triplicate, and disposed of as under-

One copy will be the office copy. Two copies should be sent to the indentor who should return one copy with his reply with the least possible delay. When he considers, for any reason that the approval of his district or divisional officer is called for, it may be sent through that officer, who should forward the same promptly after counter signature to the depot to enable it to arrange compliance of the requisition. If the district or divisional officer has any objection to the substitute offered, the reasons should be endorsed on the note before transmission to the depot. Enquiry Notes may also be used to obtain full particulars in order to arrange for a correct supply.

1311. Exception- The above procedure does not apply to items against which it has been decided at the time of estimating the annual requirements for purchase, to force certain other non-stock items (**paragraph 627**). In such cases, the ward may issue the non-stock item without any reference to the indentor.

1312. Issue of Second-hand Stores- Unless it is specified in the requisition that second hand materials are not required, second-hand materials may be worked off against requisition for new stores without reference to the indentor.

Issue Notes

The combined Requisition and Issue Notes- Wherever possible, the requisition and the issue note should be combined into the form of "Requisition and Issue Note" shown below.

Form No. S. 1313

REQUISITION AND ISSUE NOTE FORM

Requisition No. 14/M.S/F — Placed on…….Depot.
Date……. — By……(Indentor)

Price List No.	Class	Part of Drawing	Description	Work Order or Head of Allocation	No.	Quantity Demanded.			
						Cwt.	qr.	lb.	OZ
1496	Gb.4	----	Steel tool cast, round temper C. (1.0 to l.10 carbon) l'.	60 21	---				

Issued Note		Quantity Issued					Rate	Unit	Value		Closing balance after posting	
No.	Date	No.	Cwt	qr.	lb.	OZ.			Rs.	Paisa		
1/964	4.9.37										Entered on Stock Card No……	On date…..
											Initials of Ledger Poster	

Route	Originator	Approved	Material received by	Remarks
Sign. Date				Depot Officer. Store-keeper.

1313. "Requisition and Issue Note" should be prepared in six foils by the indentor who should not enter any particulars in the lower portion of the form which is reserved for the stores ward making the issue. The block copy should be retained by the indentor as his Office copy, the other five copies being forwarded to the Stores Depot concerned. These should be received in the Ledger Section and after registration passed on to the ward. If the requisition can be fully complied with at once, the ward- keeper should collect the material and " **lay it out** " for later removal by the Despatch Section. He should then fill in the lower part of the forms by carbon Process, the quantity issued being shown in words as well as in figures.

1314. Issue notes form the basis of all charges and it is necessary that they should be neatly and correctly written out aid all details filled in without omission. Particular care should be taken to see that the carbon copies are clear and legible. Wherever the nomenclature, has not been correctly given by indentor (in accordance with the price list) or where a substitute has been issued, the nomenclature and Price list number, where necessary, should be written correctly in the issue note portion of the form. The nomenclature, as shown by the indentor, should on no account be overwritten or scored Out, so as to make it illegible. If a substitute has been issued, a remark to that effect should be made on the issue note. The copy of the Enquiry Note (S. 1310) returned by the indentor with his consent should be filled with the depot's Office copy of the issue note.

1316. Distribution of the Five foils of the Requisition and issue Note-
As stated in paragraph 1313 the indentor retains the first foil as his Office Copy. The other five foils are sent by him to the depot office which passes it on to the Ward as laid down in Paragraph 1314**.** After filing in the issue note portion by carbon process on all the five foils the, wardkeeper should distribute them as laid down below-

(a) The Second and Third foils- These should be handed over to the Despatch Section along with the material. The Despatch Section will pass them on to the stores van clerk, if the material is being sent by the stores van, or send them to the indentor by post along with the Railway Receipt for despatch of the material. The indentor should retain the second foil and return the third foil through the stores van clerk or by post as an acknowledgement for the material. This foil should be pasted to the depot's office copy of the issue note (**the sixth foil**). Any delay in returning this acknowledgement foil of the issue note should be promptly taken up by the Requisition Register Sub-section where the office copy foil (**the sixth foil**) should be inspected periodically in order to take up such omissions. The indentor should note on his office copy (the first foil) particulars of the Issue Note No., date quantity actually issued by the depot, & c., and latter forward the second foil to the District Or Divisional Officer for check with the fifth foil which will accompany the summary of issues (**S. 2702**) sent by the Stores Accounts office of the District or Divisional Officer.

(b) **The fourth, fifth and sixth foils-** These should be forwarded by the ward-keeper to the Ledger Section alongwith the forwarding memo of issue notes (**S. 1256**). The sixth foil should be detached by the Ledger Section and handed over to the Requisition Register (**S. 1307**) clerks for posting the column "action taken" in the Requisition Register and for filling as record later on. The other two foils, (that is, the fourth and fifth) will be sent to the Stores Accounts Office (after the numerical ledgers have been posted) where one copy (the forth foil) will be used

for posting the priced ledgers and later retained as record and the other (the fifth) will be used for preparing a summary of issues (**S. 2702**) along with which it will be sent to the departmental officer for posting thereform the debits in his Revenue Abstracts or other book of accounts. This copy will be retained by the departmental officer.

1317. It is the duty of the departmental officers to compare the particulars of stores as accepted by the indentor on the second foil of the issue notes with those shown in the firth foil of the issue notes accompanying the summary of issues from the Stores Accounts Office. Any discrepancies in quantities or particulars of the materials should be taken up with the Depot Officer concerned.

1318. Issues to Workshops- The procedure for issues to adjoining workshops has been laid down in **Chapter XV**. In the case of issues to an "out-station" workshop, i.e. not adjacent to the depot, the normal procedure (in paragraph 1313**,** paragraph 1314**,** paragraph 1316 & paragraph 1317) or requisitioning for and issue of stores will apply.

1319. Separate Issue Note Forms- In circumstances where it is found impracticable to use the combined "**Requisition and Issue Note**" **(**S. 1313) the indentor will make his requisition for stores in Form S. 1302 and the issue note will be prepared in the following form in five copies.

Form No. S. 1319

ISSUE NOTE FORM

Depot
No …… Dated……

The undermentioned stores are forwarded to ……. through or by ……in compliance with requisition No……Dated……

Class & P.L. No.	Description of Stores	Chargeable to	Unit	Quantity No. Weight	Rate	Amount	Remarks

DEPOT OF'FICER

Received the above in good order

.....
Signature & Designation of Receiving Officer

The foils will be disposed of as under.-

The first foil is the office copy. The second and third foils are sent to the Ledger Section with the forwarding memo. (**S. 1256**) of issue notes. The fourth and fifty foils are sent with material to the indentor who should retain the forth foil and return the fifth foil duly signed in acknowledgement of the material to the stores depot. The fourth foil retained by the indentor should be disposed of as laid down in paragraph 1317, mutatis mutandis. (Sale issues should also be made on this form. The ward should show thereon the rate of sale with all additional charges, & c.).

1320. Depot Transfers- The form shown below should be used in connection with the transfer of stores from one depot to another.

Form No. S. 1320

DEPOT TRANSFER FORM

No…….. Depot……
Date……..

The undermentioned stores are forwarded to the Depot Officer…….……... Depot in compliance with this Requisition / letter No……..dated……..

Class and P.L. No.	Nomenclature	Quantity issued		Unit	Value	Remarks
		No.	Weight			
		Closing Balance		Rate		
		No.	Weight			

Date sent……

……
Wagon No ……. Depot Officer

R.M.C. Note No……..
Dated…….

1321. It should be prepared in four foils. The first foil is the office copy. The second and third foils should be sent to the receiving depot with the material and the fourth foil to the Ledger Section with the forwarding memo of vouchers (**S. 1256**). In the receiving depot, the material will be checked and taken into stock and the second foil retained as office record; the third foil should then be sent by the ward to the Ledger Section along with the forwarding memo of receipt vouchers (**Form S. 1256**).

1322. Issue of consumable Stores- Each department should prepare a list of items of stores which are considered as consumable stores for different categories of subordinates and departmental officers should fix a monthly scale of consumption for each item of stores for each subordinate working under them. The lists of items and the scale fixed for each subordinate should be intimated to the respective stores depots from which the subordinate are authorised to draw such stores. The fixing of a monthly scale, however, is no authority for the routine monthly issue (without specific requisition) of the quantities shown therein, irrespective of any balances, the subordinate may possess.

1323. Requisition and Issue Note for Consumable Stores- The subordinate should submit monthly a requisition in the form shown below (signed by himself) on a specified date for the items of consumable stores sanctioned to him. It will be prepared in six copies and disposed of on the same lines as Form S. 1313. It should show the balances in hand of each item, and the quantities demanded shall not exceed the sanctioned limit, less the balances exhibited in the requisition. The depot should see that a subordinate does not requisition for consumable stores more than once in a month. Items of stores, the sanctioned quantities of which appear from the average consumption of three or more months to be excessive should be reported to departmental officer concerned.

1324. Authority to sign Issue Notes- All issue notes, except those debited to suspense, may be signed by the Depot Stores Keeper (wherever he is the store holder) provided the issues have been made on proper requisitions placed on the Stores Department. All other issue notes including the "write back" issue notes should be signed by gazetted officer of the Stores Department.

Special Procedure in certain kinds of Issues.

1325. Stores Issued on Loan- Issue of stores on loan to other railways, should be witnessed by an accounts representative and the relevant issue notes countersigned by him in token of his having done so. They should then be signed by a gazetted officer of the Stores Department. Ordinary issue note Form (S. 1319) should be used and allocated to "Miscellaneous Advances Account". No debit will be raised against the borrowing railway. The loan should be entered up in a manuscript register (S. 1325) by the ward keeper/ASKP concerned to enable him to watch the return of the loaned stores. The borrowing railway should be asked, at the time the stores are loaned, to return them by a stipulated date and this date should be entered on the issue note and in the remarks columns of the numerical ledgers/ bin cards. The Account Office should take up any case of delay in the return of the loaned articles. The issue note should be priced like other returns; when the article is received back, a minus issue note should be prepared to write back

the original debit to "Miscellaneous Advances", and priced at the same rates as the original transaction.

Requisition and Issue Note for Consumable stores

Form No.S.1325

Requisition No……
Date……
Depot Officer……. Depot.

Please supply the undermentioned articles of Class…….in terms of Schedule of Consumable Stores No……dated……..

					To be filled in by the Depot and accounts Office				
					Issue Note No…….dated…….				
P.L. No.	Sanctioned quantity	Balance in hand	Quantity demanded	Chargeable to	Quantity issued	Unit	Rate	Value	Closing. Balance after posting Numerical Ledger

Indentor……..
Date…….
Station……..

Material received
Indentor……
Date……

Depot Officer

1326. Stores issued for purposes of Fabrication, Re-conditioning or Repair-- The following procedure should be observed in dealing with the issues of materials (including cloth to be made up into uniforms) from stores depots to outside firms or other railways for new manufacture or reconditioning purposes or other minor repairs or re-adjustments and their receipt back into stores depots from the firms, after the necessary work. The weighment or count and loading of all issues of such matters should be made in the presence of an accounts representative who should sign all copies of the issue note. The depot issuing the materials should prepare issue notes in Form S. 1319 and submit them as usual in duplicate to the Stores Accounts Office where they will be priced and posted in the priced ledgers in the usual manner. The amount of the issue notes should, however, be debited to "**Miscellaneous Advances**", mentioning the name of the firm to distinguish the transactions, and credited to "Stores".

1327. When the material are returned to the depot by the firm, after the necessary work had been done the depot will acknowledge receipt by preparing the usual Receipt Notes (**S. 719** or **S. 72 (6)** in which the particulars of the issue notes previously issued in connection with the transactions will be entered. The Stores Accounts Office will enter on the copy of the Receipt Note received from the depot, the cost of the materials originally issued. The charges payable to

the firm for the work done, as shown in the receipt note by the depot, together with cost of materials issued to the firm will then be debited to "Stores" by credit to " Miscellaneous Advances Account " mentioning the name of the firm.

1329. (a) **Issue of Stores as Samples for Test-** As stores and materials are subjected before purchase to certain tests and to inspection, cases of tests of materials in stock should ordinarily arise only when any material is proposed to be used for a purpose for which it was not intended at the time of its purchase, or when the material is of such a nature that its prolonged stocking is likely to have deteriorated its original qualities or when the item is "returned store" and its qualities have not been previously ascertained. Requisitions for materials for test should be signed by Divisional Railway Managers or higher authorities. The Controller of Stores, however, may have materials tested on his own authority.

(b) **Quantities of material to be sent for Chemical and Physical Test-** The quantities to be sent for test should ordinarily be in accordance with specification/procedure for test.

1330. (a) The value of the stores sent for test, other than those which will not be returned should be debited in the first instance to "Miscellaneous Advances Account". Materials which can be returned intact should be returned to stores after test, and the original issue written back by minus debit to "Miscellaneous Advances Accounts". If such stores are not returned within a reasonable time, the debit to "Miscellaneous Advances Account" should be written back and final debit raised against the department which drew the stores. The cost of stores consumed or damaged in testing will be debited directly to **G. 3102**. If any damages stores are returned in the form of scrap, their scrap value should be taken in reduction of the debit to **G. 3102**.

(b) **Allocation of test charges-** Test charges will be debited as under-

(i) **Test charges on stores obtained for stock purposes**- If the material obtained for stock purposes is tested and found suitable the test charges should be borne by the railway. If found unsuitable they should be debited to the firm.

(ii) **Test charges on stores obtained for trial purposes**- In the case of samples called for test by the railway, the test charges should be borne by the railway, irrespective of whether the stores are found suitable for note. If, on the other hand, samples are sent by firms or test any request from the railway, the test charges should be debited to the firms, irrespective of whether they are found suitable or not.

Disposal of Vouchers by Wards

1331. Submission of voucher to Ledger Section- The vouchers for the day accompanied by the forwarding memo (**S. 1256**) should be sent to the Ledger Section not later than one hour before the closing time of the office. The wards should, therefore, close all receipt and issue of material in suitable time to enable them to send the vouchers punctually to the office.

1332. Cancelled Issue Notes- If an issue note is cancelled for any reason, it should not be destroyed, but after necessary endorsement of the remark "cancelled" on the several foils and against the entry of particulars of the issue note in the memo **S. 1256** the issue notes should be

sent to the Ledger Section where they should be separated from the rest and filed separately group by group. The Accounts Office should arrange for the inspection of such foils by a clerk daily. Where the Accounts Office is not located in the same station and premises, the cancelled issue notes should be sent by the Depot Officer alongwith other vouchers to the Accounts Office, where, after due check, they should be filled in chronological order.

1333. Deleted.

1334. Deleted.

1335. Monthly Certificate of Vouchers- At the end of the Month, each ward should furnish a manuscript statement (**S. 1335**) showing the commencing number (R.O. Number in case of receipts) and the closing number of the returns for each class, receipts and issues separately and submit the same to the Ledger Section with a certificate endorsed thereon that all the vouchers mentioned therein have been correctly submitted on the proper dates to the Ledger Section and that no vouchers relating to the dates of the month under reference are detained in the ward. The Certificate should reach the Ledger Section on the second of the month following the one to which it relates. It should be prepared in four copies, one being retained as office and the other three being sent to the Ledger Section which should return one copy (after due check of the statement) as an acceptance of the correctness of the certificate. The other two foils will be dealt with as laid down in **paragraph 1413**.

Pending Demands

1336. Pending Demands in Depots- Pending demands are requisitions for supplies which have been received by a depot from indentors on the line, but which the depot has failed to satisfy due to the depot stocks of the stores asked for having been exhausted. When a ward is not able to supply a requisition either in part or in full and can offer no acceptable substitutes, the following procedure may be adopted. 'Me ward should attach to the requisition a printed slip carrying e legend 'NO STOCK' or 'Part Supply Made'. In the case of the combined "Requisition and Issue Note" (S. 1313), this slip should be attached to the sixth foil which will finally be the record copy of the depot. The requisition should then be sent to the Ledger Section. Partly supplied requisitions should be sent along with the relevant issue note foils, and 'No stock' requisitions should be sent by peon book. On receipt in the Ledger Section they should be entered in a 'Pending Demand Sheet' maintained in the following form separately for each price list number.

PENDING DEMAND SHEET

Form No. S. 1336

PL No..... Class.....

Requisition No.	Date	Quantity outstanding	Grand total	Issue Note No.

1337. The Pending Demand Sheets and the requisition forms should be retained in the Ledger Section until a fresh supply of material is received. In cases of part supply on combined "Requisition and Issue Note" Forms (S. 1313), the Ledger Poster should prepare a new sot of forms to cover the balance of material not supplied. When the stock of any item is entirely exhausted, the ledger poster should attach a red slip to the ledger card to indicate this fact (**paragraph 1415**). When fresh material is received and this is being posted, the ledger poster should remove the red slip. Whenever he does this, he should see whether there is a pending Demanding Sheet (S. 1336) for the item, in which case, the usual procedure of transmission of the requisition to the ward should be followed.

1338. Fortnightly statement of Pending Requisitions- The Depot Officer should send to the Controller of Stores once a fortnight, (a copy being forwarded to the Chief Mechanical Engineer and the heads of the loco and carriage and wagon workshops) a statement of pending requisitions in the following form. This statement should also show the outstanding of the current fortnight as well as the previous fortnight and the increase or decrease in the current period under each column. This statement will furnish the Controller of Stores with such information about the working of the Stores depot, as would enable him to take prompt steps to remedy defects in recoupment of stores.

Form S. 1338 is on page 33.

1339. Department Stock Verification- As an important "back check" on the correct receipt and issue of stores by the Wards, it is necessary to have a departmental check to see whether the upto date balance of an item in the ledger agrees with the actual physical stock balance. Such departmental verification to be arranged by the depot officer will be in addition to the Stock Verification arranged by the Accounts Department.

The departmental verification need only cover selected items such as items of large annual consumption having regular and frequent issues, items of heavy intrinsic value like non-ferrous items, tool steel, etc., and items of a pilferable nature. A list of such selective items may be drawn up and approved by the Controller of Stores. The verification of physical balances should be done by an official other than the Ward-keeper-in-charge of the item of Stores. The depot officer may postpone the verification if the balances in stock are so heavy that a verification would involve large shifting of stock and the verification could be carried out conveniently at a later date when stocks are at a low level.

The Depot Officer may waive verification in the following circumstances –

(a) Where the item has been verified by the Accounts Department within the last three months.

(b) Where the Accounts Verification of the particular class of stores is in progress and the item is likely to be verified within the next two months.

(c) Where the item has heavy balances the verification of which involves much labour and handling charges.

A list of items the verification of which has been waived under (c) above should be prepared by the depot officer and forwarded to the Stores Accounts Officer through the Controller of Stores.

1340. Procedure for verification- The official deputed to verify the stock of an item should take down the opening balance in the ledger on the morning of the date of verification and proceed to verify the stock in the ward. He should note down the particulars of weightment, & c., in a field book and obtain thereon the signature of the ward-keeper concerned in evidence of the correctness of the actual balances of stock entered therein.

1341. Stock Verification Sheets- If the physical balance or stock agrees with the book balance no stock sheets need be prepared. The official making the verification will merely make an entry in the ledger card/bin card to show that the physical balances agree with the book balances. The official making the entry and the clerk-in-charge of the Ledger Section should initial the entry.

Form No. 1338

Pending Requisition Statement

Fort-nigh ending date	Purchase Items						Workshop Manufactured Items						Total of column s7 & 13	Total No. of requisition received in the Depot during the fortnight	Disposal		No. of work-ing days
	No. of items out of stock			No. of requisition pending			No. of items out of stock			No. of requisition standing					No. of issue Notes	No. of items	
	Over 3 month old	Under 3 month old	TOTAL	Over 3 month old	Under 3 months old	Total	Over 3 month old	Under 3 month old	TOTAL	Over 3 month old	Under 3 month old	Total					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Current Fort-night Previous Fort-night Increas e Decrease																	

1342. If there be an excess of stock or deficiency in stock, the official should prepare a Departmental Stock Verification Sheet in Form **S. 1260** and dispose it as laid down in **paragraph 1260.**

1343. The stock sheet should be given a Receipt Order Number in the ward before being passed on to the Ledger Section of the depot. Wherever, possible the explanations for the discrepancies should be given by the ward-keeper before the stock sheet is put up to the officer for signature, the explanation being shown on all the three copies of the stock sheets. The stock sheets should, however, on no account be detained, longer than two days after the date of verification.

Despatch Section Procedure.

1344. The work of despatching stores is an important function in the matter of the issue of stores and is best centralized in a Despatch Section independent of the wards and of the Ledger Section. This section may be divided into sub-sections. Certain groups of stores being allotted to each for despatch. The men in this section should be properly trained in the knowledge of stores in order to avoid mistakes in despatch. The Supervisor of the Despatch Section should also be incharge of the store delivery vans and 'the staff required for working them.

1345. Register of Despatches- The Despatch Section should maintain a Register of Despatches in Form **S. 1345** to record all the issue notes handed over to the section for despatch of the stores. This register should show the following particulars:

1. Date.
2. Issue note number and date.
3. Consignee.
4. Requisition number and date.
5. Description of material and price list number.
6. Packing particulars.
   - Quantity
   - Packing serial number;
   - packed in box, package, bag or bundle;
   - Net weight;
   - Gross weight.
7. Credit Note No. and date.
8. Railway Receipt No. and date.
9. Gate Pass or Authority to Remove wagons, number and date.
10. Remarks (wagon number, & c.).

This register should also serve as the **Outward Wagon Register**.

1346. The supervisor of the Despatch Section should present this register daily to the ward-keeper/A.S.K.P. of each ward. The latter should personally fill in columns 1,2,3,4 and 5 with reference to all depot transfer forms and issue notes that are handed over to the Despatch Section. The Despatch Section should fill in the remaining columns of the register, columns 6,7 and 8 not being filled in when material is despatched by store van, in which case only the number of the van need be entered in the remarks column.

1347. Credit Notes, etc- The Despatch Section will prepare the Credit Notes and make all necessary arrangements for the despatch of the material. The Register of Despatches (S. 1345) should see be inspected by the Depot Officer once a month to see that there are no delays

between the issue of the material by the ward and the actual despatch from the depot. Local deliveries of stores may be made directly by the ward unless their despatch involves special packing and carting by lorry or other vehicle, in which case such stores may be trusted to the Despatch Section. Motor lorries, wagons, or stores delivery vans should be loaded in the presence of responsible clerks, who should see that there vouchers for all material loaded in them.

1348. Surprise Checks-The Depot Officer should make surprise checks on parcels ready for despatch and check material packed with the accompanying vouchers.

1349. Gate Passes- No material may be allowed to go outside the gates unless specified on a Gate Pass or Authority for Removal of Wagons. Gate passes should be prepared in duplicate by the following staff for the material leaving Stores premises.

(i) The sample clerk, for vendor's samples.

(ii) The Letter Register Section for samples accompanying tenders, purchase orders (**S.714**) letters, & c.

(iii) The Wards for.

a) Material removed by indentor's representative.

b) Urgent despatch of material by passenger train which is removed by stores Coolies.

c) Valuable scrap, surplus material, & c., sold.

d) Material to go to the Scrap Yard, if the Yard is outside the Depot premises.

iv) The Despatch Section, for all material despatched by that section, by coolie, cart stores, traffic, or other departmental lorry.

v) The Depot store-keeper for-

(a) Material removed by vendors for fabrication alteration.

(b) Removal of Engineering Department material which was originally brought into stores premises in connection with repairs to buildings, roads permanent way, & c.

vi) The Receipt Section for-

(a) Rejected material.

(b) Material sent on approval by bearer.

(c) Material urgently required by indentor.

1350. Each Gate Pass (**S. 1350**) should show the following particulars-

(1) The number of men, with their ticket numbers.

(2) The number of packages.

(3) The number and date of voucher on which the material is sent.

(4) To whom sent and purpose for which sent.

(5) Whether Railway or Private Property.

1351. Persons preparing Gate Passes should initial them before submitting them for signature. No employee below the rank of an Assistant Depot Stores-keeper may sign Gate Passes.

1352. Check of Materials with Gate Passes- All material, except material loaded in lorries passing out of stores premises, should be examined and checked with the Gate Pass by the Gate Keeper, with the Assistance of the Chowkidars. For material loaded in lorries, a percentage only need checked. The Gate-keeper will also be responsible for seeing that all Gate Passes are correctly made out and that for the materials entered thereon, reference to an issue note or indent or some other letter or voucher is quoted. Gate Passes for material loaded in a lorry should show the number of packages in the lorry, and the total number of vouchers.

1353. The Gate-keeper should collect all Gate Passes and send them the following day, to the signatories for examination and comparison with the record copy, to see that no alteration subsequent to signing them has been made, and the signatories will them counter-initial the passes, if in order, and return them to the Gate Keeper for record and file.

1354. If a Gate Pass has been incorrectly prepared or if the gate staff have any doubt as to its genuineness, the Gate-keeper may call for the vouchers or papers in connection therewith, and, if still he is not satisfied, he should report immediately to the Depot Store-keeper for further investigations.

1356. The Gate-keeper should occasionally check parcels with vouchers at the gate.

1357. All Gate passes should be scored across in order to prevent their misuse, and them filed by the Gate-keeper in separate files for each section issuing them. The Gate Pass number and date should be quoted against the entries for the material in the Register of Despatches (S. 1345) maintained by the Despatch Section so that issue notes may be readily connected with Gate Passes.

1359. No wagons may be removed from the Yard unless the Traffic Department is in possession of the Authority for removal of wagons.

1360. Traffic Statement of Wagons- The traffic Department will submit weekly in duplicate statements of all wagons booked from or placed in the stores yard showing the wagon number, date of removal from or placing in the yard, consignor and consignee, net weight, and brief description of contents. Both copies will be sent to the Depot Store-keeper.

1361. On receipt of this statement, the Yard Foreman should compare it with his wagon registers (**S. 1215** or S. 1345) and quote the corresponding issue note number and the weight of material shown thereon against the wagons that have gone out of the yard. Similarly, particulars should be shown for wagons received, the information should be tabulated on a slip to be pasted to the Traffic Statement. He should then put it up to the Depot Store, Keeper who should personally check 10% of the entries with all connected vouchers. If the Yard Foreman notices any discrepancy, he should at once bring it to the notice of the Depot Officer. The statements should then be pasted in a skeleton file. The Depot Officer should check these statements once a month.

CHAPTER XIV

DEPOT LEDGERS

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CHAPTER XIV

DEPOT LEDGER

Procedure in the Ledger Section

1401. The clerical work of the depot in respect of accountal of stocks should preferably be centralised in a Ledger Section where all the stock cards of the depot should be located (see **paragraph 1206** also). The section should be divided into sub-sections corresponding to one or more wards and each sub-section should deal with the same groups of stores as dealt within the corresponding wards. The section should be separate unit under the supervision of a subordinate independent of the ward organisation.

1402. The Stock Cards- The most convenient arrangement is for the Stock Card wherever maintained manually to be in two parts detachable from each other, one part recording the transactions of each item or stores in the depot, called the Numerical Ledger Card, and the other for recording recoupments, called the Recoupment Card. The cards should be maintained in the forms shown below and kept in cabinets of suitable pattern, facilitating posting and filling. A separate card for recoupments has two definite advantages. Firstly, entries concerning recoupments being much fewer than those concerning receipts and issues, the card space provided for the former will be used up much more slowly than that provided for the latter. If one card only were provided for each item, it would have to be divided into columns for recoupment, receipts and issues. The space for recoupment being scarcely used up by the time the spaces for receipts and issues has been completely filled in, and extravagant consumption of cards will result. Secondly, wherever only numerical ledgers are abolished in favour of bin cards or mechanisation of transaction records, it permits easy transition without effecting the depots' recoupment records.

Form No. S. 1402 -A

NUMERICAL LEDGER CARD

Ward……..

Unit…… Class…….. Main Depot .....

Date	Received from or Issued to	Receipt or Issue Voucher No	Quantity		
			Receipt	Issue	Balance
1	2	3	4	5	6

P.L. No……..Description…… Maximum/Minimum……..

FORM NO. S.1402-B

RECOUPMENT CARD

Unit……
Main Depot……

Summary of Issues	**YEAR**	January	February	March	Three Months	April	May	June	**Six Months**	August	September	October	November	December	**Twelve months**

Contract Period	Estimated requirements	Allotment	Allotment No.	Recoupment			Balance of allotment	Receipt	Balance due	Remarks
				Date	Quantity ordered	Order No.				
Ist year										
This line indicated the end of the Contract period……										
2nd year										

Class and P.L No…….. Description…… Maximum/Minimum/Bin No--------
Note- Stock cards or sheets that provide for both ledger posting and recoupments being shown together are not prohibited through less convenient in handling.

1403. Separate set of stock cards should be maintained under each class of stores for the categories mentioned in **paragraphs 113 to 118**, the stock being classified according to whether they are 'new', 'second-hand' or 'repairable', and 'finished', 'part-finished', or 'rough'.

1404. Opening and Closing of Stock Cards- No card may be opened for the first time for an item, without the Stores Accounts Officer being advised on the same date to enable him to open a corresponding priced ledger card in his office. Not more than one card should be maintained for an item at a time, unless there is a difference in quality, such as new, second-hand etc., or it is found necessary by reason of different rates of credit to maintain separate records of stocks. A manuscript Advice of New Stock Card Form (S. 1404-A) should be prepared in triplicate giving the following information, viz. Class Price List Number, Nomenclature, Category of Stores, (such as Ordinary, Emergency, Special or Surplus) and ward. The copies of the advice should be sent to the Accounts Officer who will return one copy in token of his approval of a new card being opened. When a depot proposes to close, a card, a similar manuscript Advice Form (**S. 1404 B**) prepared in the same detail should be sent to the Stores Accounts Office. It should state in addition the number and date of the last voucher posted in the numerical ledger/bin card which is to be closed.

1405. Blank Forms- The Depot Officer should ensure that blank forms of stock cards are kept in proper custody and that issues of such forms for use are made under the orders of the Supervisor of the Ledger Section who should also initial all such issued cards on the right-hand top corner. When reconciling the numerical ledger cards with the priced ledgers and when noting the balances of stock verification the Accounts Staff should see that the cards bear the initials of the Clerk-in-charge of the Ledger Section.

1406. Completed Numerical Ledger Cards- Particular care, should be taken to see that all completed cards are carefully stored chronologically, in the order of price list numbers and are easily available for immediate reference, suitable binders or cabinets being used for this purpose. Suitable binders or cabinets may be kept apart for the purpose in which the cards duly arranged by price list numbers should be placed along with a manuscript list of such cards Form (S. 1406) which should show: -

1. P.L. No.
2. Description of stores
3. Period of posting ; commencing and closing Voucher No. and date
4. Opening balance
5. Closing balance

Duties of the Numerical Ledger Poster

1407. He should post the receipt and issue vouchers within twenty-four hours of the dates to which they relate, unless any holiday, happens to intervene. He should also keep the "Recoupment Cards" of the items in his charge duly posted as laid down in paragraphs 1414 **to** 1439. He is responsible for the timely placing of a requisitions and purchase orders in connection with the items in his charge except where ledger posting has been mechanised.

1408. Posting of Numerical Ledgers Cards- There should be no entry in the ledger card ordinarily without a voucher for the transaction. The ledger card should be posted with great care,

neatness being a very important factor. No overwriting should be allowed, and in no circumstances should any entry of transaction be scored out. If by a mischance any entry which should have correctly been made in another card had been written in a particular ledger card, the error should be corrected by a write back entry giving reference to the ledger card in which the entry has been since correctly posted. In only such cases can an entry be made without a supporting voucher. All such correction should be made under the initials of the clerk-in-charge of the Ledger Section.

1409. As stated in **paragraph 1331**, the wards send the receipt and issue vouchers along with forwarding memo (**S. 1256**) to the Ledger Section. The vouchers should be carefully checked with the forwarding memo, special care being taken to see that the continuity of the numbers is maintained. The receipt of tile vouchers should be intimated to the wards by returning one copy of the forwarding 'memo duly receipted. All vouchers received, other than combined "Requisition and Issue Notes" should be passed on to the respective ledger posters for posting the ledgers. Three foils of the combined "Requisition and Issue Notes" will he received in the Ledger Section along with the forwarding memo. The sixth foil should be detached and handed over to the Requisition Register Sub-Section for posting the column "Action Taken" in the Register of Requisitions (**Form S. 1307**) and for filling as record later on. Such foils should be filed separately for each division or shop and according to the dates of the requisition in order to facilitate reference in future. The other two foils should be handed over to the ledger posters. In many cases, the vouchers handed over to the ledger section will be in two foils, viz. the Accounts Copy and the Bill Copy, but in no case should be foils be separated. The posting in the numerical ledgers should be made from the copy styled "Accounts Copy" and not from the "Bill Copy". After posting each voucher, the closing quantity balance as appearing in the ledger card should be recorded in the voucher in the case provided for the purpose.

1410. Order of Posting of Vouchers- The purpose of giving the closing balance after each posting in the ledger is to permit of the corrections of the balance being checked by the Accounts Office when the vouchers are posted in the priced ledgers. This cannot be achieved unless the vouchers are posted in both the sets of ledgers in the same order of sequence. The rule should be observed by the depot that receipt vouchers should be posted in a ledger card prior to the posting of the issue vouchers for the day. In posting the receipt vouchers the following order of posting should be, maintained-

1. Departmental Stock Verification Sheets
2. Book Transfers
3. Purchase Vouchers (including Advice of Despatch) and their adjustment memo.
4. Workshop Manufacture Receipts
5. Depot Transfer Receipts
6. Advice Notes of Returned Stores

In posting issues, the following order should be maintained:-

1. Requisition and Issue Notes
2. Ordinary Issue Notes
3. Depot Transfers

In posting the vouchers of each of the categories mentioned above (receipts and issues) the posting should be made in the order of the numbers given by the ward. In case of receipts, the R.O. numbers should also be posted in addition to the numbers assigned to the receipt vouchers by the supplier's returning departments, other depots, or the workshops. It would very much facilitate the posting if the vouchers of each category for the day are arranged in the order of price numbers.

1411. Posting of Accounts Stock Verification Sheets- These returns which will be prepared by the Accounts Stock Verifiers will be posted in the Depot ledgers by the verifiers themselves who should initial all such entries. All such postings will be made before any transaction for the date on which the verification was made are posted in the ledgers. The verifiers will be responsible for sending the copies of their stock sheets to the Accounts Office Ledger Section for the posting of the period priced ledger.

1412. Disposal of the vouchers after posting Numerical Ledgers- After the postings for a date have been made, the vouchers should be checked (if necessary) with the forwarding memo (**S. 1256**) without any re-arrangement in case the vouchers have been arranged by price list numbers (vide paragraph 1410) and the vouchers with both copies of the forwarding memo should be sent to the Stores Accounts Officer who, after checking the vouchers with the memo (without disturbing any arrangement by price list numbers) will return one Copy of each forwarding memo to the depot as an acknowledgement for the vouchers.

1413. Monthly Statement of Vouchers- At the end of the month, the clerk-in charge of Ledger Section should countersign the certificate given by the wards in their Monthly Statement of Vouchers (vide **paragraph 1335**) and forward both the copies to the Stores Accounts Office. The statement should be carefully checked in that office and if found correct, one copy should be returned to the Ledger Section as and acceptance of the certificate.

1414. Posting of Recoupment Cards wherever maintained manually- Once yearly, after the Annual Contract Statement (**S. 603**) has been prepared, the columns in the Recoupment Card headed 'Contract Period' and "Estimated Requirements" should be filed in from the figures given in the Annual Contract Statement. The columns "Allotment " and "Allotment No." should not, however, be filled in by the Subsidiary Depots as their full estimated requirement will be arranged for by the Controller of Stores and will be available for drawing as required through the Main Depot. The Main Depot for the item is entered on both the Recoupment and Numerical Ledger Cards. In connection with the recoupment of stores the "Maximum" and "Minimum" are important factors. The figures representing maximum and minimum should be entered in the spaces provided for the purpose in both the ledger (if maintained manually) and recoupment part of the Stock Card (S. 1402).

Recoupment of Stocks by Subsidiary Depots from Main Depots.

1415. When it is found that the balance after posting of an issue in the Numerical Ledger Card is either the "Minimum" or below it, the stock card poster should immediately insert a coloured (blue) signal in the holder at the lower edge of the card. A red signal should be attached if the

entire stock is exhausted. Upon completion of the daily postings on the Recoupment and Numerical Ledger Cards the poster should prepare the stock recoupment Requisition wherever prepared manually **(S. 1016**) for all items indicated with a blue or red signal. As the Stock recoupment Requisitions are made out, the blue and red signal should be removed. The posters are responsible for dearing all the blue and red signals by the end of each day. Recoupment Requisitions so made out should be despatched to the Main Depot by the first available train or post.

1416. Stock Recoupment Requisitions- These should be made out in duplicate wherever not mechanised in the form shown below, one copy being retained as office copy and the other' being forwarded to the correct Main Depot. On each occasion a recoupment is contemplated, the ledger poster should examine the maximum and minimum figures and adjust them with the approval of the Depot Officer, if he finds that the weekly average consumption points to a definite increase or decrease as the case may be, over the previous six months' period.

1417. Quantity for Recoupment- The smallest quantity of an item to be recouped will be the "Maximum" and this will be the correct recoupment to make when the stocks on hand are down to the level of the "Minimum" when an issue brings the balance below that of the minimum, the correct quantity to recoup should be arrived at by subtracting the balance from the minimum and adding the result to the maximum. In the event of the stock being entirely depleted, the quantity to be requisitioned is obtained by adding the maximum to the minimum quantity. Should a sudden rush of demands deplete the stocks entirely, and still leave some requisitions uncompiled with, the correct requipment will be the maximum plus the quantity required to cover the pending requisitions. The following formula, may, therefore, be used with advantage. The quantity to be recouped is equal to (maximum plus minimum plus pending demands) minus (stock plus dues).

1419. "Pending Demands"- If there are any "Pending Demands", i.e., indentors requisitions that cannot be complied with, owing to the stock being exhausted, the quantity of such pending demands should be shown on the Stock Recoupment Requisition (S. 1416). This information should be given in order that the Main Depot which would not normally make an issue from its own stock unless an over stock exists, may, if possible, despatch sufficient material to clear such pending demands.

Form No. S. 141

STOCK RECOUPMENT REQUISITION FORM

From Subsidiary Depot to Main Depot…….
Requisition No……..
Date……..
Class……P.L. No…….. Description……..
Quantity now required……
*Revised forecast of further, requirements for ……
Current Contract Period……

Recoupment Clerk's Initials…….

Pending Demands (Quantity only), if any
Depot……..Date……..

Depot Officer…….

*To be filled in only if estimated requirement requires modification.

FOR USE OF MAIN DEPOT ONLY

(a) Date of Depot Transfer Issue Quantity Despatched……
Note…….
Purchase Order No……..
*(b) _____Date…….Quantity Ordered……..
Requisition on Workshop
*(c) Alteration to Contract Allotment No……..Date…… Increased Quantity Requested.....
.....……
…

Main Depot Officer

* Fill up where action is taken. Date……

1418. Revision of Estimated requirements for current Contract Period- After the annual contract for any class of stores has been in operation for a considerable time, it is inevitable that the quantity at first provided for some items will be required reconsideration due to unexpected fluctuations in consumption. Subsidiary depots may in such circumstances call up material Iron the Main. Depots over and above their estimated requirements, but under normal conditions, the Subsidiary Depots should notify the Main Depots in ample time if they require to alter their original estimate. In order to ascertain the time when such a revision should be affected, a comparison of the quantity shown in the "balance of allotment" column of the Recoupment Card (S. 1402-B) (which shows the amount still available to be drawn for the remaining months of the

contract period) should be made with the issues already made over an equal period of the time. To facilitate this comparison the summary of the issues of the past two years is kept tabulated at the top of the Recoupment Card (S. 1402-B). This investigation, which should take place whenever a recoupment is made, will show whether the quantity required increasing or decreasing and if it appears that an alteration is necessary, the revised figure should be entered in the "estimated requirements" column of the Recoupment Card (S. 1402-B) and the balance of the allotment increased or decreased accordingly. This (S.1416) being sent forward. When such a recasting of figures is being done, a slip giving the past six months' consumption should be put up along with the Stock Recoupment Requisition for the guidance of the Depot Officer.

1420. Posting of Requisitions in Recoupment Card (S. 1402-B)- Before the despatch of the Stock Recoupment Requisition (S.1416) from the Subsidiary Depot, all its particulars should be posted in the Recoupment Card (S. 1402-B) and at the same time the balance of the allotment should be struck and brought down and entered in the column headed "balance of allotment' the total amount of material outstanding on Stock Recoupment Requisitions (S.1416) being shown in the column "balance due". The Stock Recoupment Requisition (S.1416) should be signed by the Depot Officer.

1421. Arranging Supplies for Subsidiary Depots- A depot which is the Main Depot for a particular item, deals with all recoupments of the item for Subsidiary Depots, in addition to arranging for its own suppliers of the item. The particulars of recoupment made for Subsidiary Depots are not entered on the Main Depot's Recoupment Card as the entries on that card only concern transactions for the Main Depot's requirements. Where a Main Depot has over stock, it should make issues out of the stock to a Subsidiary Depot and post the transactions in the 'issues' column of the numerical ledger card. Care should be taken, however, not to include these issues in the "summary of issues" shown on the top of the Recoupment Card and for this reason, such a posting should be made in the red ink denoting that this is a "Depot Transfer". It is the only the retail issues made direct to Main Depot indentors that are shown in the cages for "summary of issues" on the Recoupment Card and not transfers of stocks to other depots. Each depot is responsible for giving its estimate of stocks that will be required to meet the retail demands that will be made upon the depot by the various indenting departments, and transfers have, therefore, to be excluded.

1422. On receipt of Stock Recoupment Requisitions (S.1416) from Subsidiary Depots they should not be forwarded direct to the wards, but handed over to the stock card posters to see if the material could be supplied from the Main Depot's Stock. As the stock card shows at a glance whether the Main Depot has any stock to spare over the maximum, if a stock is on order (if any), for other depots, and indicates the current rate of consumption, the Ledger Section has the responsibility for taking steps to adopt the most appropriate method of recoupment.

1423. Supply from over stock of Main Depot- The stock card poster having checked the stock card from the item should forward the Stock Recoupment Requisition to the ward-keeper in charge of the material, should there be an over stock. The ward-keeper should then prepare the Depot Transfer Form and arrange with the Despatch Section to despatch the material by stores

van. The Stock Recoupment Requisitions (S.1416) should then be returned to the stock card poster in the Ledger Section with the copies of the Depot Transfer Form. The stock card poster should post the 'issues' column of the numerical Ledger Card (S. 1402-A) in red ink to indicate a Depot Transfer issue. He should also enter on the Stock Recoupment Requisition (S.1416), the date of the Depot Transfer Issue Note, and the, quantity, despatched. At the same time, the 'issues' column under the heading 'over-stock', allotment on the back of the Contract Allotment Form (**S. 629**) or the Estimate Advice Form (**S. 634**) should be posted under the name of the receiving depot and the new balance of over stock calculated and entered in the adjoining 'balance column'.

1424. Where there is a "revised forecast of further requirements" entered on the Stock Recoupment Requisition (S.1416), the required alteration to the allotment should be recorded on the Contract Allotment Form (**S.629**), or the Estimate Advice Form (**S. 634**). If this necessitates increasing the existing provision for the whole line, an Alteration to Contract Allotment Form (S. 1428) should be prepared and dealt with as explained in **paragraphs** 1429 **and** 1430, and the number of Alteration to Contract Allotment Form (S. 1428) and the increased quantity requested should be entered on the Stock Recoupment Requisition (**S.** 1416).

1425. Purchase- In cases where the Main Depot has no stock of an item, and a Subsidiary Depot has shown pending demands on the Stock Recoupment Requisition (**S.** 1416), the Main Depot should despatch material sufficient to cover the, "pending demands" of the Subsidiary Depot, subject to not lowering the Main Depot's stock below the "minimum" in such and other cases when purchases have to be made, Purchase Order (**S. 174**) should be placed against the existing current contract for quantity sufficient to cover not only the balance required for the Subsidiary Depot but also sufficient to replenish the Main Depot Stocks up to the "maximum". These quantifies for the two depots should be shown separately on the Purchase Order (**S. 714**), to enable the despatch of the material direct to the respective depots, the procedure laid down in **paragraphs** 1426 **to** 1433being followed.

1426. Recoupments by Main Depots- The columns headed "allotment" and "allotment number" in the Recoupment Card (S. 1402-B) should be filled in by the Main Depot when the detailed allotment for depots is intimates by the Controller of Stores through the Contract Allotment Form Depot, foil of the Acceptance of Tender Form (**S. 629**), or Estimated of Advice (**S. 629**) which is the Main Form (**S. 634**), in the case of Directorate General of Supplies and Disposals Contracts. When the Stock of an item in a Main Depot drops to the "minimum" or when a purchase on behalf of a Subsidiary Depot is necessary, the poster concerned should at once prepare a Purchase Order Advice in the form shown below to which he should attach the relative Contract Allotment Form (**S. 629**), or the Estimate Advice Form (**S. 634**) and put them up to tile supervisor who should check the figures and arrange for the purchase Order (**S. 714**) to be made out.

Form No.S.1426

PURCHASE ORDER ADVICE FORM

To Ledger Station Supervisor, Purchase Order Required (as per Contract	To Typist, Type Purchase

Allotment Form herewith),
Material…….
Class and P.L. No…….
Stock……
Dues……
Past 6 months consumption……..
Pendings…….
"Minimum" stock……
Quantity required……
Depot……
Stock Recouprnent Requisition (S. 1416)
No……date…….
Poster…….
Date……

Order for*……

Supervisor

Date……..
*State quantity……..

_____

Purchase Order No……..
Dated…….
Quantity…….

Typist

……

Initials of Depot Officer

Date…….
Remarks…….

1429. The form which is self explanatory and is generally only used in connection with Quantity Rate Contracts should be made out in duplicate, one copy being retained in the Main depot and the other being sent to the Controller of Stores. Reductions in contract quantities are usually dealt with once yearly at the time when Annual Contract Statements (**S. 603**) for the new year are submitted by depots, and notifications are issued to the supplying firms showing by how much it is intended to reduce the quantify in terms of the contract (vide **paragraphs 617 to 620**).

1430. If a radical alteration to design is made, or a drastic alteration to a programme, which necessitates an abnormal reduction of requirements, the Main Depot should advice the Controller of Stores by means of the Alterations to Contract Allotment Form (**S.** 1428and in such cases the firms concerned should be notified at once. The chief use of this form, however, is when the Main Depot is certain that the total line allotment for any item is insufficient to meet demands. Care should be taken to notify the Controller of Stores of the required alteration at least five months before the whole of the material originally allocated is drawn from the firm. On receipt of the Form (**S.** 1428.) in the Office of the Controller of Stores, the particulars of allotments and quantities drawn by all depots should be shown on the back of the form from the relative Position Cards (**S. 935**) and put up to the Controller of Stores to arrange for purchases.

1431. If the additional material required can be obtained advantageously by operating the clause of the existing contract, allowing the drawing of a certain per cent over and above the contract quantity a Modification to Purchase Order Form (**S. 619**) should be prepared and distributed as explained in **paragraph 620**.

1432. The Depot Officers Incharge of the Main Depots may also be empowered to operate on the percentage clause and in such cases the Main Depot should prepare and send to the Controller of Stores copies of the Modification to Purchase Order Form (**S. 619**). This form may be used for the modification of contracts as well as for the modification of purchase orders. These forms should be sent to the Controller of Stores from the main depot of simultaneously with the purchase Order (**S. 714**) placed under the percentage clause. If the additional material required exceeds the agreed percentage of the contract quantity, or if it more advantageous to enter into a new contract, tenders should be called for and a fresh contract placed as usual. The additional amount of material ordered should be posted on the Position Card (**S. 635**) in the usual manner.

1433. Purchase Orders- These should be prepared and distributed as explained in **paragraphs 715 and 716.** Purchase Orders (**S. 714**) and Alteration to Contract Allotment Form (**S.** 1428) should be signed by the Depot Officer of the Main Depot, who should also initial the Purchase Order Advice Form (**S.** 1426
) at the time the Purchase Order (**S. 714**) is signed. After despatch of the Purchase Order (**S. 714**) its number, and the quantity ordered, should be entered in. the relevant columns allotted to the Main Depot on the back of the Contract Allotment Form (**S. 629**) or on the Estimate of Advice Form (**S. 634**) and the balance struck showing the current balance available for drawing.

1434. Method of arranging for the supply of Stock Items not ordered on Annual Contracts- The Controller of Stores should prepare a list of the items of each class of stores that it is

considered inadvisiable to order on annual contracts, separate lists being prepared for items purchased by the Indian Stores Department. A copy of each list should be sent to each depot that stocks of the items appearing in the list. The contract period as laid down in the Annual Contract Chart (vide **paragraph 601**) for each class should be divided into quarterly periods to ensure that the quarterly requirements for each class of stores are dealt with on different dates to avoid congestion of work. Twelve weeks before the end of each quarters the Subsidiary and Main Depots should fill in the following form in duplicate, for the next quarter's requirements.

Form No.S.1434

QUARTERLY STATEMENT OF REQUIREMENTS FOR INDIVIDUAL DEPOT

Subsidiary to Main Depot…….. Class……...

P.L. No.	Description	Maximum	Actual stock plus outstanding recoupment	Actual for six consumption for six months prior to the date of compiling this statement	Actual for six consumption for six months prior to col. 5	Stock required for the next quarter	Remarks
1	2	3	4	5	6	7	8

Depot…… ……..,
Date…….. Depot Officer

1435. To guard against stock becoming exhausted which would necessitate intermediate purchases, the depots should frame their estimates so as to have 'maximum' in stock at the end of each quarter. If it happens that the stock has been exhausted and there are also pending demands, and recoupment has not been made up to the time of preparing the Form (**S.** 1434.), the total quantity of the pending demands should be shown in column 4, of the Form (**S.** 1434.) prefixed by a minus sign. Cases of this nature should very rarely happen, because if a depot's stock for any item reaches the 'minimum' before the quarterly statements are prepared and the amount on order will not cover requirements, a requisition should be submitted to the Controller of Stores via the main Depot for a special purchase to be made. Subsidiary Depots should despatch one copy of the form to the Main Depot eleven weeks before the end of each quarter and the Main Depot should then prepare in duplicate a similar form giving the total requirements for all depots and also the allocation for individual depots.

1436. One copy of the form prepared by the Main Depot should be forwarded to the Controller of Stores ten weeks before the end of each quarter who should make the arrangements to advertise the tender, let contracts and place purchase order (**S. 714**) for delivery of the items in time for all depots to receive supplies by the end of the current quarter. Items required to be purchased through the Directorate General of Supplies and Disposals or through one of its Regional Directorates should be indented upon them on D.G.S. & D.'s indent forms.

Workshops Manufacture

1437. Stock Requisitions on Workshops- In the case of items manufactured in railway workshops, the maximum and minimum stocks should be fixed taking into consideration the length of time required by the workshops to deal with the requisitions by Stores Depots (vide **paragraph 129**). Upon the Depot's stock on an item dropping to the level of the minimum, a requisition form as on shown below should be prepared in triplicate, the first copy being filed in the Ledger Section, while the second and third copies should be passed respectively to the Receipt Section, of the depot and the workshop's Production Department. For 'C' items with value of annual consumption less than Rs. 10,000/-, the replenishment system of recoupment with annual review may be adopted. A, replacement level corresponding to, 18 months' consumption may be fixed for each item. The item shall be reviewed at the end of a year, and a stock requisition placed for a quantity by which quantity by which on hand plus quantity on order minus pending demands, is short of the replenishment level.

1438. Upon completion of the order, the workshops will prepare a "Material-supplied to stores" Form (**S. 1531**) in five copies and distribute them as laid down in **paragraph 1532**. The Receipt Section of the Stores Depot having duly checked the items of stores received, should endorse receipt on all the five foils and return the forth foil to the Production Department whence it should finally be made over to the workshop Accounts Officer. The remaining three copies, duly receipted should be sent to the wards with the material. The ward should allot R.O. numbers to them and forward them along with the forwarding memo (**S. 1256**) to the Ledger Section where the quantity received should be posted in the receipts' column of the Numerical Ledger Card (S. 1402-A). One copy should be paired with the relevant Requisition on Workshops (**S.** 1437) and retained in the Ledger Section as record. The other two copies should be forwarded to the Stores Accounts Officer.

Form No. S. 1437

STOCK REQUISITION ON WORKSHOP

No…….Date…… Depot…….

Minimum,
Maximum.

Class and P. L No.	Description of store	Quantity on hand on….	Stock Recoupment Outstanding		Pending Demands (Quantity) in the depots	Approximate yearly consumption	Quantity required	Remarks
			Stock requisition Number	Quantity asked for				
1	2	3	4		5	6	7	8

Date…… ……..

Depot Officer

1439. When the manufactured items are required for a Stores Depot that is not adjacent to the workshops, the following slightly different procedure should be, followed. The fifth copy of the material supplied to Stores Form (**S. 1531**) should be retained by the workshops and the other four copies passed to the Despatch Section of the local Stores Depot with the manufactured stores, where, after due check, the forth foil, duly received, should be, returned to the Production Department for transmission to the Workshop Accounts Officer.]be remaining three copies will accompany the consignment in the stores van with the clerk incharge who, upon delivering the stores to the indenting depot should hand over the three copies and obtain a covering signature upon his delivery sheet. The indenting depot, after due and final check should post the receipt of the item on the numerical ledger card and retain the first foil, passing the second and third foils to its Stores Accounts Officer. This Officer should retain the second foil for his record and send the third foil alongwith the advice of Credit (**S. 2705**) to the Workshop Accounts Officer of the Workshops, that supplied the item. After credit has been booked to the workshop, the Workshop Accounts Officer should send the third foil to the depot that despatched the material, for noting the particulars of acknowledgement in the Register of Despatches (**S. 1345**) before finally returning the form to him.

Miscellaneous

1440. Disposal of Surplus and Scrap- The procedure to be followed in the depot in this connection has been prescribed in **Chapters XXIV.**

1441. Miscellaneous Cash Receipts- The Depot Officer receives small sums of money on account of petty private sales and in payment of dues such as ground rent, loading charges & c. Proper receipts on the prescribed forms should be given to the parties tendering the money, on the same dates as the receipt of cash. These transactions should be promptly accounted for in a Register of Miscellaneous, Cash Receipts and the money should be remitted as a rule to the Treasurer or the local Station Master on the same date as that of receipt. In unavoidable circumstances, the money may be remitted on the morning of the following working day. Proper arrangements should be made for the safe custody of the money till it is sent to the, Treasurer or Station Master. Necessary monthly statement, as prescribed by the Administration, for such accounts, should be submitted by the Depot Officer on the due dates. All entries in the register and documents in connection with such transactions should be signed by a Gazetted Officer.

1442. Disposal of Stock Verification Sheets- The duplicate and triplicate copies of the stock sheets prepared in triplicate by carbon process by Stock Verifiers or Inspectors of Stores Accounts, will be made over to the ward-keeper who should record his explanations for the discrepancies found through stock verifications, on the both the copies of the stock sheets and make them over promptly to the Section Inspector of Stores Accounts (or to the Stock Verifier) through the Depot Officer. In cases where satisfactory explanations have not been recorded, rejoinders (Accounts Notes) will be issued by the Stores Accounts Officer**.** These rejoinders should also be attended to and satisfactorily disposed of as expeditiously as possible.

CHAPTER XV

ISSUES TO AND RECEIPTS FROM WORKSHOPS

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CHAPTER XV

ISSUE TO AND RECEIPTS FROM WORKSHOPS

ISSUE TO WORKSHOPS

1501. Workshops Stores Depots-A railway workshop ordinarily has a stores depot attached to it under control of an official of the Stores Department to meet the requirement and the workshop in connection with custody, receipt and issue of stores and disposal of ale surplus and scrap.

1502. All stores whet her within individual shops themselves or outside, other than those actually being used in repair or manufacture works, should be in the custody of the Stores Department and form part of its stock.

1503. Workshop officials are prohibited from holding stock of stores of any kind.

1504. **Sub-wards or Shops Stores-** Each Workshop stores depot is divided into wards in each of which is stocked one or more groups of stores. When the wards are not located conveniently within the workshops to serve the requirements of the various shops into which the latter is divided and it is found necessary to maintain stocks of stores within certain shops, such shop stores should be under the control of a sub-ward keeper and the materials in his custody o= should from part and parcel of the main wards. These sub-wards should be recouped daily in accordance with the issues of materials, the purpose of the sub-ward being to serve the requirements of the shops "over the counter" and prevent the latter from running a duplicate stores organisation. No separate sets of numerical ledgers should be maintained for the sub-wards, such working imprest as may have to be maintained with them being shown in the usual numerical ledgers of the depot as having been earmarked for the use of the respective shops.

1505. The sub-wards should carry stocks only of such items as are constantly required by shops which they serve, for their day today requirements.

1506. Deleted.

1507. Deleted.

1508. Forecast Schedules of Stores Required for periodic overhaul of rolling stock-Forecast schedules of all stores, tools, assemblies and fittings and component parts required by the workshop for periodical overhauls of rolling stock should be prepared as early as possible in advance of the actual day on which they would be required and these schedules should be furnished to the sub-ward-keeper to enable that latter to keep such materials ready for early issue. These schedules should be submitted over the signature of the Works Manager or a gazetted officer working under him. Such forecasts should not be issued piecemeal, one consolidated forecast should be made out for the rolling stock expected to be overhauled in the month.

1509. Advance Lists of other Materials- Chargeman or other responsible subordinates of the respective shops should prepare manuscript advance lists, in carbon duplicate, of materials likely to be required by them during the next few days. These lists should be scrutinized and countersigned by the foreman concerned and copies thereof furnished to the sub-ward-keeper whose duty it will be to see that the materials are kept ready for delivery.

1510. Issue Tickets- All materials required by the shops shall be drawn, only as and when required, the requisitions being made in carbon duplicate on issue tickets" in the form shown below: -

Form No. S-1510

Workshop Issue Ticket

Serial No……..
Date……
Machine No……
Shop……
Index No. of Chargeman……..
Sub-ward-keeper, pl. issue…….

PL No.	Description	Quantity & Work Order No.

Received

.....
Signature of Indentor

1511, 1512, 1513. Issue tickets may be signed by a gazetted officer or a nominated senior subordinate specially empowered by Chief Mechanical Engineer to do so. However, issue tickets for items and quantities included in forecast schedule of stores (S-1508) may be signed by a Chargeman because the schedules are already submitted under the signature of a gazetted officer.

1514. The stores drawn against standing work orders should not be used later on for different works. Materials for more than one work order should not be drawn on one issue ticket.

1515. Bound books of printed Issue Tickets Forms (preferably in two colours, white and pink) which should be machine numbered, should be supplied to foremen who should issue them to Chargeman and keep on account in a manuscript Register of Issue Ticket Books. The Foremen will be held responsible for the safe custody and accountal of these books. The issue tickets on pink paper should be used to obtain stores the cost of which has already been charged to work, such as materials directly purchased for workshops - (See paragraphs 1552 **to** paragraphs 1566).

1516. The Chargeman is responsible for the reference to the correct work order being entered on the issue tickets and the sub-ward-keeper for the correct price list number and description.

1517. Deleted.

1518. The sub-ward-keeper should obtain the signature of the employee receiving the stores on both the foils of the issue ticket in respect of the stores supplied to -the latter. The duplicate foil should be returned along with the material to the receiving Chargeman.

1519. Deleted.

1520. Deleted.

1521. If the articles are not in stock at the time that a requisition is made through as issue ticket or an item is indented for that is not stocked in the sub-ward, the sub-ward-keeper should obtain the same from the parent ward or other' source the same day, the issue ticket being left with the parent ward in token of the issue of the material therefrom.

1522. All issue tickets, not complied with on the same day, should be cancelled. The cancelled original foils should be returned to the Chargeman concerned who should make fresh requisitions the next day, bring all such delays to the notice of the foreman concerned; the duplicate foil Of the cancelled issue ticket retained by the sub-ward-keeper will enable him to keep a note of the supplies that would be required to meet the requirements of the shop the next day.

1523. Workshop Issue Note- Early every morning, each shop office should arrange the chargeman's copies of the issue tickets of the previous day (which give particulars of the materials received that day) in the order of 'class' and price list numbers. The issue tickets bearing the same price list number should than be re-arranged, work order by work order, and a pencil abstract made on the back of the last issue, ticket for the day of each item of stores issued, of the total quantity of that item for each work order. Combined 'Requisition and Issue Notes' in the form shown below, should then be prepared in carbon quintuplicate, all items of one group supplied during the day being entered in one workshop Issue Note.

Form No. (S-1523)

WORKSHOP ISSUE NOTE

Serial No……
No……Shop……
Date……
Class……

P.L. No.	Description	Quantity				W/O	Rate	Unit	Value Rs. P.	Remarks
		Nos.	MTs.	Kgs.	Gms.					

Received Signature of Indenting Foreman & Date

Date Signature of Sub-Ward-Keeper

All the foils of the issue note should be signed by the Foreman and the Sub-ward-Keeper.

1524. These workshops Issue Notes should be checked by the sub-ward-keeper with his copies of the issue tickets. In the case of issue tickets left with the parent ward, vide paragraph 1521, a remark should be made to this effect on the Issue Note. The sub-ward-keeper should retain three copies and return the fourth and fifth copies to the indenting foreman.

1525. Separate Workshop issue note should (preferably) be prepared in respect of materials obtained from the parent ward as distinct from the sub-wards. The sub-ward-keeper (or ward-keeper in the case of an issue from the parent ward) will retain one foil of the workshop issue note as his record and send two copies alongwith necessary forwarding memo (**S-1256**) to the Ledger Section of the depot for the posting of the numerical ledgers. They should later on be passed on to the Stores Accounts Officer who after pricing the issue note and posting his priced ledgers will send one foil, with a Daily Summary of Issues (**S-2702**) to the Workshop Accounts Officer.

1526. The sub-ward-keeper should hand over his record copies of the Workshop issue notes to the main ward-keeper in order to recoup himself. The items for which Issue Tickets had been left with the parent ward will not be recouped.

1527. The foreman will daily submit one copy of the issue notes received by him to the Works Manager or a Senior Subordinate specially empowered by the Chief Mechanical Engineer, who ,should scrutinise the issue notes, as they indicate the nature and the scale of the daily consumption of materials, sign them in token of having accepted them and forward them to the

Workshop Accounts Officer, daily. The other copy will be retained by the foreman as his record. The shop foreman will be responsible for seeing that the workshop issue notes for the day are obtained from the Stores Department and submitted to the Works Manager before noon of the day following.

1528. Bound books of printed forms of workshop Issue Note Form (S-1523) which should be machine-numbered should be issued to workshop foreman who will be responsible for their safe custody and accountal, in the same manner as for the Issue Ticket books (Form S-1510), a manuscript register being maintained for the purpose.

1529. Issues to workshops from Out-Station Depots- In cases where the workshops have to requisition for stores from out-station depots, the procedure laid down in **paragraph 1318** should be followed.

Stores Manufactured for Stock

1530. No articles may be manufactured in workshops for stock, purposes, without a requisition on Form (**S-1437**) for such article(s) being placed by the Stores Department.

1531. All articles so manufactured in workshops should be issued to the stores depot, as expeditiously as possible, after inspection, on the authority of the foreman, conveyed on a form "material supplied to stores by workshops" (S-1531). It should be prepared in quintuplicate and four copies should be sent by the originator duly accompanied by the material as a rule, the fifth being retained as his record. Such material should not be used up in the shops, by setting them of against requisitions of shops pending in depots.

Form No. (S-1531)

MATERIAL SUPPLIED TO STORES BY WORK SHOPS

Mechanical Department……. Serial No……
Originator's Signature…… Date……
Shop…….. Allocation…….
Work Order……

To

Depot Officer,

Please receive in part/full compliance of Requisition of Workshops (**S-1437**)
No…….of……..19……..

Part No./P.L. No.	Description & Quantity in words)	Class

PIECE-WORK OPERATION SHEET No.

Quantity (in figure)	Rate	Weight				Value		Date of posting in numerical ledger and Closing balance
		Unit	Tones	Cwt. Qrs .	Lbs.	Rs.	P.	

Bill Checker…… 19…….. Weighment Checker…….
19…….

Certified that the above material has been received……for Depot Officer……..19…….

The *fourth* and *fifth* foils of the form should have printed on their back the following legend:-

Piece Workers

1. Ticket No……
2. Name……..
3. Rate No……..
4. Rate……

Whenever the stores supplied on the form have been manufactured on the piece-work system, the above cages will be filled in by the foreman of the shop concerned.

1532. The depot should acknowledge the receipt of the material on all the four copies and retain the first foil as office record, sending the second and third foils through its Ledger Section to the Stores Accounts Officer and the fourth foil to the Workshop Accounts Officer through the Progress Office. The Stores Accounts Office should post its priced ledgers and submit the second foil to the Workshop accounts Officer in support of the Advice of Credit (**S-2705**) to the shops, retaining the third foil as record. When Stores are sent to an out-station depot, the procedure laid down in **paragraph 1439** should be followed.

1533. Pricing- The column for rates should be in filled by the shop at the price list rates for new stores. The debits raised by the workshops at the time of issue will represent. The approximate and, not the final cost of the stores as far as the individual items of stores are concerned. The difference between the amounts so debited on the "Materials Supplied to Stores" Form (S.1531) and the actual out-turn cost will be subsequently worked out by the Workshop Accounts Officer in periodical statement and adjusted as prescribed for in paragraph 1534-A and paragraph 1534-B**.**

1534-A. Adjustment of the differences between Actual and approximate cost of Workshop Manufactures-Where suitable arrangements exist for the actual out-turn cost of individual items of stores being ascertained, the differences between the estimated and actual rates, which would lie at the debit or credit of the work orders for the manufacture of each item, should be cleared by a debit or minus debit as the case may be to the final head of Accounts, Abstracts **B. 2129**, **C.2128, C. 2138** or **C. 2327** according as the item is a locomotive or a carriage or a wagon component or is one which has been manufactured in a locomotive or a Carriage or a wagon Workshop. Such adjustments should be made as soon as the work order for the manufacture of the Item 's closed.

1534-B. Where arrangements do not exist for the actual out-turn cost of individual items of stores being ascertained, the difference between the actual out-turn cost and the approximate, costs already debited to "Stores" is an aggregate of the individual difference collected in lump, under a control work order for manufacturing for stock locomotive or carriage or wagon parts. In such cases, the work order for manufacture should be closed at least half-yearly and the accumulated difference lying under the work order should be cleared by debit or minus debit to the final heads of accounts. Abstracts **B. 2129** or **C. 2128** or **C. 2138** or **C. 2327** according as the items manufactured are locomotive or carriage or wagon components.

1535. Revision of Price List rates for items manufactured in Railway workshops- The Work Manager should review the price list rates of items manufactured in his shop, regularly in rotation from month to month in such a manner that each item comes under the review once every 12 month for revision of the rate wherever considered called for in view of the latest cost of manufacture. The revised price list rates and the date from which the revised rates should take effect should be intimated to the Depot Officer in charge of the Depot and Stores Accounts Officer through the Workshop Accounts Officer.

1536. Issue Rates for Workshop Manufactured Items - The issue rates for Workshop manufactured items should be fixed according to the price list rate in force for each year as decided vide para 1535**.**

1537. Re-valuation of Balances in Priced Ledgers for Workshop Manufactured Items- On the price list rates being revised by the Works Manager and. intimated through the Workshop Accounts Officer to the Stores accounts Office, the balance of stores in stock under such priced ledgers on the date of the coming into force of the revised Price list rates should be revalued at such rates which will prevail as the issue rates for the item till the price list rate is revised again. The differences arising out of such re-valuation should be debited or credited to Stock Adjustment account, Part II, being collected under a separate heading titled "adjustments on account of revision of rates for workshop manufactured items." The total amounts thus accumulating under this head each half-year should be cleared finally by debit or minus debit to the heads of Accounts abstracts **B. 2129** or **C. 2128** or **C. 2138** or **C. 2327** in consultation with the Mechanical Department. The general rule in **paragraph 210** against writing up of the value of stores in the priced ledgers does not apply to items of stores manufactured in workshops as the adjustments between actual and approximate costs of workshop manufactured items and on account of revaluation of stocks of such items in priced ledgers both go the same heads of revenue account.

1538. Workshop requirements of Manufactured Parts- All requirements of Workshops for Manufactured Parts should be indented for in the usual manner through requisitions on the sub-ward-keeper or ward-keepers.

MATERIALS RETURNED BY WORKSHOP

1539. Stores Returned by Workshops- Returned Stores may consist of-

(1) Surplus Stores being balance of new materials that have not been used on a work.

(2) Stores released from works;

(3) Tools and plant no longer required; and

(4) Scrap.

All such material should be handed over promptly, on the authority of an Advice Note of Returned Stores (S-1539) to the sub-ward-keeper of the shop, whose duty it shall be to see that the materials are valued by the Stores Department, despatched to the respective wards and taken into account therein. There is no objection to the sub-ward-keeper avoiding a physical transfer of such of the material as it is possible for him to set off against the issues of the day. He is prohibited from accumulating any stores or scrap that are not required in the shop to which his sub-stores is attached. The Advice Note of Returned Stores should be prepared in five foils, a form such as the one indicated below being used.

(Form No. S-1539)

ADVICE NOTE OF RETURNED STORES

No……. Date……199……..

Advice Note of stores returned to……Depot by……..for credit to……booked under R.,M.C. No……..Dated…….19

P.L. No. and class	Description of Stores returned	Quantity returned	Quantity received	Unit	Rate Demanded	Rate allowed	Amount Rs. P.	Date posted in Numerical Ledger	Remarks

Countersigned

.....	……..	……
Signature of Subordinate Returning the Store	Signature of the immediate Superior of the Subordinate Returning the Stores	Signature of the Divisional Superintendent Deputy Chief Mechanical Engineer or other Authority, as the case may be
Designation…….	Designation……..	Designation……
Station……	Station…….	Station……..
Date ……19……..	Date……19.....	Date ……. 19…….

Received Correct Material

.....

Depot Officer

1540. Separate Advice Note should be prepared for each group and for new, second-hand, crap and condemned materials and should show the nomenclature and other particulars of the stores, the head or heads of account to be credited as well as the rates and value of the stores. Separate serial numbers should be given for Advice Notes originating from each shop.

1541. The foreman returning to stores should retain one copy as his block foil send the remaining four foils alongwith the materials to sub-ward-keeper.

1542. The materials should be checked with the Advice Notes and arranged for inspection and valuation by the Depot Officer or a gazetted officer on his behalf. Immediately after the stores the stores in stock are valued, the sub-ward-keeper should complete the four foils in this respect, take into stock (either his own or that of the parent ward) and initial the advice Notes and send them to the depot office through the parent ward where they should be assigned R.O. numbers as usual.

1543. The four foil, after signature by the Depot Officer or a gazetted officer on his behalf, should be disposed of, as follows:-

The first foil retained as record,
The second foil sent to the returning officer,
The third and fourth foils sent to the Stores Accounts Office after the numerical ledgers have been posted.

1544. The Stores Accounts Office after posting the priced ledger should prepare a summary of credits to the shops, for stores returned to the depot each day.

1545. The third foil of the Advice Note alongwith a summary of credits (**S.2705**) will be sent by the Stores Accounts Officer to the Workshop Accounts Officer to post the Registers of work orders or Allocation Registers for revenue abstracts. The fourth foils of Advice Notes (S-1539) will be filled in the stores accounts Office.

1546. Scrutiny of Advice Notes- The second foils of the Advice Notes should be submitted to the Workshop Accounts Office through the Works Manager, who will scrutinise them before counter-signature to see that the credits are afforded at reasonable rates by the Stores Department. This scrutiny may be carried out by a selected subordinate specially empowered to do so by the Chief Mechanical Engineer.

1547. The Workshop accounts Office should arrange the second foils of the Advice Notes (S-1539) by shops and the order of the numbers and-dates given, by the shops and should pair such foils with the third foils received from the stores Accounts Office along with the Advices of credits (**S 2705**). Any cases of delay in affording credits or discrepancies in quantities etc., should be taken up each fortnight for the Advice Notes of the previous fortnight with the depot Officer.

1548. Advice Notes for Stores returned to out-station depots- In such cases, the procedure laid down in **Chapter XVI** will be followed both by the Workshops and the Workshop and Stores Accounts Offices.

PROCEDURE IN WORKSHOP ACCOUNTS OFFICE

1549. Workshop Issue Notes (S-1523) prepared by the shops would be received daily in the workshops Accounts Office after scrutiny by the Works Manager or other Officer of the Mechanical Department, as laid down in paragraph 1527**.**

1550. The accounts Office is responsible for seeing that

(i) The shop serial number 9 i.e. Requisition Numbers) of the issue notes for each shop are continuous and that breaks in such continuity, if any, are satisfactorily explained;

(ii) The Issue Notes ire received strictly according to schedule, i.e. by the evening of the day following the date of issue; and

(iii) The Issue Notes have been correctly prepared according to the instructions issued for this purpose. The Accounts Office should then pair them with the copies received alongwith the Daily Summaries of Issues (**S-2702**) and take up any discrepancies with the stores Department.

1551. The fourth foil of "Material Supplied to Stores " Form (**S-1548**) will be received in the Workshop Accounts Office from the Stores depot through the Production Office. This should be filled by the order of numbers and dates for each shop separately. On receipt of the Advice of Credit (**S-2705**) duly supported by the second foil of the Form (S-1531), these foils should be paired with the corresponding fourth foils, and it should be seen that the quantities and rates agree. The calculation of the values as shown on the second foils should be checked in all cases and any errors taken up with the Stores Accounts Office. Any cases of delay in affording credit should also be taken up with the Stores Accounts Office.

CUSTODY STORES

1552. Explanation of the term "Custody stores"- These stores chiefly consist of items obtained for the Mechanical Department for the construction of rolling stock/sanctioned under the Capital or Revenue Programme. Directly the stores are received and paid for, the cost is at once debited to the works concerned. Instead of the stores lying in the workshops until they are required, the stores Department should keep them in safe custody, proper numerical records being maintained by the department.

1553. The Material Schedule- A Standard Material Schedule is prepared for each type of railway carriage that is constructed the Schedule (S.1553) shows the part number, description and quantity of every item required per vehicle of the particular design of coach shown on the schedule. Three copies of this schedule (blue prints) are forwarded by the Officer incharge of the carriage and wagon shops to the Depot Officer (of the depot attached to the workshops), who should fill in the columns of the schedule headed "Available" and "To be arranged" One Copy should then be retained in the Stores depot, the second copy returned to the Workshops Progress Office as a notification of the items that are available in. stock and the third forwarded to the Controller of Stores for making arrangements to purchase the items required. Tenders for such items will be issued as usual and definite quantities of the. items ordered, with deliveries on suitable dates to fit in with the carriage construction programme. In such cases, a copy of the Purchase Order should be sent to the Officer in charge of the workshops to keep him advised of the transaction.

(Form No. S-1553)

MATERIAL SCHEDULE

Class & P.L. No.	Name Of Parts	Material	Drawing No.	uantity per Vehicle	Total Quantity	Remarks	available	To be arranged	Purchase Order or Requisition on Workshop No. Date	Quantity	To be filled by sub ward		
											Receipt	Issues	Balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14

1554. The Receipt and Storage of Custody Stores- The purchased stores should be delivered direct to a sub-ward in the shop premises which should stock only these "custody stores", the stores being kept in a separate enclosure with definite bin or stacking space allotted to each part or price list number. The Invoice and Receipt Notes (**S-719**) or the Receipt and Issue Note (**S. 726**) printed on paper different in colour to the forms which are used for dealing with stores for stock purposes of the stores depot, should. be prepared in four parts only and distributed as follows. Part I will be the block or record copy, Part II should be forwarded to the firm, Part III to the. workshop Accounts Officer of the workshops that requires the stores who should debit the work order for the Works in question with the cost of the stores advised by credit to "Purchases", and Part IV to the Workshop Progress Office as a notification that the stores are available for drawing.

1555. The firm should submit their bills supported by Part II of the Receipt Note direct to the Workshop Accounts Officer for payment. Payments should be made as usual.

1556. Deleted.
1557. Deleted.

1558. Deleted.

1559. Numerical Ledger for "Custody Stores"- After the checking of the consignments, the receipts should be posted in the Material Schedule (S-1553) and also on a Stock Card (**S-1402A**) which should be maintained in the sub-ward for each item appearing on the Material Schedule (S-1553).

1560. Issue of 'Custody Stores"- It has been explained in paragraph 1553 that the workshops Progress Office is notified by means of the Material Schedule (S-1553) of the stores available in stock and of the stores to be specially purchased for works. Notice of the arrival of these stores

is afforded by means of Part IV of the Receipt Note and the Advices of Despatch. The Workshops Progress Office should enter the particulars of receipt of the stores from the above documents on the Progress Office copy of the Material Schedule (S-1553). As and when required, the stores should be drawn on the authority of Pink Issue Tickets (S-1510) prepared as prescribed in paragraph 1510 **and** paragraph 1511**.**

1561. Workshop Issue Notes (S-1523) printed also on pink paper, should be prepared in quadruplicate every morning by the foreman of the shop concerned for the Issue Tickets (S-1510) of the previous day, the procedure laid down -in paragraphs 1523 **and** paragraph1524 being followed. One copy of the form should be retained by the Foreman and three copies sent to the sub-ward-keeper who should check them with his copies of issue tickets (S-1510) sign all the three copies in token of the issue of the stores and return two copies to the Foreman of the shop concerned, retaining the third copy from which he should post the issue on the stock card (**S-1402A**) for "Custody Stores", and on the Stores Depot copy of the Material Schedule (S-1553). The Foreman should pass on the two copies of the Issue Notes (S-1523) to the Progress Office where one copy will be retained and the other forwarded to the Workshop Accounts Officer. The Workshop Accounts Officer should check the Issue Note (S-1523) to see that the stores issued to the Workshops have been duly accounted for (paragraph 1564).

1562. Only the stores and quantifies shown on the Material Schedule (S-1553) should be issued by the sub-ward-keeper. If any alterations to the Material Schedule are required, particulars should be given on the alteration sheet (S-1562) which should be prepared in duplicate by the Progress Office one copy being retained for record and the other forwarded to the Depot Officer who should alter his copy of the Material Schedule (S-1553) accordingly.

Form No. S-1562

ALTERATION SHEET

Work Order No …….. Date……...
Date …….. Class and P.L. No……
Description of Stores……..

Please alter above Schedule/List/Stores sheets in accordance with the following particulars-

All sheets in circulation have been altered to correspond as shown below.

Part of Price List number altered from……
to…….Drawing No……
Description Altered to……...material
size altered from…….to…….
Quantity altered from……to……...
Owing to…….

…….....
For **Chief Mechanical Engineer**

1563. Advice of Completion of Work- The Progress Officer should notify the Depot Officer when a work is completed. Before the work is closed, any stores that have been kept in custody and debited to the work order and has not been drawn, should be transferred to the stock of the depot through Advice Notes of Returned Stores (S.1539) and the work order credited with the value of undrawn stores.

1564. Periodical Check by Workshop Accounts Officer- A representative of the Workshop Accounts Officer should make a periodical check of the stock cards (**S. 1402-A**) and of the Material Schedules (S. 1553) in the sub-ward with the Workshop accounts Office copies of the Workshop Issue Notes (S. 1523), and at the same time the receipt figures should also be checked with the relevant documents in the possession of the Workshops Accounts Officer.

1565. Annual Return of "Custody Stores"- A return of all "Custody Stores" in stock on 31st March each year (**S. 1565**) should be prepared by the Stores Department and furnished to the Workshop Accounts Officer by the 20th April each year.

1566. Verification of **"Custody Stores"-** These stores should be verified annually by the store verifiers of the accounts Department.

1567. Workshop Patterns- All patterns including those for stock items manufactured should be in the custody of an official of the workshop who will maintain a proper account for the same (S. 1567).

(Form No. S-1567)

NUMERICAL LEDGER OF PATTERNS

Class…….. *Parts/Price List
No……...
Drawing No……..
*Nomenclature……

+bye No. of Pattern	++ Date of Manufacture	Receipt or Voucher No. Date	Requisitions for castings No. Date	Received from or issued to	Receipt	Issue	Balance

*The particulars under these headings should be the same as that of the casting for which the pattern is designed.
+If there are more than one pattern for a casting each of them should be assigned a bye-number which should also be indelibly marked on the pattern itself.
++ This date should invariably be shown on all receipt and issue documents.

The cost of the patterns including those for-stock -items manufactured should not be debited to Stores Department but should be dealt with in accordance with the foot note under paragraph 1314-W. The patterns should be verified alongwith the other items of the tools and plants of the workshop in the normal course.

1568. Deleted.

1569. Deleted.

CHAPTER XVI

RETURNED STORES

Advice Notes 1602.
General Criterion for Valuation, 1603.
Disposal for the Foils of advice Notes, 1604.
Departmental Register of Advice Notes, 1605.
Procedure in Stores Depot, 1608.
Depot Register of Advice Notes, 1609.
Inspection and Valuation, 1611.
Valuation of Second-hand Rails, 1612.
Valuation of Plant, Stationary Boilers and Pumps, 1613.
Valuation of Boiler Tubes, 1614.
Valuation of Repairable items, 1615
Non-stock Repairable items, 1617.
Delay in Receipt of Stores, 1618.
Stores Received in Advance of Documents, 1619.
Posting of Numerical Ledgers, 1620
Disposal of Receipt (6 th) Foil, 1621.
Accounts Register of advice Notes. 1622.
The Pairing of Advice Notes, 1624.
Pricing of Advice Notes and Posting of Priced Ledgers, 1625.
Advice of Credits, 1626.
Procedure in the District or Divisional office, 1628.
Freight on Stores returned to Stores Depots, 1629.

CHAPTER XVI

RETURNED STORES

1601. The following procedure for returned stores applies to all departments, other than those workshops to which stores depot and Stores and Workshop Accounts Office are attached and for which the procedure is laid down in **paragraphs 1539 to 1547**. All stores which have been previously issued for the services of the railway and are no longer required on a work should, in the absence of special instructions to the contrary, be returned to the stores depots. If there is more than one stores depot on a railway, the Controller of Stores may nominate the depot or depots to which particular classes of stores may be returned and advise the various railway department accordingly. In doing this, he should have in view the depot most suitable for the final disposal of the returned stores, either by reissue to consumers, or by reclamation or sale by auction, as the case may be.

1602. Advice Notes- The Officer returning stores to stores depots should prepare Advice Notes in Form (**S. 1539**) in six foils by carbon process. Separate Advice Notes should be prepared for each class and for new, second-hand and scrap stores. When the Officer returning the stores is unable to suggest the 'rates' in the Advice Notes, it will be the duty of the divisional or district officer to have this done before passing on the documents to the Depot Officer, as laid down in paragraph 1603. In the case of scrap, the classification prescribed in the schedule of rates for different classes of scrap should be strictly observed.

1603. General Criterion for Valuation- The valuation of material returned from works, particularly of specialised material, is difficult problem. Engineers and other parties returning stores and plant are prone to claim (and provide in their estimates for) as large a credit as possible for them. But the value of such materials to the railway depends largely on the extent to which they can be made use of. Railway Administrative Officers should examine in consultation, if necessary, with the Controller of Stores or whoever may be thought likely to take the material over, the sums provided in estimates as credits for returned material and see that the theoretical value of the material based on its further life is ignored, and the estimate is based instead of the possibilities of the material being used again within a reasonable period after return. If there is no likelihood of the material or plant being required again within a reasonable period of return, the credit allowed in the estimate for returned value should be kept within the figure likely to be realised for it as obsolete material or as scrap.

1604. Disposal of the Foils of Advice Notes- One foil of the Advice Note should be retained by the subordinate returning the stores to the stores depot as his office copy, three foils (the 2nd, 3rd and 4th) should be sent to the depot direct along with the Railway Receipt. Of the remaining two copies, one copy (the 5th) should be sent to the Accounts Officer, Stores, and the other (the 6th) to the Divisional of District Officer through the immediate superior of the subordinate returning in the stores.

1605. Departmental Register of Advice Notes- The Advice Notes (6th foil) should be carefully examined in the divisional or district office to see that they have been correctly prepared. They should then be listed in a Register of Advice Notes for Returned Stores maintained in the form shown below.

DEPARMTNTAL REGISTER OF ADIVCE NOTES FOR RETURNED STORES

Designation of the Officer returning the stores.

Advice Note			Materials stated by returning Officer to have been returned.		Date of despatch the 6th foil of the Advice Note to the Depot Officer	Material acknowledged by Depot to have been received			No. & Date of Advice of credit received from the Stores Accounts Officer	Remarks
S. No.	No.	Date	Description of materials.	Quantity		Date of acknowlege-ment and RO No. and Date	Description of materials acknowledged	Quantity acknow-ledged		
1	2	3	4	5	6	7	8	9	10	11

1606. A separate page of this register should be allotted to each returning officer or subordinate as may be found convenient. If the particulars furnished by the subordinates returning the stores regarding nomenclature, rates &c., are found to be incomplete, the Advice Notes (**S. 1539**) (6th foil) should be completed in the divisional or district office in these respects. The Advice Notes (6th foil) should then be forwarded to the depot to which the stores have been returned.

1607. The disposal of Advice Notes and the maintenance of the register (S. 1605) mentioned above may be entrusted to the Accounts Office, if any, attached to the division or district. The Register of Returned Stores (S. 1605) should be inspected frequently to see that there is little avoidable delay on the part of the stores depots in acknowledging he stores. Any cases of omission to acknowledge the stores and/or to afford credit for the same within one month of the-Advice Notes should be taken up with the Depot and Accounts Officers.

1608. Procedure in Stores Depot- Returned Stores should be dealt with in the store depot in its Receipt Section. The work should, if possible, be divided between two sub-sections, one section dealing with the receipt of the material and the other sub-section being responsible for the accounting for it.

1609. Depot Register of Advice Notes- As soon as the Railway Receipts and the Advice Notes (the 2nd 3rd and 4th foils) are received in the depot direct from the consignors, the Advice Notes should be entered in a register and serially numbered, the serial number being entered at the same time on the top right hand corner of the Advice Note in red ink or by means of a numbering machine. This register (Form S. 1609) should show the following particulars, viz.-

1. Serial Number.
2. Date of receipt of Advice Note in Depot.
3. Number and date of Advice Note.
4. Number and date of Railway Receipts.
5. Wagon number.
6. Designation of subordinate returning stores.
7. Particulars of stores returned (a) Description (b) Quantity
8. Date on which stores are received in the depot.
9. (a) Date on which copies of Advice Notes (6th foil) are returned duly acknowledged to the Divisional/district office
   (b) Receipt order number and date.
10. Date on which stores are posted in the numerical ledger.

1610. On receipt of the stores in the depot, these should be checked with the Advice Notes received direct from the subordinate returning the stores, the date of receipt noted in column (8) of the register (S. 1609) and the quantities actually received entered in the prescribed column of the Advice Notes against each item of stores as shown therein. Particular care should be taken to see that the quantities entered in the columns "quantity returned" and "quantity received" agree. In case there are any differences, the depot officer should show the quantity received in the unit adopted by the consignor in addition to that in which the same will be accounted for the depot, so that the returning officer will be able to investigate discrepancies. In such cases brief reasons should be stated in the Advice Notes, and the returning officer should be advised of the differences, without delay. On no account should there be any lumping up of entries in the Advice Notes. The depot should then check the classification stores nomenclature, price list number & c., complete all the foils in every respect and inform the divisional or district office of any differences that may come to light.

1611. Inspection and Valuation- The material should then be inspected and valued by the gazetted officer of the stores depot. In the case of store, the depot's stock of which has already been declared as dead surplus, scrap value only should be afforded. Second-hand serviceable stores will be credited at half the price list rate for new stores except in those cases where a different method of valuation has been authorized (paragraph 1612 **to** paragraph 1617). If the officer returning the stores does not accept the valuation by the Depot Officer the matter should be referred to the General Manager whose decision will be final.

1612. Valuation of Second-hand Rails- Each railway should, annually fix a rate for second-hand rails returned to stores but in the case of second-hand rails released from existing lines and supplied to new projects (whether financed by the Central Government or not) or to other administrations, their price should be taken as 65% of the market price of new rail.

1613. Valuation of Plant & Machinery- (a) In the case of serviceable plant/& machinery their value should be determined according to the following formula, viz.,

$$R- N / L (R-S)$$

Where R is the present day price of new boiler or pump, N is the age of the article, L is the estimated life of the same and S is the scrap value. The scrap value should be predetermined for each class of plant & machinery. When the article is repaired, the cost of repairs should be

added to the book value arrived at using the above formula. If the article is condemned and cut up in the workshops, a work order should be allotted to which should be charged the book value of the article and the cutting up charges. The credit for scrap and any serviceable parts should be booked to the work order. Any outstanding balance should be adjusted against the department which returned the article.

(b) In case of Machinery & Plant, the returning Officer should furnish the following information in the advice note.

(i) Source of receipt.
(ii) Maker's name.
(iii) Year of Purchase.
(iv) Original Cost.
(v) Period it has been in use
(vi) Whether it is in good working order for sale or for offer to other railways.
(vii) Reason for return.
(viii) Whether the material is likely to be redrawn in the near future. If not, proposal if any, with regard to its disposal.

1614. Valuation of Boiler Tubes- In the case of boiler tubes removed from engine boilers and returned to the stores depot from running sheds or workshops, it cannot be determined whether they are serviceable or not unless they are "rumbled". They should not therefore be credited at half value of new stores but at scrap value. When the tubes have been rumbled, the serviceable tubes should be held as second-hand stock at half the value of new stores. The difference between the book value of the "unrumbled" tubes, plus the cost of rumbling and the second-hand value of the tubes when taken into stock after rumbling should be credited to Stock Adjustment Account.

1615. Valuation of Repairable Items- Advice Notes for material which though unserviceable, could after reconditioning or repairs be rendered serviceable and would thus be useful for another term of life, should be accepted as "Repairable." Credit should be afforded by the Stores Depot for wholly and partly ferrous articles at 1/3rd and non-ferrous articles at 1/2 of the current book rate for the new articles'. Such articles would generally be stock items of locomotive, carriage and wagon parts and fittings.

Separate ledger cards under their relevant price list number affixing the correct category code to the price list number of the new article, should be maintained for repairable ones. As soon as it is desired or advantageous to do so, the Stores Depot should get the repairable material made serviceable for issue to consuming department for adding to serviceable stock instead of ordering for new materials.

The repaired articles should be taken on books at the book rate for repairable ones plus the actual cost of repairs or average cost of repairs, as convenient. No distinction should be made between new and repaired articles in the matter of storage, and the issue prices of these materials should be the same.

Note: - In case the stock of repairable article exceeds the annual consumption of the new repaired articles investigations should be made and necessary action taken for the disposal of the excess stock.

1616. The actual cost of repairing or reconditioning such material will rarely be identical with the difference between the new value and the rate at which the material has been taken into stock before repairs.

The difference should be debited or credited to the appropriate Revenue Head of Account for overcharges and under-charges manufacture and repairs. A watch should be kept on such adjustments and wherever it is found that they are very heavy, the rates for repair should be reduced or increased by a suitable percentage to make then accord as near as possible with the actuals as indicated by past transactions.

1617. Non-stock Repairable Items- In case of non-stock items, such materials should not be reclaimed or repaired until a requisition is received for the material.

1618. Delay in Receipt of Stores- In the event of any stores not arriving within 14 days after receipt of the Advice Note (**S. 1539**) the Depot Officer should take up with the traffic department and inform the subordinate returning the stores at the same time. If such stores are not received within 30 days after submission of the report, the Depot Officer should take necessary action according to the rules for stores lost in transit, vide **paragraphs 2128 to 2138**.

1619. Stores Received in Advance of Documents- If any returned stores are received in a depot before arrival of the Advice Note, the fact should at once be reported to the subordinate returning the stores, giving details of the stores received, the station of despatch and the number and date of the Railway Receipt. The particulars of the stores should also be entered in columns (4), (5), (6), (7) and (8) of the Depot Register of Advice Notes (S. 1609). If the Advice Notes are not received within a week after the submission of the above report, a special report should be made to the divisional or District Officer. If the concerned Advice Notes are not received within 14 days after the arrival of the stores, these should be dealt with at "excess found in stock" and accounted for accordingly.

1620. Posting of Numerical Ledgers- The Depot Officer, after having the necessary entries made in the numerical ledgers bin cards as well as in the Depot Register of Advice Notes (S. 1609) should retain one copy of the Advice Note (2nd foil) as his office record and send the two copies (3rd and 4th foil) duly completed in all respects to the Accounts Officer, Stores.

1621. Disposal of Receipt (6th) Foil- The sixth foil of the Advice Note should also be sent by the Depot Officer duly receipted to the divisional or district officer concerned to be retained as the latter's office record after making the entries in columns 7 to 9 of the Departmental Register of Advice Notes (S. 1605). He should take up with the depot and returning officers any discrepancies in quantities (vide columns 5 and 9 of the Register) if the reasons given on the Advice Notes are not satisfactory.

1622. Accounts Register of Advice Notes- The three copies of the Advice Not received by the Stores Accounts Officer will be dealt with in his office according to the following procedure. On receipt in the Stores Accounts Office of the 5th foil direct from the returning officer, the particulars of the Advice Note should be entered in a register (**S. 1622**) containing the following columns

1. Number and date of Advice Note.
2. Designation and station of subordinate returning stores.
3. Date of receipt of 5th foil.
4. Date of Receipt of 3rd and 4th foil.
5. Receipt order No. & Date.
6. Date and No. of Advice of credit.
7. Remarks

A separate portion of the register should be reserved for each sub-ordinate or division or department with separate pages for each date or month.

1623. This register will enable the Stores Accounts Officer to watch the prompt accountal of returned stores by the Depot officer concerned. The Stores Account Officer should inspect this register once a fortnight to see that there is no avoidable delay on the part of the Depot Officer in acknowledging receipt of returned stores and accounting for them. Any delay in accountal should be promptly taken up with the Depot Officer. Any items outstanding for over three months should be extracted in a summary to avoid their being lost sight of and a special report of such items should be made to the controller of Stores.

1624. The Pairing of Advice Notes- The 3rd and 4th foils received from the depot should be paired with the 5th foil received direct from the returning officer, and the date of their receipt entered in the register S. 1622.

1625. Pricing of Advice Notes and posting of Priced Ledger- The 3rd and 4th foils should then be priced at the valuation fixed by the depot officer. The 4th foil will be used for posting the priced ledgers and kept as the record for the Stores Accounts Office.

1626. Advice of Credits- Advice of Credit will be prepared & sent to the Divisional/ District Officer. The number and date the Advice of Credit should be noted in the Accounts Register of advice Notes (S. 1622) against the entries of the Advice Notes included in the Advice of Credits. The Advice of Credits with the 3rd foils as supporting vouchers and the corresponding 5th foils should then be sent to the divisional or district officer concerned.

1627. Deleted.

1628. Procedure in the District or Divisional Office- On receipt of the copies of the Advice Notes along-with the Advice of Credit from the Stores Accounts officer in the division or district office, the 5th foil should be transmitted to the subordinate concerned after noting on it the fact of credit having been received. The Advice of Credit supported by the 3rd foil should then be carefully checked with the noted in the Departmental Register of Advice Note (S. 1605). The Divisional or workshop Accounts Officer concerned will be responsible for taking up with the

Stores Department any discrepancies in quantities, shown in the copies of the Advice Notes (3rd foil) as compared with the corresponding entries in column 9 of the register S. 1605**.** (When there is no Accounts officer attached to the office of the head of the returning department, this check should be exercised by his own office). Necessary adjustments should then be made by debiting "Transfers Stores" and crediting the head of account concerned. In case where there is no Accounts Officer attached to the office of the department returning the stores, the latter should send the Advices of Credit to the Accounts Officer concerned for necessary adjustment.

1629. Freight on Stores returned to Stores Depots- In the case of materials returned from revenue maintenance, the freight should be debited to the head "Carriage of Revenue Stores" under the various revenue abstracts of the returning departments. In the case of materials returned from special works, the freight should be debited to the estimate of the work concerned, i.e. Capital, Depreciation Reserve Fund or Revenue as the case may be. But if the stores are returned on account of incorrect issue by the Stores Department, the freight should be charged to the head K- 693.

CHAPTER XVII

EMPTIES

Classes of Empties 1701.
Serviceable Empties 1702.
Non-returnable Empties 1703.
scrap rates 1704
Empties returnable to suppliers at option 1706.
Issue to Departments-1707.
Return by Departments- 1708.
Return to Firms- 1711.
Review by Accounts Officer 1712.
Direct Supplies- 1713.
Return by Departments- 1715.
Returnable Empties- 1716.
Issue to Departments- 1717.
Return by Departments- 1718.
Return to the Firms- 1720.
Non-return of Empties to Suppliers- 1721.
Payment to the Firms-1722.
Empties rejected by Firms- 1727
General 1729.

1701. Classes of Empties- A Railway receives, in course of time a large number of empties or containers of different kinds-packing cases, barrels, drums &c. These are of three categories viz.

(i) **Non-returnable Empties-** The cost of such empties is included in the cost of their contents and the empties are not returned to supplying firms.

(ii) **Optionally Returnable Empties-** The cost of such empties is charged for by the firm along-with the cost of the contents, but supplying firms undertake to refund the full cost of the empties, if they returned in good condition within a specified period.

(iii) **Returnable Empties-** These are not charged for by the firms along-with the cost of the contents, but the agreement is that if they are not returned to the firm in good condition within a specified period, the cost of the empties will be payable to the firms.

1702. Serviceable Empties- These should be held in stock in Group 98 in Class 'S' under a separate section styled 'Empties'. Unserviceable empties should be classified as scrap under the relevant heading, metal, timber &c.

1703. Non-returnable Empties- No separate ledgers should be opened for non-returnable empties at the time they are received with the materials as their cost is included in the cost of the materials themselves. When the materials for which the empties are used are issued to the indenting departments, they will be debited with the full cost of the materials including the cost of empties. If, and when, the empties are subsequently returned by the indenting departments to the stores depots, credit should be afforded to the former at scrap rates, and the empties brought on to the numerical and priced ledgers under the proper head for such serviceable empties under Class 'S' Group 98.

1704. If by retail issue or owing to other reasons any empties of this category are left in the depot, such empties should be taken into stock at scrap rates under the proper headings by credit to stock Adjustment Account.

1705. In the case of direct supplies, i.e. materials which are not issued from any stores depot, but are supplied direct through the Controller of Stores to the consuming department, the empties should be returned by the latter to the stores depot from which it usually draws stores and the procedure relating to 'returned stores' should be adopted in this connection.

1706. Empties returnable to suppliers at option- Firms supplying materials charge, in many cases, separately for the empties and undertake to refund full cost of the latter, if they are return in good condition within a specified period of time. In all such cases the Receipt Note should show the cost of the contents separately from and exclusive of the cost of the empties. The Depot Officer should bring the contents as distinguished from the empties on the numerical ledgers for the contents and the Stores Accounts Officer should also do the same and post only the value of the contents as shown on the Receipt Notes in his corresponding priced ledgers. The particulars of the empties should also be brought on the numerical ledger under a separate head opened for all the purpose in Class 'S' unless it is already in existence and the Stores Accounts Officer will also similarly account for the empties in the priced ledgers.

1707. Issue to Departments- When such empties are issued to the indenting departments along with the materials contained therein, the issue note should show separate entries for the contents and empties, corresponding entries being made in the numerical and priced ledgers under the headings for the materials as well as for the empties. The indenting departments should also be informed that, if the empties are returned in good condition within a specified period (which should leave sufficient margin of time for the depot to return the empties to the firm within the time stipulated by it) the cost of the same will be credited to them. This is best done by stamping the relevant issue not by a rubber stamp as follows: -

'If empties are returned in good condition within..... (date) a credit at the rate of..... per receptacle will be afforded to the indenting department'.

1708. Return by Departments- When the empties are returned by the department concerned, they should be treated in the same way as returned stores' and the procedure relating to such stores should be followed. The credit to the returning departments will be afforded by the Stores Accounts Officer at the rate previously intimated to the former when the empties were originally issued, provided they have been returned within the stipulated time and in good condition.

1709. If an empty is returned (a) after the specified time, or/and (b) in a condition unfit for return to the firm, credit should be given at scrap rate only (which should be fixed for each kind of empty in stock). If the empty is not unserviceable, but has been returned after the specified time, a numerical ledger card for such serviceable empties should be opened under the same heading, but separate from the one on which it was originally taken into account on receipt from the firm.

1710. If the empty is returned in a totally unserviceable condition, it should be treated as scrap and accounted for as such and not as an 'empty.'

1711. Return to Firms- When the empties are returned to the firms by the Depot Officer, the transactions will be treated as minus receipts by the Depot Officer and accounted for accordingly in his books. He should issue minus Receipt Notes to the firms and send copies to the Accounts Officer, Stores, for necessary recovery, being made from the firms.

1712. Review by Accounts Officer- The Accounts Officer should maintain a list of the priced ledgers for "Optionally Returnable Empties" and should review them from time to time, and not less than once in three months, to see that the empties are promptly returned to the firms.

1713. Direct Supplies- When materials in empties returnable at option are supplied direct to consuming departments, the latter should be instructed, through suitable endorsement on the Receipt Notes for, such consignments, to return the empties to the store depot from which the department ordinarily draws stores. Both the depot concerned and the Accounts Officer, Stores should be advised, at the same time of the full particulars of the empties which the department will return. The Advice should be made on the form shown below.

Form No. S. 1713

Optionally Returnable

Advice of Direct supply of Returnable empties

Advice No……. Date……

To
The Depot Officer,

The Empties as detailed below have been directly supplied to…….
on Receipt Note No…… Date…… Purchase Order No…….. date…….
and would be returned to your Depot:

Empties should be promptly returned to the firms and necessary adjustments made.

P.L.No……Nomenclature of Empties…….
Quantity……... Rate…… Name and address of the
firm…….
.....……..
Category of Empties * Optionally Returnable / Returnable
……..

Due date of return to the firm……..
Date..... …….
Controller of Stores

Copy to the Stores Accounts Officers…….
*Strike out term not required.

1714. The depot should post in a manuscript register (S. 1714) such advices in order to watch for the return of the empties by the consuming department and to record their transmission to the firms. The advices received in the Stores Accounts Office should be chronologically filed and checked by the verification staff periodically and not less than once in three months with the register (S. 1714) maintained by the depot and any irregularities reported to the Accounts Officer for necessary action.

1715. Return by Departments- The Advice Notes for Returned Stores (S. 1539) under which departments return the optionally returnable empties (received with the direct supplies) to the stores depot should show full particulars of the original Receipt Note, the name and address of the firm, rate and date by which the empties should be returned to the firm, the minus Receipt Note, issued for this purpose, bearing a reference, both to the original Receipt Note and to the Advice Note.

1716. Returnable Empties- These are not charged for by the firms supplying the materials (contained therein), but there is an agreement that if the empties are not returned in good condition within a specified period, the railway will have to bear their cost, which is generally very heavy. When dealing with commodities carried in such empties, the Depot Officer should bring the contents on his numerical ledgers and the Stores Accounts Officer should also do the

same so far as the priced ledgers are concerned. The empties will not be brought on the numerical ledgers or the priced ledgers as they are not railway property. The Depot Officer should, however, maintain a manuscript register (**Form S. 1716**) showing the particulars of the receipt of the empties and their issue (along with the contents) and their subsequent return by the indenting officers. Separate pages should be set apart for empties received under each Receipt Note.

1717. Issue to Departments- The issue notes relating to the original issue of the contents and the receptacles should bear a rubber stamp endorsement to the following effect "If the empties are not returned to this depot in good condition within…….,a debit at the rate of……. per empty will be raised against the indenting department".

1718. Return by Departments- When the empties are returned by the indenting departments within the stipulated period and in good condition, the form (S. 1718) shown below should be used for the propose and not the Advice Note for Returned Stores.

Form No. S. 1718

MEMO OF RETURNED "RETURNABLE EMPTIES"
FOR WHICH NO DEBIT WAS RAISED BY THE DEPOT

No…… Date……..

Reference: - To Issue Note number and date (Through which the contents of the receptacles were received).

The under-mentioned empties received from the Depot/Officer…….. Depot along with the contents through the above issue note, are hereby returned under Free Service Way-bill/Railway Material Consignment Note.

No…….. Date……...

Description of Empties……...

Quantity…….

Station……

Dated…….

Designation of Returning party

1719. The form should he prepared in quadruplicate and distributed as follows.-

I st foil: Block copy, to be retained by the Returning officer

2nd and 3rd foils-should be sent to the Depot Officer in Officer concerned along-with the empties.Both the copies should be receipted by the Depot Officer in acknowledgement of the empties and 3rd foil returned to the Returning Officer.

4th foil: Accounts copy, should be sent by the Returning Officer direct to the Accounts Officer, Stores. These foils should be filed in chronological order in the Accounts office and checked by the verification staff periodically and not less than once in three months with the register (**S. 1716**) maintained by the depot and any irregularities reported to the Stores Accounts Officer for necessary action.

1720. Return to the Firms- The Depot Officer should send the empties on to the firms promptly after making the necessary entries in his register. Proper acknowledgement should be obtained from the firms and filed carefully, reference to the acknowledgement being entered in the register (**S. 1716**). No entries should be made in the ledgers nor should the transactions be treated as 'returned stores'.

1721. Non-return of Empties to Suppliers- When the empties are returned by the indenting department after the stipulated period and the suppliers cannot be prevailed upon to waive the delay, or when the empties are not received by the depot in good condition, the department or depot should submit Advice Notes of Returned Stores to cover the empties. The empties should be taken at a valuation to be made with reference to the rates given in the scrap Schedule for Scrap empties. The Advice Note should be posted in the priced ledgers and credit afforded to the returning department.

1722. Payment to the Firms- In such cases, the following adjustment should be made to credit the firm to whom the empties belong, and to debit the department concerned with the originally stipulated cost of the empties. A Receipt Note (S. 1719) or (S. 1726) should be prepared for the empties, crediting the firms concerned, and the several foils thereof distributed in the usual manner. This Receipt Note should quote reference to the original Receipt Note through which the empties along with the contents were received. As issue note should be prepared at the same time debiting the department concerned with the original cost of the empties.

1723. The Receipt and Issue Notes should be posted in the priced ledgers as usual. Necessary entries regarding the adjustments and date of submission of the vouchers to the Stores Accounts Officer should be entered in the register (**S. 1716**) under the initials of the Depot Officer or any other responsible subordinate nominated for the purpose.

1724. When the payment to the firm is made by the Accounts Officer, Stores intimation of the same should be sent by him to the Depot Officer of noting in the register (**S. 1716**).

1725. Similar adjustments should also be made when departments fail to return the empties. Such adjustments should be made within a month of the due date of return of the empties to the Firms.

1726. The Depot Officer should inspect once a month the register maintained in **Form S.1716**.

1727. Empties rejected by Firms- When the empties returned by any Depot Officer to the firms are not accepted by them and all negotiations fail to make them do so even at a reduced price, they should be asked to send the empties to the nearest depot. If such empties belonging to the "Returnable" category adjustments as detailed in **paragraphs** 1721 **and** 1722 should be carried out in regard to the rejected empties by the depot which sent them to the firm. The same depot should also raise debits at scrap rates for the empties through a Depot Transfer Issue Note against the depot to which the empties had been sent by the firm. If, however, the empty belonged to the "Optionally Returnable" category, the minus Receipt Note (**Paragraph** 1711) will be withdrawn. The credit to the department afforded at full original value of the empties will be adjusted at scrap value and corresponding debit raised against the depot to which the empty has been returned by the firm.

1728. Direct supplies- The instructions given in **paragraph** 1713 should be followed to advice the Depot and Accounts Officers of the direct supply of 'returnable' empties and the instructions in **paragraph** 1714,1718,1719 and 1720 mutatis mutandis to account for the return of the empties by the department to the firms. Non-return of such empties to suppliers or rejection by them will be dealt with in terms of **paragraphs** 1721 **to** 1727.

1729. General- If due to a department not returning them in time, the number of returnable (optionally or otherwise) empties is less than the quantity due for return and there are suitable empties held at scrap rates that can be substituted for such stock, they may be used to make the quantities, in order to avoid a loss to the Administration.

1730. In order to avoid loss to the Railway Administration from any delay in the return of empties to supplying firms, depots and departments should, whenever possible, decant into or transfer to railway owned empties the contents of empties belonging to firms and release the latter for delivery to the firms. The depots or departments may held as part of their tool and plant a certain number of such empties according to their stock requirements of the contents thereof at any one time.

1731. In handing and opening the empties, care should be taken to avoid mutilating or denting or damaging them in any manner. Bungs or other covers should not be lost.

1732. Accounts Officers of the department concerned should scrutinize credits at scrap rates or debits for failure to return the empties (in time or at all) and bring such cases to the notice of the Divisional or District Officer of the subordinate concerned.

CHAPTER XVIII

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Chapter XVIII

IMPREST STORES (other than engineering Stores)

1801. Definition of Imprest Stores- Materials whether stock items or non-stock items, held in stock at Running Sheds, Train Examining Stations etc, not for specific works but as a standing advance for the purpose of meeting day to day requirements in connection with the repair and maintenance and operation of rolling stock shall, including consumable stores such as cotton waste, jute, oil, grease, etc., be treated as imprest stores, so long as they are under the control of the authority in charge of the executive unit, and have not been issued to works. The material required to upkeep of rolling-stock, by divisional electricians and that required for house lighting purposes at various stations by electric chargeman should also be treated as imprest stores.

Note.- Firewood used for lighting up purposes is not an item of imprest.

1802. Object of Imprest System- The main object of the Imprest System is to control the expenditure on materials used each month in the running repairs of rolling stock, etc. But this involves inter alia, effective financial and departmental control on the stocks of materials held at out-stations and their issue and recoupment.

1803. Two Systems of Imprests- These imprest stores may either be "charged-off stores", in which case their cost would have already been finally debited to Revenue working Expenses, or Stores forming part of the stores balances of the Railway, the cost of which be at the debit of capital suspense. The railways on which the cost of all or most of the imprest stores held at running sheds etc., has been charged off to revenue, should follow the rules in **paragraphs** 1805 **to** 1885. Where the cost of such imprest stores stands charges to capital, the rules in **paragraphs** 1805 **to** 1885. apply only to the extent they are not inconsistent with the rules in **paragraphs** 1859 **to** 1877**.**

1804. A railway may follow only one of the two systems of accounting for imprest stores at "out-stations". If both systems exist on a railway, the system in which the cost of imprest is "charged off' should be adopted in preference to the alternative system.

Accountal of "Charged-off" imprest of Stores

1805. Schedule of Imprest Stores- Schedule of items of such materials showing the quantities of each item which should be held as an imprest should be prepared separately for each imprest holder. This schedule (**S. 1805**) shall show the following details-

Form No. S. 1805

1. Group of Stores.
2 Price List or Part List Number
3. Brief description of Stores
4. Sanctioned Imprest
5. Rate
6. Value
7. Revision of quantity from time to time with reference to authority and

annual revaluation.

1806. Copies of the schedule and any, subsequent modifications of it should be supplied to the Divisional Superintendent or the immediate superior of the imprest holders, the Stores Department and Accounts Officer, Stores, who should each keep the same up to date.

1807. Basis for fixing Quantities- The Quantity of each item of Imprest Stores which each imprest holder may hold at a time should be generally based on two months average consumption and should be approved by the General Manager of the railway or any lower authority whom he may authorise.

1808. Requirements of Interchange Stations- Where interchange stations are required to supply, spares for the repair of home line rolling stock damaged on foreign lines, an allowance for, such spares should be included in the imprest stock and they should not be arranged for by special demands on the stores depot. Where the depot cannot supply the demands of all out-stations in full, preference should be given to interchange stations.

1809. All materials in hand in excess of such fixed imprest on the date of the application of these rules should be returned to the Stores Department through Advice Notes of Returned Stores (**S-1539**) and the cost thereof credited to Working Expenses.

1810. Monetary Limits- The imprest stores fixed for each subordinate should be priced at Price List rates and the cost worked out by the Accounts Officer, Stores and the total value thus ascertained fixed at the approximate limit, in terms of money, of the cost of imprest stores that may be held by each imprest holder. These monetary limits for each imprest holder as revised from time to time should be formally approved by the General manager, once every year.

1811. Control of Imprest- It should be the duty of the Divisional Officer in charge of the imprest holders to see that the imprests are revised from time to time so as to ensure that they are the lowest possible both as regards quantity and value, consistent with actual working requirements. The imprest holder should be held responsible to ask for a reduction or deletion of any item of imprest on the basis of the consumption in his shed or station.

1812. The imprests of imprest holders of one division could be increased or decreased under the orders of the Divisional Officer responsible by a corresponding decrease or increase in the sanctioned imprests of other imprest holders in the same division wherever a change is made in the transportation arrangements involving the transfer of work from one imprest holder to another.

1813. Provision for Special Demands- In case of special demands arising for such work as reconditioning certain classes of rolling stock, which is not expected to be completed within two months, the Divisional Officer may authorize a temporary increase in the imprest stock. A copy of this authority, showing the amount of the increase, the reason for it and the probable duration, should be sent to the Accounts Officer, Stores, and to the Controller Stores.

1814. Deleted.

1815. Excess Stores- The sanctioned allotments present the fixed quantities which should be stocked by the imprest holder. Should, any excess arise, it should either be used under the instructions of the controlling authority to recoup other imprests on the Division, or be returned to Stores Depots promptly and the cost thereof credited to Revenue in the usual way. Such recoupment of imprest should be shown as minus issues with relevant allocation by the receiving imprest holder.

1816. Numerical Ledgers- Each imprest holder should maintain a numerical ledger showing all receipts, issues and balances of imprest material.

1817. These ledgers should preferably be in loose-leaf Form (1817), one sheet being used for each item. The heading of the sheet should show the designation and station of the imprest holder, class of stores, price list number, correct nomenclature and unit of accounting, authorized stock with rate per unit, and a reference to the authority under which the stock has been authorized or subsequently revised.

The ledgers should be closed monthly on a date fixed by each imprest-holder, this date being shown in the Imprest Schedule.

Form No. S. 1817

LEDGER CARD

Class of Stores..... Sanctioned imprest.....
P.L. No……Part or Drg. No. Imprest Schedule Serial No…….
Nomenclature……Unit……..Rate……..

Date of posting reference	Issue Ticket or other	Receipts	Issues			Total Issues	Balance
			Allocation	Allocation	Allocation		
1	2	3	4	5	6	7	8

Note- Columns 4, 5 and 6 may be omitted if the abstracts and summaries of issues are made daily in forms S. 1821 and S. 1823 respectively.

Repairable Material			
Quantity	Sent to	Date	Received on
9	10	11	12

1818. As each sheet for an item of imprest is completed, the imprest holder should count the balance of the item in stock and record the actual balance as the last entry on the card, e.g., "balance by actual count 42". In case of heavy balances, such count may be made whenever the stock is conveniently low. Discrepancies, if any, should be adjusted in the ledger by a plus or minus entry and also accounted for through the combined issue and Recoupment Schedule (S.1830). The explanation of the discrepancy should be furnished in a letter to his departmental head, who will pass it on to his Accounts Officer with his remarks.

1819. Issue of Material- All issues should be made on issue Tickets which should be signed by a person duly authorized to approve of the drawing of the material. The issue Tickets will be prepared in a form such as that shown below-

Form No. S. 1819

TICKET FOR IMPREST STORES

Serial No. MACHINE NUMBER

Rubber Stamp of imprest Holder

Stores Clerk,

Issue the following stores-			
Class and P.L. No. (To be filled in by the Stores Clerk)	Description Of Stores	Allocation	Engine Carriage Wagon No.

.....

Signature and date of *receiving chargemen*

1820. A separate issue Ticket should be made out for each item of stores and should show the head of account to which the cost of material is debitable. The correct part or price list numbers should be entered by the Imprest Ledger Clerk.

1821. Daily Abstract of Issues- At the end of each day the issue Tickets should be arranged by classes price list numbers, and head of allocation. A daily abstract in a form, ruled as shown below should then be Prepared separately for each class of materials showing the total quantity of each item issued for the day and the quantities debitable to each head of account.

Form No. S. 1821

DAILY ABSTRACT OF ISSUES-CHARGED OFF STORES

Date.....

Head of Allocation		B II	B III	C II	C III	
Class and P.L	Issue Ticket No.	Quantity	Quantity	Quantity	Quantity	Total quantity for the day for each item

1822. Posting of Ledgers- The ledgers (S.1817) should be posted daily from the abstracts of issue tickets for each day.

1823. Monthly Summary of Issues- A monthly summary in a form designed as shown below should be posted daily from the daily abstracts (S. 1821) and totalled at the end of the month.

Form No. S. 1823

MONTHLY SUMMARY OF ISSUES - "CHARGED OFF " STORES

Class……..

	P.L No.					P.L No.
Date	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation
	Quantity	Quantity	Quantity	Quantity	Quantity	Quantity
Total quantity for each head under each P.L No.						
Total Issues						

Note- The need for the daily abstracts and monthly summaries provided for in **paragraphs** 1821-1823 does not arise in case the Issue Tickets (S. 1819) themselves are valued.

1824. Returned Stores- Supplies of Serviceable stores should generally be obtained from the stores depots. But such serviceable material as may be received from line or reclaimed from scrap and is not used up immediately on work, should be taken on to the imprest Ledgers (S. 1817) besides which there should be no other account. If the balance is thereby increased to a figure in excess of the fixed imprest, all such excess should be returned to the depot on Advice Notes of Returned Stores (**S. 1539**).

1825. Whenever such stores are taken into imprest stock, the transactions should be shown as minus issues and accounted for accordingly.

1826. Scrap material received back from the line should not be taken on to the Imprest Ledgers (S. 1817), but should be returned to the stores depots under Advice Notes (**S. 1539**). These advice Notes should be given a separate serial number for each shed or station and be marked "Imprest'.

1827. The quantities demanded in recoupment of imprest should be the total issues minus such receipts, i.e., the quantity required to bring up the stock to the sanctioned level.

1828. Transfers- No transfer to stores between imprest holders should be made except in emergencies. In such exceptional cases, the stores required may be obtained from a neighbouring imprest holder, who will however account for them as an issue made by himself to work and will give a suitable remark on all connected documents to show where the material has actually gone.

1829. Closing of Ledgers and Recoupment of Imprests- The Divisional Officers should fix the dates of accounting period for each imprest holder and intimate the same to the Accounts Officer, Stores.

1830. Each Imprest holder should close his ledgers monthly on the dates fixed for him and check them with the Issue and Recoupment Schedule which should be prepared in the form shown below from the Monthly Summary of Issues (S. 1823).

Form No. S. 1830

COMBINED ISSUE AND RECOUPMENT SCHEDULE

For period from……..to……of (Designation of Imprest holders)……..
Station……
Class……

Serial No. of imprest	PL No.	Brief description of stores	Sanctioned imprest	Closing balance	Qty. demanded for Recoupment	Qty issued by depot	Rate	Unit	Value of Qty
1	2	3	4	5	6	7	8	9	10

Stores depot balance after	Date of posting and initials of poster		Heads of accounts and value			
	(a) Stock	(b) Period	B II		B III	
			Qty.	Value	Qty.	Value
11	12			13		

1831. The issue and recoupment schedule should be prepared in four copies all of which should be sent to the Stores Depot, which the Controller of Stores may assign as the supply depot for each imprest holder.

1832. Items of stores relating to different classes of stores should be prepared on separate sheets.

1833. The first six Columns should be filled in by the imprest holder and the quantity shown under column 6 should be no more or less than the quantity issued by him to works unless certain receipts from other sources than the depot had been received during the recoupment period or there has been less recoupment on the last occasion.

1834. The imprest holder shall ordinarily recoup the full quantity necessary to bring up his, balance to the fixed imprest. The Stores Department will carry out a (Percentage) check to ensure that the above rule is not infringed and bring to the notice of the Transportation Department any irregularities that may be detected.

1835. Allocation- The imprest holder should split the quantity under column 6 by heads of account debitable and show the same in column 13. The values debitable to each head of account would then be split up accordingly by the Accounts officer, Stores and shown along side the quantities.

1836. If the depot had "less-recouped" any item, the debit should be made by the Accounts Officer in the order of the heads of allocation shown in column 13, the quantity " less-recouped" being worked off against the last head of account. In the recoupment schedule for the following month, the imprest holder should take care to show the quantity, "less recouped " in the previous month against the corrected head of allocation. The columns for the allocation and values are shown on the, sample from but should not be printed, being left to the imprest holder of Columinize in manuscript as and when required.

1837. Column 7 will be filled in by the Ward of the Depot making the recoupment and columns 11 and 12 (a) will be entered by the Depot Ledger Section. The figures of rate, unit and value by each detailed head of account and for the total will be filled in by the Accounts Department.

1838. Authority to Sign Indents- Indents for recoupment may be directly by imprest holders under their signatures and the counter signature of District or Divisional Officers for such indents is not necessary.

1839. " New for Old " - In respect of repairable materials, the general principle should be followed that old items of stores should be returned in exchange for each new item demanded. A list of items which should be invariable returned in this way should be issued by Railway Administrations. An illustrated list is printed as Appendix VIII to this Code. Reference to the Advice Note (**S. 1539**) under which such stores have been returned should be quoted on the Recoupment Schedule (S. 1830) against the relevant items. If an item on such a list has been lost or cannot be returned for some reason, a statement should be sent detailing the shortages and giving brief explanation why the item could not be produced in exchange.

1840. Depot Procedure- On receipt of the recoupment schedules (S.1830) in the depot, they should be, checked to see that in all cases of failure to submit an old item in exchange for a hew one an explanation has been given. The statement should then be sent by the Depot Officer to the Divisional Officer concerned for any action he may consider necessary.

1841. Recoupment of Imprests- The Depot Officer should enter in the copies of the Recoupment Schedule (S.1830) the quantities of materials actually issued against the quantity demanded. If the former is different from the latter, the balance of the indent is automatically cancelled. The imprest holder may recoup the balance through the next schedule or through a special recoupment schedule as and when necessary.

1842. Review of Scales of Imprests- Suitable arrangements should exist for the periodical examination, at intervals of not less than six months, of the scales of Imprest with reference to the actual issues for the purpose of seeing of the Imprest can be reduced.

1843. Despatch of Imprest Stores- The depot will despatch the materials by the usual railway services or stores vans and the supply will be treated as having been issued to imprest holders as soon as stores are made over to the Traffic staff or the subordinate in charge of the stores van.

1844. Disposal of the foils of the Recoupment Schedule S.1830**-** Two copies of the issue and recoupment schedule as completed by the Stores Depot should be sent along with the material. Acknowledgements for the material supply should be obtained on both the copies from the imprest holder. One copy will be held by the depot as receipt, while the other copy will be submitted by the imprest holder to his District or Divisional office for check with the copy received from the Stores Accounts Office.

1845. The remaining two copies of the schedule should be sent to the Stores Office after the depot's numerical ledgers have been posted from one, of the copies.

1846. Accounts Office Procedure- The Stores Accounts Office should insert the rates on the schedules, and after valuing the actual quantities issue by the depot separately for each head of account, should post the relevant priced ledgers, and forward one copy to the Divisional or District Officer concerned in support of the Daily Summary of Issues (**S.2702**). The other copy will be retained for record in the Stores Accounts Office.

1847. In the Divisional or District Office, the amount debited by the Stores Department will be allocated to the correct heads of account of summarising the debit to the different heads.

1848. Special Recoupments- As far as possible, recoupment of imprest should be made at monthly intervals through the issue and recoupment schedules; but in the event of the whole imprest stock of any item being exhausted, a special recoupment demand may be made if this is considered absolutely necessary.

1849. Ordinary Requisitions- Except as provided in paragraph 1851, ordinary requisitions in Form (**1313**) should not be submitted for items appearing in the imprest schedule and if so submitted, should not be complied with by the Stores depot.

1850. Requisitions for non-Imprest Items and Specific Works- All stores other than those specified in the imprest schedules which may be required for the purpose of meeting urgent requirements will be obtained on ordinary requisitions (**S. 1313**) countersigned by the controlling officer as and when required, and the cost of these will be charged to the final heads of revenue account. The controlling officer will be held responsible for scrutiny that the articles indented for are really required and that one of the articles available in the imprests could have been used instead.

1851. If stores on the imprest schedules are required for specific works, they should be obtained on ordinary requisitions (**S. 1313**). Such stores should be issued immediately to the specific work for which they have been obtained and should not be brought on to the quantity accounts (numerical ledgers(S. 1817) maintained by imprest holders for the accountal of imprest stores. If any such stores are found later on to be not required, the procedure indicated in **paragraph 1815** above should be followed.

1852. Annual Revaluation and Accountal- The imprests should be valued at price list rates by the Stores Accounts Officer on the 31 st of March each year (the extent to which the increases or decreases in the value of the imprests as compared with the sanctioned amounts of the previous year, is due to a variation in the quantities or prices of materials should be explained by him, for purposes of incorporation in an annexure to the Annual Statement of Stores Transactions (**S. 3001**). The Stores Accounts Officer should intimate every departmental head at the same time of the revised money value of the imprest with each of the imprest holders under his control.

1853. Wherever there has been an increase in the value, the amount of the increase with brief remarks as to the cause, should be given to enable the departmental officer to examine the imprest sanctions before obtaining the General Manager's formal sanction, vide **para 1810.**

1854. A schedule should be attached to the Annual Statement of Stores Transactions (**S. 3001**) showing the value of these imprests with each imprest holder in each Division.

1855. Verification and Inspection- Departmental verification of imprest stocks should be carried out annually and a certificate thereto appended to the Annual Statement of Stores Transactions **(Form S. 3001**).

1856. The stocks should also be verified by the Accounts Stock verifiers, at least once in two years along with the departmental verification. They should then draw up a report for each imprest holder, which would detail any discrepancy or irregularity found; the imprest holder should furnish on the stock verification sheet itself full explanations for all such irregularities. On the occasion of such verifications, opportunity should be taken by the Stock Verifiers to examine whether the schedules are based on actual consumption. Copies of reports of such investigation should be sent to the General Manager and the Divisional Officer concerned. Any revision of imprests necessary on a consideration of these reports should be made by the General Manager or the Divisional Officer.

1857. Inspections- Officer and senior subordinates of the Mechanical Engineering Department should, see, during their visits to sheds and stations, that the orders regarding the maintenance of imprests are being faithfully followed and that the ledgers, abstracts and summaries are being maintained up-to-date in accordance with the rules and that there are no stores kept on hand other than those in the sanctioned imprest.

1858. 'Me offices of imprest holders should be regularly inspected by Accounts Staff not less frequently than once in three years.

Accountal of Imprests at Debit of Capital Suspense

1859. The control and accountal of imprests, the cost of which has not been "charged off' but lies at the debit of capital suspense, should be regulated by the same rules as for "charged off' imprests, except to the extent they are inconsistent with or modified by the rules in the following paragraphs.

1860. Accounts Register of Capital Imprests- The Stores Accounts Officer should maintain a manuscript Register of Imprests (Form S. 1860) showing a total value of each imprest as varied from time to time by the increase or the reduction of the imprests. The Register should be maintained in the form shown below. The Subsidiary Register for Capital Heads of Suspense Accounts (**Form S. 2937**) should be posted each month from these registers for purposes of reconciliation with General Books.

Form No. S. 1860

ACCOUNTS REGISTER OF IMPRESTS

Division or District Department

Reference No. and date	Designation & station of imprest holder	Opening Balance Rs.P.	Receipt Rs. P.	Issues Rs. P.	Closing Balance Rs. P	Remarks

1861. Transfers of stores between imprest holders should be accounted for therein as Inter Depot Transfers, and issues on account of such transfers will be posted in red ink as minus receipts.

1862. Procedure in Running Sheds & c.-The imprest holders should prepare daily a Priced Daily Abstract of Issues, in a form such as that shown below.

Form No. S. 1862

DAILY ABSTRACT OF ISSUES

Date.....

Heads of allocation									
Class and P.L No.	Issue ticket No.	Quantity	Value Rs. P.	Quantity	Value Rs. P.	Quantity	Value Rs. P.	Quantity	Value Rs. P.

1863. Form these Daily Abstracts, should be posted daily two Monthly Summaries, one by quantities for each item of stores and another by detailed heads of accounts on the lines indicated in the two forms shown below.

Form No. S. 1863-A

MONTHLY QUANTITY SUMMARY

Class…….

Date	P L. Nos.				
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.

Form No. S. 1863-B

MONTHLY ALLOCATION SUMMARY

Date	Head of account Rs. P.	Head of account Rs. P.	Head of account Rs. P.

1864. Issue and Recoupment Schedules- The recoupment should be made on a Printed Imprest Recoupment Schedule in a form, such as that illustrated below in which columns 1 to 4 will be printed showing all the items of the imprest sanctioned for each imprest holder. Columns 5 to 12 except 10 will be posted by the imprest holder. The 'rate' in column 5 should be the latest rate at which recoupment was made.

Form No. S. 1864

ISSUE AND RECOUPMENT SECHDEULE OF……..
for the period from……. to……

S. No.	Class	Description of stores	Unit	Rate	Fixed Imprest	Opening Balance	Receipt from stores & sources	Issue	Value
1	2	3	4	5	6	7	8	9	10

Closing	Required	Supplied by stores	
		Quantity	Value
11	12	13(a)	13(b)

1865. The total amount allocated during the month of each detailed head of account should be extracted from the Monthly Allocation Summary (S. 1863-B) and shown on a separate sheet to be attached to the Recoupment Schedule (S.1864).

1866. The Recoupment Schedule (S.1864) should be prepared in quadruplicate and one copy should be sent to the Accounts Officer, Stores, direct, the other three being sent to the Depot Officer concerned.

1867. Procedure in the Stores Depots- The Depot Officer should issue the stores requisitioned for in the Recoupment Schedule and enter the quantity of material actually issued in column 13a on all the three copies of the schedule.

1868. Material will be treated as issued from the main stocks and brought on to the imprest reserves from the time of its being made over for despatch. As these imprests reserves from part of the Capital Suspense Account, such issue will mean merely a transfer from stocks available for general purposes to stocks reserved for the repair or operation work at special points.

1869. Two copies of the Recoupment Schedule (S.1864) should then be sent by the Depot Officer with the materials to the Indentor who should retain one copy and return the other to the Depot Officer after acknowledging thereon the material supplied. This copy should be filed in the depot as record.

1870. The third copies of the Recoupment Schedule (S.1864) should be issued by the Depot Officer for posting his Numerical ledgers after which it should be sent to the Stores Accounts Officer for posting the priced ledgers.

1871. Procedure in the Accounts Office- On receipt of the first copy of the schedule as prescribed in **paragraph** 1866 in the Stores Accounts Office, the totals of the value of stores issued as per column 9 to works should be calculated at the rates shown in column 5 and inserted in column 10, and the total struck for the schedule. This should be checked with the total amount shown in the allocation slip accompanying the schedule (vide **paragraph** 1865). The amount should then be entered in the Registers of Imprests (**S.** 1860). The register should be closed at the end of each month and debit summaries prepared in quadruplicate for each division, district or department. The rates shown in column 5 of the schedule should be test checked to the extent of 20 per cent to ensure that latest rates have been adopted in pricing the issues to works. The opening and closing balances should also be test checked.

1872. One of the copies of the summary should be retained as office record and two copies of the summaries should be forwarded to the head of division or department duly supported by the Recoupment Schedule (S.1864) and the allocation slips (**paragraph** 1865on the authority of which the debit is raised. The Divisional or District Officer should retain one copy of the summary and Recoupment Schedule (S.1864) for his record and forward the other copy of the Summary (after recording thereon acceptance of the debit) to his Accounts Officer for accountal. The fourth copy should be sent as a supporting voucher along with a debit Transfer Certificate to the Accounts Officer concerned. On receipt of the Transfer Certificate, duly accepted, the Stores Accounts Office should debit the amount thereof to "Transfers Divisions or Departments" by credit per contra to Capital Imprest Suspense Account.

1873. Recoupments- The Recoupment.Schedules (S.1864) on receipt from the Depot (vide **paragraph 1870**) should be posted direct into the priced ledgers and the total value of the recoupments posted in the registers of Imprests (S. 1861). At the end of the month, the issues from stores depots to the imprests should be adjusted through a Journal entry crediting the head "Transfers Stores" and debiting "Capital Imprest Suspense Account".

1874. Increase or Decrease in Imprest- On receipt of an intimation from the District or Divisional Officer regarding an increase or decrease in the imprest stock with certain imprest holder (vide **paragraph 1814**) the increase or decrease should be noted in the respective Imprest Schedule (**S. 1805**) and discrepancies discovered in the Recoupment Schedules (S.1864) later on, should be pointed out to the imprest holder.

1875. Stock Verification- Stock sheets showing the results of verification should be sent to the Accounts Officer, Stores who will deal with them on the lines of the procedure mutatis mutandis for stock sheets relating to stores depots.

1876. Annual Revaluation- At the close of every financial year, the value of the closing balances shown in the Issue and Recoupment Schedule (S.1864) for the month of March should be calculated at the latest Price List rates. The total value of stock with each imprest holder should then be entered in the Register of Imprests (S. 1805) opened separately for the New Year. The total value for each kind of imprest should then be compared with the figures shown in the Registers of Imprests (S. 1860) for the last year and the difference adjusted by debit or credit to the Stock Adjustment account after full reasons have been recorded for the discrepancies after careful scrutiny.

1877. Engineering Imprest Stores and Surplus Stores- The detailed rules for the maintenance and accountal of Imprest and Surplus Stores with Engineering Subordinates have been laid down in **Chapter XVII** of the State Railway Code for the Engineering Department. Such stores will be borne at debit of Capital Suspense 'Stores' under the following heads of accounts.

Engineering Stores……..Imprests……Permanent-way

Engineering Stores……..Imprests…….Other than Permanent-way

Engineering Stores…….Surplus……..Permanent-way

Engineering Stores…….Surplus…….Other than Permanent-way

The initial documents and accounts vouchers affecting these heads of accounts will be dealt with by the Accounts Officer of the Engineering Subordinates. Each month, these Accounts Officers will send necessary Transfer Certificates for the amounts of debits and credits to the several heads of accounts to the Stores Accounts Officer who will take them into account

and post the Subsidiary Registers (**Form S. 2937**) for the heads of accounts for purposes of the monthly reconciliation with the General Books.

CHAPTER XIX

ENGINEERING PLANT RESERVE

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CHAPTER XIX

ENGINEERING PLANT RESERVE

Custody, Receipt and Issue

1901. Object of a Reserve- In order to avoid losses from forced sales of serviceable and useful plant left over from special works which is likely to be required for future special works, an "Engineering Plant Reserve " may be created on each railway, with the previous sanction of the Railway Board, who will fix the maximum financial limit of such reserve.

1902. Nature of Plant in Reserve Stock- The Engineering Reserve would include items of construction plant of the following description-

1. Air Compressors
2. Air receivers
3. Boilers
4. Boring Plant, special, hand and power driven
5. Concrete mixing machine
6. Cranes (derrick scotch)
7. Dregers, crab
8. Drilling machines, hand or power driven,
9. Drilling machines, pneumatic
10. Driving Gear
11. Engines, portable, steam
12. Engines, internal combustion
13. Engines, locomotive, 2 feet gauge
14. Gantries for girder erection
15. Hammers (pneumatic), rock drilling
16. Jacks, hydraulic
17. Jacks, screw
18. Jolly boats
19. Lathes (for construction)
20. Lorries (motor)
21. Mortar mills, steam power
22. Pumps and pumping plant of all description
23. Pile driving frames
24. Pile hammers, steam
25. Screwing machines
26. Steam hoists
27. Stone crushers
28. Winches, Crab
29. Winches, Steam

The list may be added to or any item deleted there from under the orders of the Chief Engineer.

1903. The Stores Department should not hold separate stock of these items of the Engineering Plant Reserve for use in building new work (not in the ordinary operations of the railway).

1904. Transfer of Plant to Reserve- On the completion of special works and constructions, all useful plant, for which there is no demand on the open line, should be returned by the Divisional or the executing Engineer-in -charge to the nearest stores depot accompanied by an Advice Note (**S. 1539**) which should give the following additional information-

1. Type of plant and maker's name in addition to full description.
2. Date when the plant was received.
3. Cost of plant originally debited to work.
4. Allocation of the work on which the plant was employed and that to which credit for its return value is to be afforded.

1905. The advice Notes should be prominently marked "Engineering Plant Reserve".

Note: - Where under existing arrangements the Engineering Plant Reserve is concentrated in the Plant Depot under the control of the Engineering Department, the existing arrangements may continue provided the rules in the chapter are followed mutatis mutandis.

1906. The Engineering Department will, in all cases, be responsible for deciding what material is to be maintained in the "Engineering Plant Reserve".

1907. Custody of Reserve- The Stores Department will be responsible for all material in the Engineering Plant Reserve and should maintain records of their receipts, issues and balances.

1908. Storage- When any new material is sent to the Reserve or where an item is returned from works to the Reserve, the Controller of Stores should decide at which point it is to be stocked. It is desirable that the plant should be stocked at some place close to where it can be overhauled. It is not necessary that all the material should be held in one place, provided that separate records are kept for all such items and the materials themselves are clearly marked and stocked separate so that they do not get mixed up with ordinary stocks.

1909. For convenience, the material may be held in three localities: -

(i) Plant such as winches, dredgers and pumps, which required overhaul in the workshops, may be, kept in or close to the shop concerned.

(ii) Plant like portable engines, which have boilers, should be kept in or close to loco shops, where the boilers, can be inspected and tested.

(iii) Plant like disintegrators, pulsometers, tip wagons which may require replacement of spare parts but not much shop work, may be kept in the stores depots.

1910. Reserve Plant Number- Each machine or piece of plant should be given a separate number and marked in some conspicuous place with this number and the letters "E. R." (Engineering --Reserve). This number corresponds to the price list number assigned to general stores items and is conveniently referred to as the Reserve Plant number. If there is more than one machine or piece of plant of the same category, a bye number should be given to each such machine as a denominator with the number allotted to the category of plant as numerator. If the machine or plant has been given by the makers an individual number, such a number should be adopted as bye number.

1911. Reserve Plant Register- The Depot Officer should maintain a register form (**S. 1911)** for recording the receipts, issues and balances of all "Engineering Reserve" items. This register will show the following particulars-

(a) Reserve Plant Number (vide paragraph 1910).
(b) Returning Officer.
(c) Name of work.
(d) Particulars of Advice Note under which returned.
(e) Description of plant.
(f) Cost of plant originally debited to works.
(g) Estimated scrap value of plant at end of life.
(h) Book value on receipt into Reserve.
(i) Total book value.
(j) Particulars to issue notes under which issued from Reserve.
(k) Name of work to which issued.
(1) Amount debited on issue.

No other numerical ledgers need be maintained.

1912. On receipt of an item of Engineering Plant Reserve, the particulars of the plant should be entered in the register from the Advice Notes form (**S. 1539**).

1913. Valuation of Plant- The value of the plant sent to the Reserve will be fixed by the Controller of Stores in consultation with the Chief Engineer, after a consideration of the original value of the plant, the time which it has been in use and its condition at the time of return, as also the current purchased price of new plant. In all cases of 'special plant' purchased for work of a kind that is not frequently undertaken, it should be seen that the value at which such plant is taken into the Engineering Plant Reserve is as low as possible consistent with the possible price the plant may fetch in the market. The following formula may be used as a guide in all other cases. The value fixed should be entered in all the copies of the Advice Note (**S. 1539**) and the several foils disposed of as usual.

Formula: -

The second hand value of a Plant is equal to:-

$$= R\ (N\ /\ L)\ (R- S)$$

Where

R is the present day price of a new plant; if this is not readily available, R may be estimated taking the original price as a base.

N is the age of the plant.

L is the average total life of the plant, and

S is the scrape value (previously estimated).

1914. Inspection and Repairs of Reserve Plant- On return of a plant to the stores depot it should be inspected, dismantled and all necessary repairs carried out so that it is in through working order and ready for the next issue.

1915. Responsibility for Inspection- The Chief Engineer will be responsible for arranging inspections of all materials taken into the Reserve and for certifying that all such material is complete in all respects, serviceable and fit for immediate issue to another work.

1916. Requisition for Inspection- On receipt of the material, the Depot Officer should issue a memo, requesting the Chief Engineer to arrange for its inspection and to fix its monthly hire rates in accordance with the rules laid down in paragraph 1923 **to** paragraph l939. If work, such as boiler inspection, is required, the Depot Officer should also requisition the services of the Mechanical Department for the work.

1917. Estimate of Cost of Inspection and Repairs- Estimates of the cost of inspection and of any necessary repairs should be obtained and sent to the Chief Engineer for acceptance before any such work is put in hand.

1918. Allocation of Cost of Inspection and Repairs- The cost of inspection and of repairs required before bringing an item of the Plant Reserve to a fully serviceable condition on return from a work should be charged to the work concerned, which should bear in addition the difference between the second-hand value of the article as it stood when the item was supplied and as it stands at the time of the return of the item determined on the lines indicated in paragraph 1913**.** In those cases where it is doubtful whether the plant will be used in the near future, and it is, therefore, considered desirable not to undertake the repair immediately, the cost of such repairs should be estimated and the value fixed for the plant after deducting such estimated cost of repairs. A note to this effect should, be given on the Advice Note (**S. 1539**) for plant, and transcribed into the Plant Reserve Register (S. 1911) and Priced Ledgers for Reserve Plant (S. 1940). Where, however, the arrangement is for the work to be debited on the bases of hire for the plant to be inclusive of all charges, the expenditure on inspection and repairs and the deterioration in value should be charged to the head A-2210. No suspense head of account should be operated upon for the purpose of recording the expenditure on repairs to such plants.

1919. Certificate of Inspection- The Depot Officer should obtain a certificate in the following form for all material brought on or returned to the Reserve: -

Form No.S.1919

ENGINEERING RESERVE PLANT INSPECTION CERTIFICATE

Reserve Plant No……
Description of item…….
Spares included……..
Remarks……

(i) The material specified above is complete and ready for use.

(ii) The above material has been overhauled and inspected on…….. the plant is in good order and ready for reissue to works.

The plant has been inspected and the following items of repair are needed. The estimated cost of such repairs is Rs.....

Dated…….. Chief Engineer

1920. On the certificate being furnished, the Depot Officer should place the item in the Reserve and see that debits for hire charges and cost of inspection and repairs are against the work from which the material was received.

1921. Issue- Issue will be made under instructions from the Chief Engineer who will countersign any requisitions placed on the Depot Officer by the officials in charge of works. Issue notes covering issues of plant from the reserve should be marked 'Engineering Plant Reserve" in bold letters. The Reserve Plant Number of the plant issued should invariably be quoted on the issue notes which should also show the amount to be debited. This should be the same as the value at which the item was taken into the Reserve. The several foils of the issue note should be distributed as usual.

1922. Freight and Handling Charges- Freight and Handling Charges incurred in returning the plant from 'works' to the stores depot, or vice versa will be borne by the party returning the plant or indenting for it, as the case may be.

Hiring out of Reserve Plant

1923. As many of the items of plant taken into the Engineering Plant Reserve are likely to be idle for considerable periods, such of those as are not likely to be required for current railway works may be hired out to other Government Departments, or private parties, with the approval of, -the Chief Engineer, if the plant is to be used in the interests of public service and is to be handled by Departmental labour only and not by contractors, and with the approval of the General Manager in all other cases. Applications for hiring the plant should be in the form shown below.

Form No. S.1923

APPLICAION BY OTHER GOVERNMENT DEPARTMENTS FOR ENGINEERING RESERVE PLANT ON HIRE

To be filled in by prospective loanee — To be filled in by the Railway

By whom required	Particulars of plant required	Quantity required	Purpose for which required	Period for Which required	Original cost.	Depreciated cost	How long used by Rly/.	Hire recharges
1	2	3	4	5	6	7	8	9

Certified that the above plant will be used by departmental labour only and not by contractors.

.....
Signature of Loanee.

1924. Agreement Form for Hire of Plant- A suitable agreement should be signed by the Department hiring the plant and the Chief Engineer incorporating the points deal with by the rules in paragraph 1925 **to** paragraph 1939 of this Chapter. A copy of this agreement should be supplied to the Accounts Officer, Stores, who will watch the recovery of higher, and the return of the plant through the Register of Agreements (**S. 503**) into which the agreement will be posted by him.

1925. Terms of Delivery- Delivery shall be in the railway stores yard and the hirer shall remove and return the plant from and to the same point at his, own cost.

1926. Freight and incidental charges where the plant or material is carried by rail, the carriage charges shall be at public tariff rates.

1927. The hiring department shall pay, in addition to the hire charges agreed to actual costs plus **12.50 percent** supervision charges of all packing, handling, loading, unloading or other direct charges incurred by the railway in despatching or receiving back the plant.

1928. Hire charges- Hire shall be charged from the date of delivery of the plant in the railway stores yard to the date of its return to the same point (both dates to be included in the period of hire).

1929. Hire charges for each item of plant will be fixed by the Controller of Stores in consultation with the Chief Engineer.

1930. Liability for Wear and Tear- The hiring department should satisfy itself when taking over the plant that it is in satisfactory working order. It shall be liable to replace at its own cost wearing parts, such as washers, packing, pump buckets, gauge-glasses & c. which may require replacement during the period of hire. A schedule giving a list of such parts to the particular plant hired out should be attached to the Agreement of Hire of the plant. Spares for such replacements should be obtained only from the railway, which will supply them ex stores depot, at book rates plus the ordinary supervision and freight charges. The materials will be sent from the stores depot to the railway station nearest the point where the plant is stationed, at Public tariff rates, to be paid by the hiring department. The Chief Engineer may at his discretion permit the purchase of the spare wearable parts from outside sources provided he is satisfied that parts correct to specifications only will be used.

1931. Breakage or Loss of Parts- In the case of breakage or loss of any part or accessory, other than the parts liable to wear out referred to in the schedule attached to the Agreement for Hire of a plant, the cost of replacement shall be shared between the railway and the hiring departments the railway accepting a fraction of the cost represented by the actual life of the part divided by the assumed life, i.e. R x_____(vide paragraph 1913) and the hirer a fraction of the cost represented by the difference between actual and assumed life divided by the assumed life, i.e., L-N x _____(vide paragraph 1913). Unless expressly stated before hand in writing, all parts and accessories shall be taken as having the same life as shown for the plant on the railways' books; the assumed life of all machines when not otherwise stated shall be taken as 15 years.

1932. Loss of the Entire Plant- In the event of the loss of the entire plant, the cost shall be divided on the bases laid down in paragraph 1931.

1933. Statutory Certificates, & c.- While the machine is in the possession of the hirer, he shall be responsible for seeing that any inspection certificate or licence required under any Government Act is obtained in due time. The hirer is also responsible for seeing that all required precautions are observed in using the plant, and is responsible for any accident which may occur from the use of the plant.

1934. Access to Plant at Hirer's Premises- The railway shall be given reasonable access to the plant and such facilities as may be necessary to satisfy itself that the plant is being so used as to avoid any unnecessary wear or loss or undue risk.

1935. Right of Recall- The railway shall reserve to itself the right to recall any plant without assigning any reasons by giving one month's notice, or at any time without notice in the event of its being required by the railway for an unforeseen emergency. The general nature of such emergencies should be specified in the Agreement for the hire of the plant. In either case, the railways shall not be liable to pay any compensation to the hirer for the loss that may be caused by the withdrawal of the plant.

1936. Inspection and Repairs on Return of Plant- On return of the plant, it should be opened out and examined in the railway shops. A statement should be prepared of any repairs or replacements, other than those due to fair wear and tear, which are considered necessary, and the cost of such repairs or replacements should be estimated and shown thereon. A copy of this statement should be sent to the hirer who should be given reasonable opportunity, during working hours of the stores depot, to check the correctness of this statement by the examination of the plant. Such repairs and replacements as are agreed to be necessary, over the above fair wear and tears shall be shared between the parties on the same bases as for breakage or loss of parts, vide paragraph 1931**.**

1937. If the Chief Engineer or other officer empowered by him in this behalf is satisfied that the breakage referred to in paragraph 1931or excessive wear and tear referred to in paragraphs 1936 is not due to the conditions of service to which the plant has been subjected to by the, hirer, but is due to previous wear, inherent defect not incidental to the service on which the plant has been used or the like, the Chief Engineer or other officer empowered by him may waive wholly or in part the recovery of cost.

1938. Accountal of Hire Charge- The Controller of Stores will be responsible for the due recovery of the hire Charges and the charges for inspection and repairs, where lived, and for the correct maintenance of the numerical accounts of the several items included in the Engineering Plant Reserve.

1939. (a) The account of the hire charges of the plant should be kept by the Controller of Stores and this should be inspected by the Accounts Department at the time of inspection of his office. The amount of hire should be credited to Earnings.

(b) The bills for hire charges should be prepared by the Controller of Stores and submitted through the Stores Accounts Officer to the hiring departments. The Stores Accounts Office will arrange for the check and recovery of the hire charges.

PROCEDURE IN THE ACCOUNTS OFFICE

1940. Priced Ledgers- Separate Priced Ledgers should be maintained in the Stores Accounts Office for each plant or piece of plant represented by a Reserve Plant number. The priced ledger should be maintained in the following form.

Form No. S. 1940

ENGINEERING PLANT RESERVE PRICED LEDGER

Description of Plant..... Serial No.....

By No, of plant	Original new cost (estimated)	Estimated scrap value	Original debit to work	Advice Note or issue note	Received from or issued to	Name of work	Opening Balance	Credit allowed Rs.	Debit raised Rs.	Closing balance Rs.
1	2	3	4	5	6	7	8	9	10	11

1941. The priced ledger should be posted in the same manner as other vouchers. The entire "Engineering Plant Reserve" being treated as one class for the purpose of Class Summaries and Ledgers. The receipt and issue vouchers affecting this Reserve should be dealt with on the same lines as the other vouchers for stores transactions. 'Me balance at the end of each month in the Class Ledger should agree with the debit outstanding under the head "Engineering Plant Reserve" in the General Books of the railway and should not exceed the financial limit laid down by the Railway Board as mentioned in paragraph 1901.

CHAPTER XX

DELETED

CHAPTER XXI

CARRIAGE OF RAILWAY MATERIALS

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CHAPTER XXI

CARRIAGE OF RAILWAY MATERIALS

(The rules apply to the despatch and carriage of Railway materials by Railway Department only).

Packing and Loading of Materials

2101. Addressing of Smalls and Packages in less than Wagon Loads- Every package forming part of a consignment of less than a wagonload should be fully and legibly addressed. Un-addressed packages should not be accepted for booking. All old addresses should be obliterated before packages are tendered for booking.

2102. Consignments of less than a full wagon load will be accepted for booking and delivered at the goods shed or parcels office only, as the case may be, and not at the premises of the consignor. Such consignments will be subject to the same rules as consignments by the public in respect of loss or damage.

2103. Weight Limit by Passenger Train- Packages exceeding two quintals should not be tendered for despatch by passenger or parcel trains except by special arrangement.

Consignments in Full Wagon Loads

2104. Requisition of Wagons- A written requisition stating the, number and description of wagon or other vehicles required, accompanied by a Railway Material Consignment Note, in. support should be sent by the official indenting for the wagon or wagons to the, Station Master or Goods Clerk concerned.

2105. Addressing of Consignments in Wagon Loads- In the case of consignments in full wagon loads, a percentage according to the nature of the goods should be addressed, so that in the event of the wagon labels becoming detached it will be possible to identify the consignment.

2106. Wagon Loads booked from and to Departmental Sidings- In connection with the booking of full wagon loads under R.M.C. Note and the loading of such consignments in departmental siding, the procedure laid down in paragraph 2107 **to** paragraph 2121 will be followed.

2107. In the case of consignment in wagon load which are loaded in a Departmental Siding, the contents of the wagon will not be checked by the Traffic Department, the weight and particulars shown in the RMC Note being accepted under a 'said to contain' endorsement given on the document.

2108. All fully wagon loaded departmental wagons dealt with in a department siding, or elsewhere other than a goods shed should be sealed by the department concerned.

2109. Loading of Covered Wagons- Despatching departments should use covered wagons for all materials and stores that can be loaded in such wagons.

2110. A list of the articles, with a short description and date of lading must be signed by the loader and placed inside each wagon near the door, in order to facilitate check in the event of the contents having to be transhipped en route.

2111. The wagons should after loading be scaled and properly locked before being made over to the Traffic Department for despatch.

2112. The R.M.C. Notes covering such consignments should be endorsed 'Sealed & locked' and this remark should be repeated on the invoices and Railway Receipt. (If any).

2113. Liability for Shortage, etc.- If the seals and locks are found intact at destination or transhipment station and a shortage is discovered on unloading a covered wagon loaded in a departmental siding, the sender will be held responsible for the shortage.

2114. If on arrival at destination or transhipment point, one or both seals are found deficient but the-locks are intact, the Traffic Department along-with RPF staff will witness the check of the contents of the wagon, provided it is done before the wagon is placed in a departmental siding, but responsibility for any shortage discovered will rest with the sender.

2115. The Traffic Department will accept responsibility for shortage (not depreciation or damage) only when wagons are received with seals and locks damaged and deficient, provided the checking of the contents of such wagons is done by the consignee in the presence of representative of the Traffic Department at a place arranged by the Traffic Department.

Note- As all Railway materials and stores are generally carried at Owner's Risk the Traffic Department is not responsible for any loss, destruction or deterioration of or damage to these stores except when it can be proved that it is due to any misconduct on the Railway Administration or its servant. Through Railway materials and stores can, however, be booked at Railway Risk when a rate which is 20 percent higher than the Owner's Risk rate is chargeable and in such cases the Traffic Department will be as responsible for any loss, destruction or deterioration of or damage to the stores as a Bailee vide Section 72 (1) of the Indian Railways Act, 1890.

2116. The Despatching Department will be held responsible for seeing that all loaded wagons are locked before despatch.

Consignments in Open Wagons.

2117. Only rails, girders, heavy and bulky machinery, signal posts, and material which cannot be loaded in covered wagon are permitted to be loaded in open wagons, and materials so loaded should be secured by lashing chains or wires.

2118. Liability of Shortage- The Despatching Department will be held responsible for shortages found in material and stores loaded in open wagons unless it is proved otherwise by proper investigation.

2119. Shortages in Transhipped Wagons- When loads of wagons are adjusted or transhipped, the Goods Clerk or Station Master will advise the despatching and destination stations of the date of the adjustment or transhipment, the number and description of the contents, and the owning railway of the wagon or wagons into which the materials had been transhipped.

2120. When shortages are discovered in transhipped wagons, the Traffic Department will make the necessary enquiries and if no articles are found to be left behind, the sender will be held responsible for the shortage.

Labelling of Wagons

2121. Wagons should be properly labelled by the Goods Clerk before they are despatched. The sealing of the vehicles, where necessary, would, however, be done in accordance with paragraph 2111 above.

2122. Rebooking of Consignments- Consignments which the consignee or consignor require to be rebooked or to be delivered short of destination, will be dealt with. in every respect as in the case of public goods.

Delivery of Materials

2123. Notice of arrival- Destination stations should, as far as possible, serve notice of arrival on consignees for all consignments whether booked as 'smalls' or in wagonloads.

2124. The consignee's copy of the Invoice (Railway Receipt) should be surrendered at the receiving station before delivery of a consignment will be given. Full signature (not merely initials) should be given at the time of taking delivery. Should the consignee copy of the Invoice not be available at the time of delivery, an unstamped indemnity bond signed by the Official to whom the consignment is booked should be tendered in place of the missing Invoice copy (Railway Receipt) which should be subsequently surrendered on receipt. Delivery should not be given unless either the Railway Receipt or an indemnity bond is tendered.

2125. Delivery of wagons in Departmental Sidings- For full wagon load consignments which have to be delivered in Departmental Sidings, the Receipt Foil of the Invoice or indemnity bond should be surrendered and signature given in the usual way before placement of the wagons in the sidings. This procedure should be strictly followed as its non-observance will lead to considerable trouble and correspondence.

2126. Demurrage and Wharfage- A department failing to effect delivery of a consignment, within the free time allowed will in the case of 'smalls' be liable for wharfage, and in the case of wagon loads for demurrage at the ordinary public rates.

2127. Wagons detained in Departmental Siding will be subject to the demurrage rules applicable to ordinary Public traffic.

Stores Lost or Damaged in Transit

2128. In accounting for stores lost or damaged, the following procedure should be observed.

2129. Loss or Damage in Stores despatched by or to Stores Depots discovered at the time of delivery- Station Masters should submit to the Chief Commercial Manager the usual missing goods report in the form prescribed for the purpose with necessary documents for all shortage found at the time of delivery.

2130. In such cases, the Receiving Depot will accept the Depot Transfer Issue Note for the actual quantity received and for the difference either lodge a claim with the Commercial Department and pursue or prepare a Counter Debit Transfer Issue Note after taking up the matter with the Sending Depot. In the case where a Departmental Officer receives materials from the Stores Depot will pass remarks regarding the actual quantity received on the acknowledgement foil of the issue note but prefer a claim on the Commercial Department or take up the matter with the Sender Depot as the case may be. Any enquiry necessary will be conducted by the Traffic and Stores Department as above but the Accounts should raise debits as per the full quantity on the voucher.

2131. Missing Stores Report should be submitted in Form (S. 2131) shown below to, the Chief Commercial Superintendent, within one month from the date of booking. Full particulars as to the number and date of the R.M.C. Note should be quoted in the missing stores report. If the materials or stores reported missing come to hand subsequent to the submission of Form (S. 2131) the Chief Commercial Superintendent should be immediately advised without fail.

Form No. S. 2131

MISSING STORES REPORT

Wording of Foils 1 (Office copy) and III	Wording of Foils II
…….Office , ……..19 To …… *Report of missing stores* Credit Note…….. Date…… From ……... To……. Sender…….. Consignee……. No. and description of Packages…… …… … Contents……. Received on…….at……...hours Nature of deficiency or damage…… …… …* Consignee's Receipt …….. Date…… # Despatched in Wagon No……. $ Received on …… Advised to…… …….……Signature …….....Designation	…….Office, …….19 To …… *Arrival advice of missing stores* With reference to my report of missing stores serial No…….. dated…… I beg to inform you that the stores therein referred to as per memo at fact has/ have been correctly received and acknowledged in Received Return No……. dated……(if a Storekeeper) or Consignee's Receipt No……. dated…….(if other than a Store Keeper). Credit Note No……. Date…… From (Station)…….. To (Station)……. Sender…….. Consignee…… …….Signature ……..Designation

* To be filled in by Consignee for guidance of Divisional Officer.
\# To be filled in by the Officer to whom the report is made--on 3rd foil only.
$ Only to be filled in if stores are subsequently received--on I st foil only.

2132. The form will be printed, each foil alongside of the other. Foils I and III will be prepared, and the Foil III sent to the Chief Commercial Superintendent on missing a consignment of stores.

2133. If subsequently, the consignment comes to hand, Foil II will be filled in and forwarded to the Chief Commercial Superintendent to enable him to stop any investigations in hand.

2134. Time-Limit for Claims- Claims for losses should be submitted by consignees within six months from the date of booking and should be settled by the Chief Claims Officer within a year of the date of booking as a maximum limit of time.

2135. Financial Adjustment- No financial adjustment should be made against the Traffic Department till the claims have been accepted.

2136. In the case of a stores Depot, the adjustment will be made by the preparation and accountal of an issue note for the quantities and values accepted by the Chief Commercial Superintendent of the claims.

2137. In other cases, the Accounts Officer of the department concerned will make book adjustments through Advice of Transfer Debits duly supported by an accepted copy of claim against the Accounts Officer of the Chief Commercial Superintendent.

2138. The responsibility of the Traffic Department in all cases of loss or damage will be subject to the relevant rules regarding liability for loss, shortage or damages etc., laid down elsewhere in this Chapter.

Railway Material Consignment Note

2139. No Railway materials may be conveyed by rail except on the authority either of a Railway Material Consignment Note or an invoice subject to the condition that the stores, materials etc. shall be for the Construction, Revenue or Stock purposes of an Indian Government Railway and be consigned to, a recognised official of the railway covered for a letter of authority for their despatch which must be produced at the sending station. The Free Service Waybill may, however, be used only in forwarding small consignment of railway materials such as official envelopes, wagon covers and ropes etc. as given in the IRCA Goods and Coaching Tariffs.

2140. Deleted.

2141. In order to accelerate the accounting for freight charges and to reduce the clerical labour involved, it is open to railway administrations to provide for the Credit Note being made out in five parts instead of four and of the particulars of rate and of freight being filled in by the station staff. Of the five parts the first part will be the office and the fourth the receipt. The receipt will be treated in precisely the same way, as the receipt foil of a invoice granted to the public, the responsibility of the Traffic Department and of the consignee being the same in each case. The fifth copy which is meant to be made use of as a voucher for the purpose of accounting for freight, will also be handed over to the consignor for despatch to the consignee. Of the two intermediate parts, the part marked 'original' will be the authority under which the consignment is despatched and that marked 'duplicate' the Guard's Way-bill and delivery order. This part takes the place of the Parcels Way-bill or Goods Invoice.

2142. Head of Account Chargeable- The official issuing Railway Material Consign merit Note should clearly show on all the 3 foils of the railway materials consignment note the head of the allocation of the charge and designation and address of the Accounts Officer who will account for the same.

2143. Before the material is received, the consignee should surrender the receipt copy of the invoice together with credit note in the case of freight 'to pay' consignment to the Traffic Staff.

2144. Deleted.

Accountal of Credit Notes

2145. Outward Return by Stations- Railway materials will not be accounted for by station (in the station books and balance sheet) as to freight. From the abstract, summaries of railway materials and stores will be prepared for local and through traffic in which all particulars as per invoice should be made. The accounts copy of the Railway Material Consignment note sent in by the station in support of their outward returns will be checked in the Traffic Accounts Office. Accounts Office will complete the returns in regards to freight and prepare the necessary summaries.

2146. Separate Outward Returns will be submitted by stations for coaching and goods consignments of railway materials and separate summaries for these will be made in the Traffic Accounts.

2147. Check by Traffic Accounts Office- The copy of the Railway Materials Consignment Note will be carefully examined in the Traffic Accounts Office as to the official designation of the consignor and consignee and the nature of the material carried to ensure, as far as possible, that the consignments are correctly treated as railway materials.

2148. Materials of the Telegraph or other Government Departments are apt to be erroneously consigned as railway material and it will be seen that when such errors are discovered, a subsidiary return is prepared debiting these departments at the full tariff rates.

2149. Telegraph line stores, for use on the railway, are carried free for the Telegraph Department but the freight computed at the railway material rate is debited to the appropriate head of the revenue account.

2150. The Outward Returns of the Forwarding Stations in regard to railway materials are checked with the Inward Returns of the Receiving Stations to ensure that all consignments, carried have been accounted for, due allowance being made where necessary for the arrival of consignments at the Receiving Stations in a month other than the month of despatch.

2151. In summarising the return, the freight on consignments erroneously carried as railway material will be shown separately from freight on bonafide railway material.

2152. The Traffic Accounts Office will prepare transfer certificates and send to the Accounts Officer of the consignee raising the debit for the freight.

2153. Traffic Accounts Office should watch through a manuscript register (**S.2153**) whether the credits to Traffic Earnings are afforded promptly by the Accounts Officers concerned.

Allocation of Freight Charges

2154. Sea Freights, Customs Duty and Port and Handling Charges- The expenditure on freight incurred by railways is either in the shape of sea freight upto the port of landing, and rail freight from such port to final destination or purely freight by rail from an inland source of

supply to destination. This sea freight, the customs duty and the port and handling charges on foreign shores should be charged invariably to the cost of stores.

Inland Freight and Incidental Charges

2155. The inland freight on railway materials from the source of supply or port (together with the loading, unloading and incidental charges such as insurance, port landing, yard and other charges in India, if any) is incurred on consignments.

(i) Directly to a 'work' for which these materials are required, or

(ii) to Departmental Depots or imprests of stock held by Executive Officer, or for immediate use on maintenance and repairs, or

(iii) to a Stores Depot for custody until issue as and when required.

2156. Freight on Direct Supplies to Work or Department- In the case of the first class of consignments referred to in the previous paragraph the freight &c should be charged to the work concerned. If the work is one of repairs and maintenance and there is no separate estimate for such work and in the case of the second class of consignments referred to in the above paragraph, the freight &c charges should be debited to the heads of account provided for the purpose in the relevant Revenue Abstract of the department concerned.

2157. Freight on Materials sent to Stores Depot- Materials consigned to Stores Depot (i.e. the third class of consignments referred to in paragraph 2155 may be either:

(a) Stores returned from works, or

(b) Stores purchased for purposes of stock, or

(c) Stores transferred from depot to depot.

2158. Freight on Returned Stores- The freight in respect of Returned Stores should be charged either to the 'work' from which the stores have been returned (when it will be debited to Capital or die Depreciation Fund Account or/and Revenue as the case may be) or to the Revenue Abstracts of the department concerned as the case may be.

2159. Freight on Purchases for Stock- In respect of stores purchased for stock (this includes manufactured by workshops) the freight shall be allocated as shown in paragraph 2160 **to** paragraph 2162.

2160. Freight on Coal and other fuel- Freight on coal and other fuel should be debited to the relevant sub-heads in Abstract 'H' of the Revenue Account. In the case of coal issued for other than locomotive purposes, e.g. pumps, capital works, sales issues to other Revenue Abstracts &c a suitable percentage to cover the freight charges, based on the 'penultimate year's figures of total

value of coal received and freight charges paid thereon, should be added to the value of the coal, the recoveries on this account being taken in reduction of expenditure under Abstract

2161. Deleted.

2162. Freight on All Other Items- Freight on all items of stores for stock purposes should-be charged to Abstract K 670 of the Revenue Account titled "Freight from port or source of supply".

2163. Freight on Depot Transfers- Freight incurred on transfer of stores from one depot to another should be charged finally to Revenue Abstract K 70 titled "Freight from port or source of supply".

2164. Incidental Charges- These charges are in respect of insurance, loading and unloading and yard charges and purchase and inspection percentages levied by the Directorate General of Supplies and Disposal or other Government Departments. All such expenditure will, as a general rule, be debited to the head to which freight charges on the stores are debited. As an exception to the General Rule, the charges on account of loading and unloading done by the permanent labour of the Stores Department will be charged to Abstract 'A'.

Railway Material Consignment Rates

2165. When materials or stores intended for the use of a railway are carried by the railway itself, the freight charges are creditable to the earnings of the railway and debitable either to its Working Expenses or to its Capital or Depreciation Fund Accounts.

2166. The freight charges are calculated as per the Railway Material Consignment Rates fixed by the Commercial Department separately for smalls and full wagon loads.

2167. Deleted.

2168. No distinction should be made between the railway material rates for revenue stores and that for capital or construction stores.

2169. Deleted.

2170. Deleted.

2171. The Railway Materials Rates by other than Goods Train- The railway material consignment rates for despatch by passenger or "other than goods train" should be at such rates as may be approved by the Railway Board.

CHAPTER XXII

SURPLUS STOCKS

Prevention of stocks from becoming Surplus

Prevention of Stocks from becoming Surplus, 2201
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CHAPTER XXII

SURPLUS STOCKS

Prevention of stocks from becoming Surplus

2201. Important changes in the design of plant and equipment the introductions new standards or procedure in place of old and the scrapping of plant for which there are stocks of spares ' are amongst the factors contributing to accumulations of obsolete or unusable material. 'Re procedure detailed below should be followed in order to keep the Controller of Stores informed of all such events and enable him to minimise such accumulations and consequent loss to the administration.

2202. SurplusductoChangeinDesignandStandards.-Beforeanynewstandardsintoroduced, the consuming department should submit to the Controller of Stores an "Advice of Proposed Changes in Design/Standard of Stores/Procedure" in (manuscript) Form S. 2202 and obtain from him the particulars of the old standard materials in stock.

Form No. S. 2202

Manuscript

ADVICE OF CHANGE IN DESIGN OR STANDARD OF STORES OR PROCEDURE

From TO

..... The Controller of Stores,

.....…….

.....……..

No…….dated…….

The following change is proposed-----

Please furnish the following information for the material hitherto used of P.L. No…… and suspend further purchase till a decision is arrived at-

Book Balance			Total Value	Average monthly consumption based on past year's issue	Other consumers	Remarks
Qty in stock	Qty on order	Total				

……

Head Of Department

N.B---In the case of shop manufactured articles, the stock position of raw material required for the manufacture of the item under reference should also be incorporated.

Part "B"

No …… date……..
From …….. To……
The Controller of Stores,

To use up the stocks, the change should not be made before If made at once it will involve a loss of ……..in write-off/in interest.

.....

Controller of Stores

Part “C”

From To
..... The Controller of Stores,

The change will be made when stocks are exhausted

……
From

An estimate showing justification for the loss involved in scraping old standard material and probable loss to the railway by postponing the introduction of 'new standards is attached.

.....
Head of Department

Seen Approved

Accounts Officer, Stores **General Manager**

Noted by the Controller of Stores…….. (Signature) Copy to Depot Officer concerned. Stock may be written off/value may be written down, reference being given to this authority.

. .....
Controller of Stores

2203. The form is in the three parts as shown above. Three copies of the form should be prepared with portion "A" only filled in and all the copies should be sent to the Controller of Stores who should fill in the required information in the, columns provided in part "A" of the form, complete part "B" and return all the copies to the department concerned.

2204. Estimate or Loss:.--On receipt of the information (Form S. 2204 with part "B" filled in), from the Controller of Stores, estimates should be prepared by the department concerned showing the probable loss to the railway involved in postponing the introduction of the new standard proposed till existing stocks are exhausted and alternatively of the probable loss involved in scrapping the existing stocks. These estimates along with two out of the three copies of the Form S. 2202 originally sent to the Controller of Stores should be sent to him again. He should check the loss involved in scrapping the existing stock, seeing that other items are not incidentally involved, and also examine whether there are possibilities of reducing the loss by the disposal of the material to other railways.

2205. Where the Controller of Stores accepts the date proposed for the introduction of the new standard, he should intimate this to the department concerned to enable the latter to issue the orders for the proposed changes. The Controller of Stores should at the same time take necessary steps to regulate future purchases of the article concerned, and arrange to obtain the sanction of competent authority for any loss involved in the proposed change.

2206. Where the Controller of Stores is unable to agree with the consuming department that the dates of making the proposed changes are in the best interests of the railway as a whole, he should submit his reasons to the General Manager for final decision.

2207. Until the consuming department forwards its final orders on a proposed change, the Stores Department should not stock new standards in substitution for the old nor should any further purchase of the existing article be made.

2208. Surplus Spares due to Replacements of Rolling stock, Plant or machinery.-When budgets are under preparation involving the replacement of old rolling-stock, plant or machinery, lists of the equipment to be replaced should be submitted to the Stores Department as early as possible. The Stores Department should prepare a statement of the spare parts in stock for the equipments and refer to the consuming departments to ascertain whether these spare parts will become obsolete or can be used on other similar equipment. As soon as the details of spares to be scrapped have been fixed, the Stores Department should prepare a financial statement showing the funds to be provided in the budget for the loss involved in scrapping such material.

2209. At the time of actually replacing or scrapping such rolling stock, plant or machinery, & c. a manuscript "Advice to Write off spares" should be prepared in triplicate in Form S. 2209**,** and sent to the Controller of Stores.

FormNo.S.2209
(Manuscript*)*

ADVICE TO 'WRITE-OFF' SPARES

Estimates are being prepared for the replacement of the following.

Rolling Stock/Plant/Machinery

Full description of the article being replaced.	To be filled in by the Stores Department				
	Spare in stock			**Value** Rs.P.	
	P. L No.	Description	Qty.		

Total value of spares in stock included in the estimate for replacement is Rs…….

. .....
Controller of Stores

Estimate sanction……. date……
(Signature of departmental officer),

Depot Officer……Depot

The plant under this estimate is expected to arrive about……
On receipt of the new plant, the spares detailed above should be (a) transferred to ……../(b) sent to the auction yard and their cost adjusted according to the rules.

.....
Controller of Stores

2210. The Controller of Stores should fill in the quantity and value of spares or fittings which are in stock and return all the copies to the departmental officer concerned. The value of such spares should be included in the estimate for replacement and on sanction of the estimate, two copies of the form with particulars of the estimate should be sent again to the Controller of Stores.

2211. When orders for new plant have been placed, the Controller of Stores should fill in the probable date of its arrival and send one copy of the form to the depot concerned with instructions for the disposal of the spares and fittings. When -the old plant is scrapped and sent to the auction yard, spares and fittings should normally be sent with it; if however the plant is transferred for use elsewhere, the spares and fittings should be kept in stock.

2212. In cases where the spares are scrapped alongwith the plant, the difference between the original book value and the scrap value should be debited to the estimate for the replacement of the rolling-stock, plant or' machinery. When the spares are actually sold later on, no further adjustment against the estimate need be made whether the articles fetched over or below the scrap rate.

2213. Cancellation of orders for Material for Specific Works-- If, on account of charges in plan or specification, or the dearth of funds, materials obtained for a work, or for which a requisition has been placed will not be required, the indentor should notify the Controller of Stores at once in manuscript Form S. 2213, three copies of which should be forwarded through the divisional or district officer concerned.

Form No. S. 2213
Manuscript

ADVICE OF NON-REQUIREMENT OF STORES ORDERED FOR SPECIFIC WORKS

From…….. …….... Station……

No…… Date……

TO

The Controller of Stores

The materials noted below, ordered on requisition No……. dated……...will not be required owing to a change in the design having been arranged alternatives.

P.L No.	Description of item	To be filled in by Stores Deptt.	
		Value	Remarks.

From TO

The Controller of Stores No……. Date……

(a) The order has been cancelled.

(b) The material can be used elsewhere, credit will be given at full value.

(c) The material is not likely to be used for ……years, credit can only be given at……. percent of full value.

(d) The material can not be used elsewhere and credit can only be given at scrap value, amounting to…….

.....
Controller of Stores

Copy to Depot Officer ……depot, to take the material when returned for auction/for stock at……..... value.

.....
Controller of Stores

2214. If the railway is not actually committed to the purchase, the Controller of Stores should at once take steps to cancel any arrangements made, returning one copy of the form to the indentor through his divisional or district officer stating that the order has been cancelled. If the supply of materials has already been received or the railway is committed to the purchase, the Controller of Stores should return one copy of the form to the indentor through his divisional or district officer stating the rate (whether full or part or scrap) at which the. Controller of Stores, is prepared to take the material into stock after its original purchase cost has been debited to the department which indented for the stores. The third copy of the form should be sent by the Controller of Stores to the depot which should stock the material.

2215. In case the divisional or district officer or head of the department concerned decides in favour of the changes in design & c. proposed by him, notwithstanding the loss involved thereby, he should accept the loss as a debit to the work for which the material was obtained, the sanction of the competent authority being obtained to the additional expenditure involved.

2216. Definition of Surplus Stocks.-The procedure prescribed for the preparation of Contract Estimates of stores for purchase in Chapter VI and in paragraphs 1414 to 1439 should act as a deterrent to any accumulation of stocks beyond the ordinary requirements of the railway. Purely temporary excesses over immediate or estimated requirements are not really surpluses, so long as they can be worked out by issues over a comparatively short period of time. Stores may be considered as really surplus to the requirements of the railway only if they have not been issued for a long time. Even amongst such items there may be some which it is known could be utilised for the purpose of the railway in the near future, and these may with advantage be distinguished from the surplus stores which cannot be so consumed.

2217. An essential prerequisite condition to declare any items of stores as "surplus" stock-on railways is that such items have not been issued from stock for railway consumption for a period of two years. Such "surplus" stock should be further classified under two heads, viz.,

(a) movable surplus and

(b) dead surplus, the definitions of which have been given in paragraph 118, and are reproduces below for facility of reference.

2218. Movable Surplus.- Comprise items of stores which have not been issued for a period of 24 months but which it is anticipated will be utilised in the near future. Such items should be marked in the Price Lists.

2219. Dead Surplus.—Comprise items of stores whichhavenotbeenissuedforthepast24 months and which it is, considered are not likely to be utilised on any railway within the next two years. No article, may, however be classified as "dead surplus" unless a Survey Committee has duly inspected it, vide paragraph 2222 and declared as such. Such, items should be marked in the Price Lists.

2220. Emergency Stores not Surplus.-There are items which do not ordinarily wear out, or require renewal and stocks of which are not readily obtainable in India, but which it is essential to maintain to meet occasional emergencies. Amongst such items may be mentioned spare parts and duplicates of electrical machinery to be maintained for emergent use in case of failure. Such stores are emergency stores and though not issued for period of two years or more, should not be classed as surplus stores.

Survey Committees

2221. Functions of Survey Committees.- A Survey Committee should be formed on each railway for the purpose of inspecting critically the condition of all the stores.-

(1) that have deteriorated in value, for any reason.

(2) broken or damaged in transit, or while in stock.

(3) lying in the custody of the Stores Department for a long time and considered by the Controller of Stores as having become unserviceable owing to obsolescence of other causes, and

(4) received as scrap from the line.

2222. The Committee should determine after such inspection----

(a) what stores held in the depot s should be treated as Dead Surplus Stores or as scrap,

(b) what stores should be classified and rate second-hand

(c) at what rates and values such stocks should be held in the accounts books, and

(d) how such stores should be disposed of *i.e.* by sale or by issue to particular uses of particular departments, &c.

2223. (a) No stores in stock should be reclassified and rated second-hand or scrap without the sanction of the General Manager obtained on the recommendations of the Survey Committee. However, Controller of Stores may, on the recommendation of the Survey Committee, reclassify stores in stock and rate them second-hand or scrap up to a limit of-Rs. 250001- per item, this limit being applied with reference to the book value of the item before reclassification. The power delegated to the COS may be redelegated to the Dy. COS & Depot Officers upto a limit of Rs. 10,000/- per item and Rs. 1000/- per item respectively.

(b) Depot Officer may also re-classify stores ' in stock & rate. them 'Second hand' or 'scrap' without processing the same through Survey Committee upto a limit of Rs. 1,000/- per item. However, before classifying an item costing upto Rs. 1000/- as dead, surplus, the Depot Officer should where considered necessary ascertain from the user departments and other depots that the item is not likely to be utilised by them in the next two years.

2224. No sale by auction of any article of 'whatever category in the depot, and no sale of scrap by private treaty (subject to the exception stated in paragraph 2408) should be made unless the article has been recommended for sale by the Survey Committee.

2225. Composition of Survey Committees.-The Committee which should be appointed by the General Manager, will consist of the heads or the Senior Officers of the consuming departments of branches with a Secretary nominated by the General Manager who will be an officer of a department other than the Stores Department.

2226. Meetings of Survey Conimittees.-The Committee should meet not less frequently than once in a half year, at the request of the Controller of Stores or the Depot Officer who should arrange to collect and list the articles. to be surveyed.

2227. Survey Sheets.- Separate lists of the articles should be made out in quadruplicate, group by group, in the form shown below:

FormNo.S.2227

SURVEY COMMITEES REPORT

Item No.	P.L.No.	**D**escription of Stores	Quantity----No	Quantity---Weight	Book Value---Rate	Book Value---Per	Book Value---Amount	Total----Scrap Value	Total---Loss Incurred	Name of Deptt. Concerned	Reasons of Survey*	Recommendations of S. Committee	Remarks by the Controller of Stores
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**

Here state briefly how stores become obsolete, surplus, &c.

The Committee should, after the most careful investigation, have their recommendations recorded by the Secretary against each of the items on all the copies of the list, both as regards prices and the manner of disposal. The Secretary of the Committee should initial each such recommendation and the members of the Committee including the Secretary, should sign all the copies of the list.

2228. General Manager's sanction.-The Survey Committee's report should be submitted by the Depot Officer to the Controller of Stores. The Controller of Stores will deal with the items failing within his powers and obtain orders of the General Manager for the others.

The orders of the General Manager/Controller of Stores should be communicated to the Stores Accounts Officer, the Statutory Audit Officer and the Depot Officer and prompt action should be taken to implement them.

.2229. Revaluation of Undisposed of Items.-Such surplus stores as are not disposed of by sale, transfer of issue within twelve, months of the recommendation of the Survey Committee should be classified as scrap and the book value adjusted in accordance with the rules.

OVER-STOCKS OF "ORDINARY STORES"

2230. The maximum stock that may be held, at any time, of ordinary stores in stock (other than surplus stores and emergency or special stores) should not ordinarily exceed 50percentof the issues of each item during the year. This limit is applied only to 'ordinary stores'. It should. be the objective of every Controller of Stores to see that the stocks on hand of all items of 'ordinary stores' are maintained well within this limit. But inspite of the best of plans, overstocks of ordinary stores develop which have also to be reduced in the best manner possible.

2231. Factors responsible for Overstocks of Ordinary Stores.- Amongst the factors that tend to increase balances may be mentioned :

(1) An unanticipated falls in consumption which it has been impossible to off-set by smaller purchases, owing to contractual obligations on the basis of annual contracts, and

(2) Stores returned by consuming departments in larger quantities than anticipated.

2232. These factors should be particularly taken into account in preparing the Annual Contract Estimates (S. 603).

DISPOSAL OF OVER-STOCK AND SURPLUS STOCKS OF STORES

2233. Surplus stock Section.-The Stores Department of every railway should be organised to deal effectively with the disposal of surplus stock either by sale or issue, or transfer to other railways. The section of the office dealing with this work corresponds to the sales organisation of a commercial concern. It should be in active touch, not only with the stocks of the different items of surplus stores, but also with markets. and market prices (if any such--exist) for the articles in question.

2234. Selection of items for Sale.-The 'Grouping Forms' (S. 610) prepared, as explained in paragraphs 61 1 to 616 for the purpose of estimating the items and quantities for which annual contracts should be let contain particulars of all those items of ordinary stores (Stock items) for which there have been no demands for purchase either during the current contract or the new contract periods or both. As stated in paragraph 623, the Grouping Forms (S. 610) for such items will be sent to the Surplus stocks Section for disposal. The average time lag between the date of the preparation of the estimates of the annual requirements of each class of stock and the end of the new contract period being about 18 months, the stocks of such stores for which no demands for purchase have been made for one or more contracts periods are really in excess of the requirements of the railway, and the surplus Stock Section should take all steps necessary to reduce such stocks, if possible, by sale to other railways who may be requiring them, during the new contract period. As the estimates for annual purchases for each item of stores will be made, by all railways, on or about the same date, the time would be opportune for the Section to collect and offer such items for sale to other railways.

2235. "Over-stocks" Disposal Register.-A register in the, form shown below should be maintained for recording the quantities of over-stocks of "ordinary stores" which it has been considered desirable to sell or dispose of during the next 12 months. This register should be posted from the "Grouping Form" (S. 610) for the items of "ordinary stores" concerned.

FormNo.S.2235

"OVER STOCK" DISPOSAL REGISTER
Group.....

P.L No.	Description of Stores	Depot Qty.	Depot Qty.	Depot Qty.	Qty. Sold	Sale order ref.	Buyer	Remarks

.

2236. Register of Non-stock Items.-The Surplus Stock Section should not only try, in this manner, to dispose of the over-stocks of "ordinary stores", but should make use of the same opportunity to dispose of the stocks of "movable" and "dead surplus" stores, detailed information about which would be available in the Statement of Non-stock items (S. 609) submitted by the depots from which a register (S. 2236) similar to Form S. 2235 should be posted. The items classified as "moveable surplus" will be generally "stock items" for other railways and the best time for offering them for sale is that at which railways make up estimates of their requirements of the class of articles to which the item belongs.

2237. Disposal to Other Railways and Government Departments.-The Surplus Stock Section should scrutinize every public call for tender, stores, bulletins and Home indents issued by other railways, the Directorate General of Supplies and Disposals or any other Government Department or public body, and in addition examine advertisements in papers, such as the, Indian Trade Journal in order to discover suitable opportunities of effecting the sales of surplus stores and over-stocks. When such occasion arises suitable offer may be made for sale.

2238. Deleted.

2239. The sales will be affected by means of sales orders (**S. 2334**) duly sanctioned by competent authority. The sanctioning authority direct to the Accounts Officer, copy being furnished to the Audit Officer also, should communicate the sanction.

2240. Invitation to Tender for purchase of Surplus Stores &c.-The disposal of overstocks and surplus stores may also be made by advertising invitations to submit tenders to the Railway for the purchase of such stores, in the most open manner possible.

The detailed procedure for such a method of disposal is laid down in paragraphs 2320 to 2324.

224 1. Deleted.

CHAPTER XXIII

SALE OF RAILWAY MATERIALS

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CHAPTER XXIII

SALE OF RAILWAY MATERIALS

2301. Railways purchase and stock stores only in such quantities as their requirements warrant and a need for the sale of such stores should not arise under normal circumstance... Sales of railway materials are therefore generally of obsolete and unserviceable stores and scrap the accumulation of which, it has not been possible to avoid. Occasionally, excess stocks of ordinary stores have to be disposed of. Railway stores should therefore be sold only when it is found that for financial and administrative reasons, it is expedient to sell than keep them in stock. Exceptions to this rule are Cases of materials urgently required by other railways or Government departments and of petty sales to quasi-railway institutions providing amenities for the railway staff.

2302. Sales may be affected in one of the following ways

(i) by public auction;

(ii) by inviting tenders for purchase (paragraph 2320 to paragraph 2324) or submitting tenders offering to sell (**paragraphs 2237** to **paragraph 2239**); and

(iii) by direct sale.

2303. No materials which are not overstocks or surplus to requirements or obsolete, unserviceable or scrap should be sold by auction or tender. Subject to the above restriction, the actual method of sale adopted should be appropriate to the circumstances under which the sales are affected and to the nature of the articles sought to be sold. Except when the amount involved in a sale is less than Rs. 100/- (or the sale is by direct negotiations), effective publicity should be given to the sale, by advertisement notices in the daily press and in commercial and technical journals and, wherever this is possible, by mailing special notices to likely buyers.

2304. Powers of General Managers-The powers of the General Manager to sell railway materials and stores is limited only by the canons of financial propriety. He has, however, to obtain the previous sanction of the Railway board to the sale of the following classes of assets

(i) a portion of the line;

(ii) any item of authorised rolling stock or

(iii) any other asset costing more than rupees one lakh.

2305. Extent powers may be Delegated.-The General Manager may delegate to officers subordinate to him his powers to sell railway materials and stores to the extent indicated in paragraph 2306 to paragraph 2312.

2306. Sale of Stores to other Railways.-Full powers to sell any stores to other Railways at full book rates or higher plus the usual percentage charges (paragraph 2328 and paragraph 2329) (Supervision charges are not levied on stores sold to other Government Railways).

2307. Sale of "Over stocks" of "Ordinary Emergency or Special Stores" by Tender. Full powers to sell and adjust the difference between book rate and sale value.

2308. Sale by Direct Sale of Materials referred to in paragraph 2307**-**Full powers to sell at book rate or purchase rate whichever is higher plus the usual percentage charges.

2309. **Direct Sale of books, forms, stationery, petty stores land clothing for menial staff.---**Powers to sell at the book rate or purchase rite whichever is higher, plus freight, incidental and supervision charges, to the following:----

Railway Employees' Co-operative Credit Society, Railway Institutes.

Government Railway Police Department, Indian Posts and Telegraph Department.
Railway Battalions, Railway Regiments and other similar bodies.

2310. Sale by tender, of scrap and unserviceable, surplus and obsolete stores and adjustment of the difference between the book value and sale value.---Full powers to dispose such material by tender and to adjust the difference between the book value and sale value.

2311. Direct sale of material referred to in paragraph 2310.-Power to sell at book value or at a loss not exceeding Rs. 200, on each sale. If as a condition of sale, freight is to be borne by the administration, value of such freight should be taken into consideration in computing the loss.

This rule applies to all cases of sales.

2312. Sale by public auction of material referred to in paragraph 2310**and adjustment of the differences between the book value and sale value.---**Full powers.

2313. Centralised Control of Sales---The Controller of Stores is responsible for the sale of railway stores irrespective of whether the stores are in his custody or not and no sale may ordinarily be affected without his knowledge and approval. Stores intended for sale should ordinarily be sent to the nearest stores depot or any particular depot the controller of Stores may assign to particular kinds of stores, and sales shall, as a rule, be affected from those stores depots only.

2314. If the freight and loading charges likely to be incurred on transporting unserviceable and scrap materials to the stores depots for disposal, are likely to be heavy an incommensurate with the value the articles may fetch by sale later or, District and Division officers may sell with the prior concurrence of the Controller of Stores, such stores at the spots at which they lie or at any other convenient centre.

2315. The Chief Engineer may arrange for the sale of unserviceable wooden sleepers and bridge timbers without prior reference to the Controller of Stores.

2316. The prior concurrence of the Controller of Stores is not necessary to the sale of such items as grass, trees, fish and fruit, which may be arranged by the Chief Engineer.

2317. Sale to Employees.-The General manager may, in consultation with his Financial Adviser, frame suitable rules for the sale of small quantities of material and stores for the bonafide use of railway employees.

2318. Responsibility for Execution of Sales.-When a definite sanction to a or a contract for a sale of certain items is communicated to an executive officer by the Controller of Stores or the General Manager, the duty of taking all further action ' such as intimation to tenderers, the quantities available for delivery, the recovery of ground rent & c., will devolve on the executive officer in charge of the material to be sold, who will be responsible for seeing that the terms and conditions of sale are observed strictly and for advising the Accounts officer, Stores, and the Controller of Stores of the satisfactory completion of the transaction.

2319. Sale by Public Auction. -The procedure to be followed in the conduct of sales by public auction is detailed in **Chapter XXIV**.

2320. Sale by Invitation Tenders-In inviting tenders for the sale of stores it should be seen that:--

(a) The tender notice which is published gives clear particulars of the materials to be sold, approximate quantities thereof and the place and the probable date of sale; and

(b) Tender forms containing the conditions of agreement are available to intending tenderers at nominal prices fixed by the Controller of Stores.

2321. Conditions of Sale Agreement-All agreements for sale should provide, *interim,* clauses stipulating the following conditions, viz.,

(a) Tendering firms should deposit with the treasurer of Railway earnest money equal to 10 per cent of the amount offered, without which deposit, the tenders will not be considered.

(b) Failure to adhere to any of the conditions prescribed in the tender will disqualify the tenderer.

(c) If the purchaser of any materials desires to send it by rail, it will be carried at public tariff rates only.

Note-When there is any intention to allow the materials offered for sale to be carried by the purchaser by rail at other than tariff rates applicable to the public, the freight concession, which should have been previously sanctioned by the General manager for the particular sale and item of stores, should be expressed in unambiguous terms and included among the conditions of

sale in the tender notices and advertisements, Such concessions when granted should apply only to

(i) condemned railway materials which are in such a condition that they cannot be readily sold for the use for which they were originally made ; and

(ii) the carriage of such stores from place of sale to first destination.

Such concession can be granted by a railway on its home line only; necessary certificate regarding the category of stores may, however, be granted by the officer issuing the stores to enable the purchaser to obtain similar concessions on foreign railways if the first destination happens to be on a foreign railway.

(d) The purchaser should pay to the Treasurer of the Railway the agreed amount less the earnest money already deposited within fourteen days of the date of intimation of the acceptance of the tender by the railway.

Note-Where, for any reason, the exact amount payable cannot be ascertained or when a system of part deliveries has been agreed to on the basis of part payments, a suitable amount should be stipulated as payable by the purchaser as an advance of purchase price, to be adjusted after the exact. amount is known. In such cases, the earnest money of the successful tenderer should not be refunded till the conclusion of the contract and deliveries of materials should be controlled so that the outstandings of the purchaser payable to the railway do not at any time exceed the advance.

(e) The purchaser should take deliveries of materials purchased within a stipulated period of time.

(f) The Railway should reserve to itself the right of withdrawing from sale any material at any stage without assigning reasons.

(g) Misdescription or error in quantity should not invalidate a sale. No sale shall be invalidated by reason of any defect or fault in any of the material. A refund will be made to the purchaser when the weight of number delivered is less than the quantity paid for.

(h) Except in special circumstances the delivery of the material sold will only be permitted on production of receipt for the payment of the sale value to the Railway. The Stores Department will ordinarily do all weighments, counting and loading of material and charges for loading should not be paid to the Railway at the rates prescribed for the purpose before the delivery of the materials.

(i) The loading will be done in the presence of the purchaser or his representative but, if he does not attend, such loading will be done in his absence and no claim on the ground that wagons were not loaded properly or that weights were subsequently found to be less, will be entertained in any circumstances.

(j) Delivery will not be made on the stores premises nor any weighment or counting permitted for re-sale among the purchasers themselves or to others on such premises.

(k) The stores will remain Railway Property until all the conditions of sale are fulfilled. The more payment of the purchase money does not constitute the complete purchase and materials will become the property of the purchaser only after the sale has been completed and the sides have been removed from Railway premises or despatched according to the instructions of the purchaser.

(l) In the event of its being found impossible to complete delivery after the payment has been made, a refund of the value of the undelivered goods will be made to the purchaser, who will have no claim for further compensation from the railway.

(m) Materials not removed within the stipulated time will be subject to storage charges at rates that will be fixed by the Railway.

2322. The Stores Tender Committee-All tenders for stores amounting to Rs.1 lakh or over should be submitted to a Stores Tender Committee before acceptance. Acceptances of tenders should be promptly intimated simultaneously to the tenderer, the Accounts Officer, Stores, and the Executive Officer for the delivery of stores.

2323. Weighment and Delivery of Stores sold-Weighments and deliveries of any stores sold by whatever manner of sale should ordinarily be made in the presence of an Accounts Stock Verifier who should attest the weighment registers and other initial records according to the procedure prescribed in **paragraph 2426** to **paragraph 2433**.

2324. Where the successful tenderer is another Railway or Government Department, the conditions indicated above in paragraph 2321 (a), paragraph 2321 (c) , paragraph 2321 (d) , paragraph 2321 (h) , paragraph 2321 (i) and paragraph 2321 (m) may be suitably modified, as earnest money need not be taken from such bodies and payment will be usually made by book adjustment.

2325. Sales by Submission of Tenders- Railways may also submit tenders in response to public invitations for tenders for supplying materials, whether such invitations are issued by railways, other Government Departments or by private bodies. This method of sale is particularly suitable where the railway is pressed to dispose of its '**overstocks**' and '**surplus stores'** in such cases, the procedure detailed in **paragraph 2237** to **paragraph 2239** should be adopted.

2326. Direct Sales-Direct sales may be either of: -

(a) stores of which the railway has only normal stock;

(b) items of ordinary, emergency or special stores in which the railway is over-stocked; or

(c) surplus stores of any class including scrap, sale of which has been recommended by the Survey Committee and approved by the General Manager.

Note-With efficient store keeping over-stocks of emergency or special stores should not **ordinarily arise.**

2327. Direct Sate of Stores with Normal Stocks.-The sale of stores which have not been overstocked, is prohibited. Such -sales may, however, be made if they are required to meet the emergent needs of other Government Departments, railways or local authorities or by Railway's contractors for use on the railway's "works" provided that the selling railway's needs are not adversely affected thereby. The above restriction, however, does not apply to stores, of which the stocks are in excess of the railway's normal requirements. The rate at which the stores will be sold in the above cases will be either the book rate or the purchase rate, whichever is higher.

2328. Freight and Incidental Charges - Freight at public rates should be added to the cost of stores fixed as indicated in paragraph 2327 in all cases of direct sales of stores mentioned in paragraph 2326 (a). When such freight is not known or cannot be estimated with reasonable accuracy, the freight should be taken to be 5 percent or such other percentage as may be fixed for the Railway Board. An additional charge of 2 per cent should be made for 'incidental charges'.

2329. "Departmental Charges": --The total cost i.e., prime cost, freight and incidental charges, of ordinary stores sold directly should then be increased by 12 1/2 per cent to cover the cost of supervision, storage, interest on outlay, & c. except when the sale is to other Government Railways.

NOTE:--The levy of the departmental charges on the cost of stores issued to Neutral Control Staff may be foregone by railways by mutual consent.

'

2330. Direct sale of "Overstocks" and Surplus Stores.- The direct sale of such stores of all classes, including scrap, may be either:---

(a) petty sales to employees and private parties for total value in each case of not more than Rs. 100; or

(b) sales to other departments of the railway, other railways and other Government Departments.

2331. (a) The rates at which surplus stores may be sold should be the book rates (which would have been suitably modified by the survey committee) or the rates at which similar articles have been sold in recent auction or tender sales, whichever may be higher. Where similar articles have not been sold at recent auctions but have been withdrawn owing to the reserve prices that had been fixed not having been reached, such prices should be taken to be the prices applicable in the case of these sales. Additional charges for freight, incidental charges and supervision, vide paragraphs 2328 and 2329 may be added at full or reduced rates or altogether foregone by the authority empowered to sanction the sales. In the case of petty sales, the cost is payable strictly in advance to the railway.

(b) The rate at which "overstocks" may be sold should be the book rate of purchase rate whichever is higher. Freight and incidental charges and departmental charges should be levied on all such sales as a general rule, departmental charges may however be waived in any particular case with the sanction of the General Manager.

2332. Sanction to Sales -Whenever the Controller of Stores proposes to make a sale which is not within his powers, he should submit to the General Manager a Minute Sheet (in quadruplicate) containing particulars of the proposed sale, making special mention of die book value of the stores, the proposed rate of sale and the total loss (if any) involved in the transaction, with justification for incurring such losses. The General Manager will intimate his approval by endorsing his sanction to the sale on all the four copies which will then be distributed as follows:---

One copy each direct to the Accounts Officer Stores, and the Statutory Auditor.

One copy to the Controller of Stores.

One copy to be retained as office copy.

One receipt of the sanction, the Controller of Stores should issue a Sale Order to the Depot Officer concerned.

2333. In cases falling within the powers of sale of the Controller of Stores, the Sale Order itself will constitute the sanction.

2334. Sale Orders.--Orders for sale of railway stores should be made out in quadruplicate on Form S. 2334 shown below.

Form No. S. 2334

SALE ORDER

.Sale Order No ---------- Station……. Date……

Name of Purchaser ----------

Address ---------- ----------

Tender No.
With reference to your----------
. *Purchaser's application No.
Dated…….The Depot Officer……
Depot.
has been instructed to despatch
will please deliver - the following articles, as

per instruction below……... ……Freight to pay
Paid
Payment of Rs. (…….)…… (in words)

has been acknowledged in Treasurer's
---------- made and ---------- Receipt No…… dated…….
is to be on presentation of bill

Description, size and quantity of articles with reference to Sanction for sale	Quantity	Rate at which sold with conditions attaching to the same	Unit for rate

....
Controller of Stores

*These words should be printed on second, third and fourth foils in lieu of the words' yours & c., and' has been instructed to & C'.

Form No. S. 2334

SALE ORDER
REVERSE OF SECOND FOIL

The following particulars are to be carefully noted by the issuer, deliveries made in respect of the items overleaf.

Description of materials despatched	Date and Quantity issued		To be filled in by issuer						
	Date	No quantity	Signature of issuing clerk	Number and date of issue Note	Amount of ground rent occurred & realised	Initials of clerk in-charge of Sales Branch	Signature of Depot Officer		Remarks
1	2	3	4	5	6	7	8	9	

Certified that the above Stores have been carefully verified by me before being delivered.

……
Accounts Stock Verifier

Certified that delivery on this sale order has been made through

Issue Note No
Date…… and despatched as under……
Forwarded to the Controller of Stores for favour of disposal.

……
Depot Officer……..
Depot……..
Date……

2335. The first foil of the Sale Order should be forwarded to the purchaser, and the second, third and fourth foils to the Accounts Officer, Stores, who should countersign all the three Copies of the Sale Order that are sent to him in token of his having audited them. The Accounts Officer should then return the second and third foils to the Controller of Stores and retain the fourth foil as his record (or send the same to the local Accounts Officer, if any, dealing directly with the depot concerned). In the case o a centralised Accounts Office the Sale Orders should be arranged in chronological order and filed for record and reference. Where the Sale Order is sent away to a Local Stores Accounts Officer, the Headquarters Office should maintain a Register of Sale Orders (S. 2335) (Manuscript) as shown below, in which should be noted each Sale order before despatch to the Local Stores Accounts Office. The Local Stores Accounts Officer should keep the sale Order filed in chronological order for reference and record.

1. Sale Order number.
2. Date.
3. Reference to sanction of higher authority.
4. Class.
5. P. L. No.
6. Quantity.
7. Book Rate.
8. Sale rate and condition of sale.
9. Loss on sale.
10. Gain on sale.
11. Audit remarks
12. Initials of Accountant.
13. Initials of Gazetted Officer.
14. Reference to Issue Note number and date.
15. Remarks.

The Controller of Stores should retain the third foil as his office record and send the second foil to the Depot Officer concerned, who will have to issue the material. In case where the Sale Order itself constitutes the sanction, the copy to the purchaser should not be sent before the Sale order has been audited by the Accounts Office.

2336. Ale depot should enter the particulars of the Sale Order in a manuscript register (S. 2336) to be maintained for the purpose and send the Order itself to the depot storekeeper Grade Ifl in charge of materials concerned for arranging the despatch of the materials. The depot store keeper grade Ill incharge of materials should note the Sale order and then send it to the Accounts Stock-Verifier as an intimation that he should attend the weighments and issue of the material. The Stock Verifier should then proceed to witness the weighment, when he will hand over the Sale order to the depot, After the despatch of the material, the reverse of the Sale order form (second foil) should be filled in and returned to the Controller of Stores. The authorised representative of RPF should also witness weighment wherever the security of the Depot is under the RPF department.

Deliveries in Instalments

2337. Delivery Orders-The following procedure should be followed in all those cases in which the stores sold are either delivered in instalments or when the deliveries are effected by an officer who is not an immediate charge of the stores depot.

2338. Delivery Orders (S. 2338) should be prepared in quadruplicate, in a form similar to the Sale Order (S. 2334) mutatis mutandis and distributed in the same manner except that the second foils will be detained by the issuer till the entire quantity sold has been delivered. The cash receipt for the full amount due on delivery should be attached to the office copy.

2339. On completion of die delivery, the officer issuing the stores will send to the Controller of Stores a completion report accompanied by the delivery orders (second foils) after filling therein the particulars of the issue notes and the railway receipts, if any, under which the several instalments of deliveries have been made.

CHAPTER XXIV

SCRAP AND AUCTION SALES

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CHAPTER XXIV

SCRAP AND AUCTION SALES

2401. Meaning of Scrap-There accumulates on every Railway a large quantity of material of different kinds which is no longer useful for the purpose for which it was originally procured. Such material is generally called "Scrap" and should be distinguished from other stores and component parts which can be utilised after repair or renovation. Scrap also consists of empties, turnings, borings, cut odds and ends of metal, sweepings, foundry ashes etc. which accumulates in Railway Workshops. Occasionally scrap may consist of second-hand or even new material which the Railway can neither consume itself nor can dispose of to other Railways.

2402. **Schedule of Scrap-A** detailed schedule of scrap should be maintained by each Railway Administration under group 98 of the State Railway Classification of Stores. In preparing the schedule the use to which the likely purchasers could put the material should be kept in view, so that the items may fetch a reasonable price in the auction sales. Scrap of different metals and alloys should be scheduled as far as possible under separate main headings, with suitable sub-headings describing the form in which the material is put up for sale.

2403. Collection of Scrap: -

(1) Except for those items of scrap which the consuming departments have been authorised to dispose of, the Stores department should arrange for regular collection of all items of scrap from the consuming departments and for its disposal. If the scrap is to be disposed of by public auction, arrangements should be made for its collection at convenient points for the purpose of such sales, determined largely by the freight charges to be met, the room available for storage and the proximity to a market for such scrap.

(2) The Controller of Stores may however decide to dispose of any particular item of scrap at site or at the point of generation of scrap, it is more advantageous to do so.

2404. "Scrap for Workshop use.---Scrap suitable for use as raw materials for foundries & c. in railway workshops should invariably be reserved for such use, only the excess over such requirements being sold.

2405. In the case. of despatches of scrap from out stations, arrangements **should be made to see that, double handling is avoided and that the scrap is sent, as far as possible**, direct to the stores depot attached to the workshop concerned or to the depot at which scrap sales are conducted as the case may be.

2406. Sorting and Storage of Scrap -When scrap is returned to the stores depot, the Officer or subordinate returning it, should see that it is sorted out according to the correct nomenclature of the Price List before it is actually despatched. On receipt in the stores depot, the scrap should be further sorted out, if found necessary.

2407. Suitable arrangement should exist in the stores depot to ensure that the scrap ready for sales is not mixed with other scrap that is being received. For this purpose, there should be kept, if it is possible to do so, two sets of scrap bins or dumps for each kind of scrap, so that the scrap accumulated in one set of bins or dumps could be set apart at any time for the purpose of auction sale and pending such sale, the other set of bins will be used for accumulating further scrap for the next auction.

2408. Auction sale of scrap at Stores Depots.-Before any item of stores can be sold as scrap', it should be declared as such by Survey Committee appointed by the General Manager of the Railway and the sanction of the competent authority obtained to such sale excepting where such sanction has already been obtained in terms of **para 2228.S**. The General Manager may relax this rule in the case of known items of scrap of small Value which is generally sold to Railway Employees.

2409. Scrap will be sold generally by auction but if the administration considers that more advantageous prices are likely to be obtained, other ways of disposal enumerated in **para 2302. S** may be adopted.

2409-A. **Disposal of Waste Paper.-**Waste paper may be sold at the place of accumulation and if in any place there is insufficient accumulation to warrant its sale, it may be collected in the Stores depot by the stores delivery van on its journey wherever convenient.

It is not necessary to keep elaborate ledgers for the waste paper-A numerical account should however be kept. The value realised by the sale of waste papers whether collected in depot or elsewhere should be credited to "Traffic Earnings .

2410. "Lot" Register for Scrap - All scrap material accumulated for the purpose of auction sale should be separated into convenient 'lot' of a size that would suit the bidders at auctions. A 'Lot Register should be maintained showing the following particulars:

(1) 'Lot' Number

(2) P. L. No

(3) Description of material.

(4) Approximate quantity

(5) Book Rate

(6) Rate in previous auction

(7) Sanction reference of Survey Sheet

(8) Rate at which sold

(9) Name of the purchaser

(10) Total value at auction rate

(11) Remarks (1)

2411. Survey Sheets for Scrap: -

(1) Particulars of each lot should then be entered on the Survey Sheets (**S. 2227**) which are submitted to the Survey Committee as explained in **paragraph 2227**. It is one of the important duties of the survey committee to inspect each lot and record its recommendations on the survey sheets. The Controller of Stores should then obtain the sanction of the competent authority to the sale of such articles by auction if he finds he is unable to dispose of the same by transfer or sale to other railways, Government departments & c. excepting where such sanction has already been obtained in terms of **Para 2228-S**.

(2) Reserve Price; -Reserve prices based on the bids obtained at past auctions and any other information available should be fixed by the Controller of Stores or the depot Officer for such item of scrap to be sold in order that the item may be withdrawn from the sale, if the bids are found unsatisfactory. Bids lower than the Depot Officer where found expedient may however, accept the reserve prices provided the Depot Officer doing so records his reasons in writing.

AUCTION SALES

2412. Agency for Auction Sales -A Railway Administration may either conduct its auctions itself or enter into agreement with an auctioneering firm of repute and financial standing to handle the sale of railway materials by auction.

2413. Legal Position of Auctioneer The position of an auctioneer upto the fall of the hammer is that of an agent for the vendor, that is, the Railway Administration. The auctioneer thereafter becomes the agent of the highest bidder (the purchaser) as well, and a proper contract must be made bind both parties i.e. the Purchaser and the Railway Administration. The Conditions of Sale should therefore be drawn up before the sale. The auctioneer has no authority as the agent of the Railway Administration to warrant the goods, and he cannot add to or alter the particulars of Conditions of S by any verbal declaration made in the auction room at the time of the sale.

2414. Agreement and Conditions of Sales: - A skeleton form of agreement between a railway administration and a firm of auctioneers is illustrated in **Appendix IX**. **Appendix X** indicates the "General Conditions of Sales by Auction" which may be adhered to with advantage.

2415. Samples for Assay & c---Small quantities of scrap required by prospective bidders purposes of assay or other tests may be sold to them at schedule rates out of materials prepared into 1 for auction.

2416. Auction Arrangement at Stores Depot: -No auction should actually be s without the prior permission of the Controller of Stores. The Controller of Stores while according such permission should examine whether there is going to be any over-lapping of auctions by the auctioneer, either in respect of deliveries or payment of sale proceeds or both. Such overlapping shall avoided as far as possible. When, however, this is unavoidable, the Controller of Stores should consider carefully to see that the interests of the Administration are not jeopardised in any way.

2417. The Depot Officer or any other Officer nominated by the Controller of Stores supervise the auction will be responsible for the con duct of the auction.

2418. Presence of an Accounts Representative at Auction Sales: - The Accounts officer (Stores) who should have received timely intimation of the auction should depute an Inspector of Stores Accounts or a Stock Verifier as an Accounts Representative to witness the auction sale.

2419. From the catalogue and the Survey Sheets prepared for the auction, the Stock verifications witnessing the sales should post a manuscript register containing the following particulars

(1) Date of auction
(2) "LOT' Number
(3) P.L. Number
(4) Description of the material
(5) Approximate quantity
(6) Book rate
(7) Book value
(8) Sanction ref. of the Survey Sheet
(9) Name & address of the purchaser
(10) Auction Bid rate
(11) Delivery Order No. & date
(12) Quantity delivered
(1 3) Value
(14) Loss or gain on sale
(15) Issue Note No. &date
(16) Gate Pass Number & date
(17) Wagon Number
(18) Railway Receipt No. & date
(19) Loading charges
(20) Ground Rent recovered, if any
(21) Remarks
(22) Countersignature of Depot Officer

2420. Columns (1) to (8) should be posted before the sale. As lots are sold, columns (9) & (10) will be written up by the Stock-Verifier and at the end of the day the entries in his register will be compared with those in the auctioneer's (or Yard Foreman I s) statements. The rest of the columns in the Register should be filled up by the Stock Verifier from his Field Book (S. 2428) which will be his initial record in which the deliveries of such materials as they are affected will be noted.

2421. Material should not be sold at rates per lot but bids should be registered by a number or weight unit so that a complete check on the quantity delivered can be exercised, at any time.

2422. The Sock Verifier should see that the Conditions of Sale are being observed and that stores are not being sold at obviously low prices. If he thinks that any irregularity is taking place or proper prices are not being obtained, he should bring the matter immediately to the notice of the, officer in charge of the sale and report the case in writing to the Accounts Officer, Stores.

2423. Deliveries of Stocks.-The Depot Officer should arrange for the deliveries being effected according to the agreement and terms and conditions of sale and such other specific or general instructions as may be issued by the Controller of Stores. He should take every possible step to expedite delivery of the auctioned materials.

2424. Auctioneer's Delivery Order-Before material is loaded for delivery, the purchaser has to present to the Depot Officer a Delivery Order, made out by the auctioneers authorising Stores Department to make such delivery. The Delivery Order should show the following particulars:

(1) Lot number

(2) Description of material

(3) Purchaser's name and address

(4) Approximate quantity in the. lot.

(5) Rate at which sold

(6) Value realised

(7) Reference to the Cash Remittance Note under which the amount shown in column 6 was remitted to the Railway's Cashier or Treasurer.

(8) Chief Cashier or Treasure's Receipt Note and date

(9) Amount of loading charges recovered by the Depot Officer.

Note.---(i) Columns 1 to 8 -will be filled-in by the Auctioneers, and column 9 by the Depot Officer.

(ii) An auctioneer's delivery order is not necessary when the auctioneer does not function as the Agent of the purchaser. The delivery may be made to the purchaser or his agent on the strength of the Cashier's Receipt.

2425. Ground Rent should be charged if the material not removed within the stipulated and the Accounts Representative will be responsible for seeing that where Ground Rent has become it is recovered by the Depot Officer before delivery of the Stores. The amount realised as Ground should be noted in the Issue Note by the depot and certified by the Stock Verifier. The Depot Officer be responsible to remit the cash to the Divil. Cashier or the local Station Master. In exceptional circumstances and when the Earnest Money paid by the purchasers is sufficient for the purpose, G Rent i.e. Storage Charges may be recovered after the delivery of the stores.

2426. Weighment and Delivery-All materials sold shall be weighed or counted delivery, this being supervised by:

(1) Stock Verifier

(2) Stores Supervisor of rank not less than D.S.K. Gr. Ill

(3) Representative of the purchaser (if he cares to be present)

(4) Representative of the Auctioneer (if he cares to be present)

2427. The Stock Verifier should count, measure or weigh each lot or part of a lot comparison of the description and quantity shown in the sale catalogue to ensure that only. Such and quantifies of materials as have been shown in the catalogue are being issued; he should sign the passes and Issue Notes in token of such check.

2428. The Stock Verifier should maintain a Field Book (**S. 2028**) which will be his i record for recording therein

(a) The lot number

(b) Description

(c) Rate

(d) Cart or wagon number, carrying capacity, and owning railway

(e) Gross Weight, actual tare or wagon or cart

(f) Net Weight

(g) Purchaser's name and address

(h) Particular of realisation of value

(i) Amount of Loading Charges recovered

(j) Issue Note number and date

(k) Gate Pass/Railway Receipt number & date and

(l) Amount and particulars of remittance of Ground Rent, if any.

2429. He should sign the issue note after fully satisfying him self that entries made there in agree with those in the field book. The field book should be attested by the Stores Representative making delivery of the goods in token of his having accepted the correctness thereof.

2430. In giving delivery of scrap material, scrap of non-ferrous items should be weighed on beam scales and the Stock Verifier in his field book should record the weight of each consignment in detail.

2431. For giving delivery of ferrous scrap empty wagons need not be weighed and the marked are of the wagons should be taken as the weight of the empty wagons. The loaded wagons should be passed over the weighbridge and the difference between the two weights will give weight of the scrap. In his field book, the Stock Verifier who should be present all the time, record the number, carrying capacity and the owning railway (marked) tare, gross weight and net weight of the wagons used. He should then seal up the wagons with the special seal supplied to him for the purpose. Particulars of the Railway receipt under which. loaded wagons are booked will be recorded.

2432. In cases where local delivery is given, the empty and loaded trucks or carts should be weighed and instead of Railway Receipt, particulars of the Gate Pass issued will be recorded. The Stock Verifier should countersign the Issue Note and the Gate Pass.

2433. Loading -The loading of the sold materials should be done under the supervision of the Depot Officer or his Assistant, not below the rank of D.S.K. Gr. III and should be witnessed by the Stock Verifier. The Depot Officer will be responsible for realising loading charges if any, from the purchaser. The Purchaser should not ordinarily be allowed to use his own labour for loading as the Railway's have little control on such labour.

2434. The responsibility of the Railway ends after the consignment has been loaded and made over to the representative of the auctioneers or purchasers and the railway will be, no party to any dispute that may arise after the loading has been completed. It is the duty of the auctioneer to arrange for the despatch of the consignment to the purchaser.

2435. Despatch of Auctioned Material : - In no circumstances should the Railway Department be shown on any of the despatching documents as consignors. The documents should be in the of the purchaser or his duly authorised agent who should sign them if necessary.

2436. Freight Rates - If the purchaser desires to send any of the stores by rail, they will be carried at public tariff rates only.

2437. Deleted.

2438. Deleted.

2439. Stock Verification.-At the conclusion of the delivery of the lot or lots pertaining to the item of scrap, any stock, left over should be verified by the Accounts Department with the book balance and any discrepancies adjusted. Such "left over" stock may be transferred to the bin in which fresh deliveries received since the auction have been stored.

2440. Monthly lists of Deliveries: -The Depot Officer should submit to the Controller of Stores and the Accounts Officer (Stores) monthly verified lists (**S. 2440**-manuscript) of materials in respect of lots delivered in full every month and valuable metals and stores of special sales *e.g.* rails, girders &c. as delivered, whether in part of in full.

2441. Report of Completion of Auction-On the completion of the delivery of materials sold in each auction, the Accounts Representative should submit a completion report (S. 2441**-A** Manuscript) to the Accounts Officer, Stores bringing to particular notice any outstanding features. The Depot Officer will submit a similar report (S. 2441**. B**-Manuscript) independently to the Controller of Stores and Accounts Officer Stores.

Form 2441 A & B

The Completion reports should show the:

(a) Date of Auction Sale.

(b) Lot Nos.

(c) Description of Stores.

(d) Quantity offered in the auction.

(e) Quantity actually delivered.

(f) Rate.

(g) Value.

(h) Loading charges recovered.

(i) Ground rent recovered.

(j) Auctioneer's Commission

(k) Remarks.

2442. Sale Accounts by Auctioneers- The Depot Officer should see that the sale accounts are submitted to him by the auctioneers within the prescribed period. He should check the sale accounts, calling for the Treasurer's certificate of payment granted to the auctioneers, for the remittance made by him. If the sale account is found correct and the remittance has been made correctly, the Depot Officer should issue a clearance certificate to the auctioneer in respect of that particular auction and send a copy of the certificate to the Accounts Officer Stores. The Auctioneers' Sale Accounts should be forwarded to the Controller of Stores for transmission to the Accounts Officer.

Note-There is no objection to the Sale Accounts being submitted by the Auctioneers direct to the Controller of Stores, provided the checks devolving on the Depot Officer are exercised in the Office of the Controller of Stores.

2443. Bills for Commission Charges.-Except in cases where the auctioneers are permitted to deduct their commission charges from sale proceeds of the auctioned material in terms of their agreement the bill for commission charges should be submitted promptly to the Depot Officer concerned for verification and transmission to the Accounts Officer, Stores, for payment, advising the Controller of Stores at the same time.

2444. Auctions by other than the Stores Department -The preliminary arrangements for the auction of materials held in the Divisions or Districts should be made by the Division or District Officers concerned under advice to the Accounts Officer, Stores, and the Controller of Stores.

2445. In signifying his approval, the Controller of Stores should advise the Accounts Officer, Stores, to arrange for a Stock Verifier being deputed to witness the sale. The auctions may be held either departmentally or with the assistance of the railway auctioneers. The detailed procedure to be followed will be the same, mutatis mutandis as in the case of the auction sales conducted by the Stores Department (Paragraph 2410 to Paragraph 2442).

2446. Allocation of Financial Responsibility.-The financial responsibility involved in the sale of stores by public auction, tender, or direct sale is in respect both of expenditure and of receipts. In the assessment and collection of amounts due to the railway, the responsibility is with the Executive. The responsibility of the Accounts Organisation is confined to seeing that system of collection is suitable and efficient, to verifying by test-check that such a system operates effectively in practice and to examining that the amounts collected are properly brought into account in the railway's books,

2447. In the matter of expenditure involved, the Accounts Department is responsible for seeing that the expenditure is regular and proper and that the, system of accounts is such that there can be no loss of railway money, while the administrative and executive officers will be fully responsible for the correctness of the facts in the original documents.

CHAPTER XXV

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CHAPTER XXV

PRICED LEDGERS

2501. Location of Office- The Stores Accounts Office is a part of the office of the Chief Accounts Officer, located preferably in the closest proximity to, if not along with the office of the Controller of Stores so that the latter is in close touch with his accounts.

2502. A 'Local' unit of the stores Accounts office may, where circumstances require this be attached to each of the more important stores depots. Such local offices should work in the closest co-operation with the Depot Officer concerned (being in fact his Accounts Office) and deal with all the accounting of the receipts into and issues of stores from the depot to which they are attached, including-

(a) the issue of periodical and monthly summaries to departments (both debits and credits).
(b) the verification of stocks
(c) the compilation of monthly statements of stores transactions for the depot ; and
(d) monthly reconciliation of priced ledgers with General Books.

2503. Functions of the Stores Accounts Office- The main functions of the Stores Accounts Office are -

(a) to check the initial documents of receipt and issue, and adjust their value in the books of the railway, maintaining the necessary accounts records therefore ;

(b) to compile the stores accounts and prepare the periodical returns due to the Controller of Stores, the General Manager, and the Railway Board ;and

(c) to verify the stocks of stores in the depots and on the line annually or at such other periods as prescribed for each category and nature of stock.

2504. The more important items of work involve in discharging the first of the three functions, *viz.* the initial check and accountal of vouchers, may be grouped as follows:

(a) The maintenance of priced ledgers and effecting reconciliation of the balances in the priced ledgers with the General Books monthly through the means of group ledgers.

(b) Arranging for the recovery of the cost of stores issued including any incidental and departmental charges, whether in cash or by means of book adjustments (Summaries of Issues).

(c) Arranging for the discharge of liabilities incurred in connection with the receipt of stores, either by cash payment or by means of book adjustments (Payment of Bills).

(d) Maintenance of Accounts Registers in connection with the above items of work in order to keep a proper record of the assets and the liabilities and to guard against double or over payments or the omission of recoveries due.

(e) Maintenance of liability registers for stock items to record the liabilities entered into as and when the orders are placed on the suppliers/contractors or indents are placed on the procurement agencies and watch the liquidation of such liabilities.

2505. The Stores Accounts Officer- The Stores Accounts Office will be under the Stores Accounts Officer, a Gazetted Officer, whose duties are two-fold. He is responsible to the Chief Accounts Officer for the efficient working of his branch and in this capacity he exercises a complete and independent audit of all stores transactions and maintain a distinct set of audit registers and books. Subject to the control and general direction of the Chief Accounts Officer, he also acts as adviser to the Controller of Stores (Deputies or Depot Officer in local offices) in all matters of stores accounts and finance and assists that officer with all information in connection with compilation of stores transactions, including book rates, consumption of stores, balances etc.

2506. The maintenance of priced ledgers of stores involves different groups of operations.

Group A-

(i) The receipt and check of vouchers and forwarding the same to Data Centre.

(ii) Periodical listing of' the transactions and forwarding the same to Data Centre.

(iii) Opening and closing of priced ledgers as advised by the Depot Officer, after due check.

(iv) Checking of punched data, as per data processing procedures.

(v) Accurate and timely maintenance of priced ledgers through EDP Centre.

Group B-

(i) Scrutiny of all unmatched vouchers, vouchers causing irregular balance items and other rejected vouchers and their clearance.

(ii) Scrutiny of printed ledgers for abnormal and unreasonable results and their limitation.

Group C-

(i) The revision of rates.

(ii) The review of the priced ledgers.

2507. The operations detailed in paragraph 2506 should be carefully planned and allocated, in such a manner that the work will not only be upto date, but also the accuracy thereof is also ensured.

2508. All vouchers affecting stores transactions, (except those relating to adjustments of monetary values only, such as the correction of mistakes in such values, etc.) will be received from the stores depot. Every such voucher will represent a physical receipt or issue of a quantity of stock as shown on the document. The exceptions will be cases in which a quantity, short received or erroneously received instead of the correct material and returned since, is permitted to be shown as in stock pending the settlement of the dispute regarding such shortages; and cases of correction of price list numbers discovered after the vouchers have been despatched etc.

2509. **Time Table for submission of vouchers by Depots-** The vouchers should be made over by the Depot to the Stores Accounts office, daily. The vouchers, for a date, say the first of a month, should be completely delivered to the Stores Accounts office without fail, wherever no holiday intervenes, on the morning of the third, within the hour of the opening of the office. The vouchers would be accompanied by the Forwarding Memo (**S. 1256**). Where the stores depot and the Stores Accounts Office are not in the same station, the time allowed may be modified to

suit local conditions taking care to see that there is no avoidable delay in the regular submission of the vouchers to the Accounts Office. The Accounts Office shall after checking the vouchers, bundle them in batches (according to the voucher code and date) periodically as per programme laid down by the Data Centre and deliver them on these dates.

2510. Check of vouchers- On receipt in the Accounts office, the vouchers should be checked with the Forwarding Memo (**S. 1256**) to see:

(a) that all the vouchers entered therein have been received ; and

(b) that the serial numbers assigned to the vouchers as laid down in **paragraph l255** and **paragraph 1315** are correctly continued from the previous day and have been assigned without any break.

2511. Cancelled or Missing Vouchers- If any vouchers are missing, or if any have been shown as cancelled, a search should be made for the missing vouchers and if they cannot be obtained at once, a note should be kept in a register and the matter pursued until settled satisfactorily. In the case of cancelled vouchers, the foil of such vouchers should be inspected as laid down in **paragraph 1332**. In checking the vouchers with the Forwarding Memo (**S. 1256**) the arrangement of the vouchers as received from the depot should not be disturbed, even if this involves some inconvenience.

2512. Scrutiny of the Vouchers- The vouchers should then be examined to see that :

(a) they have been prepared on the proper forms and with proper voucher code;

(b) they are signed and /or countersigned by proper authority or authorities as required by the rules ;

(c) the correct number of foils have been received;

(d) they are legibly written;

(e) all data required to be punched are duly entered in the relevant places;

(f) in the case of receipt notes where the ordering unit is different from the accounting unit, both the units are legibly shown. The extra charges such as ST, Surcharge, Excise Duty, Customs Duty, etc. are indicated precisely and not in general terms;

(g) that reference to requisitions on which issues have been made are quoted in the vouchers;

(h) that quantities issued are shown in words also and are no more than the quantity requisitioned;

(i) in case of Sale Issue Notes other than Inter-Railway sales, the sale value as per the Sale order is clearly indicated on the sale vouchers ;

(j) that in respect or receipts, there is no undue delay between the dates of receipt of the stores in the depot and of accountal in the Priced ledgers ; and

(k) that where it is required to state reasons for sending or transferring material, as in the case of Advice Notes and Book Transfers, such reasons have been given.

2513. Deleted.

2514. Deleted.

2515. Receipts and issues of stores are ordinarily priced either;

(a) at rates which are already shown on the vouchers for such transactions as purchases or at predetermined rates for manufactures by Railway Workshops, advice notes for return stores/ Depot transfer Receipts ; or

(b) at book average rates, as in the case of receipts under Book Transfers, Department and Account Stock Verification Sheets, and all vouchers for issue of stores except those relating to sale. However, sale issue vouchers relating to sales to other Indian Railways and Production Units will be priced at the book average-rate.

2516. Deleted.

2517. Deleted.

2518. Calculation of values- The calculation of values of the all the vouchers, other than the Receipt Notes, Advice Notes and Sale Issue Notes, and withdrawal vouchers will be done automatically by the Computer at the book average rate. The calculation of values at predetermined credit rates for Advice Notes, shop manufacture receipts and Depot transfer receipts is also done on the Computer. In the Case of Receipt Notes, the Receipt Note is given to the calculation clerk and the correctness of the value should be independently checked by another clerk. Where a voucher is received in more than one foil, each foil is best given to separate clerks and later the correctness of the work should be checked by pairing and comparing the values on both the foils. Whenever the withdrawal vouchers are accounted for, they should be priced at the original value.

2519. Rounding off Paise- In calculating the value of each item of stores in connection with the Receipts or Issues, the value should be taken nearest to the paise.

2520. In the case of purchases through the Centralised Agencies, the calculation of values of the item in the Receipt Note should be reckoned in terms of whole rupees, amounts below being dropped, and 50 poise and above reckoned as one Rupee. If more than one it is entered in a Receipt Note, the rounding off should be done on the total of the items and not on individual

items. This is necessary in order that the amount posted in the Purchase Accounts Registers and the Priced ledgers agree with the bill forwarded by the pay & Accounts Officer of the D.G.S.& D. Wing, who rounds off paise to the nearest rupee.

2521. (a) Receipt Notes (S. 719)- In the case of Railways with decentralised inspection, Part III of **Form S. 719** will be received from the depot after it has been taken into account. The value of the supplies should be calculated at the rates shown on the voucher. It should then be handed over to the ledger clerk for posting the priced ledgers, after which it should be posted in the Purchase Account Register (**S. 2809**).

(b) Receipt Notes (S. 726)- In the case of Railways with centralised inspection of supplies and centralised stores accounting, Part IV of **Form S. 726** will be received from the depot, after it has been taken into account. The value of the supplies as shown on the voucher should be, checked. The voucher should then be handed over for posting the priced ledgers.

Note- Under an organisation of decentralised Store Accounts offices (see Note to paragraph **729-S**), part V of the Receipt Note should be paired with Part IV received with the Daily Summary of Credits to Purchasers Account (**S.2808**), the quantities being checked and a remark made on Part V to that effect. The value shown on Part V should be checked with the amount shown in the periodical summary (**S. 2808**) and the date of accountal of the voucher in the priced ledgers should be noted on the latter at the same time.

2522. Receipt Orders for imported items- Receipt Order for imported items should not only contain the rates for the item but also the rates of packing charges, insurance, freight, customs duty, countervailing duty, etc. The receipt value should then be calculated taking into account all the above factors. The voucher should then be passed on for posting the priced ledgers.

2523. Workshop Manufactures (S.1548)- The values for these items are calculated by the Computer at the pre-determined rates advised by the Workshops periodically. Whenever new items are undertaken for manufacture and the predetermined rates are not available, the estimated rate should be obtained and indicated on the vouchers before they are passed on to the Computer Centre.

2524. Depot Transfer Receipts (3 rd foil) – Periodical summaries of Issues (showing also the rates of issue) against the depots to which materials have been sent will be prepared by the Stores Accounts Section. The same will be handed over to the concerned staff dealing with the Receiving Depot. In case of Local Stores Accounts Office attached to each depot, the summary should be sent to the Stores Accounts Officer of the receiving Depot. The rates and values required for pricing the 3rd foil, should be taken from the above summary. The voucher should then passed on to the EDP Centre for posting the priced ledgers and preparation of unified class ledgers.

2525. Advice Notes of Returned Stores (S.1539) - The pre-determined credit rates will be adopted for the valuing these returns. The detailed procedure regarding these returns has been laid down in **Chapter XVI.**

2526. Book Transfers and Departmental and Accounts Stock Verification Sheets (Single Foils)-These vouchers should be priced, it book rates by the Computer while posting the Priced Ledgers.

2527. All issue vouchers will be received in the Accounts Office of which one copy is forwarded to the Computer Centre. The issue should be priced at book average rates except the Sale Issue Notes, which will be priced according to the terms of sale. The calculation of the values should be made in the same lines as laid down in **Paragraph 2518**.

2528. Adjustments of Loss or Gain on Sales- The irregular balances in the priced ledgers arising out of the differences in value between the book rates and the tender, auctioneer private sale rates should be adjusted on the same day by debit or credit to stock Adjustment Account; Stock Adjustment vouchers (**S. 2548**) (one copy only) should be prepared by the Computer at the time of posting priced ledgers and posted in the ledgers. Periodical summary of such items should be prepared by Computer Centre for such transactions separately. On receipt of such summary from the Computer Centre, the Accounts Officer should see whether proper sanctions exist for any losses on sales.

2529. Time Table for Pricing and Valuation of Vouchers- The Pricing and calculation of values of vouchers should be finished on the same day the returns are received from the depot.

2530. Price Ledgers should be maintained by the Group of Stores according to the Grouping of stores vide **para 201 -S.** As the ledgers are printed on continuous stationery, the Priced Ledgers printed should indicate the last date of transaction to facilitate back reference. They should be maintained in Form S. 2530 shown below (see **paragraphs 1403** and **2605**) or such other convenient form as may be prescribed by FA&CAO. The ledgers are printed periodically in the order of depot, ward, price list number and category.

Form No. S. 2530

PRICED LEDGER FOR THE MONTH OF.....199

Depot	Ward	P.L.No.	Unit	Category	Description of items	Last date of Accounts Stock Verification	Last Purchase Rate

Date	Posting Printing	Receipt Order or Issue Note No.	Received from or issued to	allocation	Quantity			Value			Average Book Rate	Purchase Rate	Last date of posting
					Receipt	Issue	Balance	Receipt	Issue	Balance			

THEN NEXT ITEM AND SO ON

2531. Deleted.

2532. Exhibition of Maxima and Minima on the Priced Ledgers- It is not obligatory to show the maxima and minima stocks on the priced ledgers. During verification of stocks, the Accounts Stock Verifiers should review the existing stock with reference to the maxima and minima annual requirements and also with reference, if necessary, to the statistics of monthly and annual consumption relating to the item. 'They should report to the, Stores Accounts Officer and the Depot Officer cases in which the maxima or minima appear to be excessive in the, light of actual average consumption.

Note- The information regarding maxima, minima, annual requirements etc may be called for by the Verifier from the Computer Centre for the above purpose.

2533. Rules for upkeep- The priced ledgers printed and given by the Computer Centre will be bound and kept monthwise and Ward and Groupwise.A list of priced ledgers opened for the month and closed should be furnished by the Computer Centre and these lists should be filed alongwith the priced ledgers for the month. A copy of the above list should be sent to the Depot Officer or his information and record.

2534. Deleted.

2535. Opening of Priced Ledgers- Whenever the depot opens for the first time a ledger for an item of stores, a manuscript advice (ARD for Master file) (**S. 1404-A**) in duplicate will be sent to the Computer Centre through Accounts Office the same day giving the following particulars, viz. unified group, price list number, category and quantity of stores (**paragraph 2605**), nomenclature and unit and other particulars as are required for the Master file. On receipt of the Advice, the Computer Centre will open the new Priced Ledger after exercising the necessary validity checks.

2536. Index of Priced ledger Cards- The EDP Centre should furnish tile Accounts Office with an upto date list of all Priced Ledgers, atleast once a year. The list should indicate all the relevant particulars such as depot, ward, price list number, quality, unit of accountal, last date of issue, last date of verification, quantity balance, value balance, book average rate, etc.

2537. Deleted.

2538. No change should be made by the depot staff in any of the particulars of the cards opened by the Computer Centre and accepted by the Accounts Office without the concurrence of the Accounts Officer. Some important examples of the cases to which this restriction applies are: -

(a) Changes in the nomenclature or unified list number as appearing in the existing ledgers.

(b) Changes of the unit of accountal, such as an alteration from weight to number, number to cubical contents, etc. In such cases, in addition to obtaining the previous concurrence of the Accounts Officer and Computer Centre, the actual stock should be verified by Accounts Stock Verifiers in the existing unit and in the proposed unit and any discrepancy discovered under the existing unit should, be adjusted before the account in terms of the new unit is posted in the ledgers.

(c) The splitting up of an existing item of nomenclature or heading into further items or headings.

(d) The grouping of existing items of nomenclature or headings into a Single item or heading. In this and the former cases, such splitting or grouping should be done in the presence of an Accounts Stock Verifier.

2539. Closing of Priced Ledgers- When a depot proposes to close a card, it will send the Accounts Office necessary advices (ARD for Master file) in **Form S. 1404-B** giving full particulars as in the case of the opening of cards. The advice will also state the number and date of the last voucher to be posted which will enable the Accounts Office to see that all the vouchers forwarded by the depot upto the time of closing have also been posted in the priced ledger. Before the ledgers are closed it should be seen that there are no irregular balances and there, are no outstanding purchase orders against that item. The same should then be forwarded to the Computer Centre for the closure of the item. The Computer Centre will ensure that all the closure advices received are given effect to after suitable checks.

2540. Items deleted from the computer files in accordance with para 2539 should be listed simultaneously by the Computer Centre and a copy list should be sent to the Depot Officer for his information, and record.

2541. Re-opening of Cards- The same procedure as laid down for the opening of cards should be followed in this connection.

2542. Deleted.

2543. The priced ledgers are the basis of all stores accounting and the utmost care should be taken to avoid errors therein. The following instructions are therefore laid down for the guidance of ledger posters with a view to minimise all chances of errors in ledger posting: -

(a) Up-keep of Priced Ledgers- The Priced Ledgers should be maintained neatly and safely as receive from the EDP Centre periodically and in proper order of depot and ward.

(b) Posting of Vouchers- Before sending the vouchers for posting for the day, it should be seen by the Accounts Office that the vouchers in hand relate to correct depot, group and correct month.

(c) During the course of posting, the poster should take care to see: -

(i) That the nomenclature and the price list number of each item if stores as shown in the return corresponds with the nomenclature and price list number of the same item of stores in the priced ledgers. An item in a return should be sent for punching only when the above particulars agree.

(ii) That the number and date of the voucher and the figures of quantities and value are distinctly written in the vouchers without flourish, and within the lines/ cages allotted to the respective figures.

(iii) That no voucher received or any item thereof Airs been omitted to be punched or posted in the price ledgers or his been posted twice by the Computer Centre. For this purpose, the punch operator should write the letter 'P' against each item in a voucher after It lists been punched and 'V' after it has been verified. A detailed list checking should be made comparing with has totals already arrived it.

(d) The Computer Centre should punch all the vouchers received by them on the date of their receipt. Should a ledger punching and posting work fall into arrears for any reason e.g. rush of vouchers on a particular day, Computer room/Punch room is expected to work overtime to pull up Ills arrears. In cases of sudden illness, or other absences beyond one's control, the supervisor of the section should make arrangements, to get the work done with the approval of the competent authority, and a note should be kept of the vouchers for the correct punching and verification of which responsibility will rest on the person to whom the work is allotted.

(e) During the course of posting the vouchers, the Computer Centre should print a statement in **Form S. 2543** or such other form as may be prescribed by FA&CAO, giving particulars of Unified List Number, Pried List Number wherever it is found that: -

(i) the receipt rate varies from the book rate by 10 per cent or more

(ii) credit balances have appeared either in quantity or value;

(iii) quantities exist without value or values without quantities

(iv) the unit in vouchers varies from the P.L. Unit.

(f) **Adjustment Receipt Notes-** Sometimes the Controller of Stores sends Adjustment Receipt Notes to set right mistakes committed in the original Receipt Notes. In such cases, the Adjustment Receipt Notes should bear reference to the original Receipt Note Number, R.O. Number and date and the original rate and value of the item.

(g) Other Adjustments such as write-back, under or overcharge statements, etc.- In all such cases, the Accounts Office should verify the, posting of the original transaction and should give a cross reference manually against the posting Adjustment Voucher.

(h) Posting of Stock Verification Sheets-

(i) While posting stock sheets, both departmental and accounts, the Computer Centre should see the date of verification and carefully compare the opening balance shown on the stock sheet with the balance shown on the priced ledger for the same date and should then proceed to post the stock sheet.

(ii) **Discrepancies between Opening Balance and Book Balance as per Priced Ledgers-** If there is any discrepancy in the ground balance on the date of verification, the difference between the ground balance and the book balance should be posted in the priced ledgers bringing the priced ledger balance in accord with the actual ground balance. These differences should be valued at the book average rate prevailing on that date.

(iii) When the discrepancy is subsequently traced any further adjustment on account of the resultant deficiency or excess should be adjusted through a supplemental stock verification sheet prepared in the Accounts Office for the purpose. This stock verification sheet should be assigned the same number as the original one with the word 'Supplemental' added thereto.

(i) **Certification of verification-** At the end of verification of the stock of each unified group, the Computer Centre, on a request from the Accounts Officer, should print a list of items, if any, which have not been verified during the programme period, with a view to have such omissions in verifications rectified. This should be ensured by providing for the date of verification in Computer files.

(ii) **Discrepancies between Opening Balance of Numerical and Priced Ledgers-** If there is any discrepancy in the depot and accounts opening balances as on the date of verification the matter should be investigated at once, by reference to the numerical ledger card (if available in the station) and the discrepancy rectified before the results of verification are posted in the priced ledgers.

(iii) If the Numerical Ledger is most immediately available, the priced ledger balance should be inserted in the column provided for the purpose, in the Stock Verification Sheet, and the difference between the balance and the actual balance by count should be priced, value, and posted in the priced ledgers thus bringing the priced ledger balance in accord with the actual ground balance. At the same time the discrepancy between the depot ledger and the accounts ledger should be noted down in the register (S.2577), to be maintained for reconciliation of depot ledgers with priced ledgers. The depot ledger card should be either called for it once or the matter left over till the next reconciliation is due, depending on whether the amount of differences is above Rs. 50 or Rs. 50 and below; when the discrepancy is traced and set right, any further adjustment on account of the resultant deficiency or excess should be adjusted through a supplement Stock Verification Sheet prepared in the Account Office for the purpose. This Stock Verification Sheet should be assigned the same as the original one with the word "Supplemental" added thereto.

(k) **Certificate of Verification-** At the end of,' the verification of the stocks of each class of stores, a ledger poster should go through his ledgers and put up list of items, if any, which have not been verified, with a view to have such omissions rectified.

(i) **Disposal of Completed Ledger Sheets-** The ledger poster should particularly see that completed sheets are transferred to suitable binders or cabinets as soon as new continuation sheets have been opened in their place. All such, binders or cabinets should be suitably Labelled and all completed sheets should be put in them in the order of their depots, class and price list numbers and alongwith the previous sheets for the same item.

2544. Deleted.

2545. Vouchers posted as Minus Receipts- The following return will be posted in the ledgers as minus receipts:

(a) **Depot Transfer Issue Notes-** These will be posted as minus receipts in the issuing depot and as plus receipts in the receiving depot and accounted for accordingly in all subsequent stages of the Discounts.

(b) **Book Transfers-** The posting in the card, stocks from which has been transferred will be shown as minus receipt and accounted for similarly in all other stages of accounts.

(c) **Deficiencies in stocks and all other transactions to debit of 'Stock Adjustment Account'-** will be posted as minus receipts and accounted for accordingly. The Stock Adjustment Account itself' will however exhibit the debits and credits separately.

2546. Vouchers originating in the Accounts Office- In addition to the vouchers mentioned in **paragraphs 1410 and 1411** which will be initiated by the depot, paragraph 2547 **and** paragraph 2548 show the vouchers which will be prepared in the stores Accounts Office and posted in the priced ledgers only.

2547. Under and Overcharge Returns- When an issue made on an issue note or a receipt through an advice note has been debited or credited at wrong rates or values, an undercharge or overcharge return in **form** S. 2547-A (for receipt transactions) or S. 2547-B (for issue transactions) should be prepared adjusting the error and the return should be posted in the priced ledgers and accounted for by inclusion in the debit or credit summaries of the department concerned.

FORM NO. S. 2547 A & B AS IN THE STORES CODE.

2547 –A. Under and Overcharges advised by the Supplying Departments or firms. Such undercharges upto Rs. 200/- in each case may be adjusted direct to Stock Adjustment Account without routing through the Priced Ledgers and where such undercharges or overcharges exceed Rs. 200/- in each case, the same should be accounted for in the Priced Ledgers like ordinary 'receipt' to be merged automatically in the average rate's for subsequent issues or adjusted in due course against the Stock Adjustment Account if there is no stock in hand or stock so little that undercharges or overcharges would affect the average rate by 10 per cent or more as compared with the current market rate. Undercharges and overcharges in respect of stores for special works or stores used directly on works excepting those chargeable to Workshop Manufacture Suspense in Production Units should however be adjusted direct against the works concerned.

2548. Stock Adjustment Vouchers- There are vouchers for money values only in connection with debits or credits to Part II and III of Stock Adjustment Account by contra adjustment against the head 'Stores' with supporting entries in the priced ledgers. The entries in the priced ledgers will be made as receipts and minus receipts. The form shown below should be used for the purpose.

Form S. 2548

STOCK ADJUSTMENT VOUCHER

Against part……of Stock Adjustment Account.

Depot……Date…….

ALLOCATION:

Group	P. L. No.	Surplus		Deficit		Remarks
		Rs.	P.	Rs.	P.	
	Total					

Stores Accounts Officer

2549. Adjustment for Rupee one or less- Such adjustments on account of under or overcharges or against the Stock Adjustment Account should not however be inside for petty sums not exceeding on rupee. In such case, a remark should be made on the priced ledger manually against the posting of the item in question to show that the error has been noticed.

2550. Deleted.

2551. Deleted.

2552. Deleted.

2553. Disposal of vouchers after posting Priced ledgers- After the posting of each day has been completed by the Computer Section, the Computer Section will forward all the vouchers to Priced Ledger Section for onward transmission of the same to the departments/Suspense Accounts Section along with their respective summaries.

2554. With the object of assisting the Controller of Stores in maintaining the Price Lists upto date and at the same time of removing from the priced ledgers large differences between the book average rates and the rates published in the Price Lists, a clerk should be assigned the duty of examining at least once a week the special printouts given by the computer Centre (S. 2543 and S. 2563) and of taking action on the proposal relating to rate revision contained in the register. He should consult the relevant priced ledgers and submit 'proposal for revision of price list rates in form S. 2554 showing the following particulars.

Form No. S. 2554

(1) Class
(2) P.L. No.
(3) Description of Stores.
(4) Unit.
(5) Book rate.
(6) Price List rate.
(7) Quantity in stock.
(8) Current Market Rate.
    (a) Purchase Order number and date.
    (b) Receipt Note number and date.
    (c) Rate.
(9) Suggested new rate.
(10) Controller of Stores Orders.

2555. In order to avoid duplication of work the rate revision clerks of each depot should prepare the statement only for the items for which the depot is the 'main depot'. Where it is not found necessary to have individual clerks for individual depots, it should be ensured that this phase of work is completely covered on a programmed basis.

2556. This lists should then be forwarded to the Controller of Stores who should decide whether and when the rate should be revised, and what such revised rate shall be.

2557. The Controller of Stores may also originate revision of rates as in cases of stores obtained on contracts.

2558. The correction slips to the Price Lists will be issued by the Controller of Stores.

2559. Deleted.

2560. Revaluation of Balances- The value of balances in the ledgers will also be corrected at the revised rate by preparing a stock adjustment voucher for all such corrections, subject to the rule that there should be no writing up to the values over the actual cost paid for purchased stores in stock (**paragraph 210**).

2561. Irregular Balances- With the object of removing from the priced ledgers all irregular balances, ledgers should be continuously overhauled by ledger " reviewers ". This work should be arranged so as to complete a review of all the, ledgers once every-six months. The reviewers are expected to notice all lapses and to so conduct the review works as to ensure that all irregularities are brought to notice. Among the more important irregularities are:

(a) Credit balances in quantity or value.
(b) Value without quantity.
(c) Quantity without value.
(d) Price List rate varying from the book rate by 10 per cent or more.
(e) Adjustment carried out without the preparation of vouchers signed by a Gazetted Officer.

(f) Items which are overdue for stock verification.
(g) Incomplete headings,
(h) Stocks not having been issued for more than two years (excluding emergency stores).
(i) Stocks heavy as compared with normal issues.

To facilitate review, the Computer Centre should furnish a statement of such irregularities periodically. The Computer Centre should also, it the same time ensure that suitable machinery has been provided for in the system to arrest the irregularities (a) to (c) entering the Computer files.

2562. Scrutiny by Section Officer and Stores Accounts Officer- The Section Officer should scrutinise the irregularities pointed out by the Computer Centre at least once in six months. He should submit a report to the Accounts Officer indicating the results of scrutiny. The work of the reviewer should come under the scrutiny of the Accounts Officer at once in a year.

2563. Review of Registers- All irregularities notice by the reviewers or the Section Officer should be noted down in special registers (**S. 2563**) (Manuscript) and put up for the information of the Accounts Officer on the I st of each month. The irregularities noticed by gazetted officer will be recorded in a separate register. All necessary action to set right the irregularities should be taken very promptly.

2564. Importance of Review Works- The review of ledgers as a daily item of work is of the greatest importance, and when it falls into arrears, differences needing adjustments swell into abnormal figures and considerable time it lost by the clerks in tracing reasons and causes for these differences. The review work should therefore he conducted systematically and properly, a proper programme being drawn up for the work monthly.

2565. Review Procedure- The Computer centre should prepare a statement for all the items of stores scheduled to be taken for review during the month, giving the total value of the quantity on hand, multiplied by the current book rate, the actual book value and the difference between the actual book value and the calculated value. If the difference is less the Rs. 200/-, a general scrutiny may be made and the difference adjusted. Differences higher than this limit should be investigated and necessary stock adjustment vouchers prepared with full explanations for the differences recorded thereon before submission to the gazetted officer.

2566. Deleted.

2567. Deleted.

2568. The reviewers and the staff preparing adjustments are responsible for the correctness of all adjustments specially those affecting the suspense heads of account, e.g. **the Stock Adjustment Account.**

Cases in which the facts are not clear and approximate adjustments are proposed to be made should be carefully investigated personally by the Section Officer incharge of the section

and authorised by a gazetted officer. The Section Officers incharge of the section ,ire personally responsible to see that all adjustments are based on facts, and that no adjustment is based on inadequate evidence. Where a write-off occurs, the sanction of competent authority should be obtained. The existence of a credit balance in the Stock Adjustment Account, is no authority for adjustment without sanction. Any adjustments based on speculative or incomplete data require the previous sanction of the Controller of Railway Accounts.

2569. All cases where the Stock Adjustment Account is affected to the extent of Rs.500/- or should be examined by the Accounts Officer. All adjustments of Rs. 5,000/- or over should be reviewed by the Deputy Chief Accounts Officer and those of Rs. 10,000/-or above by the Financial Adviser and Chief Accounts Officer.

2570. Other duties or Reviewers- In addition to the independent review conducted by in accordance with the foregoing instructions, a reviewer should also conduct the investigation of items listed by Computer Centre at the time of posting the priced ledgers. He will be responsible clearing these items.

2571. Deleted.

2572. Deleted.

2573. Deleted.

2574. Deleted.

2575. Deleted.

2576. Deleted.

2577. Deleted.

2578. Deleted.

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2585. Deleted.

CHAPTER XXVI

RECONCILIATION OF PRICED LEDGER WITH GENERAL BOOKS

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CHAPTER XXVI

RECONCILIATION OF PRICED LEDGERS WITH GENERAL BOOKS

2601. A reconciliation should be effected of the debits, credits and balances in the Priced Ledgers and the corresponding figures in the General Books of the Railways.

2602. With the introduction of Electronic Data Processing, the reconciliation is done by listing up the entries in the Priced Ledgers monthly, as regards receipts, issues and balances and comparing these figures thus obtained with those available in the financial accounts. The method that should be, adopted is set out in Paragraph 2604 seq. and the reconciliation is effected in two stages:

(i) A monthly reconciliation of receipts, issues and balances in Priced Ledgers as per consolidated groupwise and categorywise summary (without details for individual Priced Ledgers) with those in General Books through Group Ledgers; and

(ii) An annual reconciliation of total receipts, total issues and the balances in the Priced Ledgers (both opening and closing) with those in General Books through the medium of Group Ledgers.

2603. The above stages are illustrated by the accompanying diagram.

CHART ILLUSTRATING THE RECONCILIATION

<table>
<tr><td colspan="3">Vouchers</td></tr>
<tr><td>Priced Ledgers</td><td>Group Summary</td><td>Periodical Summary Receipts & Issues</td></tr>
<tr><td rowspan="2">Depot Groupwise Categorywise Summary</td><td>Monthly Abstract of Group Summary</td><td>Monthly Abstract</td></tr>
<tr><td>Subsidiary Group Ledger</td><td rowspan="2">Consolidated Journal Slip</td></tr>
<tr><td>All Depots Group Category Summary</td><td>Depots Group Ledgers</td></tr>
<tr><td>Group Category Summary</td><td>Consolidated Group Ledger</td><td>General Books</td></tr>
</table>

2604. Deleted.

2605. Separate sets of Group Summaries should be maintained for each of the detailed divisions of receipts and issues as illustrated by the, chart below showing the total receipts and the total issues groupwise and categorywise:

STORES											
Receipt						Issues					
Categories of Stores											
Ordinary Stores	Emergency	Special Stores	Surplus Stores		Scrap	Ordinary stores	Emergency	Special Stores	Surplus Stores		Scrap
			Movable	Dead					Movable	Dead	

Ordinary Stores	
Quality of Stores	
New	Second hand including Repairable Items

New	Ordinary stores(Issues)	
Nature of Transaction	New	Second hand
Purchase in India, Imported Stores		
Purchase in India, Indian manufacture	New	
Purchase in England	Other than sales	Sales
Shop Manufactures		
Returned Stores		
Depot Transfers Receipts/Issue		
Debits to Stock Adjustment Account		
Credits to Stock Adjustment		
Account		
Others		

The chart above shows the divisions and subdivisions of 'Ordinary Stores' only. Other categories will be divided into divisions and sub-divisions similar to Ordinary Stores as required.

2606. The Group Summary for purchases in India should have columns to show under each group the value of " THE IMPORTED STORES PURCHASED IN INDIA' separately from the value of 'STORES OF INDIAN MANUFACTURE OR INDIGENOUS ORIGIN'.

2607. The several divisions and sub-divisions of receipts and issues are necessary:

(a) To enable the Controller of Stores and the Depot Officers to exercise proper control over their stocks;

(b) To prepare the consolidated journal slip as per revised classifications; and

(c) For the correct preparation of the Annual Statement of Stores Transactions (**S. 3001**) and the Annual Statement of Expenditure on Purchases (**S. 2943**) for submission to the Railway Board.

2608. Totals of the postings under each group summary should be struck for each fortnight/ month as may be fixed by the General Manager.

2609. Monthly Abstract of Group Summaries- The totals for each period under each group, a group summary should be posted periodically in following form in order to abstract together the 'transaction for a month under each division and sub-division of stores as shown in the chart in Paragraph 2605 above. A cross total should be struck for each period.

Form No. S. 2609

MONTHLY ABSTRACT OF GROUP SUMMARY FOR THE MONTH OF.....

RECEIPTS / ISSUES

Depot	Ward	Category	Quality	P. L No.	Receipt Order Issue Note No.	Date	Quantity	Unit	Amount
					Sub Total for quality --do- Category --do- Ward --do- Depot GRAND TOTAL				

2610. Deleted.

2611. The vouchers for the period which will form the record of the Accounts Office should, after being processed, be carefully arranged group by group and filed properly.

2612. Deleted.

2613. Deleted.

2614. No Departmental Summary of Receipt or Issue (**S. 2702** or **S. 2705**) should be sent out of departments without the reconciliation with the Group Summary for the period having been carried on or the transactions of the period to which the debits or credits summaries relate. If there is any discrepancy, the Departmental Summaries of Issues and Receipts for the period should not be despatched before the error or errors are traced and set right

2615. As soon as the postings for a month has been completed, the annual abstract of Class Summaries in **Form S. 2615** styled Annual Abstract of Group Summary, showing the details of transactions groupwise and monthwise, should be prepared. The form of register will be similar to **form (**S. 2608) except that, instead of the period, the months only will be shown in the first column.

2616. **Subsidiary Group Ledgers-A** separate Group Ledger should be maintained in the following form for each category and quality of stores. This should be prepared each month from the several Monthly Abstracts of Group Summaries relating to the category of stores. The opening balance for the month under each group should be brought forward from the Subsidiary Group Ledger for the previous month. This Ledger should be maintained manually by the Priced Ledger, Section and filled up from the Monthly Abstract of-Group Summary or Subsidiary Group Ledger furnished by the Computer Section.

2617. Depot Group Ledgers- These should be prepared from the Subsidiary Group ledgers for each category of stores (only) in Form S. 2617 (which will be Similar to S. 2616) the opening balance being however brought forward from the Depot Group Ledger for the previous month. The total of the column for receipts and issues should be reconciled with the grand total for the month appearing in the Monthly Abstract of Departmental Summaries of Receipts and Issues (**S. 2706** respectively). If the Controller of Stores desires it, the Depot Group Ledgers with supporting Subsidiary Group Ledger for each category and quality of stores should be furnished to each Depot Officer concerned for his guidance.

NOTE-- In the case of Local Accounts Offices attached to each Stores Depot a copy of the Depot Group Ledger (S. 2617) supposed by copies of Subsidiary Group Ledger (S. 2616) for each category and quality of stores should be sent to the Headquarters Stores Accounts Office by the 12th of the following month to enable the preparation of the Consolidated Group ledger (S. 2618) for the, entire line for submission to the Controller of Stores on the 15th of the month.

2618. A consolidated Group Ledger (S. 2618) for the entire line should be prepared from the Group Ledgers for the Depots (S. 2617) in a form similar to S. 2617 and supported by the Depot Group Ledgers should be furnished to the Controller of Stores on the 15th of the following month.

Form No. S. 2616

SUBSIDIARY GROUP LEDGER FOR THE MONTH OF.....

Depot Group	Ward	Particulars	Ordinary Stores	Special Stores	Emergency Stores	Movable Surplus	Dead Surplus	Others
		Opening Balance						
		Receipts from :						
		Cottage Industries						
		Public Sector Undertakings						
		Other Railways						
		Khadi Purchases						
		Other Government Department						
		Imprest Purchases						
		Imported Stores						
		Customs Duty						
		Imported Stores purchased in India						
		Others						
		Returned Stores						
		Shop Manufacture						
		S. A. Account Excess						
		S.A. Account Deficiency						
		Book Transfer						
		Others						
		TOTAL RECEIPTS						
		Issues from						
		Issues from Sale						
		Issues for Fabrication						
		Issues to WMS						
		Issues to others						
		Others						
		TOTAL ISSUES						
		CLOSING BALANCE						
		GRAND TOTAL						

Form No .S. 2617

DEPOT GROUP LEDGERS

Depot & Group	Particulars	Ordinary Stores	Special Stores	Emergency Stores	Movable Surplus	Dead Surplus	Others
	Opening Balance						
	Receipts from :						
	Cottage Industries						
	Public Sector Undertakings						
	Other Railways						
	Khadi Purchases						
	Other Government Department						
	Imprest Purchases						
	Imported Stores						
	Customs Duty						
	Imported Stores purchased in India						
	Others						
	Returned Stores						
	Shop Manufacture						
	S. A. Account Excess						
	S.A. Account Deficiency						
	Book Transfer						
	Others						
	TOTAL RECEIPTS						
	Issues from						
	Issues from Sale						
	Issues for Fabrication						
	Issues to WMS						
	Issues to others						
	Others						
	TOTAL ISSUES						
	CLOSING BALANCE						
	GRAND TOTAL						

Form No. S. 2618

CONSOLIDATED GROUP LEDGER

Unified Group	Particulars	Ordinary Stores	Special Stores	Emergency Stores	Movable Surplus	Dead Surplus	Others
	Opening Balance						
	Receipts from :						
	Cottage Industries						
	Public Sector Undertakings						
	Other Railways						
	Khadi Purchases						
	Other Government Department						
	Imprest Purchases						
	Imported Stores						
	Customs Duty						
	Imported Stores purchased in India						
	Others						
	Returned Stores						
	Shop Manufacture						
	S. A. Account Excess						
	S.A. Account Deficiency						
	Book Transfer						
	Others						
	TOTAL RECEIPTS						
	Issues from						
	Issues from Sale						
	Issues for Fabrication						
	Issues to WMS						
	Issues to others						
	Others						
	TOTAL ISSUES						
	CLOSING BALANCE						
	GRAND TOTAL						

2619. Reconciliation with General Books- The total figures of receipts and issues in the Consolidated Group Ledger (S. 2618) should be reconciled with the total debits and credits to "Stores" (vide **paragraph 2707**) in the Stores Journals and in the General Books of Accounts of the Railway.

2620. Reconciliation of Monthly Closing Balances- The General Books will show for each suspense head of capital account the balances brought forward ab-initio. The closing balance under the head 'Stores' will be reconciled with the closing balance appearing in the Consolidated Group Ledger (S. 2618). If this agrees, it may be generally assumed that the closing balances in the General Books agree with the balances as represented by the priced ledgers. This does not however take into account any errors of compensating nature and cannot be a substitute for proving that the totals of the balances as extracted directly from the priced ledgers would agree with the corresponding figures in the financial accounts. For this purpose, a statement showing the totals of opening balance, totals of receipts, totals of issues and totals of closing balances for each group should be prepared from the transactions posted in the priced ledger. This statement should also give the totals for each group, category and the grand totals for the depot. The figures in the statements 'Sectional Group and Categorywise summary for the depot from the priced Ledgers' should be reconciled with the depot group ledgers. In the event of any discrepancy, a detailed list of transactions should be called for, if so required, and a detailed item by item check of the summary with the priced ledges should be done and errors rectified.

2621. A certificate' of the reconciliation With the General Books should be endorsed by an Officer of the, Books Section on a copy of the Consolidated Group Ledger (S. 2618**)** and recorded in the Stores Accounts Section.

2622. Use of the Group Ledgers by the Executive- The Controller of Stores and each. Depot Officer should maintain charts upon which the monthly 'closing balances for the entire depot and for important groups and categories of stores should be plotted up to date, from the Consolidated or Depot Group Ledger and Subsidiary Group Ledgers received from the Stores Accounts Office. The chart for 'Ordinary Stores' in the Controller of Stores office should also contain a graph representing 40 per cent of the issues of the previous twelve months, which should be kept upto date. This line is the efficiency mark with which the graph of the actual balances of 'Ordinary Stores' of all depots should closely coincide and should generally not exceed. The amount representing 40 per cent of the annual issues is the authorised Stores balance fixed by the Railway Board.

2623. Annual Reconciliation of the Priced Ledgers- During the course of the monthly reconciliation, the totals for each group (i.e. opening balance, receipts, issues and the closing balance) is reconciled with the balances in the General Books. However, at the end of financial year, a group-wise and category-wise summary is prepared for purposes of record indicating the details of opening balance, receipts, issues and closing balance for the year and is reconciled with the General Books figures.

2624. Delete.

2625. Delete.

2626. Delete.

2627. Delete.

2628. Reconciliation Procedure- The total of the sectional lists of balances of the priced ledgers prepared by the Computer Centre should then be compared with the closing balance appearing under the group in question in the Subsidiary Group Ledger *(i.e.* for the category and quality of stores concerned). Thus, when the list of balances of priced ledgers of each group for each category, has been category, it may be rightly regarded that the priced ledgers have been proved with the General Books provided, of course, the balances for March in the Consolidated Group Ledger had agreed with the General Books as laid down in Paragraph 2619.

2629. Delete.

2630. Delete.

2631. Delete.

2632. If the difference is heavy, it should be investigated. Differences which cannot be traced in spite of all investigation and efforts may be allowed to be adjusted against the Stock Adjustment Account under the procedure laid down in paragraph 2634-S, provided that further expenditure on staff and processing for the settlement of the discrepancy will be disproportionate to the amount involved. Such adjustments against the Stock Adjustment Accounts should be currently reported to the General Manager as provided for in the Note under **paragraph 2742-S**.

2633. Procedure of Adjustment of Discrepancies- After the reconciliation has been effected, the incorrect entries in the ledgers should not be corrected. A note in a separate register should be maintained showing the date of occurrence of the discrepancy and the date of correction of the mistake.

2634. After the reconciliation of a group of stores has been completed, the manuscript register (S.2631) should be put up to the Stores Accounts Officer for orders of adjustment against each item. The total difference in the group that are thus approved for adjustment should be posted in a Group Summary (S.2604) and the Stock Adjustment Register.

2635. Responsibility for Errors- During this reconciliation a note should be kept of every error discovered and all errors should be traced to ft persons responsible for the same. A report of all such mistakes should be put up to the Officer for information as soon as the reconciliation of each group has been completed.

CHAPTER XXVII

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CHAPTER XXVII

DEPARTMENTAL SUMMARIES OF ISSUES AND RECEIPTS

2701. Bills have to be issued for stores supplies (debits) from Stores Depots and payments (credits have to be made for stores received from outside sources in stores depots. In the case of all issues an in the case of receipts of stores from departments and workshops of the railway, (i.e. excluding supply by purely outside agencies), debits and credits are originated by the Stores Accounts Officer, the following procedure being followed. Summaries of such receipt or issue vouchers (including Depot Transfer Issues but excluding Issue Note, relating to auction sales, sales for cash and issues chargeable to Miscellaneous Advances Accounts) will be prepared periodically for each departments or workshop to be debited for ' credited up-to-date total being carried forward periodically and, supported by copies of the vouchers included therein, will be forwarded to the department concerned. The summary issued the last day of the month will be the bill. This procedure enables the departments to carry out the duties at their end in connection with the vouchers progressively from period to period instead of the entire bulk of the work descending on them once a month only. The chart shown below illustrates the above procedure along with that for reconciliation together with the subsequent steps to be taken incorporation of the Transactions in the General Books.

Vouchers	
Chargeable to Departments	Chargeable to heads of accounts internally in Stores Accounts Office.
Advices of Credits and Debits	Proforma Summaries (Para 2708)

Abstracts of Receipts or Issues or Heads of Accounts. (S. 2706)	Periodically reconciled with Monthly Abstract of Group (S. 2709) vide Chart I Para 2603.
Consolidated Journal Slip	Reconciled Monthly with totals of Receipts and Issues of Depots Group Ledgers vide Para 2617.
General Books	Reconciled with Consolidated Group Ledger (S.2618) vide Chart II Para 2603.

2702. Departmental Summaries of Issues - The duplicate copies of the Issue Notes (the bill foils) should be sorted according to the departments or workshop to which stores have been issued. They should be the then checked with the advice of debits (Issue Departmental Summary) received from the Computer Centre. They should be then entered into Advice of Debits which should be prepared in duplicate by Carbon process in Form S. 2702.

No……

Summary of Issue Notes showing the total value of Stores issued to the Department/ Division for the period from…….. to…….

Period		Amount		Remarks
From	To	Rs.	P.	
		Brought forward. As per this period.		
		Total :		

Separate series of numbers commencing from unit, each month should be allotted to Debit and Credit Summaries to each department. Numbers for debit and credit summaries should be distinguished by the letter 'I' and 'R' respectively being added to the numbers allotted to such summaries.

2703. Each item of a voucher should be separately entered in ft summary.

2704. Deleted

2705. Summaries of Receipts: - Advice Notes for Returned Stores (**S. 1539**) and for Materials supplied to Stores by Workshops (**S. 1531**) should be sorted by the departments and shops concerned and checked in the same manner and summary supplied as laid down in paragraph 2701 in the form shown below:

2706. Monthly Abstracts of Departmental Summaries of Issues and Receipts: After the postings for the period have been completed, the total to the end of previous period is struck. This total of each summary should be entered in a Monthly Abstract of Summaries which should be maintained separately for receipts and issues in the following form-

Form S. 2705

ADVICE OF CREDIT

No……..
.....……Depot
showing the total value of stores supplied/returned to the…….Depot
by……..
…….Dept./Divn./Shop on…….19……..

Period		Amount		Voucher		Amount	
From	To	Rs.	P.	No.	Date	Rs.	P.
Carried over						Brought Forward Carried over Total:	

Total from……..(date) to……...(date) as per
Advice of Credit No……..dated……
Total for…….(date) as per this Advice of Credit.
Total upto……
Store Accounts Office,
Depot……..
Date……

Stores Accounts Officer

Form S. 2706

Abstract of Issues/Receipts of……Depot for the month of 19

period		Value of issues to or receipts from	Value of issues or receipts from	And so on	Total value of Issue/ or receipts	Remarks
From	To					
		Total:				

Agreed with the Group Ledger for the month of …….19…….

Stores Accounts 0fficer
..... Depot.

2707. It will be seen from **paragraph 2902** that the head Capital Suspense is divided into several Main-Heads among which "Stores Suspense" is one, which again is divided into several sub and detailed heads (for facility of reference and reconciliation with connected subsidiary registers and accounts) among which also appear headings styled Stores in " Stock-in Depots " , 'Stores in Stock-Fuel (Coal)' and 'Stores in Stock-Fuel (Diesel)' vide **Paragraph 2903.** This represents the priced ledgers. The group summaries and the Group ledger represent the receipt and issue transactions in the priced ledgers. **Paragraph 2613** provides reconciliation with the Monthly Abstracts of Issues and Receipts (S. 2706). For this purpose in general, and particularly for the purpose of providing a subsidiary journal for the transactions posted in the priced ledger to facilitate the collecting together of all such transactions posted in one place with reference to the contra heads of accounts affected (whereby one journal slip could be prepared for incorporation in the accounts) the following nature of transactions should also be posted in the Abstract of Receipts and Issues (S. 2706) so that it is a complete record of all transactions passing though the priced ledgers. Such transactions are those for which debits or credits are not made against departments, or shops but against other heads of accounts under Capital Suspense.

2708. Proforma Summaries- Separate series of summaries detailed head-wise (not to be issued) should, therefore, be prepared for the following kinds of vouchers, viz. Receipt Summaries for: -

(a) Advices of Receipts for purchases-Imported.

(b) Receipt Notes for Purchases-Indigenous Purchases by Railways including Railway Board.

(c) Receipt Notes for Purchases through Centralised agencies such as DGS & D, CSRP, etc.

(d) Depot transfer of Receipts and Issues.

(e) Vouchers for Credits to Stock Adjustment Account.

(f) Vouchers for Debits to Stock Adjustment Account.

(g) Vouchers for material received after fabrication.

(h) Vouchers for material received on loan.

Issue Summaries for: -

(a) Auction Sale Issue Notes.

(b) Issue Notes for Direct Sales on cash payment:

(c) Issue Notes in connection with issues by debit to Miscellaneous Advances.

2709. The summaries would be prepared in the same manner as laid down in paragraph 2703, but not necessarily on the forms of Advice of Debits or Credits, and the periodical total entered in the Monthly Abstracts of Receipts or Issues (S. 2706) as laid down in paragraph 2706.

2710. The total of the entries for a period in the Monthly Abstract of Receipts or Issues (S. 2706) should be reconciled with the total postings for the period with respective Monthly Abstract of Group Summaries (S. 2709) in the manner laid down in **paragraph 2613**.

2711. After this reconciliation has been effected, one copy of the periodical summary of Receipt or Issue should be sent to the department concerned for that period.

2712. Time Table for despatch of Summaries of Receipts of Issues- As a rule, the summaries should issue without delay along with the vouchers from the Accounts Office. Thus, if the Accounts Office is adjacent to the depot, the summaries relating to the vouchers of the last day of a month should issue in the first week of the following month. The periodicity of the periodical summaries shall be fixed by the FA & CAO in consultation with their Controller of Stores, subject to the condition that the summary for the last day of the month, is not delayed beyond the first week of the following month.

2713. Reconciliation with Group Ledgers- At the end of the month, the Monthly Abstracts of Receipts or Issues (S. 2706) should be totalled and the Grand Total agreed with the corresponding total of the receipt and issue appearing on the Group Ledgers for the Depots, as laid down in **paragraph 2617.**

2714. Monthly Bills- The periodical summary for the last date of the month should be prepared in triplicate and would form the monthly bill of credits or debits. Two copies of the same should be sent to department concerned for acceptance, allocation and return of one copy. The journal slip for the month should be prepared based on the initial allocation given on the vouchers.

2715. Register of Departmental Summaries- A register (**S.2715**) should be maintained in manuscript in two parts, one for receipts and one for issues and should shown the number and date of the last summaries and the total amount for the month and the designation and station of the departmental officers concerned. It will be used to watch the acceptances of the debits or credits raised. On receipt of acceptance of the summary, the dates should be entered against the items concerned in the register. The register should have columns to note down the allocations as shown by the officers accepting the bills. At the end of the month the various columns should be totalled and the journal slip mentioned in paragraph 2707 prepared crediting or debiting General or Engineering Stores by contra adjustment to the transfer head concerned.

2716. Check of Departmental Summaries- Departmental Officers receiving periodical Summaries should first see from the consecutive numbering that every previous summary has been received, and if any have gone astray should call for them or for the copies. They should then "allocate" the summary and post the Allocation Register or Work Register, as the case may be. The copies of the issue notes received with the summaries should be paired with the accepted copies of issue notes forwarded by the indentors, and should there be issue notes for stores not received or received in a damaged condition, they should take up the matter with the Stores or the Traffic Department vide **paragraphs (2128 to 2138**); but they must in the first instance take all issue notes into account without exception, leaving any readjustments arising out of such loss or damage to be made subsequently, when the question has been settled. The cost of such stores, should be allocated meanwhile to Miscellaneous Advances Account after duly advising the Accounts Deptt. Departmental Officers will be entirely responsible for seeing that this account is expeditiously cleared.

2717. Issues to Capital Works and to Surveys- In all cases in which stores are issued to Works or to Surveys, a charge of 5 per cent should be added to the book value of stores. The credit for this percentage charge should be afforded to Revenue A. 490.

In the case of issues to all Works and Surveys not funded from railway finances i.e. deposit works for non- railway bodies on additional charge of 12-1/2 % should be levied on account of departmental charges, giving the contra credit to earnings (Z-412).

2718. Acceptance of Last Departmental Summaries- If a Departmental Officer has allocated and posted his Summaries punctually and regularly there should be no delay in the allocation and return to the Stores Accounts Office of the last summary (i.e. bills). It is essential that the total amount of the last summary should be allocated in full. The final summaries duly accepted should be sent to the Stores Accounts Office by the 10 th of the month in which they were received. If the allocated vouchers are not received in time, the vouchers should be allocated based on the initial allocation of the vouchers. Any discrepancies noticed shall be adjusted subsequently.

2719. It may sometimes happen that vouchers pertaining to one branch or division are entered wrong. Mistakes of the above nature should be promptly set right when they are noticed, or are brought to notice of the concerned Accounts Officer. But if the final summary for the month has issued that summary should nevertheless be accepted by the officer concerned in full and any adjustment necessary carried out in the accounts of the following month.

2720. Issue of Transfer Certificates- In the case of railway/production unit where the entire Accounts Organisation is centralised in the Headquarters of the railway no transfer certificates are necessary, the necessary booking to the respective accounts being made from Journal Slips prepared on the authority of the accepted last summary or the allocation summary as the case may be.

2721. Suspense Accounts Registers- Suspense Accounts Registers have to be maintained sub-detailed head-wise in connection with transactions of certain categories such as sales, issues on suspense account, etc. in order to maintain proper accounts to facilitate recovery of dues to the railway or watch clearance of outstanding items. Such registers in connection with the transactions posted in the Priced Ledger are:

(a) Sale Account Registers (Para 2722)

(b) Deposits Miscellaneous Accounts Register (Para 2729)

(c) Miscellaneous Advances Account Register (Para 2739)

(d) Stock Adjustment Account Register (Para 2740) and

(e) Stores-in-Transit Account Register (Para 2746)

2722. Sale Account Registers- Separate registers for each depot separately for fuel and other than fuel should be maintained in the following form for recording

(a) Sale to Railway employees

(b) Sales to outside Parties--Cash Sales

(c) Sales to Outside Parties-Sales by tender

(d) Sales to Outside Parties--Auction Sales

(e) Sales to other Railways

(f) Sales to other Government Departments

(g) Export Sales

(h) Sales to Public Undertakings

Form No.S.2722

SALES REGISTER

Particulars	Voucher		April			And so on for other months of the year
	No.	Date	Debits	Credits	Balance	

2723. Debits are posted from Sales Issue Notes and Credits are posted from:-

(i) Transfer Certificates in connection with cashbooks of the Treasurer or cash remittances into stations or the Cash Receipt issued by the Cashier of the Railway.

(ii) Accepted transfer certificates received from other Railways. Credits should be posted against the individual debits.

2724. Separate pages should be allotted for each auction in the case of the Register for Auction Sales Account and for each tenderer in the case of sales by tender.

2725. Issue Notes relating to sales- Sales of stores by auction and sales either directly or by tender to other railways, Government Departments, outsiders and railway employees are accounted for through issue notes marked "sale". These should be sorted out by particular auctions, departments, offices, etc. lie correctness of the quantities and charges shown in the issue notes should be checked with the Sale Orders or Sale Order Register (**S. 2335**) or Lot Register in case of auctions and entries regarding particulars of the issue note should be made therein. This issue note should then be posted into the relevant Sales Registers (S. 2722).

Note-In the case of centralised Accounts Offices, no Sale Order Register need be maintained, the copies of the Sale Order themselves being filed chronologically and used for reference.

2726. Bills for Sale Dues- In cases of Sales where payments will be made by book adjustment, a bill should be made out in triplicate in the form shown below:

Form No. S. 2726

BILL FOR STORES SOLD

No…… Date……

The…….. Dr. to…… Railway on account of Stores sold to him as per particulars shown below in compliance with his requisition/tender No…..……..date……..

Issue Note		Particulars	Quantity	Rate	Unit value
No.	Date				

Add percentage charges under

Rs…….only

Station……

Date……

Stores Accounts Officer

……..Railway

2727. The bill should show particulars of the requisition or application for sale, the issue notes, amount and name of party concerned. The freight and departmental charges that have to be levied under **paragraphs 2328, 2329** and **2331** should be added to the amount of the bills where necessary. Before issue, the bill should be checked with the entry of conditions of sale in the Sale Order Register (**S. 2325**) to see that the percentage charges are not omitted. One copy of the bill will be retained as an office copy and the remaining two copies alongwith one copy of the issue note should be sent to the head of the office concerned immediately after the preparation of the periodical Summaries of Issues and in the case of frequent sales. to the same party during the month, by the 10 th of the month following that in which the stores were issued.

2728. When the credits for the amounts billed for are received, the value of the stores should be posted in the Sales Register (S. 2722) and the recovery of freight and incidental charges should be credited to Abstract A. 490 and that of departmental charges to Abstract '2" earnings. The latter credit is to be passed on the Traffic Accounts Branch through a local Transfer Certificate. In case of Production Units, these charges should be credited to Overheads (Workshop Manufacturing Suspense).

2729. Deposits-Miscellaneous Account (Issue) Register- The amounts paid by the purchaser in advance either as Security Deposit or Earnest Money or Sales Tax collected for Stores sold are credited to the head "Deposits-Miscellaneous Account (Issue)" and posted in this register. When the security or earnest money is refunded /or the sales tax collected is remitted to State Governments, the head "Deposits Miscellaneous" is debited by credit to "Cash (Railway Revenue)". In case in which the earnest money/ security deposit is adjusted towards the sale price the corresponding credit would be to "sales". All debit entries in the register towards refund etc. of Security Deposit or earnest money or the sales tax payment to the State Government, which affect the credits under "Deposits- Miscellaneous Stores", should be initiated by the Accounts Officer (Stores).

2730. Deleted.

2731. Reconciliation of Sales and Deposits- (Miscellaneous Accounts Registers)- As soon the postings for a month have been completed, totals and balances under each sub-detailed head should be struck and checked and reconciled with the General Books as soon as the Monthly Accounts have been compile. The certificate of reconciliation should be recorded on the registers by the Section Officer/ Books Section. The registers should then be scrutinised to see that items which have remained over are current and suitable action taken for the early adjustment of the outstandings. A summary should then be compiled each month, showing the number of items outstanding relating to each month. All items outstanding for more than three months should be specially detailed and the orders of the Accounts Officer obtained thereon.

2732. Deleted.

2733. Auction Sale Accounts- The sale proceeds less auctioneer's commission (where it is deducted from the sale proceeds in terms of agreement) will be remitted to the Railway by the auctioneers immediately on receipt of the money from the purchasers and in any case not later than seven days of the delivery of each lot; this will be watched through weekly lists of deliveries (**S. 2440**) submitted by the Depot Officer. At the end of each auction, the auctioneers will prepare an Auction Sale Account and send it in duplicate through the Depot Officer and the Controller of Stores who will countersign one copy and send it to the Accounts Office. The auctioneers should be instructed to prepare separate accounts for sale of scrap and the sale of other stores. The auction sale accounts should be received in the Accounts Office within a month from the end of the auction according to the auction programme.

2734. The auction sale accounts should be checked with the completion reports submitted independently by the Depot Officer and the Accounts Stock Verifier (vide **paragraph 2441**) and differences, if any, investigated. It should then be examined to see-

(a) that the amount realised has been correctly computed according to the bids noted in the Auction Sale Completion Report submitted by the Stock Verifier and that it agrees with the total remittances made and that the amount of auctioneer’s Is commission, where deducted, is correct;

(b) that the arithmetical calculations are correct; and

(c) that the account has been countersigned by a Gazetted Officer of the Stores Department.

2735. List of refunds- Scrap is generally auctioned on the basis of a rate per ton and the sale price is recovered on the basis of the quantity estimated as comprising the lot. If, on weighment at the time of delivery of the stores, the actual quantity is found to be more than the estimated value of the auction, the cost of the excess quantity at the sale rate would be realised before permitting delivery. If, on the other hand, the actual quantity is less than what has been actually paid for, a refund becomes due. In such cases a list of refunds is prepared by the Stores Department and countersigned by the Stock Verifier who witnessed the deliveries. The statement gives reference to auctioneer's Delivery Order No., date, name of purchaser, quantity

auctioned, quantity actually delivered, rate, amount realised, amount actually due and amount remissible as refund. This should be checked with the auction sale account submitted by the auctioneers which should show the amount recovered from each purchaser with reference to the cash remittance note under which the amount was remitted to the Treasurer. Pay Orders should then be issued for the same refundable to the parties concerned .The details of the refunds allowed should be entered according to the depots and sale accounts in the respective Sales Accounts Register.

2736. When the accounts of particular auctions in the Auction Sale Register have been completely closed without balances or discrepancies, the auction sale accounts and the completion reports referred to in **paragraph 2441** should be endorsed with a certificate to that effect and put up to the Stores Accounts Officer for signature after which they should be filed away.

2737. Auctioneers' Commission Bills-The auctioneers submit alongwith auction account their bills for commission, unless they are permitted to deduct their commission charges from the sale proceeds of the auctioned material. The Controller of Stores, after satisfying himself of the correctness of the bill, should forward the same to the Accounts Office for audit and payment. The bill should be checked for the correctness of the rates and amounts and particularly as to whether the sums on which the charges are levied have been actually received by the Railways. The bill should then be passed for payment by debit to Stock Adjustment Account-loss on sales.

2738. Loading charges- When Stock Verifiers witness deliveries of stores auctioned or sold, they should submit to the Accounts Officer/Stores a monthly statement showing the amount of loading charges recovered. Before submission of the statement it should be reconciled with the depot records and a certificates to this effect recorded thereon. These statements should be checked with the-amounts accounted for by the Treasurer of the Railway. The amounts should be credited to Abstract A. 490.

2739. Miscellaneous Advances Account Register (Capital)- The issue notes chargeable to Miscellaneous Advances Account should be posted into this register sub-detailed head wise and the clearance of the debits watched therefrom as laid down in paragraph 2732. At the end of each month the debits and credits and the balances in each month should be reconciled with the General Books and a certificate of reconciliation endorsed on the register on the same lines as in the case of the Deposits Miscellaneous Register vide paragraph 2731.

The sub- detailed heads under Miscellaneous Advances (Capital) are: -

(a) Miscellaneous Advances (Printing),

(b) Miscellaneous Advances (Clothing),

(c) Miscellaneous Advances (Ferrous),

(d) Miscellaneous Advances (Others),

(c) Miscellaneous Advances (Risk & Cost/Production Units).

The sub-detailed head (Others) should be operated for recording all items of expenditure which can not be recorded under any prescribed sub-detailed heads.

2740. The Stock Adjustment Account- The Stock Adjustment Account should be maintained in **Form S. 2740** shown below in the following parts, each part representing the record of the particular class of transactions, noted against each. The general circumstances under which this account is operated is explained in **Para 2942-S**:-

I. Results of Stock Verification:
P. 7181- Differences between the Ledger balances and the ground balances discovered by the Stock Verifier.

P. 7182- Differences between the Ledger balances and ground balances discovered
during Departmental Verification.

II. **P. 7183**-Differences arising out of revaluation of stores due to market fluctuation of purchased stores.

P. 7184-Differences arising out of revaluation of stock due to market fluctuation of Shop manufactured stores.

III. Miscellaneous Items

P. 7185-Differences in book value and value realised in Sales.

P. 7186-Losses on classification of new stores as second hand scrap.

P. 7187-Other Losses i.e. breakage, leakage or loses in transfer.

P. 7188-Rounding off.

P. 7191-Miscellaneous items.

P. 7192-Value brought on books through depot stock sheets pending receipt of voucher.

2741.Posting and Reconciliation- The postings in the account will be made from the various journal slips prepared for the different transactions, surpluses and deficiencies being shown separately. A summary of all the parts should be made at the end of the month reconciled with the figures in detail (manuscript) registers, which should be maintained on the same lines as the account and be posted from Accounts Depot Stock Verification Sheets and Adjustment Stock Sheets. The Account should be signed by Stores Accounts Officer.

2742. Clearance of the balance in the Stock Adjustment Account- The greater vigilance should be exercised in clearing items from the Stock Adjustment Account and as a rule all items should be finally cleared in six months. Items of small value, or items the retention of which in the Stock Adjustment Account for any period serves no useful purpose, should be promptly cleared by debit to final heads of account. Items remaining uncleared at the end of quarter ending 30th June, 30th September, 31 st December and 31 st March should, unless the enquiries are so far and well advanced that their clearance within the space of a month or two may be expected, be specially reported to the General Manager of the Railway whose orders as to the heads of account to be debited and credited should be obtained, these orders being recorded in the Minutes of Official meetings. Items appertaining to works should be adjusted in accordance with the provisions of paragraph 1815-E. All other items should be adjusted under working expenses, except such items of credits, if any, as may be due to the accumulated effect adjustments, which out to have been carried out in previous years. These latter should be credited to Earnings. In the case of Production Units, these differences should be, adjusted to Overheads (WMS).

Note- Difference arising from the reconciliation of the priced ledger balances with the General Books as provided for in the Note under **paragraph 2632-S** may be cleared from the Stock Adjustment Account under the General Manager's powers provided the general state of accounts in such that it can be clearly certified that there has been no fraud or irregularity of any kind. In all other cases, the differences should be reported to Board for their orders.

2743. The net result of all surpluses and deficiencies discovered should be adjusted in the accounts of the year in which they are discovered In exceptional cases, where the amount is very large, it might be desirable to provide that the adjustment should be spread over some years, but this should not be done without the sanction of the Railway Board.

2744. At the end of the year, gross surpluses and differences should be worked out separately for the headings 'Results of Stock Verification', 'Results of Revaluation' and 'Miscellaneous items' and a comparison made with the corresponding figures for the previous year and submitted to the General Manager for his information. At the same time, the net charge to Stock Adjustment Account in the year should be compared with the actual issues during the year and the percentages worked out and intimated to the General Manager.

2745. After the accounts for March have been closed, a statement showing the gross surpluses and deficiencies transferred to Stock Adjustment Account during the year under the headings mentioned in paragraph 2740 above and showing also how the balances under each heading have been adjusted against the several grants of earnings during the year should be prepared in the attached form and submitted to the General Manager for his information.

Form No. 2745

STATEMENT OF ADJUSTMENT OF BALANCES UNDER STOCK ADJUSTMENT ACCOUNT

Particulars	Balances of the Adjustment Account brought forward from previous years			Year's Transaction			Grand Total			Adjustment of amounts in Stock Adjustment Account made during the year				Balance in Stock Adjustment Account unadjusted at the end of the year			
	Surpluses	Deficiencies	Net	Surpluses	Deficiencies	Net	Surpluses	Deficiencies	Net	Grant No. 6	Grant No.11	Grant No. 12	Earnings	Net Total	Surpluses	Deficiencies	Net	Remarks
Part I:-- (a) (b)										A B C D E	H							
Total…																		
Part II-- (a) (b)																		
Total…																		
Part II-- (a) (b) (c) (d)																		
Total…																		
Grand Total																		

2746. Depot Transfers- When the stores issued during a month from a depot are not received in the receiving depot in the same month, such items would not appear in the accounts of the receiving depot. It was stated in **paragraph 2524** that the issuing depot would submit summaries of issues to the receiving depot concerned and that the receiving depot should note down on the summaries the dates of accountal of each of the items as they are posted in the priced ledgers. At the same time a proforma summary of receipts is prepared for the month by the Accounts section (vide paragraph 2708). At the end of the month, unaccounted items in the issue summaries should be posted into a register styled "**Register of Stores-in-Transit**" maintained in the form below and their clearance should be watched carefully. When any such item is accounted for later on, the credit should be posted in the register in the column for the month of accountal and against the debit entry for the item concerned. Separate registers should be maintained for each depot for-

7172- Stores-in-Transit Depot-Transfer other than Fuel; and

7173-Stores-in-Transit-Fuel.

Form No. S. 2746

STORES-IN-TRASIT REGISTER

Number and date of summary	Number and date of Voucher	April			May			And so on for other months
		Debit	Credit	Balance	Debit	Credit	Balance	

2747. The balance lying in the Stores-in-Transit Registers should be carefully analysed each month and if any item has been found to be outstanding for more than one month, the matter should be taken up with the Depot Officer concerned. Special lists of items outstanding for more than three months should be sent to the Controller of Stores for taking steps for their clearance.

2748. Stores-in-Transit 'Purchases'- The credits to Purchases Account are posted from the Receipt Notes granted by the Stores Depot. In cases where Inspection and Receipt Work is centralised, such receipts are granted on behalf of the Stores Department by the Receiving and Inspecting Office r. The posting of such receipts in the priced ledgers as a contra debit entry will appear, however, only when the material has been received by the Depots stocking the items and accounted for by it in its priced ledgers. In such cases the Receipt Notes granted by the Receiving and Inspecting Officer towards the close of a month would appear as credits to Purchase Account whereas the complementary debits would not appear in the same month in the priced ledgers as the materials would not have reached the stocking depot within the month.

2749. As mentioned in **paragraph 2808** a summary (of posting) of credits to the Purchase Account should be made out periodically. Similarly, a summary of postings of purchases in the priced ledgers will be prepared, as laid down in paragraph 2708. After the completion of the postings for a month in the priced ledgers, ail outstanding items in the summary of credits to Purchase Account should be posted in a Stores-in-Transit Purchase Register to be maintained separately for purchases. The same procedure as outlined in paragraph 2746 will be followed for the clearance of the items.

2750. Deleted.

2751. Reconciliation of balances in Stores-in-Transit Registers with General Books- A statement should be prepared in the forms shown below each month, for each Stores-in-Transit Register bringing out the closing balance sub-detailed head-wise which should be reconciled firstly with the total of the balance lying at the close of the month in the Stores-in-Transit Register and later with the General Books and a certificate to that effect endorsed in the Stores-in-Transit Register by the Section Officer of the Books Section.

Form No. S. 2751

***A* STATEMENT OF BALANCES IN STORES-IN-TRANSIT ACCOUNT**
(DEPOT TRANSFER)

Depot……..Month……Year……
.

Name of depot	Opening balance in Stores-in-Transit	Total issues from other depot	Total of columns 2 & 3	Total of receipt posted in priced ledgers	Balance out-standing (4-5)
1	2	3	4	5	6

*The total column 6 should agree with the amount at debit of the head in General Books.

Form No. 2751 -B

STATEMENT OF BALANCES IN STORES-IN-TRANSIT ACCOUNT
(PURCHASE)

Depot……..Month…….Year……
.

Name of depot	Opening balance in Stores-in-Transit	Total issues from other depot	Total of columns 2 & 3	Total of receipt posted in priced ledgers	Balance out-standing (4-5)
1	2	3	4	5	6

The total column 3 should agree with the total credit to Purchase Account during the month.
The total column 6 should agree with the amount of debit of the head in General Books.

2752. Deleted.

CHAPTER XXVIII

CHECK AND PAYMENT OF STORES BILLS

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CHAPTER XXVIII

CHECK AND PAYMENT OF STORES BILLS

2801. The liabilities incurred in connection with 'receipts' of stores are discharged either:

(a) by direct payment ; or

(b) by means of book adjustments.

2802. Direct Payments- Bills in respect of which direct payments are made, are in respect of:

(a) Purchases arranged by the Controller of Stores

(b) 'Local purchases' of petty stores, arranged through the Directorate General of Supplies & Disposals, in cases in which- the Directorate General of Supplies and Disposals has authorised direct payment to the Suppliers

(c) Supplies of timber;

(d) Supplies of Coal, Coke and oil fuel;

(e) Sewing and tailoring charges

(f) Customs duty on 'imported stores'

(g) Loading and unloading charges due to contractors

(h) Port dues, wharfage, etc.

These are in respect of bills submitted for payment in terms of contracts placed by the Railways.

2803. Book adjustments- These are in respect of:

(a) railway inter-departmental transactions as in the case of stores returned to the Stores Depots and manufactured stores supplied by railway workshops to Stores Depots these items have been dealt with in Chapter XXVII;

(b) payments due to other Government Departments where the Exchange Account facility is available;

(c) payments due to other railways.

2804. Payment for Direct Purchases by the Controller of Stores -In all cases of direct payments, the procedure for the internal check of bills for stores supplied should generally include;

(i) a check of the Purchase Order (**S. 714**) on firms as, described in paragraph 2805;

(ii) a check of the Receipt Notes (**S. 719** or **726**) which notify the actual receipt of the stores ordered for, as described in paragraph 2807 ; and

(iii*)* the maintenance of Purchase Account Registers (**S. 2809**) to enable a record being kept of the liabilities incurred on account of stores purchased from each supplier that have not been discharged by payments, pending the detailed check of bills as described in paragraph 2818 to paragraph 2821.

2805. Check of Purchase Orders -As stated in **paragraph S. 715**, a copy of the Purchase Order will be received by the Accounts Officer, Stores, direct from the Controller of Stores. On receipt of this, he should see:

(i) that there is continuity in the number of Purchase Orders (missing numbers should be reported to the Controller of Stores for necessary action)

(ii) that items of stores, Purchase Orders of which are beyond the powers of purchase by the Controller of Stores have been sanctioned by the competent authority ;

(iii) that the Purchase Orders do not infringe the Purchase Policy Rules in **Chapter III**

(iv) that the Purchase Orders do not contain any items of stores which should be purchased through the Directorate General of Supplies and Disposal; and other nominated agencies except in emergencies;

(v) that there is no great variation in the rate adopted from time to time for the purchase of the same kind of material ;

(vi) that the rates and other particulars are in accordance with the agreement with the contractor in case where a contract for the supply of material is in force;

(vii) that there are no erasures, overwritten figures or unattested correction in the Purchase Orders ; and

(viii) that the Purchase Orders have been signed by a Gazetted Officer of the Stores Department, authorised to do so.

2806. **Uncomplied with Purchase Orders. -**The Purchase Orders should then be kept arranged serially group by group or in any other order as may be decided upon by the FA & CAO.

2807. Check of Receipt Notes Part III of S. 719 or 726. – The next document to reach the Accounts Officer is usually the Receipt Notes (**S. 719** or **726**) Part III, in cases where payments are not to be made on proof of despatch (**S. 2815**).

(i) The number and date of Receipt Note should be entered on the connected Purchase Order. The Receipt order No. and date for stocked items should also be indicated on the Purchase Order, for facilitating review of Suspense Register at later date.

(ii) The rates and quantities on the Receipts Note should be compared with the rates- and quantities shown on the Purchase Order and the Receipt Note should be enfaced 'Checked with Purchase Order' over the initials of the clerk responsible for the check. In case of part supplies, a note of the quantities supplied should be made on the Purchase Orders.

(iii) The 'value' should be calculated and entered into the 'amounts' column of the Receipt Note. In calculating the value of each item of stores, the total value should be rounded off to the nearest praise.

(iv) It should be seen that there are no overwritten figures, erasures or unattested correction on the Receipt Note, and that the number of the Receipt Notes is in consecutive order.

2808. **Periodical Summary of Credits to Purchase Account. –**Where the stores accounting of a railway has been decentralised it is necessary to provide for the individual Stores Accounts Offices to be advised of the day-to-day credits to the Purchase Account maintained at the Headquarters Office in respect of materials pertaining to depots served by such offices. In such cases, therefore, after the above checks have been applied, the Receipt Notes received each day from the stores depots or any authorised inspecting and receiving agency should be sorted by the depots to which the stores are consigned, and listed separately for each depot in the form similar to the Periodical Summary of Issues (**S. 2702**) showing the number and the date of the Receipt Note and the value. These summaries will be called "Periodical Summaries of Credits to Purchase Accounts (**S. 2808**)" and sent periodical to the local Stores Account Office concerned alongwith Part IV of the Receipt Notes included therein. The total of these summaries for a month should agree with the total credits for the same month in the Purchase Account Register for stores for stock.

2809. Maintenance of Purchase Account Register. -Generally 'Purchases' are made first and ‘payments’ follow. In order to record each transaction as it takes place, Purchase Account Register should be maintained head of accountwise by the Stores Accounts Office in the form shown below:

Form No. S. 2809

…….…. Railway

PURCHASE ACCOUNTS

FOR…….
Name of Contractor and Address……..

Sl.No.	AB No. or TC No and Date	Debit Voucher No	AT No & date / Order No. & date	Receipt Note No. & date	Receipt Order No and date	Inspection Note No & date	RR No/ & date
1	2	3	4	5	6	7	8

Quantity	Rate	Opening Balance Month……						AND SO ON
	Rs. P.	Due to Vendors Rs. P.	Due by Vendors Rs. P.	Supplies	Payments	Balance		
						Due to Vendors	Due by Vendors	
9	10	11	12	13	14	15	16	17

Purchase Account Registers should have separate pages reserved for transaction of each firm or contractor and should be provided with sufficient columns to record details continuously for three years in case of suppliers whose contracts run for more than one year at a time or who are known to have frequent and regular dealings with the Stores Department. Where space permits, the same page may be used for more than one A.T. or Order, enough space being left between two A.Ts or Orders for the number of payments likely to be made on each A.T. or order. In respect of suppliers whose contracts are not expected to run beyond a year, and whose dealings with Railways are frequent a smaller size of register may be used which provides columns for only twelve months (i.e. one financial year). The Purchase Accounts Registers should be chronologically numbered for a financial year, and should be capable of being identified by the year and serial number of the Register. After checks prescribed in paragraph 2807 have been applied the Receipt Notes, Receipt Order Number, Railway Receipt No. and date, Quantity, rate and value of supply should be entered in the Purchase Account Register as a credit to the account of the supplier. Reference to the Register No. and the page number of the Purchase Account Register should be quoted on each receipt Note at the same time. When the bills for stores supplied is received from the supplier, it should, before being passed for payment, be checked against the credit in the Register, and if the amount billed for is found to agree with the credit the same should be entered as a debit against the entry of credit. Differences, if any,

should be immediately investigated and rectified. No bill should be passed for debit to 'Purchases' unless the corresponding credit already appears in the Register except in case of advance payments to firms authorised to receive such advance payments.

Note-For hundred per cent supplies, Purchase Account Registers may, if considered, convenient, be maintained depotwise in the serial order of the Receipt Note without allotting a separate page for each supplier. All the particulars prescribed in form S. 2809 should be posted in this form for each entry. If the items are not likely to get cleared within the same year, the register may be designed to accommodate 2 years transaction to save tune in carrying over of Balances.

2810. Deleted.

2811. Deleted.

2812. Deleted.

2813. Abstract of Purchase Account Registers.- At the end of each month abstract should be made in the following form by bringing together the transactions-debits, credits and balances of each contractor.

Form No. S. 2813.

ABSTRACT OF PURCHASE REGISTER FOR THE
..... YEAR

ALLOCATION

Name of Vendors	Balance from last month		Month			Month		
	Due to Vendor	Due by Vendor	Credits	Debits	Balance	Credits	Debits	Balance

2814. The vertical total of the figures for the month will represent the debits, credits and balance for the month, of the Purchase Account (Capital 7200). Subject to the exception stated in paragraph 2815, a debit balance should not be permitted in the Purchase Account Register. If a debit balance arises from any other cause it should be investigated and removed at once.

2815. Debit Balances in Purchase Account Register.-It occasionally happens that bills for stores supplied are received, supported by the railway receipt, in advance of intimation of the actual arrival of the stores, and that payment has to be made before the stores have been acknowledged as received in the stores Department. Such cases of payment prior to the actual debit to stores should be permitted only in the case of well known firms of commercial standing;; but when they do occur, the payment made is usually 100/98/95/90 per cent of the value of stores despatched and should be debited to 'purchases account' even though there is no credit and a debit balance will consequently ensue. When such bills are passed, the postings shall be made in a separate Purchase Account Register reserved for the purpose and immediate steps should be taken to clear the debits in the Purchase Account, by debits to 'Stores' on acknowledgements of the Stores by Depot Officers. In the Purchases Account Registers the amount will be posted separately as a debit balance against the account of the supplier concerned.

2816. Review of Purchase Account Registers.-It is imperative that the postings of credits in the Purchase Account Registers should be correctly made and that they should be unto date, as arrears or incorrect postings will cause delay in passing bills for payment. The register should be inspected once a week by the Section Officer and once a month by the Stores Accounts Officer.

2817. **Bills of Supplies**. –Bills for the supply of stores should be prepared by the suppliers in Form S. 2817 and sent direct to the Accounts Officer, Stores, of the railway for payment.

Form No.S.2817

BILL FOR STORES PURCHASED

Name and Address of the Firm……
…….
Bill No……..Dated……..Purchaseorder……...
No……Dated……
Name and Address of the consignee……

S.No.	Authority for Purchase	Description of Stores	Number or quantity	Rate …Rs. P.	Price per…… Rs. P	Amount
	Total					

1. C.S.T./Sales tax Amount.
2. Freight (if applicable).
3. Excise Duty (if applicable)
4. Packing and Forwarding charges (if applicable)
5. Others (Please specify)
6. PVC Amount (with calculation sheet enclosed)

_____
_____

7. (--) Deduction/Discount

_____

8. Net amount payable

_____

(in words Rs…….
_____

Despatch detail RR. No. ……..Dated……
(Inspection Certificate
No……..Dated……

Place and Date
Received Rs…….(Rupees…….
Revenue

Signature and stamp of supplier
Stamp

DETAILS OF ENCLOSURES

1. R.R No…….dt…….
2. R.O.No…….dt…….
3. Inspection Certificate ……..dt……
4. Income Tax clearance certificate No……dt……
5. MODVAT certificate No. ……dt……
6. Excise (Gate Pass) No……..dt……
7. Amendment letter, if any, No…… ..dt……
8. Other remarks ……...dt……
   …….

9.Voucher No…….. dt……

Material received Verified and accepted for Rs…….and entered in Register/Ledger No……..at page no…….

Date of receipt of material ……..as per purchase order No…….

Dt…….The material received within delivery period D. P. extended upto……..with L.D. Clause, Allocation……

It is certified that the amount verified in this bill has not been claimed before and will not be claimed bereafter, Forwarded to FA&CAO…….for Audit and payment please.

Executive Officer

(With Stamp)

Certificate regarding Rates

Rates and quantities verified with reference to Purchase order.

Bill passing Clerk

Certificate regarding Credits

Certified that necessary credits available in the purchase Accounts Register vide receipt Note No. ……Purchase Register No…….
Page no…….

Bill Passing Clerk Sr.A.A. D.O. (A/cs)

(Audit entries to be made in the Accounts Office)

Office of the FA & CAO ……
A. B. No……dated……
Passed for Rs……..
Less Deduction Rs……..
Net amount Payable Rs……
(In words) Rs……..
Allocation Dr……..……..
Allocation Cr……..
Entered in the Audit Abstract No…….date…….

Certificate regarding Debits

Certified that debits have been posted in the purchase Accounts Register vide Register No……Folio No……..in the Accounts for …….

for FA&CAO/STORES

Entries to be made by pay Department

Cash entry dated…….Amount paid Rs…….
Amount un-paid Rs…….Total Rs……

Head pay Clerk

2818. Bills may not be submitted in duplicate by suppliers. The bills should be supported by Part-II of the Receipt Note (S. 716 or 726) granted by the depot receiving the supply. Bills that are not supported by the Receipt Note should be returned unpaid to the party presenting the bill. An exception is made in the case of 95 per cent bills, vide paragraph 2815. Duplicate copies of Part II of the Receipt Note should not in any circumstances be issued to the suppliers by the depots. All applications of this nature should be addressed to the Chief Accounts Officer who will take any necessary action in the matter.

2819. Check of Suppliers bills. --(i) On receipt of the bill it should be stamped with the date Stamp of the Office and examined to see: -

(a) that the bill is prepared in standard form and if not prepared in that form, that all the necessary particulars required by the form are given, and

(b) that is marked 'original' and is free from erasures and unattested corrections and bears the signature and address of the vendor.

(ii) The bill should then be registered and numbered in a Register of Bills and passed on immediately to the rate verification clerk, who should verify the correctness of the rates and quantities charged in the bill with those given in the copy of the Purchase Order received direct from the Controller of Stores. The certificate of the correctness of rate and quantities should be signed by the Section Officer, in charge of the section who should also see that the particulars of bills are noted on the Purchase Order to keep a watch over the quantities supplied against an order from time to time. When the order is completed and payment made in full, the purchase order should be stamped 'COMPLETED'.

(iii) The bill should then be passed on to the clerk responsible for checking the totals and calculations, who should also see: -

(a) that the rates, quantities and nomenclature in the bill agree with those given in the Receipt Note Part II; the latter being compared with Part III of the Receipt Note (**S. 719** or **S. 726**). received direct in the Accounts Office (see **paragraph 723** and **paragraph 729**);

(b) that the rates are given both in words and figures;

(c) that the Receipt Note Part II is signed by the Officer authorised to do so and his signature agrees with the specimen signature kept in the Accounts Office;

(d) that the purchase is made by the authority competent to do so and in accordance with the rules in force;

(e) that any extra charges claimed by the contractor such as freight and insurance, etc. are accepted by the Stores Department and are in accordance with the terms of the agreement; and

(f) that all recoveries due from the contractor are made

(iv) The Purchase Account Register Clerks should then verify the amount lying at the credit of the contractor in his ledger. The amount for which the credit is verified should be written on the bill by the purchase ledger clerk under his initials. He should quote the accounts bill number and the amount passed in his Purchase Register against the entry of credit received through Receipt Order, Part III and also post the value of the bill as debit in the Purchase Account Register. It should be ensured that the allocations given in the Bill by the Bill passing section agree with the allocation of the Purchase Account in which the credit is outstanding. Once this is done, the Register No…… Folio No……
of the Purchase Account Register should be noted as a proof of posting the item. Except in the case of bills referred to in paragraph 2815, no bill should be passed unless a credit exists in the Purchase Account Register. (The Controller of Stores should furnish to the Account Office a list of the suppliers entitled to the concession referred to in paragraph 2815).

(v) In case no credit has been received through Receipt Order, Part III, the bill should be kept pending till the receipt of such credit and inquiries made of the depot regarding the delay in the submission of the Receipt Note.

2820. **5/10 per cent bills etc: -** The procedure in paragraph 2817-S etc. will be followed mutatis mutandis.

2821 Defacement of Part II of the Receipt Note. -After each bill has been audited the head of the sub-section will see that the acknowledgement of receipt of the stores, i.e. Part II of the Receipt Note is punched and enfaced with the following stamp:

Stores supplied under this receipt have been passed for payment under billNo……. dated…….. in the Accounts for …….for Rs……

The number and date will be the number and date assigned to the bill in the 'Register of bill received'. The stamp should be affixed at the part where the acknowledgement of the receipt of the stores by the Department is given.

2822. Audit Enfacement. - The audit enfacement of the bills should then be filled up after which the bills should be submitted to the Section Officer. The Section Officer will be responsible for examining each bill to see that there is evidence that all prescribed checks have been applied and that the audit enfacements are correct. In addition thereto, he should himself check completely at least three bills each day. A note book (**S. 2822**-Manuscript) should be maintained by the Section Officer in which particulars of bills checked by him and the results of the check should be recorded for the inspection of, Stores Accounts Officer. The bills should then be sent up for the Stores Accounts Officer approval and signature, or approved by the Section Officer himself as the case may be, depending upon the financial limits prescribed (by the Board) from time to time.

2823. Risk Purchases.--Certain contracts for the supply of stores provide for the purchase of stores at the risk and cost of a contractor in the event of his failure to comply with the terms of the contract during the stipulated period. When under such a provision in a contract, an article is purchased at a higher rate than the one shown in the contract, the Receipt Note Part III should be valued at the contract rate and the Purchase Register posted accordingly. On receipt of a bill, the amount at the contract rate should be debited to "purchase" and the balance to miscellaneous advances (Revenue), as recoverable from the contractor who failed to supply the article at the rate contracted for. The latter head should be cleared as soon as the recovery is effected. In exceptional cases, when recovery from the defaulting contractor has been effected before payment at the higher rate has been made, the recovery should be credited to deposits and the amount paid in excess of the original contract rate debited to it.

Note-In the case of production units where suspense had "Misc. Advance (Revenue)" is not operated, the suspense head "Misc. Advance (Capital)" may be operated for the purpose.

2824. Abstract of Bills -As they are completed, the bills should be included in an Abstract of audited Bills and sent (duly signed by the Stores Accounts Officer) with cheques for the total amount of the Abstract to the Cashier for payment. Before the bills are sent to the cashier, reference to the number of the Abstract in which they have been included should be entered in the **'Register of Bills Received'**.

2825. Prompt Payment of Bills -No bill should ordinarily take more than four days to be disposed of in the Accounts Office unless there are defects in it which render it in admissible in audit or call for further reference.

2826. Paid bills. –The bills should be returned by the Cashier after payment for record in the Accounts Office. The date of the receipt of the paid bills should be entered in the Register of Bills and the signature of the record clerk obtained against each entry in the register. The paid bills should then be post-audited on the lines laid down in the Indian Railway Account Code.

2827. Watch over supplies against contracts. -The particulars of supplies received in the depots should be posted in the Contract Register (**S. 503**) from the Receipt Notes (Part III). At the end of each month, balances should be struck so that the position of each contract may be ascertained.

2828. Payments for Direct Purchases from Abroad. -When stores are purchased direct from abroad either through contracts placed by Railway Board or by Zonal Rlys. / Production Units, the following procedure should be adopted for making payments for the supplies:

(a) The FA&CAO of the Zonal Railway or the Production Unit indicated in the contract as the paying authority should Open Letter of Credit (L.C.) with State Bank of India or any of the Nationalised Banks.

(b) On the strength of the telex advice containing Contract No. & date, description of item(s), rate, quantity despatched value paid received from the banker abroad, the bank in India may be authorised to debit the Railways' account with the Reserve Bank of India without a reference at that stage to the Railway.

(c) On receipt of the copy of the telex advice or receipt of a copy of the advice from the Bank in India, whichever is earlier, the Accounts Officer who is authorised to make payments under the contract should examine the primafacie correctness of the debit and this should be specifically accepted under his signatures. If this primafacie examination reveals any incorrectness, the matter should be immediately taken up with the bank in India for resolving the issue.

(d) On receipt of the actual shipping documents, if as a result of an internal check there are defects rendering the payments made unacceptable, the bank in India should on receipt of an intimation from the Railway be required to credit the account of the Railway with the Reserve Bank of India with the actual amount originally debited. This will ensure that the difference between buying and selling rates -of foreign exchange is not operated to Railway's disadvantage.

(e) The exchange rate applicable on the date the foreign supplier negotiated the documents with their bankers should be taken as the applicable exchange rate for working out the liability of the Railway Administration.

(f) Banks may charge interest for the period between the date of negotiating the documents and the actual payment by the Railway Administration to ensure that there is no avoidable delay in the bank presenting the documents to the Railway Administration, a pre-determined time limit for the above period may be agreed upon with the banks. No interest charges should be paid by the Railway Administration to the banks for delays beyond this limit. Free time, if any, allowed by the banks for such commercial transactions should be fully availed of an all efforts made to complete the transaction within that period in order to avoid/minimise payment of interest.

(g) In addition, banks will claim commission charges for opening L.C., commitment charges, cable charges, etc. which should be checked.

(h) In case where foreign exchange payment is covered under foreign loads/credits/ grants, the procedure prescribed in the foreign exchange release/licensing conditions should be followed.

(i) Shipping documents usually prescribed are:

(i) Foreign Supplier's invoice
(ii) Bill of lading
(iii) Packing list
(iv) Certificate of country of origin
(v) Marine insurance policy
(vi) Any other documents are prescribed in the respective contract.

(Authority Railway Board's letter No. 78/RS (G/779/38, dt.(14.09.1978 and) No. 83/F (S) 1/PW5/ 1 dt. 24.03.1983).

2829. Register of Bills passed provisionally. – Items passed provisionally for payment should be entered in the Register of Objectionable Items, and in all such cases the audit enfacement on the bill should be according to the following form:

Passed for Rs……for payment as per particulars given below:
Abstract No…….. dated……..
Finally……Rs……..
Provisionally under orders of FA&CAO /General Manager/ Railway Board.
Total……
The final disposal of the objections should be recorded in the Register.

Bills other than Purchases paid for in cash:

2830. (i) **Customs Duty Bills**

(a) The rates charged should be checked with the Indian Customs Tariff.

(b) The amount on which duty is charged should be checked with the invoices.

(c) Customs duty should be included in the cost of stores on which it is levied and the amounts thereof should therefore be extracted in a statement to enable posting to be made in the ledgers.

(d) The correctness of the rate of exchange adopted for conversion should be checked.

(e) The insurance charges included to arrive at the CIF value should be checked.

(f) It should be ensured that the classification of material has been made correctly and discrepancies, if any, pursued.

All the Customs Duty Bills should be checked cent per cent in the Accounts Office. A manuscript Register should be maintained in the Accounts Office to record all the Customs **Duty Bills** checked and admitted.

2830. (ii) **Refund of Customs Duty.-**All the claims for the refund of Customs Duty arising out of the following be made within proper time and credited to the cost of imported stores (to which it pertained) when refund materialises.

(a) Wrong rates adopted

(b) Wrong classification of Material

(c) Refunds on consignments list or short landed, etc.

2831. Clearing Contractor's Bills. --(i) In the case of imported stores, the quantities should be checked with the account of tonnage and freight In the case of materials returned by departments, etc. the quantities or weight shown should be checked with the respective vouchers.

(ii) The payment to Contractor may be classified into two categories namely: --

(a) charges for services rendered by him.

(b) charges arising out of the import such as wharfage, demurrage, shed opening charges, infringement charges, etc.

The payments for the services rendered should be checked to ensure that they are in accordance with the conditions of the contract agreement

It should be seen that rates of wharfage etc. are as per the current scales of rate published by the Port Trust authorities.

(iii) **Cheek of demurrage charges**. -Demurrage charges normally become payable due to one of the following reasons: -

(a) Non receipt of shipping documents.

(b) Short-supply, non-supply or delayed supply of wagons.

(c) Customs formalities, etc.

(d) Failure to clear in time.

In the Accounts Office the payment of demurrage charges should be carefully checked with reference to the contract conditions before admitting liability. Claims/Bills for payment of demurrage charges should clearly show the liability of the Railway and the reasons therefor.

In cases whether the charges have to be recovered from the clearing Agents or the suppliers separate registers should be maintained by the Accounts office and the recoveries are watched. Where the demurrage charges have been contested or appealed against, the recoveries should be pursued.

Claims for Short Landing:

Claims for the items short landed should be preferred by the Controller of Stores in consultation with the Stores Accounts Officer, in respect of missing (or damaged) consignments. Necessary bills should be prepared by the Stores Accounts Officer on the basis of Advice received from Controller of Stores. A manuscript Register should be maintained by the Accounts Office to witch the settlement of these claims. The Register should be reviewed monthly by the Stores Accounts Officer.

2832. Port Trust Bills. –Rates should be checked with reference to the schedules of Rates of the Port Trust concerned.

BILLS PAID THROUGH BOOK ADJUSTMENTS

2833. The debits are raised through: -

(i) transfer certificates in the case of other railways.

(ii) exchange accounts, if the supplies or service are by government departments, other than railways.

2834. Debits by Foreign Railways. -Foreign Railway Transfer Certificates should be subject to the same cheeks as for bills, before they are accepted and journalised.

2835. Exchange Accounts. -The bulk of the expenditure debited through exchange account is for the purchases arranged through the Directorate General of supplies and Disposals or for supplies of stationery and printing stores by the Controller of Printing and Stationery India.

2836. Purchase through the Directorate General of Supplies and Disposals. -Purchases other than stationery effected through the Directorate General of Supplies and Disposals are dealt with for accounting purposes in the same manner as those made by the Controller of Stores, with this difference, that the bills are not paid by the Railway but by the pay & Accounts Officer, Directorate General of Supplies and Disposals and debits are raised by the latter against the Accounts Officer of the Indenting Officer concerned through exchange accounts. The duplicate copies of the bills will be received in support of the debit. On receipt of such debits, the bills should be posted in the Purchase Ledgers as debits to the firm. The transactions should then be journalized by crediting 'Reserve Bank Suspense', by Debit to 'purchases'. These debits will be in adjustment of the items previously credited to the Purchases Account by debit to 'Stores' on receipt, of the Receipt Note (Part III) from the Controller of Stores. A separate set of Purchase Register should be maintained for purchases made through the Directorate General of Supplies and Disposals and the outstanding items to this set of registers should be analysed at the end of each month and agreed with the General Books.

2837. Percentage Charges. -The Directorate General of Supplies and Disposals levies departmental charges for the following services rendered at rates laid down from time to time.

(i) Stores purchased through the agency of the Directorate General of Supplies and Disposals: -

(a) Purchase.

(b) Inspection.

including all sampling and testing before the contract is concluded and also where necessary, sampling and testing during the currency of the contract

(ii) **Stores purchased direct by Controller of Stores**. –The charges for analysis and test of chemicals and other stores and for inspection and testing of purchases not made through the Directorate General of Supplies and Disposals carried out at the Government Test House, the Metallurgical Inspectorate or any other organisation under the Inspection Branch of the Directorate General of Supplies and Disposals and for advisory and miscellaneous work will be in accordance with the 'Schedule of charges for testing and inspection work done by the Directorate General of Supplies and Disposals for the Army Department, Commercial Department and undertaking of the Central Government, all departments under the Provincial

Governments, State and Company managed Railways, Indian States and Quasi-public bodies,' (Copies of the schedule are obtainable from the Manager of Publications, Central Publication Branch, Delhi).

The Officer-in-charge of the inspection or testing organisation will, as soon as the work is completed prepare a voucher showing the value of work done and forward it in triplicate to the railway concerned, which will countersign and return two copies to such officers and retain one copy-for record. At the end of the month, the officer-in-charge of the inspection or testing agency will send the accepted vouchers to the Pay & Accounts Officer Directorate General of Supplies and Disposals for adjustment.

The charges referred to in (i) and (ii) above should be verified and adjusted in accordance with paragraph 2164.

2838. Supplies of Stationery, etc. by the Controller of Printing & Stationery. -The debits for such supplies will be raised through the Exchange Accounts and should be dealt with on the same lines as the debits for purchases through the Directorate General of Supplies and Disposals.

2839. Printing and binding work done by the Controller of Printing & Stationery. - Debits for any such work will be raised on basis of statements prepared for 4, 6, 8, 9, 10 and 12 months, *i.e.* in the exchange accounts for July, September, November, December, January, March and March final, so that the control over expenditure and the framing of revised and budget statements, etc. will not be affected in any way. They should be dealt with on the lines, *mutatis mutandis,* as the debits for supply of stationery, etc.

2840. Deleted.

2841. In accounting for the purchases of stores, from abroad the books of account in India have to show the progress of the transaction, i.e.

(a) payment for the purchases;

(b) the actual receipt of the stores by the indentor in India.

2842. The normal procedure for the accountal of these phases of the transactions is as follows: -

(a) The payments debited to the suspense head of account 'Purchases Imported Cap. P. 7110' by credit to the head of account "Transfer Railway-Secretary, Railway Board, Accounts" in the case of book adjustment or "Reserve Bank Suspense" where direct cast payments are made including Letter of Credit.

(b) On the actual receipt of the stores by the indentor in India, the suspense head of account. 'Purchases Imported' Cap. P. 7110 is credited by debit to the suspense head of account 'Capital 7100 Stores' or other final heads of account under Capital or Revenue depending on whether the materials are taken into stock in stores depots or are sent on directly for use on works.

2843. Deleted.
2844. Deleted.
2845. Deleted.
2846. Deleted.
2847. Deleted.
2848. Deleted.
2849. Deleted.
2850. Deleted.
2851. Deleted.
2852. Deleted.
2853. Deleted.
2854. Deleted.
2855. Deleted.
2856. Deleted.
2857. Deleted.
2858. Deleted.
2859. Deleted.
2860. Deleted.
2861. Deleted.

CONTROL OVER EXPENDITURE AGAINST PURCHASE GRANT

2862. Expenditure Register: -A manuscript register (S.2862) should be maintained for the purpose of watching expenditure on stores purchased in India as against the allotment. The allotments should be noted from the distribution of the sanctioned amount under the various heads appearing in the Funds Register (S. 506). The expenditure should be noted as regards cash payments through Abstracts of Audited Bills and as regards expenditure for a month should be verified with the debits to 'Purchases' in the General Books.

ACCOUNTAL OF EARNEST MONEY AND SECURITY DEPOSITS FOR TENDER AND CONTRACTS

2863. Tenders and Contractors for making supplies of stores have under conditions of Tender or Contract to deposit earnest money or security deposits for the due discharge of the obligations under taken by them. The security may be either in cash or paper securities. Such moneys are held by the Railway till the obligations are faithfully, satisfactorily and completely discharged, when the sums are refunded to the parties concerned. The rules for the accountal of such securities are prescribed in the State Railway Account Code.

CHAPTER XXIX

TRANSFER TRANSACTIONS, STORES JOURNAL AND FINAL ACCOUNTS

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CHAPTER XXIX

TRANSFER TRANSACTIONS, STORES JOURNAL AND FINAL ACCOUNTS

2901. Heads of Accounts: -The following heads of Accounts under "Capital" and 'Revenue' are generally operated upon in the accounts books of the Stores Accounts Office which is mainly concerned with the accountal of transactions connected with 'Stores'.

2902. Capital. -Major Head---67A--Construction of State Railways- (Commercial) and 67B Construction of State Railways - (Strategic).

Minor Head -71 Stores Suspense and 73 Miscellaneous advances

Sub-heads:

7110 -Purchases Imported
7120 -Purchases Indigenous Purchase by Railways including Railway Board.
7130 -Purchases through Centralised Agencies such as DGS &D, etc.
7140 -Sales other than Fuel
7150 -Sales (Fuel)
7160 -Stores
7170 -Store-in-Transit
7180 -Stock Adjustment Account
7190 -Stock Adjustment Account - Other items

2903. For facility of reference and reconciliation with the connected subsidiary registers and accounts, the Head 'Stores' is divided into the following sub-heads and detailed heads and sub-detailed heads.

Sub-head	*Detailed Head*
(a) 71 10 - Imported Purchases	(i) 7111- Direct Purchase by Railways including Railway Board (ii) 7112-Purchase through other Agencies
(b) 7120 - Indigenous Purchases by Railways including Railway Board	(i) 7121Imported Stores Purchase in India (ii) 7122- Purchase from Cottage and small Scale Industries. (iii) 7123 - Purchases from Public Sector Undertakings (iv) 7124 - Purchases from other Railways. (v) 7125 - Purchases from other Government Departments. (vi) 7126 - Khadi Purchases (vii) 7127 – Local Purchases made out of Imprest (viii) 7128 – Others.

(c) 7130- Purchases through Centralised Agencies such as DGS&D, etc.	(i) 7131 - Imported Stores Purchased in India (ii) 7132 – Purchases from Cottage and Small Scale Industries. (iii) 7133 – Purchases from public Sector Undertakings. (iv) 7134 – Khadi Purchases (v) 7135 – Purchases – Fuel (Diesel) (vi) 7136 – Purchases – Fuel (Coal) (vii) 7137 – Others
(d) 7140- Sales other that Fuel	(i) 7141 – Sales to Railway Employees. (ii) 7142 – Sales to Outside Parties. (iii) 7143 – Sales to other Railways. (iv) 7144 – Sales to other Government Departments. (v) 7145 – Export Sales. (vi) 7146 - Sales to Public Undertakings.
(e) 7150- Sales (Fuel)	(i) 7151 - Sales to Railway Employees. (ii) 7152 - Sales to Outside Parties. (iii) 7153 - Sales to other Railways. (iv) 7154 – Sales to other Government Department. (v) 7165 – Export Sales. (vi) 7156 – Sales to Public Undertakings.
(f) 7160- Stores	(i) 7161 – Stores in Stock in Depots (ii) 7162 – Stores in Stock - Fuel (Coal) (iii) 7163 – Stores in Stock - Fuel (Diesel) (iv) 7164 – Engineering Imprest Stores (Permanent Way) (v) 7175 – Engineering Imprest Stores (other than Permanent Way) (vi) 7166 – Surplus Engineering Stores (Permanent Way) (vii) 7167 – Surplus Engineering Stores (other than Permanent Way) (viii) 7168 – Surplus Engineering & Stores awaiting Sales. (ix) 7169 – Petty Repair Shop
(g)7170- Stores-in-Transit	(i)7171 – Stores-in-Transit – Purchases other than Fuel (ii) 7172 - Stores-in-Transit – Depot Transfer other than Fuel (iii) 7173 - Stores-in-Transit – Fuel
(h) 7180-Stock Adjustment Account	(i) 7181 - Difference between the ledger balances and ground balances discovered by

	the Stock Verifier. (ii) 7182 - Difference between the ledger balances and ground balances discovered during departmental stock verification. (iii) 7183 - Differences arising out of revaluation of stocks due to market fluctuation of Purchased stores. (iv) 7184 - Differences arising out of revaluation of stocks due to market fluctuation of shop manufactured stores. (v) 7185 - Differences in book value and value realised in Sales. (vi) 7186 – Loss in classification of new stores as second hand/scrap. (vii) 7187 - Other losses i.e. breakage, leakage or losses on Transfer (viii) 7188 - Rounding off. (ix) 7189 - Loss due to enemy action
Sub-Head Stock Adjustment Account-Other Items	*Detailed-Head* 7192 - Miscellaneous Items (adjusted through Depot Stock Sheet, Book Transfer, etc.) 7192 - Value brought on books through Depot Stock Sheets pending receipt of vouchers.

2904. Revenue: - The following are the heads of accounts under Revenue:
Working Expenses:

(i) Revenue Abstracts
(ii) Miscellaneous Advances
(iii) Deposits - Miscellaneous
(iv) Transfers - Divisional
(v) Transfers - Railways

2905. Transactions of receipts or payments in cash are accounted for in the following manner. In the case of moneys due to the railway, bills or other demands for payment are presented by the Railway to the parties concerned, and the money is paid into station booking offices, or to the Treasurer of the Railway. In such cases of receipts of cash, the foils of Miscellaneous Cash Remittance Notes or other cash receipts given by the treasurer show the particulars of service or stores paid for and the allocation; all such cash transactions should be posted (in Part II) of the Journal, by credit to 'Sales', etc., and debit to 'Transfers Revenue'. The Journal is posted from the journal slips, the account registers for the heads of accounts credited being posted directly in detail from the receipts for cash. In the case of payments by the Railway of cash for supplies or services, the Abstracts of Bills show the details of allocation for such payments. The Journals is posted directly from these abstracts, the supporting accounts registers being posted directly from bills and the vouchers in support thereof.

Note..- In case of Railways, other than Open Line Railways, where the Capital Heads are alone operated, the Head 'Transfers Revenue' will not be operated.

2906. Adjustments on account of transactions between the Stores Department and other departments of the same railway are generally carried out internally in the Accounts Office while those with other Railways are carried out through (Transfer Certificates'. Adjustments with other Government Departments are carried out through either the 'Exchange Accounts' or 'Cash Payment'.

2907. Transfer Certificates. - Transactions not involving the actual receipt or payment of cash relating to other divisions and branches (if the transfer certificate' procedure is adopted for internal adjustments) or other railways will be passed on to the party concerned through transfer certificates, which for facility of reference are called 'Local Transfer Certificates' or 'Advises of transfer debits or credits' in the case of transfers relating to the divisions or branches of the home railway, and 'Foreign Transfer Certificates' in the case of those relating to other railways.

2908. Local Transfer Certificates. - The adjustments in connection with the local transfer certificates will be carried out by employing a system of minus adjustments, i.e. the division, or branch originating the transaction debits or credits to the head 'Transfers-Divisional' which is accepted by the responding party by a minus debit or minus credit against the above head. The main idea underlying the above system is that the transactions under the head "Transfer-Divisional' for the whole line for a particular month should be nil, unless, of course, there remains certain local transfer certificates unadjusted, at the end of the month. In the case of foreign transfer certificates the creditor foreign railway always raises a debit against the debtor railway, which does the latter accept by contra credit against the transfer head.

2909. Local transfer certificates will be issued from and received in the Stores Accounts office direct, while foreign transfer certificates will be dealt with exclusively in the Book Section of the Headquarters Accounts office. The various processes relating to these are described in paragraphs 2910 to 2917.

2910. Signing of Transfer Certificates –Transfer Certificates may be signed by the Section Officer of a section, provided they are supported by bills or vouchers signed by a Gazetted Officer, in other cases they should be signed by a Gazetted Officer. Similarly, a Gazetted Officer should sign the acceptance of the transfer certificates received from the various offices unless supported by a bill or voucher duly accepted by a Gazetted Officer, in which case the Section Officer can sign the acceptance of this transfer certificate can be signed by the Section Officer.

2911. Date up to which Transfer Certificates may be issued. -All transfer certificates should be issued upto a date not later than the 12th of the following month, as the Transfer Certificate received in the office against whom it is issued after the 13th will be responded to in the next month's accounts, thus increasing the outstanding at the end of the month under the head 'Transfers-Divisional".

2912. Acceptance of Transfer Certificate in full. - All transfer certificates should be accepted in full; but if the entire amount of any transfer certificate does not relate to the office against which it is issued, it should be returned unaccented under the signature of a Gazetted Officer.

2913. **Transfer Certificates Registers. -**To watch the proper disposal of the transfer certificates should issued and received, two manuscript registers should be maintained one each for outward and inward transfer certificates, in the following forms, separate pages being allotted for each division, branch or section concerned.

Form No. S. 2913-A

OUTWARD TRANSFER CERTIFICATE REGISTER

No. and date	Sub Section and name clerk	Amount of T.C.		Date of Receipt		Initials of Clerk concerned	Journal Slip No. through Which adjusted
		Dr.	Cr.	Accepted	Un-accepted		

Form No. S. 2913-B

INWARD TRANSFER CERTIFICATE REGISTER

Date of receipt	Transfer certificates No. and date	Amount of transfer certificate		Sub-sec-	Initials of Clerk Concerned	Details of return		Journal Slip No. through which adjusted
		Dr.	Cr.			Accepted	Un accepted	

2914. Schedule of Transfer Certificates.-After the issue of all transfer certificates for the months for which the last date is the 12th of the following month, a consolidated schedule (Form S, 2914), showing the transfer certificate No. and amount, separately for debit and credit, for all transfer certificates issued against each section, division and branch should be prepared and issued. These schedules are of importance in the reconciliation of the head 'Transfers - Divisional, Branches or Section' and should be very carefully prepared. The Transfer Certificates from other offices should be carefully scrutinised, before being returned.

2915. These schedules should be returned to the issuing office by about the 18th of the following month to which they relate, and in case of non-receipt of accepted schedules, telegraphic reminders should be issued so that the transactions relating to a month may be duly accounted for in the same month's accounts.

2916. Adjustment with Foreign Railways. -In case it is desired to issue a transfer certificate against a foreign railway, the relevant voucher or, in the case of cash payment or recovery, a bill (quoting reference to the-authority) alongwith the necessary certificate should be sent to the Book Section with a memo showing the allocation against the amount to be adjusted in the Stores Accounts Office. The Book Section, on receipt of the acceptance by the railway concerned will issue a memo, intimating the fact, when necessary adjustments may be carried out. Similarly, the Book Section will send with a memo, any foreign railway transfer certificates received by it for acceptance and the latter should be adjusted in the Stores Accounts Office after necessary verification.

2917. The memo received from the Book Section should be registered in the inward transfer certificate register and their proper disposal watched by the Journal Keeper in the same manner as in the case of inward transfer certificates.

2918. Adjustment with Government Departments other than Foreign Railways... All exchange accounts with Civil, Military and postal and the Book Section will control Telegraph Departments, where exchange accounts facility is available. The items pertaining to the various branches will be intimated to or by it through a memo sent alongwith the necessary vouchers. These memo should also be registered in the transfer certificates register and adjusted after due verification.

2919. In case it is proposed to originate an entry under the above head, the Journal slip should be prepared on the authority of a bill accepted by the officer against whom the item is adjustable.

2920. Summaries of Transfer Adjustments.-Summaries of all transfer adjustments with other railways, and accounting offices of the Civil, Military and Postal authorities should be prepared and sent alongwith the consolidated Journal entry to the Book Section. Reference should be quoted to the mema of the Book Section through which the intimations for adjustment were received, and necessary vouchers sent in support of adjustments originated by the Stores Accounts Office.

2921. This record should be kept in a form as shown below, to bring together the whole of the debits and credits under the suspense heads mentioned above.

THE STORES JOURNAL

Date Of receipt	Vouchers and date	Particulars	Heads of account debatable/ creditable	Heads/of account creditable/ debatable	Reference to Journal/ Slip

2922. The joumal will be maintained in two parts with separate folios each month for each part, part I will collect all the transactions connected with the, receipt of stores, Part II will relate to the issue of stores. The following will be the nature of the Journal entries affecting each head of account in the Journal (vide Paragraphs 2902 to 2904).

2923. Purchases Imported (Capital 7110):--The debit to the head will be through Advice of Payments (received from the High Commission of India by credit to Transfers Railways-Secretary Railway Board) or the debit scrolls issued by Reserve Bank of India or cash. This account will be credited through a Receipt Advice by contra debit to P. 7160 'Stores in Stock'. If the consignee Railway happens to be a foreign Railway, the debit to the head will be through a Foreign Transfer Certificate.

2924. Purchases - (Capital 7120 and 7130):--The credit to this head of account will be through a monthly Journal entry prepared from the grand total of the Group Summary for Purchases (vide paragraph 252). (a) in the case of railways with decentralised inspection, or the grant total of the summaries of credits to Purchases Account (vide paragraph 2808) in the case of railways with centralised inspection, by contra debit to the head 'Stores in Stock' (Capital 7160 (ai) or (bi) for the value of stores posted in priced ledgers in the accounts of the same month, the balance appearing as a debit to the head 'Stores-in-Transit'. The debit to head 'Purchase' will be through the Abstracts of Audited Bills by credit to 'Cash' and through Transfer Vouchers and Exchange Accounts, by credit to other railways and departments on account of adjustments made on their bills.

2925. Deposits Miscellaneous: --- Besides the items appearing under the head as mentioned in paragraph 2729, this head will be credited with the value of stores obtained on loan from other railways or Government departments by debit to 7160 'Stores' and will be debited per contra, when the Stores are returned.

2926. Miscellaneous Advances (Capital 7300): --This is head will be debited with the value of stores issued on suspense account by credit to 'Stores' and will be credited when the stores are returned by debit to 'Stores' and will be credited when the stores are returned by debit to 'Stores' or to the final heads of account.

2927. Sales (Capital 7140 and 7150):--In the case of cash sales, auction sales or sales by tender where the value of material sold by the Railway is received in advance of actual issue of stores, the credit to this account will appear earlier than the debit. The credit will be by debit to 'Cash'. In other cases, i.e. direct or tender sales to other Railways or Government departments the debit will appear first by credit to 'Stores' for the value of stores at the sale rates. The credit will be received through Transfer Certificates or Exchange Accounts by debit to the 'Transfer Railways'.

2928. 'Stores' - (Capital 7160): --The transactions affecting this head are in respect of the value of stores received or issued from a stores depot. The debits to this head are by credit to the following heads, in addition to those already mentioned in paragraph 2923 et seq.

(i) The 'Transfers -Workshops' on account of manufactured articles supplied to stores depots and also the value of stores returned to depots.

(ii) To 'Transfers-Divisional' on account of stores returned by departments to depots.

(iii) To Imprest Accounts (all categories) Engineering Plant Account and Surplus Stores Account on account of Stores returned to Stores Depots.

(iv) To the Depot Transfer Account.

(v) To the Stock Adjustment Account.

Note--- All items that can be identified ab-initio chargeable to Works for which separate Works Registers exists should not pass through 'Stores in Stock or any other Stores Suspense head and should be debited/credited to final heads of account.

2929. The credit to the head 'Stores' will be by debits to Transfers Workshops, Transfer Divisional, the Depot Transfer Account, Store-in-Transit account and Imprest Account (all Categories), in addition to the heads of accounts already rnentioned in. paragraphs 2923 to 2927.

2930. The Stock Adjustment Account: --The debits and credits to this head of account will, be chiefly by contra adjustment to 'Stores' (Capital 7160) except in the case of the adjustment against the Revenue Abstracts, in clearance of the half-yearly balances under this head of account and also due to booking of petty differences to this head vide paragraph 2547-S.

2931. The other heads of accounts are self-explanatory.

2932. Journal Entry Slips:--Joumal slips debiting or crediting the various sub-heads of accounts noted above will be generally prepared at the end of the month from the several suspense registers. Miscellaneous debits and credits not emanating from any of the suspense registers will be prepared from the original vouchers themselves. Separate journal slips should be prepared for Capital and Revenue and signed by a Gazetted Officer. They should then be numbered (separate series being allotted each month to Capital and Revenue), and posted in the journal, Capital and Revenue journal slips should be separately filed, month by month.

2933. Consolidated Journal Slip:--The Journal keeper should satisfy himself, particularly with reference to the entries regarding Transfers - Railway and Divisional, that all the transactions of the month have been brought to account. The journal should then be totalled and consolidated journal entries (one for Capital and the other for Revenue) should be prepared. In preparing the journal entry, transactions carried directly into the General Books, e.g. cash payments (or receipts) for stores should be disregarded - Special care should be taken to see that:

(i) the amounts shown as debit and credit against 'Transfers State Railway Revenue' in the Capital Account agree with those shown as credit and debit against 'Transfers State Railway Capital in the Revenue Account;

(ii) the total amounts of debit and credit under "Transfers, Divisional or Branches or Sections" agree with the amounts as accepted by the sections and branches concerned through the monthly schedules; and

(iii) the amount shown as minus debit and credit against "Transfer Stores", i.e. responding entries for transfers originated by the Divisions, branches, Sections agree with those accepted through their schedules.

2934. The consolidated joumal entry will show only the totals of the debits and credits to each head of account maintained in the Stores Journals.

2935. The journal entries should be signed by the Stores Accounts Officer and forwarded to the Book Section for incorporation in the accounts of the Railway.

2936. Subsidiary Register for Capital Account:--The transactions relating to the Capital heads of account for the 'month' and from the commencement of operations' should be shown in the schedule of capital expenditure accompanying the monthly Capital Account. Current of the Railway submitted to the Railway Board.

2937. As the heads of account operated upon in the Stores Accounts Office are mainly suspense heads of account detailed headwise, it is necessary that the balances under each detailed head are reconciled and proved with the General Books. For this purpose, a subsidiary register should be maintained by the Book Section for these detailed heads of account, in which should be shown opening balances, debits and credits during the month, and the closing balances in the following form. Separate pages should be opened in the register for each head of account appearing in the Journal and a summary of each head of account prepared at the end. The Book Section should certify the correctness of balances in this monthly summary. Any discrepancy found as a result of its reconciliation with the Book Section, if any, put up to the Gazetted officer within 10 days of the close of the accounts for the month.

Form No. S. 2937

FORM OF SUBSIDIARY REGISTER

Sub-Head……
Detailed Head…….

Month	Opening Balance	Debits	Credits	Closing Balance

.

2938. Decentralised Stores Accounts 0ffices:--When stores accounting has been decentralised, there arises the need for such an office submitting a monthly statement of Stores Transactions to the General Office in the form shown below. The form is self-explanatory.

FormNo.S.2938

Statement of Stores Transactions

For the month of……..at……..Depot…….

Debit	Credit
Rs. P	Rs. P
I. Opening balance on lst……. 19.	V. Issues during the month.-
Il. Receipt during the month.-	(a) Transfers to other depots
(a) Transfers from other Depots	(b) Issues to Departments or Divisions
(b) Returned by Departments or Divisions.	(c) Issues to Workshops
(c) Purchased in India	VI. Sales
(d) Purchased through the Director General Stores London.	VII. Stock Adjustment Account.
(e) Manufactured articles recd. from Workshops.	VIII. Other transactions (vide particulars in the attached schedule).
III. Stock adjustment Account	IX. Closingbalanceon31st…..19……
IV. Other transactions (vide particulars in the attached schedule).	
Total	Total

No…… Dated ……19……
Forwarded to the Chief Accounts Officer (Stores).

Certified that I have personally satisfied my self that all the processes of work and checks Prescribed have been strictly observed in connection with the preparation of the above accounts.

Stores Accounts Officer Depots

2939. The opening and closing balances should agree with the balances appearing in the Depot Group Ledger (S. 2617) for the month.

2940. The account should be accompanied by such schedules as may be prescribed by the Chief Accounts offices. The accounts of the various account offices should be consolidated in the Head Office in the form shown below. The further procedure of accountal will be on the same lines as laid down in the previous sections.

Form No. S. 2940

Abstract of Stores Transactions for the month of..... ……19.....……

Dr. **Cr.**

	II Receipts during the month	III	IV Other Transaction		V Issues during the month	VI	VII	VIII	IX		

Name of Depot or Stores Accounts	Opening Balances	Depot Transfer (a)	Returned Stores (b)	Purchases in India (c)	English Purchases	Manufactured in shops	Stock Adjustment Account	Suspense	Book Transfers	Sales	Total Debit of each Depot	Transfers to Depots (a)	Issues to Departments other than shops (b)	Issues to Workshops (c)	Sales	Stock Adjustment Account	Other Transactions	Closing Balance	Total Credit of each Depot	Remarks
Total																				

2941. Annual Accounts:---The following annual accounts should be submitted by the Stores Accounts Office to the Book Section on the prescribed dates:--

(a) Capital and Revenue accounts.
(b) Finance Accounts.
(c) Appropriation Accounts.

Detailed instructions regarding the preparation of each of the above accounts appear in the Accounts Department Code. Material in connection with the preparation of (a),and (b) above is generally obtained from records maintained in the Stores Accounts Branch itself, Whereas the explanations for or variations between the original grant and the final grant-and between the latter and the actual expenditure under the various sub-heads of the Appropriation Accounts, will be framed in consultation with the executive, if necessary. These should then be incorporated in the accounts submitted to the Book Section. For this purpose statements showing the figures of the original grant as compared with the final grant and the latter with the actual expenditure, should be sent to the Controller of Stores or other executive officer concerned, sufficiently in advance to admit of the accounts being sent to the Book Section in time.

2942. Exhibition of losses in the Accounts.-Losses of stores will be exhibited in the Accounts under the following heads:

(i) Physical losses;

(ii) Losses due to variation in prices;

(iii) Losses due to obsolescence and deterioration.

The physical Losses of stores will be generally speaking, the shortages of stores discovered during verification of stocks. But all the deficiencies of stock are not to be considered, ipso facto, physical losses. The depots generally attribute the losses to the following reasons.

(a) Retail issues

(b) Leakage, etc.

(c) Turn of scale.

Losses arising out of retail issues, or leakage are not strictly speaking, physical losses though the former may partly be a physical loss and as most of the losses will be due to (a) and (b), the entire, amount may be taken as physical loss. Clause (c) is, however, compensatory and losses-attributed to this cause only should not be classed as 'Physical losses'. Losses under (ii) will be those shown under relevant detailed head of the Stock Adjustment Account, Losses under (iii) for which the Stores Department is responsible will be shown under relevant detailed head of the Stock Adjustment Account, and those for which other departments are concerned will be debited to them and will be accounted directly by the Accounts Officers concerned to the Book Section of the General Branch, where they will be consolidated. While scrutinising the explanations given on stock sheets, Inspectors of Stores Accounts or Stock Verifiers should keep note of all physical losses of stores and submit an annual statement to the Stores Accounts Officer by the 30th April each year.

2943. Annual Statement of Expenditure on Stores:--A return showing the value of stores purchased every year should be compiled in the form shown below and submitted to the Railway Board by the 25th May of the year following the one to which the statement relates:

FormNo.S.2943

STATEMENT OF VALUE OF STORES PURCHASED DURING THE YEAR

Note.--Column headed A indicates value of stores imported direct.

" " B indicates value of imported stores purchased in India.

" " C indicates value of stores of Indian manufacture or of indigenous origin.

In thousands of Rupees

Class	Description	A	B	C
1	2			
A	Bridgework and its parts, fittings and special fastenings.			

B	Engineering Plan t and components including all hand and power machinery.			
C	Workshop Machinery, Plant and equipment including Pneumatic machinery and tools.			
D	Permanent way material and Track Tools.			
Ea1	*Steam Locomotives:* their parts and fittings only, excluding electrical material.			
Ea2	*Electric Locomotives:* their parts and fittings only, excluding (i) Rolling Stock electrical traction equipment, (it) Other electric material			
Ea3	*Diesel Locomotives (all types):* their parts and fittings only, excluding (i) Rolling Stock electrical traction equipment, (ii) other electrical material.			
Eb1	Railway Carriage, Electric Multiple Unit Stock and Wagon under frame components only, excluding (i) Rolling Stock Electrical Traction Equipment, (ii) Train lighting Equipment (iii) other electrical material.			
Eb2	Railway Carriage, Electric Multiple Unit Stock and Wagon body components only, excluding electrical, rubber and textile fittings			
Evb.	Automatic Vacuum-brake Equipment and its parts and fittings other than rigging, and parts exclusively used on locomotives.			
Eb5	India rubber fittings for Eb1 and Eb2 other than those under Evb.			
Eb6	Trimmings (that is, textile, fibre, and leather articles used for furnishing railway carriage interiors), and roofing, flooring and sewing materials.			
Fc1	*Rail Motors*: Their parts and fittings only.			
Ec2	Road Motors and their parts and fittings			
F1	Building material, water mains, sewage system and track and yard enclosing material, and all other parts and fittings.			
F2a	Signal and Interlocking material mechanical, single wire, and their Parts and fittings.			
F2b	Signal and Interlocking material, mechanical, double wire, and their Parts and fittings.			
F2c	Signal and Interlocking material, electrical, and their parts and fittings.			
Ga	Small tools and hands tools excluding machines.			
G(b)	Hardware, copper, tin and zincware, that is all simple materials in Common use manufactured from raw materials.			
G(b)2	Oil and Petrol Lamps and their parts and fittings.			
G(b)3	All Leather, Canvas and India rubber in bulk and articles made from them, which are not included under other beads.			
G(b)4	Metals			
G(b)5	Painters' Stores.			
G(b)6	Timber.			
G(b)7	Fuel and Fule oil			

G(b)8	Furniture, Crockery, Cutlery, Napery, and House Furnishings.			
G(b)9	Cloth, Clothing and Personal Equipment.			
G(b)10	Miscellaneous Stores, Lubricating Oil and Grease.			
G(b)ll	Stationery and Forms.			
G(b) 12	Drawing, Mathematical and Surveying Instruments, and Material Laboratory Apparatus.			
G(b)13	Printing Press Equipment.			
H(a)	Generators, Switch Gear, Transformers, Converters, Motors *i.e.* Electrical Plant generally, but excluding Electric traction Sub-Station, and Rolling Stock Equipment.			
H(b)	Train lighting and Locomotive (all types) Lighting Plant and Material including Dynamos. Switchgear, Coupling and Batteries.			
H(c)	Distribution and Transmission Line Materials for use on overhead lines for electrical distribution as apart from materials and equipment for telegraphs and telephones and electrical traction.			
H(d)	Electrical Fittings, Cables and Insulating Materials.			
H(e) 1	Telegraph and telephone Equipment.			
H(e)b	Wireless Equipment.			
H(f) 1	Electric traction Equipment-Sub-station Equipment.			
H(f)2	Electric traction Equipment-Rolling Stock traction Equipment, all types.			
H(f)3	Electric traction Equipment-Transmission and Distribution line materials and Equipment.			
R(a)	Rolling Stock-Locomotives of all types, steam, electric, and diesel locomotives etc., complete units only.			
R (b)	Rolling Stock-Wagons and other wagon stock of all Complete units only.			
R(c)	Rolling Stock-Passenger Coaches and other coaching stock of all types (including Electric Multiple Units and underfmames), complete units only.			
R(d)	Rolling –Stock-Miscellaneous items, e.g. Spare Boilers Breakdown Cranes, Rail Cars etc. not covered under R (a), R (b) and R (c). Complete units only.			
	All others not detailed in the above major heads.			
	Foodgrains and grocery etc.			
	Other Stores.			

2944. The return should show separately the value of stores imported direct, the value of imported stores purchaser in India and the value of stores of Indian Manufacture or of indigenous origin.

2945. The figures required for this return should be compiled in the Accounts Office from the Annual Abstract of Group Summaries (S. 2615).

2946. At the end of the year a specimen copy of the return should be sent to the departments which make direct purchase for submission of a similar return showing the value of stores

purchased by them during the year. The figures should be added to the value of stores shown in the registers maintained by the Stores. Accounts Officer for exhibition in the return. This return should be accompanied by a review explaining the causes of important variations under any head compared with the previous year.

CHAPTER XXX

THE ANNUAL STATEMENT OF STORES TRANSACTIONS

The Form of the Statement, 3001.
50 Percent of Issues (column 3a of Form 3001-3004.)
Returned Stores (Column 3rd of the Form S. 3001), 3005.
Balances of Materials at-site, 3006.
Balances of Charged-off Imprests, 3007.
Certificate of Balance by Chief Accounts Officer, 3008.
Note accompanying the Statement, 3009.
Preparation of the Statement, 3010.

CHAPTER XXX

THE ANNUAL STATEMENT OF STORES TRANSACTIONS

3001. A statement of the actual balances of store in hand at the end of each financial year should be prepared by each Railway administration in Form S. 3001 and should reach the Railway Board
along with its accompaniments by the 1st November of the year following.

Form No. S. 3001

STATTEMENT OF STORES TRANSACTION FOR THE YEAR ENDED 31st MARCH, 19.....

		Ordinary Stores									Surplus Stores					
	Particulars				Receipts during the year						Balance on 31 st March 19…..			Balance on 31 st March 19…..		
1	2	3a	3b	3c	3d	3e	3f	3g	3h	3i	4a	4b	4c	4d	4e	4f

Form No. 3001 (continued)

STATEMENT OF STORES TRANSACTIONS

Emergency Stores		Stores obtained for special Works				Total All Store	
Balance on 31 st March 19… (Opening)	Balance on 31 st March 19… (closing)	Balance on 31 st March 19…	Receipts during the year	Issues during the year	Balance on 31 st March 19…	Balance on 31 st March 19… (Opening)	Balance on 31 st March 19… (closing)
5a	5b	6a	6b	6s	6d	7a	7b

50% of issues Balance on 321 March 19……. From materials returned
From works

Total Issues during the year Balance on 31ST March19……..

Variations from previous balance 3 (g) minus 3(b)

Variations from normal maximum 3(g) minus 3(a)

Movable surplus Total	Dead surplus	Total	Movable surplus	Dead surplus

Add Amount under adjustment-

(a) Stock Adjustment Account.
(b) Stores-in-transit.
(c) Engineering Plant Reserve
(d) Imprest-other than Engineering.
Engineering –Permanent-way
Engineering-Others.
(e)Surplus-Engineering-Permanent-way.
Engineering--Others.

Balance as per General

3002. The statement (S. 3001) should show the money value of the stores in hand iii of stores, and the figures should be sub-divided and arranged thousands of rupees under each major group as to distinguish the ordinary stores, from other categories of stores viz.

(a) Stores obtained for special works, i.e. specially obtained for important works of additions or renewals.

(b) Emergency stores which comprise items which do not ordinarily wear out or require renewal but of which it is essential to maintain stock to meet emergency demand due to breakage or unanticipated deterioration and which are not readily available in India.

(c) Surplus stores the figures for which should be sub-divided into two classes viz.

(i) Movable or live surplus i.e. items of stores which have not been issued for a period of 24 months but which, it is anticipated, may be utilised in the near future; and

(ii) Dead surplus which comprise items of stores, which have not been issued for the past 24 months and which, it is considered are not likely to be utilised on any railway within the next two years.

ANNEXURE 'A'

Questions	Replies
(a) Does the balances shown agree with the General Books of the Railway and with the details of the priced ledgers, or what are the items of differences and how are they explained?	
(b) Have the quantities in the priced ledgers have, been proved or corrected by stock taking during the year, or, if this has not been completely done, what has been the extent of comparison made of stock taking and of correction of books as a result thereof?	
(c) Has due allowance been made for depreciation, obsolete pattern, etc. or if not, why has this not been done?	
(d) Are all the rates at which stores issued are priced being revised regularly to accord with market row as laid down in graph 210-S ?	

Annexure 'B'

REVIEW OF BALANCES OF THE MATERIAL-AT-SITE ACCOUNTS FOR THE YEAR ENDING 31ST MARCH…….

Division	Completed works		Works in progress		Works not yet started		Works not to be done		Total	
	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount

Annexure 'C'

STATEMENT OF BALANCES OF "CHARGEI) OFF" IMPRESTS ON 31ST MARCH ----------

Categories of Imprest Holders

Division	Running Sheds		Train Examining Stations		Electricians			
	Total money limit by General Manager (Para-1810)	Balance on 31 st March 19--	Total money limit by General Manager (Para-1810)	Balance on 31 st March 19--	Total money limit by General Manager (Para-1810)	Balance on 31 st March 19--	And so On	Total balance on 31 st March 19--
Total								

3003. It should be seen that when the anticipations of movable surplus stores being used do not materialise, the relevant items are transferred to Dead Surplus. Before classifying any stores as dead surplus, it should be ascertained as far as feasible that the material is not likely to be in demand by other Railways. The value of dead surplus stock should be suitably written down if necessary to scrap values, after survey by Survey Committee.

3004. 50 percent of issues (Column3a of Form S.3001**):** The comparison of actual balances of 'Ordinary Stores with 50 per cent of issues' is with a view to assess the endeavours of the Railway Administrations to reduce and restrict the actual balance to the limit.

3005. Returned Stores (Column 3b of Form S.3001**):** The materials returned from works lead to the accumulation, ultimately, of surplus and unserviceable stores on railways. The receipts under 'Ordinary Stores' should show separately:--

(a) receipt by purchases ; and

(b) receipts of materials returned from works, to enable an idea to be obtained on the proportion of materials returned from works to new stores purchased in the market or manufactured in the market or manufactured in railway workshops.

. **3006. Balance of Materials-at-Site :** A review of the balances of the material-at-site account for the year should be prepared in the form shown as Annexure B to Form S. 3001 and attached to the statement. This analyses stores balances under this head by each Division and by the following sub-heads:

1. Completed works.

2. Works in progress.

3. Works not yet started.

4. Works not to he done.

3007. Balances of Charged-off Imprests: -A statement of balance of 'Charged-off Imprests comparing the balance at the end of the year with each category of imprest holder in each division with the total of the money limits fixed by the General Manager (vide paragraph 1810) should be submitted as Annexure C to Form S. 3001 on all railways where such system is in force.

3008. Certificate of Balances by Chief Accounts Officer: -A certificate of the balances should be furnished by the Chief Accounts Officer over his signature in the form of answers to the questionnaire which is an annexure to the Annual Statement (S. 3001).

3009. Note Accompanying the Statement: - a note, which should show, should accompany the statement: -

(a) the balance of stores for the last ten years, in order to show the fluctuations;

(b) the increase or decrease under each individual head of stores in paragraph 201 in the year under, review and the reasons for the same; and

(c) The details of the verifications of stores carried out during the year.

3010.Preparation of the Statement:-The statement should be prepared by the Stores, the assistance of the Accounts Officer being taken for the preparation of the Financial Statements.The Chief Accounts Officer is personally responsible for the accuracy of the certificate mentioned in paragraph 3008. The Controller of Stores should also prepare the note to accompany the statement, (vide paragraph 3009). The draft statement should be submitted to the General Manager who is responsible for reviewing it carefully before submitting it finally to the Railway Board over his own signature.

CHAPTER XXXI

THE STORES BUDGET

Procedure of preparation of the Revised and Budget Estimates of Stores, 3102.
Opening Balance, 3103.
Issues to Works (Item I to III to the Statement), 3104.
Issues to Capital Manufacture Suspense, 3106.
Issues to Miscellaneous Advance-Capital, 3107.
Issues to Revenue, 3108.
Sales and Transfers, 3109.
Closing Balance-Stores in Stock, 3110.
Closing Balance-Outstanding Stores Suspense Balances, 3111.
Stores for Works and Construction Depots, 3112 (a)
Stores for Production of New Rolling Stock-3112 (b)
Stores for issues to Coach and Wagon Builders, 3112. (c)
Stores for General Purposes- 3113
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Materials returned from works, 3117
Other Debits, 3118
Budget allotment required, 3121.
General, 3122.
Progress of' Actual Debits & Credits, 3123.

CHAPTER XXXI

THE STORES BUDGET

3101. The stores Budget for the 'ensuing year' and the Revised Estimate for the current year should be prepared in the following form by the controller of stores with the assistance of the stores Accounts Officer and submitted to the Railway Board by the 23rd December each year, accompanied by Annexures 'A', 'B' and 'C' the forms shown below being used for the purpose.

NOTE.--Form No. 3101 or ANNEXURE, ,.

3102. The following instructions should be followed carefully in the preparation of the stores budget except for "Fuel Oils. The budget for these items should be prepared by the respective controlling officers and furnished to the Controller of stores for incorporation in the stores Budget.

3103. The figures to be shown as the opening balance for the ensuing year will be an estimated figure made up of

(a) The estimated book value of stores expected to be in stock at the end of the current year;

(b) The estimated net result of outstanding balance under the Stores suspense heads of Purchases-imported, indigenous, sales, etc; and

(c) The amount expected to be outstanding in the stock Adjustment Account after the accounts for the year are closed.

3104. Issues to 'Works' (Item I to III of the Statement).-The expenditure on stores purchased for specific 'works' that can be identified as initio as such, should be debited directly to the 'Works' concerned and not passed through the general stores suspense head. The figures on this accounts should not, therefore, be included.

Estimates for stores required for 'Works' which cannot be identified as stated above should be called for from the Divisional Officers/Heads of Departments by the Controller, of Stores and incorporated against the relevant items.

3105. The concerned Heads of Departments sometimes makes modifications in the budget, estimate submitted to them by the various divisions owing to changes in the programme of works. The effect on the Stores Budget of these modifications should be intimated to the Controller of Stores as soon as they are carried out in the Works programmes finally submitted to the Railway Board.

3106. Issue to capital Manufacture Suspense.-These estimates should be initially prepared by the department entrusted with the manufacture and repair operations in consul with the respective Accounts Officers and furnished to the stores Department for incorporation the stores

Budget. The value of materials budgeted for under this head should represent the value of materials likely to be drawn by the workshops during the year for the different types of prod to be manufactured as per the approved Production programme in respect of Production Units. The value of materials is assessed adopting the latest book average rates available at the dm preparation of the budget.

3107. Issues to Miscellaneous Advances Capital.-These represent issues of stores fabrication etc.

3108. Issues to Revenue.-These are general purpose stores issued for use on works the nature of maintenance, repairs and operation for which no detailed estimates are prepared the consuming departments. In these cases, the average consumption of the last three years would after allowing for special items of expenditure, if any, peculiar to each year form fairly accurate guide. Such estimates should be prepared by the Controller of Stores and checked against similar estimates for funds for 'stores from stock' obtained from departments, divisions for the ensuing Year with reference to the funds provided by them for "stores in the different Revenue Abstract. Large variations between the figures communicated to the controller of stores through the departmental estimates and those arrived at on the basis of previous three Year 's consumption, should be brought to the notice of the principal officers concerned by the controller of stores in order to decide the figure to be finally adopted for the budget.

STATEMENT OF STORES TRANSACTIONS FOR THE ENDING……..

(Figures in thousands of Rupees)

Particulars		Group	Ordinary stores									Surplus stores								Stores obtained For special work				Emer-gency stores		Total all stores		
												Balance on 31-3-79				Balance on 31-3-80												
					Receipts during the years																								
			50% of Issues	Balance on 31-3-	From purchase etc.	From materials returned from works	Total	Issues during the year	Balance on 31-3-	Variations from normal maximum (Col. 10 minus Col.5)	Variations from normal maximum (Col. 10 minus Col.)	Movable	Dead	Total	Movable	Dead	Total	Balance on 31-3	Receipts during the year	Issues during the year	Balance on 31-3	Balance on 31-3	Balance on 31-3	Balance on 31-3	Balance on 31-3	Balance on 31-3	Major Heading
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27		
1	Steam Loco Parts and fitting	00 to 9																										
2	Diesel Loco Parts and fitting	10 to 19																										

3	Electrical Loco Parts and Fitting	20 to 29																								
4	Carriage Wagons, EMU Parts and Fitting	30 to 39																								
5	Electrical Stores	40 to 49																								
6	Signal and Telecommu nications Stores	50 to 59																								
7	Permanent way materials, Track Tool and Bridge Work.	60																								
8	Engineering Stores Covering building materials, plant and machinery	61 to 69																								
9	Abrasives, Tools, Hardware etc.	70,72,73 & 74																								
10	Brushes Brushware etc.	71																								
11	India Rubber, leather, Canvas, etc.	75																								
12	Electrodes and Welding Accessories	76																								
13	Paints, Enamels and Varnishes	77																								
14	Crockery, Cutlery and Napery	78																								
15	Cloth, Clothing and Personal Equipment	79																								
16	Petroleum Products, other than fuel oil	80																								

17	Refractories, Packing materials etc.	84																								
18	Ball and Roll Bearing	85																								
19	General Stores Covering, Acids Chemicals, Drugs, Pharmaceuticals, other Misc. Stores.	81, 82, 86																								
20	Stationery, Forms etc.	83																								
21	Metal-Ferrous	90																								
22	Metal-Non Ferrous	91																								
23	Fuel-Coal, Coke etc	92																								
24	Fuel-Oil	92																								
25	Timber	93																								
26	Scrap	98																								
27	Rolling Stock Complete Unit Total….. Add Amount under Adjustment stores in Transit Stock Adjustment Account Difference between priced ledger and General Books	97																								

ANNEXURE 'A'

STATEMENT SHOWING THE STOCKS AT THE COMMENCEMENT OF THE YEAR,ESTIMATED RECEIPTS AND ISSUES DURING THE YEAR AND ANTICIPATED BALANCE AT THE END OF THE YEAR IN RESPECT OF THE VARIOUS MAJOR GROUPS OF STORES

(figures in thousands of Rupees)

Last year		Revised Estimates for Current year			Budget Estimate for ensuring year				Closing Balance	
					Receipts required for		Anticipated issue for			
Issues During the year	Opening Balance (actuals)	Anti-cipated receipts	Anti-Cipated issues	Balance end of the year	Works	General purposes	Works	General Purposes		
5	6	7	8	9	10	11	12	13	14	

11	12	13	14

S.No.	Particulars	Actuals of	
		Stocks at the Comme-ncement of the year	Receipts during the year
1	2	3	4
1. 2. 3. 4. 5. 6. 7. 8. 9. 10.	Steam Loco,parts and fittings Diesel Loco parts and fittings Electric Loco, parts and fittings Carriage,wagon,EMU parts and fittings Electrical Stores Signal and Telecommunication stores P.Way material, track tools and Bridge Works. Engineering stores covering building material, Plant and machinery. Abrasives, Tools, Hardware, etc. Brushes, Brushware,etc.		

10	
9	
8	
7	
6	
5	
4	
3	

1	2
11.	India Rubber, Leather, Canvas, etc.
12.	Electrodes and Welding accessories
13.	Crockery, cutlery and Napery
14.	Paints, Enamels and Varnish
15.	Cloth, Clothing and Personal equipment
16.	Petroleum products, other than fuel oil
17.	Refractories, packing material, etc.
18.	Ball and Rolling bearings
19.	General Stores covering acids, Chemicals, drugs,pharmaceuticals, other misc. stores such as fire fighting equipment's.
20.	Stationery, forms etc.
21.	Metal ferrous
22.	Metal non-ferrous
23.	Fuel, Coal, Coke, etc.
24.	Fuel,Oil
25.	Timber
26.	Scrap

ANNEXURE 'B'

ANALYSIS OF BALANCE STORES IN STOCKS

Description	Ordinary Stores			Stocks for Special Work			Surplus Stores						Scrap						Total			Remark
							Movable			Dead			Ordinary			Surplus						
	Actuals for last year	Revised Estimate for current year	Budget Estimate for ensuing year	Actuals for last year	Revised Estimate for current year	Budget Estimate for ensuing year	Actuals for last year	Revised Estimate for current year	Budget Estimate for ensuing year	Actuals for last year	Revised Estimate for current year	Budget Estimate for ensuing year	Actuals for last year	Revised Estimate for current year	Budget Estimate for ensuing year	Actuals for last year	Revised Estimate for current year	Budget Estimate for ensuing year	Actuals for last year	Revised Estimate for current year	Budget Estimate for ensuing year	
Opening Balance																						
Closing Balance																						
Reduction or addition during the year																						

DEMAND NUMBER: 16—STORES TRANSACTIONS

(Figures in thousands of Rupees)

DEBITS	Actuals for the past year	Original budget for the current year	Revised estimate for the current year	Budget estimate for the ensuing year	CREDITS	Actuals for the past year	Original budget for the current year	Revised estimate for the current year	Budget estimate for the ensuing year
BALANCE AT COMMENCEMENT OF THE YEAR					**ISSUES DURING THE YEAR**				
(a) Stores in Stock(other than those in Grain Shops)					(I) To Works Capital				
(b) Outstanding Stores in Suspense balance					(II) To Capital manufacture Suspense				
(c) Outstanding on Stock Adjustment Account					(III) To Misc. Advances (Capital)				
(d) Stocks in Grain Shops					(IV) Sales and Transfers				
(e) Coal					TOTAL				
(f) Coke					(V) Deduct for issues within the demand (vide item per vi-contra)				
(g) Fuel Oil									
Total					**Total Credits during the year**				
RECEIPTS DURING THE YEAR					**ANTICIPATED BALANCE AT THE CLOSE OF THE YEAR**				
I PURCHASE									
1. Stores for Works Construction Depots					(a) Stores in Stock(other than those in Grain Shops)				
2. Stores for Production of new Rolling stock					(b) Outstanding Stores in Suspense balance				
3. Stores for issued to coach and wagon builders					(c) Outstanding on Stock Adjustment Account				
4. Stores for general purpose					(d) Stocks in Grain Shops				

5. Grain shops & Catering supplies					(e) Coal				
6.Coal					(f) Coke				
7.Coke					(g) Fuel Oil				
8. Fuel oil									
TOTAL PURCHASE					TOTAL				
					GRAND TOTAL				
II Receipts from Manufacture into Stores:					**GRAND TOTAL**				
III Materials returned from Works.					Net Debit or Credit during the year				
(i) Workshop Material					Budget allotment required				
(ii) Other Materials									
IV Other Debits*					**Notes**				
(					1. A brief narrative explanation should be furnished for :---				
(i) Receipts after fabrication into stores.					(a) Variations between the debits during the year excepted to be adjusted under Stores suspense at the Revised Estimate stage and those anticipated for adjustment at the original budget.				
(ii) Other Debits such as Stock Adj. A/c., Sales, etc.									
V.. TOTAL DEBITS FOR PURCHASES AND RECEIPTS									
					(b) Difference between the anticipated debits excepted to be adjusted under Stores Suspense				

					during the ensuing year and those provided for in the Revised Estimate of the current year.				
VI Deduct for issues from Stores to Services Books within the demand vide item I, IV, & V per vide									
(i) Manufacture Advance Operations					2. Separate explanations for variations/difference in respect of credits under Stores Suspense should also be given.				
(ii) MISC. Advance Capital					3. The figures of actual to be shown against the different heads in the above statement should be worked out from the Capital Account Current for March and the supporting departmental summaries of Receipts Issues. The opening and closing balances should agree with the net figures of actual of the respective year reported to the Secretary (Account), Railway Board.				
(iii) Works Capital					4. The figures for Suspense should represent the value of inventory to be held in stock with reference to the norms of inventory prescribed.				
TOTAL									

DEBITS DURING THE YEAR									
GRAND TOTAL									
* Details of Adjustments through Stock Adjustment Accounts, if any, should be given by Abstracts, of Revenue Accounts.									

Annexure 'C'

DEMAND No.16— ASSETS---ACQUISITION, CONSTRUCTION AND REPLACEMENT

Break-up the amount for Purchase of Stores for Works and General purposes excluding Coal, and Fuel Oil and Grain Shops supplied by various Agencies of Purchases.

(Figures in thousands of Rupees)

Particulars	Actuals for last year	Revised Estimate for current year	Budget Estimate for ensuing year
1	2	3	4
I. Through Ministry of Supply (D.G.S. & D.)			
II. Through Railway Board			
III Inter-Railway Purchases/Sales/Transfers:			
1. Through D.L.W			
2. Through C..L.W.			
3. Through I.C.F.			
4. Through D.C.W.			
(a) Imports :			
(b) Others :			
IV. Direct Purchase by the Administrations :			
1. Imports.			
(a) Steel			
(b) Other items			
TOTAL……			

3109. Sales and Transfers:-While Railways exchange spares and other items, Production Unit supply Spares to the Railways which is also included in this item. Controller of stores should base his estimate for this item on the value of indents submitted by the zonal Railways and to the extent accepted for supply during the year.

3110. Closing Balance-Stores in Stock.- The "Ideal" balance would be *40 per* cent of the average issue of ordinary stores for one year plus the Cost of emergency stores. As it will not always be possible to dispose of all scrap as and when received and avoid accumulation of surplus stores in spite of the most efficient store keeping, the value of such scrap and surplus stock should be taken into account in estimating the balance of stores in stock, at the end of the year.

3111. Closing Balance Outstanding Stores Suspense Balances.-This is an item corresponding to the similar head under opening balances at the commencement of the year and the amount under this head should be as low as possible.

3112 (a) Stores for works and construction depots-Item I (I).- The value of stores to be purchased and paid for during the year, for ultimate issue to works which cannot be identified b-initio as stated in 3104-S and as such passing through stores Suspense should only be included under this head.

(b)Stores for production of new Rollin Stock-Item I(2):-The Value of stores to be puchased and paid for and passing through Stores Suspense for ultimate issue to the shop for production of new Rolling Stock against stock budget orders should be included under this head. (This will apply only to Production Units and the Railways who are excuting Rolling Stock Budget orders for manufacture of certain new Rolling stock).

(c) **Stores for issue to Coach & Wagon Builders-Item I(3):--** The Value of stores to be puchased and paid for and passing through Stores Suspense for ultimate issue to Coach and Wagon Builders(in Private and Public Sector) for the purpose of building new Rolling Stock should be included under thiRd head. (steel, bought out comonents, etc. which are procured and kept under stores suspense for ultimate issue to these builders should only be included).

3113. **Stores for General Purpose-Items I (4):-** The value of eneral purpose stores to be purchased and paid for and passing through Stores Suspense for ultimate issue for maintenance repairs and operation should be included under this head. This should be the last item to be budgeted for in this estimate. When all the other item had been filled in on the Debit and Credit sides, the two side over those on the debit side will represent the amount required for the purchase of Stores for General Purposes.

3114. In estimating he value of stores to be purchased, the following factors should be taken into consideration.

(a) Estimated throw forward from previous year, (i.e. value of stores, indents for which were certified against previous years grants but which have not been paid before the close of the previous year).
(b) Indents of the current year.

(c) less estimated throw-forward to next year (i.e. value of stores, indents of which have not been certified against current year which are not likely to be paid before the close of the previous year).

3115. In order to enable the Ministry of Railways to know the supply position, etc. against contracts placed on their behalf by the Director General, Supplies and Disposals, and to estimate the expenditure involved for budget purposes, fortnightly/weekly reports will be submitted to the Ministry of Railways by these agencies during January/March giving the following particulars.

(a) Railway Indented.

(b) Indent Number.

(c) Contract Number and date, if placed.

(d) Value of the Contract.

(e) Value of the Stores supplied during the period under report.

(f) date of shipments.

(g) remarks regarding outstanding.

3116. Receipts from Manufactures into Stores Item II):--This should agree with the credit in the Manufacture Suspense Budget against "IV-Issues to Capital-Stores Suspense". The amount to be provided should, therefore, be settled by agreement between the stores Department and the various manufacturing departments.

3117. Material returned from Works (Item III):---- This will be a consolidated figure of the estimates submitted by Departments.

3118. Other debits (Item IV):--When owing to the operation of the stock Adjustment Account the head 'Stores' has to be debited, such an Item of debit is an item of "Receipt' which is not covered by any of the Items I to III, Item IV "other charges" is, therefore, provided for this purpose. In the original budget estimate no amount ordinarily be shown under this head. This will also include the value of fabricated items which are kept in stock for issue. The provision for this item should be based on the value of fabricated materials likely to be received during the year based on the estimates furnished by the departments.

3119. Reduction in debits on account of issues made to "works and services" debatable to the same head as " Stores Suspense" (item VI). The value of stores to be issued to such "Works 'Manufacture Operations' and 'Miscellaneous Advances Capital' from stores Suspense will be indicated as a reduction in debits. The same amount will also be shown as deduction under "credits', against Item XIII.

The estimates for ‘‘works’’ should be obtained from the Divisional/District Officers, those for 'manufacture Operations' and "Miscellaneous Advances-Capital" would be the same as shown against Items IV and V under "Credits".

3120. The Net Debit or Credit" during the year would be the difference between the 'Total Debits and Credits' during the year. This would be the amount by which the closing balance is decreased (or increased) from the opening balance during a year.

3121. Budget Allotment Required.-This would be the total of the Debits during the year.

3122. General..-A brief narrative explanation of the differences between the opening and closing balances should be given. special features in the estimates should be brought out clearly and a full explanation thereof furnished indicating the amount involved in respect of each item in the debit and credit side.

3123. Particular watch should be kept over the actual booking of debits and credits on account of stores transactions. As soon as the grant for stores is known a complete statement of the expected debits and credits to stores under the various heads should be prepared working up to the net grant.

3124. The progress of debits and credits under each head should be watched by the stores Accounts Officer through a monthly statement having particulars of debits and credits as in paragraph 3101 against each of which should be shown the figures under the following four heads.

1. Budget allotment (Budget year)

2. Actuals at end of last month

3. Approximates for current month.

4. Total expenditure to end of the month.

3125. A copy of the monthly statement, referred to in the preceding paragraph should be furnished to the Controller of Stores to enable him to watch the progress with a view to regulate purchases and issues or to revise the budget estimates. The attention of the General Manager should be drawn to the progress of debits and credits if it shows the necessity for the curtailment of the programme of purchases. Debits and Credits may be subdivided by the more important items of stores, if the Railway Administration so require, in order to regulate Purchases.

3126. Deleted.

CHAPTER XXXII

STOCK VERIFICATION OF STORES DEPOTS BY THE ACCOUNTS DEPARTMENT

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CHAPTER XXXII

STOCK VERIFICATION OF STORES DEPOTS BY THE ACCOUNTS DEPARTMENT

3201. Object of the Stock Verification:--The object of verification by the Accounts Department of Stores in the custody of the Depot and other Departmental Officers and Subordinate is to ensure that the materials accord with the description and specification shown in the balances appearing in the books and that excess or deficiencies, if any, noticed on such verification are properly investigated and accounted for, vide question (b) Annexure A to S, 3001.

3202. Frequency of Verification:--The Stores, whether in a Stores Depot or with a department should be verified by Stock Verifiers of the Accounts Department. The programme of inspection should be so arranged that all materials are verified as shown below:--

1.	Materials-at-side-works	Ordinarily verified once a year.
2.	Stores with Imprest holders	Once in two years
3.	All tools and plant	Once in 3 years.
4.	All materials in a Depot as under:	
4.1	A items-all items having an annual usage value of Rs.1.25 lakhs or more.	Once in 6 months
4.2	B items-all items having an annual usage value of Rs. 20000/- and above but below Rs. 1.25 lakhs.	Once in a year
4.3	C items-all items having an annual usage value below Rs. 20000/-	Once in two years
4.4	D items-all items that had no issue for 12 months and over.	Once in a year.
4.5	Miscellaneous items -Stores under the custody of Inspectors entrusted with tools, instruments etc.	Once in 3 years.
4.6	Verification of in process- inventory in all workshops and Production Units especially in respect of costly and pilferable items as per Board's letter No, 77/RS (TC)/165128 of 9-01-1978.	Once in 3 years
4.7	Machinery and plant	Once in 3 years

3203. The Chief Accounts Officer may, however, extend the period between verifications or curtail the items to be verified where he and the General Manager agree that:

(i) the reduction in check will not impair efficiency;

(ii) the reduction check will provide sufficient safeguards against loss; and

(iii) a too rigid application of the rule, in paragraph 3202 is not conclusive to economy.

3204. Supervision and Control:--The verification should be carried out by Stock Verifiers under the general supervision of the Stores Accounts Officer and under the direction of the authorised Inspector of Stores Accounts, assisted where it is feasible and expedient, by the Inspectors of Stores Accounts; vide paragraph 3209.

3205. Duties of the Senior Inspector of Store's Accounts:--The authorised Inspector of Stores Accounts is generally responsible to the Stores Accounts Officer for the proper conduct of all business relating to the verification of stores. He should prepare in duplicate provisional programme of work for each financial year before the commencement of the year and submit it to the Chief Accounts Officer for approval. The Chief Accounts Officer will retain one copy and return the other copy duly approved to the Stores Account office where it should be filed carefully for purposes of comparison with the progress made during the year. 'Re authorised Inspector should distribute the work among the Stock Verifier working under him in such a way as to complete the verification of stores and tools and plant in due time, as specified in paragraph 3201. He should make surprise visits to see that the staff are actually employed on the duties on which they have been deputed. He should also himself test check the work done wherever he considers it necessary and furnish a report of the results to the Stores Accounts Officer. To ensure the element of surprise, which is the essential factor contributing towards the success of such visits, previous intimation of the visit should be given only to the Stores Accounts Officer. Detailed information of his movements should, however, be given in the weekly journal of the authorised Inspector. He should submit daily or and weekly reports to the Accounts Officer of the progress made by each Stock Verifier. 'The Stores Accounts Officer should periodically check die work of the Inspectors of Stores Accounts and Stock Verifiers.

3206. Verification Registers.:---The authorised Inspector of Stores Accounts should maintain manuscript registers in Form S. 3206 separately for each category of verification to record tine following information separately for 'depot verification' and for 'line verification'.

(i) Serial Number,.

(ii) Name of depot and group or division or subordinate.

(iii) Actual number of working days taken in previous verification

(iv) Name of Stock Verifier on two previous verifications

(v) Date when verification is due in the year as per programme (paragraph 3205)

(vi) Date when started.

(vii) Date of completion.

(viii) Time taken (actual working days)

(ix) Narne of Stock Verifier.

(X) Date due for next verification

(xi) Initials of authorised Inspector of Stores Accounts.

3207. This register should-be maintained seprately for each financial year. Columns (i) to (iv) will be copied from the previous register, column (v) being filled in from the programme, vide paragraph 3205. Column (vi) is filled up when the verification is started, i.e. from the first weekly progress report and columns (vii) to (ix) from the completion reports. The authorised Inspector on the basis of frequency of verification will fill in column (x), vide paragraph 3202. This register is the record to ensure that all verifications are carried out as and when they fall due. Before any completion (S.3261) is filled, it should be posted in the verification register and a remark in the 'verification register' posted should be endorsed on the completion reports. The authorised Inspector should initial each entry in column (xii) of the register, After he has done this, the completion report should be submitted to the Stores Accounts Officer.

3208. The authorised Inspector will maintain the Register of Stock Sheet (S. 3261), the Register of Field Books (S. 3213) and be incharge of the blank and completed field books.

3209. Duties of Stock Verifiers: --Their duties are:--

(i) The Routine Verification of Stocks comprising:

(a) Stores in the custody of the Stores Departmental.

(b) Imprest or Surplus Suspense Material in custody of subordinates on the line.

(c) Materials-at-site of works.

(d) Charged-off' material in workshops, Sheds and other charged off materials elsewhere generally as far as they are susceptible of check.

(e) Fuel with the loco Department.

(f) Timber in the Carriage and wagon Shops.

(g) Engineering Reserve Plant.

(h) Type in the Printing Press.

(i) Tools and Plant in the custody of subordinates and offices of all departments of the Railway.

(j) Consumable Stores.

(k) Material under acceptance in Stores Depot.

(l) Verification of in-process inventory in all workshops including Production Units.

(m) Verification of Machinery and Plant.

(ii) Surprise Verification of Stocks.

(iii) Inspection of the Receipts and inspection Section of the depots, vide Paragraph 1225.

(iv) The witnessing of Auction Sales.

(v) The witnessing of deliveries of stores sold.

The Chief Accounts Officer may, however, it is found feasible and expedient, arrange for two or more Stock Verifiers to work under the' supervision of an Inspector of Stores Account in which case', the respective duties of the Inspectors of Stores Accounts and the Stock Verifiers should be clearly laid down. The Inspectors of Stores Accounts may in such cases be entrusted with part of the duties allotted to the authorised Inspector.

3210. Authority Cards: -- Authority cards being the following inscription should be issued to the verification staff in order to enable them to establish their identity with the Depot or Departmental Officers and Subordinates:

"This is to certify that Mr. X is an Inspector of Stores Accounts or Stock Verifier of ..... Railway and is authorised to have access to all Books and Records relating to. stores at Stores Depots or with Departments."

PHOTOGRAPH
Signature of Party
STORES ACCOUNTS OFFICERS

3211. Deleted.

3212. A manuscript(S.3212) should be maintained to record the implements and tools and plant issued to Stock Verifiers. In this register all articles issued to a Stock Verifier will be noted against his name.

These will be compared with the annual tools and plant returns submitted by Stock Verifiers every year and all discrepancies looked into.

3213. Field Books: --Field Books for depot verification, for engineering and other verifications and blank registers for witnessing deliveries of materials sold by auction or tender or for other

similar purposes, should be issued to Stock Verifiers as and when required by them. All field books issued for a category of verification should be allotted before issue of a progressive serial number and commencing from unity each financial year.

3214. Register of Field Books:--A manuscript register from (S.3214) should be maintained by the authorised Inspector to record the issue of the field books. The register should show the following particulars.

(i) Serial Number

(ii) Number of pages in the field book

(iii) Date of issue

(iv) Name of Stock Verifier.

(v) Name of Depot or Department verified

(vi) Acknowledgement of Stock Verifier.

(vii) Date of receipt back in office.

3215. Completed Field Books:-- After the completion of the field books or the verification for which they are issued, all field books should be returned to the office for record, the date of their return being recorded in the register in the column provided for the purpose as soon as they are received back. At the close of the financial year this register should be overhauled to see that no field books are lying with Stock Verifiers which should have been returned to the office. Calls for outstanding field books should be issued, the authorised Inspector being responsible to see that this is regularly done.

3216. Immediate Investigation of Large Discrepancies:--Any large discrepancies found as a result of stock verification between the ledger or the records and the actual count balance should be investigated without delay and a detailed report submitted thereon, to the Account Officer. For this purpose, difference over 2 per cent in quantity over the total transaction since the date of last verification of items or Rs 5,000/- in value whichever is higher should be generally investigated by the Verifier and effort made to find out the cause thereof this should not be construed to mean that explanations for variations below these limits will be accepted as a matter of course. Unless in any case, the Administrator or Accounts Officer consider it necessary to call for additional information, stock holders should furnish full and detailed explanation in respect of differences over 2 per cent in quantity over the total transactions on each account since the last date of verification of these items or Rs. 5,000/- in value whichever is more.

3217. Erroneous Classification, Unauthorised Stock and Surplus Stores:--Any wrong classification of the Group of Stores, or unauthorised stocks of stores held by any Officer or subordinate, or any items of stores which is surplus to requirements or for which there has been no demand for over a year (provided that such items have not already been reported as such by

Depot or District Officer) should be noted and included in narrative report of verification to be submitted by the Verifier.

3218. Arrangements for Custody and Protection of Stores.--The Verifiers should particularly examine and report if proper arrangements exist for the safe custody and proper storage of material against unnecessary deterioration from the weather or loss from any other cause. With this object, they should examine the existing arrangements to see.

(a) that the godown floors are 'pucca or cemented' and in case of subordinates on line where such godowns have not been provided, that no stores are stacked on the ground and that unserviceable sleepers and rail's have been used as under packing in case of heavy materials which cannot be stacked in racks or bins.

(b) that racks or other suitable arrangements are provided for storing hand tools and petty and consumable stores;

(c) that items of common domestic use are always kept under lock and key, soap, matches, towels, dusters, etc. are instance of this nature.

(d) that in case of material stacked outside the godowns such as sleepers, rails, crossings, etc., enclosures have been provided or chowkidars appointed to watch the same.

(e) that proper arrangements exist for locking the godowns and keeping the keys in safe custody.

(f) that proper arrangements exist for locking the godowns and that adequate arrangements exist for fire protections, i.e. fire extinguishers are kept handy and easily accessible spots and that fire buckets area always full of water and/or sand where inflammable articles are stocked. Adequate fire engines are available at call for attending emergencies.

(g) that inflammable stores are never stocked near combustible items, i.e. waste cotton, sleepers or other wooden fittings are not stocked near petrol or oil.

(h) that statutory regulations for strong explosives and such dangerous substances are observed; and

(i) that in order to avoid deterioration of stock, issues are not made from fresh receipt as a matter of course but that articles first received are issued first and to ensure this, fresh receipts are not dumped on existing stocks but are so arranged that their turn for issue will come only when the existing stock are exhausted.

3219. Survey of Depots and Yards for unaccounted for Stores.- In order to ensure that any stocks not on the books are not overlooked, a survey of large depots and yards should be made to see that all materials lying about stacked or unstacked is properly accounted for in the books. If

there is any material in stock for which no ledgers exists, it should be examined how the material in question came into stock and steps taken to promptly account for such material in the books of the depots or departments.

3220. Examination of arrangements for Recoupment and Issue. -The procedure inforce in the Stores Depot and Departments regarding the receipt, issue and accountal of stores should be examined with a view to as certain if the orders in force from time to time with regard to these matters are strictly observed.

3221 The Controller of Stores, as a custodian and distributing agent of stores, supplies stores to the entire Railway Administration in accordance with its needs. The Stock Verifiers while overhauling the account of subordinates and of other officers on the line should, therefore, see that stores are not obtained through any other agency except in the case of articles mentioned in paragraph 3222 or in cases of emergent demands, where the articles can be manufactured in local workshops expeditiously and without additional cost (e.g. squares wooden, boards, inch; or wooden patterns for adding sleepers on renewals). It should be seen that articles locally manufactured are invariably taken on the subordinate accounts.

3222;--In the case of the following articles, which are supplied in large quantities under contracts approved by competent authority, orders for supply will be placed directly by the departmental officer concerned.

,

Group of Stores	Office empowered to arrange with Competent authority for supply
(i) Coal, coke, patent fuel and wood fuel	Chief mechanical Engineer
(ii) Sleepers	Chief Engineer
(iii) Bricks	Divisional Railway manager or District Officer
(iv) Ballast (stone or bricks)	do
(v) Surkhi	do
(vi) Lime	do
(vii) Pitching & Soline stone	do
(viii) Sand	do
(ix) Shingle and other stones similar nature.	do

3223. Articles of Furniture with certain subordinates.-Articles of furniture, which are generally few, in the custody of the following subordinates whose duty require them to be constantly or frequently on the move, need not be checked by the Stock Verifiers by actual count, as an attempt to verify those articles would cost the Railway more than what the articles are worth. The controlling officers concerned will obtain yearly balance returns of the tools and plant in their custody from them and this should be inspected and accepted as correct by the Stock Verifiers

List of Subordinates:

1. Boiler Inspector.

2. Weighing machine Inspector
3. Loco Inspector
4. Carriage Inspector
5. Railway police Inspector or Sub-Inspector
6. Fuel Inspector
7. Claims Inspector
8. Rates Inspector
9. Traffic Inspector
10. Guards
11. Travelling special ticket examiners or, lady special ticket examiner
12. Stationery and Forms Inspector
13. Inspector of Station Accounts
14. Pay Clerks and their Inspector
15. Sub-Assistant surgeons on travelling duty
16. Water Inspector
17. Platform Inspector
18. Refreshment Room Inspector
19. Block Inspector
20. Publicity Inspector
21. Engine Drivers
22. Any other subordinate declared by the FA & CAO

3224. Deleted.

3225. Dead Stock, Tools and Plant of low value.-When verifying articles other than ordinary stores, viz. articles of dead stock, tools, plant and machinery, stock verifiers may use their discretion to omit from certification, articles of low value such as notice boards, name board, ticketnippers, carriage keys, station seals, etc. and concentrate their attention on the check of more important items. Stock Verifiers should show in such cases at the end of their stock sheet the articles that have been omitted from verification.

3226. Small Tools and Hand Tools with certain staff.-The verification of small tools and hand tools in minor workshops, running sheds, pump houses and with permanent way Inspectors, inspectors of works, signal and interlocking inspectors, sanitary inspector and other inspectors need not be carried out by the Stock Verifiers. The Stock Verifier should at the time of verification of other types of stocks with such staff investigate the system in force for the supply and custody of these tools and see that reasonable care is being exercised in making issues and ensuring that workmen to whom they are issued return them to stores custody when no longer required.

3227. Petty Consumable Stores.-Petty stores and consumable stores except kerosene oil as stated in prescribed schedules in the custody of subordinates of the Traffic Department need not be verified by Stock Verifiers, as these stores are supplied in accordance with fixed scales and in very small quantities.

3228. Dunnage.--Charged off sleepers, cast iron pots, etc. used in stores depots or with subordinates line to stock material on need not be verified by Stock Verifiers as it is not, always practicable to remove these from under the material stacked thereon and as their detailed verification is too costly in time and money to be commensurate with the value of the material. It should however been seen that only material otherwise unserviceable is used for such purposes.

3229. 'Rough it is not ordinarily the duty of a Stock Verifier to verify the articles mentioned in paragraphs, 3223 to 3227, he should use his discretion to make up full and complete verification, suspects an irregularity in any case.

3230. **Selection of items for verification.--**On being posted to a Depot, the Stock Verifier should consult the programme of work as to the dudes he is required to perform in the Depot. After having given one day's prior notice, in writing, to the Ward Keeper of the group that is to be taken up for verification, he should select the items of the group, he desires to verify each day.

3231. Entering the Field Book:-The stock verifier should then enter in his field book the name of the depot, its section, date of commencement of the verification, group, Nomenclature and P.L. Numbers of the items he proposes to verify on the following day. Book balance should on no account be entered in the field book until after the stocks have been actually verified.

3232. After the necessary particulars have been entered on the field book and he has satisfied himself that the stores are properly cared for and grouped, the Stock Verifier will begin to verify each particular item of stock on detail. He should never accept book balances as correct, but should verify all stores in stock unless special orders to the contrary have been taken from the Stores Accounts Officer.

3233. Descriptional Nomenclature, etc. of Articles.-It must be seen that the articles verified agree with the description under which they stand on the ledgers and that the nomenclature, classification of the group and units for stock are in accordance with the published Price List. If any doubt as to the correctness of the classification of group specially in the case of loco or carriage and wagon fittings, the specification or drawing of the same should be obtained for comparison. If any doubt still exists in the mind of the verifier regarding identification or unified group of an articles of stock (such as engine fittings, tools, plant or machinery or component parts thereof the assistance of the Mechanical Department Officials may be sought.

3234. General Instructions regarding Depot Verification

(i) **Presence of Depot Stores Keeper essential.-**Stores should be certified in the presence of the Depot Store Keeper or some one deputed on his be hall.

(ii) **Correction of scales, etc.** -Scales should be carefully adjusted at least once during each day before weightment of any article.

(iii) **Personal Count and by Stock Verifier.-**The Stock Verifier should personally count weigh or measure all items of stores he proposes to verify with the assistance of stores coolies, where necessary. All details of verification i.e. count,

weight or measurement should be recorded in the field book and it should be seen that no stock of the items under verification is lying in any other part of the go down or obscure corner. To the Stock Verifier will not only be responsible for certifying what is shown to him but will also be responsible for seeing that nothing is left unverified.

(iv) **Material under issue or receipt. -**The Stock Verification being the first voucher to be posted for that date, the ground balance after verification should be shown as at commencement of the day. Therefore, Stock Verifiers should examine material under issue and receipt. If such vouchers happen to be there, the ground balance should be struck as at the beginning of the day, taking into account the vouchers under issue or receipt. If any articles are found lying without any covering voucher, they should be invariably brought into books, except under exceptional circumstances, which should be recorded in the field book.

3235. Weighments and Measurements.-The instructions in paragraphs 3236 to 3246 should be kept in view when weighing or measuring stock.

3236. Units of Weight. -The Unit for verification should be the same as that of unit of accountal and the quantity shown in stock sheets should be rounded off to the nearest number of decimals as that of Priced Ledger.

3237. Weighment Vs Count.-A Stock Verifier should not waste time in counting large quantities of small articles when a fair result can be obtained in a shorter time by weight or measurement. In such cases 5 per cent or 100 of the articles, whichever is less, should be counted and weighed, and the weight of the whole stock then taken and reduced to count by weight of the sample count. When weighment is made, the maximum quantities which a can weigh should be weighed each time.

3238. Measurement Vs Weighment.-Measurement or average weighment to arrive at the total approximate weight of stocks of an article should be resorted to only if there are heavy balances in hand. To arrive at average weighment, at least 2 per cent in the case of steel and 10 per cent in the case of other material of stores, should be weighed, such stock should then be measured by length, area or cubic contents. 'Re measurements of the entire stock should then be taken and then reduced to weight by the data furnished by the sample quantity measured and weighed. If the weight thus arrived at is approximately the same as the depot book balance, the latter should be accepted as correct, if however, a heavy difference is disclosed thereby, all figures for measurements and weighments should be carefully rechecked and an additional 2 per cent or 10 per cent (as the case may be) weighed and measured. Appendix 111 to this Code gives tables of weights and measurements for certain common items of stores.

3239. The method adopted in ascertaining the average and actual weighments or measurements taken in each case should be carefully recorded, in the field book.

3240. Valuable Articles- In the case of valuable articles, such as tin ingots etc. the whole stock should always be weighed, regardless of what the balance may be.

3241. Verification of Heavy Articles. -The weight of heavy stores, such as large steel plates, channels, rolled steel beams, etc. which cannot be easily handled or weighed, should be arrived at by very carefully taking the measurements of such articles, calculating the cross-section and then using appropriate formulae or conversion rate which should be prescribed for the purpose by each Railway Administration. Where no such formula have been prescribed, the conversion factors given in Appendix-III may be used.

3242. Verification of fluids. - The stock of different kinds of fluids are maintained either:

(i) Litres or

(ii) Kilograms. The containers of such fluids are generally:

(a) Portable cylinderical drums

(b) Tins ;

(c) Stationary cylinders, and

(d) Vats which admit of proper measurements to find their cubical contents:

(a) The following formulae should be used to ascertain the cubical contents of the containers.

(i) **Formula for Cylinders:** Area of the base x length or height of the cylinders. The base being always circular, the formula of II R2 is always to be applied to work out the area of the base. II 22/7, R = Radius

(ii) **Formula for tins, vats, etc. which are generally rectangular in shape:** Cubical contents = Length x Breadth x Height.

(b**) Verification of fluids accounted for in liters--** In case of verification of fluids which are stocked in units of litres, the cubical contents i.e. the part upto which the container is filled with the fluid should be calculated in cubic decimetres to find out the contents in litres, taking one cubic decimetre equal to one litre.

Note:- Unopened receptacles with original sealing etc. intact rnay be taken as containing the quantity of the filuid stated on the receptacles.

(c) **Verification of fluids accounted for in kilograms**.-ln the case of verification of fluids which are stocked in units of kilograms the following procedure should be followed. The cubical contents of the containers should be calculated (in cubit decimetres) and reduced in the first instance to the weight of distilled water at the rate of one kilogram per cubic decimetre and then resultant weight should be multiplied by the specific gravity of the fluid in order to arrive at its weight.

Note.- Unopened receptacles with original sealing, etc. intact may be taken as containing the quantity of the fluid stated on the receptacles.

(d) Goods supplied by well known firms of commercial standing may be accepted as per quantity marked thereon, in cases where it may not be either advisable or convenient to open the packages or cases to make a cent per cent check.

3243. Verification of Belting in Machine rolled coils leaving no space in between the laps:-- The diameter of the hole in the middle (in centimetres) plus the outside diameter (in centimetres) multiplied by the number of laps in the coil and the resultant multiplied by 0.0 1 571 will give the length of the belting in metres.

3244. Unpacked Goods.-In case of imported articles and indigenously manufactured goods packed by the well known firms of commercial standing may be accepted as per weight or number marked thereon or the advice of despatch, in case, where they are intact and it may not be advisable or convenient to open the packages to make a cent percent check.

3245. Items of Stores issued in weight against Requisitions in Numbers.- In the case of articles which are indented for in numbers but, the prescribed unit for which being weights or vice versa, issues are made by weight, Stock Verifiers should, with a view to preventing or detecting fraudulent practices of overcharges in weight, test check, at the time of verification of such items, the weights shown on issue notes as equivalent to the number issued. A report of the results of this test check should be entered in the field book and submitted to the Stores Accounts Officer.

3246. Incomplete Count of Weightment.- It is not possible to finish the count or weighment of an item during the May, the stock of such counted or weighed portion of the material should be kept quite apart from the undealt with balance in the godown.

3247. Rearrangement of Stock.-All material taken out of racks, etc. by the Stock Verifier should be put back into the rack and properly arranged, and he is responsible to see that this is done.

3248. Permanent Way Stores.-The main items of stocks in permanent way depots are the rails of different types. The distinguishing features of various types are reproduced in Appendix XII to this Code. Other items of stocks are rail fastenings, sleepers and sleeper fittings, crossings and points with their fittings. The materials commonly used with sleepers, the different kinds of crossings and descriptions of crossings and switches are to be found in Appendix XII. In permanent way depot and other verifications, Stock verifier will comes across small fastenings as cotters, etc. Which are stocked either in bins or gunny bags and to facilitate check, the contents of each bin or bag will be painted on it. For all practical purposes, it is enough if the Stock Verifier test checks a percentage (at least 5%) of such full bins or. bags and if found correct, he may accept the figures in others as correct; otherwise the entire, stock will have to be checked in detail. He should, however, make sure that all the bags, bins, etc. really contain the correct material.

3249. Acceptance by Ward-keeper of Results of Verification.-The stock found by count or measurement or weighment should then be noted in the field book. Initials of the representative of the Stores Department in whose presence the stock is verified should be obtained in the field book against the item in question as a taken of his acceptance, on behalf of Stores Department, or the correctness of the entries made therein. He should also furnish a certificate to the effect that all stocks of the particular item have been accounted and shown to the Stock Verifier.

3250. (a) Certificate by Ward Keeper:-After the verification of each group of stores has been completed, the Stock Verifier should obtain a certificate from the Ward Keeper concerned and the subordinate incharge of the Depot that all stores pertaining to that group have been truly and correctly presented for verification and duly verified. This certificate should be submitted to the authorised Inspector for record with the completion report.

(b) Section Officer's Certificates.-The WardKeeper's certificate should be countersigned by the Section Officer of Stores Accounts Office to the effect that the stores as per all priced ledger cards of that group maintained in the Account Office have been verified. Omissions of any items should be expalined by the Stock Verifier concerned. This certificate should then be submitted to the authorised Inspector alongwith the completion Report. For the purposes of this certification of the Completion Report, the Section Officer should prepare a list of all items not verified for that group, if any, from the priced ledgers.

3251. Completion Report of Verification.-At the conclusion of the verification of a group, of stores, the stock Verifier should submit a completion Report (S. 3251 in manuscript showing the following details:

Form No.S.325

Current year	Last* year
(1) Depot	
(2) Class	
(3) Prevailing unit	
(4) Date verification commenced	
(5) Date verification completed	
(6) total number of working days	
(7) No. of days as estimated in programme	
(8) No. of days taken last year*	
(9) Brief remarks in explanation of any excess of Col. 6 over 7 and or 8*	
(10) Total number of items	
(11) No. of items with no discrepancies	
(12) No. of items with excess.	
(13) No. of items with shortages	
(14) General remarks as to efficiency of store keeping	

Note: To be filled in by authorised Inspector wherever particular features of a verification indicate a more detailed report, a narrative report of any special features should be submitted alongwith the Completion Report. The Completion Report should be completed and scrutinised by the authorised Inspector and submitted to the Stores Account Officer.

3252. Posting of verification results in Ledgers.-After the actual stock figures of an item of stores have been ascertained and accepted by the Ward Keeper, the physical stock verified by the Stock Verifier should be shown in his field book, as well as in the stock sheet prepared by him. The differences, if any, between the physical stock and the priced ledger will be brought to

account by Stores Accounts Officer at the time of posting the priced ledger. He should prepare stock sheet as follows:--

(a) If there is no difference, the remark 'Stock verified correct' will be printed on the stock sheet prepared.

(b)If the difference be an excess, *i.e.* the actual stock figures are greater than book balance, the difference will be struck and posted as receipt in the ledgers duly giving the date of posting. The difference arrived at should be shown, together with the physical balance and the actual book balance in the stock verification sheets.

(c) The same procedure will be adopted while recording shortages, except that figures will be taken as minus receipt and shown as 'Shortage in Stock' in the printed stock sheets.

3253. Opening of New Stock Cards.-lf it is considered necessary to open a new ledger for an item for which none exists, the Stock Verifier should immediately inform in writing the subordinate incharge of the Stores Ledger Section of the fact, who should carefully verify that no ledger is already in use for the item and send an advice for opening a new ledger.

3254. Reclassification:--lf materials that are being verified are borne on the ledgers as new or second hand but are found to be actually otherwise, the entire quantity should be shown on the stock sheets, as described in the ledgers with suitable remarks as to the condition of the stores. In no case should the Stock Verifier either himself transfer or ask the Depot staff to transfer any material to scrap the stores; Accounts Officer will do the needful.

3255. Deleted.

3256. Stock Verification Sheets.-The stock Verifier should prepare in triplicate (by carbon process) Stock sheets in Form (S. 1260) for all items of stores, the verification of which has been completed that day. The stock sheets should be prepared from the date in. the field book. The stock sheet so prepared will contain only the ground balance. A Stock Verification Report has to be prepared at the time of posting the priced ledger, in form S. 1260, showing the book balance, the ground balance as per the stock sheet and the excess shortage, if any.

3257. Numbering of Stock Sheets.-Stock sheets for Stores Depot Verification should be serially numbered for each unified group of stores and in the case of other verifications for each account, separate series being also used for new, second-hand and surplus stores. (If two or more Verifiers are employed in verifying the same unified group of stores at the same time, each of them should have his own series, of numbers).

The numbering scheme will consist of a composite barrel consisting of two positions of Depots, two positions of Ward, two positions of Group and five positions of Serial Number.

3258. Instruction for preparation of Stock sheets and Stock Verification Report.-The following general instructions regarding preparation of stock sheets and stock verification reports should be carefully observed

(i) Stock sheets/Stock Verification Reports for different categories and qualities of stores should be clearly so marked.

(ii) Entries should be made on one side only.

(iii) A space of one or two lines should be left between two entries on a stock sheet/Stock Verification Report.

(iv) Entries should be made in Stock Sheets/Stock Verification Reports for every articles found in stock.

(v) The Stock Sheets should be so prepared that all quantities shown in the field book are clearly traceable into the stock sheets. Giving cross-reference in every case to the field book number, and its page and item numbers.

(vi) The Accounts Office will fill up the columns for Priced Ledger Balances' and 'rate' and 'Value' at the time of posting of Priced Ledgers.

(vii) Brief remarks, such as 'Average weighment', Measurement, 'book balance accepted' should be given in the 'remarks' column of the Stock Sheets against all items that have not been verified in detail.

(viii) Each stock sheet should be signed by the Stock Verifier and by the subordinate integral of the stores verified.

3259. **Adjustment or Supplementary Stock Sheets.-**Stock Verifiers may in some cases come across a stock of items on a date subsequent to their verification of that particular item. Quantities thus found should be entered on a separate page of the field book. References in the two pages of the field book dealing with the items should be recorded. In such cases, the item should be verified afresh.

3260. Deleted.

3261. **Register of Stock Sheets.-**As a check on the disposal of stock sheets, the authorised Inspector should maintain a manuscript register in Form S. 3261 containing the following columns:

Form No. S.3261.

1. Register Serial number.
2. No.and date of stock sheet.
3. Group of Stores.
4. Name of Verifier.
5. Date of submission of original copy to the Computer Center.
6. Date of submission of duplicate and triplicate copies to the Depot Officer.

7. Date of submission of duplicate and triplicate copies of stock sheet (printed by computer Center) to the Depot Officer.
8. Date of return of duplicate copy by the Depot Officer.
9. Date of final disposal.
10. Remarks.

3262. **Scrutiny of explanations of discrepancies.-**The Stock sheets on return to the Stores Accounts Office, after explanation by the Depot Offices, should be carefully scrutinised by the authorised Inspector to see that every discrepancy has been explained. Further explanation should be called for in regard to remarks that are unsatisfactory. Accounts Notes will be issued in such cases.

Note : See the note under Rule 3255 (d)

3263. **Important points for scrutiny: -**While scrutinising the stock sheets, the authorised Inspector should see:

(i) that explanations recorded against discrepancies represents facts;

(ii) that they are clear, intelligible and definite;

(iii) that independent explanations are furnished against individual discrepancies and that excesses under some items are not adjusted against shortages in dissimilar items. In case of analogous items (where sizes only differ) such adjustments may be passed upto 2% of the transaction since the date of last verification, but any bigger differences must be taken up.

(iv) That in case of items accounted for in numbers large differences do not arise;-that where shortages found as a result of stock verification are attributed to the neglect of the subordinate holding charge of stores, the cost of the missing articles is invariably recovered from the parties at fault. The amount so recovered should be noted in a manuscript register of recoveries S. 3263 maintained in the following form:

Form No. S. 3263

(a) Date
(b) Name of Division.
(c) Name of person debited.
(d) Amount recovered.
(e) Authority.
(f) Initials of stock verification clerk.

(v) At the close of the financial year, the amounts should be totalled up and incorporated in the statement showing the activities of the Stock Verification Section prepared for the purposes of the annual statement of Stores Transactions (S. 3001); and

(vi) that in case of discrepancies arising as a result of improper classification/grouping, the shortages under one item are not set off compensating improper classification/grouping and excess posted under items.

3264. Admissible percentages of shrinkage and drayage-The following are the percentages of admissible moisture in weight in various commodities:

1.	Chalk, White	
2.	Pumice	Not more than 2-112% moisture
3.	Asbestos packing	
4.	Coir, loose.	
5.	Coir, yarn	
6.	Cotton, raw	
7.	Cotton, spun	
8.	Cotton, waste	
9.	Gum country	Not more than 5%
10.	Jute, country	
11.	Jute, gasketing	
12.	Log line	
13.	Ropes	
14.	String, scotly	
15.	Wool, Worsted	
16.	Band, Catgut	
17.	Brooms, Goa	
18.	.Cane, split	
19.	Hides and leather goods	Not more than 10%
20.	Moonj, Raw	
21.	Moonj, Raw	
22.	Soap	

Additional items may be added with the approval of the General manager.

3265. The salient features of each case of discrepancy should be pointed out in the form of notes to the Stores Accounts Officer for orders regarding final disposal.

3266. Accounts Notes.-All discrepant items for which satisfactory explanations have not been offered by the executive should be incorporated in an Accounts Note (S. 3266) Care should be taken to group all items of similar nature where identical information is required.

3267. Register of Accounts Notes-of Stock Verification Section.-To control the issue of . accounts notes and watch their final disposal, a manuscript register of accounts notes (S. 3267 should be maintained with separate part for the various divisions, departments and depots. All accounts notes issued to the various offices and departments should be recorded in this register under the respective heads and progressive serial numbers allotted to them. The date of final disposal of each accounts note should be noted in this register.

3268. Register of Important Irregularities detected by Stock Verification staff.-To facilitate the preparation of the memorandum of results of internal check required to be submitted to the Railway Board, a register of irregularities detected as a result of the internal check will be

maintained in the Accounts Section. As soon as the investigation of a case is completed by the Verifiers, who will make the necessary entry in the register of important irregularities, in consultation with the authorised Inspector of Stores Accounts, if necessary. The orders of the Stores Accounts Officers should be obtained before entering any case in the register.

3269. It is important that the executive should accept the full facts of the case before the irregularity is intimated to the Accounts Section for noting in the register of irregularities.

3270. Half-yearly Report to General Manager.:-A general review of stock verification work - should be submitted to the General Manager when the aggregate effect of the adjustments is reported to him half-yearly for purpose of adjustment of the balance lying in the Stock Adjustment Accounts.

3271. **Depot Stock Sheets.-**Depot Stock sheets prepared by the Stores Depots to adjust differences found in stock during their periodical departmental checks should be passed on to the Verification Section by the Ledger Section after the posting of die priced ledger, for the scrutiny of the remarks offered by the depots in explanation of the differences. Their scrutiny and further disposal will be on the same lines of Accounts Verification Sheets.

3272. The authorised Inspector should review quarterly the departmental verification carried out by the Depot Officer to see that periodical verification as prescribed in paragraph 1339 is properly carried out.

3273. Deleted.

3274. Deleted.

CHAPTER XXXIII

STOCK VERIFICATION OF STORES ON LINE BY THE ACCOUNTS DEPARTMENT

Verification of "Changed off" Stores and Tools and Plant, 3301
Verification of Stores in Running Sheds and Train Examining Stations 3305
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3301. The Stock Verification Reports should only show those items of "charged off stores, tools and plant in which discrepancies are found at the time of verification. A record of all such items should be made in the field books of Verifiers, which should contain a certificate, signed by the subordinate-in-charge of the stores or tools and plant, that all stores or tools and plant in his custody have been shown to the Stock Verifiers and this certificate should be signed by the Stock Verifier also. The total number of items of 'charged off' stores or tools and plant verified by the Stock Verifier should be noted in the last sheet of the Stock Verification Reports relating to each Stockholder.

3302. The duties of Stock Verifiers consist mainly in verifying stores and tools and plant as per books. Distinction should, therefore, be made between:

(a) Such verification of stores and tools and plant of which a record is maintained or is required to be maintained by the Executive, and
(b) Stock-taking of those stores, and tools and plant of which no such record is required.

3303. If, in the former case, the records required to be kept are not ready, the Stock Verifier should make a report, by telegram wherever necessary to the Stores Account Officer as well as to the Executive Officer concerned. He should defer the work of Stock-taking till the record are completed. It will rest with the Stores Account Officer to get the records completed by the Executive and then send his Stock Verifier to verify the stock.

3304. If no record is required to be kept by the rules, the Stock Verifier should not undertake the stock-taking of such stores. The duty devolves in such cases on the Executive and the Account Officers who control the accounts of such Officers, who should see that stock is taken periodically.

3305. Verification of Stores in Running Sheds and Train Examining Stations:--The Stock Verifier should verify the stock of stores and coal in the custody of Loco Foremen of Running Sheds and of stores with the Head Train Examiners in the same manner as prescribed in the case of verification of stores at Stores Depots.

3306. Verification of Coal:-The Stock Verifiers should verify complete stacks of coal only; the measurements taken by them should ordinarily agree with the measurements recorded by Loco Foremen in their records. In cases of any difference, the stacks should be measured jointly by the Stock Verifier and the Loco Foremen concerned and contract measurements noted down.

3307. To ensure survey of complete stacks, their breadth and height should be taken after 3 metres and the totals of breadth and the number of readings to arrive at the average height and

breadth should divide height. The cubical contents of each stack should be covered at the following rates to arrive at their weights.

3308. Fuel Conversion Rates:---

Steam Coal	Bengal and Bihar	CI. C.	Pench and Chanda	Talcher	Assam	Singarene
Selected A	1.17					
Selected B	1.13					
Selected		1.236				
Grade I	1.13	1.180	1.18	1.19		
Grade II	1.08	1.206	1.16			
Ungladed					1.11	1.17
Hard Coke	1.713					
Soft Coke	1.045					

(Authority Board's letter No. 76/Fuel/1 1713 dt. 08-01-1979).

3309. The quantity of coal should be calculated at the above ratios and it is found that the quantity received as per daily abstract notes and the difference has not been suitable taken by the Foreman, the matter should be specially reported to the Accounts Officer.

3310. The Stock Verifiers should also check the accounts of two previous stacks since completely issued from the original forms filed in the shed and report any errors discovered by them to the Stores Accounts Officer. Inspector of Stores Accounts, in the Stores Accounts Office, should keep a record of all such errors and review these after the verification of coal -in the shed is completed.

3311. If the difference between the book balance and that by actual measurement is found to be 2% or wider, the Stock Verifier should not adjust the book balance according to actual measurement but should only add a remark to the effect in the stock verification report. The book should be adjusted for entire discrepancies when the difference is over 2 per cent.

3312. Stock Sheets.-The Stock Verifier should prepare the stock verification report in triplicate embodying the result of the verification of each group of stores and obtain the signature of the stores holder viz. the Foreman of the. Running Shed or Head Train Examiner as the case may be, on all the copies. The original copies of the stock verification reports should be forwarded to the Stores Accounts Officer and the duplicate and triplicate copies made over to the subordinate concerned and a receipt obtained. 'Me store holder will after recording his explanations for discrepancies on both the copies of work verification report, forward them to his Divisional Officer. The Divisional Officer will countersign and retain the triplicate copy for his office record and transmit the duplicate to the Stores Accounts Officer. The stock verification report on receipt from the Divisional Officer should be entered in a register and dealt with by the Senior Inspector in the same way as in the case of the Stock verification reports relating to stores depots.

3313. Verification of the stores of the Engineering Department.-The procedure of verifying stores in the custody of the Engineering Department will be similar to that of a depot. Stores consist of 'charged off' and 'non-charged off' stocks. For the former kind, the Engineering Subordinates submit a return called the Materials-at-site account. The latter kind of stores consists of 'Imprest Stores' used in emergencies only and 'Surplus Stores'. The procedure for the maintenance of accounts and submission for each of these categories of materials is prescribed in the Indian Railway Code for the Engineering Department.

3314. The Stock Verifier should copy from the relevant record into a manuscript register m Form S. 3314 particulars of each item of stores exactly as described therein and in the same order.

Form No.S.3314

Statement showing items of stores verified

At……on…….19……

Item No.	Description	Opening balance	Location No.	Total	Receipt*	Issue*	Net Total	Difference	Remarks
1	2	3	4	5	6	7	8	9	10

*Receipts and issues should respectively be deducted from and added to the Total in Col. 5 to compare with the opening balance.

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3315. Separate pages should be allotted for materials belonging to each kind of account and the Materials-at-site Account should be further sub-divided for each work. The sub-divisions of Column (4) are intended for noting down the quantity of each kind of stores found along the track.

3316. It will be found convenient to check all the materials in the headquarters stations of the subordinate concerned before proceeding to check those along the section. In the case of 'non-charged off' stores, the quantities entered in the Register should be totalled longitudinally and to these figures issues between the first of the month and the date of verification should be added, and the receipt similarly deducted for comparison with the opening balance of the return from which column (3) of the Form S. 3314 has been posted. A certificate that all material have been produced for verification should be recorded by the stock holder on the Register.

3317. The account for charged off stores need not be worked back to the first of the month but should be checked with the balance of the date of verification.

3318. On completion of each section, the results of verification should be transcribed into stock sheet, which should be prepared in triplicate by carbon process and submitted to the subordinate for signature in token of acceptance of the entries made therein.

3319. The stock sheet should then be disposed off on the lines laid down in paragraph 3312.

3320. Workshop Verification.-The following points should be specially looked into in the course of verification of workshop Stores:--

(i) That regular accounts are kept of the 'charged off' stores (if any which are not actually utilised on the work orders on which they are drawn from stores.

(ii) That surplus material are not kept in the workshop long after the works, for which t these were drawn from stores, are completed.

(iii) That materials obtained by the workshops on Capital programme either direct or through stores but not actually utilised on the programme works are properly accounted for and that satisfactory arrangement exist for their custody and verification.

(iv) That materials in excess of actual requirements are not obtained by the workshops either direct or through Stores Depots and if, nevertheless, any materials are found to be surplus to the work orders for which they are obtained, the surplus is returned to the Stores Department without avoidable delay.

(v) That valuable stores and fittings are kept in locked sheds and possibility of pilfering guarded against Materials kept in the open should be protected against the effects of the weather. Special attention should be paid to precautions taken against fire.

(vi) Those proper Inventories of Machinery, Tools and Plant are maintained. As regards small tools, no inventory is necessary but at the time of stock verification, the Stock Verifier should investigate the system in force in various shops for supply and custody of the tools to see that reasonable care is being exercised in making issues and ensuring that the workmen to whom they are issued, return them to the tool-keeper when no long required.

3321. On completion of the verification of each shop, the stock sheets should be prepared a usual in triplicate from the field book and the signature of the store holder obtained on them. The three forms should then be disposed of as laid down in paragraph 3312. Before adjusting any large discrepancies the ledgers should be examined to see that there are no errors in posting or balancing which may account for the difference.

3322. Timber Verification.-The Controller of Stores or the Officer-in-charge of Carriage & Wagon shops will maintain a register in which the measurement of the logs will be entered after they have been inspected by a responsible officer, serially numbered and measured. The logs, issued, will be noted in the register and the Accounts Department should verify the balance on hand once in every two years

(a) by actual count, reconciling the numbers painted on the logs with those shown in the register; and

(b) by actual check measurements of approximately 10 per cent of the logs in stock.

3323. To arrive at cubical contents of round timber logs, the following formula shall be used:

Cubical contents or volume, V-L(G/4)2.

L; i.e.. Length shall be measured from the cut extending farthest into the length from the but end to the nearest cut at top and i.e. the least distance between the two ends.

While measuring the length of a log in feet fractions or a foot over 150 mm. Will be taken as one foot (30mm.) and 150 mm. And below will be omitted. G., i.e. Girth shall be measured at he mid-length of the log and shall exclude bark, knots or any abnormally at the point of measurement. If the measurement is taken over the bark, allowance at the rate of 22 mm. Per cm. Of girth shall be deducted.

While measuring the girth in inches fraction of an inch over 12 mm. Will be taken as an inch, and 12 mm. And below will be ignored.

Note *: The above formula shall be used for arriving the volume of round timber logs for all stores transaction i.e. purchases, numerical and price accentual, issues, stock verification, etc-*

3324. In the case of square logs, the length should be multiplied by average breadth and thickness, which should also be taken at three or four places.

3325. When the actual stock so arrived at. Both in the case of round of square logs, do not differ from the book balances by more 5 per cent, the book balance may be accepted as correct.

3326. When timber scantlings received from the shapes in Stores depots are verified, Stock Verifiers should adopt the measurement authorised for the Shop. To arrive at the weights of various kinds of timbers, the Cubic, measurements of the logs should be multiplied with the weight per Cubic per metre shown in Appendix XII for the kind of wood to which the log belongs. t

3327. Stock Verification of Types in Printing Presses and Printed Forms:-- Verifications of types in the Printing Presses should be carried out once in three years alongwith that of the tools and plants. Verification of forms in the Stationery Depot should also be carried out once in three years, preferably when the stocks are not high.

3328. When verifying type, actual stock should be measured or weighted and all details for such work entered in the field book. On completion of the Verification, summaries should be prepared and actual balances compared with book balance. The differences should be listed out on stock sheets.

3329. For Verification of dorms, rule regarding stores depot verification will apply in their entirely.

3330. Financial Adjustment of Excesses and Shortage:---The sanction of authority should be obtained for the adjustment to Stock Account of the values of excesses and shortage discovered in verification of material at debit of Capital Suspense Store. In case of 'charged off' stores, no financial adjustment is involved, but this should be no reason for the relaxation of any of the rules regarding the investigation of the discrepancies and their proper explanation. The sanction of the Railway Board is required to the write off losses of stores, tools and plant exceeding Rs. 50,000/- in value when a railway employee is in any way responsible for the loss.

3331. In each case shortage, it should be clearly investigated whether it is due to the negligence, carelessness, or dishonesty of any railway employee.

Correction Slip to Stores Code

Details	Correction Slip No.
	ACS No. 1
Replace Para 304-B	ACS No. 2
Delete Para 304, Para 348 and Para 349	ACS No. 3
Delete Para 315	ACS No. 4
Add to the note portion of Para 448	ACS No. 5
Add the functionaries to Item No. 44 of Appendix-II to Para 410	ACS No. 6
Modify Para 324 , Para 328 , Para 341, Para 342-B and Para 132	ACS No. 7
Modify Para 132	ACS No. 8
Modify Para 346	ACS No. 9
Replace the table on Page 71	ACS No. 10
	ACS No. 11

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAYS STORES CODE VOLUME - I (Revised Edition - 1990)

ACS No. 2

Replace the Para 304-B with the following:-

"Preference to Products of Public Sector Undertakings :-

Purchase/Price preference to products of Public sector Undertakings is given as per the directives issued by Govt. of India from time to time (Public Sector Undertakings here means companies where not less than 51% of the paid up share capital is held by the Central or State Govt.)"

Authority:- Board's letter No. 92/RS (G)/565/1/PEs dt. 230.6.1992 conveying Ministry of Industry, Bureau of Public Enterprises O.M.No. DPE/13 (19)/ 91-Fin. dt. 07.05.1992 and Board's letter No. 92/RS (G)/ 363 /1/ PEs dt. 17.12.97 conveying Ministry of Industry, Bureau of Public Enter-prises O.M.No. DPE/l3 (19) /91-Fin. dt.31.10.1997.

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAYS STORES CODE VOLUME - I (Revised Edition - 1990)

ACS No.3

Delete the existing Paras 304,348 and 349

(Authority – Ministry of Railways (Railway Board's) letter No. 95 /RS (G) / 768 dt 17.08.1995 conveying Ministry of Finance S.O.M No. F. 23 (2) – EVII(A)/92 dt. 24.06.1992. ADVANCE, CORRECTION SLIP TO THE INDIAN RAILWAY STORES CODE VOLUME-1 (Revised Edition - 1990)

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAYS STORES CODE VOLUME - I (Revised Edition - 1990)

ACS No. 7

(A) Substitute line of para 324 from "value of purchasei is over Rs. 2 lakh in normal Circumstances and over Rs. 2 lakh in emergencies to "value of purchase is over Rs. 3 lakh in normal circumstances and over Rs. 25 lakh in emergencies".
(B) Substitute the value appearing in line 3 of para 328 from Rs. 2 lakhs to Rs. 3 lakhs.
(C) Substitute the value appearing in line 5 of para 341 from Rs. 2 lakhs to Rs. 3 lakhs.
(D) Substitute the value appearing in line 4 of para 341-B from Rs. 2 lakhs to Rs. 3 lakhs.
(E) Substitute the value appearing in Para 132 Item 1(2) from Rs. 2 lakhs to Rs. 3. lakhs.
(Authority: Board's letter No. 85/F(S)-I/PW-7/1 dt. 2.5.199).

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAY STORES CODE VOLUME-I (Revised Edition - 1990)

. **ACS No. 8**

Substitute the value appearing in Para 132 Item 1 from Rs. 1 crore for COS to Rs 1.5 crores to COS.

(Authority: Board's letter No. 85/F(S)-I/PW-7/1 dt. 2-5-94).

ADVANCE- CORRECTION SLIP TO THE-INDIAN RAILYAY STORES CODE VOLUME-1 (Revised,Edition - 1990)

ACS No10

Replace the table on Page 71 with the following table.

Sl. No.	Value Limit	Accented by	Tender Committee		
			Stores	Consumer Deptt.	Finance
1.	Above Rs. 3 lakhs & upto Rs.8 lakhs	JAG	Senior Scale	Senior Scale	Junior Scale
2.	Above Rs. 8 lakhs & upto Rs.25 lakhs	SAG	JAG	JAG	Senior Scale
3.	Above Rs. 25 lakhs & upto Rs. 1 crore	SAG (Co-ord)	SAG	SAG	JAG
4.	Above Rs. 1 crore & upto Rs.2.5 crores	SAG (Co-ord)	SAG	SAG	SAG
5.	Above Rs.2.5 crores & upto Rs.5 crores	AGM	SAG (Co-ord)	SAG (Co-ord)	SAG
6.	Above Rs. 5 crores &.upto Rs.8 crores	GM(upto his powers of purchase. Cases beyond Rs.8 crores tobe sent to Board)	SAG (Co-ord)	SAG (Co-ord)	SAG (Co-ord)

Note:- In the case of any establishment which does not have AGM, item 6 renumbered as 5 will cover Rs.2.5 crs. and upto the limit of GM's powers.

(**Authority:** Board's letter No.85/F(S)-I/PW-7/1 dt.19.11.97)

ADVANCE CORRECTION SLIP TO TOE INDIAN RAILWAY STORES CODE VOLUME-1 (Revised Edition - 1990)

ACS No. 9

"Substitute the value appearing in Para 346 from Rs.5 crores in case of indigenous tender to Rs.8 Crores in case of indigenous tender".

(Authority: Board's letter No .85/F(S)-I/PW-7/1 dt.19.11.97)

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAY STORES CODE VOLUME-1 (REVISED EDITION - 1990)

ACS NO. 4

Delete the following from the existing Para 315

"Where the time lag between the opening of the price bids and final evaluation exceeds 3 months the BC selling rate of SBI ort the date of final evaluation is to be adopted for conversion."

Authority: Board's letter No. 92/F(FEX)1/1 dt.10.08.1994.

Government of India
Ministry of Railways
(Railway Board)

New Delhi
No. 98 / RS (G) / 779 / 10 pt. I Date: 02.07. 1999

The General Managers (Stores),
All Indian Railways and
Production Units.
OSDs, All New Zones.

Sub: Calling of advertised tender only when value of purchase is over Rs. 3 lakhs.

In exercise of the powers conferred under Article 309 of the constitution, the president is pleased to direct that the Indian Railways (Stores) Code, Volume-I (Revised Edition, 1990) be amended as per Advance Correction Slip No. 7 to 10 sent herewith.

Encl: As above.

Sd/-
(V. K. Jain)
Director, Rly. Stores (IC)
Railway Board.

New Delhi
No. 98 / RS (G) / 779 / 10 pt. I. Dated: 21. 06.1999

Copy to:

1. FA&CAOs, all Indian Rlys. & Production Units, Metro Railway, Calcutta, R. E., Allahabad.
2. Director General / RDSO / Lucknow
3. The Principal-

   i) Railway Staff College, Vadodara.
   ii) Indian Rly. Institute of Sig. Engg. & Telecom, Secunderabad.
   iii) Indian Rly. Institute of Mech. & Elec. Engg., Jamalpur.
   iv) Indian Rly. Institute of Elect. Engg., Nasik.

v) Prof. (Inv. Mgt.) Rly. Staff College, Vadodara.

4. Chairman, Railway Rates Tribunal, Chennai.
5. Executive Director, Iron & Steel, Calcutta.
6. The ADAI (Rlys.), New Delhi (with 10 spare copies).
7. The Director of Audit, All Indian Railways.
8. The General Manager (Const), N. F. Rly. Guwahati.

Sd/-
(V. K. Jain)
Director, Rly. Stores (IC)
Railway Board

Copy to:

EDF (S), EDF (X), EDTK (M), EDTK (MC), EDTK (P), EDV (S), EDF, F(S) – I, F (S)- II, F(S)- III FS (POL), F (E. Ex), E (X)- I F (X) – II, Dev. Cell, MTP Cell, RF (S), Track – I, Track- II, Track – III and all officers and Branches of Stores Directorate.

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAY STORES CODE VOLUME – I (Revised Edition - 1990)

ACS No. 7

(A) Substitute line of para 324 from ''value of purchase is over Rs. 2 lakh in normal circumstances and over Rs. 2 lakh in emergencies to ''value of purchase is over Rs. 3 lakh in normal circumstances and over Rs. 25 lakh in emergencies''.

(B) Substitute the value appearing in line 3 of para 328 from. 2 lakhs to Rs. 3 lakhs.

(C) Substitute the value appearing in line 5 of para 341 from Rs. 3 lakhs.

(D) Substitute the value appearing in line 4 of para 342-B from Rs. 2 lakhs to Rs. 3 lakhs.

(E) Substitute the value appearing in para 132 Item 1 (2) from Rs. 2 lakhs to Rs. 3 lakhs.

(Authority: Board's letter No. 83 / F (S) –I / PW – 7 / 1 Date; 2.3.1994).

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAY STORES CODE VOLUME – I (Revised Edition - 1990)

ACS No. 10

Replace the table on Rage 71 with the following table.

Sl. No.	Value Limit	Accepted by	Tender Committee		
			Stores	Consumer Deptt.	Finance
1	Above Rs. 3 lakhs & upto Rs. 8 lakhs	JAG	Senior Scale	Senior Scale	Junior Scale
2.	Above Rs. 8 Lakhs & Upto Rs. 25 lakhs	SAG	JAG	JAG	Senior Scale
3.	Above Rs. 25 lakhs & upto Rs. 1 crore	SAG (Co-ord)	SAG	SAG	JAG
4.	Above Rs. 1 crore & Upto Rs. 2.5 crores	SAG (Co-ord)	SAG	SAG	SAG
5.	Above Rs. 2.5. crores & upto Rs. 5 crores	AGM	SAG (Co – ord)	SAG (Co-ord)	SAG
6.	Above Rs. 5 crores & upto Rs. 8 Crores	GM (upto his powers of purchase. Cases beyond Rs. 8 crores to be sent to Board)	SAG (Co -ord)	SAG (Co - ord)	SAG (Co - ord)

Note:- In the case of any establishment which does not have AGM. Item 6 renumbered as 5 will cover Rs. 2.5 crs.

(Authority: Board's letter No. 85 / F (S) – I / PW – 7 1 dt. 19.11.1997).

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAY STORES CODE VOLUME – I (Revised Edition - 1990)

ACS No. 9

‘’Substitute the value appearing in Para 346 from Rs. 5 crores in case of indigenous tender to Rs. 8 crores in case of indigenous tender’’.

(Authority: Board’s letter No. 85 / F (S))- I / PW – 7/1 dt. 19.11.1997)

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAY STORES CODE VOLUME-I (Revised Edition - 1990)

ACS No. 5

Add the following to the note portion of Para 448 of the Stores Code.

"Security Deposit also need not be taken from firms approved by RDSO, DLW, CLW, ICF and CORE in respect of the items for which they are registered with them."

Authority:- Board's letter No. 88/RS(G)/779/36 dated 03.06.1998.

(Advance Correction slip No. 6 has been circulated vide Board's letter No. 98/RS(G)/11/11 dated 15.10.1998)

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAY STORES CODE VOLUME-I (Revised Edition - 1990)

ACS No. 6

Add the following functionaries to Item No. 44 of Appendix-II to Para 410 of Stores Code:

(i) FA&CAO (ii) Dy. FA&CAO (iii) Sr. EDPMs of Headquarters and Divisions.

Authority: - Board's letter No. 98/RS(G)/11/11 dated 09.10.1998.

(Advance Correction slip No.7 to 10 have been circulated vide Board's letter No.98/RS(G)/779/10 Pt.I dated 21.06/02.07.1999)

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAY STORES CODE VOLUME-I (Revised Edition - 1990)

ACS No.7

(A) Substitute line of para 324 from "value of purchase is over Rs.2 lakh in normal circumstances and over Rs.2 lakh in emergencies to "value of purchase is over Rs.3 lakh in normal circumstances and over Rs. 25 lakh in emergencies".

(B) Substitute the value appearing in line 3 of para 328 from Rs.2 lakhs to Rs. 3 lakhs.

(C) Substitute the value appearing in line 5 of para 341 from Rs. 2 lakhs to Rs.3 lakhs.

(D) Substitute the value appearing in line 4 of para 341-B from Rs. 2 lakhs to Rs.3 lakhs.

(E) Substitute the value appearing in para 132 Item 1(2) from Rs. 2 lakhs to Rs.3 lakhs.

(Authority: Board's letter No.83/F(S)-I/PW-7/1 dt. 2.3.1994).

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAY
STORES CODE VOLUME-I(Revised Edition - 1990)

ACS No.8

Substitute the value appearing in Para 132 Item 1 from Rs. 1 crore for COS to Rs.1.5 crores to COS.

(Authority: Board's letter No.83/F(S)-I/PW-7/1 dt.2.3.94).

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAY
STORES CODE VOLUME-I(Revised Edition - 1990)

ACS No.9

"Substitute the value appearing in Para 346 from Rs.5 crores in case of indigenous tender to Rs.8 crores in case of indigenous tender"

Authority: - Board's letter No.85/F(S)-I/PW-7/1 dt.19.11.97

ADVANCE CORRECTION SLIP TO THE INDIAN RAILWAY
STORES CODE VOLUME-I (Revised Edition - 1990)

ACS No.10

Replace the table on Page 71 with the following table.

Sl. No.	Value Limit	Accepted by	Tender Committee		
			Stores	Consumer Deptt.	Finance
1.	Above Rs. 3 lakhs & upto Rs. 8 lakhs	JAG	Senior Scale	Senior Scale	Junior Scale
2.	Above Rs. 8 lakhs & upto Rs. 25 lakhs	SAG	JAG	JAG	Senior Scale
3.	Above Rs. 25	SAG (Co-ord)	SAG	SAG	JAG

	lakhs & upto Rs. 1 crores				
4.	Above Rs. 1 crores & upto Rs. 2.5 crores	SAG (Co-ord)	SAG	SAG	SAG
5.	Above Rs. 2.5 crores & upto Rs. 5 crores	AGM	SAG (Co-ord)	SAG (Co-ord)	SAG
6.	Above Rs.5 crores & upto Rs. 8 crores	GM (upto his powers of purchase. Cases beyond Rs.8 crores to be sent to Board	SAG (Co-ord)	SAG (Co-ord)	SAG (Co-ord)

Note: - In the case of any establishment, which does not have AGM, item 6 renumbered, as 5 will cover Rs. 2.5 crores and upto the limit of GM's powers.

Authority:- Board's letter No.85/F(S)-I/PW-7/1 dt.19.11.97

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Kiran Baus

APPENDIX-II

AUTHORITIES EMPOWERED TO ENTER INTO CONTRACT

(Para410)

XVIII. In the case of the Ministry of Railways:-

1. All instruments relating to purchase, hire or supply and conveyance of materials, stores, sleepers including wooden sleepers and timber of all description, machinery, plant, telephone lines and connection, coal and all agreements for fire fighting and agreements relating to reimbursement of sales tax in respect of orders for the purchase of stores for the Indian Railways : etc; by the Senior Deputy General Managers, Deputy General-Managers, Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Additional Engineers -in-Chief, Chief Engineers, Deputy Chief Engineers, Regional Engineers, Chief Operating Superintendents, Chief Commercial Superintendents, Regional Traffic Superintendents, Divisional District Commercial Superintendent, Divisional Superintendents, Superintendents, Superintendents of Works, Executive Engineers, Divisional/District Engineers, Chief Medical Officers, Personal Assistant to the Chief Medical Officer, Station Executive Officers, Kharagpur Colliery Superintendents, Chief Electrical Engineers, Superintendents Mechanical Workshop, Deputy Chief Electrical Engineers, Deputy Chief Mechanical Engineers, Regional Mechanical Engineers, Bridge Engineers, Chief Signal & Telecommunication Engineers, Track Supply Officers, Controller of Stores, Deputy Controller of Stores, Superintendent(Stores), District Controller of Stores, Senior Stores Officers, Assistant Controller of Stores, Controllers of Grain Shop, Superintendents Catering, Town Engineers, Sleeper Control Officers, Chief Mining Adviser, Works Manager, Tata-Nagar, Works Manager, Engineering Workshops, Southern Railway at Arkonam, Chief Administrative Officers, Secretary, Rates Tribunal, Chairman, Railway Service Commission, Deputy Chief Signalling & Telecommunication Engineers, Superintendents, Printing and Stationery, the Principal, Indian Institute of Railways Signal & Engineering & Telecommunications, the Principal, Indian Railways School of Advanced permanent way Engineering, Director General, Deputy Director General, Directors, Additional Directors, Joint Directors, Deputy Directors, Assistant Directors, Assistant Controller of Stores, Town Engineer, Assistant Engineer in the R.D.S.O., Director, Joint Director, Deputy Director and Section Officer in the Purchase Section in the Railway Board. In the case of Metropolitan Transport Projects (Railways), General Manager, Chief Administrative Officer, Deputy General Manager, District Medical Officer, Chief Engineer, Additional Chief Engineer, Chief Signal Telecom. Engineer, Chief Electrical Engineer, Controller of Stores, Additional Controller of Stores, Engineers-in-Chief, Deputy Chief Signal & Telecom. Engineer , Deputy Chief Electrical Engineer, Deputy Chief Engineer, Executive Engineer, Additional General Manager, Additional Chief Engineers, Chief Track Engineers, Chief Bridge Engineers, Senior Divisional Engineers, Additional Chief Operating Superintendents, Chief Safety Superintendents, Senior Divisional Operating Superintendents, Senior Transportation Officers, Deputy Chief Operating Superintendents, Senior Commercial Officers, Senior Divisional Commercial Superintendents, Chief Marketing Superintendents, Additional Chief Medical Officers, Medical Superintendents, Additional Chief Electrical Engineers, Senior Divisional Electrical Engineers, Senior Electrical Engineers, Divisional

Railway Managers, Additional Divisional Railway Managers, Chief Mechanical Engineers, Chief Workshop Engineers, Additional Chief Mechanical Engineers, Senior Mechanical Engineers, Senior Divisional Mechanical Engineers, Chief Telecommunication Engineers, Additional Chief Signal & Telecommunication Engineers, Senior Signal Telecommunication Engineers, Senior Divisional Signal & Telecommunication Engineers, Divisional Signal & Telecommunication Engineers, Chief Material Managers, Additional Controller of Stores, Chief Administrative Officers, Superintendent Printing & Stationery, Chief Passenger Transport Superintendent, Chief Transport Planning Superintendent, Chief Freight Transport Superintendent, Chief Planning & Design Engineers, Additional Chief Engineer/Divisions, Chief Rolling Stock Engineer, Chief Motive Power Engineer, Chief Electrical Services Engineer, Chief Electrical Project Engineer, Chief Electrical Distribution Engineer.

In the case of the Wheel and Axle Project, Bangalore, Officer on Special Duty (Project) Chief Project Officer, Controller of Stores, Additional Controller of Stores, Deputy Chief Engineer, Deputy Chief Mechanical Engineer, Deputy Chief Electrical Engineer, Senior Stores Officer, District Controller of Stores, Assistant Controller of Stores, Assistant Stores Officer and Executive Engineer.

2. All instruments relating to the execution of works of all kinds connected with railways, open or under construction; by General Managers, Senior Deputy General Managers, Deputy General Managers, Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Additional Engineers-in-Chief, Engineer-in-charge (Construction), Chief Engineers, Additional Chief Engineers, Senior Divisional Engineers Deputy Chief Engineers, Regional Engineers, Regional Superintendents, Chief Commercial Superintendents, Deputy Chief Commercial Superintendents, District Divisional Commercial Superintendents, Division Superintendents, Superintendents of Works, Executive Engineers, Divisional/District Engineers, Assistant Engineer, Colliery Superintendents, Chief Electrical Engineers, Divisional Superintending Engineers, Deputy Chief Electrical Engineer, Chief Mechanical Engineers, Superintendent (Mechanical Workshop), Deputy Chief Mechanical Engineers, District Divisional Mechanical Engineers, Regional Mechanical Engineers, Bridge Engineers, Chief Signal & Telecommunication Engineers, Deputy Signal And Telecommunication Engineers, Track Supply Officers, Controller of Stores, Deputy Controller of Stores, Superintendent (Stores), District Controller of Stores, Senior Stores Officer, Town Engineers, Chief Mining Engineer with the Railways Board, Works Managers Tata-Nagar, Chief Administrative Officer, Deputy General Manager, Director General, Deputy Director General, Directors, Additional Directors, Joint Directors, Deputy Directors, Assistant Directors, Assistant Controller of Stores, Town Engineer and Assistant Engineer in the R.D.S.O. In the case of Metropolitan Transport Projects (Railways), General Manager, Chief Administrative Officer, Deputy General Manager, District ' Medical Officer, Chief Engineer, Additional Chief Engineers, Chief Signal Telecom. Engineer, Chief Electrical Engineer, Controller of Stores, Additional Controller of Stores, Engineers-in-Chief, Deputy Chief Signal and Telecom. Engineer, Deputy Chief Electrical Engineer, Deputy Chief Engineer, Executive Engineers, Additional General Managers, Divisional Railway Managers, Additional Divisional Railway Managers, Chief Track Engineers, Chief Bridge Engineers, Additional Chief Engineers, Additional Chief Commercial Superintendents, Senior Commercial Officer, Senior Divisional Commercial Superintendents, Senior Divisional Engineers, Additional Chief Electrical

Engineers, Additional Chief Mechanical Engineers, Chief Workshop Engineers, Senior Mechanical Engineers, Senior Divisional Mechanical Engineers, Chief Telecommunication Engineers, Additional Chief Signal & Telecommunication Engineers, Deputy Chief Signal & Telecommunication Engineers, Senior Divisional Signal & Telecommunication Engineers, Chief Material Managers, Additional Controller of Stores, Chief Administrative Officers, COFMOW, Chief Planning & Design Engineer, Additional Chief Engineer/Divisions, Chief Rolling Stock Engineer, Chief Motive Power Engineer, Chief Electrical Services Engineer, Chief Electrical Project Engineer, Chief Electrical Distribution Engineer. In the case of the Wheel and Axle Project, Bangalore, Officer on Special Duty (Project), Chief Project Officer, Controller of Stores, Additional Controller of Stores, Deputy Chief Engineer, Deputy Chief Mechanical Engineer, Deputy Chief Electrical Engineer, Senior Stores Officer, District Controller of Stores, Assistants Controller of Stores, Assistants Stores Officer and Executive Engineer.

3. Security Bonds for the due performance and completion of works and general indemnity notes, indemnity bonds and guarantee bonds of all kinds other than mentioned above, by General Managers, Senior Deputy General Managers, Deputy General Managers, Secretaries to General Managers, Engineers-in -Chief, Additional Engineers-in-Chief, Chief Engineers, Deputy Chief Engineers, Regional Engineers, Chief Commercial Superintendents, Deputy Chief Commercial Superintendents, Regional Traffic Superintendents, District/Divisional Commercial Superintendents, Superintendents of Works, Executive Engineers, Divisional/District Engineers, Colliery Superintendents, Chief Electrical Engineers, Superintendents Mechanical (Workshop), Deputy Chief Electrical Engineers, Chief Mechanical Engineers, Regional Mechanical Engineers, District/Divisional Mechanical Engineers, Works Managers, Bridge Engineers, Chief Signal and Telecommunication Engineers, Track Supply Officers, Controllers of Stores, Deputy Controllers of Stores, Senior Stores Officers, Superintendents (Stores" District Controllers of Stores, Senior Stores Officer or Town Engineers or the Chief Mining Engineer with the Railway Board or the Chief Administrative Officers, Deputy General Managers, Deputy Chief Signalling and Telecommunication Engineer, Senior Accounts Officers, Junior Accounts Officers or Assistant Accounts Officers, Director General, Deputy Director General, Directors, Additional Directors, Joint Directors, Deputy Director of Assistant Directors of Assistant Controller of Stores, Town Engineer of Assistant Engineer in the R.D.S.O. In the case of Metropolitan Transport Projects (Railways), General Manager, Chief Administrative Officer, Deputy General Manager, District medical Officer, Chief Engineer, Additional Chief Engineer, Chief Signal Telecom. -Engineer, Chief Electrical Engineer, Controller of Stores, Additional Controller of Stores, Engineers-in-Chief, Deputy Chief Signal & Telecom. Engineer, Deputy Chief Electrical Engineer, Deputy Chief Engineer, Executive Engineer, Additional General Managers, Divisional Railway Managers, Additional Divisional Railway Managers, Additional Chief Engineers, Chief Track Engineers, Chief Bridge Engineers, Senior Divisional Engineers, Additional Chief Commercial Superintendents, Chief Claim Officers, Senior Commercial Officers, Senior Divisional Commercial Superintendents, Senior Divisional Electrical Engineers, Additional Chief Electrical Engineers, Chief Workshop Engineers, Additional Chief Mechanical Engineers, Senior Divisional Mechanical Engineers, Senior Mechanical Engineers, Chief Telecommunication Engineers, Additional Chief Signal & Telecommunication Engineers, Chief Material Managers, Additional Controller of Stores Chief Administrative Officer, COFMO, Chief Planning & Design Engineer, Additional Chief Engineer/Divisions, Chief Rolling Stock

Engineer, Chief Motive Power Engineer, Chief Electrical Services Engineers, Chief Electrical Project Engineers, Chief Electrical Distribution Engineer. In the case of the Wheel and Axle Project, Banglore, Officer on Special Duty (Project), Chief Project Officer, Controller of Stores, Additional Controller of Stores, Deputy Chief Engineer, Deputy Chief Mechanical Engineer, Deputy Chief Electrical Engineer, Senior Officer, District Controller of Stores, Assistant Controller of Stores, Assistant Stores Officer and Executive Engineer.

4. Instruments relating to contracts for the transport of passengers, goods and coaching traffic by transport agents, for the sale of tickets by tourists or other agents authorised by Railways, or for working ferries and ferry steamers in connection with the working of Railway and/or for the amenities of the Railways staff and for supply of labour other than labour required in connection with conservancy services and for reservation of accommodation in Railways Hotels by recognised tourist travel agents and/or contracts connected with the loading and unloading, stacking and delivery of goods and parcels and of Railway Stores and material including loco coal or for other matters necessary for or incidental to Railway working, by General Managers, Senior Deputy General Managers, Deputy General Managers, Chief Security Officers, Chief Engineers, Engineer-in-Chief, Dy. Chief Engineers, Regional Engineers, Bridge Engineers, Chief Signal and Telecommunication Engineers, Chief Operating Superintendents Deputy Chief Operating Superintendents, Chief CommerciaI Superintendents, Deputy Chief Commercial Superintendents, Marketing and Sales Superintendent, Regional Traffic Superintendents, Divisional/District Commercial and Traffic Superintendents, Chief Mechanical Engineers, Deputy Chief Mechanical Engineers, District/Divisional Mechanical Engineers, Chief Electrical Engineers, Deputy Chief Electrical Engineers, Track Supply Officers, Controller of Stores, Additional Controller of Stores, Deputy Controller of Stores, Superintendent (Stores), District Controllers of Stores, Colliery Superintendents, Divisional Operating Superintendents, Regional/Divisional Superintendents, Town Engineers, the Chief Mining Engineer with the Railway Board, the Chief Administrative Officers, Divisional Engineer or the Superintendent Catering, Additional General Managers, Divisional Railway Managers, Additional Divisional Railway Managers, Chief Track Engineers, Chief Bridge Engineers, Additional Chief Engineers, Senior Divisional Engineers, Chief Telecommunication Engineers, Additional Chief Signal & Telecommunication Engineer, Additional Chief Operating Superintendents, Additional Chief Commercial Superintendents, Traffic Superintendents, Senior Commercial Officers, Chief Workshop Engineers, Additional Chief Mechanical Engineers, Senior Divisional Mechanical Engineers, Additional Chief Electrical Engineers, Senior Divisional Electrical Engineers, Chief Material Managers, Senior Stores Officers, Chief Administrative Officers, COFMOW, Chief Planning & Design Engineer, Additional Chief Engineer/Divisions, Chief Rolling Stock Engineers, Chief Motive Power Engineers, Chief Electrical Services Engincers,ChiefElectrical Project Engineers, Chief Electrical Distribution Enginc,crs. In the case of the Wheel and Axle Project, Bangalore, Officer on Special Duty (Project), Chief Project Officer, Controller of Stores, Additional Controller of Stores, Deputy Chief Engineer, Deputy Chief Mechanical Engineer, Deputy Chief Electrical Engineer, Senior Stores Officer, District Controller of Stores, Assistant Controller of Stores, Assistant Stores Officer and Executive Engineer.

5. Instruments connected with the collection of farming of tools at bridges or ferries or other means of communication provided by the Railway; by General Managers, Senior Deputy General Managers, Deputy General Managers, Assistant General Managers, Engineer-in-Chief,

Chief Engineers, Regional Engineers, Bridge Engineers, Chief Signal and Telecommunication Engineers, Chief CommerciaI Superintendents, Deputy Chief Commercial Superintendents. Divisional/ District Commercial Superintendents, Divisional/District Commercial Superintendents, Regional Traffic Superintendents, Divisional Superintendents, Superintendents of Works, Executive Engineers, Colliery Superintendents, District Engineers or Divisional Engineers of Indian Railway and Chief Administrative Officers, Additional General Manager, Divisional Railway Managers, Additional Divisional Railway Managers, Chief Track Engineers, Chief Bridge Engineers, Additional Chief Engineers, Senior Divisional Engineers, Chief Telecommunication Engineers, Additional Chief Signal and Telecommunication Engineers, Additional Chief Mechanical Engineers, Additional Chief Commercial Superintendents, Senior Divisional Commercial Superintendents, Senior Commercial Officers, Chief Planning & Design Engineers, Additional Chief Engineer/Divisions.

6. Lease of license of house, land and other immovable property, vehicle stand and coin provided that the rent or licence fees reserved does not exceed RS. 5000/- per month (leases of small branch lines of Railways are excluded from this item); by General Managers, Senior Deputy General General Managers, Assistant General Managers, Assistant Deputy General Managers etc. Secretaries to General Managers, Engineer-in Managers, Deputy -Chief, Chief Engineers, Deputy Chief Engineers, Regional Engineers, Chief Commercial Superintendents, Divisional/District Commercial Superintendents, District Traffic Superintendents and Superintendents of Works, Executive Engineers, Divisional Engineers, District Engineers, Colliery Superintendents, Coal Manager, Eastern Railway, Chief Mechanical Engineer, Deputy Chief Mechanical Engineer or Town Engineers of Indian Railway, the Chief Mining Engineer with Railway Board, the President Colony Committee, Golden Rock, the Station Executive Officer, Khargpur, the Chief Administrative Officers, Secretary Railway Rates Tribunal, Chief Personal Officer, Deputy Chief Personal Officer, Superintendent Delhi Area, Superintendent Kanpur Area, Director General, Deputy Director General, Directors, Additional Directors, joint Directors, Assistant Directors, Oscillograph Car Officers, Dynameter Car Officers, Town Engineer, and Assistant Engineer in the R.D.S.O. In the case of the Wheel and Axle Project, Banglore, Officer on Special Duty(Project), Chief Project Officer, Controller of Stores, Additional Controller of Stores, Deputy Chief Engineer, Deputy Chief Mechanical Engineer, Deputy Chief Electrical Engineer, Additional Chief Commercial Superiendents, Senior Divisional Commercial Superiendents, Senior Commercial Officers, Additional Chief Operating Superiendents, Additional Chief Mechanical Engineer, Additional Chief Personal Officer, Chief Public Relation Officer, Chief Transport Planning Superintendents, Chief Passenger Transport Superintendents, Chief Freight Transport Superintendents. In the case of Wheel and Axle Project, Banglore, Officer on Special Duty (Project), Chief Project Officer, Controller Of Stores, Additional Controller of Stores, Deputy Chief Engineer, Deputy Chief Mechanical Engineer, Deputy Chief Electrical Engineer, Senior Stores Officers, District Controller of Stores, Assistant Controller of Stores, Assistant Stores Officer and Excutive Engineer.

7. Agreements or leases or licences with outsider for grazing cattle for the sale of grass, trees or other products on Railway land, for fishing in Railway tanks, for cultivation of water-nuts or for irrigation and instruments relating to the sale of grass, treees, or other products on Railway land; by General Managers, Senior Deputy General Managers, Deputy General

Managers, Secretaries to General Managers, Engineer-in Chief, Chief Engineer, Additional Chief Engineers, Senior Divisional Engineers, Deputy Chief Engineers, District Engineers,Chief Commercial Superintendents, Superintendents of Works, Superintendents of Way and Works, Executive Engineers, Deputy Chief Mechanical Engineers, Colliery Superintendents, Coal Managers, Eastern Railway, Divisional Engineers, Divisional Superintending Engineers, Town Engineers of Indian Railways, Chief Mining Engineers, With the Railway Board, Station Executive Officers, Kharagpur,Secretary Rates Tribunal, Principal, the Institute of Railway Signal Engineering and Telecommunication, Director General, Deputy Director General, Directors, Additional Directors, Joint Directors, Deputy Directors, Assistant Directors, Town Engineer, and Assistant Engineer in the R.D.S.O. of Chief Administrative Officer, Additional Chief Commercial Superintendents, Senior Divisional Commercial Superintendents, Additional Chief Mechanical Engineers, Chief Administrative Officer, COFMOW.

8. Agreement or leases or licences with outsider for erecting telegraph or telephone posts on Railway land, for laying pipe lines or for building wharves, or for crossing Railway land and track by means of aerial rope way or over head transmission lines or underground cables, or for stocking stones coal, firewood, etc. on Railway land or for erecting bulk oil depot etc. in connection with the working of traffic carried on Railway; by General Managers, Senior Deputy General Managers, Deputy General Managers, Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Additional Engineers-in-Chief, Chief Engineers, Additional Chief Engineers, Senior Divisional Engineers, Deputy Chief Engineers, Regional Engineers, Deputy Chief Commercial Superintendents, Divisional/District Commercial Superintendents, Chief Operating Superintendents, Goods Superintendents, Divisional Traffic Superintendent, Divisional Superintendents, District Engineers, Colliery Superintendents,
Divisional Engineers, District Engineers, Divisional Superintending Engineers, Town Engineers of Indian Railways, the Chief Administrative Officers, Chief Electrical Engineers, Commercial Superintendents, Electrical Engineers, Director General, Deputy Director General, Directors, Joint Director, Deputy Director in the R.D.S.O., Additional General Managers, Divisional Railway Managers, Additional Divisional Railway Managers, Commercial Superintendents, Senior Divisional Commercial Superintendents, Additional Chief Mechanical Engineers, Chief Telecommunication Engineers, Chief Bridge Engineers, Chief Track Engineers, Additional Chief Engineers/Divisions, Chief Administrative Officers, COFMOW, Chief Transport Planning Superintendents, Chief Planning Design Engineers, Chief Electrical Service Engineers, Chief Electrical Project Engineers, Chief Electrical Distribution Engineers,

9. Contracts connected with the sale of scrap, ashes, coal dust, empty, containers and stores, by the General Managers, Senior Deputy General Managers, Deputy General Managers, Engineers-in-Chief, Chief Engineers, Deputy Chief Engineers, Regional Engineers, Chief Electrical Engineers, Deputy Chief Electrical Engineers, Bridge Engineers, Chief Signal and telecommunications Engineers, Chief Operating Superintendents, Regional Traffic Superintendents, Chief Mechanical Engineers, Superintendent Mechanical Workshop, Deputy Chief Mechanical Engineers. Regional Mechanical Engineers, Divisional Superintendents, Divisional/District Engineers, Controllers of Stores, Senior Store Officer, Deputy Controllers of Stores, Superintendents (Stores), District Controllers of Stores, Assistant Controller of Stores, Assistant Stores Officers, Town engineers of Indian Railways, the Chief Mining Engineers, with

the Railway Board, the chief Administrative Officers, Deputy General Manager, the Principal,- the Institute of Railway Signal Engineering and Telecommunication, Superintendent Catering, Divisional Mechanical Engineer, Divisional Signal and Telecommunication Engineer, Divisional Electrical Engineer, in charge of Workshops and Principal, advanced permanent Way Training School, Poona and Director General, Deputy Director General, Directors, Joint Directors, Deputy Directors, Assistant Directors, Assistant Controller of Stores, Town Engineer and Assistant Engineer in the R.D.S.O., Director. Joint Director and Deputy Director in the Railway Board. In the case of Metropolitan Transport Projects (Railways), General Manager, Chief Administrative Officer, Deputy General Manager, District Medical Officer, Chief Engineer, Additional Chief Engineer, Chief Signal Telecom. Engineer, Chief Electrical Engineer, Controller of Stores, Additional Controllers of Stores, Engineers-in-Chief, Deputy Chief Signal & Telecom. Engineer, Deputy Chief Electric Engineer, Deputy Chief Engineer, Executive Engineer, Additional General Managers, Chief Track Engineers,Chief Bridge Engineer, Additional Chief Engineers, Senior Divisional Engineers, Additional Chief Electrical Engineers, Chief Telecommunication Engineers, Additional Chief Signal & Telecommunication Engineers Chief Workshop Engineers, Works Managers, Additional Chief Mechanical Engineers, Production Engineers, Divisional Railway Managers, Additional Divisional Railway Managers, Chief Material Managers, Additional Controller of Stores, Senior Divisional Signal & Telecommunication Engineers, Chief Administrative Officer, COFMOW, Chief Rolling Stock Engineer, Chief Motive Power Engineer, Chief Elect. Services Engineer, Chief Elect. Distribution Engineer. In the case of the Wheel and Axle Project, Bangalore, Officer on Special Duty (Project), Chief Project Office r, Controller of Stores, Additional Controller of Stores, Deputy Chief Engineer, Deputy Chief Mechanical Engineer, Deputy Chief Electrical Engineer, Senior Stores Officer, District Controller of Stores, Assistant Controller of Stores, Assistant Stores Officer and Executive Engineer.

10.(a) Agreements including Running Power Agreements for t he interchange of traffic with Railways other than Indian Railways., and

(b) Agreements with Private or guaranteed Railway Companies Tramway Companies and other carrying Companies; by General Managers, DivisionaI Superintendents, or Regional Engineers of Indian Railways, Additional General Managers, Divisional Railways Managers, Additional Divisional Railway Managers, Senior Divisional Engineers, Additional Mechanical Engineers.

11. Agreements with Covenanted inspectors, Engine-Drivers, Foremen and other mechanics on the expiry of the terms of their original convenants, by General Managers, Deputy General Managers, Chief Operating Superintendents, Regional Traffic Superintendents, Chief Engineers, Chief Mechanical Engineers, Deputy Chief Mechanical Engineers, Deputy Chief Engineers, Regional Engineers, Bridge Superintendents Mechanical Workshops, Divisional Superintendents or District/Divisional Electrical Engineers of Indian Railways or the Chief Administrative Officers, Chief Personnel Officer, Deputy Chief Personnel Officer, Senior Personnel Officer, Director General ' Deputy Director General, Directors, Joint Directors, Deputy Directors, R.D.S.O.,

Additional General Managers, Additional Chief Operating Superintendents, Senior Divisional Operating Superintendents, Additional Chief Engineers, Additional Chief Mechanical Engineers, Senior Divisional Engineers, Senior Divisional Electrical Engineers, Divisional Railway Managers, Additional Divisional Railway Managers, Chief Track Engineers, Chief Workshop Engineers Chief Administrative Officer, COFMOW, Chief Rolling Stock Engineers, Chief Motive Power Engineers, Chief Elect. Services Engineers, Chief Elect. Project Engineers, Chief Elect. Distribution Engineers.

12. Agreements with monthly pensionable and non-pensionable subordinate employees on Indian Railways defining the terms and conditions of service to be entered on Indian Railways defining the terms and -Conditions of service to be entered into an entering the service of Government including s and other apprentices in the subordinate service; by general Manager, Senior Deputy General Managers, Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Additional Engineers in Chief Chief Engineer, Divisional Superintendents, Superintendents Watch and Ward Department,Chief Secruity Officers, Security Officeis, Assisstant Security Officers, Superintendents of Works, Executive Engineers, District/Divisional Signal and Telecommunication Engineers,Divisional Engineers,Divisional Superintendent Engineers, Works Managers, Assistant Works Managers, Signals, Deputy Chief Engineers, Regional Engineers, Chief Operating Superintendent, Regional Traffic Superintendent, District Traffic Superintendent, Assistant Traffic Superintendent, Chief **Commercial Superintendents,: Deputy Chief Commercial Superintendents, District Commercial Superintendents, , Assistant Commercial Superintendents, Chief Mechanical Engineers, Deputy Chief Mechanical Engineers, Regional Mechanical Engineers, Chief Electrical Engineers, Chief Signal and Telecommunication Engineers, District Electrical Engineers, Assistant Electrical Engineers, Printing Superintendents, Assistant Printing Superintendents, Controller of Stores Deputy Controller of Stores, Assistant Controller of Stores Superintendent (Stores), District Controller of Stores ,Senior Stores Officers, Track Supply Officers, Colliery Superintendents, Coal Managers, Area Divisional Personnel Officers, Assistant Personnel Officers, Superintendents, Staff Bridge Engineers, Financial Adviser and Chief Accounts Officer, Deputy Chief Accounts Officer, Divisional Accounts Officers, Workshop Accounts Officers, Workshops Personnel Officers, Stores Accounts Officers or Statistical Officers, Divisional District Personnel Officers, District Engineers, Divisional Superintending Engineers, Senior Divisional Engineers, Assistant Engineers, District Mechanical Engineers, Divisional Mechanical Engineers, Assistant Mechanical Engineers, Chief Medical Officers, District/Divisional Medical Officers, Assistant Medical Officers, Divisional Operating Superintendents, Assistant Operating Superintendents, Assistant Signal and Telecommunication Engineers, Assistant controllers of Stores Officers, Asstt. Stores Officers, Senior Accounts Officer, Junior Accounts Officers or Assistant Accounts Officers of Indian Railways, Marine Superintendents, Mandapam or the Chief Administrative Officers or President, Station Committees, or Station Executive Officer, Khargapur or Controlling Officers of Railway Schools, or Chairman/Secretary, Railway Service Commission or Principal, Railway Staff College, Baroda of the Secretary, Railway Rates Tribunal, Chief Personnel Officer, Deputy Chief Personnel Officer, Senior Personnel Officer, Principals, Institute of Railway Signal Engineering and Telecommunications, and the Chief Cashier, Deputy Chief Engineer, Deputy Chief**

Electrical Engineer, Deputy Financial Adviser, Deputy Chief Signalling and Telecommunication Engineer, Power House Superintendents, Thakurli, and Maintenance Engineer, Power House Takuli, Principal/Superintendents of Training School; Principal Institute of Track Technology, Additional General Manager, Divisional Railway Managers, Deputy Chief Security Officers, Senior Divisional Signal and Telecommunications Engineer, Senior Signal and Telecommunications Engineer, Additional Chief Operating Superintendents, Chief Safety Superintendents.

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13 (a) All service agreements with Gazetted Officers; by General Managers or Chief Administrative Officers of the Indian Railway/Railway Administrations.

(b) All Services agreements with non-Gazetted Officers; by the Chief Mining Engineer with the Railway Board, Senior Divisional Operating Superintendents, Senior Divisional Commercial Superintendents, , Senior Divisional Electrical Engineers,Additional Chief Commercial Superintendent, Chief Claims Officers, Chief Marketing Superintendents, Senior Commercial Officers, Senior Mechanical Engineers, Senior Electrical Engineers, Chief Track Engineers, Chief Bridge Engineers, Additional Chief Engineers, Chief Workshop Engineers, Additional Chief Mechanical Engineers, Chief Telecommunications Engineer, Additional Chief Signal & Telecommunication Engineers , Additional Chief Electrical Engineers, Senior Divisional Mechanical Engineers, Production Engineer, Chief Material Managers, Additional Controller Of Stores, Senior Divisional Personal Officers, Additional Chief Personal Officers, Additional Chief Personal Officers, Senior Divisional Accounts Officers, Additional Financial Advisor & Chief Accounts Officers, Chief Administrative Officers, COFMOW, Chief Rolling Stock Engineers, Chief Motive Power Engineers, Chief Electrical Services, Engineer, Chief Electrical Project Engineers, Chief Electrical Distribution Engineers.

14. Service Agreements of students Engineers and Overseer and apprentice of all other types other than special class apprentices; by Chief Engineers, Deputy Chief Engineers of Indian Railways, Chief Mechanical Engineer, Deputy Chief Mechanical Engineer, Divisional Mechanical Engineer, or the Chief Administrative Officer, Senior Personnel Officer, Deputy Chief Personnel Officer, Additional Chief Engineers, Chief Track Engineers, Chief Bridge Engineers, Chief Telecommunication Engineer, Additional Signal and Telecommunication Engineer Chief Electric Engineers, Additional Chief Mechanical Engineers, Senior Divisional Mechanical Engineers, Additional Chief Personnel Officers, Chief Administrative Officer, COFMOW, Chief Planning & Selection Engineer, Chief Rolling Stock Engineer, Chief Motive Power Engineer, Chief Elect. Services Engineer, Chief Elect. Project Engineer, Chief Elect. Distribution Engineer, Additional General Managers, Divisional Railway Managers, Additional Divisional Railway Managers, Senior Divisional Mechanical Engineers, Senior Divisional Commercial Engineers Additional Chief Operating Superintendents, Additional Chief Personnel Officer, Chief Track Engineers.

15. Security bonds and Fidelity Guarantee Policies for the due performance of their duties by Government servant whom the officers specified below have powers to appoint; by General Managers, Senior Deputy General Managers, Deputy General Managers, Assistant General Managers, Assistant Deputy General Managers, Secretaries or Assistant Secretaries to General

Managers, Engineer-in-Chief, Additional Engineer-in-Chief, Chief Engineers, Additional Chief Engineers, Regional Engineers, Divisional Superintendents, Superintendent, Watch and Ward Department, Chief Security Officers, Railway Protection Force, Superintendent of Works, Executive Engineers, Division/District Engineers, DivisionaI Superintending engineers, getup Chief Mechanical Engineers, Divisional Mechanical Engineers, Regional Mechanical Engineers, Works Managers, Bridge Engineers, Chief Operating Superintendents, Regional Traffic Superintendents, Division /District Commercial Superintendent, Chief Mechanical Engineer, Chief Electrical Engineers, Chief Signal and Telecommunications Engineers, Colliery Superintendents, Financial Adviser and Chief Accounts Officers, or Deputy Financial Advisers and Chief Accounts Officers, Chittaranian Locomotive Works, Chittaranjan, Controller of Stores, Deputy Controller of Stores, Additional Controller of Stores, Superintendents Stores or District Controllers-of Stores of Indian Railway or the Chief Mining Engineer with the Railway Board or the Chief Administrative Officer, Integral Coach Factory, Paramour, (Madras) or D. B. K., Projects, The Principal . The Institue of Railway Signal Engineering and Telecommunication, The Principal, Advance Permanent Way Training School, Chief Personnel Officers, Senior Personal Officer, Chief Cashiers, Deputy Chief commercial Superintendents, Director General, Deputy Director, Assistant Directors or Town Engineer in the R.D.S.0., Power House Superintendent, Thakurli and maintenance Engineers, Power House, Thakurli, Additional Chief Engineers, Chief Bridge Engineers, Additional Chief Mechanical Engineers, Additional Chief Electrical Emgineers, Additional Chief Signal and Tele-Communication Engineers, Additional Financial Adviser & Chief Accounts Officer, Chief Workshop Engineers, Chief Tele-Communication Engineer, Chief Administrative Officer, COFMOW, Chief Planning & Design Engineers, Chief Rolling Stock Engineers, Chief Motive Power Engineers, Chief Electric Service Engineers, Chief Elec. Project Engineers, Chief Elect. Distribution Engineers,

"In the Case of the Wheel and Axle Project, Bangalore, Officer on special Duty (Project), Chief Project Officer, Controller of Stores, Additional, Controller of Stores, Deputy Chief Engineer, Deputy Chief Mechanical Engineer, Deputy Chief Electrical Engineer, Senior Stores Officers, District Controller of Stores, Assistant Controller of Stores, Assistant Stores Officer and Executive Engineer."

16. Instruments relating to advances for the purchase of motor cars or advance from the State Railway Provident Fund for the purpose of purchasing or building a house and instruments relating to and grants to Co-operatives Societies; by General Managers, Senior Dy. General Managers, Dy. General Managers, Secretaries to General Managers, Engineers-in-Chief, Chief Engineers, Additional Chief Engineers, Regional Traffic Superintendents, Chief Operating Superintendents, Chief Commercial Superintendents, Chief Mechanical Engineers, Deputy Mechanical Engineers, Regional Mechanical Engineers, Chief Electrical Engineers, Deputy Chief Engineers, Regional Engineers, Bridge Engineers, Divisional/District Engineers, Divisional Superintendents Engineers, Senior Divisional Engineers, Additional Controller of Stores, Controller of Stores, Deputy Controller of Stores, Additional Controller of Stores, Superintendents, Chief Security Officers, Railway Protection Force, or Financial Adviser and Chief Accounts Officer of Indian Railways or the Chief Mining Engineer with the railways Board or the Chief Administrative Officer, Integral Coach Factory, Perambur (Madras) or D.B.K. Projects), Chief Personal Officer Senior Personnel Officer Deputy Chief Electrical Engineer, the Principal, Staff College, Baroda, Secretary, Railway Rates Tribunal, The Director

General, Deputy Director General, Directors, Joint Directors, Deputy Directors, Assistant Directors, or Town Engineer and the Establishment Office in R.D.S.O. or the Principals, The Institute of Railway Signal Engineering and Telecommunications and Advance permanent way Training School, Secunderabad. In the case Of metropolitan Transport Projects (Railways), General Manager, Chief Administrative Officer, Deputy General Manager, District Medical Officer, Chief Enginner, Additional Chief Enginner, Chief Signal Telecom. Enginner, Chief Electrical Engineer, Controller of Stores, Additional Controler of Stores, Engineers-in Chief, Deputy Chief Signal & Telecom. Engineer, Deputy Chief Electrical Engineer, Deputy Chief Engineer, Executive Engineer, Additional General Managers, Additional Chief Operating Superintendents, Additional Chief Personnel Officers, Additional Chief Commercial Superintendents, Additional Chief Mechanical Engineers, Chief Claims Officers, Chief Marketing Superintendents, Chief Safety Superintendents, Chief Workshop Engineers, Chief Track Engineers, Chief Bridge Engineers, Additional Chief Engineers, Additional Chief Electrical Engineers, Senior Divisional Commercial Superintendents, Divisional Railway Managers, Additional Divisional Railway Managers, Senior Divisional Operating S uperintendents, Additional Financial Adviser & Chief Accounts Officers, Chief Signal & Telecommunication Engineers, Chief Telecommunication Engineers, Additional Chief Signal & Telecommuncadon Engineers, Chief Material Managers, Chief Administrative Officer, COFMOW, Chief Rolling Stock Engineers, Chief Planning & Design Engineers, Chief Motive Power Engineers, Chief Elect. Service Engineers, Chief Elect. Project Engineers, Chief Elect. Distribution Engineers,

"In the case of the Wheel and Axle Project, Bangalore, Officer on Special Duty (Project), Chief Project Officer, Controller of Stores, Additional Controller of Stores, Deputy Chief Engineer, Deputy Chief Mechanical Engineer, Deputy Chief Electrical Engineer, Senior Stores Officer, District Controller of Stores, Assistant Controller of Stores, Assistant Stores Officer and Executive Engineer,".

17. All instruments connected with the reconveyance of property given as security by General Managers, Senior Deputy General Managers, Deputy General Managers, Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Chief Engineers, Additional Engineer. Bridge Engineers, Chief Signal and Telecommunication Engineers, Chief Operating Superintendents, Chief Mechanical Engineers, Deputy Chief Mechanical Engineers, Chief Electrical Engineers, Controller of Stores, Deputy Controller of Stores, Superintendent (Stores), Senior Stores Officers, Financial Advisers and Chief Accounts Officers, Deputy Chief Accounts Officers, Chief Commercial Superintendents, Deputy Chief Commercial Superintendents, Divisional/District Commercial Superintendents. Regional Traffic Superintendents Divisional Superintendents, Chief Security Officers, Railway Protection Force, Superintendents, Watch & Ward Department; Superintendents of Works, Executive Engineers, Calliery Superintendents or Divisional District Engineers, Divisional Superintendent, Engineers, Senior Divisional Engineers of Indian Railways or the Chief Mining Engineer with the Railway Board or die Chief Administrative Officers (Integral Coach Factory, Perambur, Madras, D.B.K. Projects) Deputy Chief Personnel Officer, Financial Adviser and Chief Accounts Officer, Deputy Financial Adviser and Chief Accounts Officer, Senior Accounts Officer, and Divisional/Workshop Accounts. Officer In the case of Metropolitan Transport Projects (Railways) General Manager, Chief Administrative Officer, Deputy General Manager, District Medical Officer, Chief Engineer, Additional Chief Engineer, Chief Signal Telecommunication Engineer, Chief Electrical Engineers, Controller of Stores, Additional Controller of Stores, Engineers-in-Chief, Deputy Chief Signal & Telecommunication Engineer, Executive Engineer. "In the case of the Wheel and Axle Project, Bangalore, Officer on Special Duty (Project), Chief Project Officer, Controller of Stores, Additional Controller of Stores, Deputy Chief Engineer, Deputy Chief Mechanical Engineer, Deputy Chief Electrical Engineer, Stores Officer, District Controller of Stores, Assistant Controller of Stores, Assistant Stores Officer and Executive Engineer."

> Chief Rolling Stock Engineer, Chief Motive Power Engineer, Chief Elect. Project Engineer, Chief Elect. Services Engineer, Chief Elect. Distribution Engineer. Additional General Managers, Chief Telecommunication Engineers, Additional Chief Signal & Telecommunication Engineers, Additional Chief Operating Superintendents Additional Chief Mechanical Engineers, Additional Electrical Engineers, Additional Controller of Stores, Additional Financial Adviser & Chief Accounts Officer, Additional Chief Commercial Superintendents, Additional Chief Engineers, Senior Divisional Commercial Superintendents, Divisional Railway Managers, Additional Divisional Railway Managers, Chief Safety Superintendents, Chief Claim Officers, Chief Marketing Superintendents, Chief Track Engineers, Chief Bridge Engineers, Chief Material Managers, Chief Workshop Engineers, Chief Administrative Officer, COFMOW, Chief Planning & Design Engineer.

18. Agreements relating to the supply of Electrical power electricity or water to railway by agencies other than Railways themselves; by General Managers, Senior Deputy General Managers, Deputy General Managers, Chief Operating Superintendents, Regional Traffic Superintendents, Additional Engineers-in-Chief, Chief Engineers, Additional Chief Engineers,

Chief Mechanical Engineers, Deputy Chief Mechanical Engineers, Divisional Superintending Engineers, Regional Mechanical Engineers, Chief Electrical Engineers, Superintendent Electrical, Engineers-in-Chief (Electrical), Deputy Chief Electrical Engineer, Senior Divisional Electrical Engineer, Divisional Electrical Engineer, Senior Electrical Engineer, Divisional Assistant Electrical Engineer, Senior Electrical Engineer, Assistant Electrical Engineer, Divisional Assistant Electrical Engineer, Power House Superintendent, Maintenance Engineer, Works Manager (Elect.) Assistant Works Manager (Electrical) and Workshop Electrical Engineer, Assistant Workshop Assistant Electrical Engineer or Divisional Superintendent, of Indian Railways or the Chief Administrative Officer, Integral Coach Factory, Perambur, Madras, D.B.K. Projects, Deputy Chief Electrical Engineer/ Divisional Electrical Engineer/Electrical Engineer-in-Charge of Workshop/Divisional Assistant Electrical Engineers, Workshop Assistant Electrical Engineer, Divisional Engineer, Divisional Superintending Engineer, Director General, Deputy Director General, Director, Additional Directors & Joint Directors in the R.D.S.O. In the case of Metropolitan Transport Projects (Railways), General Manager, Chief Administrative Officer, Deputy General Manager, District Medical Officer, Chief Engineer, Additional Chief Engineer, Chief Signal Telecom. Engineer, Chief Electrical Engineer, Controller of Stores, Additional Controller of Stores, Engineers-in-Chief, Deputy Chief Signal and Telecommunication Engineer, Executive Engineer. In the case of the Wheel and Axle Project, Bangalore, Officer on Special Duty (Project), Chief Project Officer, Controller of Stores, Additional Controller of Stores, Deputy Chief Mechanical Engineer, Deputy Chief Electrical Engineer, Senior Stores Officer, District Controller of Stores, Assistant Controller of Stores, Assistant Stores Officer and Executive Engineers, Additional General Managers, Additional Chief Operating Superintendents, Additional Chief Mechanical Engineers, Senior Divisional Mechanical Engineers, Additional Chief Electrical Engineers, Senior Divisional Engineers, Divisional Railway Managers, Additional Chief Mechanical Engineers, Additional Divisional Railway Managers, Chief Track Engineers, Additional Chief Engineers, Chief Administrative Officer, COFMOW, Chief Elect. Services Engineers Chief Elect. Project Engineers Chief Elect. Distribution Engineers,

19. Agreements relating to the supply of electricity or water by Railways to outsiders; by General Managers, Senior Deputy General Managers, Deputy General Managers, Additional Engineers in-Chief, Chief Engineers, Additional Chief Engineer, Senior Divisional Engineer, Deputy Chief Engineers, Regional Engineers, Divisional/District Engineers, Divisional Superintendenting Engineers, Divisional Superintendents, Chief Electrical Engineers, Deputy Chief Electrical Engineers of Indian Railways or the Chief Administrative Officers, D.B.K. Projects, Public Relations and Estate Officers, Divisional Electrical Engineer/Divisional Assistant Electrical Engineer/Electoral Engineer in Charge of Workshop and District Electrical Engineer. In the case of Metropolitan Transport Projects (Railways) General Manager, Chief Administrative Officer, Deputy General Manager, District Medical Officer, Chief Engineer, Additional Chief Engineer, Chief Signal Telecommunication Engineer, Chief Electrical Engineer, Controller of Stores, Additional Controllers of Stores, Engineers-in-Chief, Deputy Chief Signal & Telecommunication Engineer, Deputy Chief Electrical Engineer, Deputy Chief Engineer. Executive Engineer, Additional General Managers, Divisional Railways Managers, Additional General Managers, Divisional

Railways Managers, Additional Divisional Railway Managers, Additional Chief Electrical Engineers, Additional Chief Engineers, Chief Track Engineers, Chief Bridge Engineers, Chief Telecommunication Engineers, Additional Chief Mechanical Engineers, Chief Administrative Officer, COFMOW, Chief Planning & Design Engineer, Chief Elect. Services Engineers Chief Elect. Project Engineer, Chief Elect. Distribution Engineers,

20. Agreements for construction of or relating to use of assisted and private sidings for cellieries mills or other industrial concerns; by General Managers, Senior Deputy General Manager, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Regional Engineers, Chief Operating Superintendents, Regional Traffic Superintendents, Deputy Chief Operating Superintendent/Chief Commercial Superintendents, Deputy Chief Commercial Superintendents/District Commercial Superintendents or Divisional Superintendents, Indian Railways or the Chief Administrative Officers, Additional General Managers, Additional Chief Engineers, Additional Chief .

21. Agreements for the driving of galleries under and for underground support to railway property and including assisted sidings or for the provosopn of loading accommodation at existing sidings (Railway or Assisted): by General Managers, Senior Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Chief Operating Superintendents, Divisional Superintendents, Regional Traffic Superintendents, or Deputy Chief Operating Superintendents. Divisional Superintendents; Regional Traffic Superintendents or Deputy Chief Operating Superintendents of Indian Railways or the Chief Administrative Officers. and the case of Metropolitan Transport Projects (Railways), General Manager, Chief Administrative Officer, Deputy General Manager, District Medical Officers, Chief Engineer, Additional Chief Engineer, Chief Signal Telecommunication Engineer, Chief Electrical Engineer, Controller of Stores, Additional Controller of Stores, Engineer-in-Chief, Deputy Chief Signal & Telecommunication Engineer, Deputy Chief Electrical Engineer, Deputy Chief Engineer, Executive Engineer, Additional General Managers, Additional Chief Engineers, Additional Chief Operating Superintendents, Divisional Railway Managers, Additional Divisional Railway Managers, Chief Safety Superintendents, Senior Divisional Operating Superintendents, Chief Administrative Officer, COFMOW, Chief Transport Planning Superintendent, Chief Freight Transport Superintendent, Chief Planing & Design Engineer,

22. Agreements relating to refreshment rooms, dining cars, book stalls and curic stall, Staff canteens refreshment and foodstuff contractors and vendors and issue of licences to porters; by General Managers, Senior Deputy General Managers, Senior Deputy General Managers, Deputy General Managers, Chief Operating Superintendents, Regional Traffic Superintendents, Chief Commercial Superintendents, Deputy Chief Commercial Superintendents, Additional Chief Commercial Superintendents. Traffic Superintendents General Senior Commercial Officers, Divisional/District Commercial Superintendents, Chief Engineers, Controller of Stores, Additional Controller of Stores, Town Engineers or Personnel Officer of the Indian Railways, The President Colony Committee, Golden Rock or the Principal, Zonal Training School, Bhusaval or Principal, Railway Staff College, Baroda, Chief Public Relations Officer, Public Relation Officer and Superintendent catering, the Head of the Office and Personnel Officer of the principals, the principals, the institute of Railway Signal Engineering and

Telecommunications and the Advance Permanent Way Training School, Public Relations & Estate Officers Chittaranjan Locomotive Works, Additional General Managers, Additional Chief Operating Superintendents, Additional Chief Commercial Superintendents, Divisional Railway Managers, Additional Divisional Railway Managers, Senior Public Relations Officers, Chief Administrative Officer, COFMOW, Chief Transport Planning Superintendent, Chief Passenger Transport Superintendent, Chief Freight Transport Superintendent, Chief Planning & Design Engineer, Chief Rolling Stock Engineers.

23. Advertising Printing and Publicity contracts; by General Managers, Senior Deputy General Managers, Deputy General Managers, Additional Chief Engineers, Chief Commercial Superintendents, Deputy Chief Commercial Superintendents, Divisional/District Commercial Superintendents and Rates Deuperintendents, Chief Operating Superintendents, Senior Divisional Engineer, Chief Public Relations Officer, Publicity Officers or editor, Indian, Railways or Town Engineers of Indian Railways or the Administrative Officers/Deputy General Managers, or D.B.K. Projects or Chairman, Railway Service Commission, The Principal, Indian Railways School of Advanced permanent way Engineering Institute of Railway Signals Engineering and Telecom. and Railway Staff College, Baroda, Public Relations Officer, Divisional Engineer, Divisional Superintending Engineers, Superintendent Catering and Divisional Superintendent. In the case of Metropolitan Transport Projects (Railways), General Managers, Chief Administrative Officer, Deputy General Manager, District Medical Officer, Chief Engineer, Additional Chief Engineer, Chief Signal Telecommunication Engineer, Chief Electrical Engineer, Controller of Stores, Additional Controller of Stores, Engineers-in-Chief, Deputy Chief Electrical Engineer, Deputy Chief Engineer, Executive Engineer, Additional General Manager, Additional Chief Commercial Superintendents, Senior Divisional Commercial Superintendents, Chief Marketing Superintendents, Additional Chief Operating Superintendents, Divisional Railway Managers, Additional Divisional Railway Managers, Chief, Administrative Officer, COFMOW, Chief Transport Planning Superintendent, Chief Passenger Transport Superintendent, Chief Freight Transport Superintendent.

24. Agreements for the Collection of terminal, tax Pilgrim Tax, Municipal Tax ,or other tax and duties for and on behalf of local authorities; by General Manager, Senior Deputy General Manager, Deputy General Managers, Chief Commercial Superintendents, Deputy Chief Commercial Superintendents, Chief Operating Superintendents, or Divisional Superintendents of Indian Railways or the Chief Administrative Officer, and Superintendent Catering, Additional General Manager, Additional Chief Commercial Superintendents, Additional Chief Operating Superintendent, Divisional Railway Managers, Chief administrative Officer, COFMOW.

25. Contracts for the hiring of films of the provision of studio facilities; by Chief Commercial Superintendents. Deputy Chief Commercial Superintendents, Divisional/District Commercial Superintendents or Publicity Officer of Indian Railways or Chief Administrative Pffocer/Deputy General Manager District Medical Officer, Chief Engineer, Additional Chief Engineer, Chief Signal Telecommunication Engineer, Chief Electrical Engineer, Controller of Stores, Additional Controllers of Stores, Engineers-in-Chief, Deputy Chief Signal & Telecommunication Engineer, Deputy Chief Electrical Engineer, Deputy Chief Engineer, Executive Engineer, Additional Chief Commercial Superintendents, Senior Divisional

Commercial Superintendents, Chief Public Relations Officer, Chief Administrative Officer,COFMOW.

26. Agreements relating to the supply of electric power to collieries adjacent to Railway Collieries; by the chief Mining Engineers with the railway Board, Additional General Manager, Senior Divisional Engineers, Divisional Railway Managers, Additional Divisional Railway Managers.

27. Execution of deeds of transfer of shares and other securities held by the Governor General before the 26th January, 1960; and the President on or after that date on account of investment out of the Revenue Reserve Fund Investment and endorsement of dividend warrants relating to such shares and securities; by raw Financial Adviser and Chief Accounts Officer, Eastern Railway, Additional General Managers, Additional Chief operating Superintendents, Additional Chief Commercial Superintendents, Chief Claims Officers, Senior Divisional Commercial Superintendents, Additional Chief Engineers, Additional Chief Mechanical Engineers, Chief Workshop Engineers, Additional Chief Controller of Stores, Chief Material Manager, Divisional Railways Managers, Additional Divisional Railway Managers, District Controller of Stores, Senior Stores Officers, Chief Passenger Transport Superintendent, Chief Freight Transport Superintendent.

28. Instruments relating to sale of immovable property (lands and buildings); by General Managers, Senior Deputy General Managers, Deputy Managers, Chief Engineers, Additional Chief Engineers, Deputy Chief Engineers, Regional Engineers, Engineers-in-Chief, Superintendents of Works, Divisional Superintendents, Divisional or District Engineers, Divisional Superintendending Engineers of Indian Railways, or the Chief Mining Engineers with the Railway Board or the Chief Administrative Officer, Integral Coach Factory, Perambur (Madras) or D. N. K. Orjects, Additional General Manager, Divisional Railway Managers, Additional Divisional Railway Managers.

29. Agreements with auctioneers for conducting sales by public auction of unclaimed and excess goods and lost property scrap and unserviceable goods; by General Managers, Senior Deputy General Managers, Deputy General Manager, Chief Operating Superintendents, Deputy Chief Operating Superintendents, Chief Commercial Superintendents, Deputy Chief Commercial Superintendents, Regional Traffic Superintendents, or Town Engineers of Indian Railways or the Chief Administrative Officer, Integral Coach Factory, Perambur (Madras), or D.B.K. Projects, the Chief Mechanical Engineers, Deputy Chief Mechanical Engineers Controllers of Stores, Deputy Controller of Stores, Superintendents (Stores), Divisional Superintendents, Divisional Commercial Superintendents, Chief Administrative Officer, COFMOOW.

30. Deeds of conveyance relating to the transfer of land owned by State Government for Railway purposes; by General Managers, Senior Deputy General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Additional Chief Engineers, Senior Divisional Engineers, Regional Engineers, Engineer-in-Chief, Superintendents of Works, Divisional Superintendents, Divisional or District Engineers, Divisional Superintendending Engineers, or own Engineers of Indian Railways or the Chief Mining Engineers with the Railway Board or the Chief Administrative Office, Integral Coach Factory, Perambur (Madras) or D.B.K.

Projects, In the case or Metropolitan Transport (Railways), by General Manager, Chief Administrative Officer, Deputy General Manager, Chief Engineer, Chief Administrative Officer, COFMOW.

31. Contracts for the supply of labour, carts, fire-wood etc. but excluding structural works in connection with conservancy service, washing hospital linenn, periodical servicing and maintenance of hospital equipment or diet requirements of hospitals; or supply of drugs, dressing etc., by Chief Medical Officer, Medical Superintendents, District Medical Officers-in-charge of Districts, District Assistant Medical Officers, Divisional Medical Officer or Workshop Medical Officer, Divisional Superintendents, Deputy Chief Mechanical Engineers or Town Engineers of Indian Railways. In the case of Metropolitan Transport Projects (Railways) General Managers, Chief Administrative Officers, Deputy General Manager, District Medical Officer, Chief Engineer, Additional Chief Engineer, Chief Signal Telecommunication Engineer, Chief Electrical Engineer, Controller of Stores, Additional Controller of Stores, Engineers-in-Chief, Deputy Chief Signal & Telecommunication Engineer, Deputy Chief Engineer, Executive Engineer, Additional General Managers, Additional Chief Medical Officers, Additional Chief Mechanical Engineer (Production Units), Chief Administrative Officer, COFMOW.

32. Contracts not exceeding Rs.500 for the supply of labour carts, etc. but excluding structural works, in connection with conservancy service or washing hospitals linen; by Assistant District Medical Officers or Assistant Medical Officers-in Charge of Districts of Indian Railways. In the case of Metropolitan Transport Projects (Rao;wau) Chief Administrative Officer, Additional General Managers, Additional Chief Electrical Engineers, Senior Divisional Electrical Engineers, Chief Telecommunication Engineers, Additional Chief Signal & Telecommunication Engineers, Senior Divisional Signal & Telecommunication Engineers, Chief Electrical Services Engineers, Chief Electrical Distribution Engineers.

33. Agreements relating to the reservation of beds or provision of Annexes in Sanatoria; by the General Managers or the Chief Medical Officers of Indian Railways. In the case of Metropolitan Transport Projects (Railways), General Manager, Chief Administrative Office, Deputy General Manager, District Medical Officer, Chief Engineer, Additional Chief Engineer, Chief Signal Telecommunication Engineer, Chief Electrical Engineer, Controller of Stories, Additional Controller of Stores, Engineers-in-Chief, Deputy Chief Signal & Telecommunication Engineer, Deputy Chief Electrical Engineer, Deputy Chief Engineer, Executive Engineer, Additional General Managers, Additional Chief Electrical Engineers, Chief Track Engineers, Chief Workshop Engineers, Chief Administrative Officer, COFMOW, Chief Electrical Services Engineers, Chief Electrical Project Engineers, Chief Electrical Distribution Engineers.

34. Instruments relating to contracts for sub-stations, track sectioning cabin and supervisory control equipment, track structures, overhead equipment, power and telephone cables and transmission lines; by the General Manager, Additional Engineers in Chief Electrical Engineers, Deputy Chief Electrical Engineers, or District Electrical Electrical Engineers of Indian Railways Chief Signalling and Telecommunication Engineers, Additional General Managers, Additional Chief Engineers, Additional Chief Mechanical Engineers (Production Units).

35. All deeds and instruments supplemental to deeds and instruments executed by officers of the Railway Board; by General Managers, Senior Deputy General Managers, Deputy General Managers, Engineers-in-Chief, Chief Engineers, Chief Mechanical Engineers, Chief Signal and Telecommunication Engineers, or Controllers of Stores of Indian Railways, General Manager to Chief Engineers, Gangan Bridge Project, General, Chittaranjan Locomotive Works of the Chief Administrative Officer, Integral Coach Factory, Perambur (Madras), Director General, Deputy Director General, Directors and Addotopma; Directors in the R. D. S. 0. In the case of the Wheel and Axle Project, Bangalore, Officer, Controller of Stores, Additional Controller of Stores, Deputy Chief Engineer, Deputy Chief Mechanical Engineer, Deputy Chief Electrical Engineer, Senior Stores Officer, District Controller of Stores, Assistant Controller of Stores, Assistant Stores Officer and, Executive Engineer.

36. Licences for the use of safe deposit lockers at Railway Station; by the Station Superintendents, Station Masters on duty or Chief Parcel Clerks or the luggage and Parcel Supervisors of Indian Railways.

37. All agreements and other instrument for granting permission to travel by breakvans of goods trains; by Station Masters or Assistant Station Masters on duty. In the case of Metropolitan Transport Projects (Railways), General Manager, Chief Administrative Officer, Deputy General Manager, District Medical Officer, Chief Engineer, Additional Chief Engineer, Chief Signal Telecommunication Engineer, Chief Electrical Engineer, Controller of Stores, Additional Controller of Stores, Engineers-in-Chief, Deputy Chief Signal & Telecommunication Engineer, Deputy Chief Electrical Engineer, Deputy Chief Engineer, Executive Engineer.

38. In the case of the Research Designs and Standards Organisation:-

(i) Agreements and other instruments relating to printing of Indian Railways Standard Drawings; and

(ii) All service agreements with non-gazette Officers;

by the Director General, Deputy Directors, General, Directors Engineer, Deputy Chief Mechanical
Engineer, Deputy Chief Electrical Engineer, Senior Stores Officer, District Controller of Stores, Assistant Controller of Stores, Assistant Stores Officer and Executive Engineer.

39. Agreements relating to removal of sullage through sewer system; by General Managers, Chief Engineers, Deputy Chief Engineers and Executive Engineers.

40. All deeds and instruments other than those specified above; by the Secretary or the Joint Secretary or the Deputy Secretary or the Under Secretary in the Railway Board or a Director, Joint Director, Deputy Director or Assistant Director in the railway Board or legal Adviser or Assistant Legal Adviser in the Railway Board.

41. Indemnity Note for delivery of goods with out Railway Receipts; by Station Master, Chief

Goods Clerk and Goods Superintendent.

42. Indemnity Note in respect of claims of Rs. 201- or less arising out of non-delivery, partial delivery; damages, deterioration, etc. of perishable consignments; by Station Master, Goods Inspector and Supervisor, Chief Goods Clerks, Chief Parcel Clerk, Traffic Inspector, Commercial and Assistant Commercial Inspector, Claims Inspector and Assistant Claims Inspector.

43. Agreements or leases for hire of buildings required for office & Stores purposes in the case of Metropolitan Transport Project (Railways) by General Manager, Chief Administrative Officer, Deputy General Manager, Chief Engineer.

44. Contracts/Deeds with out side agencies for the maintenance or computers/micro processors/word processors/mini computers/data entry machines and similar Electronic data processing equipment's and inter-related electronic equipment's viz.Air-Conditinig equipment, Frequency Stabiliser/ Static Inverter/Uninterrupted power supply equipment and photo-copier by General Manager, Senior Deputy General Managers, Deputy General Managers, Divisional Rail Managers, Chief Mechanical Engineers, Additional Chief Mechanical Engineers, Chief Operating Superintendent, Deputy Chief Operating Superintendents, of all Zonal Railways including General Manager, Metro Railway, Calcutta and Production Units viz. Chittaranjan Locomotive Works, Chittaranjan Diesel Locomotive Works, Varanasi, Integral Coach Factory, Perambur, Wheel and Axle Plant, Bangalore, Director General (R.D.S.O.), Principal, Railway Staff College, Vadodara, Indian Railway Institue of Advanced Track Technology, Poona, Indian Railway Institute of Signal Engineering and Telecommunications, Secunderabad, Indian Railway Institute of Mechanical and Electrical Engineering Jamnagar, Chief Administrative Officers, COFMOW, (General Organisation for Modernisation of Workshops), Diesel Component Works, Metropolitan Transport Project, Madras, Bombay, New Delhi, Officer on Special Duty, New Rail Coach Factory, Kapurthala and Executive Directors, Additional Directors, Directors, Joint Directors and Deputy Directors, Secretary, Joint Secretary and Under Secretary of Railway Board.

Appendix III

GOVERNMENT OF INDIA (BHARAT SARKAR)
MINISTRY OF RAILWAYS (RAIL MANTRALAYA)
(RAILWAY BOARD)

INDIAN RAILWAY STANDARD CONDITIONS OF CONTRACT

(Vide Para 417 of the Indian Railway Code for the Stores Department)

0100. Definitions and Interpretation.

0101. In the Contract, unless the context otherwise requires;

0102. "Acceptance of Tender" means the letter of memorandum communicating to the Contractor the acceptance of his tender and includes an advance acceptance of his tender;

0103. "Consignee" means where the stores are required by the acceptance of tender to be despatched by rail, road, air or steamer, the person specified in the Acceptance of Tender to whom they are to be delivered at the destination; Where the Stores are required by the acceptance of tender to be delivered to a person as an interim consignee for the purpose of despatch to another person, such other persons; and in any other case the person to whom the stores are required by the acceptance of tender to be delivered in the manner therein specified

0104. "Contract" means and includes the invitation to tender, instructions to tenderers, tender, acceptance of tender, Standard Conditions of Contract, Special Conditions of Contract, particulars and the other conditions specified in the acceptance of tender and includes a repeat order which has been accepted or acted upon by the contractor and a formal agreement if executed;

0105. The "Contractor" means the person, firm or company with whom the order for the supply is placed and shall be deemed to include the contractor's successors (approved by the Purchaser), representatives, heirs, executors and administrators as the case may be, unless excluded by the terms of the contract

0106. "The Sub-contractor" means any person, firm or company from whom the Contractor may obtain any material or fittings to be used in the supply or manufacture of the stores,

0107. "Drawing" means the drawing or drawings specified in or annexed to the Schedule or Specifications

0108. "Government" means the Central Government or a State Government, as the case may be;
0109. "The Inspecting Officer ” means the person specified in the contract for the purpose of Inspection of stores or work under the contract and includes his authorised representative;

0110. "Material" means anything used in the manufacture or fabrication of the stores

0111. "Particulars" include-

(a) Specifications

(b) Drawings

(c) Pattern bearing the seal and signature of the Inspecting Officer (hereinafter called the sealed pattern) which shall include also a certified copy thereof sealed by the Purchaser for the guidance of the Inspecting Officer;

(d) Sample sealed by the Purchaser for guidance of the Inspecting Officer (hereinafter called the certified sample) which shall include a certified copy thereof sealed by the Purchaser for the guidance of the Inspecting Officer;

(e) Trade pattern, that is to say, a pattern, stores conforming to which are obtainable in the open market and which denotes a standard of the Indian Standard Institute or other standardising authority or a general standard of the industry;

(f) " Proprietary mark "or " brand "means the mark or brand of a product which is owned by an industrial firm

(g) any other details governing the construction, manufacture or supply of stores as may be prescribed by the contract

0112. " Purchase Officer " means the officer signing the acceptance of tender and includes any officer who has authority to execute the relevant contract on behalf of the Purchaser

0113. " The Purchaser " means the President of India in the case of stores ordered for the Indian Government Railways and includes his successors and assignees

0114. "Signed" includes stamped, except in the case of an acceptance of tender or any amendment thereof

0115. "Site" means the place specified in the contract at which any work is required to be executed by the contractor under the contract or any other place approved by the Purchaser for the purpose;

0116. "Stores" means the goods specified in the contract which the contractor has agreed to supply under the contract;

0117. "Supply Order" means an order for supply of stores and includes an order for performance of service

0118. "Test" means such test as is prescribed by the particulars or considered necessary by the Inspecting Officer whether performed or made by the Inspecting Officer or any agency acting under the direction of the Inspecting officer;

0119. "Unit" and "Quantity" means the unit and quantity specified in the contract;

0120. "Writing" or "Written" includes matter either in whole or in part, in manuscript, typewritten, lithographed, cyclostyled, photographed or printed under or over signature or seal, as the case may be;

0121. The delivery of the stores shall be deemed to take place on delivery of the stores in accordance with the terms of the contract, after approval by the Inspecting Officer if so provided in the contract to -

(a) the consignee at his premises ; or

(b) where so provided the interim consignee at his premises , or

(c) a carrier or other person named in the contract for the purpose of transmission to the consignee, or

(d) The consignee at the destination station in case of contract stipulating for delivery of stores at destination station.

0122. Words in the singular include the plural and vice versa

0123. Words importing the masculine gender shall be taken to include the feminine gender and words importing persons shall include any company or association or body of individuals, whether incorporated or not;

124. The heading of these conditions shall not affect the interpretation or construction thereof;

125. Terms and expression not herein defined shall have the meanings assigned to them in the **Indian Sale of Goods Act, 1930** (as amended), or the **Indian Contract Act, 1872** (as amended) or the **General Clauses Act, 1897** (as amended), as the case may be.

0200. Parties- The parties to the contract are the Contractor and the Purchaser, as defined in Clauses 0105 and 0113.

0201. Authority of person signing the Contract on behalf of the Contractor-A person signing the tender or any other document in respect of the Contract on behalf of the Contractor without disclosing his authority to do so shall be deemed to warrant that he has authority to bind the Contractor. If it is discovered at any time that the person so signing has no authority to do so, the Purchaser may, without prejudice to any other right or remedy of the Purchaser, cancel the contract and make or authorize the making of a purchase of the stores at the risk and cost of such person and hold such person liable to the Purchaser for all costs and damages arising from the cancellation of the contract including any loss which the Purchaser may sustain on account of such purchase. The provisions of Clause 0700 shall apply to every such purchase as far as applicable.

0202. Address of the Contractor and notices and communications on behalf of the Purchaser:-

(a) For all purposes of the contract, including arbitration thereunder, the address of the Contractor mentioned in the tender shall be the address to which all communications addressed to the Contractor shall be sent, unless the Contractor has notified change by a separate letter containing no other communication and sent by registered post acknowledgement due to the Purchaser. The Contractor shall be solely responsible for the consequence of an omission to notify a change of address in the manner aforesaid.

(b) Any communication or notice on behalf of the Purchaser in relation to the contract maybeissuedtotheContractorbythePu.rchaseOfficerandallsuchcommunications and notices may be served on the Contractor either by registered posts or under certificate of posting or by ordinary post or by hand delivery at the option of such officer.

0300. Quotations of rates by Contractors

(a) The price quoted by the Contractor shall not be higher than the controlled price fixed by law for the stores or where there is no controlled price, it shall not exceed the prices or contravenes the norms for fixation of prices laid down by Government or where no such prices or norms have been fixed by the Government, it shall not exceed the price appearing in any agreement relating to price regulation by any industry in consultation with the Government. In any case, save for special reasons stated in the tender, the price quoted shall not be higher than the lowest price charged by the Contractor for stores of the same nature, class or description to a private purchaser, domestic or foreign as well as Purchaser Governments.

(b) If the price quoted is higher than the controlled price or where there is no controlled price, the price usually charged by the Contractor from a private Purchaser, domestic or foreign, as well as Purchaser Government for the stores of the same nature, class or description the Contractor will specifically mention this fact in his tender giving reasons for quoting higher price(s). If he fails to do so or makes any mis-statement, it shall be lawful for the Purchaser, (i) to revise the price at any stage so as to bring it in conformity with the Sub-clause (a) above or (ii) to terminate the contract and forfeit the Security Deposit.

0400. Contract.

0401. This contract is for the supply of the stores of the description, specifications and drawings, and in the quantities set forth in the contract on the date or dates specified therein. Unless otherwise specified, the stores shall be entirely brand new and of the best quality and workmanship to the satisfaction of the Inspecting Officer. The stores shall further be in all respects acceptable to the Inspecting Officer.

0402. Any variation or amendment of the contract shall not be binding on the Purchaser unless and until the same is duly endorsed on the contract incorporated in a formal instrument or in exchange of letters and signed by the parties.

0500. Security Deposit.

0501. Unless otherwise agreed between the Purchaser and the Contractor, the Contractor shall, within 14 days after written notices of acceptance of the tender has been posted to the Contractor, deposit with the railway concerned (in cash or the equivalent in Government Securities or approved Banker's Guarantee Bond) a sum equal to 5 per cent of the total value of the stores detailed in the contract for which the tender has been accepted, subject to a maximum of Rs. 1,00,000 as a security for the due fulfilment of the contract.

0502. If the Contractor, having been called upon by the Purchaser to furnish security, fails to make and to maintain a security deposit within the specified period, it shall be lawful for the Purchaser -

(a) to recover from the Contractor the amount of such security deposit by deducting the amount from the pending bills of the Contractor under the contract or any other contract with the Purchaser or the Government or any person contracting through the Purchaser or otherwise howsoever, or

(b) to cancel the contract or any part thereof and to purchase or authorise the purchase of the stores at the risk and cost of the Contractor and in that event the provisions of **Clause 0702** shall apply as far as applicable.

0503. No claim shall lie against the Purchaser in respect of interest on cash deposits or Government Securities or depreciation thereof.

0504. The Purchaser shall be entitled and it shall be lawful on his part to forfeit the said security deposit in whole or in part in the event of any default, failure or neglect on the part of the Contractor in the fulfilment or performance in all respect of the contract under reference or any other contract with the Purchaser or any part thereof to the satisfaction of the Purchaser and the Purchaser shall also be entitled to deduct from the said deposits any loss or damage which the Purchaser may suffer or be put by reason of or due to any act or other default, recoverable by the Purchaser from the Contractor in respect of the contract under reference or any other contract and in either of the events aforesaid to call upon the Contractor to maintain the said security deposit at its original limit by making further deposits, provided further that the Purchaser shall be entitled to recover any such claim from any sum then due or which at any time thereafter may become due to the Contractor under this or any other contracts with the Purchaser.

0600. Delivery.

0601. The Contractor shall as may be required by the Purchaser either deliver free or f.o.r. or c.i.f. at the place/places detailed in the contract, the quantities of the stores detailed therein and the stores shall be delivered or despatched not later than the date specified in the contract. The delivery, will not be deemed to be complete until and unless the stores are inspected and accepted by the Inspecting Officer as provided in the contract.

0602. The Purchaser shall not be liable to render assistance to the Contractor in securing or to arrange for or provide transport to the Contractor unless it is so specifically stated in the contract, notwithstanding that transport of the stores, is controlled by or under the orders of the Government.

0603. Notwithstanding any inspection and approval by the Inspecting Officer on the Contractor's premises, property in the stores shall not pass on to the Purchaser until the stores have been received, inspected and accepted by the consignee.

0604. No stores shall be deliverable to the consignee's depots on Sundays and public holidays without the written permission of the consignee.

0700. Time for and Date of Delivery; the Essence of the Contract- The time for and the date specified in the contract or as extended for the delivery of the stores shall be deemed to be of the essence of the contract and delivery must be completed not later than the date(s) so specified or extended.

0701. Progressing of Deliveries- The Contractor shall allow reasonable facilities and free access to his works and records to the Inspecting Officer, Progress Officer or such other Officer as may be nominated by the Purchaser for the purpose of ascertaining the progress of the deliveries under the contract.

0702. Failure and Termination:- If the Contractor fails to deliver the stores or any instalment thereof within the period fixed for such delivery in the contract or as extended or at any time repudiates the contract before the expiry of such period the Purchaser may without prejudice to his other rights:-

(a) recover from the Contractor as agreed liquidated damages and not by way of penalty a sum equivalent to 2 per cent of the price of any stores (including elements of taxes, duties, freight, etc.) which the Contractor has failed to deliver within the period fixed for delivery in the contract or as extended for each month or part of a month during which the delivery of such stores may be in arrears where delivery thereof is accepted after expiry of the aforesaid period, or

(b) cancel the contract or a portion thereof and if so desired purchase or authorize the purchase of the stores not so delivered or others of a similar description (where stores exactly complying with particulars are not in the opinion of the Purchaser, which shall be final, readily procurable) at the risk and cost of the Contractor. It shall, however, be in the discretion of the purchaser to collect or not, the security deposit from the firm/firms on whom the contract is placed at the risk and expense of the defaulted firm.

Where action is taken under Sub-clause (b) above, the Contractor shall be liable for any loss which the Purchaser may sustain on that account provided the purchase, or, if there is an agreement to purchase 1 such agreement is made, in case of failure to deliver the stores within the period fixed for such delivery in the contract or as extended within six months from the date of such failure and in case of repudiation of the contract before the expiry of the aforesaid period of delivery, within six months from the date of cancellation of the contract. The Contractor shall not be entitled to any gain on such purchase and the manner and method of such purchase shall be in the entire discretion of the Purchaser. It shall not be necessary for the Purchaser to serve a notice of such purchase on the Contractor.

Note-- In respect of the stores which are not easily available in the market and where procurement difficulties are experienced the period for making risk purchase shall be nine months instead of six months provided above.

0703. Consequence of Rejection- If on the stores being rejected by the Inspecting Officer or Interim Consignee or Consignee at the destination, the Contractor fails to make satisfactory supplies within the stipulated period of delivery, the Purchaser shall be at liberty to: -

(i) require the Contractor to replace the rejected stores forthwith but in any event not later than a period of 21 days from the date of rejection and the Contractor shall bear all cost of such replacement including freight, if any, on such replacing and replaced stores but without being entitled to any extra payment on that or any other account, or

(ii) purchase or authorize the purchase of quantity of the stores rejected or others of a similar description (when stores exactly complying with particulars are not in the opinion of the Purchaser, which shall be final, readily available) without notice to the Contractor at his risk and cost and without affecting the Contractor's liability as regards the supply of any further instalment due under the contract, or

(iii) cancel the contract and purchase or authorize the purchase of the stores or others of a similar description (when stores exactly complying with particulars are not, in the opinion of the Purchaser, which shall be final, readily available) at the risk and cost of the Contractor. In the event of action being taken under Sub-clause (ii) above or under this Sub-clause, the provision of Clause 0702 above will apply as far as applicable.

(iv) where under the contract the price payable is fixed f.o.r. despatching station, the Contractor shall, if the stores are rejected at destination by the consignee, be liable, in addition to his other liabilities, including refund of price recoverable in respect of the stores so rejected, to reimburse to the Purchaser the freight and all other expenses incurred by the Purchaser in this regard.

0800. Extension of Time for Delivery- If such failure as aforesaid shall have arisen from any cause which the Purchaser may admit as reasonable ground for extension of time, the Purchaser shall allow such additional time as he considers to be justified by the circumstance of the case, and shall forgo the whole or such part, as he may consider reasonable, of his claim for such loss or damage as aforesaid. Any failure or delay on the part of sub-contractor, though their employment may have been sanctioned under Condition 1500 hereof, shall not be admitted as a reasonable ground for any extension of time or for exempting the Contractor from liability for any such loss or damage as aforesaid.

0900. Examination of Drawing, Specifications and Patterns- When tenders are called for in accordance with a drawing, specification or sealed pattern the Contractor's tenders to supply in accordance with such drawing, specifications or sealed pattern shall, be deemed to be an admission on his part that he has fully acquainted himself with the details thereof and, in no circumstances, will any claim on his part which may arise on account of his insufficient examination of the said drawing, specification or scaled pattern be considered.

1000. Mistakes in Drawing.
The Contractor shall be responsible for and shall pay for any alterations for the works due to any discrepancies, errors or omissions in the drawings or other particulars supplied by him whether such drawings or particulars have been approved by the Purchaser or not provided that such discrepancies, errors or omissions be not due to inaccurate information or particulars furnished to the Contractor on behalf of the Purchaser. If any dimension figure upon a drawing or plan differ from those obtained by scaling the drawing or plan, the dimensions as figured upon the drawing or plan shall be taken as correct.

1100. Samples.

1101. Advance Sample- Where an advance sample is required to be approved under the terms of the contract, the Contractor shall submit the sample free of cost to the Inspecting Officer within the time specified in the acceptance of tender. If the Contractor is unable to do so, he must apply immediately to the Office issuing the acceptance of tender for extension of time stating the reasons for the delay. If the Purchaser is satisfied that a reasonable ground for an extension of time exists, he may allow such additional time as he considers to be justified (and his decision shall be final) with or without alteration in the delivery period stipulated in the acceptance of tender and on such conditions as he deems fit. In the event of the failure of the Contractor to deliver the advance sample by the date specified in the acceptance of tender or any other date to which the time may be extended as aforesaid by the Purchaser or of the rejection of the sample, the Purchaser shall be entitled to cancel the contract and, if so desired, purchase or authorize the purchase of the stores at the risk and cost of the Contractor, in which case the provisions of **Clause 0700** shall apply as far as applicable.

1102. Unless otherwise provided in the contract, all samples required for test shall be supplied by the Contractor free of cost. Where sample, which is supplied free, is rejected after examination and test, the same or whatever remains of the sample, after examination and test will be returned to the Contractor at his request and cost within three months of the date of such rejection at public tariff rate at Owner's risk.

1103. Marking- Samples submitted shall be clearly labelled with the Contractor's name and address and the acceptance of tender number.

1104. If the Contractor submits a sample whether with, before or after the tender, the same shall not govern the standard of supply except when it has been specifically stated so in the acceptance of tender.

1105. Where under the contract, the Contractor is required to submit an advance sample, any expenses incurred by the Con tractor on or in connection with the production of stores in bulk, before the sample has been approved unconditionally, shall be borne by the Contractor and he shall not claim any compensation in the event of such sample being found unacceptable by the Inspecting Officer.

1106. The rejection of the sample by the Inspecting Authority or Inspecting Officer shall be final and binding on the Contractor.

1107. Where the contract does not require any advance sample to be approved, the Contractor may before proceeding with bulk manufacture or delivery of the stores, if he so desires, submit to the Inspecting Officer for inspection a sample of the stores in which case a quantity not less than one per cent of the total quantity to be supplied unless otherwise authorized by the Inspecting Officer shall be submitted. The Contractor shall not, however, be entitled to be shown any consideration or give any extension of time or claim to be exonerated from completing the delivery within the stipulated period only on the ground of delay in the approval of any such sample.

1108. If, under the contract supplies are governed by a sealed pattern the Contractor shall be bound to examine such pattern before preparing a sample or manufacturing the stores in bulk as the case may be.

1109. Loan of Sample- If a certified sample is lent to the Contractor, it will bear a label containing *inter alia* variations known to the Inspecting Officer between the said sample and the stores desired. If the Contractor finds any further variation between the certified sample and the particulars of specifications mentioned in the contract he shall at once refer the matter to the Inspecting Officer and the Contractors shall also give intimation of such discrepancy to the Purchase Officer. The Contractor shall follow the instructions of the Inspecting Officer as to what sample of particulars should guide the production of stores and the decision of the Inspecting Officer in the matter shall be final and binding on the Contractor.

1110. The Contractor shall not detach the said label from the certified sample and if for any reasons the said label gets detached the Contractor shall at once return the certified sample to the Inspecting Officer for attaching a fresh label.

1200. Risk of Loss or Damage to Government or Purchaser's Property.

1201. All the property of the Government or Purchaser loaned whether with or without deposit on terms and conditions to be separately agreed upon in respect of each particular contract to the Contractor in connection with the contract shall remain the property of the Government or the Purchaser, as the case may be. The Contractor shall use such property for the purpose of the execution of the contract and for no other purpose whatsoever.

1202. All such property shall be deemed to be in good condition when received by the Contractor unless he shall have within twenty-four hours of the receipt thereof notified the Purchase Officer to the contrarct. If the Contractor fails to notify any defect in the condition or quality of such property he shall be deemed to have lost the right to do so at any subsequent stage.

1203. The Contractor shall return all such property and shall be responsible for the full value thereof to be assessed by the Purchaser whose decision shall be final and binding on the Contractor. The Contractor shall be liable for loss or damage to such property from whatever

cause happening while such property is in the possession of or under the control of the Contractor, his servants workmen or agents.

1204. Where such property is insured by the Contractor against loss or fire at the request of the Government or Purchaser such insurance shall be deemed to be effected by way of additional Precaution and shall not prejudice the liability of the Contractor as aforesaid.

1300. Inspection by Inspecting Officer.

1301. (a) When inspection during manufacture or before delivery or despatch is required, notice in writing shall be sent by the Contractor to the Inspecting Officer when the stores or material to be supplied are ready for inspection and test, and no stores shall be delivered or despatched until the Inspecting Officer has certified in writing that such stores have been inspected and approved by him.

(b) In cases where the Inspecting Authority specified in the contract requires on behalf of the Purchaser that inspection of the raw materials to be used and /or stage inspection during the manufacturing process of the component/stores, etc. is also to be done, notice in writing shall be sent by the Contractor to the Inspecting Officer to visit his premises/works to test the raw materials and/or conduct necessary inspection during the manufacturing process of the component / stores, etc. as deemed essential.

1302. Marking of Stores- The Contractor shall, if so required, at his own expense, mark all the approved stores with a recognized Government or Purchaser's mark. The stores which cannot be so marked shall, if so required by the Inspecting Officer, be packed at his own expense in suitable packages or cases, each of which shall be sealed and marked with such mark.

The Inspecting Officer shall also have power to mark the rejected stores with a rejection mark so that they may be easily identified, if resubmitted for inspection.

1303. Facilities for test and Examination- The Contractor shall, at his own expense afford to the Inspecting Officer all reasonable facilities as may be necessary for satisfying himself, that the stores are being and/or have been manufactured in accordance with the particulars. The Inspecting Officer shall have full and free access at any time during the execution of the contract to the Contractor's work for the purpose aforesaid, and he may require the Contractor to make arrangements for inspection of the stores or any part thereof or any material at his premises or at any other place specified by the Inspecting Officer and if the Contractor has been permitted to employ the services of a Sub-Contractor, he shall in his contract with the Sub-Contractor, reserve to the Inspecting Officer a similar right.

1304. Cost of Test- The Contractor shall provide, without any extra charge, all materials, tools, labour and assistance of every kind which the Inspecting Officer may demand of him for any test and examination, other than special or independent test, which he shall require to make on the Contractor'sPremisesandtheContractorshalibearandpayallcostsattendantthereon. If the Contractor fails to comply with the conditions aforesaid, the Inspecting Officer shall, in his sole judgement, be entitled to remove for test and examination all or any of the stores manufactured by the

Contractor to any premises other than his (Contractor's) and in all such cases the Contractor shall bear the cost of transport and/or carrying out such tests elsewhere. A certificate in writing of the Inspecting Officer, that the Contractor has failed to provide the facilities and the means, for test examination shall be final.

1305. Delivery of Stores for Test- The Contractor shall also provide and deliver for test, free of charge, at such place other than his premises as the Inspecting Officer may specify, such material or stores as he may require.

1306. Liability for Costs of Special or Independent Test- In the events of rejection of stores or any part thereof by the Inspecting Officer in the consequence of the sample which is removed to the laboratory or other places of test, being found on test not in conformity with the Contract and in the event of the failure of the Contractor for any reason to deliver the stores passed on test within the stipulated period, the Contractor shall, on demand pay to the Purchaser all costs incurred in the inspection and/or test. Cost of test shall be assessed at the rate charged by the laboratory to private persons for similar work.

1307. Method of Testing- The Inspecting Officer shall have the right to put all the stores or materials forming part of the same or any part thereof to such tests as he may think fit and proper. The Contractor shall not be entitled to object on any ground whatsoever to the method of testing adopted by the Inspecting Officer.

1308. Stores Expended in Test- Unless otherwise provided for in the contract if the test proves satisfactory and the stores or any instalment thereof is accepted, the quantity of the stores or materials expended in the test will be deemed to have been taken delivery of by the Purchaser and be paid for as such.

1309. Powers of Inspecting Officer- The Inspecting Officer shall have the power

(i) before any stores or part thereof are submitted for inspection to certify that they can not be in accordance with the contract owing to the adoption of any unsatisfactory method of manufacture.

(ii) to reject any stores submitted as not being in accordance with the particulars.

(iii) to reject the whole of the instalment tendered for inspection, if after inspection of such portion thereof as "he may in his discretion think fit, he is satisfied that the same is unsatisfactory.

(iv) the Inspecting Officer's decision as regards the rejection shall be final and binding on the Contractor.

1400. Charges for Work Necessary for Completion of the Contract- The Contractor shall pay all charges for handling, stamping, painting, marking, protecting or preserving patent rights, drawings, templates, models and gauges and for all such measures as the Purchaser or the Inspecting Officer may deem necessary for the proper completion of the contract, though special provision therefore may not be made in the specification of drawings.

1500. Responsibility of the Contractor for Executing the Contract.

1501. Risk in the Stores- The Contractor shall perform the contract in all respects in accordance with the terms and conditions thereof. The stores and every constituent part thereof, whether in the possession or control of the Contractor, his agents or servants or a carrier, or in the joint possession of the Contractor, his agents or servants and the Purchaser, his agents or servants, shall remain in every respect at the risk of the Contractor, until their actual delivery to the consignee at the stipulated place or destination or, where go provided in the acceptance of tender, until their delivery to a person specified in the contract as interim consignee for the purpose of despatch to the consignee. The Contractor shall be responsible for all loss, destruction, damage or deterioration of or to the stores from any cause whatsoever while the stores after approval by the Inspecting Officer are awaiting despatch or delivery or are in the course of transit from the Contractor to the consignee or, as the case may be, interim consignee. The Contractor shall alone be entitled and responsible to make claims against a Railway Administration or other carrier in respect of non-delivery, short delivery, misdelivery, loss, destruction, damage or deterioration of the goods entrusted to such carrier by the Contractor for transmission to the consignee or the interim consignee as the case may be.

1502. Consignees Right of Rejection – Notwithstanding any approval which the Inspecting Officer may have given in respect of the stores or any materials or other particulars or the work or workmanship involved in the performance of the contract (whether with or without any test carried out by the Contractor or the Inspecting Officer or under the direction of the Inspecting Officer) and not with standing delivery of the stores where so provided to the interim consignee, it shall be lawful for the consignee, on behalf of the Purchaser, to reject the stores or any part, portion or consignment thereof within a reasonable time after actual delivery thereof to him at the place or destination specified in the contract if such stores or part, portion or consignment thereof is not in all respects in conformity with the terms and conditions of the contract whether on account of any loss, deterioration or damage before despatch or delivery or during transit or otherwise howsoever.

Note- In respect of materials pre-inspected at the firm's premises the consignee will issue rejection advice within 90 days from the date of receipt.

1503. Provided that where, under the terms of the contract the stores are required to be delivered to an interim consignee for the purpose of despatch to the consignee, the stores shall be at the Purchaser's risk after their delivery to the interim consignee, but nevertheless it shall be lawful for the consignee on behalf of the Purchaser to reject the stores or any part, portion of consignment thereof upon their actual delivery to him at the destination if they are not in all respects in conformity with the terms and conditions of contract except where they have been damaged or have deteriorated in the course of transit or otherwise after their delivery to the interim consignee.

1504. The provisions contained in Clause 2200 relating to the removal of stores rejected by the Inspecting Officer shall *mutatis mutandis* apply to stores rejected by the consignee as herein provided.

Note- In respect of stores inspected during manufacture or before delivery or despatch at contractor's premises the consignee will issue communication of rejection within 90 days from the date of actual delivery thereof.

1505. Subletting and Assignment- The Contractor shall not, save with the previous consent in writing of the Purchaser, sublet, transfer or assign the contract or any part thereof or interest therein or benefit or advantage thereof any manner whatsoever.

In the event of the Contractor's subletting or assigning this contract or any part thereof without such permission, the Purchaser shall be entitled to cancel the contract and to purchase the stores elsewhere on the Contractor's account and risk and the Contractor shall be liable for any loss or damage which the Purchaser may sustain in consequence or arising out of such purpose.

1506. Changes in a Firm-

(a) Where the Contractor is a partnership firm, a new partner shall not be introduced in the firm except with the previous consent in writing of the Purchaser, which may be granted only upon execution of a written undertaking by the new partner to perform the contract and accept all liabilities incurred by the firm under the contract prior to the date of such undertaking.

(b) On the death or retirement of any partner of the Contractor firm before complete performance of the contract, the Purchaser may, at his option, cancel the contract and in such case the Contractor shall have no claim whatsoever to compensation against the Purchaser.

(c) If the contract is not determined as provided in Sub-clause (b) above notwithstanding the retirement of a partner from the firm he shall continue to be liable under the contract for acts of the firm until a copy of the public notice given by him under Section 32 of the Partnership Act, has been sent by him to the Purchaser by registered post acknowledgement due.

(d) Consequence of breach-Should a partner in the Contractor firm commit a breach of Sub-clause 1505 above or the Contractor should commit a breach of the conditions 1506(a) of this Sub-clause, it shall be lawful for the Purchaser to cancel the contract and purchase or authorize the purchase of the stores at the risk and cost of the Contractor and in that event the provisions of Clauses 0600 and 0700 as far as applicable shall apply.

(e) The decision of the Purchaser as to any matter or thing concerning or arising out of this sub-clause or on any question whether the Contractor or any partner of the Contractor firm has committed a breach of any of the conditions in this sub-clause contained shall be final and binding on the Contractor.

1507. Assistance to the Contractor-

(a) The Contractor shall be solely responsible to procure any material or obtain any import or other licence or permit required for the fulfilment of the contract and the grant by the Purchaser or any other authority of a quota certificate or permit required under any law for distribution or acquisition of iron and steel or any other commodity or any other form of assistance in the procurement of the material aforesaid or any attempt to render assistance in the matter aforesaid, or shall not be construed as a representation on the part of the Purchaser that the

material covered by such licence or permit or quota certificate is available or constitute any promise, undertaking or assurance on the part of the Purchaser regarding the procurement of the same or effect any variation in the rights and liabilities of the parties under the contract. But, if by reason of any such assistance as aforesaid, the Contractor obtains any materials at less than their market price or the cost of production of the stores is lowered the price of the stores payable under the contract shall be reduced proportionately, and the extent of such reduction shall be determined by the Purchaser whose decision shall be final and binding on the Contractor.

(b) Every effort made by the Purchaser to supply, or give assistance in the procurement of materials, whether from the Government stock or by purchase under a permit or release order issued by or on behalf of or under authority from Government or by any officer empowered in that behalf by law or under other arrangements made by the Purchaser shall be deemed to be subject to the condition that it will be performed with due regard to the other demands and only if it is found practicable to do so within the stipulated time and the decision of the Purchaser whether it was practicable to supply or give assistance as aforesaid or not shall be final and binding on the Contractor.

1600. Use of Raw Materials secured with Government Assistance.

1601.

(a) Where any raw material is procured for the execution of a contract with the assistance of the Government rendered in the form of permit, or licence or quota certificate/essentiality certificate or release order issued by or on behalf of or under the authority of the Government or by an officer empowered in that behalf, or

(b) where the raw material is issued to the Contractor from Government stock, or

(c) where advance payments are made to the Contractor to enable him to purchase the raw material, or

(d) Where raw material is arranged by the Government, the Contractor-

(i) shall hold such material as trustee for the Government,

(ii) Shall use such material economically and solely for the purpose of the contract.

(iii) shall not dispose of the same without the previous permission in writing of the Purchaser, and

(iv) shall render due account of such material and return to the Government at such place as the purchser may direct all surplus or unserviceable material that may be left after the completion of the contract or its termination for any reason whatsoever.

On returning such material, the Contractor shall be entitled to such price therefor as the Purchaser may fix, having regard to the condition of such material.

1602. Where the contract is terminated due to any default on the part of the Contractor, the Contractor shall pay all transport charges incurred for returning any material up to such destination as may be determined by the Purchaser and the decision of the Purchaser in that behalf shall be final and binding on the Contractor.

1603. If the Contractor commits breach of any of the conditions in this clause specified, he shall, without prejudice to any other liability, penal or otherwise, be liable to account to the Government for all moneys, advantages or profits accruing from or which, in the usual course, would have accrued to him by reason of such breach.

1604. Where the stores manufactured or fabricated by the Contractor out of the material arranged or procured by or on behalf of the Government are rejected, the Contractor shall, without prejudice to any other right or remedy of the Government, pay to the Government, on demand, the cost price or market value of all such materials whichever is greater.

1700. Indemnity.

1701. The Contractor shall at all times indemnify the Purchaser against all claims which may be made in respect of the stores for infringement of any right protected by patent, registration of designs or trade mark. Provided always that in the event of any claim in respect of alleged breach of letters patent, registered designs or trade mark being made against the Purchaser, the Purchaser shall notify the Contractor of the same and the Contractor shall, at his own expense, either settle any such dispute or conduct any litigation that may arise there from.

1702. The Contractor shall not be liable for payment of any royalty, licence fee or other expenses in respect of or for making use of patents or designs with respect to which he is according to the terms of the contract, to be treated as an agent of the Government for the purpose of making use of patent or trade mark for fulfilment of the contract.

1800. Packing.

1801. The Contractor shall pack at his own cost the stores sufficiently and properly for transit by rail/road, air and/or sea as provided in the contract so as to ensure their being free from loss or damage on arrival at their destination.

1802. Unless otherwise, provided in the contract all containers (including packing cases, boxes, tins, drums and wrappings) in which the stores are supplied by the contractor, shall be considered as non-returnable and their cost as having been included in the contract price.

1803. If the contract provides that the containers shall be returnable, they must be marked
" Returnable " and they will be returned to the Contractor as per terms of the contract.

1804. If the contract provides that returnable containers shall be separately charged, they shall be invoiced by the Contractor at the price specified in acceptance of tender. In such cases, the Contractor shall give full credit for the invoiced amount if the containers are returned to the Contractor. Return of containers shall be made within a reasonable time and in the event of any dispute or difference arising as to whether the containers were so returned, the decision of the Purchaser thereon shall be final and binding and the Purchaser may, in his discretion award, such compensations as may in his opinion be proper for any undue delay in returning the containers.

1805. Each bale or package delivered under the contract shall be marked by the Contract or at his own expense. Such marking shall be distinct (all previous irrelevant marking being carefully obliterated) and shall clearly indicate the description and quantity of the stores, the name and address of the Consignee, the gross weight of the package and the name of the Contractor with a distinctive number or mark sufficient for the purpose of identification. All markings shall be carried out with such material as may be found satisfactory by the Inspecting Officer as regards quickness of drying, fastness and indelibility.

1806. The Inspecting Officer may reject the stores if the stores are not packed/or marked as aforesaid and in case where the packing materials are separately prescribed, if such materials are not in accordance with the terms of the contract. Such rejection of the stores by the Inspecting Officer shall be final and binding on the Contractor.

1807. Each bale or package shall contain a packing note specifying the name and address of the Contractor, the number and date of the acceptance of tender or supply order and the designation of the Purchase Officer issuing the supply order, the description of the stores and the quantiy contained in such bale or package.

1900. Notification of Delivery.

Notification of delivery or despatch in regard to each and every instalment shall be made to the consignee and to the indentor immediately on despatch or delivery. The Contractor shall further supply to the consignee, or the interim consignee, as the case may be, a packing account Quoting number of the acceptance of tender and/or supply or repeat and date of despatch of the stores. All packages, containers, bundles and loose materials part of each and every instalment shall be fully described in the packing account and full details of the contents of the packages and quantity of materials shall be given to enable the consignee to check the stores on arrival at destination. The Railway Receipt/Consignment Note or Bill of Lading, if any, shall be forwarded to the consignee by registered post immediately on the despatch of stores. The Contractor shall bear and reimburse to the Purchaser demurrage charges, if any, paid by reason of delay on the part of the Contractor in forwarding the Railway Receipt, Consignment Note or Bill of Lading.

2000. Progress Reports.

2001. The Contractor shall from time-to-time, render such reports concerning the progress of the contract and/or supply of the stores in such form as may be required by the Purchaser.

2002. The submission, receipt and acceptance of such reports shall not prejudice the rights of the Purchaser under the contract, nor shall operate as an estoppel against Purchaser merely by reason

of the fact that he has not taken notice of/or subjected to test any information contained in such report.

2100. Freight.

The stores shall be despatched at public tariff rates. In the case of f.o.r., station of despatch contract, the stores shall be booked by the most economical route or most economical tariff available at the time of despatch as the case may be. Failure to do so will render the Contractor liable for any avoidable expenditure caused to the Purchaser. Where alternative routes exist, the Purchaser shall, if called upon to do so, indicate the most economical route available, or name the authority whose advice in the matter shall be taken and acted upon. If any advice of any such authority is sought, his decision or advice in the matter shall be final and binding on the Contractor,

2101. In respect of road deliveries where the Municipal/local authorities donot accept Octroi Duty exemption Certificate, the Octroi Duty shall be borne by the Seller.

2200. Removal of Rejected Stores.

2201. On rejection of all stores submitted for inspection at a place other than the premises of the Contractor, such stores shall be removed by the Contractor at his own cost subject as hereinafter stipulated, within 21 days of the date of intimation of such rejection. If the concerned communication is addressed and posted to the Contractor at the address mentioned in the contract, it will be deemed to have been served on him at the time when such communication would be in the course of ordinary post reach the Contractor. Provided that the Inspecting Officer may call upon the Contractor to remove dangerous, infected or perishable stores within 48 hours of the receipt of such communication and the decision of the Inspecting Officer in this behalf shall be final in all respects. Provided further that where the price or part thereof has been paid, the consignee is entitled without prejudice to his other rights to retain the rejected stores till the price paid for such stores is refunded by the Contractor save that such retention shall not in any circumstances be deemed to be acceptance of the stores or waiver of rejection thereon.

2202. All rejected stores shall in any event and circumstances remain and always be at the risk of the Contractor immediately on such rejection. If such stores are not removed by the Contractor within the periods aforementioned, the Inspection Officer may remove the rejected stores and either return the same to the contractor at his risk and cost by such mode of transport as the Purchaser or Inspecting Officer may decide, or dispose of such stores at the Contractor's risk and on his account and retain such portion of the proceeds, if any from such disposal as may necessary to recover any expense incurred in connection with such disposals (or any price refundable as a consequence of such rejection). The Purchaser shall, in addition, be entitled to recover from the Contractor ground rent/demurrage charges on the rejected stores after the expiry of the time limit mentioned above.

2203. The stores that have been despatched by rail and rejected after arrival at destination may be taken back by the Contractor either at the station where they were rejected or at the station from which they were sent, after refunding the price paid for such stores and other charges

refundable as a consequence of such rejection. If the contract placed for delivery f o. r. station of despatch, the Contractor shall pay the carriage charges on the rejected consignment at public tariff rates from the station of despatch to the station where they are rejected. If the Contractor elects to take back the goods at the station from which they were despatched, the goods shall in addition, be booked back to him freight to pay at public tariff rates and at owner's risk. The Contractor shall be liable to reimburse packing and incidental costs and charges incurred in such return or rejected stores in addition to other charges refundable as a consequence of rejection. The goods shall remain the property of the Contractor unless and until accepted by the Purchaser after inspection.

2300. System of Payment.

2301. Unless otherwise agreed upon between the parties, payment for delivery of the stores will be made on submission of bills in the prescribed form which may be obtained from the Purchase Officer in accordance with the instructions given in the Acceptance of Tender, by a cheque or demand draft on a branch of the Reserve Bank of India or State Bank of India transacting government business as may be decided by the Purchaser.

2302. Payment for the stores or for each consignment thereof will be made to the Contractor on submission of bills accompanied by required document in accordance with the following procedure in contracts where such a facility to the Contractor has specifically been agreed to by the Purchaser: -

(a) 95 per cent payments for the stores or each consignment thereof will be made to the firms against proof of inspection and despatch. The original railway receipt should be sent to the Accounts Officer responsible for payment along with 95 per cent bill advising the particulars of despatch to the consignee. The Accounts Officer after passing the 95 per cent bill should pass on the original railway receipt to the consignee for taking delivery of the consignment. It should, however, be ensured that there is no delay in the Accounts Office transmitting the original railway receipt to the consignee.

(b) The balance 5percent shall be paid on receipt of the stores or each consignment thereof in accordance with the terms of the contract in good condition by the consignee, with a certificate to that effect endorsed on the copy of the Inspection Note by the Consignee which shall accompany the bill submitted by the Contractor.

(c) In the case of F.O.B. & C. & F. contract 95 per cent of the price will be paid on presentation of shipping documents and inspection certificate and the remaining 5 per cent on receipt of the stores in accordance with the terms of the contract in good condition by the Consignee, and on producing the certificate of such receipt endorsed on one copy of the Inspection Note by the Consignee, or alternatively at the Contractor's option, the full value of the stores will be paid after inspection, on receipt of the consignment in accordance with the terms of the contract in good condition by the Consignee and on producing a certificate of such receipt endorsed on one copy of the Inspection Note.

2303. In all other contracts or in contracts where the Inspecting Officer also acts as the interim consignee or where inspection is carried on by the Consignee himself at destination and in all cases of local delivery full payment shall be made on submission of " Final 100 percent bill " supported by the Inspection Certificates and consignee's receipt as aforesaid to the Accounts Officer concerned.

Note-

(1) The system of 95 percent and 5 percent payment is not applicable to claims amounting to Rs.1000/- or below. In such cases only a single bill for value should he submitted.

(2) In the case of Running Contracts, the system of payment will be similar to the above except that payment would be 9@ per cent and 2 per cent instead of 95 per cent and 5 per cent specified above.

2400. Withholding and lien in respect of sums claimed.

2401. Whenever any claim or claims for payment of a sum of money arises out of or under the contract against the Contractor, the Purchaser shall be entitled to withhold and also have a lien to retain such sum or sums in whole or in part from the security, if any, deposited by the Contractor and for the purpose aforesaid, the Purchaser shall be entitled to withhold the said cash security deposit or the security, if any, furnished as the case may be and also have a lien over the same pending finalisation or adjudication of any such claim. In the event of the security being insufficient to cover the claimed amount or amounts or if no security has been taken from the Contractor, the Purchaser shall be entitled to withhold and have lien to retain to the extent of the such claimed amount or amounts referred to supra, from any sum or sums found payable or which at any time-thereafter may become payable to the Contractor under the same contract or any other contract with the Purchaser or the Government pending finalisation or adjudication of any such claim.

It is an agreed term of the contract that the sum of money or moneys so withheld or retained under the lien referred to above, by the Purchaser will be kept withheld or retained as such by the Purchaser till the claim arising out of or under the contract is determined by the Arbitrator (if the contract is governed by the arbitration clause) or by the competent court as prescribed under clause 2703 hereinafter provided, as the case may be, and that the Contractor will have no claim for interest or damages whatsoever on any account in respect of such withholding or retention under the lien referred to supra and duly notified as' such to the Contractor.

2402. For the purpose of Clause 2401, where the Contract or is a partnership firm or a limited company, the Purchaser shall be entitled to withhold and also have a lien to retain towards such claimed amount or amounts in whole or in part from any sum found payable to any partner/limited company, as the case may be, whether in his individual capacity or otherwise.

2403. Lien in respect of Claims in other Contracts- Any sum of money due and payable to the Contractor (including the security deposit returnable to him) under the contract may withhold or retain by way of lien by the Purchaser or Government against any claim of the Purchaser or

Government in respect of payment of a sum of money arising out of or under any other contract made by the Contractor with the Purchaser or Government.

It is an agreed term of the contract that the sum of money so withheld or retained under this clause by the Purchaser or Government will be kept withheld or retained as such by the Purchaser or Government till his claim arising out of the same contract or any other contract is either mutually settled or determined by the arbitrator, if the contract is governed by the arbitration clause or by the competent court under Clause 2703 hereinafter provided, as the case may be, and that the Contractor shall have no claim for interest or damages whatsoever on this account or on any other ground in respect of any sum of money withheld or retained under this clause and duly notified as such to the Contractor.

2500. Corrupt Practices.

2501. The Contractor shall not offer or give or agree to give to any person in the employment of the Purchaser or working under the orders of the Purchaser any gift or consideration of any kind as an inducement or reward for doing or forbearing to do or for having done or forborne to do any act in relation to the obtaining or execution of the contract or any other contract with the Purchaser or Government or for showing any favour or for bearing to show disfavour to any person in relation to the contract or any other contract with the Purchaser or Government. Any breach of the aforesaid condition by the Contractor, or any one employed by him or acting on his behalf (whether with or without the knowledge of the Contractor) or the commission of any offence by the Contractor or by any one employed by him or acting on his behalf under IX of the Indian Penal Code, 1860 or the Prevention of Corruption Act, 1947 or any other act enacted for the prevention of corruption by public servants shall entitle the Purchaser to cancel the contract and all or any other contracts with the Contractor and to recover from the Contractor the amount of any loss arising from such cancellation in accordance with the provisions of Clauses 0600 and 0700.

2502. Any dispute or difference in respect of either the interpretation effect or application or the above condition or of the amount recoverable thereunder by the Purchaser from the Contractor, shall be decided by the Purchaser, whose decision there on shall be final and binding on the Contractor.

2600. Insolvency and Breach of Contract.

2601. The Purchaser may at any time, by notice in writing summarily determine the contract
without compensation to the Contractor in any of the following events, that is to say

(a) if the Contractor being an individual or if a firm, any partner thereof, shall at any time, be adjudged insolvent or shall have a receiving order or order for administration of his estate made against him or shall take any proceeding for composition under any Insolvency Act for the time being in force or make any conveyance or assignment of his effects or enter into any assignment or composition with his creditors or suspend payment or if the firm be dissolved under the Partnership Act, or

(b) if the Contractor being a company is wound up voluntarily or by the order of a Court or a Receiver, Liquidator or Manager on behalf of the Debenture-holders is appointed or circumstances shall have arisen which entitle the Court or Debenture holders to appoint a Receiver, Liquidator or Manager, or

(c) if the Contractor commits any breach of the contract not herein specifically provided for.

Provided always that such determination shall not prejudice any right of action or remedy which shall have accrued or shall accrue there after to the Purchaser and provided also the Contractor shall be liable to pay to the Purchaser for any extra expenditure he is thereby put to and Contractor shall, under no circumstances, be entitled to any given on re-purchase.

2700. Laws governing the Contract.

2701. This contract shall be governed by the Laws of India for the time being in force.

2702. Irrespective of the place of delivery, the place of performance or place of payment under the contract, the contract shall he deemed to have been made at the place from which the acceptance of tender has been issued.

2703. Jurisdiction of courts- This Courts of the place from where the acceptance of tender has been issued shall alone have jurisdiction to decide any dispute arising out of or in respect of the contract.

2704. Marking of stores- The marking of the stores must comply with the requirements of the laws relating to merchandise marks for the time being in force in India.

2705. Compliance with provisions of Contract Labour (Regulation and Abolition) Act, 1970

(1) The Contractor shall comply with the provisions of the Contract Labour (Regulation and Abolition) Act, 1970 and the Contractor Labour (Regulation and Abolition) Central Rules, 1971, as modified from time-to-time, wherever applicable and shall also indemnify the Purchaser from and against any claims under the aforesaid Act and the Rules.

(2) The Contractor shall obtain a valid licence under the aforesaid Act as modified from time-to-time before the commencement of the contract and continue to have a valid licence until the completion of the contract. Any failure to fulfil this requirement shall attract the penal provisions of the contract arising out of the resultant non-execution of the contract.

(3) The Contractor shall pay to labour employed by him directly or through Sub-Contractors the wages as per provisions of the aforesaid Act and the Rules wherever applicable. The Contractor, shall, notwithstanding the provisions of the contract to the contrary, cause to be paid the wages to labour indirectly engaged on the contract including any engaged by his Sub-Contractors in connection with the said contract, as if the labour had been immediately employed

by him.

(4) In respect of all labour directly or indirectly employed in the contract for performance of the Contractor's part of the contract, the Contractor shall comply with or cause to be complied with the provisions of the aforesaid Act and the Rules wherever applicable.

(5) In every case in which, by virtue of the provisions of the aforesaid Act or the Rules, the, Purchaser is obliged to pay any amount of wages to a workman employed by the Contractor or his Sub-Contractor in execution of the contract or to incur any expenditure in providing welfare and health amenities required to be provided under the aforesaid Act and the Rules or to incur any expenditure on account of the contingent liability of the Purchaser due to the Contractor's failure to fulfil his statutory obligations under the aforesaid Act or the Rules the Purchaser will recover from the Contractor, the amount of wages so paid or the amount of expenditure so incurred, and without prejudice to the rights of the Purchaser under Section 20, Sub-section (2) and Section 21, Sub-section (4) of the aforesaid Act, the Purchaser shall be at liberty to recover such amount or part thereof by deducting it from the security deposit and/or from any sum due by the Purchaser to the Contractor whether under the contract or otherwise. The Purchaser shall not be bound to contest any claim made against it under Sub-section(i) of Section 20 and Sub-section (4) of Section 21 of the aforesaid Act except on the written request of the Contractor and upon his giving to the Purchaser fun security for all costs for which the Purchaser might become liable in contesting such claim. The decision of the Purchaser regarding the amount actually recoverable from the Contractor as stated above, shall be final and binding on the Contractor.

2800. Headings.

The headings of conditions here to shall not affect the construction thereof.

2900. Arbitration.

(a) In the event of any question, dispute or difference arising under these conditions or any special conditions of contract, or in connection with this contract (except as to any matters the decision of which is specially provided for by these or the special conditions) the same shall be referred to the sole arbitration of a Gazetted Railway Officer appointed to be the arbitrator, by the General Manager in the case of contracts entered into by the Zonal Railways and Production Units; by any Member of the Railway Board, in the case of contracts entered into by the Railway Board and by the Head of the Organisation in respect of contracts entered into by the other Organisations under the Ministry of Railways. The Gazetted Railway Officer to be appointed as arbitrator however will not be one of those who had an opportunity to deal with the matters to which the contract relates or who in the course of their duties as railway servant have expressed views on all or any of the matters under dispute or difference. The award of the arbitrator shall be final and binding on the parties to this contract.

(b) In the event of the arbitrator dying, neglecting or refusing to act or resigning or being unable to act for any reason, or his award being set aside by the court for any reason, it shall be lawful for the authority appointing the arbitrator to appoint another arbitrator in place of the outgoing arbitrator in the manner aforesaid.

(c) It is further a term of this contract that no person other than the person appointed by the authority as aforesaid should act as arbitrator and that if for any reason that is not possible, the matter is not to be referred to 'arbitration at all.

(d) The arbitrator may from time-to-time with the consent of all the parties to the contract enlarge the time for making the award.

(e) Upon every and any such reference, the assessment of the cost incidental to the reference and award respectively shall be in the discretion of the arbitrator.

(t) Subject as aforesaid, the Arbitration Act, 1940 and the rules thereunder and any statutory modifications thereof for the time being in force shall be deemed to apply to the arbitration proceedings under this clause.

(g) Tbevenueofarbitrationshallbetheplacefromwhichtheacceptacnenoteisissuedorsuch other place as the arbitrator at his discretion may determine.

(h) In this clause the auhority, to appoint the arbitrator includes, if there be no such authority, the officer who is for the time being discharging the functions of that authority, whether in addition to other functions or otherwise.

3000. Fall Clause.

Ale contract if and when placed will be subject to following fall clause

3001. The price charged for the stores supplied under the Contract by the contractor shall in no event exceed the lowest price at which the contractor sells the stores or offer to sell stores of identical description. To any personnel organisations including the purchaser or any Department of the Central Government or any Railway Office or any Railway Undertaking, as the case, may be during the period till performance of all Supply Orders placed during the currency of the contract is completed. The lower price will be applicable to supplies made after the date of coming into force of such reduction or sale or offer to sell at a reduced rate.

3002. If at any time, during the said period the contract or reduces the sale price, sells or offer to sell such stores to any persons organisation including the purchaser or any Department of Central Government or any Railway Office or any Railway Undertaking as the case may be at a price lower than the price chargeable under the contract, he shall forthwith notify such reduction or sale or offer of sale to the Purchaser and the price payable under the contract for the stores supplied after the date of coming into force or such reduction or sale or offer of sale shall stand correspondingly reduced.

The above stipulation will, however, not apply to

(a) Exports by the Contractor

(b) Sale of goods as original equipment at prices lower than the prices charged for normal replacement.

(c) Sale of goods such as drugs which have expiry dates.

3003. TheContractorshallfumishthefollowingcertificatetotheconcernedAccountsOfficer alongwith each bill for payment of supplies made against the Rate Contract.

> * I/We certify that there has been no reduction in sale price of the stores of description identical to the stores supplied to the Government under the contract herein and such stores have not been offered sold by me/us to any person/organisation including the purchaser or any Department of Central Government or any Railway Office or any Railway Undertaking as the case may be upto the date of bill/ the date of completion of supplies against all supply orders placed during the currency of the contract at a price lower than the price charged to the Government under the contract except for quantity of stores categories under sub-clauses (a), (b) and (c) of sub-para (ii) above, details of which are as follows

Note.-The contractor will also inform the FA& CA0concemed and the COS as soon as supplies against all supply order placed against the contract are completed.

INSPECTION & REJECTION

3100. WhereunderacontractthepricepayableisfixedonF.O.R.stationofdespatchbasis, the Contractor shall, if the consignee rejects the stores at destination be liable in addition to his other liabilities, to reimburse to the Purchaser the freight paid by the Purchaser.

3101. NotificationofResultoflnspection.-Unlessotherwiseprovidedinthespecification of schedule, the examination of the stores will be made as soon as practicable after the same have been submitted for inspection and the result of the examination will be notified to the Contractor.

3102. Inspection Notes.--On the stores being found acceptable by the inspecting Officer he shall furnish the Contractor with necessary copies of Inspection Notes duly completed, for being attached to the Contractor's bill in support thereof.

3200. Warranty/Guarantee-

3201. **The Contractor/Seller hereby covenants that it is a condition of the contract that all goods/stores/articles furnished to the Purchaser under this contract shall be of the highest grade. free of all defects and faults and of the best materials, quality, manufacture and workmanship throughout and consistent with the established and generally accepted standards for materials of the type ordered and in full conformity with the contract specification, drawing or sample, if any and shall, if operable, operate properly.**

3202. The Contractor also guarantees that the said goods/stores/articles would continue to conform to the description and quality as aforesaid, for a period of 30 months after their delivery or 24 months from the date of placement in service whichever shall be sooner, and this warranty shall survive notwithstanding the fact that the goods/stores/articles may have been inspected, accepted and payment therefor made by the Purchaser.

3203. If during the aforesaid period, the said goods/stores/articles be discovered not to conform to the description and quality aforesaid or have deteriorated, otherwise that by fair wear and tear the decision of the Purchaser in that behalf being final and conclusive that the Purchaser will be entitled to reject the said goods/stores/articles or.such portions thereof as may be discovered not to conform to the said description and quality. On such rejection, the goods/stores/articles will be at the Seller's risk.

If the Contractor/Seller so desires, the rejected goods may be taken over by him or his agents for disposal such manner as he may deem fit within a period of 3 months from the date of such rejection. At the expiry of the period, no claim whatsoever shall lie against the Purchaser in respect of the said goods/stores/articles, which may be disposed of by the Purchaser in such manner as he thinks fit. Without prejudice to the generality of the foregoing, all the provisions in the Indian Railways Standard Conditions of Contract relating to the ‘rejection of stores' and ‘failure' and 'termination' add and Clause 3100-02 above shall apply.

3204. The Contractor/Seller shall, if required, replace the goods or such portion there of as have been rejected by the Purchaser, free of cost, at the ultimate destination, or at the option of the Purchaser, the Contractor/Seller shall pay to the Purchaser, the value thereof at the contract price and such other expenditure and damage as may arise by reason of the breach of the conditions herein before specified. Nothing herein contained shall prejudice any other right of **the** Purchaser in that behalf under this contract or -otherwise.

3300. Book Examination Clause-The Government reserves the right for 'Book Examination' as follows: -

(i) The Contractor shall whenever called upon and requiring to produce or cause to be produced for examination by any Government Officer duly authorised in that behalf, any cost or other account book of account, voucher, receipt, letter, memorandum, paper or writing or any copy of or extract from any such document and also furnish information any way relating to such transaction and procedure before the duly authorised Government Officer returns verified in such manner as may be required relating in any way to the execution of this contract or relevant for verifying or ascertaining the cost of execution of this contract (the decision of such Government Officer on the question of relevancy of any document, information of return being final and binding on the parties).

The obligation imposed by this clause is without prejudice to the obligation of the contractor under any statute, rules or orders shall be binding on the Contractor.

(ii) The Contractor shall, if the authorised Government Officer so requires (whether before or after the prices have been finally fixed), afford facilities to the Government

Officer concerned to visit the Contractors works for the purpose of examining the processes of manufacture and estimating or ascertaining the cost of production of the articles. If any portion of the work be entrusted or carried out by a sub-contractor or any of its subsidiary or allied firm or company, the authorised Government Officer shall have power to examine all the relevant books of such sub-contractor or any subsidiary or allied firm (.)r company shall be open to his inspection as mentioned in clause (i).

(iii) If on such examination, it is established that the contracted price is in excess of the actual cost plus reasonable margin of profit, the Purchaser shall have the right to reduce the price and determine the amount to a reasonable level.

(iv) Where a contract provides for book examination clause, the Contractor or its agency is bound to allow examination of its books within a period of 60 days from the date the notice is received by the Contractor, or its agencies calling for the production of documents as under clause (i) above. In the event of Contractor's or his agency's failure to do so, the contract price would be reduced and determined according to the best judgement of the Purchaser which would be final and binding on the Contractor and his agencies.

3400. Inspection at the Fag End of the Delivery Period-In cases where only a portion of the stores ordered is tendered for inspection at the Fag end of the delivery period and also in cases where inspection is not completed in respect of the portion of the stores tendered for inspection during the delivery period, the Purchaser reserves the right to cancel the balance quantity not tendered for inspection within the delivery period fixed in the contractor the risk and expense of the Contractor without any further reference to him. If the stores tendered for inspection during or at the fag end of the delivery period are not found acceptable after carrying out the inspection, the purchaser is entitled to cancel the contract in respect of the same at the risk and expense of the contractor. If, however, the stores tendered for inspection are found acceptable, the Purchaser may grant an extension of the delivery period subject to the following conditions: -

(a) The Purchaser has the right to recover from **the** contractor under the provision of clause 0702 (a) of I.R.S. Conditions of Contract liquidated damages on the stores which the Contractor has failed to deliver within the period fixed for delivery.

(b) That no increase in price on account of any statutory increase in or fresh imposition of Customs Duty, Excise Duty, Sales Tax on account of Foreign Exchange variation or on account of any other tax or duty liveable in respect of stores specified in the contract which takes place after the date of the delivery period stipulated in the contract shall be admissible on such of the said stores as are delivered after the date of the delivery stipulated in the contract.

(C) That not with standing any stipulation in the contract for increase in price on any other ground no such increase which takes place after the date of the delivery stipulated in the contract shall be admissible on such of the said stores as are delivered after the expiry of the delivery period stipulated in the contract.

(d) But nevertheless, the Purchaser shall be entitled to the benefit fit of any decrease in price on account of reduction in or remission of Custom Duty, Sales Tax or on account of Foreign Exchange variation or on account of any other Tax or Duty or on other ground as stipulated in the price variation, clause which takes place after the expiry of the date of delivery period stipulated in the contract.

3401. The Contractor shall not despatch the Stores till such time as an extension in terms of para 3400 (a) to (d) above is granted by the Purchaser and accepted by the Contractor. If the stores are despatched by the Contractor before an extension letter as aforesaid is issued by the Purchaser and the same are accepted by the Consignee, the acceptance of the stores shall be deemed to be subject to the conditions (a) to (d) mentioned in the paragraph 3400 above.

3402. In case where the entire quantity has not been tendered for inspection with in the delivery period stipulated in the contract and the Purchaser chooses to grant an extension of the delivery period the same would be subject to conditions (a) to (d) mentioned in the paragraph 3400 above.

3500. These (special) conditions wherever they differ from the Invitation to Tender and Instruction to Tenderers over ride the latter.

(ADDITIONAL) SPECIAL CONDITIONS

(Vide Para 417-S)

In addition to Standard Conditions of Contract, the following special conditions shall apply to (Running) Contract: -

3600. Purpose of Contract and Parties to the Contract.

3601. The parties to the contract, which shall be deemed to be a "Running Contract" and which is intended for the supply of the stores of the descriptions and approximately in the quantities set forth in the contract during the period specified therein, shall be the Contractor of the one part and the authorities named in the contract hereinafter called the Purchaser (which expression shall, where the context so admits or implies, be deemed to include his successors and assigns) of the other part. The quantities shown in the said Contract, are only approximate, and cannot be guaranteed.

3602. The Purchaser may authorise any officer (who shall hereinafter be called Direct Demanding Officer) at any time during the period of the contract, to place orders direct on the Contractor.

3603. AnyvariationofthiscontractshallnotbebindingonthePurchascrunlessoruntilsame is endorsed on the contract or incorporated in a formal instrument in exchange of letters and signed by the parties.

3700. Delivery.

3701. The Contractor shall as may be required by the Purchaser either deliver free or f.o.r or c.i.f. at the place or places specified in the contract such quantifies of the stores detailed in the said contract as may be ordered direct from the Contractor from time-to-time by the Purchaser or by the Direct Demanding Officer. The Contractor shall deliver or despatch the full quantity of the stores so ordered with in the period specified in the said contract.

3800. **Increase or Decrease of Quantities.**

The Purchaser shall be entitled at any time to increase or decrease the approximate total quantities of each description of stores shown in the said contract by not more than 30 per cent and will give reasonable notice in writing of any such increase or decrease to the Contractor.

3900. Maintenance and Replacement of Stocks.

3901. To meet casual demands, the Contractor shall maintain at all time in stock (until 75per cent of the requirements have been drawn), at the place (s) specified in the contract, the quantity /quantities mentioned therein. All demands should be complied with immediately they are received by the Contractor or within the period, if any, stipulated in individual orders. As soon as the Contractor is called upon to effect supplies, he shall take action to replenish the guaranteed stocks until such time as 75 percent of the total approximate requirement has been drawn and such replenishment shall be completed with the period specified in the contract, after the receipt by the Contractor of casual demands. Due notice will be given to the Contractor by the Direct Demanding Officers or by the Purchaser, if any additional quantities over and above 75 per cent of the total approximate requirements are required and Contractor shall then arrange stocks accordingly.

3902. The period for replenishment of stocks will be allowed only if the material is not in stock. If the material is in stock, this Provision will be in operative even tough the guaranteed stock quantity may have been supplied against the contract.

4000. Reporting Progress of Contract.

The Contractor shall, three calendar months before the termination of the contract or at such intervals as may be specified in the contract, submit a report to the Purchaser stating the total quantity of stores delivered or despatched under the contract.

4100. Special conditions where they differ from Standard Conditions override the latter.

APPENDIX VI

REVISED LIST OF STORES TO BE PURCHASED THROUGH THE DIRECTORATE GENERAL OF SUPPLIES AND DISPOSALS

(Vide Paragraph 801)

All items of stores mentioned in this list should be purchased through the Directorate General of Supplies and Disposals whether classified under the heads under which they are shown in the list or under any other heads in the Indian Railway classification of Stores.

(Group 60)-Bridgework

Indian, Railway Standard Plate, girder spans complete, for Bridges. Plates, steel trough.

(Group 65, 66, & 67)--Engineering plant and components
Apparatus gas making.
Blocks Pully.
Boilers, non-locomotive and tubes for same.
Carts, water.
Coal tubs and fittings.
Coal cutters and fittings.
Coal screening plant and fittings.
Engines, Fire, Steam or Manual.
Engines steam portable or semiportable with or with or without hoisting gear and crane gib or fittings.
Forges, portable.
Haulage engines and fittings.
Hoists and winches.
Hydrants, loco.
Lifts electric.
Machines, riveting, hydraulic.
Machines, rock drilling.
Machines, stone breaking.
Mail cars and fittings.
Mills, mortar.
Mlls, pug.
Mills Source.
Plant, Refrigerating and Air-conditioning excluding the required for rolling stock.
Plant, disinfecting.
Plants, chlorinating and water treatment other than plant forming part of large water softening and filtration schemes.
Pit head gears and fittings.
Pumping plant of all types including tube-well pumps and spare parts therefore.
Road rollers.

Ropes, wire, of all kinds.

Vessels, sea-going and river craft.

Vices, stand and hand.
Weighing-machines and weighbridges.
Wheels and axles for trollies.

(Group 65, 66, 72 & 78)-Workshop machinery, plant and equipments including pneumatic machinery and tools.

Air compressor, (Excluding those required for rolling stock)
Bearing, ball and roller. (Excluding those required for rolling stock)
A crucible including rings and stands therefor.
Electric welding plant.
Electric cranes, all kinds.
Fans and blowers, foundry and forge.
Forges, portable.
Furnaces and forges.
Gauges, pressure (steam, air and water).
Hand and steam cranes of all kinds with the exception of breakdown cranes.
Machine tools of kinds and accessories not already included in the list.
Motors and control gear for driving machines (except where the motor forms a component part of the machine).
Presses, hydraulic (forging, wheel, etc.).
Pumps, boiler testing.
Sand blasting apparatus.
Shafting pulleys and shafting fittings.
Small tools (such as milling cutters, reamers, twists drills, etc.) grinding wheels of approved brands as
recommended by railways.
Vices, stand and hand.

Weighing-machines and weighbridges.

Wood working machinery.

(Group 67)Road motors and parts and fittings.
Bicycles.
Motor vehicles and accessories.
Tyres, motor
Tyres, motor cycle

(Group 61) Building Material etc.

Tyres bicycle
Tyres, pneumatic, motor cycle.
Tyres, pneumatic, motor.
Tyres, pneumatic, cycle.

All brass and gun metal water fittings, such as stopcocks, bibcocks, etc.
Borads, sign, enamelled, iron.
Chests cash, travelling.

Clocks watches and timepieces.

Columns water.
Metal, expanded.
Meters, water.
Sanitary ware and fittings.
Standard Steel windows doors.

(Group 62) Pipes, Fittings and Specials (Cast Iron, Wrought Iron and Steel, Gas Water and Steam
Qualities)

Pipes, Earthenware, Glazed.
Rodding, point.
Safes and strong boxes.
Sheets, asbestos and cement, including sheets and fittings, etc..
Sheets, galvanised, corrugated.
Sheets, galvanised ridding and fittings.
Sheets, galvanized, plain.
Tanks, cost iron, mild steel and pressed steel including staging where necessary.
Valves, sluice.
Wire, barbed.
Wire, fencing.
Window glass.

(Group 73 & 74) Hardware, copper, tin and Zincware

Bolts and nuts of all kinds and sizes
Buckets glavanized.
Chains, iron, steel, brass, etc.
Hings, of all kinds.
Lead seals.
Locks, drawer, cupboard and box
Locks, pad, black, galvanized and brass.

Nails.

Rivets of all kinds and sizes.
Screws wood.
Screws, coach
Split pins and cotters.
Washers, steel, spring.

(Group 74 Oil and Petrol Lamps and fittings

Pressure lamps and fittings (Petromax, Washington, Coleman and Kitson, etc.)
Lamps, hurricane.
Wick, cotton.

(Group 75)-Leather, India rubber and canvas goods.

All leather, India rubber and canvas goods. (except those required for Rolling stock)

(Group 76, 90 & 91)-Metals
All items except fin and phosphor copper ingot.

The purchase and inspection of Indian Railways' requirements of electrodes through the D.G.S.&D. is subject to the condition that, when arranging supplies, the D.G.S.&D. will take the necessary steps to ensure that various types and makes of electrodes which individual railways have found from experience to be most satisfactory for their respective purposes, are included in any contracts which the D.G.S. & D. enters into for these articles, and no restrictions are placed on Railway Administrations in the selection of the class of electrodes required by them.

(Group 92-Fuel and Fuel Oil

Liquid fuel (excepting commitments under existing contracts).

(**Group 78)-Furniture, Crockery, Cutlery, Napery, etc.**

Mmirahs, racks and shelving steel.
Crockery.
Cutlery.
Durries.
Glassware.
Hospital equipment, e.g. beds, ward furniture, sterilises X-ray apparatus, etc.
Mattresses.
Stores and cooking ranges other than stores and ranges required for rolling stock.

(**Group 79)-Cloth, clothing and personal equipment.**

Bunting, made up or in piece.
Buttons, metal, engraved, or embossed, for uniforms and buttons, horn, bone, aluminium brass, iron, etc. and hooks and eyes.
Blankets of all sorts (including Kumblies).
Cloth, glass and duster.
Cloth, long.
Cloth, Oxford (woollen overcoating)
Cloth, muslin.
Cloth, melton.
Covers, waterproof.
Cloth, bandage.

Cloth, dasuti, bleached.
Cloth, oil and leather.
Cases, slip hospital.
Cases, smattress.
Cases, bolster.

Cases, pillow.
Cases, slip bolster.
Fiannel, white and coloured.
Material for clothing in general.
Putties, woollen and cotton, blue, khaki etc.
Pillows.
Sheets, bed.
Sheetings.
Towels, towelling cloth.

Textiles, for clothing and other purposes including nets, mosquito, mosquito netting cloth, tapes, newar and webbing.

Thread**,** sewing cotton and linen.

(Group 70, 71, 75, 79, 80, 81, 82, 84 & 86)-Miscellaneous Stores, Lubricating Oils, Grease, etc.

Aceetylene gas dissolved.
Acid, sulphuric, nitric and hydrochloric.
Alumina ferric.

All chemicals, excepting pharmaceutical.

Alumina sulphate.

Anhydrous ammonia.

Ashphalts,
All glass other than window glass and glassware.
Bags, Jute, canvas, cotton and hemp.

Soda ash.

Soda caustic and washing.

Bitumens, Bituminous Products and all Road Dressing and Surfacing Materials of a Taroil, or Bituminous

Nature
Carbide of calcium
Cleaning compositions in common (e.g. soaps, soft and hard).
Candles.
Coir, fibre, yarn, matting and door mats.

Cement, portland, (except commitments under existing contracts).

Chlorine, liquid.
Creosote.
Emery cloth.
Explosives, e.g., Dynamite, powder blastting, etc.
Felt,

Fire-clay.
Fire extinguishers.
Gluids, disinfecting.
Glass, paper.
Grease, lubricating, etc.
Graphite, foundry.
Graphite, lubricating.

Jointing material.
Jute manufactures, hessian and gunny cloth, dressed and undressed jute.
Oil, lubricating.

Oil, kerosene.
Oil, cutting.

Oil, gas making.
Oil, petrol.
Oxygen.
Paulins.
Rope, cotton, hemp, Jute, Manilla, etc.
Rosin.
Shellac.
Tallow.
Tape for sealong wagons.
Tars
Tents and tent components (all descriptions except wooden tent pegs.).
Twine, jute, flax, hamp and cotton.
Vaseline, pure, for protective purposes.
Wood preservatives of all kinds.
Wool, packing,

Yam of counts, cotton and woollen (including yam for lubricating trimmings).

(Group 47)Generators, Switchgear, etc.

Electrical plant and equipment including Generating plant and prime movers, motor generators, rotary converters, rectifiers, transformers, motor and all switchgear and controlling apparatus for plant of this description. Except those requried for Rolling stock).

Bearings, ball and roller. (Except those required for Rolling stock).

All electrical measuring instruments and meters with accessories.

(Group 46)--Distribution and transmission line materials.

Conductors, bare.
Cables, insulated, electric (all kinds).
Insulators.
Piping, conduit, steel, enamelled and insulated.

Pole steel, for overhead lines, excluding poles for electric traction purposes.

(Group 40 & 41)-Electrical Fittings, Cables and Insulating materials.

Ebonite rods and sheets and substitutes.
Fans,desk.
Fans, Ceiling.
Fittings, electric, e.g., ceiling roses, lamp holders, wall plugs, etc.
Lamps, filament.

Plugs.
Switches (excluding train lighting unless of normal type and similar to house switches).
Tape, Egyptian.
Tape, adhesive, insulating.
Tape pure para rubber.
Electrical heating appliances, Electrical fitting for external lighting including flood lights and flood light fittings.

(Group50,52)-Telegraph and Telephone Equipment.

Bells and bell pushes.
Primary cells, e.g. , inert, Lanche and other electric cells including component parts, thereof, such as zincs, glass jars,. porous posts, etc.
Telephone and telegraph apparatus, excluding block instruments and fittings.
Detailed Reasons for Revision
(i) New Group Code Numbers have been indicated in place of Old Alphabetical Classification of Stores.

(ii) Items exclusive to Railways circulated under Board's letter No. 69/RS (G)1645/1A, dated 6-3-1975 have been deleted.

APPENDIX VII

REVISED SCHEDULE OF STATIONERY FOR USE IN STATIONS AND OFFICES

(Vide *Paragraph 1117,)*

Schedule No.	*Name of Articles*	*Remarks*	
		Offices	*Stations*
	Group No. 83		
*1.	Books, 200 leaves, Demy folio, 61 cms, x 21.5 cms, ledger paper, ruled 1/2 bound.	Item 1 -For use of Claims branch, Commercial Department only.	
2	..	..	
3.	Books, 1 00 leaves, 30,5 cms, x 43 cms,, white paper, ruled 114 bound,	Items 3 to 6-A Statement must be attached to the indent showing the number of blank books maintained as registers , In the case of renewal of old registers, state the dates when they were opend and the proportions of the books unused on date of indent.	Item 3 w 6-As for Offices,
4	Books, 50 leaves, 30.5c cms. x 43 cms., white paper ruled 1/4 bound.		
5.	Books, 100 leaves, 30.5 cms. x 21.5 cms, badami paper, plain, cloth back limp cover.		
6.	Books, 100 leaves, 30.5 cms x 10.7 cms., badami paper plain, cloth back limp cover.		
8*	Refil Note books, 10.7 cmsx15.2 cms.	Item 8 and 9 For Officer's use only.	
9.	Leather/PVC cover for refill Note Books.		
10.	Pocket Books 10.7 cms x 15.2 cms 100 leaves with pencil gussets.	Item 10- when indenting state staff to whom issued. Only to be issued those whose duties render the use for a pocket book necessary.	Item 10- As for Officers.
11.	File books, F. Cap…folio	Item 11 and 12 –File Books must not be used for unimportant records.	Item –11 To be used for filling important circulars and orders, Audit Error Sheets and Schedules. File books must not be used for unimportant records. Collected receipts should be tied up into packets daily and must be made into a bundle at the close of each month.
12*	File books, 73.6 cms x 35.5 cms.		
13.	..		

14.	..		
15.	..		
	Papers		
18*	Brown,		
	(a) In full sized 61 cms x 86 cms. Sheets.	Item 18a- When indenting state reason required.	
	(b) cut fullscap size	Item 18b- for file backing.	
19.	Foolscap, badami.		
	(a) In full sized Sheet	Item 19a- When indenting, Items 19a & state reasons required. B. As for to be cut to size before office issue to staff.	
	(b) cut ½ sheets, plain.	Item 19b- For printing of circulars, etc. only , not to be used for draft purposes.	
20*	Foolscap, white--		
	In full sized 61 cms x 86 cms. Sheets--		
	(a) Plain	Item 20 a & b- To be used for important statements or those which will be much handled.	
	(b) Ruled.		
21.	Carbon, one sided.	..	
22.	Tin sheets for carbon writing.	..	
	Pads---		
*23.	Foolscap, white, ruled, 100 leaves each.	Items 23 & 24 – For Officer's use only.	
*24.	Foolscap, white, plain, 100 leaves each.		
*25.	Foolscap, Badami, plain, 100 leaves each.	Item 25- For correspondance section only.	
26.	Scrap paper, various sizes, 100 leaves each.	Item 26- For drafts, memos, and miscellaneous purposes.	Item 26- As for Officers.
	Pencil		
27.	Lead "Hard"	Item 27 and 28- One of either kind per clerk for 3 months.	
28.	Lead "Middling"		Item 28. One per man for 3 months. Only to be issued to those whose duties render the use of pencil necessary.
*29.	Lead "B"	Items 29 – For Officer's use only.	
30.	Lead "HH"	Items 30 –One for 3 months to be issued to only those persons who do duplicating work.	Items 30 – For signallers, Goods and parcels clerks only, two per man for 3 months.
*31.	Red ceayons	..	Items 31 and 32 – For Goods transhipment and parcels clerks, drivers and gangmen only, three per man for 6 Months.

*32.	Blue ceayons		
33.	Caryon-holders	Item 33- One per man for 2 years.	
34.	Ball point pen	Item 34 a- One red and one blue black or blue per year.	
	a. Officers	Item 34 b- One blue black or blue per year.	
	b. Clerical		
	Reffils		
35.	a. Officers	Item 35 12 red and 12 blue black or black per year.	
	b. Staff	12 in mixture of Red x Blue depending upon the need subject to overall limit of 12 reffils per year.	
40.	Pink tape	Item 40- One skein is approx. sufficient for 20 files.	
*42	File laces, red, 34.0 cms.	--	
*43	File laces, white, 61.0 cms.	--	
*44	Paper-fasteners, brass, round, mixed.		
*45	Paper-fasteners, "Gam"	Item 45- For Officer's use only.	Item 45- all pins should be removed from old records before destruction and refuse.
*53A	Ink for Stylo Pens Blue black, local manufacture.	Item 53 A & B - For Officer's use only	
*53B	Ink for Stylo Pens Red local		
*56.	Sealing Wax, Best, and Red.	--	
57.	Sealing Wax, country.	--	
58.	Gum.	--	Item 58 & 59- For issue to large stations at the discretion of Divl. Supdts.
*59.	Gumpot, Jin		
*61	Gum, liquid 150 ml. Bottles.	Item 61- For Officer's use only.	
*62	Hook files.	--	
*63	Knives, desk.	Item 63-For use of sections and are not to be issued for use of individual.	Item 63 & 66- For issue to large stations at the discretion of Divl. Supdts.
66	Rulers, 61 cms.		
*68	Paperweights, glass.	Item 68- As demands require limited to one per clerk.	
*69	Call-bells	Item 69- For Officer's use only	
*70	Eraser, Ink and pencil, small.	Item 70- One piece for every 2 clerks per year.	
70A	--	--	
70B	Rubber vulcanised.		

72	Pads, cloth, for rubber stamps.	Item 72- One to last 18 months.	
73	Ink for rubber stamps.		
74	Printing ink for thumb impressions.		
75	Blocks and rollers for above.		
41	Twine, Hemp		Item 41- For large stations using indents from S.114-A only.
35	Oil for typewriter.	--	
60	Gum brush.		
64	Scissors, 15 cms.	Item 64- For use of sections and are not to be issued for use of individual staff.	Item 64 & 65- For issue to large stations at the discretion of Divl. Supdts.
65	Stiletto with eyes.		
	Stenographers and Typist's requirements.		
84	Brushes long handled for dusting.		Items 84 to 98- only to be issued to those stations which use typewriters.
84a	Brushes long handled for type cleaning.	--	
88	Pocket oilier.	--	
*89	Shorthand note books Ribbons for No. 7 Remingtons.		
91	Black or blue – record.	Six ribbons to a 12 months. When indenting mention make and number of machines in use.	Items 91 to 94- Each ribbon to last two months . When indenting mention make and number of machines in use.
	Ribbons for No. 10 Remington.		
92	---	---	
93	Black record.	--	
94	Purple copying.	--	
95	Paper, carbon, F. cap. size	--	Item 95- When indenting state number of machines in use.
96	Paper-Manifold, F. cap. White	--	
97	Paper-Manifold, F. cap. Buff.		
	Note paper and envelopes.		
*99	Letter paper thick 21.5 cms x 30.5 cms pads of 100 sheets, stamped crest dye in black relief.	Items 99, 100and 101- For D/o correspondence Officers only.	
*100	Note paper thick 15.2 cms x 21.5 cms. pads of 100 sheets, stamped crest dye in black relief.		
*101	Envelops thick 10.7 cms x 15.2 cms. stamped crest dye in black relief.		
102	Letter paper thick 21.5 cms x 30.5 cms		

	pads of 100 sheets, stamped crest plain.		
103	Note paper thick 15.2 cms x 21.5 cms. pads of 100 sheets, stamped crest plain.		
104	Envelops thick 10.7 cms x 15.2 cms. stamped crest plain. printed on face D.H.M.S.S.E.5.	Items 104 and 105- For enclosing officecorrespondence addressed to the public.	
105	Envelops thick 10.7 cms x 15.2 cms. stamped crest plain printed on face D.H.M.S.S.E.5.		

- Not to be issued to stations, running sheds, train examining staff of similar small offices.
- *Detailed reasons for revision.*

1. Group Number indicated in place of old Alphabetical class of Stores.

2. Equivalent/commonly used sizes in place of old metric system given in place of in inches.
3. Conventional items like F.Pen, ink, ink powder, Nibs etc. deleted as Board's letter No. 73/RS (G)/740/1, dt. 5-7-82

APPENDIX VIII

(A) List of Locomotive items to be demanded from sheds in exchange of new stores
(Vide Paragraph *1839)*

Item No.	Description of Stores
1	Axle-box, engine, complete, with brasses and keys of all classes.
2	Axle-box, tender complete, with brasses and keys of all classes.
3	Brasses, big end, CBF all classes.
4	Brasses, little end all classes.
5	Brasses, for axle-boxes, engine, of all classes.
6	Brasses, tender, engine, of all classes.
7	Brasses, radial, ST and HG.
8	Brasses, bogie, SP, M, PT, ST/S and HP/S.
9	Bolts, big end, with nuts and cotters, all classes.
10	Bolts, little end, with nuts and cotters, all classes.
11	Bushes collar piston gland and spindle gland.
12	Bushes, brass, for steam chest cover (for SP, SP/S, SG, SG/S, superheated and engines, HG and HG/S, etc.).
13	Bushes, CBF, for side rods, of all classes.
14	Blocks slide, of all classes.
15	Brake blocks, engine and tender, all classes.
16	Cocks, cylinder, wastewater, all classes.
17	Cocks, drain lubricator.
18	Cotters, big end little and piston cross head, SP, SG and HG.
19	Caps, injector, delivery. cones, 9 mm.
20	Cones, injector, simplex, for 9 mm, and 10 mm. injector delivery steam combining and automatic.
21	Glands for piston spindle and intermediate buffers, SP, SPJS, SGJS, HG and HGJS.
22	Spring hangers of all sorts, engine, bogie and tee, of all classes.
23	Keepers, C.I.F. **for** engine, axle-box, of all classes.
24	Injector, Complete, 9mm.
25	Cylinder lubricator, complete
26	1 Fire-hole door protectors, of all classes.
27	Packing holder for piston and spindle gland.
28	Pin, W.I.F. for springs inter drawer, axle-box keeps and safety links.
29	Plugs, gauge column, below-Through cocks, of all classes.
30	Washout plugs.
31	Rings, eccentric, of all classes.
32	Springs, engine, bogie, coupled wheel, tender and inter drawer, of all classes.
33	Spindles of sorts and of all classes.
34	Valve slides, all classes.
35	Valve top clack, for injectors, 9 mm and 10 mm.
36	Cones, vacuum, large and small, for dreadnought ejector.

37	Superheater flues and elements for superheater engine, SPJS, SGIS, HG/S and BPJS.
38	Tubes, boiler, brass and steel, of all classes.
39	Gauges, vacuum and pressure.
40	Boxes, clack, top feed type.
41	Boxes, clack, old type, 9mm and 10 mm.

B) Statement of Carriage and Wagon duplicates to be demanded from Train examining stations in exchange for new stores supplied

Item No.	Description of stores
1	Axle guards type A.
2	Axle guards type B.
3	Axle guards type C.
4	Axle guards type D.
5	Axle guards type E**.**
6	Axle guards type F.
7	Axle guards type G.
8	Axle guards type H.
9	Axle guards type HHI.
10	Axle guards type H2.
11	Axle guards type H3.
12	Bearing brasses W. M. No. 9
13	Bearing brasses W. M. No. 10
14	Bearing brasses W. M. No. 11
15	Bearing brasses W. M. No. 12
16	Bearing brasses W. M. No. 13.
17	Bearing brasses W. M. No. 14.
18	Bearing brasses W. M. No. 8.
19	Drawer of every size and type.
20	Cotter, flat, with chains.
21	Springs bearing, 12-plated, goods.
22	Springs bearing, 13-plated, goods.
23	Springs bearing, 14-plated, goods.
24	Truss bars.
25	Pull rods.
26	Safety brackets.
27	Vacuum cylinder, type C.
28	Vacuum cylinder, type B.
29	I Buffer cylinder 4-wheeled.
30	Buffer cylinder short case.
31	Buffer cylinder bogie.
32	Buffer Turton, complete.

33	Buffer Craven-Bum type.
34	Screw coupling, with shackle and pins.
35	Screw coupling, without shackle and pins.
36	Vacuum gauges.

APPENDIX VIII

(A) List of Locomotive items to be demanded from sheds in exchange of new stores
(Vide Paragraph *1839)*

Item No.	Description of Stores
1	Axle-box, engine, complete, with brasses and keys of all classes.
2	Axle-box, tender complete, with brasses and keys of all classes.
3	Brasses, big end, CBF all classes.
4	Brasses, little end all classes.
5	Brasses, for axle-boxes, engine, of all classes.
6	Brasses, tender, engine, of all classes.
7	Brasses, radial, ST and HG.
8	Brasses, bogie, SP, M, PT, ST/S and HP/S.
9	Bolts, big end, with nuts and cotters, all classes.
10	Bolts, little end, with nuts and cotters, all classes.
11	Bushes collar piston gland and spindle gland.
12	Bushes, brass, for steam chest cover (for SP, SP/S, SG, SG/S, superheated and engines, HG and HG/S, etc.).
13	Bushes, CBF, for side rods, of all classes.
14	Blocks slide, of all classes.
15	Brake blocks, engine and tender, all classes.
16	Cocks, cylinder, wastewater, all classes.
17	Cocks, drain lubricator.
18	Cotters, big end little and piston cross head, SP, SG and HG.
19	Caps, injector, delivery. cones, 9 mm.
20	Cones, injector, simplex, for 9 mm, and 10 mm. injector delivery steam combining and automatic.
21	Glands for piston spindle and intermediate buffers, SP, SPJS, SGJS, HG and HGJS.
22	Spring hangers of all sorts, engine, bogie and tee, of all classes.
23	Keepers, C.I.F. **for** engine, axle-box, of all classes.
24	Injector, Complete, 9mm.
25	Cylinder lubricator, complete
26	1 Fire-hole door protectors, of all classes.
27	Packing holder for piston and spindle gland.
28	Pin, W.I.F. for springs inter drawer, axle-box keeps and safety links.
29	Plugs, gauge column, below-Through cocks, of all classes.
30	Washout plugs.
31	Rings, eccentric, of all classes.
32	Springs, engine, bogie, coupled wheel, tender and inter drawer, of all classes.
33	Spindles of sorts and of all classes.
34	Valve slides, all classes.
35	Valve top clack, for injectors, 9 mm and 10 mm.
36	Cones, vacuum, large and small, for dreadnought ejector.

37	Superheater flues and elements for superheater engine, SPJS, SGIS, HG/S and BPJS.
38	Tubes, boiler, brass and steel, of all classes.
39	Gauges, vacuum and pressure.
40	Boxes, clack, top feed type.
41	Boxes, clack, old type, 9mm and 10 mm.

B) Statement of Carriage and Wagon duplicates to be demanded from Train examining stations in exchange for new stores supplied

Item No.	Description of stores
1	Axle guards type A.
2	Axle guards type B.
3	Axle guards type C.
4	Axle guards type D.
5	Axle guards type E**.**
6	Axle guards type F.
7	Axle guards type G.
8	Axle guards type H.
9	Axle guards type HHI.
10	Axle guards type H2.
11	Axle guards type H3.
12	Bearing brasses W. M. No. 9
13	Bearing brasses W. M. No. 10
14	Bearing brasses W. M. No. 11
15	Bearing brasses W. M. No. 12
16	Bearing brasses W. M. No. 13.
17	Bearing brasses W. M. No. 14.
18	Bearing brasses W. M. No. 8.
19	Drawer of every size and type.
20	Cotter, flat, with chains.
21	Springs bearing, 12-plated, goods.
22	Springs bearing, 13-plated, goods.
23	Springs bearing, 14-plated, goods.
24	Truss bars.
25	Pull rods.
26	Safety brackets.
27	Vacuum cylinder, type C.
28	Vacuum cylinder, type B.
29	I Buffer cylinder 4-wheeled.
30	Buffer cylinder short case.
31	Buffer cylinder bogie.
32	Buffer Turton, complete.

33	Buffer Craven-Bum type.
34	Screw coupling, with shackle and pins.
35	Screw coupling, without shackle and pins.
36	Vacuum gauges.

APPENDIX IX

STANDARD (SKELETON) FORM OF AGREEMENT BETWEEN RAILWAY ADMINISTRATION ANI) A FIRM OF AUCTIONEERS

(Vide Paragraph 2414)

An Agreement made this……19, between the president of India as represented by the…….. Railway Administration through its General Manager at ……..(here in after referred to as "the Administration" which expression shall be deemed to included its…… carrying on business as Auctioneers", under the style and name of……. (hereinafter referred to as "the Auctioneers", which expression shall deemed to include their heirs legal representatives and assigns unless the context shall require a different construction) of the other part.

Whereby it is agreed as follows. -

1. That the Auctioneers shall subject to Clause 16 hereof conduct sales by public auction at the stations on the…… Railway, during the three years, from…… 19…… to
19…….. of all property belonging to the administration which they may be entrusted with from time to time by the Controller of Stores of the Administration (hereinafter called the Controller) at for being disposed of by auction.

2. That the said Controller shall determine the conditions of sales, the place where and the time when the said sales shall be held as also the period herein described and referred to as the free time of delivery, within which materials or articles sold at each such sale shall be removed from the Railway premises and such other particulars as the Controller may deem necessary.

3. That the Auctioneers shall at there own expense advertises the said sales by auction and notify the holding of the auction sales to the public in a conspicuous and attractive manner and shall Conduct the auction sales in all respects in such manner and shall as shall be most beneficial in the interests of the Administration.

4. That the Auctioneers shall auction all stores in convenient lots which shall be serially numbered and at their own cost announce and made known to the public the free time of delivery and such other conditions of sale as may be determined or approved of by the Controller. They shall furnish one copy of the auction sale list to the Controller and two copies to the Chief Accounts Officer, Stores Accounts Section, and the District Controller of Stores concerned so as to be their possession at least a week before the date and time fixed for the auction sale provided the sale lists are in the possession of the Auctioneers a fortnight prior to the date of sale.

5. That the arrangement of the lots shall rest within the Administration.

1. That the auctioneers shall not purchase any of the lots themselves or through their agents without prior consent of the Administration.

7.that a railway officer shall be present at the auction sales to supervise them and to withdraw lots from auctions, if he is convinced that the price offered is not a fair one.

8. That the Auctioneers shall on the fall of the hammer for each accepted bid collect from the bidder earnest money as specified below as evidence of his good faith, and credit it to the Administration. If the bidder fails to confirm his bid by the payment of the earnest money, the bid shall be forth with cancelled and the lot reauctioned. Should the Auctioneers finally accept a bid, without deposit of earnest money, they shall be liable to pay as equivalent amount to the Administration in the event of the bidder consequently failing to make payment within the said free time of delivery. The said earnest money shall not ordinarily be less than 10 percent of the amount of the bid or one thousand rupees, whichever is lower.

9. That when ids are subject to subsequent acceptance by the Controller, the Auctioneers shall likewise collect earnest money as specified in Clause 8 and shall communicate to the bidders the decision of the Controller as soon as made known to them and credit the Administration with the earnest money deposited.

10. That the Auctioneers shall within 24 hours of auction sale submit lists showing the bids obtained one to the Controller and two to the Chief Accounts Officer Stores Accounts Section, and within 7 days after the completion of each auction sale or within 7 days after the Controller has made known to the Auctioneers has decision on bids subject to his acceptance the Auctioneers as may be required, and shall within 7 days from the date of expiry of the notified free time of delivery of the sold materials or articles, provided the verified list from the District Controller of Stores of the Railway "Administration showing the actual weights delivered is in their possession, submit the accounts of such sale separately to the Controller and the Chief Accounts Officer, and shall furnish the Controller with the Chief Accounts officer's receipts for such proceeds as supplied by the purchaser. If they shall fail to pay in any money in their hands within the specified period, they shall be liable to pay to the Administration interest at the rate of one per cent per mensum from the day following the period within which payment should have been completed.

11. That the Auctioneers shall only be entitled to be paid commission on the gross proceeds of sale, on the sale being completed, as specified in Schedule I hereto annexed. But when a reserve price is fixed or when bids are subject to subsequent acceptance by th3 Controller, the Auctioneers shall not be entitled to commission on lots not sold or not sanctioned to be sold. Provided that commission as aforesaid shall be payable in the event of resale of materials or not sanctioned to be sold. Provided that commission as aforesaid shall be payable in the event of resale of materials or articles due to any cause whatsoever.

Provided further that the Auctioneer shall not get any commission where the purchaser fails to complete the sale and the ernest money or any further sum laid by him on account of the price of the goods sold is forfeited under Clause 8 & 9 thereof or under the conditions of sale mentioned in Clause thereof.

12. That the Auctioneers shall ordinarily submit their bills to the Railway Administration for such commission and shall obtain payment, there of, and not deduct the same from the sums realised from the purchaser of the auctioned materials.

13. That the auctioned materials shall not be removed from the railway premises until after a receipt from the railway Administration for the full amount of the sale is tendered in evidence of payment by the Auctioneers at the time of effecting delivery of the materials.

APPENDIX X

GENERAL CONDITIONS OR SALE BY AUCTION
(Vide Paragraph 2414-S)

1. (a) The highest bidder for each lot shall, subject to the conditions hereinafter stated, be the Purchaser thereof and in the event of any dispute arising out of or relating to any bid, the lot in respect of which the dispute arises, shall be put up for sale again immediately at the last undisputed bidding.

(b) The bids made by the bidders shall be irrevocabe. The highest bid if acceptable is normally accepted on the spot. If it is not accepted on the spot but is reserved for consideration by the Railway Administration, the highest bidder shall then keep his bid open for acceptance by the Railway administration for a period or days excluding the date of auction. The Railway administration reserves the right to reject without assigning any reason teherefor, any bid before its acceptance.

(c) The Railway Administration or the auctioneer with the approval of the representative of the Railway Administration supervising the auction, shall be entitled to withdraw any for before or during the auction sale or refuse to accept the bid made by the bidder without assigning any reason therefor.

(d) Any person bidding in the auction shall be deemed to be aware of the terms and conditions of auction sale, as also the location and condition of the material being sold and shall be deemed to have agreed to such terms and conditions.

(e) The highest bidder shall be on the fall of the hammer, in addition to giving his name and correct address to the auctioneer deposit % of the bid money as earnest money. The earnest money deposit may be in one or more of the acceptable forms namely, deposit at call receipt/demand draft/pay order/cash. The modes of payment other than in cash shall be either of the State Bank of India or any of the nationalised banks.

2. (a) The amount so deposited after acceptance of the bid on the spot, shall remain with the railway Administration as earnest money till full payment of the balance bid money as stipulated in clause 4(a) has been made, whereafter it will be retained and adjusted as part of the total bid money.

(b) Where, however, the highest bid is not accepted on the spot but is reserved for consideration of the Railway administration bid clause 1(b) above, the earnest money deposit shall be forfeited if the bidder unilaterally withdraws, amends, impairs or derogates from his bid in any respect within the period of validity of the bid. If the bid reserved for consideration is finally accepted by the Railway administration, the earnest money deposit will be retained and adjusted as part of the bid money. If the bid is not finally accepted by the Railway administration the earnest money deposit made by the bidder shall be refunded to him. No interest shall be payable on such refunds.

(c) The property in the goods or material sold shall not be deemed to pass to the concerned successful bidder until and unless the balance of the bid money after adjusting the earnest money deposit has been paid to the railway administration and the auctioneer has issued the delivery order in favour of the successful bidder.

3. If the Purchaser makes defaults in complying with any of the conditions aforesaid, then the lot or lots in respect of which such default is made may, if the Auctineer thinks fit, be immediately put
up again for sale and in such an event if a lower price is offered and accepted for the said lot,then the diffrence in price thereof shall be debit due by the purchaser in default to the Railway Administration in the alternativ the Railway Administration will be entitled to due the Purchaser in default for the price of said lot and the Purchaser shall have no right to claim that the said lot must be sold again and the difference between the offer made by him are re-sale price of the lot alone be recovered from him.

4. The balance of the bid money shall be paid by the Purchaser to the Railway Administration within……..days of the Sale (including the day of auction sale) or of the date of intimation to him that the Railway Administration has accepted the bid. The payment shall be made in a Cash Office of the Railway Administration and not at a Railway Station. Payment may be made in the form of Demand Draft/Deposit-at-Call Receipt Pay order/Cash. The Demand Draft/Deposit at Call Receipt/Pay order should be either/from the State Bank of India or any of the Nationalised Banks. A receipt for the payment, on realisation, will be furnished to the Purchaser for the amount, signed by the Treasurer of the Railway or such other official to the Purchaser for the amount, singed by the Treasurer of the Railway or such other official as may be designated for the purposes by the Railway Administration. The goods sold may be as may be removed from the premises only on production of the said receipt and a Delivery Order from Auctioneer, to such officer of the Railway Administration as may be incharge of the material.

(b) If the Purchaser fails to pay the said balances of the price in the manner aforesaid, the earnest money paid by him shall stand forfeiture has been made shall be deemed to have been abandoned by the Purchaser to all intents and purpose and may be re-auctioned at the discretion of the Railway Administration t any subsequent sale without reference to the Purchaser concerned and without incurring any liability whatsoever in respect thereunder.

5. No delivery of goods or material sold will be given on Sundays, Gazetted holidays or other holidays observed by the Government of India Ministry of Railway. Delivery of goods or material may be effected from the Depot on (1) week-days between the hours of ……and (2) Saturday between…….in order to complete delivery within the hours specified above all loading must cease on week day by …….and on Saturday by……

6. Goods or materials sold shall be removed by the Purchaser within……days or the issue to him of the receipt fo9r the balance of the price paid by him. Good or materials not removed within the said period shall remin at the Purchaser's risk until removal and the Railway Administration will be entitled to charge the Purchaser ground rent for the godown or store room in which the goods or materials are stored which may be recovered by the Railway of default in

payment there of the Railway Administration at the discretion will be entitled to order the resale the said goods or materials and forefeit the bid money or the bid money or the price, if any, paid by the Purchaser.

Provided that the railway Administration does not guarantee to deliver the goods or materials sold within any specified time, and if due to any specified time, and if due to any default in this respect on the part of the railway Administration the Purchaser is unable to remove the goods or material within the specified period, then the railway Administration shall extend the period therefore and in such an event8if the goods and materials are removed by the Purchaser within the extended period, then he will not be liable to pay any ground rent or any other charge and the Railway Administration will not be entitled to order the sale of the goods or materials or forfeit the bid Money or the price if may paid by the Purchaser.

7. That a railway officer shall be present at the auction sales to supervise them and to withdraw lots from auctions, if he is convinced that the price offered is not a fair one.

8. That the Auctioneers shall on the fall of the hammer for each accepted bid collect from the bidder earnest money as specified below as evidence of his good faith, and credit it to the Administration. If the bidder fails to confirm his bid by the payment of the earnest money, the bid shall be forthwith cancelled and the lot reauctioned. Should the Auctioneers finally accept a bid, without deposit of earnest money, they shall be liable to pay an equivalent amount to the Administration in the event of the bidder consequently failing to make payment within the said free time of delivery. The said earnest money shall not ordinarily be less than 10 percent of the amount of the bid or one thousand rupees, whichever is lower.

9. That when bids are subject to subsequent acceptance by the Controller, the Auctioneers shall likewise collect earnest money as specified in Clause 8 and shall communicate to the bidders the decision of the Controller as soon as made known to them, and credit the Administration with the earnest money deposited.

10. That the Auctioneers shall within 24 hours of auction sale submit lists showing the bids obtained, one to the Controller and two to the Chief Accounts Officer, Stores Accounts Section, and within,7 days after the completion of each, auction sale or within 7 days after the Controller has made known to the Auctioneers his decision 90 bids subject to his acceptance, the Auctioneers shall furnish to the Controller all such further information concerning the same and the purchasers as may be required, and shall within 7 days from the date of expiry of the notified free time of delivery of the sold materials or articles, provided the verified list from the District Controller of Stores of the Railway Administration showing the actual weights delivered is in their possession, submit the accounts of such sale separately to the Controller and the Chief Accounts Officer, and shall furnish the Controller with the Chief Accounts Officer's receipts for such proceeds as supplied by the purchaser. If they shall fail to pay in any money in their hands within the specified period, they shall be liable to pay to the Administration interest at the rate of one percent per mensum from the day following the period within which payment should have been completed.

11. That the Auctioneers shall only be entitled to be paid commission on the gross proceeds of sale, on the sale being completed, as specified in Schedule 1 hereto annexed. But when a reserve price is fixed or when bids are subject to subsequent acceptance by the Controller, the Auctioneers shall not be entitled to commission on lots not sold or not sanctioned to be sold. Provided that commission as aforesaid shall be payable in the event of resale of materials or articles due to any cause whatsoever.

Provided further that the Auctioneers shall not get any commission where the purchaser fails to complete the sale and the earnest money or any further sum laid by him on account of the price of the goods sold is forfeited under Clause 8 & 9 hereof or under the conditions of sale mentioned in Clause 2 hereof.

12. That the Auctioneers shall ordinarily submit their bills to the Railway Administration for such commission and shall obtain payment, thereof, and not deduct the same from the sums realised from the purchaser of the auctioned materials.

13. That the auctioned materials shall not be removed from the railway premises until after a receipt from the Railway Administration for the full amount of the sale is tendered in evidence of payment by the Auctioneers at the time of effecting delivery of the materials.

APPENDIX XI

TABLES OF DENSITY, WEIGHTS AND MEASUREMENTS

(Paragraph 3239, et seq.)

(a) **Specific gravity of oil at 60° F**

Oil Castrol "AA"	…	.910
Oil Castrol "C"	…	.910
Oil Wakefields's No.222	…	.908
Oil Wakefields'Armaring Summer	…	.915
Oil Wakefield's D. E. L.	…	.880
Oil Wakefield's Dark gear	…	.990
Oil P-988	…	.9211
Oil Vacuum C-717	…	.9427
Oil Superheat Cylinder C-710	…	.906
Oil gargoyle dark H	…	.940
Oil gargoyle extra heela	…	.910
Oil gargoyle 600 W	…	.900
Oil transformer FFV	…	.855
Oil D.T.E. extra heavy	…	.895
Oil D.T.E. heavy medium	…	.905
Oil Mobile BB	…	.855
Oil Mobile C	…	.910
Oil S/V Solvac 100 M Special	…	.930
Oil B.O.C. spindle	…	.926
Oil. B.O.C. Machinery medium	…	.934
Oil B.O.CI.C.E. heavy	…	.928
Oil B. O. C. Common Dark	…	.945
Oil B. O. C. Mineral clearing	…	.913
Oil Shell B. 40	…	.998
Oil Triple Shell	…	.916
Oil Double Shell	…	.910
Oil Golden Shell	…	.915
Oil Shell CY-2	…	.915
Oil Shell CY-3	…	.914
Oil Tycol 310	…	.897
Oil Avon Castycol	…	.966
Reference mark	Size in	Approximate

(a) Specific gravity of oil at 60° F

Oil Attock axle light to sample "G"	…	.943
Oil Attock axle light to sample "TA"	…	.940

Oil Attock axle medium sample "TB"	…	.944
Oil Attock axle medium to sample "C"	…	.953
Oil Attock axle heavy to sample "TC'	…	.943
Oil Attock compound with 20% blown rape oil	…	.945
Oil Texaco No. 567	…	.913
Oil Texaco No. 980	…	.925
Oil Texol H	...	.9371
Oil Non-fluid A/00000	…	.8899
Oil coconut pure	…	.9252

(b) Deleted.

(c) Table for weights of British standard beams

Reference mark			Size in inches	Approximate Weight per foot
1			2	3
BSB	….	30	24x70	100
NBSB	….	18	24x70	90
NBSB	….	17	22x7	75
BSB	….	29	20x7½	89
NBSB	….	16	20x6½	65
NBSB	….	14	16x6	50
BSB	….	26	15x6	59
NBSB	….	13	15x9	45
BSB	….	25	15x5	42
NBSHB	….	9	14x8	70
BSB	….	23	14x6	46
NBSB	….	12	14x5½	40
NBSB	….	11	13x5	35
NBSHB	….	8	12x8½	65
BSB	….	22	12x6	54
BSB	….	21	12x6	44
BSB	….	20	12x5	32
NBSB	….	10	12x5	30
NBSHB	….	7	10x8½	55
BSB	….	18	10x6	42
NBSHB	….	6	10x6	40
BSB	….	17	10x5	30
NBSB	….	9	10x4½	25
BSB	….	16	9x7	58
NBSHB	….	5	9x7	50

NBSHB	….	11	18x8½	80
BSB	….	28	18x7	75
NBSHB	….	15	18x6	55
NBSHB	….	10	16x8	75
BSB	….	27	16x6	62
NBSB	….	8	9x4	21
NBSHB	….	4	8x6	35
BSB	….	13	8x5	28
NBSB	….	7	8x4	18
BSB	….	11	7x4	16
NBSHB	….	6	7x3½	15
NBSHB	….	3	6x5½	25
BSB	….	9	6x4½	20
NBSHB	….	5	6x3	12
NBSHB	….	2	5x4½	20
BSB	….	7	5x4½	18
BSB	….	6	5x3	11
NBSB	….	4	15x2½	9
BSB	….	5	4-3/4x1-3/4	6.5
NBSB	….	3	4-1/4x2-1/2	7
NBSHB	….	1	4X3	10
BSB	….	4	4X3	9.5
NBSB	….	2	4x1-3/4	5
BSB	….	2	3x3	8.5
NBSB	….	1	3x1-1/2	4

(d) **Table for Weights of British Standard Angles**

Size in inches	Approximate weight per foot	Size in inches	Approximate weight per foot	Size in inches	Approximate weight per foot
1x1x ½ …	0.75	3½x 3½ x 3/8 …	8.45		
1x1x 3/16 …	1.16	3 ½ x 3 ½ x ½ …	11.05	Unequal angles – (Concld)	
1x1x ¼ …	1.49	4 x4x 3/8 …	9.72		
1¼x1¼x¼ …	1.91	4x4x½ …	12.75	3½x3½x 3/8 …	7.18
1¼x1¼x3/16 …	1.47	5x5x3/8 …	12.27	4x3x5/16 …	7.11
1½x1½x3/16	1.79	5x5x½ …	16.15	4x3x3/8 …	8.45

…					
				4x3x½ …	11.05
*1½x1½x¼ …	2.34	6x6x3/8 …	14.82		
*1¾x1¾x¼ …	2.77	6x6x½ …	19.56	5x3x3/8 …	9.72
1¾x1¾x3/16 …	2.11	4x4x5/8 …	15.67	5x3x3/8 …	11.00
*2x2x3/16 …	2.43	6x6x5/8 …	24.17	6x4x ½ …	16.15
*2x2x¼ …	3.19	6x6x ¾ …	28.69	5x3½x5/16 …	8.17
*2x2x3/8 …	4.62			5x3½x3/8 …	10.37

Unequal angles

*2¼x2¼x¼ …	3.61	2x1½x¼ …	2.76	6x3½x3/8 …	11.63
*2½x2½x¼ …	4.04	2½x2½x¼ …	3.61	6x4x3/8 …	12.28
*2½x2½x5/16 ...	4.98	3x2x¼ …	4.04	5x3x7/16 …	1.25
*2¼x2¼x3/8 …	5.26	3x2x5/16 …	4.98	7x3½x3/8 …	12.91
*2½x2½x3/8 ...	5.89	3x2½x¼ …	4.46	5x3x ½ …	12.75
*2½x2½x½ ...	7.65	3x2½x5/16 …	5.51	5½x3x3½ …	13.61
*3x3x¼ …	4.90	3x2x3/8 …	5.90	6x3x½ …	14.45
*3x3x5/16 …	6.05	3x2½x3/8 …	6.54	6x3½x½ …	15.30
*3x3x3/8 …	7.18	3½x2½x¼ …	4.89	6x3x5/8 …	17.80
*3x3x½ …	9.36	3½x2½x5/16 …	6.05	6x7x5/8 …	19.93

APPENDIX XI--Contd.

(e) **Table for Weights of British Standard Teer**

Size in inches	Approx imate weight per foot	Size in inches	Approx imate weight per foot	Size in inches	Approx imate weight per foot
1x1x1/8 …	0.81	†2½x2½x5/16 ...	5.01		

1¼x1¼x5/16 …	1.50	†2½x2½x3/8 ...	5.92	Unequal Tees	
1¼x1¼x3/16 …	1.81				
1¾x1¾x3/16 …	2.11	†3x3x¼ …	4.91		
1x1¼ …	1.54	†3x3x½ …	7.21	4x3x3/8 …	8.49
1¼x1¼x¼ …	1.88	3x3x3/8 …		4x3x½ ...	11.08
		3x3x½ ...	9.38		
1½x1½x¼ …	2.35	3½x3½x3/8 …	8.49	6x3x3/8 …	11.00
†1¾x1¾x¼ …	2.79	3 ½ x 3 ½ x ½ …	11.08	6x3x½ …	14.64
*2x2x¼ …	3.22				
2x2x3/8 …	4.64	4x4x3/8 …	9.77	5x4x½ …	14.64
†2¼x2¼x¼ …	3.64	4x4x½ …	12.78	6x4x½ …	16.75
*2½x2½x¼ …	4.07	6x6x½ …	19.62	4x5x¼ …	54.45

(f) Table for weights of British "Standard Channels''

Size in inches	Approximate weight per foot	Size in Inches	Approx imate Weight per foot	Size in inches	Approximate Weight per foot	Size in inches	Approximate weight per foot
3x1¼ …	4.6	6x3 …	14.40	8x3½ …	22.72	10x4 …	30.16
3x1½ …	5.27	7x3 …	17.56	9x3 …	17.46	12x3½ …	25.25
4x2 …	7.96	7x3 …	14.22	9x3 …	19.37	12x3½ …	26.00
4x2 …	7.09	7x3½ …	18.28	9x3½ …	22.27	12x3½ …	29.23
4x3 …	14.20	7x3½ …	20.23	9x4 …	28.55	12x4 …	31.33

5x2½ …	10.98	8x3 …	15.96	10x3 …	19.28	12x4 …	30.47
5x2½ …	10.20	8x3 …	19.30	10x3½ …	24.40	15x4 …	36.36
6x2½ …	12.04	8x3½ …	20.21	10x3½ …	23.55	15x4 …	41.94
6x3 …	12.41						
1½x3/16 …	.797	8x¼ …	6.80	15x5/16 …	15.94	10x3/8 …	12.75
1½x3/16 …	.956	9x¼ …	7.65	18x5/16 …	19.13	12x3/8 …	15.30
2x3/16 …	1.28	10x¼ …	8.50	1x3/8 …	1.28	13x3/8 …	16.58
6x3/16 …	3.33	12 x¼ …	10.20	1¼x3/8 …	1.59	14x3/8 …	17.85
8x3/16 …	5.10	14 x¼ …	11.90	1½x3/8 …	10.19	15x3/8 …	19.13
¾x¼ …	0.73	15x¼ …	12.75	1¾x3/8 …	2.23	18x3/8 …	22.95
1x¼ …	0.85	16x¼ …	13.60	2x3/8 …	2.55	1x½ …	1.70
1¼x¼ …	1.06	18x¼ …	15.30	2¼x3/8 …	2.87	1¼x½ …	2.013
1½x¼ …	1.28	22x5/16 …	2.13	2½x3/8 …	3.19	1½x½ …	2.55
1-3/8x¼ …	1.49	2¼x5/16 …	2.39	3x3/8 …	3.81	1¾x½ …	2.98
2½x¼ …	1.70	2½x5/16 …	2.66	3½x3/8 …	4.46	2x½ …	3.40
2¼x¼ …	1.91	3x5/16 …	3.19	4x3/8 …	5.10	2¼x½ …	3.83
2½x¼ …	2.13	4x5/16 …	4.25	4½x3/8 …	5.74	2½x½ …	4.25
3-1/8x¼ ...	2.55	6x5/16 …	6.38	5x3/8 …	6.69	3x½ …	5.10
3½x¼ …	2.98	8x5/16 …	8.50	6x3/8 …	7.65	1/8x½ …	5.95
4x¼ …	3.40	9x5/16 …	9.56	7x3/8 …	8.93	4x½ …	6.80
5x¼ …	4.25	10x5/16 …	10.63	8x3/8 …	10.20	5x½ …	8.50
6x¼ …	5.10	12x5/16 …	12.75	9x3/8 …	11.48	5½x½ …	9.35
		3x5/8					
6x½ …	10.20	4x5/8 …	6.38	2x¾ …	5.10	6x7/8 …	17.85

7x½ …	11.90	5½x5/8 …	7.44	2½x¾ …	6.38	12x7/8 …	37.80
8x½ …	13.60	6x5/8 …	8.50	2¾x¾ …	7.01	2x1 …	6.80
9x½ …	15.30	7x5/8 …	10.63	3x¾ …	7.65	2½x1 …	8.50
10x½ …	17.00	8x5/8 …	12.75	3½x¾ …	8.93	3x1 …	10.20
12x½ …	20.40	9x5/8 …	14.88	3¾x¾ …	9.56	4x1 …	13.60
14x½ …	23.80	1x5/8 …	17.00	4x¾ …	10.20	5x1 …	17.00
15x½ …	25.50	1x5/8 …	19.13	5x¾ …	12.75	6x1 …	20.40
16x½ …	27.20	10x5/8 …	21.25	6x¾ …	15.30	7x1 …	23.80
18x½ …	30.60	12x5/8 …	25.50	8x¾ …	20.40	8x1 …	27.20
19x½ …	32.30	13x5/8 …	27.63	9x¾ …	22.95	3x¼ …	12.75
20x½ …	34.00	18x5/8 …	38.25	12x¾ …	30.60	3x½ …	15.30
1¼x5/8 …	2.66	1x¾ …	2.55	14x¾ …	35.70	4x½ …	20.20
1½x5/8 …	3.19	1¼x¾ …	3.19	2x7/8 …	5.65	3x2 …	20.40
2x5/8 …	4.25	½ x¾ …	3.83	3x7/8 …	8.93	4x2 …	27.20
2½x5/8 …	5.31	¾x¾ …	4.46	4x7/8 …	11.90	5x2 …	32.50
						6x2 …	40.80

Appendix XI-Contd.

(g) **Table for weights of British mild steel flat bars to B.S.S.-Tata**

Size in inches	Approximate weight per foot	Size in Inches	Approximate Weight per foot	Size in inches	Approximate Weight per foot	Size in inches	Approximate Weight per foot	Size in inches	Approximate weight per foot
3/16…	0.120	¾ …	1.912	1¾ …	10.412	3 …	30.60	6 …	122.48
¼ …	0.213	7/8 …	2.603	2 …	13.600	3¼ …	41.65	7 …	166.6
3/8 …	0.478	1 …	3.400	2 ¼ …	17.21	4 …	54.40	8 …	217.6
½ …	0.844	1¼ …	5.312	2½ …	210.25	4½ …	68.85	9 …	275.4
3/8 …	1.328	1½ …	7.650	2¾ …	25.71	5 …	85		

(h) **'Table for weights of mild steel squares to B.S.S.**

Size in inches	Approximate weight per foot	Size in Inches	Approx imate Weight per foot	Size in Inches	Approximate Weight per foot	Size in inches	Approximate weight per foot
3/16 …	.094	1-7/8 …	9.388	3-7/8 …	40.10	6 …	96.13

¼ …	.167	2 …	10.681	4 …	42.73	6-1/8 …	104.31
3/8 …	.380	2-1/8 …	12.06	4-1/8 …	45.44	6 ¼ …	107.37
7/16 …	.510	2 ¼ …	13.52	4 ¼ …	48.23 .	6 ½ …	112.82
½ …	.688	2-3/8 …	15.06	4-3/8 …	51.11	6 ¾ …	121.67
…		2 ½ …	16.69	4 ½ …	54.07	7 …	130.85
5/8 …	1.043	2-5/8 …	18.40	4-5/8 …	57.12	7 ½ …	150.18
¾ …	1.502	2 ¾ …	20.19	4 ¾ …	60.25	7 ¾ …	160.39
7/8 …	2.044	2-7/8 …	22.07	4-7/58 …	63.46	8 …	170.90
1 …	2.670	3 …	24.03	5 …	66.76	8 ¼ …	181.75
1-1/8 …	3.380	3-1/8 …	26.08	5-1/8 …	73.60	8 ¾ …	204.45
1 ¾ …	4.172	3 ¼ …	28.21	5-3/8 …	77.15	9 …	216.3
1-1/8 …	6.008	3 ½ …	32.71	5-5/8 …	84.49	10 ¼ …	280.55
1-5/8 …	7.051	3-5/8 …	35.09	5 ¾ …	88.29		
1 ¾ …	8.178		37.55	5-7/8 …	92.17		

APPENDIX XI-Contd.

(j) Table for weight of British mild steel flat bars to B.S.S.-Tata

Thickness	Width in inches and weight per foot in lb.					
	3 ¾"	1"	2"	2-2/2"	2-2/2"	3"
24 B.W.G. … …	.063	.084	.126	.168	.201	.252
22 Do. … …	.080	.106	.158	.213	.260	.520
20 Do. … …	.100	.133	.200	.266	.333	.399
16 Do. … …	.159	.213	.319	.425	.531	.638
12 Do. … …	.253	.337	*.505*	.674	.842	1.011

(k) Table for weights of galvanised flat iron and steel wind ties

Diameter: Inches £ 1, 1 ¼ , 1 ½ , 1 ¾ , 2, 2 ¼ , 2 ½ , 2 ¾ , 3, 3 ½ , 3 ¾ , 4, 4 ½

Weight per foot: Lbs. .2.7 4.2 6.0 8.2 10.7 13.5 16 7 20 2 24 032 71 37 55 42.7 54 0

(k) Table for weights for British standard hexagon and half round mild steel bars

Hexagons			Half-rounds	
Size across flat in inches	Nuts	Approximate weight per foot	Size in inches	Approximate weight per foot
.710 … … …	3/8	1.50		
.920 … … …	½	2.41		
1.100 … … …	5/8	3.12		
1.300 … … …	¾	5.05		
1.480 … … …	7/8	6.60	1 ½ x ½ … …	2.00
1.670 … … …	1	8.40	2x ½ … …	2.55
1.860 … … …	1-1/8	10.31	2x 5/8 … …	2.55
2.050 … … …	1 ¼	12.50		

2.820 … … …	1-3/8	14.92		
2.410 … … …	1 ½	17.44		
2.580 … … …	1-5/8	19.32		

APPENDIX *XI--Contd.*

(l) Table for weights of mild steel sheets and plates to B.S.S.

Sheets			Plates				
Thickness	Length	Breadths	Approximate lb. per Sq. ft.	Thickness	Length	Breadths	Approximate lb. per Sq. ft.
24 B.W.G.	6'to 8'	3'& 4'	1.01	¼" …	6'to 24'	3'3 ½ & 4'& 5'	10.20
22 " …	6'to 8'	3'& 4'	1.27	5/16" …	6' to 24'	3'3 ½ & 4'& 5'	12.75
26 " …	6'to 8'	3'& 4'	1.59	3/8 …	6' to 24'	3'3 ½ & 4'& 5'	15.30
18 " …	6'to 8'	3'& 4'	2.04	7/16" …	6' to 24'	3' & 4'& 5'	17.85
1/16" …	6'to 12'	3'& 4'	2.55	½ " …	6' to 30'	3',3 ½ & 4'&5'	20.40
1/16" …	10'to 12'	2 3'& 4'	2.55	5/8 " …	6' to 30'	3',3 ½ & 4'&5'	25.50
1/8 …	6'to 16'	3'& 4'	*5.10*	¾ " …	6' to 20'	3'&4'& 5'	30.60
1/8 …	10'& 12'	5'	*5.10*	7/8" …	6' to 12'	3'&4'	35.70
3/16" …	6' to 20'	3',3½ &4'&5'	7.65	1" …	6' to 12'	2', 3'& 4'	40.80

a) Table for weights of Westwood and Bailey's steel through floc ring plates

Size	Thickness	Approximate	Stock length
K … … … …	3/16"	10.57	10. 12' & *15*
K … … … …	¼" …	13.95	10. 12' & *15*
K … … … …	3/16"	10.63	10' & 12

(o) Table galvanized iron plain sheets for weights of

Size	24 B.G.	22 B.G.	20 B.G	18 B.G.	16 B.G..	

Length/Breadth						
6'x2½ … … …						
6x'3' … … …						
7'x3' … … …						
8'x3' … … …						
8'x4 … … …						
10'x4' … … …						
12'x5' … … …						
Bringing	1.11	1.37	1.70	2.14	2.67	5.35

APPENDIX IX-Contd.

(p) Table for weights of British galvanised corrugated sheets

Length: 6', 7', 8', 9 and 10. Width 2'-8"

							Approximate lb. Per Sq. ft.
18 B.W.G.	…	…	…	…	…	…	2.41
20 ”	…	…	…	…	…	…	1.85
22 ”	…	…	…	…	…	…	1.55
24 ”	…	…	…	…	…	…	1.29

(q) Specifications of Rail, steel, flat- footed

	Flanges	Height	Distance Between Centre hole
2I lb. F.F. Steel … … … … …	2.8"	2½"	3"
25 ” … … … … …	2.8"	2.8"	3-1/8"
35 ” … … … … …	3-1/8"	3¼ "	3¼ "
41 ¼ ” … … … … …	3 ¼"	3 ½"	3 ½"
58 ½ ” … … … … …	3 ¾"	4 ½"	4 ½"
60 ” … … … … …	4"	4 ½"	6"
60 ½ ” … … … … …	4"	4 ½"	6"
61 ” … … … … …	4"	4 ½"	6"
62 ” … … … … …	4"	4½"	4"
70 ” … … … … …	4 ½"	5¾"	4"
72 ½ ” … … … … …	4¾"	4¾"	6"
74 ” … … … … …	4"	4¾"	4"

75-1b. (1892) F.F. Steel … … … …	4"	5"	6"
75-1b. (1887) ” … … … …	4"	4-7/8"	4"
75-1b.,(1904) ” … … … …	4"	5"	5"
87-1b. ” … … … …	5"	5"	5"

(r) Specifications of R.S type rails

The distance from hole to hole as compared with B.S.S. and F.-F. rails in small

60-1b. R	4¼"	4½"	4"
75-1b. R	4¾"	5"	4½"
90-1b. R	5-3/8"	5¾"	4½"

APPENDIX *IX-Contd.*

(s) Specification of Rail, Steel, Flat-footed

	Flanges	Height	Distance between centre to centre of hole
64 lb. D.H. Steel … … ….	2¼"	4¾"	4½"
68 lb. D.H. Steel and iron… … ….	2¼"	4-7/8"	4½"
75 lb. D.H. Steel	2¼"	5½"	4"
88 lb. D.H. Steel	2½"	5-1/8"	6"
88 lb. D.H. iron	5-1/8"	2¼"	4"x4½"
60 lb. B.H.iron	2¼"	5"	4½"
68 lb. B.H.	2½"	5¼"	4½" oval
73 lb. B.H.	2-3/8"	5" Steel	6"
77½ lb. B.H.	2¼"	5¼" Steel	4½"
80 lb. B.H.	2¾"	5½" Steel	4"
88 lb. B.H.			4½"
80½ lb. B.H. iron	2¾"	5¾"	4½"

t) Specification of B.S.S.F.F. Rails.

	Flanges	Height	Distance between centre to centre of hole
40 l.b.	3½"	3½"	3½"

50 l.b.	4"	4"	5"
60 l.b.	4¼"	4¼"	5" to 6"
75 l.b.	4¾"	4¾"	6"
90 l.b.	5-3/8"	5-3/8"	6"
72½ l.b.F.F.Steel 4"	4¾"	6¾"	
74 l.b	4"	4¾"	4"
100 l.b.	5"	6"	6"

(u) Sleepers and the material used with them

Wooden sleepers.-Bearing plates, rails F.F., dog spikes or coach screw, fish-plates and fish bolts.

In case of different type of rails, viz. 75-Ib. and 90-Ib.rails combination fish-plates and special chairs are used when the rails are combined together for special purposes.

In case of B.-H. and D.-H. rails, C. I chairs, wooden keys, round spikes and fish-plates are used.

APPENDIX XI--Contd.

Sleepers and the materials used with them--(Concld.)

When C.I. plates are used instead of wooden sleepers, the following material is used with them to make complete sleepers.

C.I. plates, tie bar, keys steel, cotters, yokes, shoes and bearing plates.

Steel brought sleepers. Keys are used with them.

Foot sleepers, round and oval, B.-H. and D.-H;. tie bars givs, cotters and wooden keys are used with them.

Tie bar, 90-Ib and 75 lb. R. Hole-to-hole distance 24½" length 8'-7"x2" wide (four holes).

Tie bar, L.K. type (only two holes).

Tie bar, K.K. type, hole-to-hole distance 19½" (four holes).

Tie bars, T.S.C. type, hole-to-hole distance 16½"

Tie bar, 90-1b. B.S.S., 2½" wide.

Plates, spare, C.I., 90-1b. and 75-1b. R., height 2½"

Plates, spare C.I., 90-1b. B.S.S. height 2-7/8".

Sleepers, trough, steel 3/4 for 4" flange rails, two keys and two distance pieces. Distance from lug lug is 5½"

Sleepers, trough, steel, for 90-1b. and 75 lb. R., four keys only are used. Distance 6¾".

Sleepers, trough, steel, for 4" flange, two keys only. Distance 4¾".

Sleepers, trough, steel, 75 lb. B.S.S. Distance 6¼".

Cotters, 90 lb. and 75 lb. R., 4'x2"x ¼".

Cotters, L.K. type, 6"x 1-1/2"x2-1/2"

Cotters, T.S.E. and K.K. types, 6"x2"

Keys, steel, L.K. *type,* 9-1/2" long.

Keys, steel, T.S.E. type, 9" long

Keys, K.K.type (thick 1-1/8"), 6" long.

Fish-plates interchangeable with each other-

84 lb. B.H. steel …. …. …. …. 64 1b. D.H.

APPENDIX XI--Contd.

77½ lb. B.H. steel … … … …	68 lb. D.H. steel
78 lb. D.H. steel … … … …	73 lb. B.H. and 75192 lb.
75 lb.1892, F.F. … … … …	73 lb. B.H. and 78 lb. D.H. steel
73 lb. 1892, B.H. steel … … … …	75 lb. 1892, F.F.
68 lb. D.H. iron … … … …	77 1 lb. B.H. and 68 lb D.H. steel
68 lb. B.H. steel … … … …	60 lb. B.H. iron
64 lb. D.H. steel … … … …	84 lb. B.H.
62 lb. F.F. steel … … … …	60 lb. F.F. iron and 75 lb. F.F., 1887
60 lb. B.H. iron … … … …	68 lb. B.H. steel

(v) Different Kinds of crossings

Crossing, acute, ordinary.

Crossing, obtuse.

Crossing, diamond.

Crossing, scissors.

Crossing, single slip and double slip

Diamond crossing is made up of two ordinary crossings and two obtuse crossings.

Scissors cross-over is made up of four ordinary crossings, four sets of points, two obtuse crossings and two acute crossings.

Crossings of frog is made up of splice, point, wing and check rails, Check chairs and crossing chairs are used with above.

Switch or point is made up of tongue rails and stock rails, Slide chairs, connection rods and tie bars used with above.

(w) Description of crossings and switches, F.F., B.S.S.R. rails

Crossing 1 in 12.--One crossing 1 and 12, two check rails, eight check chairs, sixteen steel keys eight distance blocks, eight check bolts, sixteen fang bolts with fangs.

Crossing 1 in 10.- Crossing 1 in 8½ and Crossing 1 in 6. As above

Crossings, scissors, 1 in 12.-Two acute crossings 1 in 6, two obtuse crossings 1 in 6, four acute crossings 1 in 12, four sets of switches 21' complete.

Crossing, scissors, 1 in 10.-Two acute crossing 1 in 5, two obtuse crossings 1 in 5, four acute crossings in 1, four sets of switches 2 1' complete.

Crossings, scissors, 1 in 8½.-Two acute crossings 1 in 41 two obtuse crossings 1 in 41 four acute crossings 1 in 8t sets of switches 15'complete.

Switches, 21'.-Two stock rails, two tongue rails, two gauge ties with four brackets and bolts, eighteen slide chairs eighteen bolts, studs and cotters, seventy-eight bolts with fangs, four C.I. heel blocks, ten heel bolts and nuts, two switches connecting rods with four brackets and bolts, fourteen spring washers, ten taper washers for heel blocks, twenty-four M.S. clips.

Switch, 15'.-As above, but with fourteen slide chairs and bolts, studs, and cotters, sixty fang bolts with fangs, two C.I. heel blocks, eight heel bolts and nuts, eight taper washers, eighteen M.S. clips.

Single slip, 1 in 10.-Two obtuse crossings 1 in 10 complete, two acute crossings 1 in 10 complete, four check chairs, two special check rails, two sets of 21' switches complete.

Single slip, 1 in 8½ .-As above, but with two sets of switches 15' complete.

Double slip, 1 in 10.-The same number of crossings as for the single slip, with four sets of switches 21'complete.

Double slip, 1 in 8½.-As above, but with four sets of switches 15'complete.

(x) Weight of various kinds of timber

Kinds of Timber					Logs	Weight per c, ft.	in lb.
Teakwood	…	…	…	…	43 Ibs.	52.00 c.ft.	1 Ton
Sal	…	…	…	…	55 Ibs	40.72 c.ft.	1 Ton
Sissoo	…	…	…	…	50 Ibs	44.00 c.ft	1 Ton
Toon	…	…	…	…	31 Ibs.	72.25 c.ft.	1 Ton
Mango	…	…	…	…	42 Ibs	53.30 c.ft.	1 Ton
Jack	…	…	…	…	44 lbs.	50.90 c.ft.	1 Ton
Babool	…	…	…	…	54 lbs.	41.48 c.ft.	1 Ton
Deodar	…	…	…	…	40 lbs.	56.00 c.ft.	1 Ton
chir	…	…	…	…	32 lbs.	70.00 c.ft.	1 Ton
Oak	…	…	…	…	58 lbs.	38.62 c.ft.	1 Ton
Mahogani	…	…	…	…	50 lbs.	44.00 c.ft.	1 Ton
Jarrah	…	…	…	…	63 lbs.	35.40 c.ft.	1 Ton
Pine,yellow	…	…	…	…	72.2 lbs.	82.35 c.ft.	1 Ton

Or

						C.	q.	b.
Australian hardwood sleeper	…	…	…	…	1 c.ft.	0.	1	20
Sleepers, chir	…	…	…	…	1 c.ft.	0.	1	12
Sleepers, kail	…	…	…	…	1 c.ft.	0.	1	10
Sleepers, deodar	…	…	…	…	1 c.ft.	0.	1	13
Sleepers, mahogany	…	…	…	…	1 c.ft.	0.	1	10
Sleepers, pine,fir	…	…	…	…	1 c.ft.	0.	1	10
Sleepers,sal	…	…	…	…	1 c.ft.	0.	1	5½
Sleepers, teak	…	…	…	…	1 c.ft.	0.	1	27
Sleepers, shisham	…	…	…	…	1 c.ft.	0.	2	4