

CHAPTER V
ACCOUNTS IN CIRCLE OFFICE
(A) Accounts Branch and Senior Auditor

5.1 Accounts in a circle are maintained by the Accounts Branch in the office of the Circle officer In charge. As the Circle Officers Incharge have to handle very big amounts of Government money in the discharge of their duties it has been considered necessary to appoint a Senior Auditor in each Circle to assist the Circle Officers In charge in the discharge of his responsibilities in respect of accounts work including disbursements and realisations. The Senior Auditors will be under the Administrative control of the Under Secretary (General) for the purposes of discipline and their appointments, postings and transfers will be made by him in consultation with the Controller of Food Accounts, subject to the general control of the Director, Food and Supplies.

5.2 (a) The Senior Auditor will be the senior most member of the Accounts Staff of the office of the Circle Officer In charge and will also act as financial adviser to the Circle Officer In charge in all matters relating to his accounts and budget work. He will be responsible to see that financial rules and regulations and accounts instructions issued from Headquarters from time to time are properly complied with and that accounts of the Provincial Reserve Scheme are properly maintained in the Circle Officer discharge's Office.

(b) The Senior Auditor will examine the accounts transactions of the Circle and apply the necessary checks to the initial accounts and vouchers of both the Circle office as well as of the Centers. It will be his duty to inspect the basic records of each godown either personally or through a member of his Accounts Staff, in order to see that they are properly maintained and that all receipts and issues of food grains, gunny bags and other stock articles are properly accounted for.

(c) The Senior Auditor will be responsible to see that the accounts in the Circle Office are correctly prepared in accordance with the prescribed rules and instructions issued by the Controller of Food Accounts from time to time. He will be particularly responsible to see that all returns and accounts statements due to the Head Office are accurately and punctually compiled and submitted.

(d) In the discharge of his duties and responsibilities he will be assisted by the Accountant or the Assistant Accountant and the accounts at the Circle will be prepared and maintained by the Circle Accounts Staff under his direction and supervision.

(e) In checking all accounts, documents and returns in the Circle Office, the Senior Auditor should devote particular attention to the complete scrutiny of (i) Cash Books both in respect of the transactions of the Scheme, (ii) accounts of expenditure incurred at the Centres against advances issued by the Circle Officer Incharge to the Inspector & Sub-Inspector, Food and Supplies and other field staff and (iii) accounts (including the initial records) of transactions relating to receipts and issues of stock (foodgrains, gunny bags and other stock articles).

(f) All bills for purchases and for sales prepared or received in the Circle Office will be examined by the Senior Auditor before submission to the Headquarters.

(g) It should be realized that the Senior Auditor is competent to advise in all matters connected with the accounts or the application of financial rules and orders in any case where there is doubt or where the Circle Officer Incharge is not satisfied with the advice tendered by the Senior Auditor, the matter should be referred to the Controller of Food Accounts for orders.

(h) Though the Senior Auditor will be working under the orders of the Circle Officer Incharge in his day-to-day work, he will be responsible to the Controller of Food Accounts for the efficient and Proper discharge of his duties and in all cases where a Senior Auditor considers that any instructions of the Circle Officer Incharge are not consistent with the instructions conveyed to him by the Controller of Food Accounts or where he considers himself over ruled by the Circle Officer Incharge in any important accounting or financial matter, he is entitled to report such matters to the Controller of Food Accounts.

Such reports should, however, come through the Circle officer Incharge, who is expected to record his own views in full in order to enable the Controller of Food Accounts to come to a definite decision in the matter. A copy of such reports should be sent by the Senior Auditor direct to the Controller of Food Accounts so that he may take up the matter with the Circle Officer Incharge if the report submitted through that officer is unduly delayed or withheld.

(i) The Senior Auditor must realize that he is not there only to discover irregularities or defects or to complain about the arrears or confusion in the Accounts Branch of the Circle Office, but it is also his responsibility to advise the Circle Officer Incharge as to the manner in which the irregularities add defects pointed out by him can be removed and arrears, if any can be cleared and the things can be put straight and on proper lines. It is for this reason that he is permitted to report all matters to the Controller of Food Accounts where he considers that he is not getting adequate support or proper guidance from the Circle Officer Incharge in the proper discharge of his duties and responsibilities.

(j) In the case of transfer of Senior Auditor from one Foodgrains Circle to another the relieved Senior Auditor should hand over a complete memorandum giving the accounts of the Circle in all their aspects including liabilities and realisations and the position with regard to funds to the relieving Senior Auditor. The latter will record his remarks wherever necessary against each of the items and will submit the memorandum to the Controller of Food Accounts through the Circle officer Incharge, who will also record his comments on it.

(k) The annual confidential report on the work of the Senior Auditor will be written up by the Circle Officer Incharge and submitted to the Controller of food Accounts so as to reach him by the 10th of April each year. Similar reports will also be written up by the Circle Officer Incharge on his own transfer or that of the Senior Auditor from the Circle.

(l) The Accounts Officers from Headquarters visiting a Circle for inspection will also write up the confidential report on the work of the Senior Auditor as judged by his work during the course of the local inspection.

(B) Returns and Statements received from the Centre

5.3 The Circle office will receive the following returns and statements from the centre:-

(a) Daily, or in case of some reports on the days when transaction occur.

(i) Stock Report in Form P.R. 9 accompanied by Purchase Bills Forms P.R. 8 and P.R. 16, Purchase Report in Form P.R. 4, Purchase Weight Check Memo in Form P.R. 3, Weight Check Memo in Form P.R. 18, Receipt Report in Form P.R. 20, imported Foodgrains Dispatch Report in Form P.R. 19, Issue Weight Memo in Form P.R. 26, Despatch Report in Form P.R. 37 and Daily Market Report in form P.R. 54, Purchase Bills in Form P.R. 8 and P.R. 16 will be received in duplicate, original to be passed on after payment to Headquarters with the fortnightly returns and the duplicate to be retained at the circle office.

(ii) Copy of report on shortages in transit for destination Pass Contracts in Form P.R. 21 with copy of forwarding letter in Form P.R. 22.

(iii) Daily progress Report of Allocations and Despatches in Form P.R. 30.

(iv) Sale Account of Miscellaneous Articles in Form P.R.34.

(v) Shortage/Excess Report in Form P.R. 35.

(vi) Application for hiring godowns in Form P.R. 53.

(vii) Application for approval to the purchase of articles of damage in form P.R.55.

(viii) Application for the Supply of Stock Articles in Form P.R.56.

(ix) Report regarding Disposal of Miscellaneous Articles and Stores in Form P.R.57.

(x) Shortage/excess reports in Form P.R.106.

(b) FORTNIGHTLY

Incidental Charges Bill in Form P.R.41 in duplicate.

(c) MONTHLY

- (i) Inventory of Gunny Bags/Bales Account in Forms P.R.39 and P.R.39A.
- (ii) Inventory of Stock Articles Account in Form P.R.40 accompanied by dispatch advice in Form P.R.98.
- (iii) Statement of Losses in cleaning in Form P.R.23.
- (iv) Consolidated Account of Shortages in transit, cleaning and storage in Form P.R.100.
- (v) Statement of Credit Notices issued in Form P.R.74.
- (vi) Certificate of verification of Mandi charges in Form P.R.76.

(c) Check to be exercised on the returns and statements received in the Circle Office (i) From the Centres.

5.4. Immediately on receipt, the returns and statements should be more carefully and completely checked from day to day as follows:-

(a) Purchase Weight Check Memo in Form P.R.3.

Purchase Weight Check Memo in Form P.R.3 should be checked to see that all particulars have been correctly filled in, arithmetical calculations for weight have been correctly made, the total chargeable weight against item 16 has been correctly entered and the memo has been properly signed.

(b) Purchase Report in Form P.R.4.

The reference to the Stock Report and Purchase Bill should exist on the face of the Purchase Report. Net weight given in column 7 should be equal to net weight of full bags given at item 13 of the Purchase Weight check Memo (Form P.R.3) multiplied by the number of full bags plus the net weight of slack bags as at item 15 of the Purchase Weight Check Memo (Form P.R.3). Total chargeable value given in column 11 should be checked by arithmetical calculations to see that it has been correctly worked out on the weight given in column 7 at the rate given in column 10; Average purchase rate for the day should not exceed the corresponding Headquarters' purchase price limit. It should also not exceed the market rate of the day as given against item 3(a)(i) of the Daily Market Report (Form P.R.54). The Purchase Report should bear the dated signatures of the Broker, if any the Commission Agent and inspector/Sub-Inspector, Food and Supplies. It should be particularly seen that the certificate to the effect that quantity purchased as shown in column 7 has been entered in the relevant Godown Stock Register and Godown Card, exists. A check should also be exercised to see that the quantity as shown in column 7 has been taken into account in Stock Report (Form P.R.9) for the day and that the weight and value as shown in the purchase Bill (Form P.R.8 or P.R.16 as the case may be) is the same as shown in columns 7 and 11, respectively of this Purchase Report. The Accountant or the Assistant Accountant, as the case may be should sign the report in token of having checked it.

(c) Purchase Bill in Form P.R. 8

(i) Reference to the relevant Purchase Report in Form P.R. 4 should appear on the face of the bill. Headquarters' purchase price limit as stated on the face of the bill should tally with the limit recorded in the Circle Accounts Branch and limit stated in the Purchase Report, Form P.R. 4.

Notes:- The Circle Accounts Branch should keep the letters, telegrams or telephonic confirmations of Headquarters conveying purchase price limits in regular files according to centers to be handy for check.

(ii) The Market rate should tally with the rate given in the relevant Market Report. Names of sellers should be those given in the purchase Report (Form P.R.4) Weight in column 4, rate per maund in column 5 and value in column 6 of item 12 of Part A of the bill should be the same as the net chargeable weight in column 7, rate per maund in column 10 and total value chargeable in column 11, respectively of the relevant purchase Report (Form P.R. 9). The Commission Agent and Broker; if any, as stated in the bill should also be the same as mentioned in the relevant purchase Report. Total Mandi Charges as given in column 7 of item 12, Part A should tally with the total Mandi Charges given in Part B of the bill. Rates of Mandi charges as stated in Part B of the bill should not exceed the rates given in the approved proforma of Mandi Charges.

Note: - Approval for the proforma of mandi Charges (Form P.R. 66) should be obtained by the Circle officer Incharge in respect of each centre in his circle early in March every year and mandi charges should be verified from time to time as required by paragraphs 16 to 18 of Chapter III of the Provincial Reserve Manual.

(iii) Total deduction as given in column 8 of Part A should tally with total deductions given in Part C of the bill. In case any deductions on account of quality and weight have been made these should tally with those stated in the Allowance Note, if any, accompanying the bill which will be available from the laboratory. As already stated in (b) above the price paid for grain should not exceed the purchase price limit given by Headquarters nor should it exceed the market rate as given in daily Market Report (Form P.R. 54). All arithmetical calculations should be checked. All claims on account of value of grain and mandi charges should be supported by payee's receipts where necessary. A reference should be made to the Register of Purchases and Payments (Form P.R. 101) maintained in the Circle Accounts Branch and verification made that the payment against the amount claimed in the bill has not been made before. The net total amount payable should be stated in words and the bill should be signed by the Seller/commission Agent or his legal agent. The certificates on the back of the bill should be checked to see that these have been properly filled in and signed by the Inspector/Sub-Inspector, Food and Supplies. Both copies of the bill should then be compared. The original copy should be endorsed for payment, if found in order. The certificate of check should be signed by the Accountant, the Senior Auditor and Circle Office Incharge. The Payment Order should state the amount in words as well as in figures and should be signed by the Circle Officer Incharge. A memorandum of entries made by the Circle office on the back of the original bill should be kept on the duplicate copy. Objections, if any should be recorded in the Register of objections in Form P.R. 103 and objection Slip issued to the Inspector/Sub-Inspector, Food and Supplies. Payment against the Bill should be made immediately after it has been passed for payment. Receipt of the payee should be obtained on the bill and the number and date of the Cheque issued in payment should be noted.

(d) Purchase Bill in Form P.R. 16

This bill should be checked with the particulars given in the copy of the Supply/Disposal Order received under the Monopoly Procurement scheme, the Allowance Note, if any, accompanying the bill or received from the Laboratory and the Purchase Report (Form P.R. 4). The number of bags and total net weight of grain should agree and should also tally with the weight taken into account in the stock Report (Form P.R. 9). Rates for grains, gunny bags, incidental charges, dealers commission and additions, if any, on account of premium should be as in the Supply/ Disposal Order. Additions for quality and deductions on account of allowances should be the same as in the Allowance Note. In the case of dispatches to outstations the bill will be accompanied by the R.R. The number of bags given in the bill should also tally with that given in the R.R. The net amount payable should be stated in words. Arithmetical calculations should be checked for their correctness. The bill should be examined to see that it bears the signatures of the Commission Agent/Sellers and has been countersigned by the Inspector/Sub-Inspector, Food and Supplies, after filling in the necessary certificate. In order to see that double payment is not made a similar check as for

the bill in Form P.R. 8 should be exercised by consulting the Supply Order Register (Form P.R. 17). If the bill is in order, the certificate of checks should be filled in and signed by the Accountant, the Senior Auditor and Circle Officer Incharge. The Payment Order should state the amount in words as well as in figures. Objections, if any, should be recorded in the Register of objections (Form P.R. 103) and an Objection Slip issued to the Inspector/ Sub Inspector, Food and Supplies Payment against the Bill should be made immediately after it has been passed for payment. Receipt of the payee should be obtained on the bill and the number and date of the Cheque issued in payment should be noted.

(e) Weight Check Memo in Form P.R. 18

(i) In the case of stocks transferred to other P.R. centers, Part I and II (a) of the weight check Memo.

Check should be exercised to see that all particulars have been correctly filled in all arithmetical calculations have been correctly made and the memo is properly signed.

(ii) In the case of stocks received from other centres, Part II(b) and III of the Weight Check Memo.

The check will consist in testing the correctness of all arithmetical calculations. An important point to note is that shortage in slack bags to be entered in Part III will be the difference between the net average weight per bag as stated by the dispatching Inspector/Sub-Inspector, Food and Supplies and the actual weight of the slack bag. Shortage in other bags will be the difference between the average weight as in Part-II (a) and the average weight in Part II (b) multiplied by the total number of bags received excluding the number of slack bags. The memo should contain a reference to the Receipt Report (Form P.R. 20) in which the weight has been taken into account and should be signed by the receiving Inspector/ Sub-Inspector, Food and Supplies.

(f) Imported Foodgrains Despatch Report (Form P.R.19)

Arithmetical calculations made by the Assistant Food Controller, Part, on the back of this report should be checked with regard to Part A. Gross weight and net weight as given in columns 7 and 8 in the statement given under serial No. 10 of Part A of the report should be the same as the total gross weight and net weight given on the back of the report. The gross weight shown as received against serial No. 3 of Part B of the Report should be the total chargeable weight as given against serial No. 16 of the relevant Purchase Weight Check Memo plus tare weight of all bags worked out at 1.00 kg. per bag. The net weight given on the back of report. The gross weight shown as received against serial No. 3 of Part B of the Report should be the total chargeable weight as given against serial No. 16 of the relevant Purchase Weight Check Memo plus tare weight of all bags worked out at 1.00 Kg. per bag. The net weight received against serial No. 4 of Part B of the report should tally with the total Chargeable weight given against serial No. 16 of the Purchase Weight Check Memo. (Form P.R.3). The report should bear the signatures of the Assistant Food Controller, Part, at Part A and of the receiving Inspector/Sub-Inspector, Food and Supplies, at Part B.

(g) Receipt Report in Form P.R.20

The report should bear reference to the Stock Report (Form P.R.9) in which the quantity shown actually received as in column 18 and shortage as in column 20 of this report have been accounted for. The quantity advised by the sender as shown at columns 11 and 12 of this report should tally with:-

- (i) the quantity noted in columns 9 and 10, respectively, of the Allocation, Contract and Delivery Register (Form P.R.10) maintained in the Circle Officer Incharge's Office in case of purchases on Destination Pass and Despatch Pass Terms ;
- (ii) the quantity noted against serial Nos. 9 and 16, respectively, of Part I and II (a) of the Weight Check Memo (Form P.R. 18) in case of foodgrains received by transfer from other P.R. centres ; and

- (iii) the quantity noted in columns 6 and 8 respectively of the statement under serial No. 10 of Part A of imported Foodgrains Despatch Report Form P.R.19 in the case of Imported foodgrains received from ports.

Columns 14 and 15 of the report should bear reference to the relevant Purchase Weight Check Memo (Form P.R.3) or the Weight Check Memo (Form P.R.18) as the case may be and the number of bags and total net quantity as given in columns 17 and 18, respectively, of this report should agree with the number of bags and the quantity:-

- (i) Against serial Nos. 7 and 16, respectively, of the Purchase Weight Check memo (Form P.R.3) in the case of foodgrains received from ports. In the case of imported foodgrains from ports the weight in column 16 of the report should also agree with the weight at serial No.4 of Part B of the Imported Foodgrains Despatch Report (Form P.R. 19).

- (ii) Against serial Nos. 16 and 17, respectively, of the Weight Check Memo (Form P.R.18) in the case of grain received from other P.R. centres.

The excess in column 19 and shortage in column 20 should be checked by working out the difference of columns 12 and 18. Railway freight shown column 23 and demurrage and wharfage as given column 24 should be the same as shown the Incidental Charges Bill (Form P.R. 41) or the statement or Credit Notes (Form P.R. 74) as the case may be, and railway freight should tally with that shown in column 15 of the relevant dispatch Report (Form P.R. 27).

(h) Issue Weight Memo in Form P.R. 26

The Issue Weight memo should bear a reference to the Delivery Memo or the Allocation Order against which the grain covered by the memo has been issued. It should also bear a reference to the page of the Go down Stock Register in which the quantity has been accounted for as issued. The quantity delivered should not exceed the quantity given in the Delivery Memo or the Allocation Order. A comparison with the relevant Register of Sale proceeds (form P.R. 28) and the Register of Issues made against Headquarters' allocations (Form P.R. 32) should be made for this purpose. The Issue Weight Memo should also bear a reference to the dispatch Report, if the Foodgrains covered by the memo have been dispatched from the centre to an outstation. All arithmetical calculations for weight should be checked.

(i) Dispatch Report in Form P.R. 27

The Dispatch Report in Form P.R. 27 should bear a reference to the Stock Report (Form P.R. 9) in which the quantity shown as dispatched in the report has been taken into account and the Incidental charges bill in which mandi and other charges concerning the dispatch have been included. The quantity shown as dispatched in columns 10 and 12 of this report should tally with the quantity given at column 12 (i) and 12 (ii), respectively of the Issue Weight Memo (Form P.R. 26) or serial Nos. 9 and 16 of Part I and II (a) of the Weight check Memo (Form P.R.18) or the weight given in the Acceptance Note of the Government Inspector, Inspection, if he has carried out the inspection.

(j) Stock Report in Form P.R. 9

- (i) Item I.- "Opening Balance on 1st April," under A and C against item No. 1 should be the same and should tally with the "Closing Balance" as on 31st March preceding shown in the centre Stock Ledger (Form P.R. 67) maintained in Circle Officer In charges Office This opening balance shown in the Daily Stock reports will remain unchanged from the 1st April, to the 31st March, and should, therefore, tally with the opening balance shown in every previous day's stock Report.

- (ii) Item 2(a).- Previous purchased form 1st April should be the same as the total to-date purchases shown against the item ;in the previous day's stock Report

and should tally with the total form 1st April, to previous day of column 6 of the centre stock Ledger maintained in the circle Officer Incharge's office.

Today's purchased should be equal to the total purchases of the day shown in column 7 of the same day's purchase Report (Form P.R. 4) plus total net quantity shown in column 18 of the Receipt Report (Form P.R. 20) excluding the quantity shown as received in this column from other P.R. centers.

(ii) Item 2(b). - Previous transfers from other centers from 1st April under A against this item will be the same as the total to-date transfers from other centers under C against this item in the previous day's Stock Report and should be equal to the total from 1st April to the previous day to column 8 of the centre stock Ledger (Form P.R. 67) maintained in the Circle officer In charge's Office.

Today's transfers from other centers shown under B against this item should be equal to the total net quantity shown as received from other centers in column 18 of the same day's Receipt Report (Form P.R. 20). This quantity should also tally with the totals against serial No. 16 under part II (b) of all Weight check Memos (Form P.R. 18) of the day received in support of the Stock report taken together.

(iv) Item 3(a). - Previous sales and issues for rationing from 1st April under A should be the same as total to date sales and issues under C against this item of the previous day's stock report and should also tally with the total from 1st April to the previous day of column 12 of the centre stock Ledger (Form P.R. 67) maintained in the Circle office In charge's office.

(v) Item 3(b) and (a).- These sub-items should also be checked in the same way as (a) except that the relevant columns of the Centre stock ledger (Form P.R. 67) maintained in Circle officer Integer's office will be 13 and 15, respectively.

(vi) Item 3(c). - Previous sales and issue to other Provinces and Administrations from 1st April under A should be the same as total to-date sales and issues under C against the item in the previous day's Stock Report and should also tally with the total from 1st April to the previous day of column 14 of the Centre stock Ledger (Form P.R. 67) maintained in Circle officer In charge's office.

Today's sales and issues should be checked with the detail given in item 6 of the stock Report under check.

(vii) Item 3(e):- This item should be checked in the same way as 3 (c) except that relevant column in the Centre stock Ledger (Form P.R. 67) will be 16 and the quantity issued during the day should be tallied with the relevant weight Check Memos (Form P.R. 18) of the day accompanying the stock Report.

(viii) Item 3 (f).- Previous shortages written off under A should be the same as total to-date shortages written off under C of previous day's stock Report and should be equal to the relevant totals from 1st April to the previous day of columns 19 and 20 of the Centre stock Ledger (Form P.R. 67).

Today's shortage written off should be checked with the letters sanctioning write off.

(ix) Item 4. - A check should be exercised to see that the stocks in hand have been correctly arrived at.

Total to-date under C against various items will be equal to the figures under A plus figures under B against the relevant items.

(X) Item. 5. -The quantity received and the shortage in transit should be checked with the relevant Receipt Report (Form P.R.20) supported by the relevant Purchase Weight Check memo (Form P.R.3) and Weight Check Memo (Form P.R.18), Part II (b) and III

(XI) Item. 6.—The quantity dispatched should be checked with the relevant Dispatch Reports (Form P.R.27) and also with the Weight check Memo (Form P.R.18), Part I and II (a) in the case of transfer to other centres.

(XII) Item7. - The quantity issued should be checked with the Issue Weight Memos (Form P.R.26) for local issues and with Dispatch Reports (Form P.R.27) in the case of dispatches to outstations.

(XIII) Item 8. - Account of residue and damaged stocks should be checked with the letters declaring stocks as residue and damaged and sanctioning their sale. The report should bear the signature of the Inspector/sub-Inspector, Food and Supplies. After Check the Accountant or the Assistant Accountant as the case may be, should sign the Stock Report in token of having checked it.

(k) Daily Market Report in Form P. R. 54

The Daily Market Report does not require any check in the Accounts Branch of the Circle officer Incharge's Office. It is used to exercise a check over the price paid for purchases of foodgrains as stated in the Purchases Report (Form P.R.4) and Purchase Bill (Form P.R.8)

(l) Copy of Report of shortages in Transit for Destination pass contracts in For P.R. 21 and copy of forwarding letter in Form P.R 22

These documents does not require any check. The Circle Officer Incharge has only to see that recovery, if made by the Clearing Agent from the Railway, is passed on to the seller.

(m) Daily progress report of allocations and Dispatches in form P.R.30

The quantity dispatched during the day should be checked with the Dispatch Reports of the day in the case of dispatches made to out-stations and with the Issue Weight Memo (Form P.R.26) in the case of stocks issued locally.

(n) Sale account of Miscellaneous Articles in Form P.R. 34

The account should be compared with the sanction granted for the disposal of miscellaneous articles on the basis of the Report in form P.R. 57 to see that :-

- i) The articles disposed of, their quantity or number and their replacement value are the same.
- ii) The price realised is in accordance with the sanction.
- iii) The proceeds have been credited in the Treasury and the Treasury challan has been received.
- iv) The explanation for loss, if any, is reasonable and justified.

The account should bear the signature of the Inspector / sub-Inspector, Food and Supplies and the Inspector, Food and Supplies concerned. After check the Accountant or the Assistant Accountant should sign the account in token of having checked it.

(o) Shortage/Excess Report in Form P.R.35

- i) On receipt of excess/shortage report in form P.R.35 in the circle office, the same should be examined and checked by the senior auditor/accountant , who should also ensure that:-
 - a) the report in form P.R 35 is duly supported by the relevant documents:
 - b) all columns of the report have been properly filled in ;
 - c) the percentages of losses in storage and cleaning or excesses have been correctly worked out ; and
 - d) entries made in the various documents accompanying the report are up to date and correct.

After examination the Senior Auditor/Accountant should certify that he has properly examined the report and that the loss (in case of shortage) is reasonable. If the Senior Auditor/Accountant considers that the loss is not reasonable and requires investigation, he should record a note to this effect on the report and forward it to the Circle Officers incharge.

ii) The Circle Officer Incharge should see that information given in the report in form P.R.35 is complete. He should also examine the report and the accompanying documents with a view to ascertaining whether or of the shortage is genuine and is not due to any defect in the system of storage or negligence on the part of the officials incharge of the godown. He should, in particular, satisfy himself on the following points:-

- (a) Conditions of godown at the time of storage;
- (b) Condition of the stock at the time of receipt;
- (c) maintenance of the godown during storage;
- (d) inspections made during storage and action taken on the inspection report;
- (e) treatment given to the stocks during storage;
- (f) such other points as the circle officer incharge may consider necessary to satisfy himself regarding the genuineness of the loss;

iii) If as a result of this examination, the Circle officer incharge finds that the shortages are due to any defalcation, misappropriation, fraud or negligence on the part of the Inspector/ Sub-Inspector, Food and Supplies, or any other official incharge of supervision, he should fix responsibility therefore stating also as to how much recovery should be made from each of them. If the loss exceeds Rs. 200 in each case, it should be reported by the Circle Officer Incharge to the Headquarters' office with a copy to A.G. Punjab. A copy of this report along with the relevant from P.R. 35 and the accompanying documents should be forwarded by him to the Director, Food and Supplies, Punjab.

iv) If the report in for P.R. 3 is found complete in all respects and the circle officer incharge is satisfied that the loss is genuine, he should record certificate in column no. 21 of the form to the effect that the loss does not disclose any defect in the rules or neglect of rules or want of supervision on the part of any official. He should then forward the report to the Director Food and Supplies, along with the accompanying document recommending the write off the loss.

(Note: - As the grain is passed through double JHAR in the mandi before it is purchased into P.R., the question of cleaning at the time of issue from the P.R. does not arise as a matter of course. Cleaning of grain, however becomes necessary as the season advances. Before cleaning is undertaken, the inspector food and supplies is required to examine the grain invaluablely before in and decide after experimental cleaning whether or not the grain requires cleaning. He should record a certificate to this effect before undertaking the operations of actual cleaning. This certificate should be prepared in duplicate—One copy is to be passed in the “loss is cleaning register “(form P.R. 23) and the other copy attached with the Godown Document Register accompanying the report in form P.R. 35. The result of cleaning should also be recorded in the “Loss in cleaning register).”

v) The duplicate copy of the report in for P.R. 35 should be retained by the Circle Officer Incharge in his office along with such copies of his forwarding notes as may be considered, necessary for future reference.

(P) Application for hiring godowns in Form P.R.53

Check should be conducted to see that all particulars have been properly filled in storage capacity has been correctly worked out and the rent does not exceed the prescribed standard. If the rent exceeds the prescribed standard the reason for this should be stated. After check the applications should be sent to Headquarters duly signed by the Circle Office Incharge with a forwarding letter.

(Q) Application for approval to the purchase of articles of dunnage in Form P.R.55

The application should be examined to see whether the purchase is necessary and justified in accordance with requirements and the price quoted is reasonable. After check the circle officer incharge should sanction the purchase if it is within his competence otherwise he should sign and send the application to Headquarters with a forwarding letter.

(R) Application for the supply of stock Articles in form P.R. 56

This application should be examined and dealt with in the same manner as the application in Form P.R. 55 mentioned at (q) above.

(S) Report regarding approval for disposal of unserviceable articles and stores in Form P.R. 57

The application should be scrutinized and sent by the Circle Officer Incharge after recording necessary remarks in it to Headquarter with a forwarding letter.

(a) Shortage/ Excess reports in Form P.R. 106

In the circle office, the report in form P.R. 106 should carefully be examined by the Senior Auditor/ Accountant. He should see that all necessary information has been given in the report and that the average excess/shortage per bag and the percentage of excess/ shortage have been correctly worked out. He should also see that in case of unreasonable shortages, super-weightment results and a copy of the claim lodged with the Railway accompany the report. After examination of the report with the accompanying documents, it should be submitted to the circle office incharge. The circle officer incharge should examine the report and the accompanying documents and satisfy himself that the shortage is reasonable and does not disclose any negligence or fraud. If he thinks that the loss is reasonable and should be written off, he should record a certificate on Form P.R. 106 to the effect that the loss does not disclose any defect the rules or neglect of rules, or want of supervision on the part of any official. He should forward the original report with the accompanying documents to the Director, Food and Supplies. The duplicate copy should be retained in his office. If he considers that the loss is due to fraud or neglect, he should apportion responsibility for the loss and send a report of loss to headquarter office with copy to A.G., Punjab, in case the loss exceeds Rs. 200 in each case. The original report in Form P.R. 106 with the accompanying documents and the copy of the report sent to the A.G., Punjab, should be forwarded to the Director, Food and Supplies and duplicate copy retained in his office.

(T) Incidental Charges Bill in Form P.R. 41

The bill should contain full particulars of each item of expenditure incurred during the fortnight and the classification should be correct. The bill should be accompanied by original receipts of payees or vouchers. In the case of gunny bags and other articles of store shown purchased during the fortnight, the bill should bear a certificate from the Inspector/Sub-Inspector, Food and Supplies, showing the month in which the bags and other articles of store have been taken on the Inventory Register. Receipts for payments exceeding Rs. 20 should be properly stamped. All receipts should bear attestation of Inspector/Sub-Inspector, Food and Supplies. Arithmetical calculations should be correct. The rates charged should be reasonable and within approved limits. Expenditure should have sanction of competent authority behind it. Check in respect of each item should be exercised as follow:-

i) Railway freight, demurrage and warfage.

Payments are generally made by Credit Notes. Where payments have been made in cash and the amount is to be charged in the bill, the payment should be supported by receipts from the Railway, Railway freight, demurrage and wrfabe should be tallied with that shown in columns 23 and 24 of the. Receipts in Form P.R. 20

ii) Godown rent and Chaukidar's pay

Register of Godown Rents (Form P.R. 36) and Chaukidar's Pay Check Register (Form P.R. 37) should be consulted to see that payments made are in accordance with prescribed rates and payments have not been made before.

iii) Cartage and handling charges of foodgrains, terminal tax and Market fee.

These items should be carefully scrutinized to insure that expenses have been incurred on the grain handled (received and issued) during the fortnight. A reference to the Stock Ledger, Receipt Reports and Despatch Reports, if necessary, should be made. If any charges relate to grain handled during the previous fortnight, the previous bill should be consulted to see that charges are not claimed a second time.

iv) Gunny bags

The relevant Purchase Bill (Form P.R. 8) should be consulted and the number of bags tallied with the bag, shown therein. In the case of empty bags purchased locally it should be seen if purchase has been made according to sanction.

v) Stock Articales other than gunny bags.

Purchases should be in accordance with sanction.

vi) Treatment of godwons and Miscellaneous.

Expenses should be carefully scrutinized to see that these where absolutely necessary.

A reference should be made to the classified Abstract Register (Form P.R. 78) at the Circle Officer Incharge's Office to see that payment for the amounts claimed in the bill has not been made before. When the bill has been checked it should be endorsed for payment signed by the Circle Officer Incharge and payment made immediately.

(u) Inventory of Gunny Bags/Bales Account in Form P.R. 39/39-A

The opening balance should be checked with the previous month's closing balance to see that it is identical. Receipts and issues should be checked with quantities shown in Incidental Charges Bills, Purchase Bills, Receipt Reports, Dispatch Reports, Statements in Form P.R. 34 and orders for write off.

The Circle Officer Incharge should verify that the gunny bales shown as purchased through Director, Supplies and Disposals, in Col No. 3 to 5 of P.R. 39-A, tally with the indents placed by headquarter. It should also be ensured that proper action to lodge the claim with the Railway/Consignor/Director, Supplies and Disposals, has been taken in cases of losses or damages or sub-standard quality of stocks received.

(v) Inventory of Stock Articles Account in Form P.R. 40 accompanied by Dispatch Advice in Form P.R. 98

This report should also be checked in the same way as the return of gunny bags in Form P.R. 39.

(w) Statement of Losses in cleaning in Form P.R. 23

Total shortages in column 6 should be equal to column 3 minus column 5. This total shortage should also be equal to total of columns 7, 8, 9 and 10. The progressive totals in columns 12, 13 and 14 should tally with the totals of columns 7,8, and 9, respectively.

(x) Consolidated Account of Shortages in Transit, Cleaning and Storage in Form P.R.100

The shortages discovered in transit during the month as given in column 4 of the Consolidated Accountant (Form P.R.100) should tally with the corresponding monthly total of column 9 of the Centre Stock Ledger (Form P.R. 67). Total shortages in cleaning during the month in column 7 of this account should tally with the corresponding monthly total of column 6 of Loss in Cleaning Register (Form P.R. 23). Total shortage in storage during the month at serial No. 13 (a) of the Shortage/Excess Report (Form P.R. 35). Shortages written off should be checked with the letters sanctioning write off.

NOTE: - Letters sanctioning write of shortages in transit, in cleaning and in storage should be kept in separate files which should be for the purpose of checking the consolidated Account of Shortages (Form P.R. 100)

(y) Statement of Credit Notes issued (Form P.R. 74)

The information contained in the statement should be compared with that given in the relevant Receipt Report (Form P.R. 20) of which reference will be found in columns 13, 14 and 15 of the statement.

(z) Verification of Mandi Charges (Form P.R. 76)

The certificate sent by the Inspector/Sub-Inspector, Food and Supplies, should be compared with the Proforma of Mandi Charges (form P.R. 66) and variations, if any, should be reported to Headquarter for approval, if considered necessary.

(2) Other Returns and Statements

5.5 . (a) In the case of purchases of foodgrains made on Destination Pass Terms the Circle Officer Incharge will receive a copy of the contract (Acceptance Letter) from the Director, Food and Supplies. As and when despatches are made against the Contract the Clearing Agent will send two bills for each consignment supplied:-

i) 90 percent clearing Agent's bill (Form P.R. 12) which will be received supported by the railway receipt just after the consignment has been despatched. The payment claimed in the bill should be for the weight worked out on the basis standard filling of bags for the number stated in the R.R. The rate at which payment is claimed for the grain and gunny bags should be the same as given in the copy of the Acceptance Letter. The rate of commission claimed should not exceed the rate prescribed under the terms of the contract. The amount claimed by the Clearing Agent should be 90 percent of the value of grain and gunny bags. After the bill is scrutinized it should be paid accordingly.

ii) Clearing Agent's 10 percent bill (Form P.R.13) which will be supported by the Allowance Note issued by the Government Inspector, Inspection, when the consignment has reached destination. The amount claimed by the Clearing Agent should be the balance 10 percent in relation to the bill mentioned at (i) above less allowances levied as per Allowance Note. Calculations of weight and allowances made in the Allowance Note should be checked.

iii) In the case of both these bills (90 percent and 10 percent) a reference should be made to the Allocation. Contract and Delivery Register (Form P.R.10) maintained in the Circle Officer Incharge's Office and to the Register of Purchases and Payments made in Form P.R 101 to see that payment has not been made before. Bills should then be endorsed for payment after recording a certificate that payment of the amount claimed has not been made before.

(b) In the case of purchases made on Despatch Pass Terms the Circle Officer Incharge will receive a copy of the contract (Acceptance Letter) from the Director Food and Supplies. As and when despatches are made against the contract the Clearing Agent will submit a bill for cent percent payment supported by the railway receipt and the Allowance. Note issued by the Government Inspector, Inspection. Payment claimed should be on the basis of weight and the number of gunny bags given in the Allowance Note less allowance levied as stated in the Allowance Note. A reference should be made to the Allocation, Contract and Delivery Register (Form P.R. 10) and to the Register of Purchases and Payments made (Form P.R. 101) to see that payment has not been made

before. The bill should then be endorsed after recording a certificate that payment of the bills has not been made before.

5.6. The Circle Officer, Incharge will receive a copy of the Supply Order or Disposal Order issued by the Inspector/Sub-Inspector, Food and Supplies, for the supply of the foodgrains to the Provincial Reserve under the Monopoly Procurement Scheme. A check should be exercised to see that the price and incidental charges allowed to the seller are in accordance with those prescribed in the relevant 'Conditions of Supplies, order.

D Registers maintained in Circle Officer Incharge's Offices for Posting of Returns and Statements

5.7 Accounts in registers should be maintained separately for each Centre and separately for each grain. Accounts for imported foodgrains should be maintained separately, from country foodgrains. Accounts for different varieties of rice should also be maintained separately.

Register of Claims against Railways in Form P.R. 71

5.7 (a) A record of all claims lodged with the railways, should be maintained in this register, in respect of shortages in transit, demurrage, warfage, excess freight, etc. As soon as a claim is lodged, entries should be made in columns Nos 1 to 13. When the claim is finally admitted by the railways or written off/approved by the headquarters, entries should be made in columns Nos. 14 to 19, as the case may be.

Register of Purchases and Payments therefore in Form P.R. 101 (For all purchases whether Local or contract)

5.8 A record of all purchase bills (whether local purchases or contract) should be maintained in the register of purchases and payments therefore in Form P.R. 101 Entries at columns 1 to 11 of the register should be made from day to day as soon as the stock and purchase reports and purchase bills are received. Entries at columns 12 to 20 should be made if the bills have been checked, passed for payment and cheque issued during the month to which the purchase and stock report relate. Columns 21 and 22 should be filled in as and when payment of the unpaid amount shown at column 20 is made. In case payment is not made during the same month, columns 12 to 18 should be left blank but columns 19 and 20 should be filled in. Against the columns 12 to 18 reference to the subsequent month in which payment for the bill concerned is made should be quoted. In the subsequent month in which payment for the outstanding bill is made, columns 7 to 18 should be filled in and against columns 1 to 6 reference to the month in which the relevant purchase and stock reports have been entered should be given only, without filling the columns. The total of the entries made in the register should be struck at the close of each month ending on the last day of each month and progressive total from the beginning of the financial year to the end of the month should also be given.

Allocation Contract and Delivery Register in Form P.R. 10

5.9 A record of 90 percent, 10 percent and 100 percent bills of Clearing Agents for purchase of foodgrains on "destination pass" and "despatch pass" term should be kept in the Allocation and Delivery Register in Form P.R.10. A page or a half page should be allotted to each contract. Entries from columns 1 to 19 of the register should be made from day to day when the bills are received and columns 20 to 23 should also be filled in from day to day as and when the bills have been checked and paid. This register is maintained to watch the performance against each contract.

Supply Order in Form P.R. 17

5.10 A record of supply orders issued under the Monopoly Procurement and Distribution Scheme for supply of foodgrains to the provincial Reserve should be maintained in the supply order Register in form P.R. 17 Columns 1 to 4 should be filled in on receipt of the Supply order or Disposal Order. Columns 5 to 8 should be filled in

from day to day on receipt of the Purchase Reports and Purchase Bills. Columns 9 to 11 should also be filled in from day to day when the bills have been checked and paid.

Stock ledger in Form P.R. 67

5.11 A record of stock of various foodgrains purchased, received sold and issued from day to day at each Centre should be maintained in the Stock Ledger in Form P.R. 67. Entries in this register should be made from the Inspector/Sub-Inspector, Food and Supplies, Daily Stock Report in Form P.R. 9. The Columns of this register and that of the report are the same. Entries in this register should be made every day as soon as the stock Report has been checked. A total of the entries made in the register should be struck every month and a progressive total from the beginning of the financial year to the end of the month should also be given.

Register of issues made against Headquarters Allocation in Form P.R. 32

5.12 A record of foodgrains issued against allocations made by Headquarters should be maintained in Form P.R. 32. Entries in columns 1 to 6 should be made on receipt of Allocation Orders from Headquarters. Entries from columns 7 to 17 should be made from day to day on the basis of Progress Reports of Allocations and Despatches in form P.R. 30, received daily from the Inspector/Sub-Inspector, food and Supplies. Each Allocation Order should be treated separately, and despatches made against it should be entered accordingly. Some space to accommodate necessary entries of despatches made from time to time should be left between allocations. This register serves the purpose of watching the progress of despatches against each allocation.

Register of sale –proceeds for Rationing/Controlled Distributions/Deficit Areas and Cash sales against Headquarter Allocations in Form P.R. 28

5.13 A register of Sale-proceeds should be maintained in Form P.R. 28 in respect of issues of foodgrains for which cash is realised by the Circle Officer Incharge. A separate register should be maintained for:-

- i) foodgrains issued for rationing;
- ii) foodgrains issued under controlled distribution; and
- iii) foodgrains issued against Headquarter allocations for which cost is recovered by the Circle Officer Incharge .

5.14 Authority for issue of foodgrains for rationing is issued by the Rationing Controller in Form RXXXIX (Rationing Form, not included in this Manual) of which a copy is received in the Circle Officer Incharge's Office (Accounts Branch). When the authority holder presents his copy of the authority for the issue of grain in the Accounts Branch, the Accounts Clerk should first compare the Ration Authority with the copy received direct from the Rationing Controller, and enter on the authority-holder's copy of the authority, at the space provided for the purpose, the value of grain and bags worked out at the prescribed issue rate. He should also prepare a challan in triplicate for the value of grain and gunny bags. The Accountant should check the calculations of price to be recovered and initial the Ration Authority as well the treasury challan. The treasury challan as well as the Ration Authority should then be made over to the authority-holder with instructions to deposit the amount in the treasury. After the money has been deposited in the treasury, the authority-holder will present two copies of the receipted treasury challan and the Ration Authority to the Circle Officer Incharge (Accounts Branch). A Delivery Memo in Form R. XLIII (a Rationing Form not included in this Manual) should be prepared in triplicate. The number of Delivery Memo should be noted on both copies of the receipted treasury challan and the Ration Authority, so as to avoid risk of issue of another Delivery Memo. If payment is received in cash this should be avoided as far as possible, the cashier should record on the Ration Authority the particulars of the amount received (Receipt No. and date, Form P.R. 24) and thereafter the Delivery Memo should be prepared as stated above. Entries should then be made from columns 1 to 24 of the Register of sale-proceeds in Form P.R. 28. The Delivery Memo should be signed by the Senior Auditor/Accountant or any other officer authorized by the Circle Officer Incharge for this purpose. Before signing the Delivery Memo the officer should compare the entries in the Delivery Memo with those in the Ration

Authority, the Register of sale-proceeds in Form P.R. 28, and the treasury challan (or in case of cash payments, the receipt in Form P.R. 24). He should also initial the entries made in the Register of Sale-proceeds in Form P.R.28, and should see and initial the entries on the treasury challan, indicating the number and date of the Delivery Memo. The original copy of Delivery Memo should be given to the authority holder and his acknowledgement obtained on the Ration Authority itself. The second copy of the Delivery Memo should be sent to the Inspector/Sub-Inspector, Food and Supplies, and the third should be retained as office copy.

5.15 Procedure for posting the Register of Sale-proceeds in Form P.R. 28 in respect of issues made for Controlled Distribution and against allocation made by Headquarter for which recoveries as made by the Circle Officer Incharge, will be the same except that the Delivery Memo will be issued in Form F. IV on the authority in Form F.I issued by Food Distribution Officer or any other officer authorised for the purpose (Forms F.IV and F.I are not included in this Manual). However, in the case of stocks dispatched to an outstation within the Province under Headquarters allocations against, a miscellaneous demand for which recovery is to be made by the Circle Officer Incharge the Circle Officer Incharge should contact the purchaser indicating the amount to be paid and when the amount has been paid he should issue instructions to the Inspector/Sub-Inspector, Food and Supplies to despatch the quantity. For detailed procedure in this regard, see Paragraph 4 of Chapter V of the Provincial Reserve Manual.

5.16 This register takes the place of subsidiary cash book. Its daily total should be taken over to the Cash Book, folio of which should be noted against the daily total in this register. Besides the total, the total of entries made in this register should be struck at the close of each month and also the progressive total from the beginning of the financial year to the end of the month. These totals should be checked and initialled by the Senior Auditor/Accountant or any other officer authorised by the Circle Officer Incharge for the purpose. This register should be checked by the Circle Officer Incharge himself once a month.

In the case of Register of Sale proceeds in Form P.R. 28 maintained at places other than the Headquarters of the Circle Officer Incharge, it will not be possible to take the daily totals over to the Cash-book on the day the transactions take place. In such cases, the relevant information should be obtained by the Circle Officer Incharge, in Form 28-A twice in a month, i.e from 11th to 25th or the last day of submission of Siah by the Sub-Treasury concerned to the Sadar Treasury and from the 26th or the last day of the submission of Siah by the Sub-Treasury concerned to the Sadar Treasury as the Case may be to 10th of the next month and should be incorporated in the Cash-book before it is closed. In the month of March, however, the second return should cover complete information up to the end of the month. The Cash-book for the month of March should be kept open for 2 or 3 days after 31st March, so as to incorporate the information received from the outstation.

Register for adjusting Price of stocks with Millers/Chakkis on the date of Change of Price in Form P.R.33

5.17 (a) A record of adjustment of price of stocks of foodgrains and gunny bags held by the Millers/Chakkis on the date of change in the Provincial Reserve issue price should be maintained in Form P.R. 33 in order to absorb the profit or loss to miller/Chakkis on account of a change in the issue price. The stock held by the millers/Chakkis at the close of the day preceding the date from which the change in price is enforced, should be ascertained and the amount recoverable or payable as the case may be on account of the change in price should be worked out. Entries should be made from columns 1 to 16 of the register. The date in column 1 should be the date from which the changed issue price is enforced. The amount recoverable or payable should be recovered or refunded, as the case may be, when the Miller/Chakkiwala calls for a Delivery Memo for the first time after the enforcement of a change in the issue price. Columns 17 to 20 of the register should then be filled in. A note of this adjustment should be clearly recorded in the remarks column of the register of Sale proceeds in Form P.R.28 against the return entry and a reference to the page and serial number of P.R. 28 in column 18 this register.

(b) Retailers.-The revised prices will apply to the retailers a week after their enforcement. It is, therefore, not considered necessary to provide a remedy for the slight discrepancies that may follow a change of price in the case of retailers. The retailers should be required to charge the price from the date on which it is enforced retailers should be required to charge the price from the date on which it is enforced for retailers ignoring the slight loss or gain which it may result to them. It is expected that in the long run the loss or gain due to changes in price will adjust itself.

Register of Issues to Other Provinces and Administrations in Form P.R.A. 1-E. Part I and II

5.18. A record of issues of foodgrains to other Provinces and Administrations should be maintained in Form P.R.A. 1-E, Part I. Postings in this register should be made on the basis of Stock Reports (Form P.R. 9) and Daily Progress Reports of Allocations and Despatches (Form P.R. 30). A total of entries made in the register should be struck at the close of each fortnight and a progressive total from the beginning of the financial year to the end of the month should also be given.

Note: - Every alternate leaf of the register will be perforated and two copies will be prepared by carbon process so that at the end of the month the original perforated leaf will be detached and forwarded to Headquarters with the monthly Stock Account.

Part II of the register will also be maintained in the same manner as Part I.

Register of other Issues under Allocations from Headquarters in Form P.R.A. 1-G. Parts I and II

5.19. A record of other issue of foodgrains under allocations from Headquarters should be maintained in Form P.R.A. 1-G, Part I. Posting in this register should be made on the basis of Stocks Reports (Form P.R. 9) and Daily Progress Reports of Allocations and Despatches (Form P.R.30). This Part and Part II should be maintained and despatched to Headquarters in the same manner as the Register in Form P.R.A. 1-E., mentioned in the preceding paragraph.

Details of Imported Foodgrains received from Ports in Form P.R.A. 1-H.

5.20 A record of imported Foodgrains received from ports should be maintained in Form P.R.A. 1-H. Entries in this register should be made from day to day on the basis of Imported Foodgrains Despatch Reports (Form P.R.19) and Receipt Report (Form P.R.30). A total of entries made in this register should be struck at the close of each fortnight and a progressive total from the beginning of the financial year to the end of the month should also be given. (Leaves of the register will be perforated as in the case of the Register mentioned in paragraph 5.18).

Accounts of Damaged Stock Register in Form P.R 99

5.21 The Circle Officers Incharge are not required to maintain any Register of Damaged Stocks. The information will be available from the Stock Report (Form P.R.9).

Account of Shortages in Transit, Cleaning and Storage

5.22(a)* The Circle Officers Incharge are not required to maintain any Register of Shortage in Transit, Cleaning and Storage. They will receive in duplicate a monthly consolidated account of shortages in transit, cleaning and storage from the Inspector/Sub Inspector, Food and Supplies and should submit to Headquarters a monthly statement of shortages in transit, cleaning and storage for their circles in Form P.R. 105 of which they should keep a copy. Form P.R.105 to be submitted to Headquarters should be accompanied by one copy of the account in Form P.R.100 received from each P.R.Centre.

5.22(b)* The shortages (whether in storage or cleaning or in transit) in respect of various commodities pertaining to the previous years should be evaluated at

the rates at which the book balances of these foodgrains have been evaluated in the latest annual summarized Accounts of the P.R. Food Scheme. The rates will be intimated by compilation Section of Head Office each year in June/July to all the Circle Officers as well as the Audit Section and the Administrative Branches at Head Office.

“The shortages in storage/cleaning /transit discovered during the current financial year, and thereafter till the new rates are circulated on the compilation of summarized accounts, will be evaluated at the P.R. Issue rates prevalent on the date of emptying the godowns or date of cleaning as the case may be, or the date of the Railways Receipt in case of shortages in transit.”

“Claims for shortages in transit in respect of Imported Foodgrains will continue to be lodged with the Railways at the rate intimated by the Government of India from time to time and if any part of the claims is not accepted by the Railways the loss to be written off shall be the residual amount of the claim. The position of the losses on account of shortages in transit in respect of country wheat and other indigenous foodgains for which claims have been lodged with the Railways but have been wholly or partly rejected by them would be similar, as evaluation of these stocks is done in accordance with rule 50 of Manual Part II.

The surcharge levied on issue of stocks will, however, not be taken into account for evaluating the shortages.

Account of Credit Notes.

5.23. The Circle Officers Incharges are not required to maintain any register for Credit Notes issued. They will receive a statement of Credit Notes from Inspector/Sub-Inspector, Food and Supplies, every month in Form P.R. 74 in duplicate. They should consolidate these statements in Form P.R. 75 in duplicate. The original statement received from Inspector/Sub-Inspector, Food and Supplies, in Form P.R. 74 with the original consolidated statement in Form P.R. 75 should be sent to the Controller of Food Accounts so as to reach him by the 10th of each month. Duplicate copies of the statements in Form P.R. 74 and Form P.R. 75 should be retained by the Circle Officer Incharge for his office record.

Register of Outstanding Realisations in Form P.R. 102

5.24. The Circle Officer Incharge is not authorised to issue any foodgrains on credit, and the question of outstanding realisations should not arise. If, however, for any reason, any amounts remain unrealized, a record of such amounts should be kept in the Register of Outstanding Realisations in Form P.R. 102. The progress of realization against out standings should be watched and as far as possible no amount should be allowed to remain outstanding.

Register of Godown Rents in Form P.R. 36

5.25. A Register of Godown Rents should be maintained in Form P.R. 36 Application for hiring the godowns in Form P.R. 53 will be received by the Circle Officer Incharge in duplicate. It should be forwarded to headquarters after signature by the Circle Officer Incharge for sanction. When the sanction is received, entries should be made in columns 1 to 9 of the Register of Godown Rents. Rent paid should be entered from month to month on the basis of Incidental charges Bills. A reference to the number and date of the Incidental Charges Bill in which the rent paid is included should be given in the register.

Chaukidars Pay Register in Form P.R. 37

5.26. A Chaukidars Pay Register should be maintained in Form P.R.37. Entries in columns 1 to 4 of this Register should be made on receipt of sanction of posts. Entries in columns to 5 to 11 should be made as and when payments are made. These payments will be included in the Incidental Charges Bills of the Inspector/Sub-Inspector. Food and Supplies, and should be entered in the Register from the relevant Incidental Charges Bills and the number and date of the bill should be noted in column 10 of the register. A total

of the amount paid should be stuck at the end of each month and progressive total from the beginning of the financial year to the end of the month should also be given.

Classified Abstract of Incidental Charges Register in Form P.R. 78

5.27. A record of incidental charges incurred by the Inspector/Sub-Inspector, Food and Supplies as well as the Circle Officer Incharge should be maintained in (Form P.R.78) Entries in this register should be made from day to day after the Incidental Charges Bills have been checked and paid. Classification of expenditure should be carefully done. The total in column 15 of this register against each bill should tally with the total amount of the bill paid. A total of entries made in this register should be struck at the close of each month and a progressive total from the beginning of the financial year to the end of the month should also be given.

Inventory of Gunny Bags/Bales Account in Forms P.R. 39 and P.R.39-a

5.28. The Circle Officers Incharge are not required to maintain any register for the inventory of gunny bags. They will receive monthly statements of inventory of gunny bags/bales in Forms P.R.39 and P.R. 39-A in duplicate from the Inspector/Sub-Inspector, Food and Supplies.

The Inspector/Sub-Inspector, Food and Supplies, shall quote in columns Nos. 21 and 22 the reference to the delivery Memo in the copy meant for the Circle Officer Incharge's Officer. The Circle Officer Incharge quote a reference to the items No. of P.R.A. 2-A in the same column in the copy of the form to be submitted to the Controller of Food Accounts which shall also contain an abstract showing the total closing balance of:-

- (i) New gunny bags
 - (a) Bales.
 - (b) Bags.
- (ii) Used serviceable gunny bags:-
 - (a) Less than one year old.
 - (b) One year or two years old.
 - (c) Over two years old.
- (iii) Unserviceable bags.
- (iv) Totals of (i), (ii) and (iii)---
 - (a) Bales.
 - (b) Bags

The Circle Officer Incharge should retain the duplicate copy of the monthly statement with a copy of the abstract for his record.

Inventory of Stock Articles Account in Form P.R.40

5.29. The Circle Officers Incharge are not required to maintain any register for the Inventory of Stock Articles. They will receive monthly statements of inventory of stock articles in Form P.R. 40 in duplicate from the Inspector/Sub-Inspector, Food and Supplies. The original monthly statement should be forwarded to the Controller of Food Accounts with an abstract showing the total closing balances of Stock Articles:-

- (i) Less than one year old their original purchase price.
- (ii) One year to two years old and their original purchase price.
- (iii) Over two years old and their original purchase price.
- (iv) Totals of (i), (ii) and (iii)

The Circle Officer Incharge should retain the duplicate copy of the monthly statements with a copy of the abstract for his office record.

Cash Books

5.30. A Cash Book should be maintained in Form P.R. 45 exclusively for the Provincials Reserve Food Scheme. Before the Cash Book is brought into use its folios should be numbered and counted and a certificate showing the number of folios contained given on its fly leaf and signed by the Circle Officer Incharge. All items of Income and expenditure should be entered in this Cash Book except such items as are entered in the register of sale-proceeds in form P.R. 28 in which case only totals taken from the register of Sale proceeds in Form P.R.28 should be entered in the Cash Book daily. The amounts of Incidental Charges Bills paid by the Inspector/Sub-Inspector, Food and Supplies, should be posted as and when these are received, checked, passed and the advance against the Inspector/Sub-Inspector, Food and Supplies, is adjusted. There should be a separate entry for each payment except in the case of incidental charge bills for Centres in respect of which a single entry for the bill may be made in the Circle Cash Book.

5.31. (1) Funds placed in the Personal Deposit Account should be entered on the receipt side in column 7 (Personal Deposit Account at Treasury).

(2) Amounts drawn from the Personal Deposit Account should be entered on the payment side at column 17 (Personal Deposit Account at Treasury).

(3) The amount of Treasury challans for payments made direct into the Treasury by the Depot-holders, etc., should be shown at column 6 on the receipt side and the same amount should be shown at column 16 on the payment side. Receipt on account of cash, cheque or bank draft should be entered in column 5 on the receipt side and when this amount is credited into the Treasury it should be entered in column 13 on the payment side.

(4) Amounts withdrawn from the Personal Deposit Account for advances on expenditure should first be shown on the payment side in column 17 (Personal Deposit Account at Treasury) and simultaneously shown on the receipt side in column 3 (Amounts withdrawn from Personal Deposit Account for advances or expenditure). When advances are issued to Inspector/S.I.F. & S. these should be shown in red ink in column 10 (To whom paid). An entry regarding reduction in the amount of advances should be made on the receipt side in column 2 (From whom received) indicating the amount of incidental charges bills charged. Such amounts are reduced by the incidental charges bills as soon as these are received from the field staff and entered on the expenditure side of the Cash Book in column 12 (expenditure out of advance from Personal Deposit Account).

(5) A cheque drawn on Treasury in ordinarily current for 3 months only. In case a fresh cheque is issued in lieu of an expired cheque, it should be entered on the "expenditure side" (column 10) of the Cash Book, but amount of this cheque should not be shown under column No. 18 (Personal Deposit Account at Treasury). A cross reference against the entries relating to both the expired and the new cheques should be made.

5.32. The Cash Book should be closed and totalled at the close of every week on the 7th, 15th, 22nd and last day of the month. The total figures of receipt and expenditure as at the close of 15th and the last day of the month should be taken for preparing the monthly cash account.

5.33. The Cash Book should be maintained by a senior clerk and each entry in it should be checked by the Accountant and the Senior Auditor. The senior Auditor should initial each entry. The immediate responsibility for the proper and correct maintenance of the Cash Book and for the prompt depositing of all receipts into the Treasury rests with the Accountant. He should see that all receipts are deposited into the Treasury within 24 hours.

5.34. The Circle Officer Incharge should either himself or through another gazetted Officer have the Cash Book checked once a week to see that it is properly maintained and specially to see that all receipts are credited without any delay into the Treasury.

5.35. At the close of each fortnight, i.e. on the 15th and the last day of each month the Circle Officer Incharge should personally check the cash book, count the cash in hand and record a certificate in the cash book to the effect that the cash has been counted and found correct. At the close of each month the Circle Officer Incharge should personally verify from the result of verification of figures, with those of the treasury that all the receipts have been credited into the treasury check the undeposited balance with the Cahier and record a certificate in the following form:-

Certified that I have personally verified that all receipts for the month of—
except those detailed below have been deposited into the treasury

Details of amounts not deposited into the treasury.

Dated

Circle Officer Incharge.

5.36. The Circle Officer Incharge should check the Subsidiary Cash Book in Form P.R. 28 and record a certificate that all entries from them have been incorporated in the Cash Book in Form P.R. 45.

5.37. The Circle Officer Incharge is responsible to see that the Cash Book is properly and accurately maintained and that all financial transaction in connection with the Scheme are incorporated in it.

5.38. Specimen entries in the Circle Officer Incharge's Cash Book are given in Appendix III.

Treasury Challan Register in Form P.R.63.

5.39. A record of all Treasury Challans under which amounts received and realized under the Provincial Reserve Food Scheme are credited into the treasury should be maintained in Form P.R. 63. Entries should be made in this register immediately on receipt of Treasury Challans.

Control Register of Offences Relating to Foodgrains in Form. P.R. 95

5.40. A Control Register of offences relating to foodgrains should be maintained in Form P.R. 95. Care should be taken to keep the Register up-to-date and the Circle Officer Incharge should himself review the Register at least once a month and record a note in column 30 in token of his review.

5.41. If owing to deterioration, or any other reason, the grains is sold with the sanction of the court, prior to final decision of the case, the sale-proceeds of the grain so disposed of should be deposited into the treasury under "Revenue Deposites" from where the amount could be ordered by the court to be drawn subsequently for final disposal. The number and date of Treasury Challan under which the sale-proceeds of foodgrains are deposited into the Treasury should be entered in the receipt in Form P.R. 94.

Incidental charged incurred on acquiring, transporting and storing the captured stocks, including godown rent, chaukidara and establishment charges on handling and storage at the Provincial Reserve rates fixed for recovery from consumers should be detailed separately in the monthly cash accounts of Circle Officer Incharge, which are sent to Head Office and, in lieu of the original vouchers, a certificates from the Circle Officer Incharge in support of these payments should be attached with the said monthly cash account. A remark indicating that the original receipts have been detained for production in the court, as and when required, should also be recorded on the said Account. The expenditure on incidental charges, detailed above should be debited in the first instance to the Head "85-A-Capital Outlay on Provincial Scheme of State Trading II-Grains Supply Schemes—II-A—Provincial Reserve Food Schemes—3 Suspense personal deposits (n)(1)Debits". The charges should then, be realized from the trial court (s) by the submission of necessary bill (s) through the P.S.I./P.I/P.D.S.P. as the case may be, and the amount should be got deposited into the treasury by the courts and credited by book transfer to the Head "Deduct—Receipts and Recoveries on Capital Accounts (s) Repayment of Advances" under the Major Head referred to above. The bills should be presented to the courts along with treasury challans will particulars of Head of Account

referred to above, to which the amount is to be credited. On receipt of these documents, the courts will get the amount debited to the relevant head of Account and credited to the Head specified by the Circle Officer. Incharges, in the challan, in the Treasury Account. The challan duly receipted by the Treasury Officer will be returned to the Circle Officer Incharge by the courts in token of having paid the amount. The Treasury challan (s) with which the incidental charges are deposited into the Treasury should be sent to Head Office along with the monthly cash account in which the amount deposited into, the Treasury has been accounted for. A separate account should be maintained by the Circle Officer Incharge, of (i) all expenses incurred on the storage, transport and handling of captured stocks including godown rent, chauki-and establishment charges; (ii) submission of bills to the courts and (iii) recoupment of the amounts so as to watch carefully the recovery from the court of such amount in all cases.

5.42. After final decision of the case by the court concered, the stock should be taken over by the Circle Officer Incharge, if the court so decides, and should continue to be kept separately, both physically and in account. In the case of foodgrain which are not normally kept on the Provincial Reserve and in respect of which no issue rates are fixed, the market value of the stock should be assessed in consultation with the Secretary of the Local Market Committee, whose certificate should be obtained and furnished along with the sale report. Such foodgrains may be sold at the market rates subject to the control rate. Sale by auction may be resorted to in the case of stocks which are found as a result of analysis by Government Inspector (Inspection) to be unfit for human consumption and the sale-proceeds, should be deposited into the treasury under the Head “XLVI-Misc—Misc—(s)—Other items.” In the case of other foodgrains like wheat, gram barley and rice, with which Provincial Reserve deals, and which are taken over by the Circle Officer Incharge, in connection with the food offences the price should be assessed, subject to the control rate and after taking into consideration.

- (1) the prevailing market rates, and
- (2) the quality of the grains to be assessed by the Government Inspector (Inspection).

The incidental charges incurred on acquiring transporting and storing these foodgrains including godown rent, chuakidara and establishment charges, should be recovered and, the amount got credited under the Sub-head “Deduct—Receipts and Recoveries and Capital Account—(a) Repayment of Advances” under the Major Head 1 “85-etc” by Adjustment as indicated in para 5.41 above. The Circle Officer Incharge should ensure that the Provincial Reserve in not burdened with any part of the incidental charge incurred on these foodgrains. The assessed value of the foodgrains taken into Provincial Reserve finally should be credited into the treasury under the Head “XLVI—Miscellaneous—(s)—other items” by means of cheques drawn against the Personal Deposit Account of Circle Officer Incharge. He Treasury challans should be prepared in triplicate, as usual and a copy thereof sent to the Assistant Controller of Food Accounts at the Headquarters. Thereafter this grain need not be kept separately from the Provincial Reserve stocks as it will then become a part and parcel of the Provincial Reserve stocks. It will then be issued against payment at the usual Provincial Reserve issue rate and the sale proceeds credited under the Head “85-A-ets.,--Deduct—Receipts a Recoveries on Capital Account—(a) Repayment of Advances”.

In case the court does not sanction taking over of such stocks by the Circle Officer Incharge these should be disposed of as decided by the court and the sale-proceeds deposited into the court or dealt with as the court may direct. In such cases all incidental charges incurred on transport, storage on handling of these foodgrains such as cartage, godown rent, loading and unloading stocking charges, etc., out of Provincial Reserve Funds, as well as chaukidara and establishment charges on handling and storage should likewise be claimed from the court and deposited into the Treasury in the manner indicated in Para 5.41 above. Any complication arising out of individual cases should be got clarified by an immediate reference to Headquarters.

Register of Objections in Form. P.R. 103

5.43. A Register of Objections in Form. P.R. 103 should be maintained for each centre. Separate pages should be set apart for objections in respect of purchase bills,

incidental charges, bills sales of foodgrains and miscellaneous. The amount of each objection should be carried from month to month till it is cleared. When an objection has been cleared a line should be drawn across the remaining months of the year. When the amount objected to is partly cleared in a month, the balance should be carried over to the next month's column. The Register should be closed monthly and a review of the outstanding objections detailing the action taken to have them cleared should be submitted to the Circle Officer Incharge on the 10th of each month. After the close of the year, the outstanding amount under the objection should be carried over to the Register for the New Year item by in the month of April. Before the Register is closed finally the Senior Auditor should record a certificate that the outstanding items have been carried over to the new Register. Before an objection is communicated to the Inspector/S.I.F. & S. the Accounts Clerk concerned should certify that the objection has been entered in the Register of Objections.

5.43.(A) (i) All the Inspectors/S.I.F. & S. should furnish a security of Rs. 500. All such employees who were in service before 2nd March, 1951, should deposit this security in monthly installments as indicated below:-

| | | |
|------|------------------------|-------------------|
| (I) | Sub-Inspector, F. & S. | Rs. 12 per mensem |
| (II) | Inspectors, F.& S. | Rs. 20 per mensem |

(ii) All the officials of the above-mentioned categories joining service after the 2nd March, 1951 should furnish a cash security of Rs. 250 in lump sum at the time of appointment and deposit the remaining Rs. 250 in monthly installments of amounts as indicated in (i) above.

(iii) Pending the completion of the cash security, all the Inspector/S.I.F & S. should furnish a personal security of Rs. 500 in the form prescribed as per appendix IV.

(iv) An account of securities so realized should be maintained in the Register of Securities (P.R.82.) Part I of the form is intended for completed securities while Part II shall be utilized for securities realized in installments. As soon as the security recovered in installments is completed, it shall be transferred to part I and its further disposal shall be watched through that part.

(v) Care should be taken to keep the Register up-to-date and the Circle Officer Incharge should himself review the Register at least once in three months and record a note in the Remarks Column in token of his review.

E. Physical Verification of Stocks

5.44. Foodgrains stocks should be physically verified twice a year by D. & F.S.O./A.F.S.O. At least one of these verifications should be carried out at all the centres in the month of March every year, so that the correctness of the balances carried forward to the next year may be ensured. The Circle Officer Incharge should verify stocks only in 10 percent of the total number of godowns filled during a year at each centre. The number of godowns selected for verification should be representative. The procedure for verification will be as follows:-

(i) **Grains stored in bulk:** Weight should be ascertained on the basis of the volume of the grain taking 100 cubic feet of wheat at 2,240 kgs. and 100 cubic feet of gram at 2, 165 kgs. It is presumed that other grains are not and should not be stored in bulk. Wheat and gram should as far as possible be stored in bulk only in storage bins specially constructed for the purpose or in such godown as are rectangular in dimensions. A chart showing the capacity of the bin when full and at specified heights should be kept at a prominent place. A tape line should be drawn upward from the ground on the wall to show the height of the grain. In the case of rectangular godowns the measurements of length and breadth should be taken recorded at a convenient place inside or outside the godown.

- (ii) **Grains stored in bags:** Counting of bags should be done cent percent. The weight to begin with need only be checked of three to five percent number of bags depending on the number of bags in a godown. The number of bags weighed should in no case be less than ten or where the total number of bags in a godown is more than 300 not less than 3 percent of the bags should be weighed. Where more than 33 percent of the bags weighed show a variety on in up to 1.50 kgs. Per bag but not exceeding 2.50 kgs. Up to 10 percent of the bags should be weighed and where the variation is bigger an even larger number of the bags up to cent percent may be weighed at the discretion of the circle officer incharge. For the purpose of this verification bags should be picked up at random from different stackings and from different parts of the stackings.

Slack bags should be weighed separately. The total weight unless all the bags have been weighed should be worked out on the basis of average weight per bag adding to the total thus obtained the weight of any slack bags not taken into account in the average.

- (ii) **Stock article and gunny bags/bales.**-These articles should be counted and verified cent percent once a year during the month of March and differences. If any, found on physical verification should be reported in triplicate, to the Circle Officer Incharge in Form P.R. 73-C (for gunny bales/bags) and in form P.R. 73-D (for stock articles). The book balances where necessary. Should be corrected on the basis of actual ground balance found on physical verification. The Circle Officer Incharge should send one copy of the report to the Director, Food and Supplies with his comments, another copy to the Inspector/, SIF &S concerned and retain the third. Shortage, if any should be investigated and a report of findings should be sent to headquarters office along with the comments of the Circle Officer about Forms P.R. 73-C or PR. 73-D as the case may be.

5.45. After verification the verifying officer should make a note in the go down Stock Register and should send a report in triplicate to the Circles Officer. In charge in Form P.R.73-A in case of bulk storage and In form P.R. 73-B in case of bagged storage. The Circle Officer Incharge should send one copy of the Report to the Director. Food & Supplies with his comment send one to the Inspector/S.I.F.&S concerned and retain the third.

F Returns to be rendered to Headquarters and their preparation

5.46 (a) The Circle Officer Incharges are required to render the following returns and Statement to headquarters:-

Daily (on the days when the relevant transactions occur)

- (i) Shortage Excess Report in Form P.R.-35
- (ii) Application for hiring godowns in Form P.R.-53
- (iii) Application for approval to the purchase of articles of dunnage in Form P.R.-55
- (iv) Application for the supply of Stock Articles in Form P.R.-56.
- (v) Report regarding disposal of miscellaneous articles and stores in Form P.R.-57
- (vi) Shortage/Excess report in Form P.R.-106.

Weekly

- (i) Statement of Outstanding Godown Pass Contracts in Form P.R.-11

Fortnightly

- (i) List of purchase Bills paid in Form P.R. A-2-D, with Purchase Bills and Market Reports, PRA-2-E, with Incidental charges Bills.

Monthly

- (i) Stock Account in Form P.R. A-1 accompanied by details in Forms
P.R.A.-1-A (Two Parts) P.R.A.-1-B, P.R.A.-1-C (Two Parts)
P.R.A.-1-D (Two Parts) P.R.A.-1-E (Two Parts), P.R.A.-1-F,
P.R.A.-1-G (Two Parts) and P.R.A.-1-H
- (ii) Case Account in Form P.R.A.-2 accompanied by P.R.A.-2-A, P.R.A.2-B.
P.R.A.-2-C, P.R.A-2-F and P.R.A-2-G with relevant Treasury Challans.
- (iii) Inventory of Gunny Bags/Bales Account in Forms P.R.-39 and 39-A,
- (iv) Inventory of Stock Articles Account in Form P.R.-40
- (v) Statement of Damaged Stocks in Form P.R.-104
- (vi) Statement of Shortage in Transit, Cleanings and Shortage in Form P.R.10
- (vii) Statement of Disposal of Cleaning in Form P.R.-25
- (viii) Consolidated Treasury Receipt in Form P.R.-62
- (ix) Statement of Credit Note in Form P.R.-75
- (x) Statement of Expenditure and Realizations (Paragraph 2.11 of this Manual)
- (xi) Schedule of Settlement with Treasury in Form P.R.-64 (Part I,II and III)
- (xii) Verification of Mandi Charges Certificate by the Inspector/S.I.F. &S. in Form P.R.-76 provided there is any verification in mandi charges and approval is needed.

Quarterly

- (i) Verification of Mandi Charges Certificate in Form P.R.-76
- (ii) Report on Physical Verification of Stocks in bulk in Form P.R.-73-A, and in bags in Form P.R.-73-B for bales/gunny bags in Form 73-C and for stock articles in 73-D.

Yearly

- (i) Proforma of Mandi Charges for approval in Form P.R.-66
- (b) The following returns received by Circle Officer Incharge form the Centres. should be retained by them. Each return should be kept in a separate centre-wise file for the financial year to be handy for check and inspection as and when required:-
 - (i) Purchase weight Check memo (Form P.R-3)
 - (ii) Purchase Report (Form P.R.-4)
 - (iii) Stock Report (Form P.R.-9)
 - (iv) Weight Check Memo (Form P.R.-18)
 - (v) Imported Foodgrains Despatch Report (Form P.R19)
 - (vi) Issue Weight Memo (Form P.R-26)
 - (vii) Despatch . Report (Form P.R.27)
 - (viii) Sale Account of Miscellaneous Articles (From P.R.-34)
 - (ix) Statement of Losses in Cleaning (Form P.R.-23)
 - (x) Receipt Report (Form P.R.-20)
 - (xi) Daily Progress Report of Allocation and Despatches (Form P.R.-30)

Daily Returns

5.47 Shortage/Excess Report in Form P.R.35 and P.R. 106, application for hiring godowns in form P.R.53, application for approval to the purchase of articles of dunnage in Form P.R.-55, application for the supply of Stock Articles in Form P.R.-56 and report regarding disposal of miscellaneous articles and stores in Form P.R.-57 should be forwarded to the Assistant Director, Procurement and Storage. See paragraph 5.4(o), (p), (q), (r) (and) (s) in this connection .

Weekly Returns

5.48 A Weekly statement of outstanding Godown Pass Contracts should be prepared in Form P.R. 11 for the week ending 7th, 15th, 22nd, and the last day of each month and should be forwarded to the Controller of food Accounts on the day following the end of each week. The statement should reach the Controller of Food Accounts not later than three days after the closing day of the week to which it relates.

Fortnightly Returns

5.49(a). Fortnightly Returns should be prepared for the fortnights ending the 15th and the last day of the month. Returns for the fortnight ending the 15th should reach the officers concerned not later than the 25th of the same month and those for the fortnight ending the last day of the month should reach the officers concerned not later than the 10th of the next month. In the return for 2nd fortnight of the month besides the fortnightly totals for the circle total from the 1st of the month under reference would be given so that the progressive total tallies with the relevant figure in the monthly Cash Account.

5.49(b)(i) P.R.A-2-D. - List of purchase Bills paid should be prepared from the Register of Purchases and Payments therefore (Form P.R. 101). A reference in column 9 should be given to the serial number at which the relevant quantity has been shown as purchased in Form P.R.A.-1-A.

(ii) P.R.A.-2-E. - List of Incidental Charges Bills should be prepared from the classified Abstract of Charges Register (Form P.R.-78).

Monthly Returns

5.50. The Monthly Stock Account should be prepared for the Circle in Form P.R.A. 1 and submitted to the Controller of Food Accounts. The Return Should be separate for each commodity and each variety of rich and separate for imported and country foodgrains. Total entries in the Stock Ledger (Form P.R.-67) for each Centre for the month should be entered in this Form (P.R.A.-1) and totalled up. Details of shortages written off during the month should be given at the bottom of the Form. The account should be carefully checked by the Senior Auditor as well as the Circle Officer Incharge with the details given in Forms P.R.A. 1-A to P.R.A. 1-H and should then be signed by both. Details of entries in Forms P.R.A. 1-H to P.R.A. 1-H should be checked by the Senior Auditor and these Forms should be signed by him. Forms P.R.A. 1-A to P.R.A. 1-H should be prepared as follows:-

(i) Form P.R.A. 1-A (Parts I and II). - Details of grains purchased should be taken from the relevant Register of Purchases and Payments (Form P.R.101).

Form P.R.A. 1-A (Part III).- Details of excess found during storage should be taken from the relevant stock report (P.R.-9) for the month as compared with the entries in the relevant Stock Ledger (Form P.R.-67)

(ii) P.R.A. 1-B.- Details of receipts of grains transferred from other centres should be taken from the relevant Stock Report (Form P.R.9) for the month as compared with the entries in the relevant Stock Ledger (Form P.R.-67). These receipts from centres within the circle should be detailed separately from those outside the circle. Total of each kind of receipt should be struck as well as those of all items so as to agree with the relevant figures shown in P.R.A.-1.

(iii) P.R.A. 1-C.- (Part-I)-Details of issues of grains for rationing should be taken from the relevant Stock Reports (Form P.R.-9) for the month and Register of Sale proceeds for Rationing (Form P.R.28)

P.R.A. 1-C (Part II)-Details of quantity for which the cost remains to be realised should be taken from the Register of Outstanding Realizations (Form P.R.102).

(iv) P.R.A.1-D(Part 1).- Details of issues of grains for controller distribution should be taken from the relevant Stock Reports (Form P.R.-9) for the month and Register of Sale Proceeds for Controlled Distribution (Form P.R.-28).

P.R.A. 1-D(Part II).- Details of quantities for which the cost remains to be realized should be taken from the Register of Outstanding realisations (Form P.R.-102).

(v) P.R.A.1-E(Part I and II).- These should be copies of entries in the relevant registers maintained in the same Forms. See paragraph 5.18 of this Manual.

(vi) P.R.A. 1-F(Part1).- Details of issues to other centres should be taken from the relevant Stock Reports (Form No. P.R.-9) for the month as compared with entries in the relevant Stock Ledger (Form P.R.-67).

These issues from centres within the circle should be detailed separately from those outside the circle. Total of each kind of issues should be struck as well as those of all items so as to agree with the relevant figures shown in P.R.A.-1.

From P.R.A.1-F(Part II).- The details of storages found during cleaning and storage should be taken from the relevant Stock Report (P.R.-9) for the month as compared with the entries in the relevant Stock Ledger (Form P.R.-67).

(vii) P.R.A.1-G(Part I and II).- These should be copies of entries in the relevant register maintained in the same Forms. See paragraph 5.19 of this Manual.

(viii) P.R.A. 1-H.-This should be a copy of the entries in the relevant register maintained in the same Form. See paragraph 5.20.

Totals in these details should tally with the relevant figures given in Form P.R.A. 1.

5.51. The Monthly Cash Account should be prepared for the Circle in Form P.R.A. 2 and submitted to the Controller of Food Accounts accompanied by details in Forms P.R.A. 2-A, P.R.A. 2-B, P.R.A. 2-C, P.R.A. 2-F and P.R.A. 2-G along with relevant Treasury Challans. The Cash Account in Form P.R.A. 2 should be prepared from the entries made in the Cash Book (Form P.R.45) Receipts and Expenditure should be carefully classified. However, the Purchase Bills and Incidental Charges Bills along with relevant Market Reports, Form P.R.A. 2-D and P.R.A. 2-E duly completed in all respects should be submitted to Head Office fortnightly, i.e. 1st to 15th and 16th to the end of the month. The returns for the second fortnight should also indicate the progressive totals from the 1st of the month under reference, so that the progressive total tallies with the relevant figure in the monthly Cash Account (P.R.A. 2). Details in all the Forms should be filled in as follows:-

- (i) P.R.A. 2-A.- The details in this Form realised should be prepared from the relevant Registers of Sale Proceeds of Commodities concerned (Form P.R. 28).
- (ii) P.R.A. 2-B.- Details of Inspection fee realised should be taken from the reports of Government Inspectors Inspection and should be supported by Treasury Challans accompanying the Form P.R.A. 2-G.
- (iii) P.R.A. 2-C. – Details of miscellaneous receipts for this Form should be taken from the Sale Account of Miscellaneous Articles (Form P.R. 34).
- (iv) P.R.A. 2-D. - List of Purchase Bills paid should be prepared from the Register of Purchases and Payments therefore (Form P.R. 101). A reference in column 9 should be given to the serial number at which the relevant quantity has been shown as purchased in Form P.R.A. 1-A.
- (v) P.R.A. 2-E. - List of Incidental Charges Bills should be prepared from the classified Abstract of Incidental Charges register (Form P.R.A. 78).
- (vi) P.R.A. 2-F. - Classification of Incidental Charges in this Form should be a copy of the entries made in the Classified Abstract of Incidental Charges Register (Form P.R. 78) during the month.
- (vii) P.R.A. 2-G. - Schedule of Payments into the Treasury should be prepared from the Treasury Challan Register (Form P.R. 63) and should be supported by the relevant Treasury Challans. The amounts of Challans shown under each head of account in this Schedule should tally with the amounts shown credited into the Treasury in Form P.R.A. 2, item3, on the expenditure side.

5.52. Inventory of Gunny Bags/Bales Account (Form P.R. 39/39-A) and Inventory of Stock Articles Account (Form P.R. 40) have already been dealt with in paragraph 5.28 and 5.29, respectively.

5.53. A statement of Damaged Stocks should be prepared in Form P.R.104 from the relevant Stock Reports (Form P.R. 9) and submitted to the Controller of Food Accounts.

5.54. A Statement of Shortages in Transit, Cleaning and Storage, should be prepared in Form P.R. 105 on the basis of consolidated accounts of Shortages in Transit, Cleaning and Shortage, received from the inspectors/S.I.F. & S. and forwarded to the Controller of Food Accounts.

5.55. A monthly statement of disposal of cleaning in Form P.R. 25 should be prepared for all centers of the circle on the basis of the sales Account of Miscellaneous Articles (Form P.R. 34) received from the inspectors/S.I.F. & S. as compared with the monthly statement of Losses in Cleaning (Form P.R.23) also received from the Inspectors/S.I.F.& S only in respect of such items of cleaning of which the sales-proceeds in each case exceed Rs. 200. This statement should be forwarded to the Deputy Director and Under Secretary, Food and Supplies for sanction of the disposal of the cleaning so as to reach him not later than the 10th of the month following that to which it relates.

The Circle Officers Incharge are competent to dispose of cleaning of which value in each case does not exceed Rs. 200.

5.56. A consolidated Treasury Receipt (Form P.R.62) showing the amounts credited in to the Treasury/Sub-Treasury during the month and the heads of accounts to which amounts have been credited signed by the Treasury Officer concerned, should be forwarded to the Controller of Food Accounts so as to reach him not later than the 10th of the month following that to which it relates.

5.57. A Statement of Credit Notes issued during the month should be submitted to the Controller of Food Accounts as laid down in paragraph 5.23 of this Manual.

5.58. A monthly Statement of Expenditure and Realisations under the head “85-A-Capital Outlay on Provincial Schemes of state Trading-II-Grain Supply Scheme-A-Provincial Reserve Food Scheme” should be submitted to the Director, Food and Supplies, not later than the 8th of each month as laid down in paragraph 2.11 of this Manual.

5.59. A Monthly Schedule of Settlement with the Treasury in Form P.R.64, Parts I, II and III should be submitted to the Controller of Food Accounts along with the Cash Account for the month so as to reach him not later than the 10th of the month following that to which it relates as laid down in paragraph 3.7 of this Manual.

5.59(a) A Monthly Statement of Efficient Running of Food Administration in Form P.R.85 should be submitted to the Head quarters, positively by the 15th of the month following that to which it relates.

5.59.(b) A monthly efficiency certificate in Form P.R.87 would be furnished by the Inspector, Food and Supplies to the Circle Officer Incharge through his A.F.S.O./D.F.S.O. This certificate should be examined in the Circle Officer to see that any item of work has not been neglected.

Quarterly Returns

5.60. Once a quarter (April- June, July-September, October-December and January-March) the Circle Officer Incharge should either personally or through another senior official verify the mandi charges and submitted a report to the Controller of Food Account in Form P.R.76.

5.61. A report of physical verification of Stocks be sent to the Director Food and Supplies, in Form P.R. 73-A, 73-B, 73-C or 73-D as the case may be as laid down in paragraph 5.45 of this Manual.

Yearly Returns

5.62. The Circle Officer Incharge should invite tenders for labour and cartage work in each mandi, as per model. Tender notice given at Appendix V, well in advance of the start of the next financial year, after giving wide and adequate publicity. The results of tenders invited for each centre be intimated to headquarters by the 15th March every year. After receipt of approval from headquarters, an agreement in form at Appendix VI should be executed with various labour and cartage contractors at approved rates. The prescribed amounts of securities should also be obtained. Similar action to invite tenders in model Form as at Appendix VII and to execute agreement in the model form as at Appendix VII should be taken in cases where transport of foodgrains and other Stock Articles/Gunny Bags is to be undertaken by road.

Calendar of Returns

5.63. A calendar of returns be maintained in Form P.R. 68 in the Accounts Branch of the Circle Officer Incharges's office. Dates on which returns are due should be shown in column 4 and dates of dispatch of returns should be entered under the respective months.

G. Audit

5.64 (a) Accounts of the offices of the Circle Officer Incharge will be checked by Headquarters' Inspection Parties periodically.

(b) Inspection, objections and remark will be recorded in Inspection Reports on the Accounts of Circle Officer Incharge in Form P.R. 52-A. and will be conveyed to the Circle Officer Incharge in form P.R. 52-C. The Circle Officer Incharge will furnish his explanations and answers to the objections and remarks in the same Form (P.R.52-C).

H. Transfer of charge

5.65. (a) When a Circle Officer Incharge is transferred, he should make over proper charge of the stocks held in the district and Cash in hand whether in the Circle Officer Incharge's Office, with the centre staff or in the Personal Deposit Account. The Officer taking over charge should satisfy himself by referring to the Circle Cash Books, Stock Ledgers and Inventories of Gunny Bags and Stock Articles that the accounts of Cash Stocks of foodgrains and Gunny Bags and Stock Articles maintained in the Circle Office are complete and up-to date. A regular Charge List showing (i) the actual balances of Cash, Stocks and Stock articles in the personal custody of the Circle Officer Incharge and his office staff, (ii) the Book balances of Stocks of Foodgrains, Gunny Bags and other Stocks Articles at various Centres in the Circle, and (iii) Cash in hand with the Centre Staff and in the personal Deposit Account of the Circle Officer Incharge should be prepared and signed by the outgoing as well as the incoming Officer.

(b) Cash, Stocks and Stocks Articles in the personal custody of Circle Officer Incharge and his office staff should be verified physically by the incoming Officer personally and the actual balances of Cash, Stocks and Stock Articles found at physical verification should be stated in the Charge List. Difference if any between the book balances and physical balance of such Cash, Stocks and Stock Articles should be clearly pointed out in the Charge List and reasons for the difference should be given. For the verification of Cash, the balance in hand should be struck in pencil in the Cash Books and the details thereof worked out.

(c) The correctness of book balances of Cash, Stocks of Foodgrains and Gunny Bags and Stock Articles, mentioned in the charge List should be verified by the incoming Circle Officer Incharge, personally by a reference to Cash Book, Stock Ledgers and Inventories of Gunny Bags and Stock Articles as maintained in the Circle Office on the one hand corresponding Returns of Cash (Incidental Bills, etc.). Stocks (Stock Reports, etc.) and Inventories of Gunny Bags and Stock Articles furnished by the Centre staff on the other hand.

(d) Arrangements should be made to get the Treasury Pass Book completed up to date and the balance as shown in the Charge List should be tallied with the balance recorded in the Cash Book and that shown in the Treasury pass Book.

(e) As soon after taking over charge as possible the incoming Circle Officer Incharge should visit each Centre in his Circle and satisfy himself, after such check. Physical or otherwise, of the book balances and the ground balance as he considers necessary, that the balances of Cash and Stocks of Foodgrains and Gunny Bags and Stock Articles shown as taken over by him in the Charge List are correct and should submit a report to that effect to Headquarters within three months of the date of his taking over charge. Discrepancies and abnormal shortages if any noticed should be intimated in detail to Headquarters, in case no report is received within the aforesaid period, it will be presumed that there are no discrepancies or abnormal shortages at any Centre in the Circle and the balances of Cash and Stocks of Foodgrains and Gunny Bags and Stock Articles as shown in the Charge List are correct. There after the incoming Circle Officer Incharge will have to account for any discrepancies or abnormal shortage coming to notice.

(f) A copy of the Charge List signed by both the outgoing and the incoming Circle Officer Incharge should be forwarded to the Director, Food and Supplies, So as to reach him within 4 days of the date of transfer of charge.

(g) These instructions for "Transfer of Charge." Should not be regarded as exhaustive and the final word. The incoming Officer should satisfy himself on all matters

concerning the working of the Scheme and should ensure that no item requiring verification and satisfaction on transfer of charge is left out. No explanation for ignoring, missing or leaving out any item will be entertained on the ground that it is not specifically stated in these instructions.

1. Weeding out of old accounts record in the Circle Offices of the Department

5.66 (i) The period of preservation of various items of accounts records of the Circle Offices (including those relating to P.R. Centres) has been indicated in the statement printed at Appendix VI to this Chapter.

(ii) The items of record which have outlived the period of their preservation should be weeded out periodically, say after the close of every financial year. While weeding out the old records care should be taken to ensure that the items of record in respect of which the audit objections (raised by Head Office, Headquarters Audit Parties, Circle Inspection Party, Resident Audit Party and the Accountant-General, Punjab) have not yet been settled, should not be weeded out till the final settlement of these objections, even if the period prescribed for their preservation has already expired. For this purpose, a list of all outstanding objections should be prepared before taking up weeding out operations.

(iii) The items of record weeded out for destruction should be entered in a register, specifically to be opened for this purpose. This register is to be retained permanently.

(iv) Whenever all the papers in a collection (i.e., file, A/C case, etc.) are destroyed the cover of the collection should be retained after recording complete subject matter of the collection there on, with a note countersigned by the Circle Officer indicating that the papers have been weeded out.

(v) The cases/files/accounts sorted out for destruction should be torn and mutilated in such a way as to render it impossible for consecutive reading on any subject. Thereafter the torn cut papers may be disposed of in consultation with the Administration Branch of the Headquarters Office.

APPENDIX 1

(Referred to in rules 1.13, 1.25)

PART A

Statement of delegation of powers to various Officers at Headquarters

| Serial No. | Nature of powers | To whom delegated | Extent |
|------------|----------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | To sanction, purchase and storage of wheat or other foodgrains under the provincial Storage Scheme | Under-Secretary, Procurement and Deputy Director | Full powers subject to the condition that purchases are made up to the quantity prescribed by Government and at the rates not exceeding those approved by Director, Food and Supplies, from time to time |
| 2. | To auction sale of wheat or other food grains under the provincial Storage Scheme | Ditto | Full powers subject to rates fixed by the Director, Food and Supplies,- vide item 3 below |
| 3. | To control and fix rates of issue of provincial Reserve Grains | Director Food and Supplies, Punjab | Full powers subject to any limitation fixed by the Finance Department. |
| 4. | To sanction purchases of gunny bags required for storage of wheat or other foodgrains | Under-Secretary, Procurement and Deputy Director | Full powers subject to the general control of Director, Food and Supplies and the condition that the purchases are made through the Director of Supplies and Disposal Government of India, |

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| | | | Ministry of Works, Housing and Supply, Calcutta, on "Ready Delivery" or "forward Delivery" basis. In case of purchases other than those made through Director of Supplies and Disposals the rates paid do not exceed the prevalent market rates or the rates fixed from headquarters for local purchases for the locality and the period concerned. |
| 5. | To sanction sale of gunny bags either locally or for despatches with wheat or other foodgrains | Ditto | A certificate to this effect should be recorded in each case of sanction in respect of such local purchases. |
| 6. | To sanction appointment of Commission Agent | Ditto | Full powers subject to general control of the Director. Food and Supplies, Punjab with regard to issue rates. |
| 7. | To accord approval to the expenditure necessary for the proper storage of foodgrains e.g. fumigation urgent repairs of godowns, etc. | Ditto | Full powers subject to general control of the Director. Food and Supplies, Punjab Ditto |
| 8. | (a) to sanction refunds- (i) made necessary as a result of some mistakes or other flaw in the original bill or order of recovery. (ii) in respect of advance deposits for foodgrains, etc., when the stocks are not issued for one reason or the other (iii) on account of the value of stocks already paid for but not supplied. (b) To sanction refund of re-analysis reinspection, super inspection fee. Traveling and other expenses of Government Inspector (Inspection) etc., etc. provided the application for re-analysis reinspection, etc., is rejected as being time-barred or for some other valid reasons. | (a) (1) Under-Secretary, Procurement and deputy Director (2) Assistant Controller, Food Accounts (Provincial Reserve) (3) Disbursing Officer at District Level. (iii) (1) Director, Food and Supplies, Punjab (2) Disbursing Officer at District Level (b) Under-Secretary, Procurement and Deputy Director. | (1) Rs. 500 (2) Rs. 300 (3) Rs. 100 (iii) (1) Full powers (2) Up to Rs. 2,000 Rs. 300 |
| 9. | To sanction pro forma of Mandi Charges | Ditto | Full powers subject to general control of the Director, Food and Supplies, Punjab |
| 10. | To sanction incidental charges (other than Mandi charges) such as locks, articles of dunnage (Bhusa sand etc.) solignum cartfreight etc. | (i) Ditto | (i) Full powers subject to general control of the |

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| | | | <p>Director. Food and Supplies, Punjab</p> <p>(ii) Full powers in respect of railway freights, octroi, terminal tax on Government stock and upto Rs. 50. for various articles of dunnage and up to Rs. 25 for other incidental charges not specified in proformas.</p> <p>According to the list of pro forma charges approved by the Under-Secretary, Procurement and Deputy Director.</p> <p>Full powers in respect of appointments required at centres (field staff) subject to general control of Director, Food and Supplies, Punjab.</p> <p>Subject to orders regarding rates, etc., fixed by the respective Deputy Commissioners and general instructions issued by Under-Secretary, Procurement/ Director, Food and Supplies, Punjab.</p> |
| 11. | To pass expenditure statements of District Food and Supplies Controllers/Assistant Food and Supplies Officers and other accounts record . | (ii) Disbursing officers at District Level. Assistant Controller, Food Accounts (Provincial Reserve) | |
| 12. | To sanction creation of posts of Chowkidars for watch and ward over Government stocks at various centres. | Under-Secretary, Procurement and Deputy Director. | |
| 13. | To fill up posts of chowkidars for watch and ward over Government stocks at various centres. | Disbursing Officers (both in the central office and in the field) | |
| 14. | To sanction hiring of godowns for storage purposes | <p>(i) Director, Food and Supplies</p> <p>(ii) Under-Secretary, Procurement and Deputy Director</p> <p>(iii) Disbursing Officer at District level</p> | <p>(i) Up to Rs, 500 per month per godown</p> <p>(ii) Up to Rs, 200 per month per godown and subject to the condition that no lease is entered into for a period exceeding one year. For rent exceeding Rs, 200 a month and leases exceeding one year, specific approval of the Director, one year, specific approval of the Director, Food and Supplies, Punjab, shall be obtained</p> <p>(iii) Up to a capacity of 500 bags per godown subject to the following condition:-</p> <p>(a) The rent should not exceed Rs. 3 per hundred bags.</p> <p>(b) Storage capacity of godown is correctly worked out in accordance with the prescribed formula in the P. R. Manual.</p> <p>(c) No lease is entered into for a period exceeding one year.</p> <p>(d) When the above three conditions are not fulfilled specific approval of the competent authority shall be obtained.</p> |
| 14-A | To sanction the payment of rent in advance for carrying out repairs to godowns. | Director, Food and Supplies, Punjab. | Not exceeding two months rent at a time in case of each godown subject to the condition that District Food and Supplies Controller concerned gives an undertaking that the amount advanced will be adjusted against the rent |

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| 15 | To sanction expenditure on furniture, etc., in any one year. | (i) Director, Food and Supplies, Punjab (ii) Disbursing Officer at District level. | accruing to the Landlord. (i) Full powers (ii) Up to Rs. 100 (for any one centre) {Subject to budget provision and any general orders of Government regarding purchases through Jail Department or Store Purchase Officer, etc. |
| 16 | To sanction non-recurring expenditure chargeable to contingencies where no special power is prescribed in rule 19.6 of Punjab Financial Rules, Volume I. | Director, Food and Supplies, Punjab | Up to Maximum of Rs. 500 for any one item. |
| 17 | (i) To declare articles of stores or stocks as surplus, unserviceable or unfit or human consumption. (ii) To declare articles of stores or stocks as surplus, unserviceable or unfit or human consumption. | Ditto Under-Secretary, Procurement and Deputy Director | Up to Rs. 10,000 Up to Rs. 15000 in each case subject to the general control of the Director Food and Supplies. |
| 18 | To sanction sale of articles of stores or stocks declared surplus, unserviceable or unfit for human consumption by competent authority- | | |
| | (i) at book value or market value whichever is greater or by public auction. | (i) Director, Food and Supplies, Punjab. | (i) Full powers |
| | (ii) By private treaty at less than book value | (ii) Ditto | (ii) Up to Rs. 1,000 |
| | (iii) by public auction | (iii) Under-Secretary Procurement and Deputy Director. | (iii) Up to Rs. 1,000 {subject to the general control of Director, Food and Supplies, Punjab. |
| 18(a) | To sanction disposal by sale or otherwise of articles of stores or stocks declared surplus unserviceable or unfit for human consumption by competent authority. | (i) Director, Food and Supplies, Punjab (ii) Under-Secretary procurement and Deputy Director. | Up to Rs 1000 Up to Rs. 250, subject to the general control of the Director, Food and Supplies, Punjab. |
| 19. | To sanction the writing of finally of the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or other causes. | (i) Director, Food and Supplies, Punjab. (ii) Under-Secretary, procurement and Deputy Director | (i) Provided that (i) the amount of the write off in any individual case does not exceed the limit of Rs.2000 and (ii) the loss does not disclose (a) a defect of system, the amendment of which would require a reference to a Finance Department or (b) serious negligence on the part of some individual Government servant or servant which might possibly call for disciplinary action requiring a reference to Finance Department. (ii) Up to Rs. 100 |
| 20. | To sanction transfer of stocks. | (ii) Under-Secretary, procurement and Deputy Director | Full powers under the general control of Director, Food and Supplies in respect |

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| 21. | To fix percentage of depreciation in respect of stocks transferred from one P.R. Scheme to another. | Director, Food and Supplies, Punjab | of transfer at the time of purchases from the purchasing consuming centres or to places where quantity is to be stored and transferred by meeting District demand, etc. Full powers |
| 22. | (a) To sanction sale or auction of parties, tats and ropes- (i) by public auction (ii) by sale or otherwise (b) to sanction sale or auction of old gunny bags and other such articles (i) by public auction (ii) by sale or otherwise | (i) (1) Under-Secretary, procurement and Deputy Director (2) Disbursing Officers at District Level. (ii) Under-Secretary, Procurement and Deputy Director (b) Under-Secretary, Procurement and Deputy Director | (1) up to Rs. 10,000 { subject to general control of Director, Food and Supplies, Punjab (2) Rs. 500 Up to Rs. 5000 (b) (i) Up to Rs. 5000 { subject to general control of Director, Food and Supplies, Punjab (ii) Rs. up to Rs. 250 (a) Up to Rs. 2000 in each case under (i), (ii) and (iii) separately provided that the loss does not disclose (a) defect of system, the amendment of which would require a reference to Finance Department, or (b) serious negligence on the part of some individual Government servant of servant which might possibly call for disciplinary action requiring a reference to Finance Department. |
| 23. | To Write off losses due to (i) Cleaning (ii) Transit (iii) Storage | (a) Director, Food and Supplies, Punjab (b) Under-Secretary, procurement and Deputy Director | Up to Rs. 100 subject to general control of Director, Food and Supplies, Punjab. |
| 24. | To waive minor objection relating to recovery of amounts overpaid, etc., coming to notice during internal audit which it would not be commensurate to pursue with the amount of correspondence and labour involved | (i) Accounts Officer, Food (ii) Assistant Controller, Food Accounts (Provincial Reserve) | Rs. 5 only { in each individual case only subject to any orders issued in this behalf by the Director, Food and Supplies. Rs. 1 |
| 25. | To sanction transport charges in respect of foodgrains and other articles transferred from one place to another and approval of contracts with the transport companies regarding the rates for road transport. | (i) Director, Food and Supplies, Punjab (ii) Disbursing Officer at District Level | (i) full powers Up to the rates fixed by R.T.A. (without payment of empty haulage) subject to the following conditions:- (ii) The payment is made on per truck per mile basis in the case of movements of stocks forming full truck loads and on per maund per mile basis for smalls Provided the total period spent in the transfer of charge does not exceed four days. |
| 26. | To determine whether the period spent in completing the transfer of charge is not excessive in case of inspectors, Food and Supplies/Sub-Inspectors, Food and | Director, Food and Supplies, Punjab | |

PART B**Financial powers of Drawing and Disbursing Officers at district level**

(Referred to in Rule 1.17)

| Sr. No. | Nature of powers | Extent | Reference to relevant rules in P.F.R. Vol. I. |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | 2 | 3 | 4 |
| 1 | To sanction refunds not otherwise provided for | Rs. 100 except when ordered by court and provided the refunds are made necessary as a result of some mistake or other flaw in the original bill or order or recovery. | U. O. No. 3214. dated January, 1949 (P.R. Budget). 1948 to the address of the Financial Advisor to Government, Finance Department, Punjab. |
| 2 | To sanction refunds :- (i) In respect of advance deposits for food grains. etc., when the stocks are not issued for the reasons or the other. (ii) on account of the value of stocks already paid for but not supplied. | (i) up to Rs. 100.00 (ii) up to Rs. 2,000.00 | S. No. 8 (a) (ii) Part A of Appendix 1 S. No. 8 (a) (iii) of Part A of Appendix 1 |
| 3 | To sanction incidental charges other than mandi charges such as locks, bhoosa, solignum, sand cartage, freight, etc. | Full powers in respect of railway freight - octroi, terminal tax on Government stock and up to Rs. 50.00 for various articles of dunnage and up to Rs. 25 for other incidental charges not specified in the pro forma. | S. No. 10 of Part A of Appendix 1 |
| 4 | To fill up posts of Chowkidars for watch and ward over Government stock at various centres. | Subject to orders regarding rates, etc., fixed by the respective Deputy Commissioners and general instructions issued by Director, Food and Supplies, Punjab | S. No. 13 of Part A of Appendix 1 |
| 5 | To sanction expenditure on furniture, etc., in any one year. | Up to Rs.100 for any one centre subject to budget provision and any general orders of Government regarding purchases through the Jail Department or Stores purchases Officers etc. | S. No. 15 of Part A of Appendix 1 |
| 6. | To sanction hiring of godowns for storage purposes | Up to a capacity of 500 bags per godown subject to the following conditions- (a) the rent should not exceed Rs. 3 per hundred bags (b) storage capacity of the godown is correctly worked out in accordance with the prescribed formula in the P.R Manual. (c) No lease is entered into for a period exceeding one year. (d) When the above three | S. No. 14 of Part A of Appendix 1 |

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| | | conditions are not fulfilled specific approval of the competent authority shall be obtained. | |
| 7. | To sanction sale by public auction by parties, tats and ropes. | Up to 500 | S. No.22(a) (i) of part A of Appendix I |
| 8. | To sanction transport charges in respect of food grains and other articles transferred from one place to another and approval of the contracts with the transport companies regarding the rates for road transport. | Up to the rates fixed by R.T.A(without payment of empty haulage) subject to the following conditions:- (i) the rates paid are settled by inviting tenders and accepting the lowest quotations. (ii) the payment is made on per truck per mile basis in the case of movements of stocks forming full truck loads and on per maund per mile basis for "smalls" | S. No.25 of part A of Appendix I |
| 9. | To sanction non-recurring contingent charges where no special power is prescribed. | Up to a maximum of Rs. 200 for any one item. | S. No.2, Rule 19.6 of P.F.R., Volume I |
| 10. | To incur expenditure on service postage stamps | Up to Rs. 750 at one time on any one purchase. | S. No.5, Rule 19.6 of P.F.R., Volume I |
| 11. | To sanction expenditure on the supply of electrical energy consumed in Government Offices | Full power within budget limits. | S. No. 34 ibid |
| 12. | To sanction the supply of liveries, summer clothing, belts, cross-belts badges and clothing to class-IV servants and employees. | Subject to the condition in the rule for the supply of liveries, etc., in Appendix 16 of P.F.R. | S. No. 33 ibid |
| 13. | To declare stores and stocks unserviceable or unfit for consumption. | Up to Rs. 100 in each case. | F.D.U.O. No. 857-FD 52/ dated 29 th February 1952 |
| 14. | To sanction recurring expenditure on the maintenance and repair of clocks in offices | Up to limit of Rs.20 a month (Repairs, cleaning and oiling of office clocks should be entrusted to a recognized firm of watch makers.) | S. No.35,of Rule 19.6 of P.F.R., Volume I |
| 15. | To sanction recurring expenditure chargeable to contingencies and not otherwise provided for | Up to a maximum of Rs. 5 per mensem in each case and (a) for a period not exceeding six months in the case to non-contract contingencies and (ii) for the period of contract in the case of contract contingencies. | S. No 3 ibid |
| 16. | To entertain temporary establishment chargeable to hot and cold weather charges as for instance pukha coolies. | Rs. 20 per mensem or the market rate ag fixed by the Deputy Commissioner which ever is greater and for a period not exceeding six months in each case. | S. No. 8ibid |
| 17. | To sanction payment of Municipal or Cantt.taxes on Government buildings when such taxes have been assessed by competent authority | Subject to the conditions laid down in paragraph 28 of Appendix 15 of P.F.R., Volume II | S. No. 12 ibid |
| 18. | To sanction the payment of rates or taxes levied by statute or by local rule or order (as for instance terminal tax or octroi on Government stores) | Subject to the existence of budget provision | S. No. 13 ibid |
| 19. | To sanction the hiring of type-writers of approved patterns for | Up to 3 months in the case of type-writers required | S. No. 30 ibid |

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| | use in their on offices and offices subordinate to them. | for existing offices and up to six months in the case of offices set up for the first time. | |
| 20. | To sanction employment of local agency for purposes of book binding in all cases in which (i) the papers to be bound are such as ought not to be bound otherwise than under the supervision of an official and (ii) the papers are such that, owing to the constant need for reference they can not without great inconvenience be spared out of the office for the time which a jail press or the Government Press would ordinarily occupy doing the work and (iii) cases in which railway freight to and from the jail or the Government press plus cost of binding will amount to more than local binding charges. | Full powers subject to the conditions and terms laid down in para 8.5 of the Punjab printing and stationary manual. | S. No. 26 ibid. |
| 21. | To sanction sale of stores and stocks declared unserviceable or unfit for consumption. (i) by publication (ii) for sale or otherwise | (i) Up to Rs. 200 in each case (ii) Up to Rs 100 in each case | F.D.U.O. No. 857-FD 52, dated 29 th February 1952. |
| 22. | To sanction sale of stores declared surplus or unserviceable by competent authority, by private treaty at less than book value. | Up to Rs. 250 | S. No. 2(ii) of rule 19.14-A of P.F.R., Volume I |
| 23. | power to sanction the absence of a Government servant on duty beyond his sphere of duty | Full powers individual cases provided the absence is for reasons of a public nature which should be stated and does not exceed 14 days in each case in respect of Government servants whom they can appoint. | S. No. 5 of rule 15.1 of C.S.R., Volume I, Part I |
| 24. | Power to suspend the lien of a Government servant | As regards Government Servants under them whom they can not appoint | S. No. 7 ibid |
| 25. | Power is with hold increments | (i) In case of class IV Government servants up to a maximum period of three years (ii) full powers, if competent to make a substantive appointment to the post which the Government servant holds | S. No. 14 ibid |
| 26 | Power to decide whether officiating pay should or should not be given in case of clerical and subordinate post not borne on provincial scales. | Subject to the principles laid down in rule 4.13 of C.S.R. 'Volume I, part I | S. No. 15 ibid |

Part C

Matters on which Headquarters previous orders are necessary are:-

- (1) Opening or closing of a provincial reserve Centre.
- (2) Appointment of Commission Agent.
- (3) Method of food grains procurement.
- (4) Date of starting purchases.
- (5) Target for purchases.
- (6) Purchase price limits.
- (7) Proformas of Mandi Charges.
- (8) Transfer of stocks of food grains from one provincial Reserve Centre to another.
- (9) Local purchase of gunny bags and rates thereof.
- (10) Local purchase of stock articles and rates thereof.
- (11) Issue of stocks of food grains to consignees or recipients other than rationed town, controlled distribution towns and Refugee camps and such other recognized demands.
- (12) Issue of stocks on credit (this order should be signed by the Director, Food and Supplies and Deputy Secretary personally).
- (13) Export of foodgrains to other State/Administrations.
- (14) Write off shortages in transit, in cleaning and in storage.
- (15) Declaring stocks as residue and their sale.
- (16) Declaring of stocks as damaged and their sale.
- (17) Issue rates of grain.
- (18) Issue rates of gunny bags.
- (19) Declaring gunny bags unserviceable and sale of unserviceable gunny bags.
- (20) Declaring stock articles as unserviceable and sale of unserviceable articles of stock.
- (21) Write off of gunny bags.
- (22) Write off of other stock articles.
- (23) Godown rent.
- (24) Creation of the posts of Chowkidars.
- (25) Expenditure necessary for the proper storage of foodgrains, e.g., fumigation urgent repairs of godowns etc.
- (26) Refunds.
- (27) Payment of incidental charges over Rs. 50 for bhoosa, solignum, sand, etc.
- (28) Final write off of irrecoverable value of stores or public money lost by fraud and negligence of individuals or other causes.

APPENDIX II
(Referred to in rule 4.42)

Reports and returns which the Inspector, Sub-Inspector, Food and Supplies, is required to render

| Sr. No. | Forum No. of Report or Return | Description or report or Return | Officer to whom submitted | Number Of copies To be sent To the Officer in Column 4 | Remarks |
|---------|-------------------------------|---------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------|----------------------------------------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | DAILY | | |
| 1. | P.R. 3 ... | Purchase Weight Check Memo | Circle officer incharge | 1 | To be submitted on the day of purchase |
| 2. | P.R. 4 ... | Purchase report | Ditto | 1 | Ditto |
| 3. | P.R. 8 ... | Purchase Bill for Purchases other than monopoly purchases | Ditto | 2 | Ditto |
| 4. | P.R. 9 ... | Stock report | Ditto | 1 | To be submitted on the day of purchase of issue. |
| 5. | P.R. 16 ... | Purchase Bill for Monopoly purchases | Ditto | 2 | To be submitted on the day of purchase. |
| 6 | P.R. 18[Part I & II(a)] | Weight check Memo | Receiving Inspector/S.I., F.&S | 3 | {to be sent on the day of despatch of grain to other P.R. centre. |
| | | | In the wagon | 1 | |
| 7. | P.R. 18[Part II (b) & III] | Ditto | Despatching inspector S.I.,F.&S. through his circle officer Incharge. | 1 | |
| | | | Circle Officer Incharge of Receiving Centre. | 1 | {To be sent on the day of grain is received from other centre |
| 8. | P.R. 19(Part B) | Weight Check Memo | Circle Officer Incharge Controller of Food Accounts | 1 | To be submitted on the day of receipt of imported grain from Por |
| | | | Deputy Director, Food Assistant Food and Supplies, Controller, Port | 1 | |
| 9. | P.R. 20 | Receipt Report | Circle Officer Incharge | 1 | To be submitted the day of receipt of grain |
| 10. | P.R. 21 & 22 | Report of shortages in transit for destination pass Contracts | Ditto | 1 | Ditto |
| | | | Controller of Food Accounts Consigner | 1 | To be submitted on receipt of consignmon as shortages come to notice |
| 11. | P.R. 26 | Issue Weight Memo | Circle Officer Incharge Consigner | 1 | to be submitted on the day of sale |
| 12. | P.R. 27 | Despatch Report | Circle Officer Incharge Consigner | 1 | To be submitted on the day of despatch |
| | | | In the wagon | 1 | |
| 13. | P.R. 30 | Daily progress Report of Allocations and Despatch | Circle Officer Incharge A.D.P.&S. | 1 | To be submitted on the day when the Issue are made |
| 14. | P.R. 34 | Sale Account of miscellaneous articles | Circle Officer Incharge | 1 | To be submitted on the day of sale |
| 15. | P.R. 35 | Shortage /Excess Report | Ditto | 2 | To be submitted when godown is emptied |
| | | Application for hiring godown | | | |
| 16. | P.R. 53 | Only information is to be supplied by the Inspector S.I.F.&S. who will not infect sign this forum | Ditto | 2 | To be submitted when new godowns are hired. |

| | | | | | |
|-----|---------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|--------|-------------------------------------------------------------------------------------------------------------|
| 17. | P.R. 54 | Daily Market Report | Statistical Officer | 1 | To be submitted daily required |
| 18. | P.R. 55 | Application for approval to the purchase of articles of dunnage | Circle Officer Incharge | 1 | To be submitted |
| 19. | P.R. 56 | Application for the supply of stock articles | Ditto | 1 | Ditto |
| 20. | P.R. 57 | Report regarding disposal of miscellaneous articles and stores | Circle Officer Incharge | 1 | To be submitted when required and before the articles are actually disposed of |
| 21. | P.R. 86 | Roznamcha | Ditto | 1 | To be submitted daily |
| 22. | P.R. 98 | Despatch Advice for other stock Articles (Part A) | Receiving Inspector /Sub-Inspector Food and Supplies | 3 | To be sent on the day of dispatch |
| 23. | P.R. 98 | Despatch advice for other stock Articles (Part B) | {Despatching Inspector, Sub-Inspector, Food and Supplies Circle Officer Incharge | 1 1 | To be sent on the day of receipt on stock Articles |
| 24. | P.R. 98 | Despatch Advice for other stock Articles (Part B) received copy returned by Inspector/Sub-Inspector Food and Supplies | Ditto | 1 | To be sent with monthly statement of Inventory |
| 25. | P.R. 106 | Shortage/Excess Report on Food grains in transit | Ditto | 2 | To be submitted when a consignment is received |
| 26. | P.R. 41 | Incidental charges Bill | FORTNIGHTLY Circle Officer Incharge | 2 | To be submitted at the close of every fortnightly ending the 15 th and the last day of the month |
| 27. | P.R. 23 | Statement of shortages in cleaning. | MONTHLY Circle Officer Incharge | 1 | To be submitted at the close of each month |
| 28. | P.R.19 & 39-A | Inventory of Gunny Bags/Bales | Ditto | 2 | Ditto |
| 29. | P.R. 40 | Inventory of stock Articles | Ditto | 2 | Ditto |
| 30. | P.R. 100 | Consolidate Account of shortage in transit, cleaning and storage | Ditto | 1 | Ditto |
| 31. | P.R. 74 | Statement of Credit Notes issued | Ditto | 2 | To be submitted at the close of each month |
| 32. | P.R. 76 | Certificate of verification of Mandi Charges | Ditto | 1 | To be submitted on the 1 st of each month |

APPENDIX III

(Referred too in rule 5.38)

Cash Book of the Circle Officer Incharge, Karnal Circle, for the fortnight ending 15th January, 1950.

| Date | From who received | Amount withdrawn form P.D Account for Advance or Expenditure | Cash Cheque or Bank Draft | | Amount of treasury challan of payments made direct into Treasury by Depot holders, etc. | P.D.Accounts at Treasury | Classification |
|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|---------------------------|-----------------------------|-----------------------------------------------------------------------------------------|--------------------------|------------------------------------------------------------------|
| | | | Receipt No | Amount | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 5.1.50 | Balance brought forward | Rs. 200 | .. | Rs. | Rs. | Rs.5,000 | .. |
| 6.1.50 | Amount received in lieu of cheque for self Received from Treasury Officer-vide Accountant-General's letter No.DAI-12, dated 3 rd January, 1950 | 1,500 | .. | .. | .. | Rs.2,00,000 | .. |
| 11.1.50 | Transaction of Cash Book of F.D.O Karnal, Ist-7 th January, 1950 | .. | . | 5,000 | .. | .. | Wheat 4,000 Gram 2,000 Bags <u>1,000</u> 7,000 |
| 11.1.50 | F.D.O, Panipat Ist-8 th | .. | .. | 7,000 | 1,500 | .. | Bajra 900 Imported Wheat 7,000 Bags <u>600</u> 8,500 |
| 11.1.50 | Advance of Inspector, Food and Supplies Kaithal and Panipat reduced to Rs.100 and 200 respectively | .. | .. | .. | .. | .. | .. |
| 13.1.50 | Government Inspector Accounts | .. | .. | .. | 50 | .. | .. |
| 14.1.50 | Sales Registers P.R.28 | 1,700 | .. | 12,000 | 4,750 | 2,05,000 | Inspection Fee Wheat... 1,000 Bags ... 200 |
| Details of realizations and payment into treasury | | 7,000 | Payment into treasury | P.R.28 | | .. | 1,200 |
| F.D.O Karnal | | 8,500 | 15,500 | Government | | 50 | 50 |
| F.D.O, Panipat | | 15,500 | 15,500 | Inspector's Account | | 16,750 | 16,750 |
| Details of Treasury balance | | | | Details of Treasury balance | | | |
| As per treasury pass book | | | | As per treasury pass book | | | 1,75,700 |
| As per cash book | | | | As per cash book | | | 66,600 |
| Due to uncashed cheques | | | | Due to uncashed cheques | | | 1,09,100 |

APPENDIX III
Cash Book of the Circle Officer Incharge, Karnal Circle, for the fortnight ending 15th January, 1950.

EXPENDITURE SIDE

| Date | To whom paid | Voucher No | Expenditure out of P.D.Accounts | Amount paid into treasury | Treasury Challan | | Amount of treasury challans for payments made direct into treasury by depot holders etc. | P.D.Accounts at Treasury | | Classification |
|--------|--------------------------------------------------------------------------------------------------------------------|------------|---------------------------------|---------------------------|------------------|------|------------------------------------------------------------------------------------------|--------------------------|-----------|-----------------------------------------------------------------------------------------|
| | | | | | No | Date | | Cheque No | Amount | |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 5.1.50 | Self or Order | | Rs. | Rs. | .. | .. | Rs. | 1058 | Rs. 1,500 | .. |
| 6.1.50 | Issued Advance to:- Inspector, F&S, Karnal..200 Inspector, F&S, Kaithal..500 Inspector, F&S, Panipat..700 | | .. | .. | .. | .. | .. | .. | .. | .. |
| 8.1.50 | Paid M/SA for Gram Purchase Bill 1/50 dated 7.1.50 | 1 | .. | .. | .. | .. | .. | 1059 | 7,800 | Cost of gram 7750 Mandi charges <u>50</u> 7,800 |
| 8.1.50 | Paid M/SB for Wheat Purchase Bill 4/49, dated 7.1.50 | 2 | .. | .. | .. | .. | .. | 1060 | 8,000 | Cost of wheat 7,960 Mandi Charges <u>40</u> 8,000 |
| 8.1.50 | Paid M/SC for Rice Purchase Bill 5/60, dated 8.1.50 | 3 | .. | .. | .. | .. | .. | .. | .. | Cost of Rice Medium 11,000 Cost of bags 900 Mandi charges <u>100</u> 12,000 |

| | | | | | | | | | | | |
|---------|--------------------------------------------------------------------------|-----|-------|--------|------------|------------------------|-------|------|------|----------|-----------------------|
| 11.1.50 | Expenditure against Advance Account:- | 4 | 400 | .. | ... | ... | ... | ... | 1061 | 12,000 | Incidental Charges |
| | (I) Incidental Charges bill of Inspector, F. & S., Kaithal | | | | | | | | | | |
| 11.1.50 | (II) Incidental charges bill No.8/25 dated of Inspector F. & S., Panipat | 5 | 500 | 12,000 | 12,15 & 16 | Ist to 8 th | 3,500 | ... | ... | ... | Repayment of Advance |
| 12.1.50 | Transactions of F.D.O, Karnal and Panipat | 6 | .. | ... | .. | .. | ... | 1062 | 1062 | 1,09,000 | Incidental charges |
| 12.1.50 | Messrs"E"cost of 5 bales of bags | 7 | ... | ... | ... | ... | ... | .. | .. | ... | Ditto |
| 12.1.50 | Messrs"O"rents of Godown | 8 | ... | ... | ... | ... | ... | .. | .. | ... | Ditto |
| 12.1.50 | Pay of chowkidara for Godown Nos.14 to 16 for 12/49 | 9 | 100 | .. | .. | .. | .. | .. | .. | ... | ... |
| 13.1.50 | Government Inspector Account | ... | | 17 | 17 | 12.1.50 | 50 | 1063 | 1063 | 100 | ... |
| 14.1.50 | Sale Register P.R.28 | ... | | 25 | 25 | 14.1.50 | 1200 | ... | ... | ... | Other receipts |
| | Closing Balance | | 1,000 | 12,000 | ... | ... | 4,750 | ... | ... | 1,38,400 | Repayment of Advances |
| | | | 700 | ... | ... | ... | ... | ... | ... | 66,600 | |
| | | | 1,700 | 12,000 | ... | ... | 4,750 | ... | ... | 2,05,000 | |

Certified that (i) cash in chest has been counted and found Rs.200 (Two hundred) which is correct, (ii) have personally verified that all receipts excepting those noted below have been deposited into the Treasury.

Cash in chest 200
Advances with-
(i) I.,F&S, Karnal 200
(ii) I.,F&S, Kaithal 100
(iii) I.,F&S, Panipat 200
700

Circle Officer Incharge

APPENDIX-IV
(Referred to in rule 5.43 (A))

Know all men that we (1) _____ (Principal) (2) _____ (surety) bind ourselves jointly and severally to the Governor of Punjab for the payment to the said Governor of the sum of Rs _____.

Signed by us this _____ day of _____

Witness _____ Signature _____

WHEREAS the above bounden _____ was on the _____ day of _____ appointed to and now holds and exercise the office of _____ in the _____ Department.

AND WHEREAS the said _____ has been called upon to furnish security to the extent of _____ indemnifying the said Governor against all loss as damage which he might suffer by reason of any property or money entrusted to the care of the said _____ in the course of his duties and such _____ being wasted embezzled, stolen, misspent or lost dishonesty, negligently or otherwise by the said _____

AND WHEREAS the said _____ in consideration of the said appointment has promised to pay the amount of security of Rs _____ in monthly installments of _____ for the purpose of securing and indemnifying the said Governor, his successors and assigns against all loss and damage which he or they might suffer by reason of said property and money or any part being wasted, embezzled, stolen, misspent, lost dishonestly, negligently or otherwise by the said _____

AND WHEREAS the security of Rs _____ is to be realized by monthly deductions from the pay of the Principal which is likely to take some time.

AND WHEREAS the said Governor has called upon the said _____ to execute a personal bond with one surety temporarily for such time as the security of Rs _____ is not completed.

AND WHEREAS the said _____ and the said _____ as the surety have entered into the above written bond in the penal sum of Rs. _____ conditioned for the due performance of his duties by the Principal and for the idemnity of the Governor against loss from the acts or defaults of the said principal for such time as the security is not fully paid up.

APPENDIX V
(Referred to in rule 5.62)
Tender Notice

Sealed tenders for the labour and cartage work at each of the following centres of the circle for the year _____ are called for in this office on the dates and time given against each centre in the statement below-

2. Separate tenders are called for each centre. Earnest money will also have to be deposited separately for tender against each centre.
3. The basis of tenders are the rates for both cartage and labour as mentioned in the *mandi proforma* of each centre taken as a whole and tenders are to be taken in percentage reduction/premium of the same.
4. The term of tenders are as follows:-
Before tenders are to be given every tender shall have to deposit earnest money as specified against each centre in Column 3 of the statement below in the shape of Call Deposit Receipt of State Bank of India pledged to this office, The Call deposit Receipt should accompany the tender without which no tender will be accepted. No cash will be accepted in any case.

The successful tenderer will have to execute an agreement in the prescribed form.

The successful tenderer will have to start work as and when asked by this office and the earnest money would be liable to forfeiture in case the work is not taken up immediately or the agreement is not executed and security not deposited.

The amount of earnest money deposited by the tenderer whose tender is not accepted shall be refunded to him while deposited by the successful tenders shall, unless forfeited, be refunded, to him after executing the agreement and furnishing of the requisite security.

This office reserves himself the right of rejecting any of the tender without assigning any reason. The acceptance of the tender will, however, be subject to the final sanction of the Director, Food and Supplies and Deputy Secretary to Government, Punjab, Chandigarh.

| Serial No | Name of Centre | Amount of earnest money | Amount of security | Last date of receipt of Tenders | Date of opening the tender |
|-----------|----------------|-------------------------|--------------------|---------------------------------|----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

Circle Officer Incharge:

No. Dated:

A copy is forwarded to:

1. Deputy Commissioner
2. District Publicity Officer _____, for vide publicity
3. Inspectors/Sub-Inspector, Food and Supplies in the Circle.
4. Secretaries, Market Committees in the Circle.
5. All Labour Contractors

APPENDIX V
(Referred to in rule 5.62)
FORM OF AGREEMENT WITH LABOUR CONTRACTOR IN CONNECITON WITH
LABOUR AND CARTAGE WORKK IN PROVINCIAL RESERVE

Centre/Circle

This agreement made this day _____ between the Governor of Punjab (hereinafter called” the Government”) of the one part of Shri _____,son of _____,resident of _____ hereinafter called “the contractor” of the other part, witnesseth as follows:

1. The Contractor agrees to work as Labour Contractor for Government in pursuance of Head Office approval conveyed in memo.No _____ dated the _____ on terms and conditions specified below for supply of labour and carts for Provincial Reserve centre.

2. The Contractor shall be responsible for adequate supply of labour and carts. He shall see that the Labour performs its duty honestly and efficiently as directed by field staff of District Food and Supplies controller/Director of Food and Supplies Office. He shall be responsible for receipts and issues of foodgrains and their quick conveyance to the required destination. He shall arrange unloading of wagons within the specified period as fixed by the Railway authorities and shall be responsible for the demurrage and wharfage etc which accrues due to the late supply of labour and carts. In case demurrage or wharfage occurs on account of fault of field staff, the contractor shall be not liable. District Food and Supplies Controller/District Food and Supplies Office shall be final authority to decide on this point and his decision shall be final and binding on both the parties.

3. For the service rendered the contractor shall be paid as per list of rates appended herewith.

4. The contractor shall furnish to the Government a security deposit of Rs. _____ (Rupees _____) in the Saving Bank Accounts of Post Office hypotheticated in favour of District Food and Supplies Controller/District Food and Supplies Officer.

The Government shall have the right to forfeit the amount of security in part or in whole if any shortage or loss is found in the Government stocks under the charge of the contractor or if he fails in the performance of the duties entrusted to him as labour contractor or to liquidate any claim/claims of the Government against the contractor. In the event of the forfeiture of the security the contractor shall be bound to furnish further security sufficient to make good the amount so forfeited. The security deposit shall not payable to the contractor after the termination of this agreement until the contractor’s accounts finally accepted by the Government.

5. Except as otherwise provided, any dispute arising out of the terms of this agreement on their interpretation shall be referred to the Director, Food and Supplies Punjab, acting as such at the time of reference or such other person as Director, Food and Supplies, Punjab, may be general or special order nominate in this behalf and his decision shall be final and binding on both the parties.

6. The contractor shall submit the bill in triplicate on the 1st of each month to Inspector/Sub-Inspector, Food and Supplies, or any other official, as the case may be who will check and pass it on to District Food and Supplies Controller/ District Food and Supplies Officer after recording necessary certificate and he shall be paid by the 10th of each month.

7. This agreement shall remain in force for one year from _____ to _____ but Government reserves the right to cancel the contract at any moment without assigning any reason. In the event of Government canceling the agreement before its expiry no compensation and damage shall be payable to the contractor on this account.

District Food and Supplies Controller or
District Food and Supplies Officer Incharge
of the Circle on behalf of the Governor
of the Punjab.

Contractor

Dated _____

Witness _____

APPENDIX VII
(Referred to in rule 5.62)
Tender Notice

Sealed tenders for the contract of transport of foodgrain by trucks on the following routes (commencing) for a period of _____ months from _____ will be received by this office _____ on _____ at _____.

| Serial No | Routes | Rate per maund | Rate per truck load of specified Carrying capacity |
|-----------|--------|----------------|----------------------------------------------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 Etc. | | | |

tenderers shall be responsible for every kind of shortage and protection from sun and shower of foodgrains in transit. The rates quoted should include all charges, viz., actual transportation charges, goods tax/toll tax, if any.

2. Each tender must be accompanied by an earnest money of Rs.500 (Rs. Five hundred) in cash. The amount of the earnest money deposited by tenderer whose tender is not accepted shall be refunded to him while that deposited by the successful tenderer shall, unless forfeited, be refunded to him after the execution of the Agreement and the furnishing of the requisite security.

3. Tenders will be opened by me in my office at _____ on _____ in the presence of the tenderers who happen to be present at the appointed time.

4. Power is reserved with the Director, Food and Supplies, Punjab to accept or reject any or all tenders without any reason and explanation.

5. On acceptance of his tender, the tenderer shall within a week from the date of acceptance execute—an agreement in the form appended hereto and shall also within ten days from the date of execution of the agreement furnish security for the sum of Rs.1,000. In event of his failure to do any of these things the earnest money deposited by him shall without prejudice to other rights of Government be forfeited to it

No.....

Circle Officer Incharge
Dated.....

A copy is forwarded, for information, to:-

(Transport Companies)

- 1.
- 2.
- 3.
- 4.
- 5.

Etc.

Circle Officer Incharge.

No. _____

Dated _____

A copy is forwarded to:-

1. The Inspector/Sub-Inspector, Food and Supplies in the Circle,
2. The District Publicity Officer, _____ for wide publicity.

Circle Officer Incharge

A copy is forwarded to:-

- (1) The Deputy Commissioner, _____
- (2) The Regional Transport Authority _____
- (3)

APPENDIX VIII

(Referred to in rule 5.62)

Form of Agreement with transport contractor in connection with transport work in Provincial Reserve Circle

This agreement made this day _____ between the Governor of Punjab (hereinafter called the Government) of the one part and Shri _____, son of _____ resident of _____ (hereinafter called the Contractor) of the other part.

Whereas the Contractor has agreed to work as Transport Contractor for Government for supply of transport on the following routes on the terms and conditions herein after appearing.

- 1.
- 2.
- 3.
- 4.
- Etc.

Now, therefore, this agreement witnesses and the parties hereto hereby mutually agree as follows:-

- (1) The contractor shall be responsible for prompt and adequate supply of trucks and shall perform his duties duly, honestly and efficiently as and when directed by the field staff of Food and Supplies Department.
- (2) The contractor shall be responsible for every kind of shortage and the protection from sun and showers of foodgrains in transit and the safe custody of stocks and their quick conveyance to the required destination. He or his representative (truck driver etc.) shall be required to give a receipt of quantity made over for transport and shall be responsible for delivering the same quantity at destination. In case of any shortage, damage or deterioration, occurring in transit he shall be personally liable to make good the same. In case the shortage, damage or difference is proved to the satisfaction of the D.F. & S.C./D.F. & S.O. to have occurred on account of some fault of the field staff the contractor shall not be liable. D.F. & S.C./D.F. & S.O. shall be the final authority to decide on this point and his decision shall be final and binding on both the parties.
- (3) For the services rendered, the contractor shall be paid at the rates entered in the list appended herewith.
- (4) The contractor shall within ten days furnish to the Government a security deposit of Rs. 1,000 (Rs. one thousand only) in the Savings Bank account of Post Office hypothecated in favour of District Food and Supplies Controller, D.F. and S.O.
- (5) The District Food and Supplies Controller/D.F. & S.O. shall without prejudice to other rights of Government be entitled to forfeit the amount of security in part or in whole if any shortage or loss, damage or deterioration is found in the Government stocks under the charge of the Contractor or if the contractor fails in the performance of the duties entrusted to him as Transport Contractor or to liquidate any claim/claims of the Government against him.

In the event of the forfeiture of the security in whole or in part, the contractor shall be bound to replenish the security. The security deposit shall not be payable to the Contractor after the termination of this agreement until the Contractor's accounts are finally accepted by the Government.

- (6) Foodgrains shall be issued from P.R.Godowns at the timings fixed by the District Food and Supplies Controller/D.F.&S.O and the Contractor shall be responsible for their safe conveyance at the earliest and in any case within specified duration of time.
- (7) Except as otherwise provided, any dispute arising out of the terms of this agreement or their interpretation shall be referred to the Director Food and Supplies, Punjab acting as such at the time of reference or such other person as Director Food and Supplies, Punjab may by general or special order nominate in this behalf and his decision or that of the person nominated by him shall be final and binding on both the parties.
- (8) The Contractor shall submit the bills in triplicate on the 1st of each month to the S.I.F.&S/Inspector or any other official as the case may be who will check and pass it on to District Food and Supplies Controller/D.F. and S.O after recording necessary certificate and he shall be paid by the 10th of each month.

- (9) This agreement shall remain in force from _____ to _____ but Government reserves the right to cancel the contract at any moment without assigning any reason. In the event of Government cancelling the agreement before the expiry of its time no compensation and damage shall be payable to the contractor on any account.
- (10) In witness where of the parties have signed this day _____ D.F&S.C/D.F.&S.O Incharge of the Circle on behalf of the Governor of Punjab.

Dated _____

Witness

Contractor

Witness

| Sr.No | Description of the record | Minimum period for preservation in years |
|--------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| 1. | Purchase weight check memo in form P.R.3 | 6 years |
| 2. | Purchase report in form P.R.4 | 6 years |
| 3. | Godown Stock Register in form P.R.6 | 10 years |
| 4. | Godown Card in form P.R.7, 7-A and 7-B | To be sent to Head Office along with P.R.35 when the Godown is emptied |
| 5. | Purchase bill (other than Monopoly Purchases) in form P.R.8 | 6 years |
| 6. | Stock Report in form P.R.9 | 6 years |
| 7. | Register of Allocation, Contract and delivery in form P.R.10 | 6 years |
| 8. | Statement of outstanding Contracts in form P.R.11 | 6 years |
| 9. | 90 per cent Clearing Agents Bill in form P.R.12 | 6 years |
| 10. | 10 per cent Clearing Agents Bill in form P.R.13 | 6 years |
| 11. | Despatch Chit in form P.R.14 | 3 years |
| 12. | Statement of Stock despatched to Godown in form P.R.15 | 3 years |
| 13. | Purchase Bill (Monopoly Purchases) in form P.R.16 | 6 years |
| 14. | Supply Order Register in form P.R.17 | 6 years |
| 15. | Weight Check Memo in form P.R.18 | 6 years |
| 16. | Imported Food grains Despatch Report in form P.R.19 | 6 years |
| 17. | Receipt Report in form P.R.20 | 6 years |
| 18. | Report of Shortages in transit for Destination Pass Contract in form P.R.21 | 10 years |
| 19. | Forwarding letter in form P.R.22 | 6 years |
| 20. | Loss in clearing Register in form P.R.23 | 10 years |
| 21. | Receipt Form (Cash and Cheque) in form P.R.24 | 3 years |
| 22. | Monthly Statement of Disposal of Cleanings in form P.R.25 | 10 years |
| 23. | Issue Weight Memo in form P.R.26 | 6 years |
| 24. | Despatch Report in form P.R.27 | 6 years |
| 25. | Register of Sale Proceed (Subsidiary Cash Book) in form P.R.28 | 20 years |
| 26. | Daily Progress Report of Allocations and Despatches in form P.R.30 | 3 years |
| 27. | Register of Issues made against H.O allocations in form P.R.32 | 6 years |
| 28. | Register of adjusting price of stocks/gunnies with millers/ Chakkis on the rate change of price in form P.R.33 | 6 years |
| 29. | Sale Account of Miscellaneous Articles in form P.R.34 | 6 years |
| 30. | Shortages/Excess Statement in form P.R.35 | 10 years |
| 31. | Register of godown rent in form P.R.36 | 6 years |
| 32. | Chaukidar Pay-Check register in form P.R.37 | 6 years |
| 33. | Inventories of gunny bags/bales in form P.R.39 and 39-A | |
| 34. | Inventories of Stock Articles Account in | 6 years |

| | | |
|-----|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| | form P.R.40 | |
| 35. | Incidental charges Bill in form P.R.41 | 6 years |
| 36. | Counterfoil of Cheque books | 6 years |
| 37. | Circle Cash Book in form P.R.45 | To be retained permanently |
| 38. | Centre Cash Book in form P.R.46 | 20 years |
| 39. | Internal Inspection Reports by Headquarter Audit Parties, on the accounts of Circle Officers (in form P.R.52-A) | 10 years |
| 40. | Inspection Reports by R.S.A/Audit Parties of AG, Punjab on the accounts of Circle Offices Centres | 10 years or till they are finally settled whichever is later |
| 41. | Inspection Reports by Circle Inspection Party on the accounts of Circle Offices Centres | 6 years |
| 42. | Inspection Reports by Circle Officer/D.F.S.O/A.F.S.O on the accounts of P.R.Centres—vide Para 4.38 (iv) of P.R.Accounts Manual | 6 years |
| 43. | Inspection Reports by Senior Auditor/Accountant on the accounts of P.R.Centres—vide para 4.39 of P.R.Accounts Manual | 6 years |
| 44. | Disposal Report of the internal inspection of by Head Office Audit Parties on the accounts of circle Offices in form P.R.52-C | To be destroyed along with the Inspection report |
| 45. | Application for sanction to lease godown accommodation of the Provincial reserve in form P.R.53 | 4 years after the final payment of rent on transfer of possession of godown to owners |
| 46. | Daily Market Report in form P.R.54 | 6 years |
| 47. | Application for approval to the purchase of articles of dunnage in form P.R.55 | 3 years |
| 48. | Application for supply of stock Articles in form P.R.56 | 3 years |
| 49. | Report regarding approval for disposal of unserviceable articles in form P.R.57 | 3 years |
| 50. | Monthly consolidate Treasury Receipt in form P.R.62 | 10 years |
| 51. | Treasury Challan Register in form P.R.63 | 10 years |
| 52. | Treasury Remittance Book | 10 years |
| 53. | Schedule of settlement with Treasury Parts I-III in form P.R.64-A to 64-C | 10 years |
| 54. | Monthly Expenditure and Realization Statement | 3 years |
| 55. | <i>Proforma</i> of Mandi Charges in form P.R.66 | 10 years |
| 56. | Stock Ledger in form P.R.67 | 20 years |
| 57. | Calendar of Returns in form P.R.68 | One year |
| 58. | Register of claims against Railway in form P.R.71 | 10 years |
| 59. | Reports on Physical verification of stocks/gunny bags/Stock articles in form P.R.73-A to 73-D | 10 years |
| 60. | Monthly statement of Civil Credit Notes in form P.R.74 | 10 years |
| 61. | Consolidated statement of Civil Credit notes in form P.R. 75 | 10 years |
| 62. | Verification of Mandi Charges Certificates in form P.R. 76 | 10 years |

| | | |
|----|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| 63 | Classified Abstract Register in form P.R. 78 | 10 years |
| 64 | Register of Securities in form P.R. 82 | To be retained permanently |
| 65 | Monthly Efficiency Certificates in form P.R. 85 (Part I) | 3 years |
| 66 | Roznamchas in form P.R. 86 | 6 years |
| 67 | Efficiency Certificate of Inspectors in form P.R. 87 | 3 years |
| 68 | Receipt of Captured foodgrains in form P.R. 94 | 2 years after the final decision of the case by the Court |
| 69 | Control register of offences relating to foodgrains in form P.R. 95 | 10 years |
| 70 | Rent deed for hiring of godowns in form P.R. 96 | 4 years after the final payment of rent on transfer of possession of godowns to the owners |
| 71 | Form of agreement with the Commission Agents in form P.R.97 | 3 years after the termination of agreement of final refund of security which ever is later |
| 72 | Despatch advice for other stock articles in form P.R. 98 | 6 years |
| 73 | Accounts of damaged stocks register in form P.R. 99 | 10 years |
| 74 | Account of shortages in transit, Clearing storage Register in form P.R. 100 | 10 years |
| 75 | Register of purchases and payments in form P.R. 101 | 6 years |
| 76 | Register of Outstanding Realization in form P.R. 102 | 6 years |
| 77 | Register of Objections in form P.R. 103 | 6 years |
| 78 | Statement of damaged stocks in form P.R. 104 | 10 years |
| 79 | Statement of shortages in transit, Clearing and shortage in from P.R. 105 | 10 years |
| 80 | Statement at shortages in transit in form P.R. 106 | 10 years |
| 81 | Stock Account in form P.R.A.-I to P.R.A. I-H | 10 years |
| 82 | Cash Account in form P.R.A.-2 to P.R.A. 2-G | 10 years |
| 83 | Correspondence relating to various Accounts documents | To be destroyed along with the account |
| 84 | Allotment of Funds, Orders of Headquarters/ Accountant-General, Punjab | 6 years |
| 85 | Circular received from H.O. (i) Ordinary (ii) Important | 3 years To be retained permanently |
| 86 | Register of various Licence Fees | 20 years |
| 87 | Register of Destruction of Record | To be retained permanently |

Note:- The period of preservation of various items of record will reckon from the termination of the financial year to which the records pertain.

Now the condition of the above written bond is such that if the Principal has whilst he has held the post of..... always duly performed and fulfilled the duties of the said office or the Principal and the surety shall indemnify the Governor from all and every loss and damage caused to

the said Governor from any act, omission, neglect or default of the said Principal during the time the Principal has held, executed and enjoyed the said office or if the said..... shall complete the security of Rs.then the above written bond or obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

Provided always and it is hereby agreed and declared that the surety shall not be at liberty to terminate his suretyship during the operation of this bond.

In witness whereof we the said and the said..... have put our signatures hereunder on the.....

1. Witness..... 1. Signature.....

2. Witness..... 2. Signature.....

FORM P.R. 10
ALLOCATION, CONTRACT AND DELIVERY REGISTER
 [Referred to in rules 5.4 {G}, 5.5 (a) & (b) 5.9]
 (SEPARATE PAGE FOR EACH ALLOCATION AND CONTRACT)

1. Allocation No.-----] Bags
 Contract No.-----] 2. Date-----3. Quantity----- 4. Name of grain-----
 Quantity
 9. Destination Station----- 10. Due Date of completion of Contract-----

| | |
|----------------------------------------|--|
| PARTICULARS OF RAILWAYS RECEIPT | |
| | |

| Serial No. | R/R | Railway Invoice | | Wagon num-bers as in the R/R | Despatching Station | Destination Station | Quantity as in R/R in case of destination pass contracts and as in acceptance contracts and as in deapatch pass contracts | | |
|------------|-----|-----------------|------|------------------------------|---------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------|---------------------|----|
| | | No | Date | | | | No of bags | Weight of foodgrain | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

5. Quality of grain----- 6. Rate (a) Grain----- 7. Name of Supplier----- 8. Despatching Station-----
 (b) Gunnies-----
 11. Date of actual completion-----

| PARTICULARS OF DELIVERY AGAINST CONTRACT/ALLOCATION | | | | | | PAYMENT MADE 100/90 PER CENT BILL | | | 10 PER CENT BILL | | | |
|-----------------------------------------------------|----------------------------|---------------------------------|-------------|---------------------------------|----------------|-----------------------------------|----------------|---------------------|------------------|---------------------|---------|---------|
| Date of delivery | PR-3 P.R.-18 Book/Page No. | Quantity received in PR-3/PR-18 | | Progressive total Of deliveries | | Balance due against the Contract | | Cheque No. and date | Amount | Cheque No. and date | Amount | |
| | | Date | No. of bags | Foodgrain | Bags | Foodgrain | Bags | | | | | |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| | | | | Qtls. Kgs. Gr. | Qtls. Kgs. Gr. | Qtls. Kgs. Gr. | Qtls. Kgs. Gr. | Qtls. Kgs. Gr. | Qtls. Kgs. Gr. | Rs. nP. | Rs. nP. | Rs. nP. |

FORM P.R. II
 [Referred to in Rule 5.46 (a), 5.48]

Book No.-----
 Circle-----

Page No.-----

Weekly Statement of outstanding Contracts (Godown pass Contracts)
 (To be prepared by Circle Officer Incharge in duplicate, original to be submitted to Headquarters
 (Controller of Food Accounts) and duplicate to be retained as office copy.)

| Serial No. | Contract No. | Sellers Name | Name of foodgrains | Quantity | Date of stipulated for completion of contract | DELIVERY | | Date of actual delivery in each case |
|------------|--------------|--------------|--------------------|----------|-----------------------------------------------|-----------------------|-------------------|--------------------------------------|
| | | | | | | Previous week's Total | This week's Total | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

Circle Officer Incharge,
 -----Circle

1. Name and Address of Clearing Agents-----
2. (i) Bill No.-----
(ii) Dated-----
3. Seller-----
4. Contract No.-----Dated-----
5. Commodity-----
6. Despatching Station-----
7. Destination Station-----

To

The Circle Officer Incharge,-----

| RLY. RECEIPT | | Wagon No. | No. of bags | Standard Weight | | REMARKS |
|--------------|------|-----------|-------------|-----------------|------|---------|
| No | Date | | | Qtls. | Kgs. | |
| 1 | 2 | 3 | 4 | 5 | | 6 |
| | | | | Qtls. | Kgs. | Gr |

Qtls Kgs. Gram. at Rs. nP. Rs. nP.

- 1.----- Bags weight
- 2.-----gunny bags at Rs.-----per 100

3.Charges:

- (a)-----
- (b)-----
- (c)-----

4. Total of item 1 to 3-----
5. Minus 10 per cent-----
6. Net amount due to Agent -----

Forwarded with original R/R through the-----

Payment

Enclosure

68] ACCOUNTS IN CERCLE OFFICE

----- to-----for

Dated signature of Clearing Agent.

Receipt

Received payment of Rs.-----
(in words) Rupees-----on account of this bill,---vide item 6 above.

Signature of Clearing Agent.

For use in office of Circle Officer Incharge

1. Amount of the bill as per item No. 6 above Rs.-----
2. Add Bank Commission at Rs. 0.06 per cent on the above amount-----
-----Rs-----
3. Total amount payable to bank Rs.-----
4. pay Rs.----- (Rupees-----) on account of above Bill
paid by me Rs.----- (Rupees-----) by Cheque

No.-----Dated-----to-----Bank

Circle Officer Incharge.

FORM P.R. 13.

Clearing Agents Balance of 10 per cent Bill

[Referred to in rule 5.5 (a)]

1. Name and Address of Clearing Agents-----
 2. (i) Bill No.-----
 (ii) Date-----
 3 Seller-----
 4 Contract No.-----Dated-----
 5 Consignee-----
 6 Commodity-----
 7 Quantity-----bags weighing-----
 8 Station of Despach-----
 9 Station of Destination-----
 10 R.R. No.-----Dated-----
 11 Wagon No.-----

 12. 100 per cent amount,-Vide Bill no.-----Rs. nP.
 Dated-----
 13. Less 90 per cent amount already drawn with above-
 Noted bill-----
 14. Balance 10 per cent due-----
 Deduct)-----
 15 -----,Vide allowance note No.-----dated-----
 Add-----
 16 Net amount due to seller-----
 17. ½ Commission on-----Qtls-----Kgs.
 -----Gr. Per Quintal-----
 18. Total amount payable to Agents (item No. 16 and
 17)-----
 19 ½ Commission for credit for credit into Treasury (prov) as per
 Treasury Challan attached-----
 20. Total amount due (items 18 and 19)-----

 -----dated-----Signature of Clearing Agents.

For use in the office of Circle Officer Incharge

1. Amount as per item No. 20 above-----Rs.
2. Total amount for which the bill is admitted Rs.
3. Pay Rs.-----(Rupees-----) on account of 10 per cent payment for grain and bags, ect, to M/s-----
and Rs. (Rupees).....on account of----- of ½ commission which is to credited into the Government Treasury -----
4. paid by me Rs.-----by Cheque No.-----dated-----
-----to M/s-----and Rs.-----by check no and dated-----for deposit into
the -----the Treasury as per receipted Challan No.-----Dated-----
5. Received payment in full of Rs.-----
On account of the above bill.-----
(Note.---Re 0.10 revenue stamp to be affixed where necessary)

Circle Officer Incharge

(Rupees-----)

Dated

Signature of the payee.

FORM P.R. 25
MONTHLY STATEMENT OF DISPOSAL OF CLEANING

Circle.....

(To be submitted by the Circle Officer Incharge on the 1st of each month to Headquarters for formal approval) Date -----

| Date of disposal | By sale or auction | Name of cleanings | Name of centre where disposed | Name of party to whom sold | Quantity sold | | | Rate | Amount paid | TREASURY CHALLAN | | Reference to the month in which included in P.R.A. 2-C |
|------------------|--------------------|-------------------|-------------------------------|----------------------------|---------------|-----|----|------|-------------|------------------|------|--------------------------------------------------------|
| | | | | | Qtls | kgs | Gr | | | No. | DATE | |
| 1 | 2 | 3 | 4 | 5 | 6 | | 7 | 8 | 9 | 10 | 11 | |
| | | | | | | | | Rs. | nP. | | | |

Checked

Audited

Accountant

Senior Auditor

Circle Office Incharge

FORM P.R. 28 (Revised)
 [Referred to in rules 5.4 (b) 5.13, 5.14, 5.15, 5.17, 5.30, 5.36, 5.50, 5.51]

**REGISTER OF SALE-PROCEEDS FOR RATIONING CONTROLLED DISTRIBUTION DEFICIT AREAS AND CASH
 SALES AGAINST HEADQUARTERS ALLOCATIONS**

Circle.....
 Centre/Town.....

| Date | Serial No. | Name of authority Holder | AUTHORITY | | COMMODITY AND QUANTITY FOR WHICH AUTHORITY ISSUED | | RATE CHARGED | | | | | | |
|------|------------|--------------------------|-----------|------|---------------------------------------------------|------|--------------|------------|----------|------------------------|----------------------|-------------------------|--|
| | | | NO | DATE | Commodity | Bags | Quantity | For grains | For bags | For Sale tax on Grains | For Sale tax on Bags | For surcharge on Grains | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | |
| | | | | | | | | | | | | | |

Total for the day.....

FORM P.R. 28 (Revised)- concld

[Referred to in rules 5.4 (b), 5.13, 5.14, 5.15, 5.17, 5.30, 5.36, 5.50, 5.51]

REGISTER OF SALE-PROCEEDS FOR RATIONING, CONTROLLED DISTRIBUTION, DEFICIT AREAS AND CASH
SALES AGAINST HEADQUARTERS ALLOCATIONS

Circle-----

Centre/Town-----

| AMOUNT REALISED | | | | | | | | | |
|-----------------|----------|------------------------|----------------------|---------------------------------------------------------|-----------------------------------------|---------------------------------|------------------------------------------------------------------------------|----------------------|------------------------------------------|
| For Grains | For Bags | For Sale tax on Grains | For Sale tax on Bags | Total amount creditable to P.R. Scheme (Cols. 14 to 17) | Amount realized for Surcharge on Grains | Total Realization (Cols. 18+19) | Treasury Challan under which Amount Credited into Treasury or Receipt Issued | Delivery Memo Issued | Remarks |
| | | | | | | | No. Date | No. Date | Initials of Senior Auditor or Accountant |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 22 | 23 24 | 25 26 |

Rs n.P.

- (1) Total for the day carried to the CasH Book Folio No
 (2) Previous total from the beginning of the financial year
 (3) Total to-date

The entries and total checked
Senior Auditor/Accountant/Circle Officer-In-charge

FORM P.R. 28-A

STATEMENT SHOWING THE REALIZATIONS MADE DURING THE FORTNIGHT ENDING 11 TH OF -----

25 TH OF-----

(Referred to in Rule 5.16)

Name of Centre.....

| Date | Serial No. | To whom issued | Authority No. | QUANTITY ISSUED | | | AMOUNT REALIZED | | | | | TREASURY CHALLAN | | | |
|------|------------|----------------|---------------|-----------------|------|----------|-----------------|--------------|--------------------|------------------|-----------------------------------------------------|---------------------------------------|---------------------------|-----|------|
| | | | | Commodity | Bags | Quantity | Cost of grains | Cost of bags | Sale Tax on grains | Sale Tax on bags | Total amount creditable to P.R. Scheme (9+10+11+12) | Amount realized as surcharge on grain | Total realization (12+13) | No. | Date |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |

No.-----Date-----

Copy forwarded to the District Food and Supplies Controller-----
 Inspector/Sub-Inspector/Incharge
 ----- P. R. Centres
 (full Signatures with Date)

FORM P.R. 33

(Referred to in rule 5.17)

Page No.....

Register for adjusting price of Foodgrains and Gunny Bags with Millers.....
Chakk's on the date of change in their price

Circle.....
Town.....

| Date | Name of foodgrains | Name of Millers/Chakkis | QUNATITY BAGS HELD | | PREVIOUS RATE | |
|------|--------------------|-------------------------|------------------------|-------------|---------------|--------------|
| | | | Quantity of foodgrains | No. of bags | Per Quantal | Per 100 bags |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | Quintal | Rs. | Rs. |

| REVISED RATE | DIFFERENCE | AMOUNT ADJUSTABLE | | INITIALS | | |
|--------------|--------------|-------------------|-------------|----------|------------|----------------|
| | | Per 100 bags | Recoverable | Payble | Accountant | Senior Auditor |
| 8 | Per quintal | 9 | 10 | 11 | 12 | 13 |
| | Per 100 bags | Rs | Rs | Rs | Rs | Rs |
| | | | | | 14 | 15 |

| OF | DATE OF ADJUSTMENT | MANNER IN WHICH ADJUSTED. REFERENCE TO ENTRY AND PAGE OF REGISTER OF SALE PROCEEDS IN FROM P.R. 28 | Accountant | Initials of S.A. |
|-------------------------|--------------------|----------------------------------------------------------------------------------------------------|------------|------------------|
| Circle Officer Incharge | | | | |
| 16 | 17 | 18 | 19 | 20 |

(CASH BOOK Form P.R. 45)

(Referred to in rule 5.30, 5.36, 5.51)

Circle-----

BOOK NO.

Month ending----- 19

RE.

| Date | From whom receiver | Amount withdrawn from P.D. Account for advance or expenditure | CASH CHEQUES OR BANK DRAFT | | Amount of treasury challans for payments made direct into treasury by depot-holders etc. |
|------|--------------------|---------------------------------------------------------------|----------------------------|---------|------------------------------------------------------------------------------------------|
| | | | Receipt No. | Amount | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | Rs. nP. | Rs. nP. |

CEIPTS

PAY-

| P.D. Account at treasury | Classification | Date | To whom paid | Voucher No. | P.D. Account EXPENDITURE OUT OF ADVANCES Amount | Amount paid into treasury |
|--------------------------|----------------|------|--------------|-------------|-------------------------------------------------|---------------------------|
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Rs. nP. | | | | | Rs. nP. | Rs. nP. |

MENT

| Treasury challan No. and date | Amount of treasury challans for payments made direct into treasury by depot-holders, etc. | P.D. ACCOUNT AT TREASURY | | Classification |
|-------------------------------|-------------------------------------------------------------------------------------------|--------------------------|--------|----------------|
| | | Cheque No. | Amount | |
| 14 | 15 | 16 | 17 | 18 |
| | Rs. nP. | | | |

Notes:- 1. At the time of periodical closing of CASH BOOK the total for the period closed should be given in blue ink while the progressive total from commencement of the financial year should be shown in the red ink.

3. Entries in Col. 4/5 should indicate realization for sale of graind and other articles.

[For inspection by Headquarters Staff }
Inspection Report on the Accounts of the Circle Officer Incharge-----Circle

1. Date of last inspection and name of senior auditor
2. Time spent on last inspection.
3. Period covered by present inspection.
4. Date on which present inspection began and finished.
5. Has the register of incumbency been maintained and posted up to date ?
6. Have the Inspector/Sub-Inspector, Food and Supplies and other officials required to furnish security, done it ? If so, give following particulars about its form and amount. If not, state reasons for delay :-

| Name | Designation | Amount required (Rs.) | Amount furnished (Rs.) | Nature of Security |
|------|-------------|-----------------------|------------------------|--------------------|
|------|-------------|-----------------------|------------------------|--------------------|

7. Has the Circle Officer Incharge taken necessary action with regard to the objections raised in the last inspection note ? What points have not been attended to and why ?
8. Have you checked the purchases noted in the purchase reports for the period under inspection ? Have they been properly entered in the stock reports? Point out discrepancies, if any,
9. Does the allocation of the stock in hand agree with the quantities entered in the godown cards and godown stock register ? Have you verified the stocks by actual Counting of bags or by measurement as the case may be ? (Only test ckeck)
10. (a) Are you satisfied that the the weight of 10 percent of all bags purchased has been properly checked and the average weight per bag correctly worked out ? What percentage of bag of imported grain has been weighed ? Has the total weight as shown in the purchase and Stock Reports been correctly arrived at ?
- (b) Is the actual week weight supervised by Inspector, Food and Supplies/Circle Officer Incharge ? If so, with what result ?
11. Has the weight entered in Purchase Reports been correctly carried over to the purchase bills, and are you satisfied that no double claim has been put in or paid ?
12. Have all the purchases been effected in accordance with the rates fixed by the Headquarters ?
- Are the contract purchases in order and in conformity with the terms of the contracts ? Points out discrepancies, if any. In case of purchases on contract basis do the Inspectos/Sub-Inspector, Food and Supplies classify the gunnies properly ?
13. Have all sales of grain and gunnies been properly accounted for in the stock reports and inventories ?
14. Have all dispatches for sale recoveries for which are to be made by Head-quarters been duly entered in dispatch report and sent to Headquarters Promptly along with all required relevant document (e.g.,p.r. 26, Rail-way, Receipts, ect.) ?
15. Do sale conform to the terms laid down in the allocation letters, sale contracts or other standing orders, particularly regarding issues. Realizations and stipulated period of sale?
D.R.
16. Compare all the----- and other sale forms, relating to the period under inspection with the entries in the
S.R.
17. Initial records (Godown Stock Register, etc.) and state whether they are complete in all respects and have been prepared in conformity with the allocation letters and other orders.
- (i) Have the residues and other miscellaneous articles been disposed of strictly in accordance with Headquarters sanction ? If not, have revised sanction been obtained all case ?
- (ii) Have these been correctly reported to Headquarters through P.R. 34 and cash accounts supported by all relevant papers ?
18. Has octroi refund, where permissible, been claimed, received and credited to Government accounts ?
19. Have the sale-proceeds been duly credited in treasury or the bank and the relevant challans submitted to Headquarters regularly ? Report cases of delay with reasons.
20. Are you satisfied with the arrangement made for the transport of stocks to and from godowns ? Is there any case of careless handing of stock resulting in loss to Government ? Who is responsible for it according to your enquiries ?
21. Report cases in which demurrage and wharfage where paid. Examine each case.

Was the refund application submitted to the railway authorities in time, and what action has been taken to get the refund ?

22. (a) Are there any belated claims about purchase bills, incidental bills, rents of godowns and pay of chaukidars etc., which are pending in the Circle Officer Incharge's Office or Headquarters ? Give details with reasons.
- (b) Do the vouchers of incidental charges bills in hand (i.e., not yet submitted to Circle Officer Incharge) show reference to relevant (1) Purchase bills, (2) Stock Report, (3) Receipt Report, (4) Dispatch Report, (5) P.R. 3 and (6) P.R. 26 and vice-versa ?
23. Is proper approval forthcoming for each item of expenditure ?
24. Has the double lock system been introduced and ; if so, is it working condition did you find it ? Have proper measure been taken in case of its damage by insects or rain, etc, according to the local practice ?
25. Have you inspected the stock in the various godown; if so, in what condition did you find it ? Have proper measures been taken in case of its damage by insects of rain, etc., according to the local practice ?
26. Are the mandi charges as claimed in the bills in accordance with the local mandi practice and according to the proforma approval by Hqrs. ?
27. Are the market Fee receipts properly filed showing the No. of purchase bill to which they relate ? Test check a few .
28. Are you satisfied that the pages of the books of forms and loose forms in use by the Inspectors/Sub Inspectors, Food and Supplies are intact and that no page of form has been removed or torn off, that all transactions have been properly brought to account ?
29. Have the registers of rent of godown, pay of chaukidars and stock articles been duly posted up to date and completed in all respects ?
30. Do the inventories and the control registers of (a) bags and (b) other articles give reference to source of receipt authority for issue sale of disposal in such details as is sufficient to enable their being traced in and from other relevant records.
31. Has the Inspectors/Sub-Inspectors, Food and Supplies been regularly sending to Headquarters samples of wheat purchased or received by him ?
How many samples were sent to Headquarters during the past fortnight?
What was roughly the total number of purchases during the past fortnight?
32. Is he maintaining proper account of advances received by him in the case book kept by him?
33. Is work and accountability of the Circle Officer Incharge's office prompt and efficient ?

General

- Do needless delays occur ?
- Are the books free from erasures and unsigned corrections ?
- Is there any other matter which you consider should be brought to the notice of Headquarters ?

FROM P.R. 52-C (OUTER SHEET)
 { Referred to in rule 5.64 (b) }

OFFICE OF THE DIRECTOR, FOOD AND SUPPLIES,
 PUNJAB

A Report of the Local Inspection of the Account of ----- circle, by Mr. -----
 from -----
 Forwarded to the Circle Officer Incharge -----
 return within a fortnight of its receipt. -----for necessary disposal and

DEPUTY CONTROLLER OF FOOD ACCOUNTS

No. ----- dated ----- 19
 Returned with explanation noted against each paragraph, to the Deputy Controller of Food Account with reference to his endorsement No. -----
 Dated ----- 19.

Circle Officer Incharges,
 -----*Circle.*

DISPOSAL OF REPORT OF THE LOCAL INSPECTION OF THE ACCOUNTS OF THE OFFICE OF THE CIRCLE OFFICER INCHARGE-----CIRCLE
FROM-----
TO-----

| Paragraph No. | Remarks by Inspecting Officer (N.B. - Each inspection Report to be cut out and pasted here) | Replied by Circle Officer Incharge | Remaks by the Headquarters | Further replies by the Circle Officer Incharge | Final remarks by the Headquarters |
|---------------|---------------------------------------------------------------------------------------------|------------------------------------|----------------------------|------------------------------------------------|-----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

FROM P.R. 62
[Referred to in rules 5.46 (a), 5.56]
-----19

Consolidate Treasury Receipt, for the month of -----
Certified that the following amounts have been credited into the Treasury/Sub Treasury-----under the head noted against each during the month of -----19

| Serial No. | Head of Account | Amount credited | Remarks |
|------------|-----------------|-----------------|---------|
| 1 | 2 | 3 | 4 |
| | | Rs. | nP. |

No.------Dated-----Treasury Officer.
(Due with Headquarters on 10 th of each month)
Forwarded to Headquarters-----Controller of
Food Accounts
Circle Officer Incharge.
Circle-----

FROM P.R. 63
TREASURY CHALLAN REGISTER
(Referred to in rules 5.39, 5.51)

| Serial No. | Centre | By whom received | Name of person from whom received | Full particulars |
|------------|--------|------------------|-----------------------------------|------------------|
| 1 | 2 | 3 | 4 | 5 |

| ACCOUNT CREDITED IN TO TREASURY | | TREASURY CHALLAN | |
|---------------------------------|--------------------|---------------------|------|
| 85-A P Capital Outlay ect.?" | Total Cols. 6+7 | XLVI-A- Misc.ect | No. |
| Repayment of Advances | Other Receipts | | Date |

| | | | | | |
|---|---|---|---|----|----|
| 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | |

FROM P.R. 66 (Revised)

Pro forms of mandi charges of-----Centre-----
 [Referred to in rules 4.15, 5.4 (c) (z), 5.46 (a), 5.62] Year-----

| Serial No. | Particulars of Mandi Charges | RATE PER | | | | Date from which operative | REMARKS |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|-----------|-----------|---------------------------|---------|
| | | 100 Rs | 100 Bags | 100 Katta | 100 Bale. | | |
| 1. | PURCHASES Commission of grain purchase Filling and Sewing Twine (Sutri) Bulk storage (Paltai) for bulk Kothas opening and emptying of filled bags or Kattas in godowns SALES AND DESPATCHES | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| 4. | | | | | | | |
| 1. | | | | | | | |

| | | | | | | | | |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|
| 2. | <p>Removing out of godowns (Bags) if cartage and weightment are not involved Dara paltai and opening of bags including removing out of godowns Rebagging (Fillings), Sewing and Weighing) on platform scale Rebagging (Filling), Sewing and Weighing) on beam scale Rebagging Sutri for rebagging Taulai charges for weighing by platform scale when rebagging is not involved including removing out of godowns Taulai charges for weighing by beam scale when rebagging is not involved including removing out of godowns</p> | | | | | | | |
| 3. | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |

| Serial No. | Particulars of Mandi Charges | RATE PER | | | | Date from which operative | REMARKS |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|-----------|---------|---------------------------|---------|
| | | 100 Rs | 100 Bags | 100 Katta | 100 Kgs | | |
| 8 | Cleaning by hand sieve | | | | | | |
| 9 | Cleaning by revolving sieve | | | | | | |
| 10 | (a) Station Brokerage (on dispatches only) (b) Station Chowkidara | | | | | | |
| 11 | Unloading of wagons | | | | | | |
| 12 | Loading of wagons | | | | | | |
| 13 | Sewing after purakarai (bringing to a standard weight) when rebagging is not involved including removing out of the godowns placing on scale and weightment | | | | | | |
| 14 | Katla of bags actually weighed | | | | | | |
| 15 | Marking of bags including cost of colour | | | | | | |
| 16 | Sample drawing sewing after sample drawing including Sutri on bags actually inspected | | | | | | |
| 17 | Changrai | | | | | | |

| | | | | | |
|---|-----------------------------------------------------------------------------------------|--|--|--|--|
| 1 | BARDANA CHARGES Loading of Bardana into trucks when carrying to other centres | | | | |
| 2 | Unloading of bardana from trucks when carrying from other centres | | | | |
| 3 | Stacking of bardana in godowns | | | | |
| 4 | Removing of bardana from godowns | | | | |

| Serial No. | Particulars of Mandi Charges | RATE PER | | | | Date from which operative | REMARKS |
|------------|---------------------------------------------------------------------------------------------------------------------------|----------|----------|----------------------------------------------------------------------------------------------------------------|-------|---------------------------|---------|
| | | 100 Rs | 100 Bags | 100 Katta Kgs | Bale. | | |
| 1. | CENTRAL CHARGES Changing of bags (reconditioning the bags) including paltai into other bags. Opening and Sewing | | | | | | |
| 2 | Monthly cleaning of godowns (per godown) | | | For a godown containing 500 bags or less For a godown containing over 500 bags but not exceeding 1,000 bags | | | |
| 3 | Loading of trucks including removing out of godowns or from station or Mandi | | | For a godown containing 1,000 bags 0.06 for every additional 500 bags above 1,000 bags | | | |
| 4 | Unloading of trucks including stacking in godowns or at railway Platform | | | | | | |
| 5 | Opening and closing of doors, windows etc. at the time of fumigation | | | | | | |
| | (a) Door (b) Window (c) Ventilator | | | | | | |

LIST OF CARTAGE CHARGES OF
CENTRE _____
YEAR _____

| Serial No. | From | To | Actual distance | RATE PER | | Date from which operative | REMARKS |
|------------|------|----|-----------------|----------|------|---------------------------|---------|
| | | | | 100 Bags | BALE | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
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Note:-The rate for cartage charges include unloading, removing out of godwons of from station and stacking in the godowns or on the Railway Platform.

Certified that I have personally inquired and that the charges enumerate in this proforma for which approval is sought are prevalent and strictly in accordance with the local Mandi practice.

No.dated.....Signature of Circle Officer—
Incharge

FROM P.R. 68

Calendar of Returns for the year-----
 [Referred to in rule 5.63]

| | | DATES OF | | | | | | |
|------------|----------------|-------------|----------|---------|----------|-------|-------|-----|
| Serial No. | Name of Return | To whom due | Due date | January | February | March | April | May |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

SUBMISSION

| | | REMARKS | | | | | | | | | |
|------|------|---------|-----------|---------|----------|----------|----|----|--|--|----|
| June | July | August | September | October | November | December | | | | | |
| 10 | 11 | 12 | 13 | 14 | 15 | 17 | 17 | 17 | | | 17 |
| | | | | | | | | | | | |

From P.R. 73-A
[Referred to in rule 5.45, 5.46(a), 5.61]
Report on physical verification of stocks in bulk storage-----P.R. Centre-----Circle
Name-----

2. Designation-----
Of the verifying officer/official.

Last-----
Present-----

Date of verification

| Serial No. | Godown No. | Commodity Stored | Date(s) of Storage | Weight as Shown in the Godown Stock Register Card | Test check calculation of grain in maunds (Length x Breadth x Height x Grain weight x Unit*) | | Explanation for abnormal excess/shortage | Comments by Circle Officer Incharge |
|------------|------------|------------------|--------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------|----------|------------------------------------------|-------------------------------------|
| | | | | | Excess | Shortage | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | Qtl. Kgs Gr. | Qtl. Kgs Gr. | | | |

Signature and Designation of the verifying officer/official

Date-----
Date
Note:- Hundred cubic feet of wheat and gram weight 2,240 Kgs. and 2,165 kgs, respectively, No. Date
A copy, with two spare copies, is forwarded to the Circle Officer Incharge-----for Information
Signature-----
Designation-----
Dated-----

No.-----
Copies are forwarded to-----
(1) The Assistant Director, Procurement and Storage, Food and Supplies Department, Punjab.
(2) The Inspector S.I., Fs-----for information.
Signature-----
Circle Officer Incharge
-----Circle

FORM P.R. 73-B
[Referred to in rules 5.45, 5.46(a), 5.61]

Report on physical verification of stock in bagged storage-----P.R.Centre-----Circle

(a) Name-----

Of the verifying Official/Officer

(b) Designation-----

Date of verification

Last-----

Present-----

Commodity-----

| Serial No. | Godown | Date(s) of storage | Particulars of grain stored according to godown Register | | | Result of test check | | | | Total Excess Shortage | Explanation for | Comments of Circle Officer Incharge | |
|------------|--------|--------------------|----------------------------------------------------------|-------------------------|----------------|----------------------------------|-----------------------|-------------------------|-------------------------------|-----------------------|-----------------|-------------------------------------|--------------------------------|
| | | | Number of bags | Average weight per bags | Total weight | Number of bags actually in stock | Number of bags weight | Average weight per bags | Total weight of bags in stock | | | | Bags (difference of cols. 4&7) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | Qtls.kgs .gr | Qtls. kgs. gr. | | | Quintals | Quintals | | Quintals | Abnormal excess shortage | |

Signature and designation of verifying officer/official

Dated-----

Note:- The bags selected for test weightment should be taken from different parts of the godowns and if possible, from different depths

No.----- Dated-----

A copy with two spare copies, is forwarded to the Circle Officer Incharge-----for information

Signature-----

Designation-----

No.----- Dated-----

Copies are forwarded to:-

(1) The A.D. P&S Food and Supplies Department, Punjab

(2) The Inspector/ S.I.F & S.----- for information

Signature-----

Circle-----

Circle Officer Incharge

FROM P.R. 73-C
 [Referred to in rules 5.44, 5.46(a), 5.61]
 Report on the physical verification of bales/gunny bags-----P.R. Centre-----Circle

(a) Name-----
 Of the verifying officer/official

(b) Designation-----

Date of verification Last-----
 Present-----

| NUMBER OF BALES/GUNNY BAGS ACCORDING TO THE INVENTORY OF GUNNY BALES/BAGS IN PR-39A/39 | | | NUMBER OF BALES/GUNNY BAGS ACTUALLY IN STOCK | | | SHORTAGES, IF ANY | | | Explanations for Shortage | Comments of verifying officer/official |
|----------------------------------------------------------------------------------------|------------|-------------|----------------------------------------------|------------|-------------|-------------------|------------|-------------|---------------------------|----------------------------------------|
| Bales | Empty bags | Filled bags | Bales | Empty bags | Filled bags | Bales | Empty bags | Filled bags | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |

(a) Name-----
 Of the verifying official/officer

(b) Designation-----

Date of verification Last-----
 Present-----

FROM PR 73-D
 [Referred to in rule 5.44, 5.46(a), 5.61]
 Report on Physical verification of stock articles

| Date | Name of Article | Number as shown in the relevant inventory in from P.R. 40 | Number actually in stock | Number found short, if, any | Explanation for shortage | Comments of the verifying official/officer (AF & SO/DF&SO/DF&SC) |
|------|-----------------|-----------------------------------------------------------|--------------------------|-----------------------------|--------------------------|------------------------------------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

FROM P.R. 75

[Referred to in rule 5.23 and 5.46]

Due from D.F.S.C. to Headquarters on the 10th of each month]

Credit Notes issued for the month of -----19----- Circle-----

| Name of Centre | Credit Notes From No. to No. | Total weight as per R/Rs. | Total Railway freight paid | Total demurrage/wharfage | Grand Total |
|----------------|------------------------------------|------------------------------|-------------------------------|-----------------------------|----------------|
| 1 | 2 | 3 Qts. Kgs. Gms | 4 Rs. nP. | 5 Rs. nP. | 6 Rs. nP. |

Signature of District Food and Supplies Controller

Circle-----

Dated-----

FROM P.R. 78
CLASSIFIED ABSTRACT OF INCIDENTAL CHARGES REGISTER
 [Referred to in rule 5.4(a), 5.27, 5.49 (b), 5.51 (VI)]

Circle-----
 Month Ending-----

| Number | Date | Railway freight | | Demurrage | Godown rent | Expenditure on Fumigation | Pay of Chaukidars |
|--------|------|--------------------------------------------------|-----------------------|-----------|-------------|---------------------------|-------------------|
| | | On imported foodgrains received direct from port | Other Railway freight | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | Rs. nP. | Rs. nP. | Rs. nP. | Rs. nP. | Rs. nP. | Rs. nP. |

| Cartage and handing charges of foodgrains | Terminal Tax | Gunny Bgas | Market Fees | Stock articales other than gunny bags | Miscellaneous | Total | REMARKS |
|-------------------------------------------|--------------|------------|-------------|---------------------------------------|---------------|---------|---------|
| | | | | | | | |
| | | | | | | | |
| Rs. nP. | Rs. nP. | Rs. nP. | Rs. nP. | Rs. nP. | Rs. nP. | Rs. nP. | Rs. nP. |

Total of months
 Progressive Total for 1st April to the end of the month.

FROM P.R. 82

[Referred to in rule 5.43 (a)]

Part I-Register of completed securities

| Serial No. | Name of the incumbent | Designation | Address | Name of Security, post Office, Saving Bank, National Saving Certificate, etc. | Amount deposited | Reference to orders for refund | Disposed of security or receipt of pass Book, etc. or reference to Number and date of the security returning | Remarks |
|------------|-----------------------|-------------|---------|-------------------------------------------------------------------------------|------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------|---------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | Rs. nP. | | | |

Note:- This register should be maintained for all classes of deposits, i.e., Inspectors, Food and Supplies and Sub Inspectors, Food and Supplies, Commission Agents etc.

PART II-Register of Securities deposite in instalments

| Serial No. | Name of official | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | |
|------------|------------------|---|---|--------------------------------------------------------------------------------|------------------------------------------|--------------------------------------|-------|-----|------|------|--------|-----------|---------|----------|----------|---------|----------|-------|--------------------------------------------------------|---------|--|
| | | | | Nature of Security Post Office, Saving Banks, National Saving Certificate etc. | Total amount of Security to be recovered | Amount of Security already recovered | April | May | June | July | August | September | October | November | December | January | February | March | Total amount received i.e, column 6, column 7, 8. ect. | Remarks | |
| 1 | | | | | Rs. nP. | Rs. nP. | | | | | | | | | | | | | | Rs. nP. | |

FROM P.R. 85
[Referred to in rule 5.59 (a)]
EFFICIENCY CERTIFICATE
PART I

To be submitted to the Controller of Food Accounts, Food and Supplies Department, Chandigarh, by name every month so as to reach him not later than the 15th of the month following the month which so as to reach him not later than the 15th of the month following the month which it relates.

Circle-----Month-----

A. Stock Accounts

I, hereby, Certiy that-----

(a) All transactions of purchase, sales, receipts, dispatches and transfers of foodgrains, gunny bags and bales and stock articles during the month have been properly recorded in relevant registers, documents and statements and the following registers documents and accounts in respect there of at the various centres and in the Circle office stand completed up to date:-

- (1) Purchase Weight Check Memo in Form P.R. 3.
- (2) Purchase Report in Form P.R. 4.
- (3) Godown Documents Register in Form P.R. 6
- (4) Godown Documents Register in Form P.R. 7.
- (5) Stock Report in Form P.R. 9.
- (6) Despatch Chit in Form P.R. 14.
- (7) Statement of Stock despatched to Godowns in Form P.R. 15.
- (8) Weight-Check Memo in Form P.R. 18.
- (9) Imported Food grains Despatch Report in Form P.R. 19.
- (10) Receipt Report in Form P.R. 20
- (11) Loss in Cleaning Register in Form P.R. 23.
- (12) Issue Weight Memo in Form P.R. 26.
- (13) Despatch Report in Form P.R. 27.
- (14) Inventory of Gunny Bags Account in Form P.R. 39.
- (15) Inventory of Gunny Bales Account in Form P.R. 39 A
- (16) Inventory of Stock Articles Account in Form P.R. 40
- (17) Stock Ledger in Form P.R. 67.
- (18) Rozenamcha in Form P.R. 86.

- (19) Control Register of Offences relating to Foodgrains in Form P.R. 95.
- (20) Despatch Advice for other Stock Articles in Form P.R.98.
- (21) Account of Damaged Stock Register Form P.R.99.
- (22) Account of Shortages in Transit, Cleaning and Storage Register in Form P.R.100.
- (23) Register of issues to issues to other States in Form P.R.A.-I-E, Part I and II.
- (24) Register of other issues under allocations from the Headquarter in Form PRAI-G, Part I and II.
- (25) Record of imported foodgrains received from Port in form PRA-I-H.
- (26) Register of Allocations, Contracts and Delivery in Form P.R.10.
- (27) Supply Order Register in Form P.R.17.
- (28) Register of Railway Receipts.

(b) (i) All consignments of foodgrains moved from one Provincial Reserve Center to another, have actually reached destinations, except the following for which Form P.R.18 duly receipted are awaited:-

| Serial No. | R/R/No and date Despatching Centre | Destination | Food-grains | No. of bags |
|------------|------------------------------------|-------------|-------------|-------------|
| | | | | |

(b) (ii) All consignments of foodgrains moved from one Provincial Reserve Center to another, have actually reached destinations, accounted for in the relevant Stock Accounts and one copy of P.R. 18 has been retained to the Despatching Sub-Inspector/Inspector, Food and Supplies, through the Circle Officer of the Issuing Centre except the following for which forms P.R.18 have not been returned:-

| Serial No. | R/R/No and date Despatching Centre | Destination | Food-grains | No. of bags |
|------------|------------------------------------|-------------|-------------|-------------|
| | | | | |

- (c) All excess as shown in form P.R.35 found in godown during the month and all shortages in storage and transit for which sanctions have been received up to the end of the month, have been adjusted in the relevant in the relevant stock account.
- (d) Sample of foodgrains drawn and disposed of have been properly accounted for in the relevant documents and registers.
- (e) There are no stock of foodgrains, gunny bales, gunny bags or other stock articles, which are not properly accounted for in the relevant documents and registers.
- (f) The closing balance of stocks, of foodgrains at all centres in the circle as per form P.R. 6 and form P.R.9 have been reconciled and tally.
- (g) Monthly Efficiency Certificates submitted by Inspector have been carefully examined and necessary action taken there on.
- (h) All letters from headquarters and references relating to the various accounts and return and objections raised by the Headquarters have been answered within the stipulated period.

B. Cash Accounts

I, hereby, certify that;

- (a) All cash transaction during the month have been properly recorded in the relevant registers, documents and the following registers and documents in respect thereof at the various centres and in the Circle Office stand completed up to date:-
 - (1) Purchase Bill in the Form P.R.8.
 - (2) Receipt form (Cash and Cheque) in Form P.R 24.
 - (3) Register of Sale Proceeds in Form P.R 28.

- (4) Register for adjusting price of foodgrains and gunny bags with the millers chakkis on the date of change of price in Form P.R 33.
- (5) Register of Godown Rent in Form P.R 36.
- (6) Chaukidar's Pay Check Register in Form P.R37.
- (7) Incidental Charges Bill in Form P.R41.
- (8) Circle Cash Book in Form 45.
- (9) Centre Cash Book in Form 46.
- (10) Treasury Challan Register in Form 63.
- (11) Register of Claims against Railway in From P.R. 71.
- (12) Classified Abstract of Incidental Charges Register in P.R Form 78.
- (13) Register of Securities in Form P.R.82.
- (14) Register of Purchases and Payments in Form P.R.101.
- (15) Register of Outstanding Realisations in Form P.R.102.
- (16) Register of objections in Form P.R.103.

- (b) Payments of purchases effected during the month were made promptly and no payments are outstanding.
- (c) No issues or sales of foodgrains have been made on credit. There are no outstanding realizations except the following :-

| Serial No. | Particulars of outstandings realizations | Amount outstanding | Reasons for arrears |
|------------|------------------------------------------|--------------------|---------------------|
| | | | |

- (d) Payments received by cheques or in case were deposited into the treasury under appropriate beads on the day on which received or the next working day.
- (e) Credits into the treasury have been reconciled with the treasury accounts and action has been taken for adjustment of the difference. The balance amount in the personal deposit account as per books tallies with the balance in the Treasury Pass Book. The Balance on the last day of the month under report stood at Rs._____.
- (f) All desposals of unserviceable gunny bags, stock articles, residue stocks, tat, patri, damaged grain were made by open auction at the best prices. Better prices could not have been available. The sale proceeds have been recovered in full and credited into the Treasury, and stand accounted for in relevant books.
- (g) Proforma of mandi Charges in Form P.R.66 stand approved for all P.R. Centies except _____(state below exceptions and reasons), Changes in mandi charges have been verified in the prescribed manner.
- (h) In case of dispatches against export permits sent/allocations made by Headquarters where realization is to be effected at Headquarters, all necessary documents relating thereto have been forwarded to Headquarters. (A list of documents not sent is enclosed).
- (i) No claims on account of grain, gunny bags, etc, or recoveries due to change ia their issue price are outstanding except as detailed in the enclosed statement (full particulars should be given).
- (j) At no time during the month. Cash in hand with the Inspectors/Sub-Inspectors Incharge of P.R. Centre has exceeded the maximum limit of Rs. 2.000. It has also been ensured that advances which were issued two month back stand adjusted and have not been allowed to remain undisbursed with the Inspectors/Su- Inspectors, Food and Supplies.

C. Internal Audit

I, hereby, certify that:-

(a) The stock and cash accounts maintained at the P.R. Cenres were checked in accordance with the provisions of para 4.38 of the Provincial Reserve Account Manual, Part I and the Inspection Reports in Form P.R. 52. B were examined and action completed in the prescribed manner. No prescribed check is ever-due.

(b) The inspection objection and remarks recorded by the Headquarters Inspection Party during their last inspection conveyed in Form P.R. 52-C have been examined and necessary action completed thereon. Action also stands completed on the previous audit inspections

D. Returns

I, hereby, certify that:-

(a) the following returns required to be sent to the Controller of food, Accounts were submitted on the prescribed dates:-

- (1) Inventory of gunny bags Account in Form P.R. 39.
- (2) Inventory of gunny bales Account in Form P.R.39-A.
- (3) Consolidated Treasury Receipt in Form P.R.62.
- (4) Inventory of Stock Articles Account in Form P.R.40.
- (5) Schedule of Settlement with the Treasury in Form P.R.64, Part I, II and III
- (6) Statement of Expenditure and Realisations as required by para 2.11 of the provincial Reserve Accounts Manual, Part I.
- (7) Statement of credit notes in form p.R. 75 accompanied by statements in Form P.R. 74 received from Centres.
- (8) Statement of Damged Stocks in Form P.R. 104.
- (9) Statement of Shortages in Transit Cleaning and Storage.
- (10) Stock Account in Form P.R.A.I. and details in Forms P.R.A.I. -A., P.R.A.I-B,P.R.A.I.-C P/RpA.I-D, P.R A.I-E,P.R.A.I-F, P.R.A.I-G
- (11) Cash Account in Form P.R.A.2 and details in Forms P.R.A.2-A, P.R.A.2-B, P.R.A.2-C, P.R.A.2-D, P.R.A.2-E, P.R.A.2-F and P.R.A.2-G.
- (12) Quarterly Report of verification of mandi charges in Form P.R.76.
- (13) Statement of outstanding Godown Pass Contracts in Form P.R.II.

(b) All letters from headquarters and refernces relating to the various accounts and returns and objections raised by the headquarters have been answered within the stipulated period.

Dated _____

District Food and Supplies Controller/
Officer.

EFFICIENCY CERTIFICATE

PART II

To be submitted to the Under Secretary, Procurement, Food and Supplies Department, Chandigarh, by name every month so as to reach him not later than the 15th of the month following the month to which it relates.

Circle _____ Month _____

I, hereby, certify, that:-

(i) (a) Applications for hiring of godowns in form P.R. 53 have been submitted in respect of all godowns hired during the month. The rents settled with the owners are reasonable and where rents are higher than the standard rent of Rs. 3.00 per 100 bags per month have been fixed, full justification has been given, the applications have been forwarded after verification in the prescribed manner.

(b) Rent Deeds in Form P.R. 96 have been executed for all godowns hired up to the end of the month.

(2) Sanction of competent authority has been obtained for the posts of chaukidars appointed at various P.R. Centres to look after the godowns during the month. No. appointments have been made against posts which do not exist.

(3) Surprise visits were paid at night to the godowns at the following PR Centres:-

| Name of Centre | Dates of Surprise Visits |
|----------------|--------------------------|
|----------------|--------------------------|

The chaukidars were found on duty except at (names of Centres) _____ P.R. Centre(s). Necessary disciplinary action has been taken against the Chaukidar(s).

(4) The godowns at each P.R. Centre have been numbered in the prescribed manner and godown number plates exist on all the godowns.

(5) The godowns were properly prepared in the prescribed manner and suitable dunnage, where required was provided before storing grain.

(6) All godowns are rat-proof, leak-proof and free from defects like low-plinth, unsatisfactory drainage etc. there has been no loss or damage to grain on account of leakage, rats or other defects or by birds and other rodents.

(7) Applications in form P.R.55 for approval to the purchase of articles of dunnage have been submitted in respect of dunnage purchased during the month. There are no arrears of such applications.

(8) Stacking of bags of foodgrains in godowns in case of bagged has been done properly in the prescribed manner. Stacks of bags stand built in accordance with the prescribed instructions and are easily countable. Every stack in each godown bears a pacca tally card.

(9) Applications for supply of stock articles in Form P.R. 53 were submitted in the prescribed manner at the appropriate time.

(10) The stocks of foodgrains in storage were examined periodically in the prescribed manner and observation recorded in the godown documents. The Stocks have been dusted regularly as laid down in the P.R. Manual and treated with insecticides where required, and the conditions of all stock except the following is sound.

The following stocks require early disposal:-

| Foodgrains | Name of Center | Quantity in bags |
|------------|----------------|------------------|
| | | |

Necessary reports in Forms P.R.F.I and P.R.F. 3 have been submitted in the prescribed manner.

(11) The stocks of chemical dust and fumigants and connected equipment are adequate. Additional requirements have been conveyed to Headquarters.

(12) The dusting machines and other equipment and stock articles were given necessary servicing where required and are in working order.

(13) All godowns remained double locked. Keys of one set of lock remained with the representative of the commission. Agents and of the other set of lot with the Sub-Inspector incharge of Godowns.

Where there are no Commission Agents the Keys of one set of lock remained with the Inspector. Food and Supplies and of the other with the Sub-Inspector incharge. It is not possible for any one person holding the keys to get access to the stock in the godowns.

None of the locks in use on any godown at any centre can be opened with the keys of the other locks in use at the center. Duplicate keys of all the locks have been collected and are kept in safe custody in the prescribed manner.

(14) All locks in use and serviceable locks in stock are properly oiled.

(15) Every godown containing stocks of foodgrains/gunny bales/stack articles has been provided with a godown documents register/godowns card which is Kept complete and up to date.

(16) The godowns are cleaned at regular intervals in the prescribed manner.

(17) Gunny bales and new bags used serviceable bags and unserviceable bags have been stored separately and there are no chances of the gunny bales and new bags catching infestation.

(18) Sweepings, cleaning, damaged grains and odd bags of infested grains are being kept away from healthy, stocks and there is no chance of infestation being communicated to healthy stocks.

(19) All bags containing grain are properly stitched. Any holes coming to notice are carefully closed by proper stitching and there is no possibility of spilling taking place from the bags.

(20) All issues of stocks were made in accordance with the orders of competent authority and in order of priority fixed on the basis of condition of stocks.

(21) Stocks dispatched to other P.R. Centres were correctly weighed in the prescribed manner and weight was correctly shown in the relevant Issue Weight Memos and other P.R. documents.

(22) Deliveries of mills/depot holders were made on such percentage of check weighment as is prescribed and weight found on actual weighment was accounted for in the Issue Weight Memo and other relevant P.R. Documents.

(23) Issue were superchecked by surprise visits during weighment as well as in the course of movement by District Food and Supplies Officer/Assistant Food and Supplies Officer and by me. No foulplay was noticed. (Any discrepancy or foulplay should be stated, here and a detailed report made separately.)

(24) All deliveries of stocks were made on proper acknowledgement in the prescribed manner.

(25) Bags in the stocks remained in countable and proper form at the close of each day on which issues of stocks were made.

(26) In case of dispatches of P.R. stocks by rail, wagons were loaded within the permissible time and no wharfage was incurred except in the following cases-

| Serial No | Name of P.R. Centre | R./R. | No. and date | Wagon No. | Destination | Quantity (Bags) |
|-----------|---------------------|-------|--------------|-----------|-------------|-----------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

The explanation of the Inspector/Sub-Inspector responsible for this avoidable expenditure has been obtained and submitted to Headquarters.

(27) Deliveries of stocks received by rail were taken within the permissible time. The condition of grain was sound, no wharfage/demurrage was incurred except in the following cases :-

| Serial No | Name of Centre | R./R. No. and date | Wagon No. | Despatching Station | Quantity (Bags) |
|-----------|----------------|--------------------|-----------|---------------------|-----------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

The explanation of the Inspector/Sub-Inspector responsible for this avoidable expenditure has been obtained and submitted to Headquarters.

(28) All the spilled grain collected during the month and sweepings have been cleaned, re-conditioned and taken into the stock account in the prescribed manner.

(29) Shortages in transit have been reported to Headquarters in Form P.R. 106. All cases of shortages in transit in excess of the prescribed limits were dealt with and action taken in the manner laid down in para 4.9(d) of the Provisional Reserve Accounts Manual.

(30) All stocks of foodgrains awaiting loading into wagons or awaiting movement to godowns after unloading at the railway station, stocks in the course of movement by truck, loading into the the unloading from trucks and Government stocks at the mandi or in the course of movement between mandi and godowns and godowns and stations as also stocks awaiting stacking into godowns were properly protected and there has been no loss or damage to grain on account of inclement weather, pilferage, theft, etc. No trucks were left unloaded ----- standing over night outside the godown.

(31) The platform scales and beam scales were properly tested in the prescribed manner every time the weighing operations started and from time to time in the course of operations.

(32) (i) Claims in all cases of wharfage, demurrage and excess freight paid during the month and losses in transit by rail have been lodged with the railway.

(ii) The position of the claims is as follows:-

(a) Amounts of outstanding claims at the close of preceeding month on account of :-

(A) Wharfage, demurrage and excess freight Rs.-----

(B) Shortages in transit Rs.-----

(b) Amount of claims lodged during the month on account of :-

A. Wharfage, demurrage and excess freight Rs.-----

B. Shortages in transit Rs.-----

(c) Total of (a) and (b) :-

A. Wharfage, demurrage and excess freight Rs.-----

B. Shortages in transit Rs.-----

(d) Amount of claims admitted or recovered or rejected and written off:-

A. Wharfage, demurrage and excess freight Rs.-----

B. Shortages in transit Rs.-----

(e) Amount of claims outstanding at the close of the month :-

A. Wharfage, demurrage and excess freight Rs.-----

B. Shortages in transit Rs.-----

(iii) All outstanding claims have been reviewed during the month and action has been to pursue them.

(33) Statements of excess/shortage in Form P.R. 35 have been sent to headquarters in respect of all godowns emptied during the current year up to the 20th of the month under report.

- (34) The monthly statement of disposal of cleanings in Form P.R. 25 has been sent to Headquarter on the due date.
- (35) Daily progress reports of allocations and dispatches in Form P.R.30 were submitted punctually to headquarters direct by the staff at various P.R. Centres.
- (36) Applications for approval for the disposal of stores and articles declared unserviceable and stocks declared damaged have been sent to Headquarters in Form P.R. 57 in the prescribed manner.
- (37) The following statements have been sent to headquarters punctually:-
- (a) Weekly statements showing stock position in Form P.R. 58, and
 - (b) Weekly statements of receipts of imported foodgrains.
- (38) physical verification of stock of foodgrains, gunny bales and bags and stock articles has been carried out at all centres in the prescribed manner and physical verification reports in Form F.R. 73-A, P.R.73-B, P.R.73-C, and 73-D, have been submitted to headquarters except in regard to the following centres:-

Name of Centres-

(Give reasons if physical verification in any case has not been conducted).

- (39) The following register and accounts have been kept complete and up to date at the various centers/circles, as the case may be:-
- (a) Loss in cleaning register in Form P.R. 23;
 - (b) Register of Issues made against Headquarters allocations in Form P.R. 32;
 - (c) Sale Account of Miscellaneous Articles in Form P.R. 34; and
 - (d) Stock Register of Printed Registers and forms in Form P.R.83.
- (40) Foodgrains stocks in hand at the end of the month stand properly classified and the list of priority for issues/disposal has been kept up to date.
- (41) Necessary training in purchases, storage and work has been imparted to all members of the field staff particularly the staff posted in the mandis and at the P.R. Centres and all they understand their duties.
- (42) Duties of Inspeiors and Sub-Inspectors, Food and Supplies at each mandi and P.R. Centres have been properly and clearly demarcated and they understand the demarcation and know their duties.
- (43) Duties of District Food and Supplies Officer and Assistant Food and Supplies Officer have been properly and clearly demarcated and they understand them.
- (44) In all cases where charge of Inspector/Sub-Inspector who is responsible for the custody of foodgrauns, gunny bags and other stock articles has been changed during the month, the instructions contained in para 4.30(d) of the Provincial Reserve Accounts Manual Part I, have been Strictly complied with.
- (45) The Prescribed amounts of securities from the staff and the commission agents have been taken.
- (46) There have been no cases of corruption, dishonesty, theft, pilferage, damage by rain leakage, etc, during the month except the following, which have been reported to headquarters.

Dated _____

District Food and Supplies Controller/
Officer.

P.R. 87
[Referred to in rule 5.59 (b)]
Efficiency Certificate of Inspector, Food and Supplies
TO BE SUBMITTED MONTHLY BY INSPECTOR, FOOD & SUPPLIES, TO
CIRCLE OFFICER INCHARGE THROUGH DISTRICT FOOD & SUPPLIES
OFFICER/ASSISTANT FOOD & SUPPLIES OFFICER

Month _____ Name(s) of Sub-Inspector, Food and Supplies:-
(Centres) _____

CERTIFICATE

I hereby certify as follows:-

A. MANDI OPERATIONS

1. Market conditions were studied from day to day and the Daily Market Report in form P.R. 54 was submitted punctually.
2. All grain brought to the mandi for sale was heaped in clean places leaving no chance of dust admixing, and all transactions in the mandi were regular. All the dust separated from grain at the time of chhanai in the mandi was disposed of in such manner that there was no chance of its being remixed with grain before delivery.
3. Prices were properly fixed and were fair and reasonable.
4. Leading members of the Pacca Arhties Association, the Commission Agent and Sub-Inspector (s) /myself were present at the time of bidding in the case of purchases of wheat and barley under the monopoly Procurement Scheme.

B. PURCHASES FOR THE PROVINCIAL RESERVE

5. In the case of purchases made by Bidding and Share System the Commission Agent, Sub-Inspector (s) myself were present at the time of bidding.
6. The prices paid for purchases by Bidding and Share System were within the Limits fixed by Headquarters.
7. All grain purchased for the Provincial Reserve, whether under Monopoly or Bidding and Share systems, was weighed, sampled where necessary and bagged in the prescribed manner after passing it through two sieves or Jhars and after Rulal in the weighing process.
8. The scales and weights used in Katla were accurate. They were checked every day.
9. Bags were filled to standard weight.
10. Mouths of bags were stitched with not less than 14 stitches in the case of grain filled for bagged storage. In the case of bags filled for bulk storage the stitches were neither less nor more than 10.
11. The following documents in respect of the purchases made were submitted punctually in accordance with the prescribed instructions:-
 - (1) Purchase Weight Check Memo in Form P.R.3.
 - (2) Purchase Report in Form P.R.4.
 - (3) Sample Slip in Form P.R.5 along with the sample where necessary.
 - (4) Purchase Bill in Form P.R.8/P.R.16

C. RECEIPT OF GRAIN INTO PROVINCIAL RESERVE FROM
OUTSTATIONS

12. Delivery of stocks was taken just after arrival of the consignments, and no demurrage or wharfage was paid.

(if any demurrage or wharfage was paid, particulars of the consignment, the amount paid and the reasons should be stated)

13. The stock was weighed and Weight and Check Memo in Form P.R. 18 was completed and sent punctually to all concerned in the prescribed manner.

14. The following disputed case of shortage in transit were referred to all concerned:-

| Wagon No | Railway Receipt | | Commodity | Weight received in quintals | Despatching Station | Shortage in transit in quintals |
|----------|-----------------|------|-----------|-----------------------------|---------------------|---------------------------------|
| | No. | Date | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

15. Shortages in transit were punctually reported in Form P, R. 106 except the following cases which are outstanding :-

| Wagon No | Railway Receipt | | Commodity | Weight received in quintals | Despatching Station | Shortage in transit in quintals |
|----------|-----------------|------|-----------|-----------------------------|---------------------|---------------------------------|
| | No. | Date | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

16. The stocks were safely transported to the Provincial Reserve Godowns.

17. The Receipt Report in Form P.R.20 was prepared and submitted on the day the stocks were received.

D. STORAGE AND SAFE CUSTODY OF STOCKS

18. Applications in Form P.R.53 for hiring godowns secured during the month have been sent up.

19. Payment of godown rent is not outstanding for over two months except in the following cases :-

| No. of Godown | Name of owner | Months for which outstanding | Monthly rent | Amount outstanding |
|---------------|---------------|------------------------------|--------------|--------------------|
| | | | | |

20. All godowns, for fresh storage were properly repaired and prepared and suitable new dunnage was spread. The Certificates of Fitness have been provided for all godowns filled with grain.

21. All godowns are completely rat-proof. All windows are completely secured.

22. In the case of bulk storage the surface has been properly levelled and a meter have been fixed on the wall.

23. In the case of bagged storage. Stacking has been done in countable form and alleys have been provided in the prescribed manner. The stocks were dusted with the prescribed chemicals.

24. Each godown has been provided with the prescribed documents. The names of the Sub-Inspector, Food and Supplies, the Inspector, Food and Supplies and the District Food and Supplies Officer/Assistant Food and Supplies Officer stand recorded on these documents.

25. Empty gunny bags and stock articles have been stored in separate godowns and the prescribed documents have been provided in the proper container. No new bags are

lying in the godowns in which old bags have been stored and there are no chances of new bags catching infestation from old bags or from any other source.

26. Condition of grain in all godowns has been examined. The condition of grain is sound except in case of the following godowns :-

| Godown No. | Commodity | Quantity in bags | Condition | Treatment afforded or suggested | No. of P.R.F. 1/2/3/4 (if issued) |
|------------|-----------|------------------|-----------|---------------------------------|-----------------------------------|
| | | | | | |

27. In case of bag storage each godown has been provided with a small tin for collecting sampled grain. No grain is lying loose in any of the godowns.

28. All the godowns are properly double-locked.

29. Chaukidars are employed for watch and ward. Sanction for their appointment exists. I paid.....nightly surprise visits and found the Chaukidar on guard. The Chaukidars in employment are all most satisfactory.

30. Stocks in hand as given in the Godown Document and the Godown Stock Registers physically exist in the respective godown. The total balance of stocks in hand as shown in the various accounts of Godown Stock Register tallies with the total balance in hand as shown by the Stock Report.

31. All godown are properly swept.

32. There has been no leakage of water into the godowns. (If there has been any leakage, details as to damage, etc., Should be given).

33. Applications for the purchase of articles of dunnage in Form P.R.55 and other stock articles in Form P.R.56 were sent up punctually.

34. All excess found at the time of issue have been brought on to the, receipt side of the Godown Stock Registers and on the godown documents and entries have been made in red ink.

35. Shortages noticed during issues were brought to the notice of District Food & Supplies Officer/Assistant Food and Supplies Officer.

E. ISSUE OF FOODGRAINS FROM THE PROVINCIAL RESERVE

36. All issues were made under proper authorities and acknowledgements were taken in the prescribed manner.

37. The stocks were issued after cleaning where required and were brought to uniform quality before issue, where necessary.

38. Where bags were issued from godowns without cleaning or without standardisation, cent per cent weighment was made. Where grain was issued after cleaning, the bags were filled to standard weight and 10 per cent weighment was done.

39. The grain dispatched to other Provincial Reserve Centres and exported to other States was filled in bags to standard weight. Demand for wagons was made and priority slip was secured. Dara was made where necessary. Platform on which the stocks were stored was cleaned. Wagons were cleaned before loading. No. wharfage was paid.

(If any wharfage was paid particulars of the consignment, the amount paid and reasons for paying wharfage should be given).

40. In the case of stocks transferred of the other Provincial Reserve Centres, Weight Check Memo in Form P.R.18 was prepared and sent to the receiving Inspector/Sub-Inspector, Food and Supplies, and all other concerned. Copies of the Memo were also placed in the wagon stitched to a bag before the front doors on both sides of the wagon.

41. The following cases of shortages in transit were disputed by the receiving Inspector/Sub-Inspector, Food and Supplies:-

| Wagon No. | Railway Receipt | | Commodity | Quantity despatched | Destination | Shortage reported |
|-----------|-----------------|------|-----------|---------------------|-------------|-------------------|
| | No. | Date | | | | |
| | | | | | | |

42. In the case of stocks exported to other States the goods were inspected by the Government Inspector (I) and no consignment was allowed to move without Inspection. The dispatch Report in Form P.R. 27 was sent to the consignee and all other concerned. The R.R. and a copy of the Despatch Report was sent to the Circle Officer-in-charge immediately after the dispatch of the consignment.

F. SHORTAGE IN STORAGE

43. The following godowns were emptied during the month and Shortage/Excess Reports in Form P.R. 35 were sent up along with relevant documents, viz., Godown Documents Register or Godown Cards (P.R.7), Fumigation Cards (P.R.F.8) and copies of the entries in the relevant Loss in Cleaning Register (P.R.23); as indicated below:-

| Godown No. | Commodity stored | Date of emptying | Date of submission of P.R. 35 | Godown documents sent | Percentage shortage or excess |
|------------|------------------|------------------|-------------------------------|-----------------------|-------------------------------|
| | | | | | |

G. RESDUE AND DAMAGED STOCK

44. There are no residues or damaged stocks in any of the godown except the following :-

| Godown No | Foodgrain | Quantity in quintals | Condition | Suggestions for disposal |
|-----------|-----------|----------------------|-----------|--------------------------|
| | | | | |

H. GUNNY BAGS AND STOCK ARTICLES

45.(a) There are no unserviceable gunny gabs or stock articles except the following:-

| Godown No. | Description of article | Number | Suggestions for disposal |
|------------|------------------------|--------|--------------------------|
| | | | |

(b) Gunny bags and stock articles accounts are complete, correct and up-to-date and all gunny bags and stock articles stand properly accounted for. All stock article have been marked with the mark "Punjab Government Food" and quality and make of each article has been entered in the Inventory.

I CAPTURED STOCKS

46. there are no captured stock except the following :-

| Godown No. | Foodgrains | Quantity in manunds | Condition | Suggestions for disposal |
|------------|------------|---------------------|-----------|--------------------------|
| | | | | |

J. INCIDENTAL CHARGES

47. Mandi charges and other incidentals connected with the transport and handling of foodgrains at all stages have been paid in accordance with the approved proformas and the rates at which payments have been made do not exceed the rates prevailing in the market. Incidental Charges. Bills in Form P.R. 41 were sent to their Circle Officer Incharge on due dates. I have verified the approved Proforma of mandi charges with the prevailing market rates and have sent up my report in Form P.R. 76 separately. I have completely satisfied myself that no item of work has been charged for to an extent more than the work actually done, e.g, cleaning of stocks issued, weighing of bags, refilling of bags, dara making, etc.

48. The account of advance of Rs. _____ received by the Sub-Inspectors, Food and Supplies, has been maintained properly.

K. REGISTERS

49. All transactions in respect of purchase, receipt, transfer. Export, sale, etc., of different foodgrains, gunny gabs and stock articles during the month have been properly recorded in the relevant registers and the following registers maintained in respect thereof stand complete and up-to-date:-

| | | | |
|-------------------------------------------------------------|----|-------------|--------|
| (1) Mandi Arrival Register | .. | Form P.R. | 1 |
| (2) Godown Stock Register | .. | Form P.R. | 6 |
| (3) Godown Document Register | .. | | |
| (4) Loss in Cleaning Register | .. | Form P.R. | 23 |
| (5) Register of Issues made against Headquarters allocation | .. | Form P.R. | 32 |
| (6) Inventory of Gunny Bags/Bales | .. | Form P.R. | 39/39A |
| (7) Inventory of Stock Article | .. | Form P.R. | 40 |
| (8) Account of Damaged Stocks | .. | Form P.R. | 99 |
| (9) Account of Shortages in Transit, Cleaning and Storage | .. | Form P.R. | 100 |
| (10) Register of Captured Stocks | .. | Form P.R. | 95 |
| (11) Register of Fumigants | .. | Form P.R.F. | 6 |

50. All cash transactions during the months have been properly recorded and the following registers stand complete and up-to-date:-

| | | | |
|------------------------------------|----|-----------|----|
| (1) Cash Book | .. | Form P.R. | 46 |
| (2) Register of Godown Rents | .. | Form P.R. | 36 |
| (3) Choukidar's Pay Check Register | .. | Form P.R. | 37 |

L.RETURNS

51. The following returns required to be sent up, which have been not been mentioned in the foregoing paragraphs, were despatched on the prescribed dated:-

| | | | |
|--------------------------------------------------------------------|----|------|----|
| (1) Stock Report | .. | P.R. | 9 |
| (2) Daily Progress Report of Allocations and Despatches | .. | P.R. | 30 |
| (3) Sale Account of Miscellaneous Articles | .. | P.R. | 34 |
| (4) Report regarding disposal of Miscellaneous Articles and Stores | .. | P.R. | 57 |
| (5) Statement of Shortages in Cleaning | .. | P.R. | 23 |

- (6) Inventory of Gunny Bags/Bales .. P.R. 39/39-A
 (7) Inventory of Stock Articles . .. P.R. 40
 (8) Consolidated Account of Shortages in Transit, Cleaning and Storage
 .. P.R. 100
 (9) Statement of Credit Notes .. P.R. 74
 (10) Certificate of Verification of Mandi
 Charges .. P.R. 76

52. All cases of leakage, pilferage, etc, have been reported to the Circle Officer Incharge through District Food and Supplies Officer/Assistant Food and Supplies Officer.

53. I am completely satisfied with the work of the Sub-Inspectors, Food and Supplies working, under me.

54. I have visited all godowns in all Centres in my charge during the month and reports in Form P.R. 38 have been submitted separately.

55. I supervised the receipt and weighment of the following consignments:-

| Center | Railway Receipt | | Wagon No. | Destination | Commodity | Quantity received in quintals | Shortage in quintals | REMARKS |
|--------|-----------------|------|-----------|-------------|-----------|-------------------------------|----------------------|---------|
| | No. | Date | | | | | | |
| | | | | | | | | |

56. I supervised the despatch and weighment of the following consignments:-

| Center | Railway Receipt | | Wagon No. | Destination | Commodity | Quantity despatched in quintals | REMARKS |
|--------|-----------------|------|-----------|-------------|-----------|---------------------------------|---------|
| | No. | Date | | | | | |
| | | | | | | | |

57. The foodgrains received during the month were checked with the Allocation Orders, Weight Check Memos, Receipt Reports, Stock Reports and Godowns Stock Registers. Similarly the foodgrains purchased were checked with the Purchase Reports, Purchase Weight Check Memo, Purchase Bills, Stock Reports and the Godown Stock Registers. The price paid was checked with Headquarters Limits. The discrepancies noticed were pointed out to the Sub-Inspector (s), Food and Supplies, and were reconciled on the spot.

58. The foodgrains issued were checked with the Delivery Memos or Allocation orders, Issue Weight Memos, Despatch Reports stock reports and Godown Stock Register. Discrepancies noticed were pointed out to the Sub-Inspector (s), Food and Supplies, and were reconciled on the spot.

59. Inventories of Gunny Bags/Bales and Stock Articles were similarly checked with the sanctions, Incidental Charges Bills and Receipts.

60. I have checked the Cash Book, the Chaukidar's Pay Check Register and the Godown rent register as also the Incidental Charges Bills and found them in order.

61. I am satisfied that double locking is effective and the Sub-Inspector (s), Food and Supplies alone cannot have access to the godowns.

62. Shortages noticed at the time of issue of foodgrains by the Sub-Inspector, Food and Supplies Which were brought to my notice, were properly examined by me and I was satisfied that these were not due to any negligence or foul play on the part of the Sub-Inspector, Food and Supplies.

 (Signature of)
 Inspector, Food and Supplies.

Remarks by the District Food and Supplies Officer/Assistant Food and Supplies Officer. _____

(Signature of)
District Food and Supplies Officer/
Assistant Food and Supplies Officer.

Remarks by the Circle Officer Incharge.

(Signature of)
Circle Officer Incharge.

Form P.R. 104
STATEMENT OF DAMAGED STOCK
(Referred to in rules 5.46 (a), 5.53)

Circle-----
Commodity-----
Month ending-----

| Serial No. | Name of Centre | Damaged Stock | | | | Remarks |
|------------|---------------------------------------------------------------------|-----------------|--------------|--------------|-----------------|---------|
| | | Opening Balance | Declared | Disposed | Closing balance | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | Qtls.Kgs.Gr. | Qtls.Kgs.Gr. | Qtls.Kgs.Gr. | Qtls.Kgs.Gr. | Qtls.Kgs.Gr. | |
| | Total of the Month | | | | | |
| | Progersive total from 1 st April to the end of the month | | | | | |

Form P.R. 105
STATEMENT OF SHORTAGES IN TRANSIT, CLEANING AND STORAGE
(Referred to in rules 5.22, 5.46 (a), 5.54)

Circle-----
Commodity-----
Month ending-----

FORM P.R.A. 1 (REVISED)

STOCK ACCOUNT OF _____ CIRCLE FOR THE MONTH ENDING

{ Referred to in rule 5.46 (a) 5.50 }

(in case of imported foodgrains receipt from ports will be shown under purchases in column No.5)

Commodity

| NAME OF CENTRE | OPENING BALANCE | | | PURCHASE AND RECEIPTS | | | TOTAL OF PURCHASES RECEIPT AND OPENING BALANCE | | SALES AND ISSUES | |
|----------------|-----------------------------|---------------------------------------------------|-------------------------------------|-----------------------------|-----------------------------|----------------------------|------------------------------------------------|----------------------|------------------|-------------------------|
| | Quantity in stock (Actual) | Shortage in cleaning and shortage not written off | Shortage in transit not written off | Local and Contrast purchase | Excess found during storage | Transfer from other centre | Actual quantity columns 2+5+6+7 | Shortage (col.3+4+8) | Rationing | Controlled distribution |
| | | | | | | Quantity received | Shortage in transit | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 12 |

DOEM P.R.A (REVISED) CONCLD.

STOCK ACCOUNT OF _____ CIRCLE FOR THE MONTH ENDING _____ 196

(In case of imported foodgrains receipt from ports will be shown under purchase in column no. 5)

Commodity

| ISSUE— CONCLD | | SHORTAGE DISCOVERED | | SHORTAGE WRITTEN FF RECOVERED | | | | CLOSING BALANCE | | | |
|---------------------------------|------------------------------------------------|---------------------------|-------------------------|-------------------------------|------------|-------------------------|--------------------------|--------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------|---------|
| Other states and Administration | Other issued under allotment from Head Quarter | Transfer to other centres | In cleaning and storage | Total (Col.1 to 16) | In transit | In cleaning and storage | Total (col. 18 plus 19) | Quantity in stock (Actual Col.9-17) | Shortage in cleaning and storage not written off (Col. 3+16 -19) | Shortage in transit not written off (Col. 4(Plus 8-18) | Remarks |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |

Details of Shortage written off during the month:---

| Name of centre | Sanction Letter | | Quantity written off | | | ENCLOSURES | |
|----------------|-----------------|------|----------------------|-------------------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | No | Date | In transit | In cleaning and storage | Remarks | <ol style="list-style-type: none"> P.R.A. 1-A (Three parts) P.R.A. 1- B (Two Parts) P.R.A. 1- C (Two parts) P.R.A. 1 – D (Two Parts) P.R.A. 1- E (Two parts) P.R.A. 1- F (Two parts) P.R.A. 1- G (Two parts) P.R.A. 1- H (One | Certified that the Stock Ledger maintained in my office has been completed in all respects up to the month ending the --- 196 on the basis of Stock Reports of the centres concerned after through check and scrutiny. Also certified that entries made in this stock account have been correctly taken over from the Stock Ledger. |

| | | | | | | | |
|--|--|--|--|--|--|-----------------------------------------------------|-----------------------------------------|
| | | | | | | part) Signature of Senior Auditor/ Accountant | Signature of Circle Officer Incharge |
|--|--|--|--|--|--|-----------------------------------------------------|-----------------------------------------|

FORM P.R.A-1-A

Part 1

*Details of Grains purchased
(Referred to in rules 5.46 (a) 5.50,5.51)*

*Circle.....
Commodity.....*

(For imported foodgrains instead of these details of receipt from ports in form P.R.A,- 1-H will be furnished)

Month ending

| Name of centre | Serial no | Stock Report | | Purchase Report | | Bags/ Quantity Purchased | | Reference to bill paid during the month | | Bags Quantity paid for | | Total Quantity purchased from 1 st April to the end of month | Total Quantity purchased from 1 st April to the end of month |
|----------------|-----------|--------------|------|-----------------|----|--------------------------|----------|-----------------------------------------|------|------------------------|----------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
| | | No | Date | Date | No | Bags | Quantity | No | Date | Bags | Quantity | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| Total | | | | | | | | | | | | | |

- Notes:-- (1) Total for all centres should be given separately and a grand total struck at the end for all centres
(2) The sub- column of bags need in be filled only when the bags are also purchased alongwith foodgrains. If the bags utilized for purchase belong to government , the columns should be left blank.

**FROM P.R.A 1-A
Part II**

Circle
 Month ending-----
 Commodity

- (1) Quantity/ bags not paid for brought forward from previous month.
- (2) Quantity/ bags purchased during the month (column 7 and 8 of part 1)
- (3) Total of 1 and 2.
- (4) Total Quantity/ bags paid for during the month (column 11 and 12 of part 1).
- (5) Balance not paid for (3) minus (4)

Details of balance not paid for:--

| Name of centre | Name of consign or or seller | Reference to | | | | Bags/ Quantity not paid for | | Amount to be paid | Remarks |
|----------------|------------------------------|-----------------|------|--------------|------|-----------------------------|----------|-------------------|---------|
| | | Purchase report | | Stock report | | Bags | Quantity | | |
| | | No | Date | No | Date | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |

Signature of Senior Auditor/ Accountant

(Note:-- Total of all centres should be given separately and a grand total struck at the end of all centres)

**FROM P.R.A 1-A
Part III**

Commodity
Circle
Month ending-----

Details of excesses found during storage.

| Serial No | Name of centre | Godown | Stock Report | | P-R-35 | | Quantity | Remarks |
|-----------|----------------|--------|--------------|------|--------|------|----------|---------|
| | | | No | Date | No | Date | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

Signature of Senior Auditor/ Accountant

(Note:-- Total of all centres should be given separately and a grand total struck at the end of all centres)

FORM P.R.A. 1-B
(Details of receipt of Grain transferred from other Centres)
(Referred to in rules 5.46 (a) 5.50)

Circle
Month ending19
Commodity.....

Signature of Senior Auditor/ Accountant.

| Name | | Allocation Order | | Stock Report | | Railway Receipt | | | Bags/Quantity Despatched | | Bags Quantity Received | | Shortage in transit | | Total Quantity received from 1 st April to the end of month | Total shortage in transit from 1 st April to the end of month |
|------------------|--------------------|------------------|------|--------------|------|-----------------|----|------|--------------------------|-----|------------------------|------|---------------------|-----|------------------------------------------------------------------------|--------------------------------------------------------------------------|
| Receiving Centre | Despatching Centre | No | Date | No | Date | Wagon No. | No | Date | Bags | Qty | Bags | Qty. | Bags | Qty | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| | | | | | | | | | | | | | | | | |

(Note—Total of all centers should be given separately and a grand total struck at the end for all centers.)

FORM P.R.A. 1-C
Part- 1
(Details of issues for Rationing)
(Referred to in rules 5.46 (a) 5.58)

Circle

Month ending19

Commodity.....

| Name of centre | Name of depot holder of recipients | STOCK REPORT | | BAGS/QUANTITY ISSUED | | Reference of Serial No. of Schedule of cash Account (PRA-2-A) | Amount recovered | Total Quantity received from 1 st April to the end of month | Total shortage in transit from 1 st April to the end of month |
|----------------|------------------------------------|--------------|------|----------------------|----------|----------------------------------------------------------------|------------------|------------------------------------------------------------------------|--------------------------------------------------------------------------|
| | | No | Date | Bags | Quantity | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |

Signature of Senior Auditor/

Accountant.

(Note—Total of all centers should be given separately and a grand total struck at the end for all centers.)

FORM P.R.A. 1-C
Part- 11
(Details of quantity for which cost remain to be realized
Bags **Quantity**

Circle
 Month ending19
 Commodity.....

- (1) Quantity/ Bags brought forward from previous month for which cost was not realized
- (2) Total Bags/ quantity issued during the month.
- (3) Total of (1) and (2)
- (4) Quantity /bags for which cost realized during the month
- (5) Balance quantity/ bags for which cost remain to be realized.

(DETAILS)

| Name of Centre | Name of depot holder or Receipt | STOCK REPORT | | BAGS/QUANTITY FOR WHICH COST REMAINS TO BE RECOVERED | | Amount to be recovered | Reasons for non-recovery |
|----------------|---------------------------------|--------------|------|------------------------------------------------------|----------|------------------------|--------------------------|
| | | Number | Date | Bags | Quantity | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |

Signature of Senior Auditor/ Accountant.

(Note—Total of all centers should be given separately and a grand total struck at the end for all centers.)

FORM P.R.A. 1-D
Part- 1
(Details of issues for controlled distribution)
{Referred to in rules 5.46 (a) 5.50}

Circle

Month ending19

Commodity.....

| Name of centre | Name of depot holder of recipients | STOCK REPORT | | BAGS/QUANTITY ISSUED | | Reference of Serial No. of Schedule of cash Account (PRA-2-A) | Amount recovered | Total Quantity received from 1 st April to the end of month | Total amount recovered from 1 st April to the end of month |
|----------------|------------------------------------|--------------|------|----------------------|----------|----------------------------------------------------------------|------------------|------------------------------------------------------------------------|-----------------------------------------------------------------------|
| | | Number | Date | Bags | Quantity | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |

Signature of Senior Auditor/ Accountant.

(Note—Total of all centers should be given separately and a grand total struck at the end for all centers.)

FORM P.R.A. 1-D
Part- 11
(Details of quantity for which cost remain to be realized
Bags **Quantity**

Circle
 Month ending19
 Commodity.....

Bags/Quantity brought forward from previous month for which cost was not realized
Bags/ quantity issued during the month.
Total of (1) and (2)
Bags/Quantity for which cost realized during the month
Balance bags/ quantity for which cost remain to be realized.

(DETAILS)

| Name of Centre | Name of depot holder or Receipt | STOCK REPORT | | BAGS/QUANTITY FOR WHICH COST REMAINS TO BE RECOVERED | | Amount to be recovered | Reasons for non-recovery |
|----------------|---------------------------------|--------------|------|------------------------------------------------------|----------|------------------------|--------------------------|
| | | Number | Date | Bags | Quantity | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |

Signature of Senior Auditor/ Accountant.

(Note—Total of all centers should be given separately and a grand total struck at the end for all centers.)

FORM P.R.A. 1-E
Part- I
(Details of issue to other States and administration)
(Referred to in rules 5.18, 5019, 5.46 (a) 5.50)

Circle
Month ending19
Commodity.....

| Name of centre | ALLOCATION ORDER | | STOCK REPORT | | RAILWAY RECEIPT | | Wagon No. | Name of State or Administration | Destination | BAGS/QUANTITY ISSUED | | Reference to letter No. and date forwarding documents to head quarters | Total quantity issued from 1 st April to the end of the month |
|----------------|------------------|------|--------------|------|-----------------|------|-----------|---------------------------------|-------------|----------------------|---|------------------------------------------------------------------------|--------------------------------------------------------------------------|
| | No | Date | No | Date | No | Date | | | | Bag | s | | |
| | | | | | | | | | | | | | |

Signature of Senior Auditor/ Accountant.

(Note—Total of all centers should be given separately and a grand total struck at the end for all centers.)

FORM P.R.A. 1-E

Part- II

(Details of quantity for which documents have yet to be sent to Headquarter

Bags

Quantity

Circle

Month ending19

Commodity.....

- (1) Quantity/ Bags brought forward from last month documents were not sent to Headquarters.
- (2) Quantity bags issued during the month.
- (3) Total of (1) and (2)
- (4) Quantity /bags for which were sent to headquarter during the month.
- (5) Balance quantity/ bags for which documents remain to be sent to headquarter

DETAILS

| Name of centre | Name of Consignee | Designation | Stock Report | | Railway Receipt | | Wagon No. | Quantity/Bags for which documents have yet to be sent to Head quarters | | Particulars of documents yet to be sent | Reason for Delay |
|----------------|-------------------|-------------|--------------|------|-----------------|------|-----------|------------------------------------------------------------------------|----------|-----------------------------------------|------------------|
| | | | No | Date | No | Date | | Bags | Quantity | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |

Signature of Senior Auditor/ Accountant.

(Note—Total of all centers should be given separately and a grand total struck at the end for all centers.)

FORM P.R.A. I.R—(Part I)
[Details of Issues to other centers]
[Referred to in rules 5.46(a), 5.50]

Circle
Month ending19
Commodity.....

| Name of | | Allocations Order | | Stock Report | | Railway |
|--------------------|------------------|-------------------|------|--------------|------|---------|
| Dispatching Centre | Receiving Centre | No | Date | No | Date | No |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| Receipt Date | Wagon No. | Destination | Quantity / bags issued | | Total quantity issued from 1 st April to the end of month |
|--------------|-----------|-------------|------------------------|----------|----------------------------------------------------------------------|
| | | | Bags | Quantity | |
| 8 | 9 | 10 | 11 | 12 | 13 |

Signature of Senior Auditor/ Accountant.

(Note—Total of all centres should be given separately and a grand total struck at the end for all centres.)

ACCOUNTS IN CIRCLE OFFICE

P.R.A. 1-F (PART II)

Circle
Month ending19
Commodity.....

| S.No | Name of Centre | Godown No. | Stock Report | | P.R.35 | | Quantity found short | | | Remarks |
|------|----------------|------------|--------------|------|--------|------|----------------------|------------|-----------------------|---------|
| | | | No | Date | No | Date | In cleaning | In Storage | Total (Cols.8 and 9) | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |

Signature of Senior Auditor/ Accountant.

(Note—Total of all centres should be given separately and a grand total struck at the end for all centres.)

P.R.A. 1-FG (PART I)

**Details of other issued under allocations from headquarters
{Referred to in rules 5,19,5.46 (a) 5.50}**

Circle
Month ending19
Commodity.....

| Name of centre | Allocation order | | Stock Report | | Railway Receipt | |
|----------------|------------------|---|--------------|------|-----------------|------|
| | | | No | Date | No | Date |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| Wagon No. | Name of consignee of receipt | Destination | Quantity/bags issued | | Reference to serial No. of schedule of cash account (P.R.A.2-A) or letter forwarding documents if bill is to be prepared at headquarters | Total quantity issued from 1 st April to the end of month |
|-----------|------------------------------|-------------|----------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| | | | Bags | Quantity | | |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |

Signature of Senior Auditor/ Accountant.

(Note—Total of all centers should be given separately and a grand total struck at the end for all centres.)

FORM P.R.A. 1-G (Part II)

(Details of quantity for which cost remains to be recovered or documents remain to be sent to headquarters)

Bags

Quantity

Circle

Month ending19

Commodity.....

- (1) Quantity/ Bags brought forward from last month for which cost had not been recovered.
- (2) Quantity bags issued during the month.
- (3) Total of (1) and (2)
- (4) Quantity /bags for which cash recovered or documents sent to headquarter during the month.
- (5) Balance quantity/ bags for which cost remain to be recovered or documents remain to be sent to headquarter

DETAILS

| Name of centre | C o n s i g n e e o r r e c i p i e n t | D e s t i n a t i o n | Stock report | | Railway receipt | | W a g o n No | Quantity/ bags for which documents remain to be sent to Headquarters | | Name of documents yet to be sent to headqu arters | Quantity bags for which costs remains to be recovered | | A m o u n t to be r e c o v e r e d | R e a s o n for not s e n d i n g d o c u m e n t s o r n o t r e c o v e r i n g c o s t |
|----------------|-----------------------------------------|-----------------------|--------------|---------|-----------------|---------|--------------|----------------------------------------------------------------------|-----------------|---------------------------------------------------|-------------------------------------------------------|-----------------|-------------------------------------|-------------------------------------------------------------------------------------------|
| | | | N o | D a t e | N o | D a t e | | B a g s | Q u a n t i t y | | B a g s | Q u a n t i t y | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | | | | | | | | | |

Signature of Senior Auditor/ Accountant.

(Note—Total of all centres should be given separately and a grand total struck at the end for all centres.)

FORM P.R.A.1-H

**Details of imported foodgrains received from port
(separately for standard and sub- standard foodgrains)
{Referred to in rules 5.20, 5.46 (a), 5.50}**

Circle
 Month ending19
 Commodity.....

| Name of centre | ALLOCATION | | QUANTITY | | DESPATCHES | |
|--------------------------------------------------|------------|------|----------|-----------|--------------------------|--------------|
| | No | Date | Quintals | Kilograms | Name of dispatching Port | Name of ship |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Grand Total for the month | | | | | | |
| Total from 1 st April to end of month | | | | | | |

| FROM PORTS | | | | | | RECEIPT |
|-----------------|---|-----------|----------------|-------------------------|------------------------------------------------------|----------------|
| Railway Receipt | | Wagon No. | Number of bags | Gross weight as per R/R | Net weight excluding tare weight at 100 kgs. Per bag | Number of bags |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | |
| | | | | | | |

| FROM PORTS | | | | | REMARKS |
|--------------|------------|--------------------|--------------|------|---------|
| Gross weight | Net weight | Shortage or excess | STOCK REPORT | | |
| | | | No. | Date | |
| 15 | 16 | 17 | 18 | 19 | 20 |
| | | | | | |

Signature of Senior Auditor

(Note—Total of all centres should be given separately and a grand total struck at the end for all centres.)

FORM P.R.A. 2

CASH ACCOUNT OF CIRCLE FOR THE MONTH ENDING19
 {Referred to in rules 5.46 (a) 5.51}

| RECEIPT | | | EXPENDITURE | | |
|-----------------------------------------------------------------------------------------------------------------|------|--------------------------|--------------------------------------------------|--------|--------------------------|
| Particulars | Cash | Personal Deposit Account | Particulars | Cash | Personal Deposit account |
| 1. Opening Balance | S nP | s.nP | 1. Cheque drawn against personal deposit account | Rs. nP | Rs nP |
| 2. Amount received by credit into personal deposit Account at the Treasury,--- vide Accountant-general's letter | | | 2. Payment— | | |
| (a) No Date..... | | | (a)(i) Purchase of wheat | | |
| (b) No Date..... | | | (ii) mandi Charges | | |
| (c) No Date..... | | | (b) (i) Purchase of Gram | | |
| 3. Cash Receipt--- | | | (ii) Mandi Charges | | |
| (a) Amount withdraw from the personal Deposit account for advantage or expenditure | | | (c) (i) Purchase of Barley | | |
| (b) Sale Proceeds of--- | | | (ii) Mandi Charges | | |
| (1) Wheat ... | | | (d) (i) Purchase of Maize | | |
| (2) Gram ... | | | (ii) Mandi Charges | | |
| (3) Barley ... | | | (e) (i) Purchase of Bazra | | |
| (4) Maize ... | | | (ii) Mandi Charges | | |
| (5) Bajra ... | | | (f) (i) Purchase of Jowar | | |
| (6) Jowar ... | | | (ii) Mandi Charges | | |
| (7) Rice | | | (g) (i) Purchase of Rice and Mandi Charges | | |
| (i) | | | (ii) Mandi charges | | |
| (ii) | | | (2) (i) | | |
| (iii) | | | (ii) Mandi charges | | |
| (iv) | | | (3) (i) | | |
| (v) | | | (ii) Mandi charges | | |
| (vi) | | | (4) (i) | | |
| (vii) | | | (ii) Mandi charges | | |
| (viii) | | | (5) (i) | | |
| (ix) | | | (ii) Mandi charges | | |
| (x) | | | (6) (i) | | |
| (xi) | | | (ii) Mandi charges | | |
| (c) Sale proceed of bags | | | (7) (i) | | |
| (d) Inspection fee | | | (ii) Mandi charges | | |
| (e) Miscellaneous Receipts | | | (8) (i) | | |
| (f) Sales Tax on Grain | | | (ii) Mandi charges | | |
| 4. Total (1+2+3) | | | (9) (i) | | |
| | | | (ii) Mandi charges | | |
| | | | (10) (i) | | |
| | | | (ii) Mandi charges | | |
| | | | (11) (i) | | |
| | | | (ii) Mandi charges | | |
| | | | (h) Purchase of gunny bags | | |
| | | | (i) Incidental charges | | |
| 5. Surcharge realized to cover losses from falling prices | | | | | |

FORM P.R.A-2—Concl'd.

| RECEIPTS | | | EXPENDITURE | | |
|-----------------|----------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------|
| Particulars | Cash | Personal Deposit Account | Particulars | Cash | Personal Deposit Account |
| | Rs nP | Rs nP | 3. Amount deposited into the treasury--- (a) Repayment of Advances (b) Other Receipt--- (i) Inspection fee (ii) Other receipts (c) Miscellaneous Fee fines etc (d) Sales Tax on grains and bags 4 Closing Balance 5. Total (1+2+3+4) 6. amount of Surcharge deposited into the treasury | Rs nP | Rs nP |

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Details of Closing balance of cash particulars:--</p> <p>(a) Cash in hand</p> <p>(b) Advance:-</p> <p>(1)</p> <p>(2)</p> <p>(3)</p> <p>(4)</p> <p>(5)</p> <p>Total</p> <p>(1) Certified that cash balance in hand has been checked counted and found correct</p> | <p>Details of Cash Realization:---</p> <p>1. Balance of cash realization brought forward from last month</p> <p>2. Receipt during the month</p> <p>3. Amount deposited into the treasury</p> <p>4. Balance</p> <p>5. Reasons for not depositing the balance into the treasury</p> <p>Enclosures:--</p> <p>1. P.R.A. 2-A</p> <p>2. P.R.A. 2-B</p> <p>3. P.R.A. 2-C</p> <p>4. P.R.A. 2-D</p> <p>5. P.R.A. 2-E with Purchase bills</p> <p>6. P.R.A. 2-F with Incidental charges Bill</p> <p>7. P.R.A. 2-G with Treasury Challans</p> |
| | |

FORM P.R.A. 2 A (Revised)

Month ending.....19

Circle

DETAILS OF SALE PROCEEDS OF FOODGRAINS AND GUNNY BAGS

Commodity {Referred to in rules 5.46(a), 5.51}

| Serial No | Name of Centre | REFERENCE TO PERMIT ALLOCATION ORDER OR OTHER AUTHORIZATION | | To whom sold | QUANTITY SOLD | | RATE CHARGED | | | | |
|-----------|----------------|-------------------------------------------------------------|------|--------------|---------------|----------------|--------------|-------|-------------------|--------------------|---------------------|
| | | No | Date | | Bags | Grain Quantity | Bags per 100 | Grain | Sales Tax on Bags | Sale Tax on Grains | Surcharge on grains |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |

| VALUE REALISED | | | | Total amount Creditable to P.R.Scheme (col.12 to 16) | AMOUNT REALISED FOR SURCHARGE ON GRAINS | | PROGRESSIVE TOTAL OF QUANTITY SOLD FROM 1 ST APRIL | | PROGRESSIVE TOTAL OF VALUE REALISED FROM 1 ST APRIL | | Surcharge |
|----------------|-------|-------------------|--------------------|-------------------------------------------------------|-----------------------------------------|-------------|---------------------------------------------------------------|-------|----------------------------------------------------------------|-------|-----------|
| Bags | Grain | Sales Tax on Bags | Sales Tax on Grain | | Realised (cols. 17+18) | Total value | Bags | Grain | Bags | Grain | |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| | | | | | | | | | | | |

Signature of Senior Auditor/ Accountant.

(Note—Total of all centres should be given separately and a grand total struck at the end for all centres.)

**FORM P.R.A. 2 B
DETAILS OF INSPECTIO FEE REALISED**

{ Referred to in rules 5.46(a) 5.51 }

GOVERNMENT INSPECTION REPORT

| No | Date | Opening Balance | Amount realized by government Inspector | Total amount credited into the treasury | Balance | Progre ssive total of amoun t credite d into the treasur y from 1 st April |
|----|------|--------------------|--------------------------------------------------|-----------------------------------------------------|---------|---------------------------------------------------------------------------------------------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | Rs. | nP | Rs nP | Rs nP | Rs nP | Rs nP |

**FORM P.R.A-2 C
DETAILS OF MISCELLANEOUS RECEIPT
{Referred to in rules 5.46 (a), 5.51}**

Circle
Month ending.....19

| AUTHORITY FOR SALE | | | | | | |
|--------------------|-----|------|-------------|-----------------|-----------------------------------------------------------------|---------|
| Name of centre | No. | Date | Particulars | Amount received | Progressive total of amount received from 1 st April | REMARKS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Signature of Senior Auditor/ Accountant.

(Note—Total of all centres should be given separately and a grand total struck at the end for all centres.)
