



Coal India

FOREWORD

I am glad to note that first part of the 'Finance Manual' is ready for issue and this would be followed by further volumes to make it complete. The importance of putting various procedures and checks in the form of a Manual need no emphasis.

2. The investment in Coal India Ltd is to day nearing Rs 750 crores and before the end of the Plan, the investment would exceed Rs. 1000 crores. Similarly, our turnover is now over Rs. 600 crores and this may double by the end of the Fifth Plan. Any such large investment calls for crucial appraisal and all expenditure should be incurred with proper authority and scrutiny to avoid any wasteful and in-ructuous expenditure. It is here that persons dealing with finance of the Company should be thoroughly conversant with the procedures and rules to be followed for efficient and quick disposal of work.

3. The present Manual would go a long way to help the staff handling this work for speedy disposal and accountability. I would like to convey my thanks to the various officers for the good work done and look forward to the completion of the other parts.

Lt General K S Garewal, PVSM
Chairman

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Many other officers and staff of the different subsidiary companies and Coal India have also directly or indirectly helped in various ways to polish up the manual.

The office staff stenographer and typists of O&M Department of Coal India have taken immense trouble of processing typing, comparing several drafts of the manual.

R. C. Sekher
Chief of Finance
COAL INDIA

INTRODUCTION

Wage being the heaviest element of cost in the coal industry, traditional systems or closely checking wages sheets were existing in many private sector unit before take over. In small collieries a personalised control system was operated by the owners.

After the takeover of the private sector units, various orders and instructions were issued for ensuring proper check of personnel payments. Certain practices which were existing in the nationalised sector were extended to the taken over units after appropriate modification.

A total systems study of the wage payments was in the meantime being made by a task force representatives of all subsidiaries. The present state of systematisation of procedures have been incorporated in this manual. The systems of check which have been mentioned in this manual are based upon the present pattern of configuration of source documents and organisational structure.

While further organisational developments, and innovations and changes in the wage structure would occasion a further system study and modifications in the procedures, it was considered necessary to lay down the routine of the checks in a compact volume.

It is intended that every employee who deals with the documentation for and preparation of personnel payments should be acquainted with the contents of this volume. He should have easy accessibility to the manual during his actual work. It would be useful if he constantly refers to the concerned paragraphs of the manual during the course of his work, so that the check-lists which are available in this manual become a part of normal reflexes.

This manual will also be a part of the syllabus for the Accountants' Examination as well as the Trainee Officers' Examinations.

The Organisation & Methods Wing of the C-3 Division of Coal India welcomes suggestions for improving the manual to make it effective in preventing fraud without, at the same time, making the procedures tortuous.

R. C. Sekhar
Chief of Finance
Coal India Limited

Date : 5-4-1977

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FINANCE MANUAL

VOLUME-I, PART-I

CHAPTER-I

PAYMENT AUDIT : Salary, Allowances, etc. to Officers, Staff & Sub-Staff.

Nature of claims :

The pay and Accounts Office normally deals with the following types of claims payment to monthly rated Officers, Staff sub-Staff.

- (1) Monthly salaries and allowances including leave salary and allowances.
- (2) Travelling allowances including advance.
- (3) L.T.C./Return Railway fare.
- (4) Supplementary claims on the above accounts including arrear payments.
- (5) Attendance Bonus, Honorarium and any other allowances.
- (6) Loans and advances, i.e. car, house building, cycle and scooter, festival etc.
- (7) Overtime allowance.
- (8) Medical reimbursement/cash grant.
- (9) Foreign service contribution.
- (10) Miscellaneous claims.
- (11) Pension.
- (12) Gratuity.

1. Pay sheets :

In the preparation/auditing of pay sheets, the following information/documents should be seen among others :

- (1) Appointment orders, promotion orders, last pay certificate (LPC), transfer orders, relinquishment and assumption charge report or relieving and joining reports, absentee statement etc.
- (2) Sanction orders for payment of various specific claims.
- (3) General or specific orders in the case of increments which should be drawn in the normal course.
- (4) Recoveries of various advances.

- (5) Correctness of calculations of P. F. deductions, refund of advances, cooperative deductions, I. T. deductions etc. and remittance in the prescribed form for PF/I. Tax etc
- (6) Reasons for difference of salary with reference to previous month. A memo of difference should be prepared for this purpose.
- (7) Adjustment and deduction of salary for absence.
- (8) Scale of pay and D. A. particulars (Annexure-I & II).

2. Checks of sanctions :

Sanctions issued by the various authorities are audited to ensure .

- (1) that the sanction has been issued by the competent authority.
- (2) that the sanction is within and not contrary to the existing general or special order.
- (3) that there is budget provisions for the expenditure involved.
- (4) that it is in order in other general respects.

3. Allowances claimed with salary :

The following types of allowances are normally included in the salary bill :

- (1) Project Allowance - In accordance with the rates sanctioned from time to time (for different projects at different rates in different stages of construction).
- (2) Non-practicing allowance (Medical) - In accordance with the rates adopted from time to time.
- (3) Dearness allowance - As per existing applicable rates for different employees (Annexure-II).
- (4) personal pay and personal allowance - In accordance with specific order.
- (5) Orde.ly allowance/Colliery allowance—As per rules.
- (6) House Rent allowance - In accordance with the rates adopted by Coal India from time to time:
- (7) UG allowance.
- (8) Charge allowance - At rates wherever applicable as per office instructions/orders being issued from time to time.
- (9) Conveyance allowance - As sanctioned to an individual employee.
- (10) City compensatory allowance - For specific cities at rates sanctioned by Coal India.
- (11) Other allowance - At permissible by specific orders/agreements.

4. Pay slips and register :

It is necessary to maintain registers for sanctioned strength and salary particulars of individual employee on the basis of appointment orders, promotion

orders, transfer orders etc. The register is to be updated in accordance with the subsequent changes. The format of the register is given in Annex. III. Wherever pay bills are prepared by machine the Master Card will give the details. In the case of pay bill by Kalamazoo, the individual earnings record will give the details. It may not in such cases be necessary to maintain separate registers. Pay bill has to be checked in accordance with the sanctioned pay scale and strength as maintained in the register. All types of pay bills should normally have arrangements to make available to each employee a tear-off slip showing the exact copy of the pay bill for information.

5. Responsibility schedule for pay bill :

- [1] It is the responsibility of the dealing clerk to prepare salary bills in the correct way after making necessary adjustments for deductions on account of PF, Income Tax, Recovery of Advances, Compulsory deposit, House Rent, Insurance etc. It is the responsibility of the dealing clerk [s] and Cashier/Pay clerk(s) in the Cash Section to make payment in accordance with the authorised and approved pay bill and to remit, wherever required various deductions made from the individual pay sheet to the appropriate authority without any delay and within the time limit specified by the Company, (to Income Tax Authority/PF Authority/Insurance Company etc) The in-charge of respective sections (Supdt/Sr Clerk/Hd. Clerk) will be responsible to cross check the pay bills and ensure correctness in all respect.

- (2) It is the responsibility of the staff members dealing with the maintenance of Ledgers, Registers, Cash books etc. to make correct postings and to keep no work pending for the next day without the Permission of the Accounts Officer-in-charge.

The source document and record maintenance would be the responsibility of the concerned dealing assistants. Salary register as per Annexure-IV should be maintained by accounts office when prepared salary bill are sent for auditing by different departments.

- (3) It is the responsibility of the Accounts Officer-in-charge of pay bill section to ensure preparations of bills in time and in the correct way. He will see that all remittance on account of PF/Income Tax/Life Insurance etc. are made within the specified time limit (all company HQ. will issue specific orders in this respect). He will also ensure that no arrear claim is processed for payment after the expiry of time limit without the approval of the competent authority. Normally 6 months should be taken as the time limit for submission of claims unless indicated otherwise by specific order of the company.

He will make test check of at least 10% of the salary bill of the employees every month with reference to original documents and ensure correctness in all respect.

The Accounts Officer-in-charge of bill section will be responsible for overall supervision and efficient performance of the section. The Accounts Officer-in-charge will allot work of cross checking, supervision, dealing of complicated cases etc. to the Superintendent/Accountant and make him responsible for the efficient discharge of duties allotted to him. The Superintendent/Accountant will put his initials in all the papers / statements / documents checked by him.

6. Different types of bills :

The different types of bills like T. A. Bill, Medical expenses reimbursement bill, LTC claim etc. should be audited in accordance with the rules and orders in force. The concerned dealing assistants must maintain bill passing register containing the details of the bill and the allocation and unit to which it belongs. Individual items are indicated separately hereafter.

7. T. A. claims :

T. A. advances, applications and final bill should come in prescribed form as per Annex-V, Annex-VI countersigned by the controlling officer. The advance should be recorded in the T. A. advance registers. T. A. advance register will indicate the outstanding advances for the purpose of taking action for quick adjustment. Normally no advance should be paid until previous advance has been adjusted and the amount asked for as advance should not exceed the estimated expenses for journey fare and 90% of D. A. & conveyance etc. T. A. bills should be submitted immediately after completion of the tour. A specimen of the combined T. A. advance and Bill Register is given in Annexure -- VII.

8. Transfer T. A. claim :

Claims in accordance with rules should be submitted in prescribed form (Annex VIII & Annex. IX) for transfer T. A. advance and adjustment bills duly countersigned by the Controlling Officers. The T. A. Advance, if any, drawn by the employee should be adjusted based on the declaration in the bill and verified from the debit advice received from the office from where advance was drawn. It would be the responsibility of the dealing clerk to take steps for prompt adjustment of advances and to admit claims as per provisions of the T. A. Rules in force. Accounts Officer-in-charge should be responsible to see that the adjustment are not delayed.

9. Responsibility Schedule for T. A. claims dealing :

It will be the responsibility of the dealing assistant to see that no advance is paid on account of T. A. prior to adjustment of previous advance without the specific

order of the Controlling Officer concerned. The dealing assistant will ensure prompt dealing of each claim and quick adjustment. He will put up draft reminder in all cases wherever final bills have not been submitted within 7 days of the completion of journey (completion as stated in the application for advance). He will maintain the necessary registers and the work of posting in the registers should not be kept pending for a day without the permission of the Officer-in-charge. Each dealing assistant should maintain a diary showing the daily position of opening balance of number of pending cases, number of cases received during the day, number of cases disposed of during the day and number of cases remaining undisposed of at the end of the day. The dealing assistant must be completely in the know of all the rules and regulations governing T. A. including amendments and the specific orders being issued from time to time.

The section-in-charge (Supintendent/Sr. clerk/Head clerk) will cross check each bill and put his initials. He will also check the registers and ensure correct posting and timely action.

Accounts Officer-in-charge of the T. A. dealing section will check up the registers of T. A. and ensure correct posting before putting signature. He will check up the disposal diary of each assistant to ensure that the speed of work is reasonable. He will ensure that T. A. rules are being followed and interpreted in the correct way. He will test check 10% of T. A. bills every month.

10. Leave Travel Concession bills:

These are payable in accordance with the L. T. C. Rules. The claims should come to the Pay and Accounts Department in the prescribed form bearing countersignature of the controlling officer (Annex X). Register should be maintained by the Pay & Accounts Deptt. to ensure correct payment as per format in Annexure-XI. Card/ Register should also be maintained as per Annexure-XII to watch individual entitlement etc. Check should be exercised to ensure the followings for L. T. C.

- [1] The Claim is genuine i.e. not claimed and paid earlier (can be detected from Individual Card-Annex-X)
- [2] The route is shortest and properly understood.
The distance and home town are not varying with previous records.
- [4] Sanctioned by competent authority.
- [5] Reference of leave sanction is available and period of leave is not less than 15 days, unless the limit is relaxed by the head of the deptt. or by general order.
- [6] Class of accommodation is correct as per entitlement.
- [7] Minimum period of service has been rendered.

11. L. T. C. - Responsibility :

The dealing assistant will be responsible for dealing with the LTC claims in accordance with the existing rules & regulations and specific instructions and orders

being issued from time to time. He will maintain the necessary registers to ensure recording of all the bills in accordance with the prescribed format. He will also maintain registers or cards of individual employees for the purpose of verification of entitlement and correctness of claims and statements in individual cases. He will exercise all the checks which are necessary from the audit point of view. He will maintain a diary in which he will indicate daily the particulars of number of pending cases of LTC, number of new cases received during the day, number of cases disposed of during the day and closing balance of number of cases at the end of the day. The in-charge of the section will cross check all bills and entries in the register.

The Accounts Officer-in-charge is responsible to ensure over-all efficient work of the Section or Cell. He will ensure that the dealing assistants have full and complete knowledge of the rules and regulations governing LTC. He will see that entries have been made in the registers before putting his initials in the bills and registers. He will make test check of at least 10% of the cases in a month and indicate in the register the serial number of cases he has checked. He will also ensure by checking the individual diary of the assistants that there is reasonable workload and speed of work in the section. He will allot supervision and cross checking work to Superintendent/Sr. Clerk, A. T. and

12. Return Railway Fare Claims - Admissible for monthly rated wage board employees :

- Important points to be seen in dealing with claims :
- (1) This is admissible to Ex-CMAM's monthly rated employees who have opted for Wage Board scales of pay and employees regraded into Wage Board scales of pay directly.
 - (2) This is admissible to employees [self] only and for travel to home town in India and for others whose home town is outside India (as declared). RRF is admissible up to the last border town in India.
 - (3) Fare claimed is as per shortest route.
 - (4) Entitlement to class of accommodation is as per rules which is presently as below :
 - (a) First class of actual class of travel if basic wage is Rs. 380/- or above per month.
 - (b) 2nd class if basic pay is less than Rs. 380/- Per Month.
 - (5) Travel by Road/Steamer is permitted but the fare limited to train-fare of approved class or actuals whichever is less is being paid.
 - (6) For places not connected with the Railway, a single seat by bus, steamer, or other public transport plying on hire is being paid.
 - (7) It is being paid once in a year and 1st R. R. F. is payable on completion of 12 months continuous service.

- [8] There should be no accumulation for more than 2 years.
- [9] The employee should have been sanctioned leave other than casual leave whatever be the period but it should cover to and fro journey's time.
- [10] A certificate to be furnished for mode of travel and fare paid for the journeys.
- [11] Advance should not exceed outward journey fare.

13. Return Railway fare Claims -

For Daily rated (other than casual) & other monthly rated workers covered by N. C. W. A. but not covered by memorandum of settlement dated 5-4-74

Important points to be seen are given below :

- [1] The minimum period of service has been rendered as per rules in force.
- [2] R. R. F. has not been paid earlier for the period claimed in the bill.
- [3] Home town is as per service record and certified by competent authority.
- [4] Claimed in shortest route and in approved mode of transport.
- [5] Proper leave [other than casual leave where admissible] has been sanctioned.
- [6] Bus fare, Steamer fare etc. are admissible in appropriate cases as per rules in addition to train fare.
- [7] A single fare is admissible once a year for the employee only.
- [8] Outward journey fare may be paid before journey and return fare after resuming duty on submission of formal claim.

Return Railway Fare - Responsibility -

It is same as in the case Leave Travel Concession. The bills are to be submitted in the prescribed format [Annex-XIII]. The Accts. Office has to maintain register to ensure correct payment as per format in Annex-XI Card/Register should also be maintained as per Annex-XII to watch individual entitlement.

14. Medical expenses reimbursement / allowance -

Medical reimbursement claim will be dealt with in accordance with the Medical Rules in force and specific orders being issued from time to time. The claim should be made in the prescribed form and necessary certificates, cash-memos payment receipt, prescriptions etc enclosed along with the claim. The form should bear the countersignature of the controlling officer along with attending physicians certificate wherever required. In regard to medical reimbursement the following rules should specifically be gone in to in details -

- (1) C. M. A. L. Medical Attendance Rules as applicable at the different places like colliery/town and at cities like Calcutta, Ranchi, Asansol, Nagpur, Bombay etc.

- [2] The payment on account of medical expenses as applicable in case of Wage Board employee of Ex-CMAL at Calcutta and other cities.
- [3] Medical Rules as applicable to Wage Board employees of Ex-NCDC at Calcutta.
- [4] Medical allowance to taken-over employees covered by Wage Board of Calcutta offices of erstwhile Coal Mines owners.

The following special checks are to be exercised when Medical Allowance is to be paid to employees :

- [a] Employees for whom the amount is payable are in the Wage Board scale of pay and covered by the memorandum of settlement dated 5-7-74.
 - [b] The allowance is being paid in lieu of medical attendance and treatment facilities in places where company does not have its own Dispensary/Hospital.
 - [c] The amount is not exceeding one month's salary but not less than Rs. 450/- per calendar year and salary includes Pay, VDA and HRA only.
 - [d] The amount is payable in quarterly instalment (QE/s March, June, Sept. and December) For payment in each quarter, the salary of the last month of the related quarter is generally taken into account and final adjustment made at the time of payment for quarter ending 31st December.
- (5) For employees of taken over Coal Companies posted in Calcutta who have not opted for Wage Board, the following checks should be ensured -
- [a] Conditions as stipulated by erstwhile management of various Coal Companies for their employees for payment of medical expenses have duly been followed keeping in view CMAL/Coal India's instructions issued from time to time.
 - [b] There is proper prescription and cash memo in support of claims.
 - [c] Claims have been preferred in the prescribed form vide Annexure-XIV and bear Controlling Officer's signature.

The accounts and pay office should maintain a register to record payment on account of Medical Bills as per Annexure.XV.

15. Responsibility - Medical Bills :

The dealing assistant must be in the know of all the rules and regulations governing medical reimbursement. He will be responsible to exercise all the necessary checks from the audit point of view. He will maintain the registers for the purpose of his work and ensure that the registers are posted simultaneously along with

the disposal of each claim. He will maintain diary showing the daily position of the number of cases as opening balance, New case received during the day, number of cases disposed off during the day and closing balance of number of cases. The Superintendent of the section will check each bill including entries in register and ensure compliance of rules, regulations and procedures.

The Accounts Officer-in-charge is responsible to ensure quick payment of medical reimbursement bill, after exercising the necessary audit checks and in accordance with the existing rules and procedures. He will see that the necessary registers are being maintained by the dealing assistant. He will put his signature on bills when it is put up to him along with the duly posted registers. He will check at least 10 % of the bills completely in a month and indicate in the register serial number of such bills which have been checked by him. He will call for the dealing assistant's diary from time to time and ensure that there is reasonable workload and speed of work in the section.

16. Charge Allowance :

In dealing with claims of charge allowance the compliance of the following rules for entitlement should be ensured. Colliery Managers, Superintendents, working as Agent, Sub Area Managers, Area General Managers, Project Officers and Engineers in-charge of Excavating Equipments in Open Cast Projects are entitled charge allowance at the rates on subject to the condition indicated below :

- (1) The charge allowance is not admissible if the officers concerned are not holding the charge of Mines/Projects.
- (2) Charge allowance will also be admissible for the period of leave with pay provided such leave does not exceed 15 days.
- (3) An officer temporarily holding charge of a higher post will be entitled to the charge allowance attached to the higher post for the period for which he officiates in the higher post provided such officiating arrangements have been made with the approval of the competent authority for a period not less than 15 days.
- (4) An employee on deputation from other organisation will also be entitled to charge allowance subject to fulfilment of other conditions provided the former employer has no objection to such payment of charge allowance.
- (5) Charge allowance will not be admissible to an employee not in-charge of Mine/Project or group of mines, but if an officer, during a particular month holds charge of a mine or a group of mines or a project during a part of the month, he will be entitled to charge allowance for that part of the month during which he holds the charge of a mine/project or a group of mine on pro-rata basis.
- (6) Non-Executive Cadre employees are not entitled to charge allowance under any circumstances.

Rates of charge allowance :

(As on 1-1-76)

[a] Manager/Engineer-in-charge of Excavating Equipment in opencast Project	...	Rs. 100/- p. m.
[b] Supdts. (Mines) workings as Agent under the Mine's Act (Project)	...	Rs. 150/- p. m.
[c] Sub-Area Managers	...	Rs. 150/- p. m.
[d] Area General Managers	...	Rs. 200/- P. m.

17. Allowance to the rescue personnel

Members of the rescue team in the collieries are entitled to different allowances, viz. Refresher Practice Allowance, Rescue Bonus and Rescue Efficiency Allowance etc. in accordance with the rates prescribed by the Rescue Station Committee, as intimated by the Chief Inspector of Mines and accepted by the company. Reference in this connection may be made to Chief of Administration's circular letter No. APX/Adm/Mine Rescue-Allowance/10 dated 8-11-1973 (Annex. XVI).

In auditing the bills related to these claims, it should be ensured that the rates claimed are in accordance with the prescribed rates for various categories of staff and for the different nature of works and that the claims are supported by the certificates from the rescue station as required.

18. First-aid allowance :

Colliery employees possessing a valid First-Aid Certificate are paid a lumpsum amount of Rs. 30/- (Rupees thirty only). If he continues to hold a valid certificate, then the payment of this lump-sum (as per circular No. Apx/Adm/First aid Allowance 80 dated 24-7-74, (Annex.....XVII) may again be made at the end of every 3 years.

The above should be noted for audit purpose.

19. Vocational training allowance :

In terms of Mines Vocational Training Rules, 1966, all persons employed or to be employed in a mine, other than those specified therein, are required to be trained by the Training Officers and Instructors, Training Officers and Instructors engaged for such Vocational Training on part time basis are entitled to the payment of honorarium at the rates fixed from time to time. In auditing claim in this respect, it should be seen that the rates claimed are in accordance with the rates applicable during the period for which claim has been made and that, in each case, the claim is covered by the sanction of the competent authority.

20. Miscellaneous bills :

Messing allowance, Uniform allowance, Washing allowance, Rescue efficiency allowance, Children Education Assistance, Tuition fee reimbursement etc. and other allowances as admissible to certain employees shall be paid in terms of relevant orders issued by the Ex-NCDC Ltd./CMA Ltd- or Divisions of CMA Ltd. or by Coal India/Subsidiary Companies of Coal India as the case may be, after exercising necessary audit checks.

21. Coal India (Ex-C. M. A. L.) House Building Advance -

Audit Points

Given below are the important points for auditing which should be ensured in dealing with claims :

- (1) The claim is in terms of specific provision of the rules.
- (2) There is budget provision for payment.
- (3) The property is insured and premium receipt have been produced regularly for inspection.
- (4) The time limit has not exceeded and extension, where admissible, is in terms of rules and approved by the competent authority.
- (5) The advance has been sanctioned by competent authority.
- (6) Surety has been furnished by applicant in terms of rules.
- (7) Annual inspection after completion of the house has been carried out to ensure the maintenance in good condition.
- (8) Repayment of advance ensured within due time and interest at appropriate rate is charged. Repayment should not exceed 20 years and recovery of advance not to exceed 180 monthly instalments and interest in not more than 60 monthly instalments.
- (9) Property is mortgaged in time to secure the Advance and annual certificate is furnished by the employee.
- (10) The applicants is eligible to draw advance in terms of rules.
- (11) The conditions of granting loan have been followed i. e. floor area is not less than 380 sq. ft. etc.
- (12) Advance is not being paid more than once in the entire service period in each case.
- (13) The limit of advance Rs. 50,000 or 75 months pay (whichever is less) is not exceeded in appropriate cases and Rs. 10,000/- for enlarging living accommodation. [subject to check with subsequent orders, if any]

22. Responsibility-House Building Advance

The Clerk who deals with the House Building Advance Bill ensure that all the audit points mentioned above have been seen and followed,

The dealing clerk will also be responsible to maintain all the necessary records /register etc. in the correct way covering his entire functions. Advance Recovery Register /Card as per Annex. XVIII should be maintained and advance payment should be recorded as per Annex. XIX. The Supervisor (Sr. Clerk, Head Clerk, UDC-in charge) of the section will have specific responsibility to check the following :

- (1) That the applicant is eligible for applying for advance and that the application form has been properly filled in and all necessary information including certificates, bonds, receipts have been correctly furnished. That dealing Clerk has exercised all the required checks.
- (2) That necessary register have been maintained by the dealing clerk and all entries have been correctly made in the registers.

After making all the necessary examinations he should put his signature in the bill and then pass it on to the sanctioning authority.

The sanctioning authority before approving the application should ensure that the necessary check have been exercised by the dealing assistant and supervisory staff and that budget provision exists for this purpose.

23. Grant of advance in lieu of Leave Salary :

(Subject to the practice and deviation in force at individual companies)
The following points should be seen for audit :

- (1) Advance is to be sanctioned by competent authority i. e- a Head of the Deptt. or other Executive Cadre Officer who has been delegated with this Power.
- (2) The applicant should be proceeding on leave for not less than a month/30 days.
- (3) the amount is not exceed amount of leave salary for the first month/30 days of leave with full/half pay after usual deductions.
- (4) The amount is to be arrived at after effecting deductions as per previous months salary including fresh deduction likely to be made during the leave period.
- (5) Deduction of Income Tax, Provident Fund, House Rent, Repayment of advance etc. has to be effected from leave salary if the major part of the month falls on leave period. Otherwise deductions have to be ensured from duty salary.

- (6) The advance of leave salary is to be fully adjusted in the leave salary bill and if the amount is not covered / adjusted the balance has to be recovered from next pay/leave salary.
- (7) The balance of leave salary advance has to be refunded immediately if the applicant resigns within one month/30 days of the leave sanctioned.
- (8) A written undertaking is to be given by the applicant with less than 5 years service that he would refund advance that cannot be adjusted if he resigns within one month/30 days of leave sanctioned.
- (9) Employees covered by Mines Act & Factories Act are not eligible to get this facility.

Application form should be as per Annexure XX. Register will be maintained in the Pay and Accts. Office in from as per Annexure-XXI.

25. Subsistence allowance :

Such claims should be admitted in accordance with instruction being issued from time to time. The following should be seen :

- (1) An employee under suspension pending enquiry is entitled, upto the first 12 months of the period of suspension, to subsistence allowance at an amount equal to the leave salary which he would have drawn if he had been on leave on half average pay or half pay.
- (2) The competent authority may vary the amount of subsistence allowance for any period exceeding the first 12 months as follows :
 - (a) Increase by a suitable amount not exceeding 50% of the initial subsistence allowance admissible under para 1 above, if in the opinion of that authority, the period of suspension has been prolonged for reasons not directly attributable to the employee under suspension, or
 - (b) decrease by a suitable amount not exceeding 50% of the initial subsistence allowance admissible under para 1 above, if in the opinion of that authority, the period of suspension has been prolonged due to reason directly attributable to the employee under suspension.

(3) Dearness Allowance :

In addition to the subsistence allowance, as admissible under paras (1) and (2) above, an employee under suspension shall draw dearness allowance equal to the amount admissible on the amount of subsistence allowance payable to him from time to time.

(4) Compensatory allowance :

In addition to the subsistence allowance and dearness allowance, as mentioned in the foregoing paragraphs, an employee under suspension is entitled

to draw other compensatory allowances, for example-compensatory (city) allowance, house rent allowance, admissible from time to time on the basis of pay which he was in receipt on the date of suspension subject to the fulfilment of other condition laid down for the drawal of such allowances.

(5) Non-employment certificate -

An employee under suspension cannot engage himself in any employment, business, profession or vocation without the prior permission of the competent authority. No. payment, as mentioned in the foregoing paragraphs shall be made unless the employee furnishes a certificate every month that he is not engaged in any other employment, business, profession or vocation.

(6) Payment of subsistence allowance to an employee arrested by Police -

If an employee is arrested by Police on a criminal charge and bail is not granted, no subsistence allowance is payable. On grant of bail if the competent authority decides to continue the suspension, the employee shall be paid subsistence allowance from the date he is granted bail.

(7) Effecting recoveries from subsistence allowance -

The following normal deductions shall be made from subsistence allowance :

- (a) Income Tax (provided the employee's yearly income, calculate with reference to the subsistence allowance is taxable).
- (b) House rent and allied charges, i. e. electricity, water, furniture etc.
- (c) Repayment of loans and advances taken from the company, at such rate as may be fixed by the competent authority.

- (8) This would apply to employees not covered by the standing orders Workmen covered by the standing orders are eligible for subsistence allowance as per the provisions there in which are enforced from time to time.

25. Attendance Bonus -

This is paid quarterly in accordance with the Bipartite Agreement at 10% of the basic pay. Special checks are to be made to ensure correct payment and to avoid duplicate payment. It should also be seen that -

- (1) Bonus is being paid for actual attendance put in by the employees
- (2) Earning particulars i. e. basic pay figures have been correctly taken.

Bonus register is to be maintain in the colliery office as per statutory requirement. Accounts office will maintain Bonus Bill Register as per Annexure-XXII.

26. Attendance Bonus - Responsibility Schedule :

- (1) Bonus registers are to be maintained in wages office and postings are to be made regularly from the wages/salary bills of the workers to record the basic earnings for the purpose of attendance bonus. It will be the responsibility of bonus clerks entrusted with the job to post the figures in the register and calculate bonus correctly. He should put his signature at the proper place both in the register and in the bonus bill if the bill is prepared by him or separately by the billing clerk for billing. Which posting the bonus register the clerks should also check up whether more than one earning exist for the same period indicating excess payments, like leave/sick wages/maternity for the period when normal wages also had been billed.
- (2) A supervisory staff (Head Clerk/Sr. Clerk/U. D. C. in charge etc.) should verify the postings with the wages/salaries bills concerned and put his signature in the register. In the bonus bill he should specifically see that :
 - (a) Posting have been made correctly from the relevant wage/salary bills and the employees for whom bonus bills have been prepared are entitled to get bonus.
 - (b) Bonus calculations have been correctly made and bills have been prepared on the basis of figures posted in the register.
 - (c) Bonus has been calculated as per rules/orders in force and terms and conditions as applicable for payment.
 - (d) The employees Ticket No./Identification numbers have been properly maintained and there is no duplication either in number or in name and there is no doubt about entitlement.
 - (e) Increase/decrease or changes of man-power with reference to previous bonus bill is covered by appropriate posting/transfer, appointment orders.

After the bonus bills are ready, it will be sent to the Accounts Department for test checking.

- (3) The Cost Accountants / Asstt. Accounts Officer / Asstt. Cost Accounts Officer / Accounts Officer etc. in charge of the bonus payment should specifically see the following in the course of test checking :
 - (a) Entire calculation of bonus including source documents for 10% of the employees at random.
 - (b) The other points mentioned in the manual. He will put his signature on the bonus bill after he is satisfied about the correctness of the bills with reference to the checks exercised by him and then forward the bill to the Project Officer / Administrative authority.

(4) The Project Officer will ensure the following before putting his signature :

- (a) All the checks as mentioned earlier have been exercised by the billing supervisors, Accounts Department.
- (b) Bills have been prepared in terms of orders / rules for payment of bonus.

27. Special checks for wages and Bonus bills :

Special checks to be exercised for colliery wages bill and attendance bonus bills by the Accounts Department.

(1) Control Register :

Control register should be maintained to watch the variation in wages from week to week/fortnight to fortnight/month to month as the case may be, and to enquire into the reasons for such variations.

The control register may contain the following information .

- (a) Period-week-end/fortnight-end etc.
- (b) Sectionwise account number.
- (c) Gross amount.
- (d) CMPE/other PF amount.
- (e) Other deductions.
- (f) Net amount.
- (g) Total number of workers on the bill.
- (h) OMS - Face and overall.

(2) Accounts office should be having complete list of workers and the list updated by regular flow of information concerning transfer, appointment retirement etc. It should specifically be seen that competent authority has given order for appointment, transfer etc. The Maintenance of the proper sequence and serialisation of the employees name should be seen.

(3) The areas of possible error/irregularities in the wages/bonus/billing and their payments are as under :

- (a) In marking attendance.
- (b) In recording attendance from attendance register to wages bills.
- (c) In posting bonus register from wages sheet and in preparing bonus bill from bonus register.
- (d) In the preparation of acquittance.
- (e) In the maintenance of appropriate leave record.
- (f) In the preparation of abstract/summary of the different pages of the bills.

(g) In the distribution of pay/bonus.

(h) In the identification of employees.

(i) In the calculation of wages, especially in lead and lift wages/ piece rate leave/sick leave wages etc.

(j) In the drawal of money for payment of wages/bonus and reconciliation of the cash with undisbursed amount.

(4) Audit should cover the aforesaid activities. The following checks should also be exercised :

(a) All bills prepared in duplicate or triplicate should bear on each page stamped mark 'Original', 'Duplicate' or 'Triplicate'.

(b) All pages of a bill should be serially numbered and the number of pages comprising of a bill should be stated in the last page of the bill.

(c) The number of payees whose name appear in each bill should be clearly stated in the last page of the bill both in figures and in words.

(d) All corrections should be made only by penning through and not by erasing. All correction should be duly authenticated by the imprest holder.

(e) The total amount of each bill should be clearly shown in figures and words.

(f) No blank spaces should be left in the page of a bill prepared for payment with a view to make subsequent insertions impossible. Blank pages or portions of pages must be crossed and initialled.

[g] Thumb impressions of signatures should be taken only on the audit copy of the bill and not on the office copy of the bill. There should not be any difference in entries in office copy and audited copy of the bill.

[h] The name of the persons who prepared the bill, name of the pay clerk and of the payment supervisors should be clearly shown in the bill and the bill will also bear their respective signatures together with the date.

[i] All office copies of the paid vouchers should be marked duplicate and kept under the sole custody of the Head Clerk of the Imprest Holder in a safe and it should be the responsibility of the Head Clerk to preserve it in its entirety.

[j] The entries in the cash book should be periodically checked with reference to the office copies of the paid vouchers by the AAO/AO/ Accountant, who should submit a report in this regard to the Imprest Holder every month/week [as advised by the Imprest Holder].

- (k) A register should be maintained in the office of the Imprest Holder showing the particulars of payment of workers dues of all types together with the names and signatures of the payment supervisors, pay clerks and the billing clerks. The entries in such a register should be duly attested by the Imprest Holder or the Accounts Officer-

- (l) Every correction in every allocation sheet should be duly authenticated by the Imprest Holder
- (m) Those who prepare bills should normally not be responsible for making payments to the employees for whom they have prepared bills.

28. Overtime Remuneration :

O. T. claims in respect of employees not covered by the provisions of the Mines Act, 1952

Approval for overtime employment should be obtained in the form as per Annexure-XXIII. This can also be recorded in a register and sanction obtained thereon. Actual O. T. engagements should be recorded departmentwise in the 'Overtime Register' as per Annexure-16 of chapter-II. Each deptt./unit should prepare a monthly statement as per Annexure-XXIV on the Basis of sanctioned overtime working. The form will be sent to the billing section for preparation of bills. The original files/Registers of prior approval and actual overtime working should also be sent for verification. At the time of preparation of O. T. bill, the following checks should be specifically exercised by the dealing clerk and the supervisor of Bill Section :

- (1) Proper administrative sanction is available.
- (2) There is no discrepancy in respect of hours shown.
- (3) Salary countable for O. T. is correctly taken into account.
- (4) The employee was not on leave during the time of O. T.
- (5) Overwriting and correctness are authenticated.

In the Accounts Office, the following checks should be ensured :

- (a) The O. T. rates as applicable for different pay slabs have been taken correctly.
- (b) Total hours sanctioned and shown in the bill are in conformity with the monthly statement.
- (c) There is budget provision for the payment.
- (d) Administrative orders on the subject have been taken into account by the billing unit.
- (e) Monthly statement of O. T. as per Annexure-XXIV are being furnished.

All payments admitted by the Accounts Office should be recorded in a register as per Annexure-XXV. The Supdt. of the Accounts Office will be responsible to check each bill to ensure that necessary checks have been exercised by the dealing clerks.

29. Provident Fund :

Employee of Coal India and Subsidiary Companies are governed mainly by CMPF/CCLS/PF/CMALS/PF. Employees who have originally been working in Railways and their Govt. Department and whose services were taken over by NCDC/CMAL are governed by the respective P. F.s as under :

- S. R. P. F. - State Railways Provident Fund.
- P. S. R. P. F. - Parallel State Railways Provident Fund.
- G. P. F. - General Provident Fund.
- P. G. P. F. - Parallel General Provident Fund.

The salient features of the respective P. F.s are given in Annexure-XXVI.

There are broadly two areas of responsibilities connected with P. F. as given below :

(1) Office of P. F. Board of Trustees :

Respective P. F. Office at the headquarters of CCL and Coal India etc. maintain complete list of the members name, subscription, employer contribution, interest etc. and furnish yearly statement to each member showing the position of P. F. balance.

They also deal with sanctioning of loan, recovery of loan, maintenance of loan account and investment of fund as per rules etc.

(2) Pay & Accts. Offices :

The different Pay and Accounts Offices who prepare pay/wages bills of the different employees are responsible for making appropriate deductions from the salary/wages of the employees and remit the money to the respective Trustees of the P. F. at different places. While making deductions on account of P. F. and remitting the money to the respective P. F. the following checks should be exercised :

- (a) The deductions against individual employees should be shown under the appropriate P. F. (i.e. CMPF/CCLSPF/GPF/SRPF etc.) After making disbursement of pay, remittances should be made through cheque demand draft as per instruction being issued by the different P. F. Offices from time to time.
- (b) Along with the remittances a schedule must be sent showing the particulars of employee wise deductions. The Schedule should normally show the name of Colliery/Office/Department, P. F. number, name of employee, deductions. Separate statements should be prepared for each P. F. e.g. CCLT PF/SRPF should not appear in one statement. The statement should be signed by the Officer-in-charge of the pay office.
- (c) The remittances of P. F. of different types are not to be made by one draft/cheque, for example, if any Pay & Accounts Office is required

to make remittance to CCL, Ranchi in regard to P. F. deductions made of employees who are governed by different types of P. F. like CCLS PF/GPF than schedule is to be prepared separately showing the deductions made against each P. F. Cheques are also to be drawn separately.

- (d) Each pay & Accounts Office should ensure appropriate reconciliation of the remittances to different P.F. Offices.
- (3) The P. F. Offices of CCL and CMAL (Trustee offices) should ensure the following and exercises the necessary checks :
 - (a) Follow-up action should immediately be taken for non-receipt of remittance alongwith schedule from particular pay office.
 - (b) The schedule should be checked, especially, to verify the correctness of P.F. number, name etc. and the amount shown in the draft/cheque.
 - (c) There should be no delay in posting the contributions in the individual ledger accounts.
 - (d) The interest and employers contribution should be posted in the individual ledgers in accordance with the rate and as per instructions being issued from time to time.
 - (e) Each employee should be furnished with yearly statement showing the position of his P. F. account in respect of his own contribution, employer's contribution, voluntary contribution interest, loan position and balance. This should be done within two month of the closing of the year.
 - (f) The P. F. department will ensure proper reconciliation of the position in the ledger accounts with summary accounts and actual cash balance in the P. F. Trust account including investments and interest thereon.
 - (g) They will maintain appropriate registers of investments and submit necessary statements to the Income-Tax department as and when required.
 - (h) They will also arrange to put up accounts records etc. for verification of auditors and in the meetings of the Board of Trustees as and when required.
 - (i) The Officer-in-charge of P.F. department will assume full responsibility for keeping the important records of P. F. accounts/ledgers and investments in safe custody for maintenance of proper account for sending timely information to each contributor his annual accounts as well as for speedy disposal of loan application. He will allot work and workload to each employee and make periodic appraisal.

(4) Special Checks wherever P. F. accounts are maintained by machine. Wherever P. F. accounts maintenance have been mechanised special care should be taken in regard to the followings :

- (a) In-Put data must be very thoroughly scrutinised before feeding the machine. Code numbers of the names of Division/Colliery projects, individual employees P. F. etc. must be thoroughly checked as to eliminate chances of wrong punching/taping
- (b) The figures in regard to amount i.e. rupee, paise etc must be clearly indicated to avoid chances of error.
- (c) Sequences (name etc.) should be appropriately maintained.
- (d) There should be proper time scheduling in respect of flow of documents to the P. F. Offices and sending them to the machine accounting department to avoid idleness during office time but taking resort to overtime working to complete arrear work.
- (e) Detailed machine accounting procedures being issued from time to time by the Data Processing Deptt must be followed.
- (f) The Officer-in-charge of Machine section should fix workload norms and ensure output accordingly.

30. Payment of Gratuity :

Payment of Gratuity is covered by (1) CMAL's Executive Cadre Retirement Gratuity Scheme for its executives (now Coal India) and (2) Payment of Gratuity Act, 1972 for employees other than executives.

The following point should especially be seen in regard to CMAL (Coal India) Executive Cadre Retirement Gratuity Scheme :

- (1) **Coverage** : The following executive cadre employees are excluded :
Casual and non-regular employees, Govt. servants and those on deputation, employees on contract, apprentices, trainees and re-employed employees.
- (2) **Scope and Condition** : On production of certificate of faithful continuous service of the qualifying period of not less than 5 years and payable in the events of superannuation, discharge on account of abolition of post, permanent in-capacity, death while in service, voluntary retirement etc.
in the case of death or permanent in-capacity 5 years qualifying service limit is not applicable.
- (3) **Rate of Gratuity** : [a] Rate is equal to 15 days pay for each completed year of qualifying service subject to a maximum of Rs. 30,000. [b] But in the case of death the rate will be as under or as [3] [a] above, whichever is more

- (i) During the 1st year of service—2 month's pay.
- (ii) After 1 year but before 5 years service--6 month's pay.
- (iii) After completion of 5 years service--12 month's pay. Pay includes special pay, non-practicing allowance, personal pay charge Allowance and acting allowance.

(4) **Nomination** : It should be ensured that every employee has submitted nomination in the prescribed form.

(5) **Payment** : Must be made within 30 days of receipt of application. Office should take advance action for this purpose.

Salient features of the Payment of Gratuity Act, 1972 is given below :

(1) Eligibility :

Gratuity shall be payable to an employee on the termination of his employment after he has rendered continuous service for not less than five years.

- (a) On his superannuation.
- (b) On his retirement or resignation.
- (c) On his death or disablement due to accident or disease. When the termination of employment is due to death or disablement the condition of completion of five years continuous service shall not be necessary.

(2) Rate and payment of Gratuity :

Gratuity is payable at the Rate of 15 days' wages based on the rate of wages last draw of every completed year of service or part thereof in excess of six months subject to a maximum of twenty months wages.

In the case of piece-rated and daily rated employees, an average based on total wages received by him for the period of three months immediately preceding the termination of his employment is to be worked out.

A disabled employee after his retirement, if employed on reduced wages is entitled to get gratuity at two rates, one for the period of his employment prior to disability and another for the period thereafter.

For the purpose of calculation of gratuity wages include all emoluments earned while on duty or leave and capable of being expressed in terms of money and according to the terms of employment paid or payable in cash including dearness allowances but exclude, (a) Bonus, (b) Commission, (c) House Rent Allowance. (d) Overtime Wages and (e) other allowances

(3) Deduction and forfeiture of Gratuity :

In case of damages, loss or destruction of the property of the employer, due to wilful omission or negligence of the employee, the amount of gratuity to the extent of loss or damage shall stand forfeited. When the services of employees are terminated on the ground of :

- (a) riotous or disorderly conduct or act of violence on his part or,
- (b) committing an offence involving moral turpitude in course of his employment.

The entire gratuity payable to an employee shall be wholly forfeited.

(4) To Whom Gratuity Payable -

Gratuity is payable to an employee who is eligible for payment of gratuity under the act or his nominee or legal heir, subject to certification of such eligibility from administration.

(5) Payment Procedure -

Payment should be made within the stipulated date fixed in the prescribed form which is not being later than the thirtieth day after the date of receipt of application for such payment.

Payment shall be made in cash or if so desired by the payee, in Demand Draft or by Cheque as the case may be. When the payment is below one thousand rupees and the payee desires to get payment by money Order, such payment may be made after deducting M. O. commission for the amount payable.

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ANNEXURE-I

Statement showing scale of pay particulars as on 1-1-76 :

Pay Scales :

A. National Coal Wage Agreement pay scales

(i) Daily Rated Workers

(a) General :

Categories	Pay Scale
I	Rs. 10.00 - 0.20 - 12.00
II	Rs. 10.40 - 0.26 - 13.00
III	Rs. 11.35 - 0.32 - 14.55
IV	Rs. 12.75 - 0.41 - 16.85
V	Rs. 14.50 - 0.55 - 20.00
VI	Rs. 17.70 - 0.73 - 25.00

(b) Excavation :

Categories

Special	Rs. 26.80 - 1.37 - 40.50
A	Rs. 23.00 - 1.15 - 34.50
B	Rs. 20.45 - 1.00 - 30.45
C	Rs. 18.60 - 0.87 - 27.30
D	Rs. 15.90 - 0.64 - 22.30
E	Rs. 12.20 - 0.37 - 15.90

* (ii) Piece Rated Workers :

Group	Rate	Fall Back Wages
	Rs.	Rs.
I	10.36	10.00
II	10.68	10.00
III	11.26	10.36
IV	11.59	10.63
V	12.72	11.59
VA	13.00	13.00

Except in the case of Trimmers whose fall back wage will be Rs. 12.72.

* Rate of wage is subject to workload indicated at Chapter V of National Coal Wage Agreement, 1974.

(iii) Monthly Rated Workers :

Grade

A	- Rs. 592 - 32 - 848 - 36 - 992	(Tech. & Supervisory)
B	- Rs. 510 - 27 - 726 - 32 - 854	"
C	- Rs. 442 - 22 - 618 - 29 - 734	"
D	- Rs. 378 - 18 - 522 - 23 - 614	"
E	- Rs. 330 - 12 - 450	"
F	- Rs. 310 - 9 - 400 -	"
G	- Rs. 285 - 7.50 - 360 -	"
H	- Rs. 274 - 7 - 344 -	"

Special

Grade	Rs. 510 - 27 - 726 - 33 - 792	(Clerical)
I	Rs. 442 - 22 - 618 - 30 - 678	"
II	Rs. 378 - 18 - 522 - 24 - 570	"
III	Rs. 330 - 12 - 438 -	"

B. Executive Cadre :

Pay Scale :

(i) Other than Medical Officers -

E1	Rs. 675 - 30 - 1035 - 40 - 1235
E2	Rs. 725 - 40 - 1325
E3	Rs. 1050 - 50 - 1650
E4	Rs. 1350 - 50 - 1750
E5	Rs. 1550 - 60 - 1850 - 75 - 2075
E6	Rs. 1850 - 100 - 2450
E7	Rs. 2000 - 100 - 2500
E8	Rs. 2250 - 100 - 2750

(ii) For Medical Officers :

Rs. 675 - 30 - 1035 - 40 - 1235
Rs. 725 - 40 - 1325
Rs. 1050 - 50 - 1650
Rs. 1350 - 50 - 1750
Rs. 1550 - 60 - 1850 - 75 - 2075
Rs. 1850 - 100 - 2450

Annexure-II

DEARNESS ALLOWANCE

A. National Coal Wage Agreement dt. 11-12-74 (1) Fixed Dearness Allowance @ Rs. 9/- per month or Rs. 1.50 per day.

(II) [a] In addition to the Fixed Dearness Allowance a Variable Dearness Allowance linked to the All India Consumer Price Index Number at 246 (being the average for July, August and Sept. 1973) for industrial workers (Base 1960=100) will be admissible to the employees at the rate of Rs. 1.30 per month or 5 paise per day for each point of rise or fall in the quarterly Index above 246.

(b) The rate of V. D. A. will be revised every quarter according to the rise or fall in the All India Average Consumer Price Index (Base 1960=100) on the 1st of March, June, Sept., & December on the basis of the average of the Index for the quarters ending December, March, June, and September respectively.

(c) In the case of a fall in average CPI number for any quarter from the Index No. for the previous quarter, the VDA will be reduced to the extent of such fall @ Rs. 1.30/- per point per month or 5 paise per point per day, as the case may be, but no such reduction shall take place if the Index no. falls below 246.

(d) In arriving at the average Index for quarter any fraction will be rounded off to the nearest higher integer.

(e) Some monthly rated employees of erstwhile NCDC are paid VDA on the basis of more than 26 days in a month in accordance with specific earlier instruction in this respect. This practice will continue for such employees only unless changed.

B. Executive Cadre Employees -

[a] Dearness Allowance of Rs. 95/- per month linked with the Index No. 211 of All India Consumer Price Index for industrial workers [Base 1960 = 100].

[b] Further adjustment of DA will be made once in every six months on the basis of the rise in average half-yearly Index above the said Index No. 211 at the rate of Rs. 1.30 per point per month. Periodicity and effective date of revision of Dearness Allowance will be as follows -

Half-yearly Average Index of :	Date of effective
--------------------------------	-------------------

April to September

1st January following

October to March

1st July following

[c] Payment of Dearness Allowance will be subject to the condition that the total of pay, Non-practicing allowance & DA as per [a] and [b] above shall not exceed Rs. 2400/- per month.

C. Others -

Some employees are not falling in the category A and B above, are paid DA in terms of specific orders issued from time to time by the competent authority.

Annexure-IV

Area... ..

Unit/Office...

Sub-Area... ..

SALARY REGISTER

Month... .. Year...

[illegible]

(To be used when prepared Salary Bills are sent to Accounts Office for auditing by different Departments)

Annexure—[V

Subsidiary Company

COAL INDIA LIMITED

Folio No... ..

Area

SANCTIONED POST REGISTER

Scale of Pay

Sub-Area

Position name

Name of the Unit/Deptt

Total Nos. sanctioned.....

Total Number of Posts sanctioned

[illegible][illegible]

Note : For different positions in the same scale of pay separate folios should be maintained.

COAL INDIA LIMITED
TOUR APPROVAL & T. A. ADVANCE BILL

Subsidiary Company
 Area/Sub-area
 Unit/Deptt
 Date

Name	Department	Section
Designation	Basic pay	Staff No.
Place (s) of visit	Starting on	Expected duration
Purpose of Tour	Mode of Journey	Approximate Fare
		D. A.
		Others
		TOTAL

Amount claimed in words : Rupees

Previous advance outstanding, if any

Signature of Controlling Officer
 Designation

Signature of Employee

(For Accounts Deptt. only)

Bill Receipt	No.	Entry in Advance Ledger Folio	Accounts Code	Passed for Payment of Rs.
	Date			

Dealing Assistant Acctt./Supdt. Account/Finance Officer

Posted in Account Ledger	Amount Paid and entered in to Cash Book Folio No.	Received payment
	Accounts Assistant	Cashier/Pay Clerk

COAL INDIA LIMITED
T. A. FINAL BILL

Subsidiary Company
 Area/Sub-area
 Colliery/Unit

Name	Head quarters	Bill No. & Date
Designation	Deppt./Section	Place of Visit
Staff No.	Basic pay	Purpose of Journey

Details of outstanding advance, if any

1. Journey details :

Departure			Arrival			Mode	Class	KM	Ticket No.	Amount
Date	From	Time	Date	At	Time					

2- Taxi fare/Road Mileage :

Date	From	To	Distance (K. M.)	Remarks

3. Daily Allowance :

H. Q. Departure		H. Q. Arrival		Total Time		Ordinary	Specified
Date	Time	Date	Time	Days	Hours	Rate D. A. @ Rs. Per day	Rate D. A. @ Rs. per day

4 Any other expenses claimed :-

5 Total :

6 Deductions - (i) T. A. Advance drawn on from
 (ii) Others, if any

7 Net Amount Payable/Refundable (Give refund reference in case of refund)
 Net amount in words

Signature of Controlling Officer
 Designation

Signature of Claimant

Contd ...

CERTIFICATE

1. Certified that the expenditure shown in the bill has actually been incurred by me.
2. Certified that staff car was not made available for which journey has been made by using other mode of transport.

Date Signature
(Space for certificate of Competent Authority for higher road mileage, higher class of accommodation etc ;)

Signature
Date Designation
(for use in Accounts Officer only)

Bill Receipt	No.	Amount claimed	Rs.
	Date	Amount admitted	Rs.
Entry in Advance/ T. A.		Deduction/Adjustment	Rs.
Ledger Folio		Net amount Paid/Refunded	Rs.
Accounts Code			

Dealing Asstt.		Accountant/Supdt Accts./Finance Officer	
Pasted in Accounts Ledger	Amount paid and entered in Cash Book Folio No.	Received payment	
Accounts Assistant	Cashier/Pay Clerk	Signature of claimant	

Annexure—VII
Year Month
COAL INDIA LIMITED
T. A REGISTER
(Including Transfer T. A.)
Subsidiary Company
Area/Sub-Area
Colliery/Unit

Sl. No.	Adv. Bill Receipt		Name of claimant	Designation	Place of Visit	Journey		Fare Claimed For * (a)	Class	Mode of Journey	Advance Paid
	No.	Date				Start	Return Arriva				
1	2	3	4	3	6	7	8	9	10	11	12

Final Bill Rept. No.	Date	Payment / Adjustment		Refund Reference		Initials		Remarks
		Amount finally Admitted (To and from Journey)	Amount Paid after adjustment of advance	C. R. No.	Date	Dealing Asstt.	Accty/ Supdt.	
13	1	15	16	17	18	20	21	23

* Arrival in the case of Transfer TA
(a) In the case of Transfer TA state separately fare claims for self, wife, children etc.

COAL INDIA LIMITED **APPLICATION FOR TRANSFER T. A. ADVANCE**

Subsidiary Company Area/Sub Area Unit
 Deptt Bill No Date
 Name Designation Pay Employee's Identity No.
 Transferred to : Office Station
 Authority Expected Date of Journey

1. Journey particulars & fares -

Claim in respect of (Self, wife, Children etc.)	From	To	Distance (K m)	Mode	Class	Amount
1.						
2.						
3.						
4.						
5.						

1. Settling-in-allowance.....

2. Road mileage.....

3. Charges for personal effects.....

4. Other items, if any admissible.....

5. Total

Certified that no T. A. Advance is outstanding.

Signature of Controlling Officer

Designation.....

Signature of Claimant

(For use in accounts office only)

Bill No..... Date Amount passed for Rs

Head of Account.....

Dealing Asstt.

Acctt./Supdt.

Accounts/Finance Officer

Posted in Accounts
Ledger

Amount paid and entered in
Cash book folio No

Received payment of Rs.....

Accounts Assistant

Cashier/Pay Clerk

Signature of claimant

TRANSFER TRAVELLING ALLOWANCE BILL

Subsidiary Company Area/Sub area Unit
 Deptt Bill No Date
 Name Head Quarters Pay Rs.....
 Designation
 Transfer Order No Date Issued by.....
 Release Order No Date Issued by.....
 Joining Report Ref

1. Journey Particulars & Fares :

Claim in respect of (Self, Children, Wife etc.)	From		To		Mode	Class	K.M.	Ticket No.	Amount Rs. P.
	Station	Date	Station	Date					

Road Mileage :

Claim in respect of	From	To	Distance (K. M.)	Rate Rs. P.

3. Charge for personal effects :

- (i) Places covered by Rail from To
 Distance weight
- (ii) Places not covered by Rail form To
 Distance Rate
- (iii) Residence to Rly. Stn. from To
 Distance Rate
- (iv) Rly. Station to Residence from To
 Distance Rate

4. Settling-in-allowance.....

5. Other item if any, admissible under rules

6. Total claim.....

7. Less : T. A. advance drawn on From Date

8. Net Amount payable/Adjusted vide Cash Receipt No.

(Net amount payable Rupees

Payment Instruction by Cash/Cheque

Signature of Controlling Officer

Designation

Signature of claimant

Contd.....

Certified that my wife/husband who is employed in Coal India Limited or its Subsidiary company and who has been transferred from to has not already claimed any transfer F. A. in consequence of her/his transfer

Signature of claimant

(Space for other certificates/remarks)

(For use in Accounts Office)

Bill Receipt No. Date.....
 Amount claimed Rs
 Less - Adjustment/Deductions Rs.
 Net amount Paid/Adjusted Rs
 Amount in words (Rupees)
 Accounts Code No..... Entered in Ledger Folio No.....

Dealing Assistant Acctt./Supdt. Accounts/Finance Officer

(In case of payment by cheque)

Cheque to be drawn in favour of
 Rs..... (Rupees.....)

Account Officer

Posted in Accounts Ledger	Amount paid & entered in Cash Book Folio No.	Received payment
Accounts Assistant	Cashier/Pay clerk	Signature of claimant

COAL INDIA LIMITED
Leave Travel Concession / Advance Bill

Annexure-X

Subsidiary Company Area/Sub area Colliery/Unit.....

Employee's Name	Head quarters	Bill No.	Date
Designation	Deptt.	Basic pay	Home Town
Period / year of claim	Outward Journey date	Inward Journey date	

1. Particulars of claim -

	No. of Ticket *	Details of Route (Shortest) Journey						Amount Rs. P.	
		From	To	Distance (K.M.)	Mode	Class	Ticket No.		
Outward Fare/ Advance									
Reservation charges (outward)									
Outward Total -									
Return fare/ Advance									
Reservation charges (Return)									
Return Total -									

2. Total (outward & inward)

3. Amount claimed -

80 o/o for Advance (outward $\frac{1}{2}$ return) 100 o/o for final/adjustment bill

4. Less, advance draw (outward/return (for final bill)

5. Net amount claimed -

6. Amount words - Rupees)

* Tickets claimed for (self, children etc.)
 (mention age in case of children)

7. Certified that - (1) amount of advance will be refunded if outward journey is not performed in due time.

Date

Signature of claimant

8. Certificate of Controlling Officer :

Certified that - (1) the employee has rendered qualifying period of service to get the concession.

Contd.....

Date.....		Signature.....	
		Designation.....	
Bill	No.	Amount claimed	Rs.
Receipt	Date	Amount admitted	Rs.
Accounts Code		Amount adjusted	Rs.
Posted in Ledger Folio No.		Net amount payable	Rs.
		(Net amount in words : 'Rupees.....)	

Dealing Asstt.	Acctt./Supdt.	Accounts/Finance Officer
Posted in Accounts ledger	Amount paid and entered	Received payment of Rs.....
Accounts Asstt.	Pay Clerk/Cashier	Signature of claimant

COAL INDIA LIMITED
Leave Travel Concession / Return Rly.
Fare Bill Register

Subsidiary Company
Area/Sub-Area
Celliery Unit

Month
Year.....

[illegible]

[illegible]

COAL INDIA LIMITED
Return Railway Fare Bill (Advance/Final)

Annexure-XIII

Subsidiary Company..... Area/Sub area..... Colliery/Unit

Employee's Name		Head quarters		Bill No.	
Designation		Basic Pay		Date	
Department		Period/Year of claim		Home Town	
Outward Journey (Date)		Return journey Date			

1. Details of Journey/Route (Shortest) :

	From	To	Distance (K- M-)	Class	Mode	Ticket No	Amount Rs. P-
1A. Outward Advance							
Fare							
Reservation Charges							
1.B RETURN Fare							
Reservation Charges							

2. **Less - Advance drawn for outward journey - Journey :**

3. Net amount claimed -

Net amount in words - (Rupees.....)

Note - For outward journey advance, Item no. 1B & 2 is not applicable.

Signature of claimant

Contd ..

(For Controlling Officer)

Certified that - (1) the employee has rendered service for requisite period to qualify for this benefit.

(2) he has been/was sanctioned leave from to He can complete/has completed the journey during holidays without any leave being granted to him and as such entitled to get this benefit.

Signature
Date Designation

(For Accounts office use only)

Bill No.	Receipt Date	Amount claimed Rs.	
		Amount admitted Rs.	
Accounts Code		Less : Advance Rs.	
Posted in Ledger Folio No.		Amount paid Rs.	

Dealing Assistant Acctt./Supdt. Accounts/Finance Officer

Posted in Accounts Ledger Folio No.	Amount Paid and entered in Cash Book Folio No.	Received Payment of Rs.
Accounts Asstt.	Pay clerk/Cashier	Signature of claimant

Annexure—XIV

COAL INDIA LIMITED
MEDICAL VOUCHER

Unit

Medical Voucher No.
Date

1. Claim in respect of (Relationship) -
2. Amount - Rs. ()
Receipt / Cash Memo enclosed (details) for expenditure incurred :
4. Claimed in terms of rules of erstwhile Company)

Signature of the claimant

Name
Designation
Office/Unit

Expenditure approved by -
Signature

Name
Designation
Office/Deptt.

Dated 19

Voucher No.
Dated
Accounts Code
Entered in Folio No.

Payment ordered by -

Signature of Accounts/Finance Officer

Received payment of Rs.
(Rupees)
Signature
Name
Designation
Office/Deptt.

Dated 16

Posted in Accounts Ledger Folio No.

Accounts Assistant.

Amount paid Posted in Cash Book Ledger Folio No.

Cashier/Pay Clerk

Subsidiary Company
Area/Sub.Area
Colliery/Unit

Month
Year.....

Sl. No.	Name of employee	Designation	Debit.	Claim for (Relationship)	Advance Payment, if any				Final Payment			
					Bill receipt	Amount	Initials	Dealing Asstt. / Acctt. / Supdt. A. O.	Bill Receipt	Total Amount admitted	Amount paid/Rs. Funded at or Advance/Adjustment	Dealing Asstt. / Acctt. / Supdt. A. O.
					No.	Date			No.	Date		

Sub : Training in Mine Rescue All want to Rescue trained workers.

I enclose herewith a copy of the Circular No. 13 of 1962 dated 20-3-62 issued to the Owners, Managers and Agent of all Coal Mines by the then Chief Inspector of Mines for your information and necessary action. The rates as prescribed in the Chief Inspector of Mines' Circular referred to above have been accepted by the company and therefore, should be paid to all eligible employees under circumstances explained in the circular.

The order will come into force with immediate effect.

Sd/- N. Viswanathan
Chief of Administration

**Copy of Chief Inspector of Mines Circular No. 13 of 1962 dated 10-3-62
issued to Owners/Managers/Agents of Coal Mines.**

Sub : Allowance to rescus trained workers.

In exercise of its powers under Sub-rule [2] of Rule 23 of the Coal Mines Rescue Rules, 1959, the Rescue Station Committee decided on 29th December 1961 that, with immediate effect, allowance at the following rates should be paid to rescue trained workers by the management of the mines employing them.

Allowance per refresher practice attended :

- | | | | |
|--|-----|-----|----------|
| (a) Surveyors, Assistant Engineers, Engineer,
Assit. Managers, Under Managers,
Dy. managers, Managers, other persons holding
a manager's competency certificate and other
senior officials | ... | ... | Rs. 50/- |
| (b) Other members of Supervisory Staff | ... | ... | Rs. 30/- |
| (c) All other persons | ... | ... | Rs. 20/- |

In addition, every rescue trained worker who produces a certificate from the Rescue Station Supdt. to the effect that he has undergone all the refresher practices in the year and that he is fully qualified and efficient to carry out rescue and recovery work in mine, should be paid Rescue Bonus of Rs. 80/-.

The period spent by persons from collieries on underground training, whether initial or refresher, in rescue and recovery work should be treated as if they were on duty and paid for accordingly.

2. On 29th January, 1962, the Rescue Stations Committee further decided that :

(i) When a rescue trained person from one mine is employed on rescue recovery work in another mine the borrowing mine should :

(a) pay to the person concerned for every shift of eight hours worked by him, allowance @ $2\frac{1}{2}$ times his ordinary rate of wages (as defined in Section-33 of the Mines Act), subject to a maximum of Rs. 20/- per shift, and

(b) reimburse to the employing mine, the wages paid (as well as proportionate PF contribution and bonus and other payment made) by that mine to the person concerned during the period of such employment. Attendances on Rescue/Recovery work should be counted as attendances in the employing mine for calculation of leave and bonus etc.

Category	For Work	
	with self contained	Without breathing apparatus
i. Superintendents (of all categories)	Rs. 20/-	Rs. 10/-
ii. Instructors	Rs. 10/-	Rs. 5/-
iii. Captains	Rs. 5/-	Rs. 2/-
iv. Vice-Captains	Rs. 3/-	Rs. 1/-
v. Brigade Members		

The bill for such work shall be sent to the mine concerned by the President and payment made directly to the concerned Superintendent. The allowance so realised shall be paid to the employee concerned, in addition to any travelling allowance payable to them under the Committee's Rules.

Annexure--XVII

Copy of letter No Apx/Adm/First Aid Allowance/80 dated 24-7-1974 from Asstt. C. P. O. to all AGMs and SAMs and copy to MDs (ED/CD/WD), Addl. C. A (ED/CD/WD), AAOs and All AO Pay)

Sub : Grant of allowance to First Aiders in the Collieries.

In partial modification of this office circular of even number dated 8th November 73 on the above subject, it has been decided that a lump sum amount of Rs. 30/- will be paid to a First Aider once in every three years on production of a valid certificate from/ renewal of a certificate by the competent authority. These employees who are getting more than the aforesaid amount as first Aid allowance would, however continue to receive the higher amount as applicable to them. In cases where the allowance was less than Rs. 30/-, it would be raised to the uniform rate of Rs. 30/- once in three years.

This issues with the approval of Chair man.

Sd/- A. K. Mitra
Asstt. C. P. O.

Name of Employee	
Designation	
Deptt.	

ADVANCE PAYMENT BILL REFERENCE				
Bill No.	Date	Amount	Sanction reference	Remarks

48

[illegible][illegible][illegible]

Annexure--XIX

Subsidiary Company.....

Area

Advance Bill Register

Unit / Office.....

Sub Area

Year

(For Motor Cycle, Cycles, Car, Festivals etc.)

[illegible]

(Separate Folio used for each type of advance)

COAL INDIA LIMITED

APPLICATION FOR ADVANCE IN LIEU OF LEAVE SALARY

Subsidiary Company.....

Area

Bill No.....

Sub-Area.....

Unit/Project

Date

1. Name of employee.....
2. Designation.....
3. Department
4. Amount of advance applied for

Certified that in the event of resignation within one month/30 days of the leave sanctioned, the balance of the advance remaining unadjusted shall be refunded immediately.

Signature of claimant

(When controlling officer is not the sanctioning authority)

Recommended for pay ment of advance of Rs. The
applicant has been sanctioned leave for days with effect
from

Date Signature of Controlling Officer
Designation

Advance payment of Rs. _____ is sanctioned.
Date _____ Signature of Sanctioning Authority _____

(For use in Accounts Office only)

Bill No. & Date	Amount admitted _____	Rs.	P.
	Amount deducted _____		
Posted in ledger Folio No.	Amount paid _____		

(Net amount in words : Rupees

Accounts Code	Dealing Asstt.	Acctt /Supdt	Accounts/Finance Officer
Posted in Account Ledger Folio No.	Amount paid and posted in Cash Book Ledger Folio No.	Rs.	Received payment of
Dealing Asstt.	Pay Clerk/Cashier		Signature of claimant

Name of employee	Designation	Deptt.	Bill No.	ADVANCE PAYMENT				FINAL PAYMENT/ADJUSTMENT							
				Date	From	To	Period of Claim	Amount Paid	Dealing Assistant	Acct./Supdt.	A. O.	Initials			

[illegible]

COAL INDIA LIMITED

Subsidiary Company.....

Area.....

Sub - Area.....

Unit / Office.....

Requirement of Overtime employment as mentioned below :--

Date

Name	Designation	From	To	Total Hours
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				

Reasons for O. T. employment :

Signature of Deptt. Incharge

Not Sanctioned/sanctioned O. T. as under :

Head of the Office/Unit authorised to sanction O. T.

COAL INDIA LIMITED
MONTHLY OVERTIME STATEMENT
(For employees not covered by Mines Act, 1932)

Unit/Offic.....
Month

* Pay means pay counted for the purpose of O. T.
 ✧ To be filled in by Billing Section.

Certified that above O. T. engagement has the proper administrative approval. Budget provision exists to the extent of Rs. to cover the above payment, ~~.....~~

(This statement should be sent to Account Office allongwith O. T. Bill)

COAL INDIA LIMITED
Overtime Bill Payment Register

Foil No.
Unit/Office
Month

55

Annexure--XXVI

SALIENT FEATURES OF DIFFERENT TYPES OF P. F. SCHEME

Particulars	CMALSPF	CCLSPF	GPF	CMPE	Particulars	CMALSPF	CCLSPF	GPF	CMPF
Membership	Every employee comprising one year's continuous service excluding Trainees, Casual labour, Apprentices etc & members of other P. F. Schemes.	Same as CMALSPF	Persons appointed by the State Colliery/Controller of Coal A/cs. & Coal-Borad etc.	On completion of actual attendance of 48 days for U. G. Workers & 60 days for surface workers in a quarter.	Final Payment in other cases	Retirement, death, re-trenchment, permanent in-capacity etc. (payment within 3 months)	Same as CMALSPF No Time Limit.	Same as CMALSPF No Time Limit.	Same as CMALSPF. Payment within 6 months.
Rate of Subscription	8-13% of Pay, DA, VDA & FDA	8-13% of Pay & D, P.	Minimum 6% of emoluments.	8% of total emoluments.	Forfeiture of Employer's Contribution in case of Voluntary resignation	(a) Less than 3 yrs-100% (b) Less than 5 yrs-50% (c) Less than 7 yrs-40% (d) Less than 8 yrs-30% (e) Less than 9 yrs-20% (f) Less than 10 yrs-10% (g) 10 Yrs. & above-Nil.	Same as CMALSPF	—	[a] If service is Less than 3 Yrs-75% [b] „ 5 Yrs-50% (c) „ 10 Yrs-25% (d) „ 15 Yrs-15% (e) 15 yrs. and above-Nil.
Company's Contribution	Equal to Employee's Contribution	Same as CMALSPF	—	Same as CMALSPF	Withdrawal on leave preparatory to retirement	90% standing at the credit	Same as CMALSPF	the balance at Credit	—
Voluntary Contribution	Yes	Yes	Yes	Not exceeding 8% of total emoluments.					
Advance from the fund	(a) Maximum 6 months pay on ceremonial grounds like sisters'/daughters' marriage etc. & [b] Maximum 3 months pay on other grounds [as per I. T. Sules]	Same as CMALSPF	3 months pay or half the amount standing at credit whichever is less (other than special case)	In case of house building & in special cases e.g. lock out, close down of establishment daughters' marriage etc.					
Recovery of Advance	Maximum 24 instalments in case of (b) & maximum 48 instalments in case of (a)	Same as CMALSPF	Not less than 20 but not more than 24 instalments.	The number of instalments may be determined by the Commissioner.	Family pension scheme	No	No	Yes No contribution required from P F	Yes 1/4% contribution from both.
Parmanent withdrawal	For payment of premia on life of self or member's wife Insurance policy assigned in favour of trustees. To meet expenditure on building or purchasing a house or site for a house provided: (a) the withdrawal shall not exceed the 50% of amount of credit & (b) the applicant shall have completed 20 yrs of service or is due to retire within 10 yrs.	Same as CMALSPF	For meeting the cost of higher education of child, marriage of sons or daughters, illness of dependant, building of house, purchasing of site for house, acquiring a farm land or business premises or both within 6 months before the date of retirement provided the subscriber has completed 20 yrs. of service or due to retire within 10 years.	On permanent retirement at any time after attaining the age of 50 years.	Is discontinuance permissible	No	No	No	No

CHAPTER-II

TIME RATED AND PIECE RATED PAYMENTS

General :

Procedure dealt with in these sections will apply to all employees, other than those covered by Executive Cadres and are broadly :

- (1) Time rated categories- (a) Monthly rated,
(b) Daily rated.
- (2) Piece-rated.

2. Rates :

Currently in force from 1st January, 1975 and covered by National Coal Wage Agreement dated 11th Dec. '74.

3. Method of Payment

Payments are made in respect of all workers, monthly in some places, fortnightly in some place and weekly in other places. Wherever possible payments are to be made through local banks.

4. Organisation :

(1) The Accountant/Superintendent/Sr. Clerk, as the case may be will be responsible for co-ordinating the work of Attendance Clerks, Register Keepers, Bill Clerks etc. In addition, he will exercise checks on the working of the above Clerk. He will have available with him a master list of manpower showing sanctioned strength, and present employment duly certified by the Personnel Officer and Area Finance Manager/Area Accounts Officer. Any additions can be made after observing the procedure listed hereafter.

(2) In addition to co-ordinating the work of other clerks, he will be responsible for compiling manpower data, attendance statistics, checking of attendance etc., etc.

5. New Appointments :

(1) For any new recruitment/appointment making addition to the manpower list referred to in para 4 above, sanction from the competent authority must be obtained.

(2) Any new appointment of workmen will be only by an appointment letter in the prescribed form (Annexure-1) duly signed by competent authority. A copy of such appointment letter should be endorsed to the concerned Accounts Office.

(3) The concerned personnel office will prepare a joining report in the prescribed form (Annexure-2) in quadruplicate and forward the same to the concerned Establishment/Department.

(4) As necessary details required concerning each worker are not available in the appointment letter, on joining duty the deptt concerned should get the "Initial payment data form" completed either by the workman or in the office duly signed by the workman and forward the same to the Area/Group office for further action. The initial payment data form is as per Annexure-3.

(5) On receipt of the initial payment data from AFM AAO should arrange to enter the name of the employees in the register maintained for the purpose of allotting identity numbers. The specimen design of the register is shown in Annexure-4. The purpose of allotting the identity number is that as long as the employee concerned is working within the Company irrespective of any unit, he will carry the same number. In fact, this number should be mentioned on his identity card, wherever possible. After allotting the identity number, the AFM/AAO will intimate to all concerned about the identity number.

(6) On joining duty, Form-B, wherever necessary, should be completed. The specimen of 'B' register from as prescribed by the Mines Rules is shown in Annexure-4. The entries in the 'B' register should be numbered serially and periodical audit of using the 'B' register serial number will be done by the Internal Audit Department. An additional column has been kept in the 'B' register for writing the identity number. Therefore the complete record of each employee is available in the 'B' register also.

6. Booking of Attendance :

(1) All attendance should be recorded in ink only and no overwriting should be permitted. Any alteration should be initialled by the Asstt. Manager concerned. The Register must be signed by the Asstt. Manager daily and by the Manager atleast once a week.

(2) These Registers should be sent to the Wages Section for transcribing of the attendance to the respective wages sheets.

(3) For the purpose of convenience alternate register may be maintained.

(4) All workmen should present themselves at the Attendance Cabin to get their attendance marked in the register in Form-C/D/E as the case may be by the Attendance Clerk/Register Keeper.

(5) Attendance Clerk/Register Keeper should enter the attendance grouped as Supervisor, Trammer, Loader, Miners, Timber Gang etc. In some collieries separate attendance registers are maintained in respect of piece-rated workers.

(6) No worker should be allowed for work after one hour from the commencement of the shift without specific sanction of the Asstt. Manager or the Manager of the Colliery.

(7) Persons not present should be marked with 'A' against their names and no blank space left in the register. Unavoidable blank space must be crossed in ink.

(8) The time 'in' and time 'out' should be the actual time and not the shift timings.

(9) The Attendance Clerk/Register Keeper should total the attendances in the register for the particular shift and prepare an 'Attendance intimation report' within two hours of the commencement of the shift. This report will be in triplicate, [original for the Wages Office, duplicate for the Asstt. Manager and triplicate as Office copy. Any correction needed to the report should be done with intimation to all concerned stating reasons for such correction, The Attendance Clerk/Register Keeper is responsible for the accuracy of this report.

(10) The Asstt. Manager himself should scrutinise the entries in the register in Form C/D/E and initial the daily total entered therein. The Asstt. Manager/Shift Incharges should also spot check all workmen employed with the C/D/E register and attendance intimation report.

(11) Attendance of men employed underground will be maintained in Form-C (Annexure-5).

(12) Attendance for workmen employed in opencast mine will be maintained in Form-D (Annexure-5).

(13) Attendance of workmen employed in surface will be maintained in Form-E (Annexure-5).

(14) In respect of persons employed in offices a suitable register should be maintained which should be signed by the persons concerned. In case of persons who can not sign the attendance for them can be marked by persons authorised to do so.

(15) Supervisory officials concerned should ensure marking of late coming, leave, sick, absenteeism etc. each day and also initial any corrections necessitated.

(16) All the forms for attendance, min. power etc. will be in bound register only and not in loose forms.

(17) For the purpose of control daily report will be submitted to the Mines Office and the attendances divided into broad category as per specimen in Annexure-6. Daily report should be entered in a register in the Office. The register may be ruled to accommodate all columns in the daily summary of labour suggested above. The summary should be totalled according to each wage period to enable check with the total attendance billed in the salary/wages sheets. A Clerk/general clerk may be authorised to maintain this register in the office and also for comparing the same with total attendance billed. A supervisory staff should be given specific responsibility to check and initial the register every day.

7 Preparation of Wages/Salary Sheets :

(1) For this purpose specific form have been prescribed under the Payment of Wages Act and Rules (Form-III). The form is different in respect of time rated workers, monthly rated workers and piece rated workers. For the purpose of convenience and efficient control, use should be made of coloured form in respect of wages for casual workers.

Salary/wages sheets are to be made in triplicate.

- (a) Original with the acquittance for payment to be retained as cash documents.
- (b) Duplicate for processing in the wages section for Bonus/PF purposes.
- (c) Triplicate perforated to be used as payslip.

(2) The attendance required for the purposes of billing is available from the C/E/D and other registers referred to in para-6.

(3) The rates are available in the charts referred para-2.

(4) The various rates of DAs and other allowances are dealt with in different paragraphs of this manual.

(5) Recording, Tubs loaded and output verification :

As regards piece rated workers, Payment of wages Act (Mines) rules provide maintenance of a register in Form-IVA (Annexure-7).

(6) Pit Munshi/Tub Munshi will work according to necessity for each district or more than one district. He will be responsible for recording and reporting of details of empties supplied, tubs loaded by the Miners/Loaders, and tubs drawn out.

(7) He will keep a report book in the form (Annexure-8) wherein he will record details of tubs supplied/loaded by each gang of loaders together with attendances and information such as lead/lift, tub pushing etc, etc. Loaded tubs not drawn out during the shift should also be entered in this book.

(8) He will submit a daily report (in Annexure---9) to the Asstt. Manager or Section-in-charge. This report should be completed and handed over immediately after the shift is over. He is also responsible to ensure that tubs are properly loaded by Miners/Loaders and to record underloading of tubs in this report. The Munshi will deposit his completed report copy book for safe custody and future reference to the office.

(9) In some mines there is a system of token in respect of Miners/Loaders. The Miners/Loaders always work in a gang. Each gang is allotted a number. Sufficient number of tokens are issued to these gangs each day depending upon the number. The Gangmen attach the tokens in each of the tubs loaded by them. At the pit top, the tokens are received and handed over to the token clerk. At the end of each shift Gangmen report the balance of unused tokens, if any, to the token clerk who records the same in the token register (Annexure - 10). This gives an account of tokens and also allows an independent check of underground Munshi's report (Annexure - 8).

(10) The tubs loaded must be equal to the number of tokens received back at the pit top by the Token Clerk and the balance of loaded underground awaiting transportation to the surface. Any discrepancy in this should be brought to the notice of the Manager immediately.

(11) In some collieries the Banksmen/Onsetter operate a wooden board with slot to indicate the total production for each shift. This is maintained for cross-checking the raisings reported by the Munshis or other persons.

(12) The total production for each shift should be entered in a register from the reports by a person authorised to do so and the production as reported by the respective Munshi/Attendance Clerk should be also recorded in the same register in a separate column. This register should be checked by the Asstt. Accounts Officer/Accountant each week and put initials in the register. Work responsibility should be specified by the Colliery Manager/Accounts Officer for the work to be done by the Munshi/Attendance Clerk and other employees concerned.

8 Piece - Rated Workers :

(1) The register inform-IVA referred to in para 7(5) should be maintained by a Munshi in respect of each pit/Incline.

- (a) He will collect the attendance from the respective C/D/E registers.
- (b) The work done in respect of Miner/Loader will be collected from the Munshi's report referred to in para - 7 above.
- (c) The lead valued from the Overmen/ Surveyor's report.
- (d) Tub pushing valued from Overman/Surveyor's report (details in a separate paragraph below)
- (e) Details of other allowances to be collected from the respective reports.

(2) The Colliery Manager will call for similar reports from various sections in respect of every piece-rated workers, such as overburden works wagon loaded, piece-rated Trammers, coal cutting on piece-rated etc.

(3) In respect of open cast mines arrangements will be made by the Officer-in-charge of the Mine/Project to observe the following procedures and allot responsibility of work accordingly.

- (a) To estimate the quantity of overburden with status to be removed.
- (b) To take contour measurement of the plots before commencement of the work.
- (c) At each time the measurement is taken for the purposes of payment comparison will be made of the same with the estimated quantity already available and a register maintained showing the cumulative progress of work done. Any big variation of actual measurement with the estimated quantity referred to above must be investigated into and reasons for discrepancy located for remedial action.

(4) The other types of piece-rated underground workers are mainly :

- (a) Piece-rated Trammers and coal cutting by machines :
The persons authorised for this purpose will maintain the Form-IVA regarding the number of tubs handled by the Trammers, the footage/cut involved in respect of coal cutting. Normally, measurement of footage driven is done by the Overman-in-charge and report sent to the Office.
- (b) Any other work not covered by the above may be recorded in register in Form-IVA suitably amended. Normally such misc. work of underground should be done by means of work orders. Work done through Contractors by work orders is dealt with separately.

(5) **Wagon loaders-Piece- rated (Surface) :**

The work consists of wagon loading stacking, screening etc. The depot-in-charge will submit to the office daily a report incorporated in a register giving the following informations :

- (a) Total number of wagons supplied and individual wagon numbers.
- (b) The attendance of workers showing against them allotted wagon's number, lead lift involved, stacking undertaken, screening done etc.
- (c) Wagons/Trucks hand loaded with names of persons employed for such work.
- (d) Quantities screened by hand, quantities stacked by hand etc. including attendance.

- (e) Quantity loaded from stock of screened coal quantity rehandled including attendance.

From the above information, the Form-IVA will be prepared and submitted to the Wages Section.

9 Wages section :

- (1) In the Wages Section the attendance and actual work performed will be posted in the Wages Sheet in Form-III referred to at para-7(1)
- (2) Any new name shown in form-IVA and in the attendance register should be reported to the Manager for confirmation/authentication. The Manager will get it checked with relevant authority/sanction.

(3) Responsibility - Wages clerks and supervisors :

The wages section of the Colliery / Project will calculate wages on the basis of attendance register/time sheet/tubs/lead and lift etc. It will be the responsibility of the clerks concerned to calculate the wages correctly and in conformity with the attendance certified, piece rate output etc., (Same responsibility even if wages sheet are prepared by separate department.) Ready reckoners for this will be compiled by Area/Head Office. It will be the responsibility of the Head Clerk/supervisory staff for proper supervision to ensure correctness in the preparation of wages sheet. He will particularly see the following :

- The latest instructions/office orders regarding rates, procedures and transfer/posting/resignation/removal etc. of employees have been taken into account.
- The calculations of leave wages/wages of absentee employees have been correctly made with reference to leave sanctioned. The leave wages drawn by an employee have been duly recorded in the leave register and no wages are being paid to an employee who is getting leave wages simultaneously.
- All calculations in general have been made correctly with reference to authentic source documents.
- There is no duplicate ticket number of employees or one worker has not been shown in different wages sheet. For substitute workers the ticket numbers of the regular workers have been indicated. He will also see that inclusion of new names with reference to last wages sheet have been covered by proper sanction / appointment letter.

The clerks who prepare wages bills must put their signature in the appropriate place. The Head Clerk/supervisory staff should also put his initial in token of having exercised the necessary checks.

To enable this the Attendance Clerk/Register Keeper puts remarks as Transferred From Section since'/Transferred to..... Section since The wage billing section should not such cases and prepare the wages bill at one place, picking out attendances from both the places.

13. General :

The Incharge of each work centre like Colliery Manager, Asstt. Colliery Manager, Executive Engineers (Workshop), Executive Engineer (OC) etc., should see themselves or nominate an officer under them to check up thoroughly the attendance register/time sheet and piece rated output to ensure correctness of marking attendance, piece rated output etc. They will also ensure that there is no unreasonable or unexplained variation in the number of employees with reference to the last pay sheet.

14. Dearness allowance

There are two types of dearness allowance currently in force :

- Fixed D. A.
- Variable D. A.

Dearness Allowance is payable at the rate prescribed from time to time by competent authority (Annexure—II of Chapter—II).

15. Underground allowance :

The other allowances which are being paid are :

- Underground allowance is payable at the rate specified by the National Coal Wage Agreement which is as follows :
 - During 1975, 7% of the basic wages with a ceiling of Rs 80/- per month payable to workers employed underground. (Surface workers who are required to work underground will also be eligible for this payment for the days of their underground work only).
 - In 1976, the rate of underground allowance will be 8% with a ceiling of Rs. 80/- p. m.
 - From 1st January, 1977, the rates will be increased to 10% with a ceiling of Rs. 80/- p. m.

16. Lead, Lift Tub Pushing & Thin Seam allowance :

This allowance is regulated in accordance with the instructions being issued from time to time by competent authority. The rates payable from 1.1.1975 has been prescribed in the National Coal Wage Agreement. Measurement of lead and lift, tub pushing allowance etc. should be recorded as and when measurements are taken in the

sections/districts underground by the Surveyor/Overman. This register should be countersigned by the manager.

17. Payment of weekly rest day :

Order from the respective subsidiary companies in this respect are to be followed.

18 Make up wages :

The under Manager/Asst. Manager will send his recommendations for allowing make up wages to the Manager together with justifications. No make up wages should be billed unless authorised by the competent authority as per delegation of powers. Abnormal make up wages and instances of continued make up wages should be brought to the notice of higher authorities.

19. Leave with wages :

Leave is governed by Mines Act) 1952, Chapter—VIII.

(1) Eligibility :

- (1) To be on rolls as on 1st January.
- (b) Should have completed a year's continuous service in the previous year by putting in
 - (i) 240 days attendance if employed in surface,
 - (ii) 190 days attendance if employed underground,

or

According to Sec. 52 (3) of the Mines Act, 1952 an employee whose service commences otherwise than on 1st January shall be entitled to leave with wages in the subsequent calendar year at the rates specified in Sub-Section (1), if—

- (i) In the case of a person employed below ground in a mine, he has put in attendances for not less than 1/2 of total number of days during the remainder of the calendar year, and
- (ii) In any other case he has put in attendances for not less than 2/3 of the total number of days during the remainder of the calendar year.

(2) Quantum of leave :

One day for every 16 days for underground workers and one day for every 20 days for surface workers. In case where leave entitlement for certain workmen has been approved to be regulated in manner other than as specified above with prior approval of Chairman, the same will be regulated as per specific orders as such.

(3) Leave unavailed can be accumulated, but such accumulation at any one time shall not exceed 30 days in all. When, however, leave applied for has been refused, the leave can be carried forward without any limit. Particulars of leave so refused shall be maintained in a register and relevant information furnished to the clerk making annual entitlement statement.

(4) Amount of wages for the leave period :

For the number of days of leave sanctioned and availed payment will be made as follows :

- (a) **Time rated workers :** Number of days sanctioned at the rate of wages drawn in the previous month.
- (b) **Piece rated workers :** At the rate of wages drawn in the previous month. If this is not available, the rate of wages drawn by the members of the gang to which this person belonged and if this is also not available, the group/category to which he or she belongs.
- (c) **Average rate of wages** for this purpose will include basic, dearness allowance in force at the time of going on leave plus underground allowance in respect of underground workers, unless otherwise specifically approved by MDs of companies for any deviations in this regard.

(5) Procedure for recording :

Register in form 'G' should be maintained at the colliery by the Personnel Department. The register provides for the name of the person, identity particulars, actual number of days worked during the calendar year, month by month, days of leave entitled to and arrears of leave carried forward from previous year. It is the responsibility of the dealing clerk to make correct postings with reference to certified source documents.

The clerk of the Personnel Department should prepare a list of persons giving the attendance during the calendar year and leave entitled for those qualified. This list should be checked by the Bonus Clerks with reference to bonus records and certified.

Register in form 'H' deals with leave wages account for each calendar year and should be posted as and when leave is sanctioned and enjoyed. The leave wages bill reference date and amount as also details of train fare paid should be entered clearly in the register.

It is the responsibility of the Officer-in-charge to ensure correct maintenance of the register and records.

(6) Leave application :

Any employee willing to avail leave should apply in the specified leave application form not less than 15 days before the day he wishes to proceed on leave. The number of times the leave may be taken during a calendar year will not normally exceed three.

Leave application should be routed through Personnel Department and will be sent to the Asstt. Manager/Officer/Supervisor of the concerned section. After his approving of the leave, the same will be sent to the Manager sanctioning authority for his sanction.

If leave is sanctioned, a 'leave permit' will be issued with a copy to the Times Officer/Attendance Clerks by the Personnel Department.

When a worker proceeds on leave, he will surrender his 'Identity Card' etc. to the Personnel Department. They will keep them in safe custody and handover to the worker only when he returns from leave.

When a worker returns from leave a joining report will be prepared. A slip (printed from) authorising him to join duty will be issued which he will hand over to the concerned Register Keeper/Attendance Clerk.

After posting in form 'G' the leave applications together with joining report should be filed in serial order and these should be utilised by the Colliery Bill Clerk for preparation of wages in respect of time-rated/piece-rated workers. He will clearly indicate on the application by use of rubber stamp that leave wages had been billed. If the total period of leave exceeds with pay entitled days then on the application itself remarks as below should be written and signed by the Bill Clerk :—

Leave period... ..to
Leave with wages billed for... ..days.
Leave without wages for days.

Signature..... (Bill Clerk)

It is the responsibility of the clerk concerned to maintain all source documents correctly and to satisfy the supervisory staff and auditors regarding correctness of the figures worked out by him.

(7) Leave wages bill :

Leave wage bill should be signed by the Personnel Officer/Welfare Officer and then approved by the Colliery Manager. It is the responsibility of the officers concerned to ensure correctness of the bill.

The bill together with leave application, From 'G' and From 'H' register should be sent to the Account Clerk at the colliery/area who will check the bill

with reference to basic records and source documents. It is his responsibility to exercise the audit checks to ensure that there is proper administrative approval for the claim, that rules have been followed, that the calculations are correct etc.

In respect of persons who are not paid leave wages as such (monthly rated worker and monthly paid staff) only trainfare to and from should be billed once only in a year as per rule and this should be checked with his leave application.

20. Leave wages in advance :

(1) Workers proceeding on leave are entitled to draw 'the wages for leave period and one way trainfare in advance before proceeding on leave.

(2) This can be billed and paid only if the workers apply atleast 15 days prior to the date of proceeding on leave and subject to entitlement as per rules.

(3) The worker in such cases are paid wages on presentation of his leave permit.

(4) The colliery will ensure that persons who had drawn wages in advance do not join duty before the expiry of the leave period. If due to emergency or any other valid reasons Colliery Manager allows a person to join duty before the expiry of leave then the personnel Section will inform the Wages Billing section the details of advance leave wages payment. On receipt of such information the wages bill clerk will deduct from the monthly wages bill the wages already paid in advance. A remark should be also entered in wages sheets to clearly show such cases. It is the responsibility of the ACM/CM to see that no worker who has drawn leave wages is allowed to join duties without valid reasons. The reasons should be recorded and intimated to Billing Section. It is the responsibility of the billing clerk to deduct advance wages paid in all such cases. The supervisory staff of the billing section will be specifically responsible to ensure timely and correct compliance. Officers of Personnel Section will undertake routine on-the-spot verification and submit report atleast twice in a month to Area/Sub-area.

21. Sick Leave :

(1) All workmen and staff covered by wage board are entitled to 15 days' sick leave with wages or 30 days sick leave on half pay in a calendar year.

For qualifying the worker should have put in attendance of 240 days in case he is a surface worker or 190 days in case he is an underground worker. Sick leave shall be granted from the first day of the sickness. Sick leave cannot be accumulated from year to year.

(2) Where a worker/staff is sick at the colliery, he should report to the Colliery Medical Officer for treatment. Medical Officer should issue 'sick Certificate' if he is convinced that the worker is unable to attend the work. The worker proceeding on

sick leave should submit the sick certificate to the Attendance Clerk of the section and while joining back after the sickness, the Medical Officer should examine and issue a "Fit Certificate" which should also be handed over to Attendance Clerk.

(3) When a worker/staff falls sick while being away on earned or other authorised leave, he shall be entitled to sick leave at the rate of 6 days with full pay per year out of the sickleave he is entitled. His application should be supported by a certificate from a recognised medical practitioner and the Mukhia of the village or in the case of city by a person holding a rank not less than of an Asstt. Civil Surgeon.

(4) Colliery/Department should maintain a register showing the particular of sick leave availed by the workers to ensure that no one enjoys more than 15 days sick leave. The Head Clerk/Supervisory staff should the register and ensure correct posting.

(5) In respect of monthly rated and monthly paid staff, monthly wages/salaries bill are prepared for the full month or the number of days he is entitled to pay with wages/salary. Where the person was on sick leave for which he is entitled to full pay there only the days are accounted for in register but no separate sick wage bill is to be made out as the monthly wages/salaries bill will cover attendance plus leave/sick entitled with wages.

(6) In the case of time rated/piece rated workers wage bill should be only for actual attendances. Separate sick wages bill should be prepared which should clearly indicate the sick period, sick certificate number etc. The Welfare Officer/personnel Officer will sign the bill after satisfying himself about the correctness of sick leave account and billing. The Attendance Clerk of the concerned pit/section should check the sick wages bill and certify that the workers had not worked in the pit during the sick leave period.

(7) The bill should be paid only after the same is approved by the Manager of the colliery and audited by the Accounts Department.

(8) In the register of sick leave the reference of the bill, amount and date should be entered against sick leave column to ensure that double billing do not take place. Test check of sick wage bill should be made before payment by the Accountant/Cost Assistant/Asstt. Accounts Officer attached to the colliery or area as per arrangement to be made by the General Manager/Area Finance Manager. While checking, the register should be verified for entitlement and the leave due to the credit of the individual.

(9) Sick wages :

Sick wages in calculated at rates given below :

(a) In respect of time rated ... At current rate of wages.

(b) In respect of piece rated ... At rate of group wages.
Any deviation should be referred to divisional headquarters for appropriate decision.

22 Maternity benefits :

(1) Entitlement :

A female worker should have put in 160 days attendance within 12 months period before the expected date of delivery for entitlement to the benefit. For the purpose of attendance, "lay off" days is to be taken into account.

(2) Period of benefit :

As per Manager Act, 1961, no employee shall knowingly employ any woman in any establishment during the six weeks immediately following the day of her delivery or miscarriage. No woman shall work in any establishment during the six weeks immediately following the days of delivery or the miscarriage. Maternity benefit payable should be the average daily wages based on the three calendar months earning immediately preceding the date from which she absents herself.

The benefit payable to the average daily wage for six weeks upto and including the date of delivery and six weeks following the day. If the actual delivery takes place earlier than the 6 weeks' period for which payment had been made, then the excess days paid for should be adjusted when paying the second instalment of benefit.

(3) Notice from worker :

(a) Female worker after pregnancy should give a notice in writing in from 'E' to the employer stating that her maternity benefit may be paid to her to such person she nominates and that she will not work in any establishment during the period for which she receives maternity benefit.

(b) She should indicate the date from which she will be absent from work and that date should be not be earlier than six week from the date of expected delivery.

(c) On receipt of such a notice, the employer should permit such worker to absent herself from work until the expiry of six weeks from the date of delivery.

(d) If a female worker works in any establishment after she has been permitted by her employer to absent herself, she shall forfeit her claim to the maternity benefit for such period.

(4) Method of payment :

The first instalment of maternity benefit should be paid in advance to the worker on production of proof that the woman is pregnant. The second instalment of six weeks wages should be paid immediately on production of proof that she has delivered a child or miscarried.

(5) Certifying authority :

The fact that a woman is pregnant or has been delivered of a child or has undergone miscarriage or is suffering from illness arising out of pregnancy, delivery, premature birth of child or miscarriage shall be proved by the production of certificate to that effect :

- (a) From a Medical Officer of a Regional Hospital, or Dispensary set up under the Coal Mines Welfare Organisation.
- (b) Where there is a Mines Board of Health within whose jurisdiction the mine is situated, from the Medical Officer of the Board or
- (c) From the Medical Officer of the colliery in case the colliery has its own dispensary/hospital.

Certificate from either (a) or (b) should be entered only in such case where company's own Medical Officer is not available. The certificate should be in form 'B' as prescribed in the Maternity Benefit Mines Rules, 1963.

A registered Midwife can also issue certificate of the fact that the female Worker had been examined by her and found that she has been delivered of a child or undergone miscarriage. The certificate should be in Form 'D' as laid down in Maternity Benefit (Mines) Rules, 1963. For payment of first instalment and second instalment receipt in form 'F' should be obtained from the female worker concerned.

(6) Medical Bonus :

Every woman entitled to maternity benefit shall also be entitled to receive from her employer a medical bonus of Rs. 25/-, if no pre-natal confinement and post-natal care is provided for by the employer free of charge. This bonus is payable alongwith the second instalment of the maternity benefit. This payment can be only made when a clear certificate from the Medical Officer is produced to the effect that no care/treatment had been given by the Colliery Hospital.

(7) Check of maternity benefit payments :

- (a) The Medical Officer should certify the bill.
- (b) The attendance clerk should certify that the worker had not worked during the period for which benefit is paid.

- (c) Whenever notice had been received from a female worker in form 'E' the same should be communicated to the Personnel Department and the Time Keeper concerned so that proper check on her employment is carried out.

23. Overtime :

Overtime working and payment therefore have been covered in chapter-VI, sections 28 to 39 of the Mines Act, 1952. Any persons working aboveground for more than nine hours in a day or working belowground for more than 8 hours in any day or working for more than 48 hours in any week, whether aboveground or belowground, shall be entitled to wages @ twice his/her ordinary rate of wages for the period of overtime work calculated on a daily basis or weekly basis whichever is more favourable to him/her.

- (1) Section 34 also states 'no person shall be required or allowed to work in a mine if he has already been working in any other mine within the preceding hours.

- (2) Section 35 limits the hours of work, except in case of section 39 (a) and (e), in the mine to 10 hours in any day, inclusive of the overtime work. Where section (a) and (e) are involved, a separate register showing the circumstances necessitating such employment as referred to in section 38, sub-section (i) and (ii) of the Mines Act is to be maintained.

(3) Payments :

Where overtime work is involved, payment shall be made at twice the ordinary rate of wages.

For this purpose, ordinary rate of wages shall mean basic, dearness allowance, underground allowance and shall not include any other allowance.

- (4) For the purpose of control, the following procedures are to be followed :

- (a) Before employment of workers on overtime, approval from Area General Manager Sub-Area Manager/Managers according to the delegations of powers has to be obtained in form OT-I (Annexure- 14).
- (b) As soon as the work is completed a report should be prepared in Form OT-II (Annexure 15) and Manager's/Officers signature obtained thereon, quoting reference of the sanction from the authority concerned.
- (c) On receipt of Form OT-I and II, the Wages Section will enter the forms in a register in form OT III (Annexure-16) This register shall be signed by the Manager daily.
- (d) At the end of each month, the Wages Section shall prepare the overtime wages bill from the register in Form OT-III.

(e) A daily report shall be submitted on actual overtime work to the Sub-Area Office or Area Office in Form OT-IV (Annexure-17)

(f) A monthly statement shall be prepared in Form OT-V (Annexure-18) of the actual overtime payment made.

(5) O. T. bill is to be paid within a month. Any bill not paid within this period shall be referred to M. D. or to officer delegated with necessary power for approval. Before approving payment of O. T. bills it should be ensured that the appropriate certificates are there and administrative approval is there and rates are correct.

(6) Responsibility - Overtime Claims :

(a) The assistant dealing with overtime must be knowing fully the rules, regulations and procedure governing the over time claims. He will exercise the necessary checks to ensure that approval was taken of the competent authority before undertaking overtime work and that the time booking has been certified by the competent authority. He will put all particulars regarding overtime claim in the appropriate register and put up the overtime claim papers to his officer along with the register duly filled in. He will prepare daily / weekly / monthly etc. statement as required. Each assistant will maintain a diary showing the disposal of cases and pending cases every day in the form as prescribed by his Officer-in-charge.

(b) The accounts Officer-in-charge should ensure that the dealing assistant has got full knowledge of how to deal with overtime claims and what are the rate of overtime applicable in different cases. He will ensure that appropriate registers are being maintained in the section and test check atleast 10% of the claims, which will be submitted to him for signature along with registers duly filled in. He will call for the diary of the individual dealing assistants from time to time to ensure that there is reasonable workload and speed of work. He will allot cross checking work and work of verification with reference to source documents to the Accountant along with other work of supervision.

(24) Workmen's Compensation :

(1) **Applicability :** The Workmen's Compensation Act as amended from time to time provides for payment of compensation laid down therein in respect of injuries arising out of and in the course of employment of the workmen as defined under section 2(n) read with schedule II of the Workmen's Compensation Act and other than a person whose employment is of a casual nature.

(2) **Wages :** Includes any privilege or benefit capable of being estimated in terms of money and do not include TA/DA, employer's contribution to PF/Pension and, or of any special payments.

3) **Compensation payable :** For causing of injury to a workman by accident arising out of and in the course of his employment.

(4) No compensation payable :

(a) In respect of any injury which does not result in total or partial disablement of the workmen for a period exceeding three days,

(b) in respect of any injury not resulting in death, caused by an accident which is directly attributable to :

(i) the workman having been at the time thereof under the influence of drink or drugs, or

(ii) wilful disobedience of the workman to an order expressly given, or to a rule expressly framed, for the purpose of securing the safety of workmen, or

(iii) the wilful removal or disregard by the workman of any safety guard or order device which he knew to have been provided for the purpose of securing the safety of workmen. If a workman employed as specified in part 'A' of schedule-III contracts any disease specified therein as an occupational disease peculiar to the employment or if a workman, whilst in the service of the employer in whose service he has been employed for a continuous period of not less than six months provided that if it is proved :

(A) that the workman concerned whilst in the service of one or more employers in a y employment specified in part-C of schedule-III has contracted a disease specified therein as occupational disease peculiar to that employment during a continuous period which is less than the period specified for that employment, and

(B) that the disease has arisen out of and in the course of the employment the contracting of such disease shall be deemed to be an injury by accident as per W. C. Act

5) Amount of Compensation :

(a) Where death results from the injury and the deceased workman has been in receipt of monthly wages falling within the limits shown in the first column of schedule-IV the amount of compensation will be the amount shown in the second column of schedule-IV.

(b) Where permanent total disablement results from the injury and the injured workman has been in receipt of monthly wages falling within the limits shown in the first column of schedule-IV, the amount shown against such limited in the third column thereof

- (c) Where permanent/partial disablement results from the injury ;
- (i) in the case of an injury specified in part—II of schedule-I such percentage of the compensation which would have been payable in the case of permanent total disablement as is specified therein as being the percentage of the loss of earning capacity caused by that injury, and
 - (ii) in the case of an injury not specified in the schedule—I such percentage of the compensation payable in the case of permanent total disablement as is proportionate to the loss of earning capacity permanently caused by the injury.

Explanation :

Where more injuries than one are caused by the same accident, the amount of compensation payable under this head shall be aggregated but not so, in any case, as to exceed the amount which would have been payable if permanent total disablement had resulted from the injuries. Where temporary disablement, whether total or partial results from the injury and the injured workman has been in receipt of monthly wages falling within limits shown in the first column of schedule—IV a half monthly payment of the sum shown against such limits in the fourth column thereof, payable on the sixteenth day :

- (a) from the date of the disablement, where such disablement lasts for a period of twenty-eight days or more, or
- (b) after expiry of a waiting period of three days from the date of the disablement where such disablement lasts for a period of less than twentyeight days, and thereafter, half monthly during the disablement or during a period of five years, whichever period is shorter provided that.
 - (i) there shall be deducted from any lump sum or half monthly payments to which the workman is entitled the amount of any payment or allowance which the workman has received from the employer by way of compensation during the period of disablement prior to the receipt of such lump sum or of the first half-monthly payment, as the case may be; and
 - (ii) no half-monthly payment shall in any case exceed the amount, if any, by which half the amount of the monthly wages of the workman before the accident exceeds half the amount of such wages which he is earning after the accident.

Explanation :

Any payment or allowance which the workman has received from the employer towards his medical treatment shall not be deemed to be a payment or allowance received by him by way of compensation within the meaning of clause (i) of the proviso.

On the ceasing of the disablement before the date on which any half-monthly payment falls due, there shall be payable in respect of that half-month a sum proportionate to the duration of disablement in that half-month.

(6) Method of calculating wages :

“Monthly wages” means the amount of wages deemed to be payable for a month's service (where the wages are payable by the month or by whatever other period or at piece rates) and calculated as follows, namely :

- (a) where the workman has, during a continuous period of not less than twelve months immediately preceding the accident been in service of the employer who is liable to pay compensation, the monthly wages of the workman shall be one-twelfth of the total wages which have fallen due for payment to him by the employer in the last twelve months of that period.
- (b) where the whole of the continuous period of service immediately preceding the accident during which the workman was in the service of the employer who is liable to pay the compensation was less than one month, the monthly wages of the workman shall be the average monthly amount which, during the twelve months immediately preceding the accident was being earned by a workman employed by the employer, or if there was no workman so employed by a workman employed on similar work in the same locality :
- (c) in other cases including cases in which it is not possible for want of necessary information to calculate the monthly wages under clause (b), the monthly wages shall be thirty times the total wages earned in respect of the last continuous period of service immediately preceding the accident from the employer who is liable to pay compensation divided by the number of days comprising such period.

Explanation :

A period of service shall be deemed to be continuous which has not been interrupted by a period of absence from work exceeding fourteen days.

(7) Notices to be given :

Notices under Form EE is to be submitted to the Commissioner within seven days of the accident involving the death or serious bodily injury.

Payment of compensation in respect of fatal accident or lump sum compensation shall be made by deposit with the commissioner after deducting any advances or payment made to the workman or his dependant.

All agreements entered into with the workman for payment of compensation shall be entered in the register of agreements in form-R

25. Attendance Bonus :

Attendance bonus has been dealt with in the chapter-I, vide items 25, 26 and 27.

—: 0 :—

COAL INDIA LIMITED

Subsidiary Company.....

Area/Sub-area

..... Colliery/Unit

P. O. :

Dist :

Date -

(Letter of appointment as Badli/Temporary/Casual)

To

Shir.....

C/o

Dear Sir.

Ref - Your interview with the Management.

The Management is pleased to appoint you as..... in the category..... for..... months/days with effect from..... on the following terms and conditions.

1. Your services will stand terminated automatically on the completion of the above on the before that without any notice.
2. You will be entitled to category wages as prescribed in National Coal Wage Agreement and other benefits as admissible.
3. Your service will be governed by standing orders in force from time to time
4. You will be responsible to the departmental/senctional head or to any other employee deputed by him under whom you will carry out your duties.
5. You are to present yourself in first/second/third shift for allotment of duties, as required.
6. You will be offered work subject to availability. You will not be entitled to any compensation or pay whatsoever for any hours or days when you are not offered any work by the management during the period of your appointment.

If the above terms and conditions are acceptable to you please give your acceptance in writing and report for duties.

Yours faithfully,

Manager

Annexure-3

Colliery/Unit

Name of Mine :

Shift: . . .

...
No. of Empties/Supplied

No. of cut/loaded.

Pick

Machine/Blasted

Tubs drawn out

Balance left behind

Asslt/Manager

Signature of Mushy

06

Annexure--10

Area/sub-Area.....

Token Issue Register for the week ending.....19

Shift/No
..... Colliery/Unit[illegible]

21

COAL INDIA LIMITED

Subsidiary Company.....
Area.....

**Comparative statement of attendance & payment
(TIME RATED EMPLOYEES)**

Sub-Area.....
Colliery/Unit.....

[illegible]

Subsidiary Company... ..
Area/Sub-Area
Colliery/Unit
.....

COAL INDIA LIMITED

Annexure--12

Reconciliation of wages paid to Miners/Loaders/piece Rated workers other than Wagon Loaders

[illegible]

[Note : Reloading/stacking to be shown separately below normal loading]

COAL INDIA LIMITED
Overtime Work Certificate

Subsidiary Company
Area/Sub area.....
Colliery Unit.....

Annexure-I
(O.T. - II)

The following workers were employed on Overtime. Ref. sanction.....

..... Dated.....

Name Designation From To Nature of job involved

Dept. Incharge
Sectioned Incharge

Manager
Officer-in-charge

COAL INDIA LIMITED
Overtime Register

Annexure--16
(O.T. -III)

Subsidiary Company.....
Area/Sub-Area.....
Colliery/Unit.....

O. T. BOOKING					SANCTION						
Date	Name	Designation	From	To	Honus	Brief description of job	Ref. No. & Date	Signatures			
								Clerk	Dept Incharge	Manager	Bill Reference
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											

Subsidiary Company
Area/Sub area.....
Colliery/Unit.....

COAL INDIA LIMITED
Daily Report of Overtime
Employment

Annexure - I
(O. T. - IV)

COAL INDIA LIMITED
Monthly report on overtime

Annexure - 18
(O. T. - V)

Subsidiary Company... ..
Area/Sub-area... ..
Colliery/Unit

Month... ..

Date.....

Nature of job

No. of Men

Man-...Hours

1.

2.

4.

5.

6.

7.

8.

9.

Category	AMOUNT (Rs.)			Reasons	Remarks
	Rest day	Other days	Total		
Mining (Supervisors)					
Mining (Others)					
Engineering					
Regular Maintenance					
Break down					

General

Office					
Security					
Others					
Total					

	Last month	This month
Total O. T. payment		
Production (tonne)		
O.T. Cost per tonne		

Manager/Officer-in-charge

To

Sub-Area Manager
Area General Manager

Manager/Officer-in-charge

To,

Sub-Area Manager/Area Manager

CHAPTER - III

Mechanised Accounting and Bradma System :

I. Accounting System :

(1) Preparation of Wages Sheet :

To start with the system it is necessary to create master record for each employee with the following static information :

- | | |
|--|---|
| (a) Name | (b) Designation |
| (c) Father's name | (d) Identity number |
| (e) CMPF No. | (f) 'B' Form register No. |
| (g) Sex | (h) Religion |
| (i) Grade/Category | (j) Rate of pay |
| (k) Indication of membership of CMPF/Family Pension Scheme | (l) Indication of underground/surface staff |
| (m) Date of appointment | (n) Date of birth |

The above information may be collected in the form 'A'. This form is to be filled in by the colliery/unit and forwarded to the Data Processing Section through Area Personnel Department for creation of master record for each employee.

After collection of data the master record will be created in the data Processing Section and a list will be prepared in duplicate. This list will be forwarded to the colliery/unit concerned for necessary checking. Colliery / unit will examine the list and send it through the Area Personnel Department to the Data Processing Section duly checked.

(2) Master record :

On the basis of the above information the Data Processing Section will maintain correct master record for each employee and any change in the master record will be dealt with in the following way :

(a) New appointment :

In case of new appointment, the information is to be sent to the Data Processing Section in the form 'B' (joining report by the colliery/unit) through the Area Personnel Department duly verified by AFM/AAO. A column provided in the form should be filled in properly.

While issuing appointment letter a copy is to be endorsed to the Data Processing Section which will be serially filed there.

On receipt of the verified joining report it will be the responsibility of the Data Processing Section to ensure the correctness of the rate of pay and other particulars on comparison with the appointment letter. If the copy of the appointment letter is not received or when any discrepancy is detected the creation of master record should be suspended and the matter should be referred to the concerned authority for clarification.

New master records are to be created only when joining reports are found correct after scrutiny. Each joining report should bear the signature of the Incharge of the Data processing Section who has checked and found the data correct after verification. Appropriate rubber stamp certifying correctness should be used.

(b) Advice for amendment of static information :

Whenever it is necessary to amend the static information originally supplied for creation of the master record under Form 'A', the Form 'E' is to be used for intiating amendments. On receipt of the above form, the Data Processing Section will make necessary changes in the master records.

All amendment advice in appendix 'E' received by the Data Processing Section must be filed separately and serially after making a proper notation on the documents regarding action taken.

(c) Changes of rate of Pay due to annual increment :

The Data Processing Section should prepare normal increment sanction list wherever possible in triplicate. Two copies should be forwarded to the Area Personnel Department, who will in turn verify and confirm the increment or otherwise. One copy such list duly authorised by the competent authority should be returned to the Data Processing Section through the Area Personnel Department duly verified by the AFM/AAO. The Data Processing Department will correct the master records accordingly. Wherever it is not possible to prepare the normal increment sanction list by machine, a list may only be prepared showing all particulars necessary for sanctioning the increment leaving the increment column blank. The Personnel Department should fill up the increment sanction column and return to the Data Processing Section for amendment of the master record.

(d) Transfers :

Whenever a person is transferred from one colliery/unit to another colliery/unit, a copy of the transfer order must be endorsed by the Personnel Department to the Data Processing Section. The transferee colliery/unit will prepare joining report (Form 'C') giving reference number of the transfer advice and forward the same

to the Data Processing Section through Area Personnel Deptt. The Data Processing Section will connect the transfer order paper for the following action :

- (i) In case the transfer is within the area, his master record will be pulled from the file and a new master record will be created based on the old Master record and will be placed in the new file after correction of name and grade only.
- (ii) In case of transfer from order area a new master record will be created based on the joining report.

(e) Advice for elimination of Master Record :

A monthly statement for elimination of master records should be submitted by the colliery/unit through the Personnel Department to the Data Processing Section 7 days before the end of pay period in Form 'D'. Columns mentioned in the proforma must be properly filled in by the colliery/unit.

On receipt of the above advice the Data Processing Deptt. will pull up the respective records and will file them separately after making notation on the records for future reference. The notation should be made clearly such as retired, resigned, suspended, dead, dismissed etc. with the dates. If there is no such case a nil report is to be submitted by the colliery/unit.

(3) Fixed deduction record .

The following type of deductions may be treated as fixed and therefore the fixed deduction record may be created for each employee. To create this record it will be necessary for the colliery/unit concerned to submit a list under a suitable proforma :

- (a) Income tax recoveries.
- (b) L. I. C. premium.
- (c) C. T. D.
- (d) P. F. Loan recovery (wherever applicable).
- (e) House Rent.

Any amendment etc on the above information should be initiated to the Data Processing Section before preparation of wages sheet.

(4) Monthly Procedure :

- (a) Data Processing section will prepare a monthly attendance summary with the following information on Data processing machine or on Bradma machine :
 - (i) Name
 - (ii) Designation
 - (iii) Identity No.
 - (iv) Cost Code

This statement will be forwarded to colliery/unit before the month ends Colliery/unit will fill up the attendance particulars on this statement and will return the same to the Data Processing Section within the agreed scheduled date.

(b) Based on the attendance particulars received from the colliery/unit, the attendance record will be created by the Data Processing Section for compilation of wages.

(c) Advice for other deductions such as Co-operative Credit Society, Co-operative Stores, Canteen, Advance etc will be sent to the Data Processing Section by the colliery/unit within the agreed scheduled date for creation of variable deduction records by the Data Processing Section.

(d) In case of piece-rated workers a copy of the weekly work done statement alongwith the attendance report duly completed with the identity number will be forwarded by the colliery/unit concerned directly to the Data Processing Section at the week end. On receipt of the attendance statement and work done statement the Data Processing Section will calculate daily earnings and will arrive at the total earnings for the week on the basis of the above statements. A weekly earnings statement will be prepared in duplicate showing all the details of earnings i. e. basic, lead, empty, pushing etc. and will be sent to the colliery/unit. One copy of such statement will be distributed to the Gang Sardar keeping the other copy for reference at the colliery level.

At the end of the wages period this weekly earning will be summarised and wages sheet will be prepared as per rules.

(e) Wages sheet should be prepared in triplicate. Third copy of wages sheet will be perforated for use as pay slip to be distributed to the employee concerned. The second copy will be kept at the colliery/unit with payment receipts and the other copy will be sent to the Accounts Office duly certified. The form of the wages sheet will be devised depending upon the equipments available for Data Processing.

Separate leave/sick pay sheet, O. T., pay will have to be prepared based on the separate records received from colliery/unit concerned.

(f) Alongwith the wages sheet a summary of allocation of earnings, deductions, manpower analysis and FMS will have to be sent to the colliery/unit and to others as required.

(g) The wages sheet for piece rated employees will have to be reconciled with the monthly raising summary at the colliery end.

(5) Coal Mines Attendance Bonus :

In the mechanised system the preparation of Coal Mines Attendance Bonus sheet will be a by-product of main system and therefore the monthly earnings records or to be summarised at the end of each quarter to get a quarterly summary of earnings for calculation of bonus. This summary along with the monthly earnings records will be used for printing Coal Mines Bonus sheet in Form 'X'.

While preparing the bonus statement care should be taken the check that the total number of days worked, leave and sick and absence days do not exceed the actual working days available during the quarter. A list will have to be prepared of abnormal cases detected thereby and sent to AFM/AAO and APO for investigation.

(6) Coal Mines Provident Fund Statement :

Quarterly earnings summary records prepared for compilation of Coal Mines Attendance Bonus should also be used for reconciling the quarterly CMPF amount with the totals of 'P' Forms. The discrepancy, if any, in the earnings records, will have to be corrected before processing the statement. At the end of the CMPF year a consolidated statement will be prepared on machine which will serve the purpose of the CMPF card. This card is to be printed in duplicate so that one copy may be given to the employee concerned for reference. As per the requirement of CMPF authority a summary is also to be made in sequence of CMPF number.

2- Bradma System :

(1) To start with the system, it is necessary to create a Bradma Plate for each employee with the following static information :

- (a) Name
- (b) Designation
- (c) Father's name
- (d) Identity No
- (e) CMPF No.
- (f) 'B' form register No.
- (g) Sex/Religion
- (h) Grade/Category
- (i) Rate of pay
- (j) Indication of membership of Family Pension Scheme
- (k) Indication of underground/surface staff
- (l) Date of appointment
- (m) Date of birth

The above information may be collected in the Form 'A'. This form is to be filled up by the colliery/unit and to be forwarded to the Bradma section through Area Personnel Deptt.

(2) After the collection of data the creation of initial record (embossed plates) on the above documents will be done. Based on the embossed plates the Bradma Cell will prepare check lists showing all the above information for each colliery/unit separately in duplicate. The check lists will be sent to respective units.

(3) After scrutiny, one copy of the check list duly corrected by the colliery unit concerned is to be sent to the Bradma Cell duly approved by the Manager and Sub-area Manager/Area Manager and through the Area Personnel Deptt.

(4) On the basis of the corrected and confirmed list, the Bradma Cell will maintain their record. Thereafter any addition and deletion in the strength of colliery unit will be incorporated only through the following documents :

(a) new appointment :

In case of new appointment the information is to be sent through the Area Personnel Department duly verified by the Area Finance Manager to the Bradma Cell in form 'B' (joining report) by the colliery/unit. All columns provided in the form should be filled in properly.

While issuing appointment letter by the competent authority, a copy should be endorsed to the Bradma Cell which will be serially filled there.

After receiving the verified joining report from the colliery/unit it will be the responsibility of the Bradma Cell to ensure the correctness of the rate of pay and other particulars by comparison with the appointment letter. In case of nonreceipt of the copy of the appointment letter or if any discrepancy is detected, the creation of plate should be suspended and the matter referred to the competent authority for clarification.

The new plates are to be created only when joining reports are found correct after scrutiny. Each joining report should bear the signature of the incharge of the Bradma Cell who has checked and found the data correct after verification. appropriate rubber stamp certifying correctness should be used.

(b) Joining Report of Transferees :

A monthly statement showing the information given in the Form 'C' should be submitted by each colliery/unit to the Bradma Cell seven days before the end of pay period through Area Personnel Deptt. All columns provided in the above form must be completed properly. copy of all transfer order must be endorsed to the Bradma Cell.

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(FOR COMPANY USE ONLY)



FINANCE MANUAL

VOL-I : PART-II

**INTERNAL CHECKS ON
CASH MAINTENANCE, STORES BILL
AND CONTRACTORS' BILL ETC.**

Coal India Limite l

10 NETAJI SUBHAS ROAD
CALCUTTA 700 001

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R. C. Sekhar
Chief of Finance
Coal India Limited

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(3) A register shall be maintained to record each time money "put in" and "taken out" of the safe (vide form R-1). At the close of each day the safe will be sealed in the presence of the imprest holder or his nominee. Each day at the starting of the office, the imprest holder will hand over the requirements for the day's operation to the cashier. The cashier will keep the money in a portable cash box or a small safe for will be counted by the cashier and kept in the safe and locked with double lock system duly sealed.

(4) Cash at the establishment will be guarded 24 hours by armed guard and one unarmed guard. The number is to be increased as and when required in terms of the provisions of insurance contract or under special circumstances.

(5) Cash handling arrangements :

(A) The cashier authorised to operate cash will be covered by fidelity guarantee Insurance for such sums as decided by the management. The cashier should enter the day's transactions in the cash book daily. The cash book should be balanced daily and the balance initialed by the cashier. The fidelity guarantee should also cover the assistant cashier, pay clerks and a senior clerk etc. who handle cash or can be allowed to look after the cash maintenance work in the absence of the cashier.

(B) Leave for the cashier will be approved by the controlling officer on the recommendations of the Imprest Holder after ensuring proper relieving arrangements.

(C) The cashier before proceeding on leave should hand-over cash in the presence of the imprest holder to the authorised person. A statement as per Annexure-I should be prepared showing details of the cash handed over, in triplicate. All the three officials will sign the same. It should also indicate the cash book balance at that time. One copy of the statement will be kept by the cashier, one copy by the person taking over charge and the third copy should be sent to the sub area/area office. In case the leave vacancy is for longer than the normal period, the leave can be approved by the G. M. after posting suitable staff.

(6) Cash receipts :

(A) The receipts will comprise mainly of the following :

- (i) Remittances from company headquarters/areas/sub-area offices.
- (ii) Deductions/Refund for CMPF/CDS/Income tax etc.
- (iii) Repayment/Refund of advances like TA/DA, LTC, local purchases unpaid wages, conveyance loan, house building loans etc.
- (iv) Sale proceed in respect of those establishment/offices where they are permitted to receive the same.

(v) Difference in sale proceeds in respect of those establishments where they are permitted to receive them in cash.

(vi) For purchase of tender and other documents.

(vii) Postal order accompanying applications and any other form.

(viii) Earnest money, security deposit etc.

(xi) Misc. receipts such as sale of unserviceable furniture/waste papers etc.

(B) All amount received must be counted in the presence of the depositor and in case of banking remittances in the presence of bank cashier who is delivering the receipt. All amounts received must be entered in the cash book immediately indicating receipt number and date. Before the close of the day, this money should be put in the safe and entered in the register maintained to record the balance. In case of any receipts, the money should be put in the safe immediately.

(C) [i] Receipt books

All receipts must be covered by issue of cash receipts in the prescribed form (Annexure-II) serially numbered (printed). Printing and issue of cash receipt books should be controlled from the headquarters of the company.

[ii] Safety of receipt books

The following procedure should be followed for safety of receipt forms :

(a) The money receipt shall be made out in triplicate. The duplicate and triplicate are carbon copies of the original.

(b) The original and two copies of the receipt shall be dealt with as follows : The original receipt in white colour, marked as 'party's copy' should be handed over to the party/depositor duly filled in and signed.

The duplicate copy (Pink copy) marked as "Accounts Copy" should be forwarded to the area/group accounts office duly filled in and signed along with the imprest vouchers. The triplicate copy (white copy) marked as "Office Copy" should be retained in the receipt book itself.

(Note ; In case of tender deposit normally the tenderers are required to submit the money receipt. Hence in such cases a fresh copy can be prepared)

(c) For each financial year a new series of receipt number commencing from No. 1 should be used. Such series should run continuously until the close of the financial year concerned.

(d) The original as well as duplicate and triplicate etc. copies of each receipt should bear the same number.

(e) The receipt should be signed by the cashier/imprest holder or his nominee. In sub-area/area and Hq. office, accounts office in charge of cash should also sign the receipt.

(f) The head of account and financial code no. as per chart of accounts should be indicated only in the duplicate and triplicate copies of the receipt before passing on the same to the respective office (not in Party's Copy).

(g) All the blank receipt books should be kept safely in the custody of the imprest holder or his nominee who operates the imprests on behalf of the imprest holder.

(h) The register should be maintained by the imprest holder or his nominee wherein the particulars of receipt books namely book no., commencement and closing serial nos. and date of issue etc. should be recorded immediately on issue of receipt book to the cashier. The cashier on receipt of the receipt books from the imprest holder/nominee should acknowledge the receipt of the same in the register itself. The register for the above purpose should be maintained in the following columnar form :

Date	Balance No. of Books	No. of books received from press	Total	ISSUES				
				Date	Particulars of book nos	Balance C/F	Initials of Cashier	Initial of imprest holder

(i) In case of loss of receipt book the matter should be investigated by subarea/arcr/Hq. finance officer and report submitted to the administrative head/SAM/GM etc.

(D) Money orders are generally received for tender fees and in other miscellaneous cases the volume of which will not be high. Money order will generally be addressed to the cashier/accounts officer/administrative officer etc as per instructions. The money order should be accepted by the employee authorised to do so, affixing the stamp of the office/company. Immediately on receipt of money order a cash receipt should be prepared with full particulars and the original sent to the remitter. While accepting the remittance, previous references etc. should be carefully noted down and posted in the register. A register as per R-2 should be maintained showing

particulars of money orders received. For establishments having too many transactions by money orders, the total for the day from the money order register may be entered in the receipt side of the cash book giving page reference of the money order register. The money order register must be signed daily by the cashier and the imprest holder.

(E) A separate register as per form R-3 should also be maintained in respect of postal orders received. Each day, all postal orders received on the previous day should be sent for encashment with suitable remarks in the postal order register. The amount encashed must be entered in the receipt side of the cash book daily. This register should be signed by the cashier and imprest holder.

(F) Revenue stamp must be affixed for all receipts of above Rs. 20/- from outside parties.

(G) Internal checks to be exercised for dealing with cheques and drafts.

(i) Any person can buy from a banker a draft payable in any part of the country. It is a convenient method of remitting money.

(ii) Great care should be taken in the drawing of cheques. It should be borne in mind that the banker is liable to the drawer for any loss resulting from his paying a cheque with a forged signature or fraudulently altered, but the drawer is liable for contributory negligence. In other words, if he makes the fraudulent alteration easy by his own carelessness the drawer and not the banker will have to suffer the loss of the additional amount so paid out.

(iii) Great care should also be taken in properly retaining the counterfoil of the cheque form. The cheque form is perforated for division into two parts. The smaller part is called counterfoil which is retained for references, posting and audit.

(iv) A bearer cheque is one which is payable to any person who presents it at the counter of the bank i.e. can be cashed or negotiated without previous endorsement.

(v) Order cheque is a cheque which is payable to the payee or to any person who receives it through endorsement by the payee. It may be endorsed before it can be cashed or transferred. The endorsement by the payee turns an order cheque into a bearer cheque, unless the payee endorses it payable to the order of some one else endorsement of a cheque is done by putting a signature at the back of the cheque by a person who has been given specific authority to sign.

(2) Maintenance of registers subsidiary to cash book :

(A) Unpaid wages :

The register of unpaid wages will be maintained by the cashier in the prescribed form as per form R-5. The entries in this register will be made from the original list received by the cashier from the respective p.y. clerk along with undistributed amount. The cash will be debited in the cash book giving reference to the payments.

The claimant will make an application to the personnel department through the head of department stating the reason for not drawing the payment on the scheduled payment day. The personnel department will process the application and forward the claim and after getting approval of the manager or duly authorised officer forward the application to the cash office.

On the appointed day, the cashier will make the payment to the claimant in the presence of an official authorised for this purpose. The cashier will make an entry in the appropriate column provided against each claimant in the register of unpaid wages/salaries and the official will initial in the register as a token of disbursement. A voucher will be prepared in the prescribed form and acquittance taken (see Annexure - VIII).

Any amount remaining unpaid should not be kept with the cashier for more than 7 days and the amount will either be adjusted with subsequent payments or refunded.

Any payment remaining unpaid for more than one year at the end of the company's financial year may be written back to the revenue account of the company. Any claim preferred after the write-back will be referred to the competent authority for investigation of the arrear claim and any payment made relating to such claims would be charged to the current year's revenue account.

(B) Register of fines and deductions :

This is covered by the relevant acts and rules, registers as specified in the act and rules are to be maintained. In case of no deductions for fines etc, a Nil entry should be made in the register for the year. registers as per forms R-6 & R-7 should be used.

(C) Advance registers :

This necessary registers/statements of TA/local purchase etc. have been prescribed in the relevant rules/procedures which should be followed. All amounts remaining outstanding for more than 15 days will be brought to the notice of the departmental head concerned for immediate adjustment/recovery.

(5) Bank accounts :

For establishments authorised to keep bank account, the following procedure should be followed :

(1) Separate cash book should be maintained in the prescribed form (R-8) to cover all bank transactions. The establishment operating more than one bank account may have a separate cash book for each bank account for the sake of convenience. All receipts and payments should be recorded daily and balanced daily.

(2) In addition to the cash book, a separate tally register as per form R-9 should be maintained to record all cheques issued. The cash book must be balanced daily.

(3) At the end of each month the book balance must be reconciled with the bank balance and a reconciliation statement as per Annexure-IX prepared by the accountant or Sr. accounts clerk who is not maintaining cash book of the establishment and who should be entrusted with this work by written order. The bank reconciliation statement should be forwarded to the area accounts office/headquarters. In the subarea manager's office this statement must be checked by the accounts officer each month.

(4) The operations of bank account and the authorised signatory should conform to the instructions received from the headquarters. Unless otherwise stated, standard delegation as under will be followed. Single signature, Rs. 1000/- to Rs. 1001/- to Rs. 10,000/-, joint signature of which one must be AFM, Rs. 10,001/- to Rs. 5 lakhs and above Rs. 5 lakhs joint signature of FM and GM.

(5) Whenever the authorised signatory of an establishment is transferred to another establishment or leaves the organisation the bank must be intimated immediately for cancellation of the authorisation issued in his/her favour earlier.

(6) Cheque books should be kept under the custody of the cashier in a locked steel almirah or safe. Register should be maintained showing for each cheque the name of the bank, cheque numbers, cashier's name and signature.

(7) The cheques should be written in ink or typed with perforations and as permitted by the officer concerned all cheques should be "Account Payee". Each cheque issue must be covered by a duly approved pay order. In the body of the pay order the cheque reference number and date should be written in red ink. In case of cancellation, the cheque cancelled should be stapled with the counterfoil and cancelled.

(8) Issue of duplicate cheques :

As soon as information is received, in writing, regarding loss of cheque, the following procedure should be followed.

(A) Bank should be immediately intimated to withhold the payment of this cheque.

(B) After the receipt of letter from the bank confirming payment stoppage on the particular cheque the party should be asked to give an undertaking in the form enclosed (Annexure-X).

(C) This undertaking should be approved by the competent authority and authorisation for issue of a fresh cheque.

(D) Cancellation entry in respect of the lost cheque on receipt of undertaking referred to in para - C above must be made in the cash book.

(E) The fresh cheque may then be issued and accounted for in the usual way.

9. In respect of those offices where cheques / drafts are received against sales realisation, a separate register should be maintained to record all such receipts as shown in form @-10. Such registers should also contain information of the date and the bank Memo under which these are deposited in the bank. Any cheque not deposited within a reasonable time should be investigated into and the matter reported to controller of accounts.

10. A cashier should not be at one place for more than 5 years.

6. Specific duties of cashier

(1) He will observe all the rules, regulations, and procedures stated in manual and circulars being issued from time to time in connection with maintenance of cash book, payments, maintenance of subsidiary and other records.

(2) He is authorised to make payment only on the basis of pay orders or routine instructions contained in other documents i. e. wages / salary allocation sheet duly authorised by competent authority. He will keep records of the specimen signatures of the officers who are authorised to issue pay orders.

(3) He will see that all corrections in the pay order / pay instructions in the voucher, in the bill etc. have been duly authenticated by the competent authority.

(4) He is authorised to restrict payment only within 7 days from the date of authorisation. Reauthorisation will be taken by him after expiry of 7 days from the imprest holders / cash officers before making payment.

(5) He will make payment to individuals after ensuring that the person is getting the money either through identity card or on the basis of the recommendation of payment supervisor or a responsible employee known to him. He will always in such cases take the signature of the payment supervisor / employee in the relevant voucher.

(6) For making payment to suppliers, contractors, etc. who are not employees, he will normally make payments by cheque or as directed by the officer-in-charge. Wherever payments are to be made in cash, identification should be made. Cheques should normally be sent by registered post with A/D in the absence of any other instructions from the competent authority.

(7) Cashier will be responsible for maintaining the cash book in the correct way so that there is no difference between the physical cash balance and the cash balance as shown in cash book at any time. The cash book should be maintained in the prescribed form and should be written up daily. The cash book balance should be initialled by the cashier daily. All corrections in the cash book should be suitably initialled by the cashier. The details of the cash-in-hand should be analysed according to various denomination and records maintained in accordance with the provisions of the manual / rules and procedures. All amounts received must be properly entered in the cash book. Before going on leave / transfer etc. The cashier must handover cash along with cash book and all other documents and sign handing over / taking over chargesheet.

(8) Cashier will be responsible to see that all cheques, drafts etc. received are immediately deposited in the bank accounts of the company in accordance with the rules and time schedules given by the company for this purpose. All cheques / drafts etc. received upto 11 A. M. should preferably be deposited on the same day. Cheques, drafts etc. received after 11 A. M. should be deposited by the next working day. Reasons for not adhering to the time schedule must be recorded in the register of cheques / drafts etc. and brought to the notice of the accounts officer.

(9) It will be the duty of cashier to keep watch carefully the crediting - counting of drafts/cheques etc. in the company's account. He should make a week-reconciliation for internal cheques and should contact the bank immediately for cheques / drafts not credited / not accounted for or dishonoured. In case of dishonoured cheques / drafts the cashier must send telegram to the party, chief of accounts and the management of this company and all concerned in the respect within 24 hours which should simultaneously be confirmed detailed letter.

(10) It will be the duty of the cashier to watch the cash balance position in safe as well as in the current account of the bank with a view to keep it to minimum possible level. He will send daily report of the balance position to the accounts office/headquarter's accounts deptt in accordance with the instructions of the company. The local A. O. will give him necessary advice in this respect and when required.

Cash indenting

(1) Periodical cash requirements shall be indented from sub-area / area as prescribed from as per Annexure - XI. Accounts of Receipt and payment for previous period under broad headings must be given with the indents.

(2) On receipt of the indent in the Sub-Area / Area, this will be finalised by AAO/GAO and approval of GM/SAM obtained for release of funds. In approval, funds will be remitted to the establishment. The remittances will be in the form shown as Annexure - XII.

11. Authorisation & specimen signature of imprest holder

The specimen signature of the imprest holder should be furnished to the accounts department for verification of the imprest voucher passed by him. The proforma at Annexure XIII should be used to obtain his specimen signature. Subsequent to the submission of the information in the above proforma whenever there is a change of imprest holder or his nominee, such change should be communicated using the same proforma (Annexure—XIII).

12. Acceptance, custody & disposal of paper securities

Besides deposits in cash, security in the form of bank guarantee, deposits, call-receipts, fixed deposit receipts etc. are also being received in the company towards security deposit furnished by various contractors, suppliers and middlemen/selling agents. The securities relating to different areas should be kept in safe custody by the area accounts officer/AFM concerned. Those pertaining to the sales offices at Calcutta/Nagpur etc, should be kept by the respective sales accounts department in safe custody. The securities relating to the headquarters offices of the subsidiaries of Coal India should remain in the custody of accounts officer (cash) of the headquarters. Any other department who might be holding paper securities of other subsidiaries, company employees should send such papers to the accounts department concerned.

So far the securities already furnished and to be furnished by certain subsidiaries of company employee is concerned, the responsibility for obtaining, safe custody, renewal and disposal of such documents rests entirely with the administrative officer/project officer concerned.

13. Procedure regarding acceptance custody and the disposal of securities such as bank guarantee etc.

All paper securities obtained by the various executive authorities towards security money lodged by the various contractors, suppliers, middlemen/selling agents and others should be kept in the custody of the accounts department of sub-area, area and headquarters concerned. In regard to the various types of paper securities, action should be taken by the executive offices as well as in the accounts office on the following lines:

(1) Bank Guarantee:

Bank guarantee of nationalised banks should only be accepted. Bank guarantee, whose period of validity is for less than six months, should not be accepted. The period of validity should always be fixed after due allowance for submission of claims, if any.

In order to avoid repeated reference to legal adviser for examination of the bank guarantee before acceptance thereof, three standard forms for bank guarantee are given at annexures XIV, XV & XVI as guidelines. The bank guarantee form Annexure XIV will be useful for sales directly to consumer/purchaser. Annexure XV is for sales through middlemen/selling agents and Annexure XVI in respect of purchases. The executive authorities, with whom the responsibility lies for acceptance of security, would ensure that the bank guarantee as furnished to them is in accordance with the prescribed form duly vetted by legal adviser. In case of substantial material variations from the standard form reference should be made to the legal adviser of the company before acceptance. The executive authorities concerned shall after examination and acceptance, send to document to the concerned accounts officer. The securities relating to the areas should be sent to the area accounts officer/AFMs concerned, those pertaining to the headquarters to the accounts officer (cash), and those pertaining to the sales office to the sales accounts department, for record and custody of the security.

Before the bank guarantee is sent to the accounts office, full particulars of the documents should be recorded in a register in the executive office as per specimen form in R-11. The executive office will review the documents in each month and take timely action for renewal, wherever necessary, of any documents or otherwise. It should be the responsibility of the executive office to take timely action at least three months in advance for renewal to the date of validity of the documents, wherever necessary the concerned executive authorities should, invariably, take up the matter with the party concerned for renewal of the validity period of the documents, indicating clearly that in case the company is not advised by the banker at least one month earlier than the expiry period for revalidation of the document for such period as may be considered necessary by the executive offices, such guarantee shall be negotiated for encashment. Wherever bank guarantee etc. is required to be parted with for renewal/revalidation, it must only be sent directly to the bankers with proper acknowledgement so that the revalidated documents lies with the bank.

The concerned accounts officer should on receipt of the documents as security from the executives, arrange for their proper custody. For this purpose, these documents should be entered in a register vide proforma in R-12 and then passed on to the cash section for safe custody. The account officer concerned will also arrange for regular review of the document in each month with the particular reference to the date of validity of the documents and in all such cases where the period of validity of the document is to expire within next two month, the concerned executive authorities should be intimate the proforma at Annexure XVII. The accounts officer concerned should ensure that such document which are either not revalidated or advised for release by the executive authority before one week of the expiry period, should invariably, be negotiated for encashment under intimation to the concerned executive authority.

In case, the date of validity of the document itself is extended beyond the period of the original validity, the letter of extension needs also to be examined before final acceptance of the extension. The letter of extension, after examination/acceptance, should also be sent to the custody of the concerned accounts officer and similar procedure for final custody of the document with the cash section of the respective accounts office should be taken by the concerned accounts officer.

The documents should be kept in the custody of the accounts department till satisfactory completion of the work/contract and receipt of necessary order for its release from the Executive authority by the concerned account officer. The concerned accounts officer should finally scrutinise and arrange for release of the security after recovery of the dues, if any. Financial concurrence is to be obtained by the concerned executive authority in each and every case, before communicating to the accounts office for final release of the security.

(2) Deposit-at-call receipts :

In respect of the deposit-at-call receipt, it has to be ensured by the executive authorities that the deposit has been made with a scheduled bank and that the company acquired proper title of the instrument. To ensure this, the D.C.R. may also be examined by the legal adviser before acceptance and similar procedure indicated the concerned executive authority to send the same to the accounts office for custody etc.

(3) Fixed deposit receipts :

Only the fixed deposit receipts (F.D.R.) issued by one of the scheduled banks are to be accepted. F.D. receipts are required to be made out in favour of the company F.D.R. which are in the name of the contractor etc. can also be accepted as a security provided a certificate that the deposit can be withdrawn only on demand or with the sanction of the pledge is recorded on the F. D. R.

The fixed deposit receipt, after acceptance should be sent to the accounts office concerned for safe custody. For this purpose, similar action as in the case of bank guarantee should be taken.

It should be made clear to the contractors etc. tendering of fixed deposit receipts as security, that they should advise the departments in time regarding refunds or renewal of their fixed deposit receipts and that the company will not be held responsible for any loss of interest, if timely intimation for refund or renewal of these receipts is not given. Executive officers concerned should also take prompt action for refund of the security deposit if the contracts/works are fulfilled or for renewal of the security in time.

(4) National savings certificate/defence savings certificates etc. :

These documents are accepted as a security but before these are accepted as valid security, it should always be verified that the documents have been duly transferred/endorsed in favour of the company with the seal of the post office where such transfers/pledges have been made. In regard to the safe custody, release etc. of the certificates, similar action as in the case of the bank guarantee indicated above should be taken.

(5) Government promissory notes etc. :

Specific orders of the competent authority with the concurrence of finance should be taken for accepting securities of such nature by the company against any contract. In regard to the custody, release etc. similar action as in the case of the bank guarantee is to be taken.

13. Statements to be submitted :

The following statements are to be submitted by all the units to their respective controlling accounts offices (sub area/area etc.)

- (1) Weekly cash balance statement (Annexure-XVIII).
- (2) Monthly statement of soiled and mutilated notes.
- (3) Monthly statement of advance outstanding (Annexure-XIX)
- (4) Monthly bank reconciliation statement (Annexure-IX).
- (5) Monthly cash account.

14. Procedure for encashment of postal orders. :

(1) All postal order received by the administrative authority in connection with the application for posts in the company should be in favour of the chief of finance/accounts of the respective company and encashable at the post office at company's headquarters or area office locality as the case may be.

This stipulation should be clearly mentioned in the advertisement calling for application for posts. The officer advertising for posts should, on receipt of postal orders, arrange for the following scrutiny :

- (A) The postal order is in favour of the chief of finance/accounts of the respective company or as per advertisement notices.
- (B) That it is crossed.
- (C) That it is encashable at the post office at company's headquarter or area office locality.
- (D) The date seal of the issuing post office is affixed and it is clear.

- (E) It has been signed by the issuing post master.
 (F) The postal order is not time barred. When the postal orders are found defective, these should be returned to the applicants by using the form as per Annexure-XX

(2) **Action for encashment :**

- (A) After exercising the above scrutiny and rectifying the defects, if any, a statement for the postal orders should be prepared in quadruplicate in the following form :

Sl. No	Name of the issuing Post Office	Postal Order		Value of the Postal Order
		No.	Date	

Note : In the statement, all postal orders of a particular denomination should be entered together. Any one statement should not contain more than 200 postal orders. The statements prepared by an office should be serially numbered.

- (B) The postal order should be sent to the pay & accounts office of the area office or headquarters office as the case may be with 3 copies of the covering statement for encashment who will ensure credit of the amount into the company account.

(3) **Action in cash section of headquarters/area accounts office :**

As soon as the postal orders are received these should be carefully verified with the covering statement and immediate action should be taken to send these to the bank or post office as the case may be, for arranging realisation in due time and get credit in favor of the company's account. Postal orders should be forwarded to the bank by using the form as Annexure-XXI.

Bank advices for credit to account of the postal orders when received will be intimated to the offices/departments which have sent the postal orders. In respect of any defect in the postal orders pointed out by the post office, the cash and pay office of the company's headquarter or area office as the case may be will take necessary action without returning the postal order to the postal order forwarding office wherever this is possible.

5. **Losses, frauds and embezzlements :**

(1) **Report of losses**

Any defalcation or loss of cash, stores or other property belonging to the company should be reported immediately after its discovery, to the head of the project, division, or department as the case may be, and in serious cases to the managing director also. Copies of the reports will be sent simultaneously to the chief of finance/accounts. If any irregularity or loss detected by, or is brought to the notice of the accounts officer/audit officer in the first instance, it will be his duty to apprise immediately the administrative authority concerned of the facts of the case and ask for a proper investigation. The account audit officer will send a copy of his communication on the subject to the chief of his department. If however, the irregularity or loss is discovered by, or is brought to the notice of the administrative authority in the first instance, that authority should immediately report the matter to the area accounts officer/accounts custodian in charge who will forward a copy of the report to the chief of finance/accounts. Every important case involving loss of cash, stores or property, whether caused as a result of frauds perpetrated or negligence shown by the employees or caused purely by accidents such as fire, etc., should be brought to the notice of the Coal India as soon as possible. When the loss involved does not exceed Rs 10,000/-the loss should not be reported to the Coal India unless it presents unusual features or reveals serious defects in procedure.

- (2) The reports of the area general managers and managing directors should bring out :

- (A) The amount involved and recorded.
 (B) The modus operandi of the fraud.
 (C) The nature of checks which ought to have been exercised under any rule or order and which were omitted, thereby facilitating the fraud.
 (D) Whether the procedure in force is ineffective in preventing such frauds and, if so, what modifications are suggested therein.
 (E) Disciplinary action taken against the party at fault and the adequacy or otherwise of such action.

- (F) Whether the financial executive-in-charge agrees to the reports submitted. In the case of his disagreement with the administration on any aspect of the case such disagreement should be reported verbatim.

(3) Investigation of losses :

It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. should the administrative authority require the assistance of the accounts officer in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation. If the investigation is complex and he needs the assistance of an expert accounts officer he should apply forthwith for that assistance to the chief of finance/accounts who will then arrange for the services of the investigating staff. Thereafter the administrative authority and the accounts authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

(4) **Legal advice :** In any cases in which it appears that recourse to judicial proceeding is likely to be involved, competent legal advice should be taken as soon as the possibility emerges.

(5) **Laxity of control :** In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of the superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully examined.

(6) **Claims to insurance company** will immediately be lodged for such cases which are covered by fidelity insurance. Procedure as mentioned for insurance matters in the case of cash losses should be followed as applicable.

16. Procedure regarding investigation and claim for loss of money in safe or in transit :

(1) The company will arrange to take insurance cover for cash-in-transit from the bank to the company premises and also for cash-in transit from one premise of the company to another premise of the company. The cash-in-transit policy should cover undisbursed cash-in-safe for 72 hours after the time actual transit place. The single carrying limit of cash-in-transit under the insurance policy should be intimated to all concerned by headquarter's accounts department of the company.

A separate insurance cover for such cash-in-safe as is not covered under transit insurance may also be taken if considered necessary by respective units unless it has been covered contrarily by the headquarters.

The loss of money may arise while-in-custody and/or in-transit from and to the bank or from one place to another. The loss of money from the cash counter due to hold-

ups is not generally covered by insurance. Hence it requires adequate precautionary measures locally. It is also necessary to ensure that the conditions/stipulation of the insurance policy relating to cash-in-safe and cash-in transit are duly complied with.

(2) Action to be taken on losses :

When the loss of money takes place or detected, the following action should be taken by various officials. :

- (A) The cashier chief cashier who is in-charge of cash should report immediately, after the loss having been detected, to the officer-in-charge of cash in writing indicating the amount of loss and the circumstances under which it has happened.
- (B) The officer-in-charge of cash section should immediately get in touch with the security officer posted in the establishment and arrange to lodge an FIR with the police section. The officer-in-charge of cash section should simultaneously send the report of the loss to his controlling officer with a copy to the CSO/CVO.
- (C) A joint investigation should immediately be conducted by the officer-in-charge of cash and the security officer into the circumstances of the loss and they will prepare a preliminary report and submit the same immediately to the controlling officer.
- (D) The officer-in-charge of cash section will arrange to submit a formal claim with the insurance company together with a copy of the FIR under registered acknowledgement due card. The claim must be lodged within the time limit prescribed in the insurance policy and in any case within three days of the date of occurrence. A copy of the formal claim should be endorsed to the CAO/controller of accounts. The acknowledgement due card should be kept in the file properly.
- (E) A copy of the joint report should be forwarded to headquarter internal audit department and such intimation should be incorporated by internal audit in their monthly reports to MD.
- (F) If the loss is less than Rs. 5,000/- the GM/head of the department will constitute a departmental enquiry committee within three days of the occurrence to investigate into the causes and circumstances leading to the loss. One of the members of the committee will be a representative from finance/accounts wing. This committee will submit its report within one week of its formation.
- (G) If the amount of loss is more than Rs. 5,000/- the GM/head of the depart-

ment will constitute the committee within five days of the occurrence with the approval of MD. There should be 3 members in the committee, 2 of them should be from headquarters. This committee will submit its report within one week of its formation.

(H) The committee will investigate/take action amongst others on the following aspects :

- (i) A detailed spot inspection and investigation in to the circumstances under which the loss has taken place.
- (ii) Pin.point negligence, failure to observe laid down rules and procedure.
- (iii) Fix up responsibility on the part of the employees.
- (iv) Examine whether there is any lacuna in the existing procedure.
- (v) Recommend preventive remedial measures if not covered under the existing rules and procedure.

(I) The chairman of enquiry committee will submit the findings of the committee to the project officer/GM/controlling officer, who will submit his recommendations on the manner in which the loss should be written off, if claim is not admitted by the insurance company or indicate individuals responsible for making good the loss involved and the manner of recovery of such loss from them.

CHAPTER II

INTERNAL CHECKS ON STORES PAYMENTS

General :

Payments are generally made from :

- (1) Coal India Ltd as advance on orders placed by them.
- (2) Subsidiary companies on orders placed by them either as advance or on passed bills.
- (3) Area on orders placed by them for bills verified by sub-areas on their orders.
- (4) Sub-area on purchases made by them in accordance with the powers delegated to them.

Before any payment is made, the following essential preliminaries are to be observed :

- (1) A list of officers showing name, designation and specimen signatures, who are authorised to issue purchase orders at company, area, sub-area etc. levels and the purchase powers delegated to each of them should be circulated to all the groups/area/company and Coal India offices where from payments for purchases are to be made.
- (2) The list should also cover the next officers who are authorised to sign such purchase order in the absence of the first officer.
- (3) Items to be purchased will be covered by the delegation of power and rules and procedures in force from time to time.

Coverage :

Payments for stores normally cover the followings :

- (1) Advance payment of 98, 95 and 90 or any other percentage as per the purchase order against proof of despatch/delivery of R: R. through banks etc.
- (2) Payment of final bill against items referred in para (1) above and in other cases.

- (3) 100% advance payment geneaally from company HQ or Coal India.
- (4) Payment through D. G. S&D.
- (5) Local purchase payment.
- (6) Import against foreign credits.
- (7) Import against government allocations
- (8) Adjustment of advances/deposit for port commission, port charges Customs duties etc.
- (9) Miscellaneous.
- (10) Penalty/damage for failure to fulfil contracts.
- (11) Proforma payments.
- (12) Payment against duplicate bill.

4. Purchase Orders :

(1) Copies of all the orders including orders for services placed by any of the office must be sent to the consignee and the pay officer without fail. The accounts officer in the respective pay office shall open a purchase order register and make necessary entries in the register with suitable column to accommodate all the information mentioned in the order like supplier's name, bill no, date of delivery and terms, PO no/date, particulars of supplies, consignee, amount passed for payment, security deposit, advance payment, R R No./date, bank intimation memo reference and date, allocation, cheque no. & date, initials of dealing clerk/superintendent and accounts officer etc. For the sake of convenience, the register may be sub-divided on the basis of order placing authority. At the time of making entries in the register any irregularity found in the order shall be referred to the order placing authority for rectification. The verification of purchase order shall include the followings :

- (A) Approval dy competent authority.
- (B) Budget provision.
- (C) Rates
- (D) Financial concurrence
- (E) Tenders
- (F) Quotation reference etc.
- (G) Terms of payments etc.

In case of any amendments to the original order, this shall be recorded in the respective registers in a different ink.

(2) A separate register shall be opened to record all proforma payments. The columns will be the same, as mentioned in 4(1) with additional columns for date and amount of payment on proforma bill and date of receipt of final bill, amount passed and remarks.

(3) A separate register should record all part payments similiary (vide 4(2)).

(4) In case the irregularities pointed out are not rectified within a reasonable time, this shall be referred to GM's office for intervention.

(5) Payment through banks shall, normally, be avoided and restricted to critical items/reputable parties only.

(6) Wherefrom payments of 98%, 95%, 90%, etc. are made final payment shall normally be made from the same office who made the original advance payments referred to in the order. This procedure is necessary to avoid any overpayment.

Deviation for making final payment by the office other than that which paid the advance, can be made only with the order of the chief of finance and accounts of the company. The following procedure should be followed in all such cases :

At the time of payment the appropriate advance head of account is to be debited and the debit is to be passed on with full details (i) to the respective subsidiary company's headquarters if paid by Coal India, (ii) to the area if paid by the subsidiary company itself. The advance account will be adjusted on getting confirmation from subsidiary company/area as the case may be. A monthly statement is to be prepared by the office who paid advance giving full details in this respect and sent to the consignee's office. The respective subsidiary company/area should send confirmation for payment of the balance to the office who paid advance. On the basis of confirmation reconciliation should be made by the office which paid advance. Immediate action should be taken for unlinked debits. Specific responsibility should be given to the AOs of all these offices for doing the reconciliation in time and bringing to the notice of the chiefs of accounts finance concerned of all cases of advance not linked within one month of the expiry of the date of delivery.

(5. Payments :

(1) In all cases the consignee will verify the bill and send the verified bill together with the payment release order to the respective pay officers.

(2) clearance of bank documents shall be made after the time stipulated in the purchase order. In the absence of any definite instructions in the purchase order, payment is to be made after 21 days or receipt of the consignment whichever is earlier to avoid demurrage payments.

(3) The pay officer who is authorised to release payment of bill shall make sure of the following points before he arranges payments :

- (A) That the bill has been verified and certified as such by competent authority.
- (B) The quantity billed for is the quantity mentioned in the order and supplied within the validity period.
- (C) If there is any excess quantity, necessary approval of the competent authority is attached to the bill.
- (D) Sales tax and other charges have been billed correctly.
- (E) The rates mentioned are as per the purchase order or as per alternations therein approved by the competent authority.
- (F) The respective S. R. note for the goods received is attached to the bill.
- (G) The respective inspection note is either attached or mentioned in the S. R./goods received note, referred to above.
- (H) Any advance paid have been deducted.
- (I) Penalty clause, if any, have been verified.
- (J) That purchase order are serially numbered with reference to the place of origination.
- (K) That the copy of purchase order to pay officers is marked as "Copy for payment" and attested by the competent purchase officer.
- (L) That the reference number and date of the sanction by the competent authority is mentioned in the purchase order wherever required.
- (M) That the head of account to which the stores cost is debitable has been mentioned in the purchase order.
- (N) That the purchase is not beyond the power of the authority issuing the purchase order.
- (O) That the bill with all the enclosures like S. R. Note, challan etc. of the bill have been stamped "Bill passed" or "Bill paid" when payment is released.

(4) Rejected goods :

In cases where the materials are ultimately rejected in full/part after payments made in advance or on proforma invoice, the consignee/project authority should send

immediate detailed information to the pay officer concerned as well as to the purchasing authority and take up the matter with the party. The rejected materials are not to be handed over the supplier until refund of money has been made/accounts adjusted for the defective materials or replacement of materials have been made with good materials to the satisfaction of the competent authority.

(5) Responsibilities :

- (A) It will be the responsibility of the dealing assistant to audit the bills properly to ensure correctness in all respect and proper posting and maintenance of the registers and books of accounts as required. He will put his initials and date on the bills checked and found correct by him. The supdt./accountant of the section will thoroughly check all such bills with reference to all source documents and make entries in the registers and accounts books.
- (B) The purchase order register and bill passing register will contain the initials of the dealing assistant and superintendent/accountant of the section in each case.
- (C) The office copy of purchase order and bill with enclosures will be stamped (defaced) as 'payments made' whenever bill is passed and then initialled with date. When 'on account payment' is made for part supplies and passing of bills in part. The dealing assistant, superintendent/accountant and AO will put their initials in such remarks. The bill passing register and purchase order register must be completely filled up before the audited bills is put up to accounts officer for signature alongwith bill passing/purchase register.
- (D) The accounts officer will conduct test check and ensure that the bill has been properly audited. He will exercise special check to ensure that there is no double payment for the same purchases.
- (E) Standard rubber stamp may be used indicating the different stages of checking done by different employees with date and initials wherever the bill checking is done by more than one employee in each case.

Payment of local purchases :

The formalities mentioned in para 5 (3) is to be followed. The points mentioned below are to be specially seen :

(1) Local purchase should be sanctioned by competent authority within the limit of his delegated power.

(2) Time limit should be prescribed for clearance of advance subject to the maximum of 15 days and adjustments watched through a register (R-13).

(3) A monthly statement of outstanding advances with age wise analysis should be submitted by all the units to their respective area finance managers.

(4) Imprest should not be allowed for items of advances remaining unadjusted for more than three months.

(5) For local purchase advances paid by sub-area, area etc. accounts officers, checks as envisaged in item no. 6 should be exercised. In the monthly statement of outstanding advance the unit should mention separately the position of advances paid directly by the area/sub-area accounts office (not through imprest). For all such direct payments accounts office will maintain register (R-13) to follow up adjustments. Direct local purchase advance account should be debited and adjustments/refunds should be credited. Monthly balance should be reconciled with the statement sent by units accounts office register and balance in accounts ledger.

(6) Account department of area/sub-areas will maintain register of advances on the basis of imprest vouchers. This will be reconciled with the monthly statement to be sent by the unit and actions taken for unadjusted advance (no recoupment of items remaining unadjusted for more than 3 months). The accounts deptt. will debit the local purchase advance account with the advances paid and credit when adjustment/refund is made. The monthly balance of this should be reconciled with statement to be submitted by the unit.

7. Payment for import against foreign credits :

This will be a book adjustment involving rupee payments to the government. In such cases, as soon as the consignment is verified and intimation of payments is received, such payments are to be made to the party mentioned in the pay order. The terms and conditions mentioned in the credit agreement should be followed and general foreign exchange procedures as mentioned under item 8 should also be followed as applicable.

8. Payment for import against Govt. allocation :

- (1) After getting import licence and completing all formalities the case will be sent to account department alongwith all relevant documents like copy of import licence including exchange control copy, foreign currency release order from govt., copy of purchase contract/letter of intent etc.

[2] The accounts department will check thoroughly the import documents with reference to purchase contract, time limit for import sanctioned, calculations of customs duty, port charges, insurance, freight etc and the conversion ratio used from foreign currency to rupee and then take action for opening letter of credit with the authorised Bank.

[3] After the letter of credit is opened bank will debit the account from time to time on the basis of shipment document.

the accounts department will examine thoroughly the correctness of the debit on the basis of shipment documents. Discrepancies, if any should immediately be brought to the notice of the bank.

[4] the account department will maintain necessary accounts for each letter of credit opened and reconcile the position with the bank from time to time.

[5] the accounts department will maintain registers of foreign exchange/ import licence utilisation showing the position and subsequent utilisation.

9. Deposit with port commissioner to meet port charges, customs duties etc. :

This payment is an advance to meet port charges, customs duties etc.

As and when the accounts are rendered by the respective authorities, amounts are reimbursed after scrutinising the payments involved.

(1) Customs duty :

[A] Manager [shipping & transport] will submit requisition for deposit of customs duty in respect of shipment in time in anticipation of vessel's arrival indicating the contract no., name of vessel, bill of lading no., customs duty payable etc. Fund will be released by accounts offices as advance payment after checking the requisitions.

[B] The manager [S&T] will be responsible for adjustment of the advance drawn and to submit proper account supported by document. He will lodge claims in time for getting refund of overpaid customs duty

[C] the account officer will check the bill of entry and other relevant document and see particularly that :

- [i] The conversion rate is correct.
- [ii] Calculations are correct.
- [iii] CIF value is supported by invoice.

[iv] The rate of duty is correct as per indian customs tariff and certified correct by the competent authority:

[D] The accounts office will maintain appropriate registers for follow up of advances and maintain contractwise payment accounts for ultimate allocation to consignee. The register will have the following column :

- [i] Bill of lading no. & date
- [ii] Name of vessel
- [iii] Invoice No. date, amount
- [iv] Item and quantity
- [v] Contract No.
- [vi] Estimated date of arrival of vessel
- [vii] Estimated amount to be paid on
 - [a] Customs duty
 - [b] Port charges
 - [c] Other charges [with details]

[viii] Advance paid itemwise with voucher no. aud date

[ix] Adjustment bills date, amount and details.

[x] Remarks.

[2] Port charges, railway freight, infringement and other charges :

Accounts department will pay to manager [shipping and transport] on the basis of requisitions containing complete details of estimated expenditure under different heads. This amount will be booked as advance. The manager [S&T] will submit adjustment accounts immediately after making the payments, complete in all details and including the supporting documents for each payment duly accepted and countersigned by him.

Accounts department will adjust the appropriate accounts after ensuring correctness of the bills/adjustment vouchers.

Follow up action to be taken in register as given in item 9 [1] [D].

[3] Master book of imported items :

A master book of import will be maintained by the accounts department which will contain the following columns :

- [A] Particulars of items & quantity.
- [B] Consignee-company & unit.

[C] Bill of loading no. & date.

[D] Name of vessel.

[E] Invoice no., date and value

[F] Bill of entry no. & date.

[G] Bank debits [with datewise particulars]

[H] Customs duty.

[I] Port charges.

[J] S. R. No. & date.

[K] Defects if any reported.

[L] Rly. freight—R. R. No. & date & infringement charges

[M] Bank charges.

[N] Miscellaneous charges.

[O] Other items [with details].

[P] Total.

[Q] Initials of dealing asstt., supdt. & A. O.

The dealing assistant will ensure correct posting with reference to the source documents. The supervisor [supdt/acctt] will tick every entry as a token of his checking the entries and the AO will make test check of entries and ensure correctness of procedure and postings.

Once in a quarter the items for which S R notes have not been received should be sorted out and follow up action taken.

10. Penalty charges :

(1) As per supply agreement :

When a party is unable to fulfil the contract certain penalty/damages may have to be imposed as per agreement. This invariably is to cover payments made to other parties. Payments made to other parties are to be kept in a suspense account and penalty/damages bills raised on the first party are to be followed up until the amount claimed is realised. After realisation the suspense account is to be cleared. The stipulations of penalty clause will be followed in this connection.

[2] Penalty—demurrage etc.

Recoveries should be made by consignee/project officer wherever purchase order specifically indicates that the money spent on account of demurrages etc. due to the fault of the supplier [for not sending R. R. in time etc.] and in other cases too where the responsibility there of can be pinpointed to the fault of supplier.

Any additional amount like interest, bank charges etc. charged by bank may be paid to avoid demurrage and delay but such amounts are to be realised from the final bill of the supplier.

11. Proforma payment :

Very often payments are made on proforma bill. As has been mentioned in para—4 [2] such payments are to be entered in the register. As soon as materials against such payments are received and all bills duly verified by the consignee is received in the accounts department, necessary adjustment entries are then to be made. Delay in making adjustment must be brought to the notice of the appropriate authority.

A monthly statement of unadjusted accounts for which advances have been paid but materials and final bills not received should be sent to the controller of accounts and controller of purchase and stores.

12. Payment against duplicate bills :

[1] When the original bills are lost or misplaced, in such cases, after proper scrutiny, an undertaking should be called for from the party in the following manner before taking action for payment on duplicate bill.

"This is to certify that we have not received payment against our original bill no _____ dated _____. In case it is found this payment has been received by us, we undertake to reimburse the amount involved together with interest charges on demand".

The purchase order copy must be defaced as "payments made on duplicate bill". The bill passing and P O register should also be posted as usual but with remarks for duplicate bill.

In the case of orders for services where purchase order will not be there the relevant supply/work order should be defaced.

It is very necessary that all orders whether for materials or for services must be given in writing with proper serial no. and date and copy endorsed to accounts pay office.

[2] A register of bill should be maintained in the pay office. All bills received from the consignee duly verified are to be entered in the order of date of receipt in the register. Payment should be made according to date of entry unless otherwise ordered by appropriate authority.

Serial numbers should be given preferably by machine.

13. Sales tax :

[1] All the pay officers shall have with them a list of materials which can be purchased at concessional rates of central/states sales tax laws as well as the rate

applicable for different materials. The methods of registration under the central/state sales tax laws is not uniform in all the states.

[2] If a new company is registered under the act, it is always advisable to deal with all sales tax matter including obtaining and issue of sales tax declaration and road permit centrally at one place.

[3] Where the groups or areas are registered under different sales tax circles, approval may be taken under the respective sales tax act for consolidated assessment of one or more places within the state sales tax declaration and road permits and then accounted for centrally.

[4] Sales tax declaration form will be issued as follows :

[A] Centrally if payment is made by them. the central office By sub-area/area office if payments are made by them. The central office will act as link between group/area and the sales tax office.

[B] Road permits can be issued centrally or as expedient.

[C] The official who is to handle the sales tax matter shall be authorised by the competent authority.

Payment through D. G. S. & D :

Some of the establishments make purchases through DGS & D. In such cases an amount is placed as an advance with the above party. As and when materials are received and intimation of payment is received from the DGS & D, such payments must be recorded in a register. At the end of each month, a cheque will be issued in favour of the DGS & D covering the total amount for the month. It is necessary to be sure that the consignments have been received by the consignee in good condition. It is also necessary to ensure that payment have been made correctly by DGS & D supported by authentic voucher. Reconciliation of accounts with DGS & D must be made on a monthly basis, all discrepancies in payments and discounting should immediately be brought to the notice of D. G. S. & D for action.

CHAPTER III CONTRACTOR'S BILLS

1. Agreement and work orders :

[1] As soon as possible after the acceptance of a tender, the successful tenderer is called upon to furnish the required security and to sign a formal agreement/work order. All work other than those done departmentally are executed in accordance with the terms and conditions as stipulated in the concerned agreements or work orders entered into with the different parties. These agreements and work orders will be thoroughly scrutinised in the accounts office. A specimen work order form is given at Annexure-XXII.

[2] It has to be seen in the accounts office whether before issue of the agreement/work order a formal letter communicating the acceptance of the tender has been issued to the contractor by the competent authority.

[3] The following points will be seen in the accounts office during scrutiny of agreements and work orders :

[A] That the terms of the agreement/work orders are precise and definite. If any ambiguity or misconstruction is noticed during scrutiny of agreement/work order, the same will be pointed out for clarification and issue of necessary amendment by the competent authority.

[B] That provision has been made in the contracts for safe guarding company's property entrusted to a contractor.

[C] That standard forms of contracts have been adopted as far as possible.

[D] Whether there are provisions in the contract for making available land for construction of temporary structure allotment of company's buildings, supply of electricity, supply of water, supply of equipment etc. for the execution of the contract. If so, whether clear stipulations have been made for the recovery of the cost thereof,

[E] That provision has been made for recovery of all statutory dues wherever applicable, like coal mines provident funds, bonus, train fare, leave with pay, maternity benefit compensation, retrenchment compensation, royalty taxes etc

[F] That there is proper sanctioned estimate for the work wherever necessary.
[G] Whether the work has awarded in consultation with the finance department. Whether the delegation of power permits awarding of the contract by the executive concerned.

[H] That the quantities stipulated in the agreements are in accordance with those shown in the sanctioned estimates.

[I] That the rates quoted in the agreements/work orders are in accordance with the approved schedule of rates or in accordance with the rates as accepted by a duly constituted tender committee.

[J] That the agreement/work order has been signed by the authority competent to do so and that the same has been signed by the contractor or by a duly authorised representative of the contractor.

[K] That the amount payable against each sub-item of the work as per the accepted rate has been correctly calculated.

[L] That all the required schedules, specification etc. have been attached with the agreement/work order.

[M] That the dates of commencement and completion of the work has been clearly specified.

[N] That the agreement/work order has been issued prior to the actual commencement of work. If any departure from this principle is noticed, it should be taken up with the sanctioning authority for remarks as to the circumstances necessitating commencement of work prior to the execution of formal agreement/work order.

[O] Whether there is any provision in the agreement/work order for issue of materials to the contractor. If so, whether the rates of recovery have been clearly specified.

[P] Whether necessary provision has been made for security deposit for the due fulfilment of the contract and the manner in which the same should be realised. In cases where the security deposit is recoverable by percentage or lump sum deductions from the bills for work done, it has to be seen that the earnest money is converted to security deposit and that the total deductions from the running bills plus earnest money are equivalent to the amount of security deposit required.

to the effect that he has checked the bill and that postings have been made in works register. The bill is then forwarded under covering letter/memo to the accounts office duly signed by the competent Officer-in-charge.

(3) *Check by accounts department :*

In regard to measurement books the accounts department should ensure following :

- [A] All books belonging to a unit will bear consistent serial number, date of issue, date of return, name of office etc.
- [B] Full name of work, situation of work, name of contractor, number, date of the agreement, date of order to commence work, date of completion of work and date of measurement are incorporated in measurement book and checked as such.
- [C] If the measurements are taken in connection with a running account on which work has been previously measured it is necessary to see that reference of the last set of measurement is recorded and the entire job or contract has been completed, date of completion is recorded.
- [D] Entries are recorded continuously and no blank pages are left out. All pages of the book should contain machine number. Page blank are cancelled by diagonal line and cancellation attested and all entries made in ink and all corrections initialled by a responsible officer.

(4) *Preparation, examination and payment of bills :*

- [A] The administrative officer-in-charge for awarding contract will check the contractor's bill with reference to the entries made by his office in measurement book. The rates allowed for the job/work should be certified and entered by the officer-in-charge in the bill itself when satisfied that the quality of work done or supplies made is up to the stipulated specification.
- [B] The accounts office will specifically see that the bill contains the necessary certificate to this effect by the competent authority [item [A] above].
- [C] The accounts office will check the entries in the measurement book compared to the entries in the bill and in the certificate of the competent authority.
- [D] When the administrative officer-in-charge is competent to issue payment he will ensure thorough checking of the bill including its arithmetic accuracy before issuing the pay order which will also be checked by the accounts.

- [B] The amount of advance claimed plus the payment [s] made earlier, if any, should not exceed the total value of the contract.
- [C] The claim for advance payment should have been accepted only by a competent authority and recommended in writing for making such payment.
- [D] The deductions on account of security, adverse quality and short supply of material, adjustments of previous overpayment, if any, etc. must be made before making the payments.

5. *Contract accounts :*

- [1] A separate contract account as given in Annexure—XXIII will be opened in respect of each contract. The accounts of the contract will be closed as soon as the contract is completed. The accounts relating to the contract will be kept in the ledger form. Each entry in the contractor's account will be checked by the superintendent/ accountant. The accounts officer will also check the accounts at the time of each payment and put his initials. Stores issued to contractors, returned etc should be accounted for vide para 3 [4] [H] above.
- [2] A register should be maintained showing the full details of all pay orders.
- [3] Work order register will be maintained by the accounts office on the basis of copy of the work order/contract endorsed to the accounts office. The register may have the following columns :

TABLE 1

Work order No. & Date	Contract/work order folio No.	Nature of Work	Office issuing the work order	Name of Contractor	Total amount —Rs
1	2	3	4	5	6
Date as per agreement		Special terms	A/c Head chargeable to	Remarks	
Starting	Completion				
7	8	9	10	11	

- [4] Bill register will be maintained by the accounts office on the basis of bills received. The register may have the following columns:

to the effect that he has checked the bill and that postings have been made in the works register. The bill is then forwarded under covering letter/memo to the accounts office duly signed by the competent Officer-in-charge.

(3) *Check by accounts department :*

In regard to measurement books the accounts department should ensure the following :

- [A] All books belonging to a unit will bear consistent serial number, issue, date of return, name of office etc.
- [B] Full name of work, situation of work, name of contractor, number of the agreement, date of order to commence work, date of completion of work and date of measurement are incorporated in the measurement book and checked as such.
- [C] If the measurements are taken in connection with a running account on which work has been previously measured it is necessary to see that reference of the last set of measurement is recorded and the entire job or contract has been completed, date of completion recorded.
- [D] Entries are recorded continuously and no blank pages are left out. All pages of the book should contain machine number. Pages blank are cancelled by diagonal line and cancellation attested by the officer and all entries made in ink and all corrections initialled by a responsible officer.

(4) *Preparation, examination and payment of bills :*

- [A] The administrative officer-in-charge for awarding contract will examine the contractors bill with reference to the entries made by his office in the measurement book. The rates allowed for the job/work are certified and entered by the officer-in-charge in the bill itself when he is satisfied that the quality of work done or supplies made is up to the stipulated specification.
- [B] The accounts office will specifically see that the bill contains the certificate to this effect by the competent authority [item (A) above].
- [C] The accounts office will check the entries in the measurement book compared to the entries in the bill and in the certificate of the competent authority.
- [D] When the administrative officer-in-charge is competent to issue payment order he will ensure thorough checking of the bill including its arithmetic accuracy before issuing the pay order which will also be checked by the accounts.

[B] The amount of advance claimed plus the payment [s] made earlier, if any, should not exceed the total value of the contract.

[C] The claim for advance payment should have been accepted only by a competent authority and recommended in writing for making such payment.

[D] The deductions on account of security, adverse quality and short supply of material, adjustments of previous overpayment, if any, etc. must be made before making the payments.

5. *Contract accounts :*

[1] A separate contract account as given in Annexure—XXIII will be opened in respect of each contract. The accounts of the contract will be closed as soon as the contract is completed. The accounts relating to the contract will be kept in the ledger form. Each entry in the contractor's account will be checked by the supdt. / accountant. The accounts officer will also check the accounts at the time of each payment and put his initials. Stores issued to contractors, returned etc. should be accounted for vide para 3 [4] [H] above.

[2] A register should be maintained showing the full details of all pay orders.

[3] Work order register will be maintained by the accounts office on the basis of copy of the work order/contract endorsed to the accounts office. The register may have the following columns :

TABLE 1

Work order No. & Date	Contract/work order folio No.	Nature of Work	Office issuing the work order	Name of Contractor	Total amount —Rs
1	2	3	4	5	6
Date as per agreement					
Starting	Completion	Special terms	A/c Head chargeable to		Remarks
7	8	9	10		11

[4] Bill register will be maintained by the accounts office on the basis of bills received. The register may have the following columns:

TABLE 2

[illegible]

[5] Separate register will be maintained for earnest money/security, deposit and the refund noted down. All entry to be initialled by suptt./accountant and A. O.

TABLE 3

[illegible]

5. Procedure for checking of bills for civil construction work through divisional accountant.

[1] [A] The functions of the Divisional accountant/Accountant attached to executive engineer [civil] are three-fold.

- [i] as accountant,
- [ii] as internal checker, and
- [iii] as financial assistant.

[B] In discharging his duties he is expected to keep himself fully conversant with sanction and orders passing through the office and with other proceedings of the divisional office and his subordinates which may affect the estimates and/or accounts of the civil works undertaken by the work division.

[C] The executive engineer [civil] incharge of the work division should see that the accountant is given the fullest opportunity of becoming conversant with these sanction orders and proceedings to enable him to discharge his duty efficiently.

[2] If any transaction or order affecting receipts or expenditure is such as would be challenged in audit, the accountant will bring this fact to the notice of

the executive engineer [civil] with a statement of his reasons and obtain the orders of that officer.

When there is a difference of opinion between the accountant and the executive engineer [civil], a note containing observation of both should be attached with the bill.

- [3] The accountant should bring to the notice of the executive engineer [civil] of the division all instances where the expenditure exceeds the financial limitation. If any serious financial irregularity is noticed by the accountant it should be reported at once for the information of the area accounts officer and the chief of accounts of the company.
- [4] The accountant has right to seek the advice of the area accounts officer / chief of accounts in all matters connected with the accounts of his division or on the application of financial rules and orders concerning which there may be any doubt.
- [5] The account is responsible for detailed checking of the individual tenders and for seeing that computation wherever necessary of the individual tenders has been done correctly. He should satisfy himself that the comparative statement correctly incorporates details as checked on the individual tenders.
- [6] [A] The accountant will scrutinise and check the bills for civil engineering works prepared by the engineering assistant/overseers based upon the detail measurement as recorded in the measurement books and see that the bill is complete in all respects and is in accordance with the work order and sanctioned estimate.
 - [B] In respect of all the bills for civil construction work, the area accounts office will, however, exercise necessary pre-audit in addition to the checks/scrutiny exercised by the accountant.
 - [C] Details of checks to be exercised by the divisional accountant/ accountant in respect of bills relating to civil engineering works are given below :
 - [i] The work order/agreement should contain signature of both parties.
 - [ii] Where the work has started before issue of the work order, it should be supported by an 'Urgency Certificate' from the competent authority.
 - [iii] The date of measurement should be recorded in the measurement book.
 - [iv] The period of claim should be recorded in the measurement book.

- [A] Name/style under which the contract will be operated and full address.
- [B] In the case of partnership firms the names and addresses of the partners of the firm.
- [C] If assessed by income tax department the permanent no. allotted by the department.
- [D] In case of truck transport work the registration number of the truck to be utilised and name and address of the owner of the vehicle.
- [E] Past experience.
- [F] Copy of license from regional labour commissioner if the contractor employs more than 20 persons.
- [G] Applications received should be scrutinised by a committee to be appointed by general manager and final approval issued.
- [H] A list of registered contractors according to type of work and collieries should be prepared and circulated by the area office to the collieries under their respective jurisdiction

(3) *Awarding of contracts :*

- [A] In respect of the types of jobs for which schedule of rate is available no tender is generally called and the job is awarded within the limit of delegated powers after a detailed estimate is prepared and approved and concurred in by finance.
- [B] Where no schedule of rates exists quotations are called for from the contractors and processed in accordance with the approved contract procedures and the ultimate award of contract is done with the sanction of the competent authority.
- [4] A register should be maintained by the collieries in which details of contracts awarded contractorwise should be recorded. The register should contain contract/estimate reference, description of work, estimated stores cost, whether stores are to be supplied free by the company or at contractors cost, time schedule, date of starting and completion of work.

[5] *Measurement books :*

- [A] Quantities of work done as entered in the measurement book must be clearly traceable into the vouchers and a reference of the vouchers in which the work done has been entered, as well as the date of entry, shall be given in the measurement book.

- [B] Underground and surface work to be paid on measurement should be measured weekly or fortnightly as per system existing.
- [C] The measurements should be done by the surveyor in the presence of asstt. manager/engineer/civil engineer as the case may be.
- [D] The measurements taken should be entered than and there in the book giving proper description, plan reference etc.
- [E] Entries should be in ink or copying pencil. No overwriting should be made and all corrections should be initialled.
- [F] Surveyor and others present should authenticate the measurements taken giving the date and time of measurement. The contractor [s] or his/their representative [s] should be associated specially at the time of final measurement and his/their signature also obtained in the measurement book.
- [G] Where measurement of a job is recorded in a number of measurement books, the first measurement taken after the commencement of the job and the final measurement taken after the completion of the job should be clearly written in the measurement book, in which such measurements are recorded, as 'First' or 'Final' as the case may be.
- [H] In case of running jobs the page reference of the previous measurement should be indicated in the measurement books.
- [I] In case of big jobs and jobs of capital nature a separate measurement book should be utilised, so that the measurement of such jobs are recorded on a continuous basis.
- [J] Measurement books printed by the company should be numbered and first page/cover should indicate the date of issue, number of total pages, the name of person to whom issued and signature of the officer-in-charge/manager. The pages should be serially numbered and no pages should be allowed to be left blank or removed. A register containing details of issues, completed books should be kept.
- [K] Completed measurement books should be kept in the safe custody of the colliery manager and available readily for inspection. Whenever charge is handed over to another manager, these documents should also be listed in the handing over report.
- [L] The final measurement should be taken soon after the work has been completed. The colliery managers should ensure that, in case, for

- [B] That the work order has been prepared in proper way in accordance with the sanction issued based on previous month's production, months target etc, subject to the over-all limit of the revenue budget and at the approved scheduled rates.
- [C] That the work order & other terms & conditions have been signed by the contractors as well as by the SAM/PO/work awarding authority.
- [D] That all the work done are recorded in a machine numbered measurement book and have been duly signed by the work-in-charge and the contractor and countersigned by the SAM/PO.
- [E] That the bills have been prepared in ink in the prescribed form and original/duplicate have been properly identified.
- [F] That the bills have been prepared on the basis of actual measurement recorded in the measurement book and are duly signed by the contractor and SAM/PO/competent authority.
- [G] That the quantity billed for is not more than that stipulated in the agreement/work order and that the rates are in accordance with the work-order
- [H] That the nature of bill i. e. on account or final etc. is clearly written on the bill.
- [I] That provisions have been made for recovery of all the statutory dues, wherever applicable as well as of all realisations and deductions.
- [J] That total is given both in words and in figures and that all alternations and corrections in the bill have been duly initialled.
- [K] That the work has been completed within the date of completion as per agreement/work order or within the extended date, if any, duly sanctioned by the competent authority.
- [L] The signature of the officer competent to sign the bill agrees with the specimen signature furnished to the accounts office.
- [M] That the bill has been pre-receipted on a revenue stamp.
- [N] That the charge is correctly classified, and that if a charge is debitable to the personal account of the contractor or is recoverable from him under any rules or order, it is so recorded on the initial record and in the account concerned.
- [O] That the running account and final bills are checked with the posting in the contractor's ledger.

[P] The all adjustments/recoveries on materials etc. have duly been taken into account before making final payments.

[Q] In some cases materials are issued by the unit and contractor engaged for doing petty work. In such case it is essential that all such bills including on account bills should be supported by the materials issued statement in details. This will also help to see that the total cost of the work is within the sanctioned estimate including the cost of materials issued.

(4) Contractors' account :

The accounts relating to the contractors should be kept as personal account in contractor's ledger and a separate folio should be opened in the contractor's ledger for each contractor. [Annexure XXIII]. Contractor's accounts should exhibit all transactions with the contractor relating to one or several works. It should show the number and amount of each parcel bills and all other references such as work order no. & amount of the cheques, recoveries made from him on account of security, income tax, issues of materials etc. Contractor's account should be debited with the amount paid to him and credited to the value of works done. Initial records to be maintained are given in the table I & II [work order register & bill register of chapter-III].

[P] Measurement book-Item No. 6 [5] of chapter-III may be seen.

2. Sand & coal transport :

[1] In addition to the checks mentioned in [3] the followings also are to be seen in passing the bills for sand/coal transport.

(2) Sand transport :

[A] Where it is stipulated in the agreement that contractors will be paid as per the joint measurement and a certificate that the quantity billed for is in agreement with the joint measurement will be endorsed on the face of the bill by surveyor and the colliery manager.

[B] The joint measurement should be done in accordance with the procedure adopted for this purpose.

[C] Re-handling if any, should be certified by colliery manager/surveyor duly supported by challans.

[D] Where the agreement does not provide payment on the basis of joint measurement, the bills should be passed and paid only after obtaining the manager's certificate that the quantity billed for is in agreement with the surveyor's assessment of stowing done during the relevant

period and that the surveyor's measurement has been verified to be correct with reference to the opening and closing stock of sand used for purposes other than stowing.

(3) Coal transport :

(4) Pit-head to siding/depot :

Initial records to be kept as stated in items 2 [4] the reconciliation statement should be examined before passing the bill. Payment to be made after due checks and as per pay order signed by competent authority.

(B) Pit to pit siding to siding transport :

In this case, the addition to the above procedure [A], a justification note for the work done should also be attached to the bill and the bill should be paid after approval by the AGM/competent authority.

(4) Recording internal transport of coal and coke :

There must be proper records of internal transportation of coal and coke etc. so that accounts department can call for necessary initial records while checking the transport bills. The following procedure may be followed for this purpose :

[A] Where weigh-bridge arrangements exist vehicles should be weighed and tare weight recorded otherwise the carrying capacity of the individual vehicles should be worked out by survey measurements.

[B] The issuing and receiving points would be manned by staff who will be responsible for supervision and recording of the details. Specimen signature of the persons should be recorded and copies forwarded to security check post and accounts.

[C] A 'Trip Card' as per Annexure-XXIV will be handed over to the driver by the despatch clerk after filling in the truck no., tare weight or carrying capacity, date and the loading point. These cards will be serially numbered and this issues will be entered in a register and the signature of the concerned driver obtained.

[D] The munshi/clerk at loading point will enter the time of departure and quantity and initial the trip card. He will also maintain a register of despatches in which he will enter the truck number, destination, time of departure and quantity of coal/coke despatched.

[E] In case the truck is required to pass through a checkpost, the security guard will check the papers and note down the truck number, time and trip card number in a register maintained at the check post, and

[F] At the receiving end the clerk/munshi will check whether the truck is fully loaded or not. He will enter the time of the truck and initial the trip card for receipt of the particular trip. He will also maintain a register wherein he will enter the details of truck no, time, quantity and investigated and reported to the higher authorities.

[G] At the close of the day or next morning the drivers will hand over the completed trip cards of the previous day to the colliery despatch office.

[H] From the trip cards abstracts should be made out on a weekly basis, contractor-wise in triplicate and countersigned by the manager of the colliery or coke plant. One copy of the abstract will be handed over to the contractor to enable him to submit his bill. Another copy will be sent to the accounts section of the Sub-area/area together with the trip cards for their record. The contractor will submit his bill to the colliery office which will be forwarded to the accounts section after verification by the colliery/coke plant manager. The accounts section will pass the bill for payment after scrutinising the abstract with the connected trip cards.

[I] Monthly reconciliation will be carried out of the coal stock and a copy of reconciliation statement forwarded to the accounts section for verification and bill passing. The reconciliation will show stock at pit-head at the start of the month plus production during the month = outside despatches direct from pit head + internal use of coal + internal transport from pit head + stock at pit head at the end of the month.

3. Power bills :

[1] Electricity is purchased from State Electricity Board/D. V. C. etc according to the agreement executed by the company with those bodies. When the electricity supply agencies submit their bills these should be checked by the project accounts wing with the meter register and relevant agreement. The bill should be passed for payment after allocation and acceptance by the competent authority.

Duty tax is also payable to state government on purchase of electricity as per relevant Acts framed by the state government at the rates prescribed.

(2) Meter reading : When readings are taken the colliery officials should witness it. Records should be maintained at the Sub-Station accordingly. When the bills are

ANNEXURE – V

Ref: Chapter I Para 2 (9)(A)

COAL INDIA LIMITED

CASH BALANCE VERIFICATION CERTIFICATE

Subsidiary Company.....

Area/Sub-Area.....

Colliery/Unit.....Date.....

DETAILS OF ACTUAL CASH BALANCE BY COUNT

Denominations	Amount		Total amount	
	Rs.	P.	Rs.	P.
(A) Notes :— Rs. 1000/-	×			
Rs. 100/-	×			
Rs. 50/-	×			
Rs. 20/-	×			
Rs. 10/-	×			
Rs. 5/-	×			
Rs. 2/-	×			
Rs. 1/-	×			
Total of (A)				
(B) Coins Rs. 10/-	×			
Re 1/-	×			
	.50p.	×		
	.25p.	×		
	.20p.	×		
	.10p.	×		
	.05p.	×		
	.03p.	×		
	.02p.	×		
	.01p.	×		
Total (B)				
(C) Revenue stamp				
(D) Uncashed cheques & Bank Drafts etc. (enclose details)				
(E) Grand total of (A), (B), (C) & (D)				
(F) Amount of (E) in words.....				
Balance as per the Cash Book				
Total as at (E) :				
Checked & verified & Balance agreed with the Cash Book				
The above balance includes the following soiled & Mutilated notes/coins etc.				
Signature of the Cashier	Signature & Designation of the Verifying Officer	Signature of Imprest Holder		

EDifference, if any, should be suitably explained with details in a separate enclosure marked "NOTE ON DIFFERENCE IN CASH BALANCE"

ANNEXURE--VI

Ref. : Chapter-I Para 2.9)(A)

COAL INDIA LIMITED

Subsidiary Company.....

Area/Sub-Area.....

Colliery/Unit.....

REPORT ON THE CHECKING OF THE CASH BOOK ETC.
FOR THE MONTH OF.....19....

PARTICULARS OF ITEMS TO BE CHECKED	REMARKS
1. Whether the standard Cash book as prescribed in Finance Manual has been brought into use.	
2. Whether standard Money receipt forms and procedure as prescribed in Finance Manual is followed and money receipts have been suitably issued for all amounts received in draft/cash during the month.	
3. Whether the Cash book has been written up daily and properly.	
4. Whether the Cash book has been balanced daily and initialled by the cashier.	
5. (a) Whether corrections in figures in the Cash book exist and if so, are they suitably initialled by the cashier. (b) Are there any traces of overwriting, erasing, insertion in the entries.	
6. (a) Whether the Cash book has been independently checked by accounts clerk/accountant/head clerk/Sr. clerk with reference to Money Receipts, paid vouchers, unpaid registers prior to sending them to Accounts office and whether this fact of independent check has been recorded suitably in the Cash book. (b) Are the entries attested by initial of the checking officer.	
7. (a) Whether the Imprest Holder/nominee has signed the Cash book at least weekly. (b) Whether the Cash receipts are being signed by Imprest Holder/Nominee.	

PARTICULARS OF ITEMS TO BE CHECKED

REMARKS

- (c) Are all the vouchers, sub vouchers relating to Imprest and general sent in original to area accounts office
8. (a) Whether the details of the cash in hand have been analysed daily according to various denomination and recorded suitably in the Cash book or any other register kept for that purpose
(b) Whether details of General Cash balance in hand (undisbursed) have been suitably recorded in a subsidiary register and independently checked.
(c) A statement should be enclosed of undisbursed amounts as above standing more than a fortnight and not adjusted by credit to imprest.
(d) Whether there is any transfer from imprest cash column to the General Cash column and vice-versa and if so for what purpose have these been done.
9. Whether the analysis of Cash balance made by the cashier referred to in (8) above have been signed by the Imprest Holder/Nominee at least once a week.
10. Whether any difference has been found any time during the month between actual cash in hand and the balance shown in the Cash book. If so, what steps have been taken to get the difference reconciled/recovered/adjusted.
11. Whether all amounts received have been properly accounted for in the Cash book and entries have been made of the receipt side of the Cash book with reference to Weekly Recoupment, Statement of cheques issued made available by the area accounts office, counterfoils of Receipt book etc.
12. Whether the figures shown in the weekly recoupment statements and statements of cheques sent by area accounts office are in agreement with the figures posted in the Cash Book.
13. Whether there is any difference between the figures shown in the weekly recoupment statements and the Cash book. If so, what are such differences as also whether the Imprest Holder/Nominee has explained the difference.

PARTICULARS OF ITEMS TO BE CHECKED

REMARKS

14. Whether the Imprest Holder/Nominee has personally at least once a month verified the cash balance; if so what is the dates of such physical cash count conducted by him.
15. Whether the fact of such physical count of cash balance by the Imprest Holder/Nominee has been recorded in the Cash book or some other document kept for the purpose.
16. Does the above C. V. Report contain details of cash balances and the total thereof is in agreement with the balance shown in Cash book.
17. Whether there are any 'Advances' paid out of cash balance without having been recorded in the Cash book. If so, separate statement/statements for such unaccounted for advances mentioning date of advances, name of the payee, purpose of advance and amount of advance is to be enclosed.
18. A statement should be enclosed showing the T. A advance which remains unadjusted mentioning date of advance, name of the payee and the amount of advance. A copy of the same is to be sent to area accounts office.
19. A statement should be enclosed showing the Local Purchase Advance which remains unadjusted mentioning date of advance, name of the payee and the amount of advance. A copy of the same is to be sent to area accounts office.
20. Whether each entry is serially numbered.
21. Whether there is double entry.
22. Any other point/item of importance.

Place.....

Date

No. of enclosures :—

Signature of the verifying official

ANNEXURE—VII

Ref. : Chapter I Para 2 (9) (A)

COAL INDIA LIMITED

Subsidiary Company.....

Area/Sub-Area.....

Office

REPORT ON THE CHECKING OF THE CASH BOOK ETC.

FOR THE MONTH OF.....19.....

Particulars of items to be checked	Accounts Officer's Remarks
(i) Whether the standard Cash book as prescribed in Finance Manual has been brought into use.	
(ii) Whether the Cash book has been written up daily and properly.	
(iii) Whether the Cash book has been balanced daily and signed by the cashier, and the A.O (Cash)	
(iv) (a) Whether corrections in figures in the Cash book exist and if so, are they suitably initialled by the cashier and A. O (Cash). (b) Are there any traces of overwriting and erasing the Cash book.	
(v) Whether the Imprest Holder/A.O. (Cash) has signed the Cash book at least weekly.	
(vi) Whether the details of the cash in hand have been analysed according to various denominations and recorded suitably in the Cash book or any other register kept for that purpose.	
(vii) Whether the analysis of cash balance made by the cashier referred to in (vi) above have been signed by the A. O. (Cash)	
(viii) Whether any difference has been found any time during the month between actual cash in hand and the balance shown in the Cash book. If so, what	

Particulars of items to be checked	Accounts Officer's Remarks
steps have been taken to get the defference reconciled/recovered/adjusted.	
(ix) Whether all amounts received have been properly accounted for in the Cash book.	
(x) Whether the weekly recoupment statements and cheques have been checked to ensure that the figures shown therein are in agreement with the figures posted in the Cash book.	
(xi) Whether there is any difference between the figures shown in the weekly recoupment statements cheques and the Cash book. If so, state such differences as also whether the A. O. (Cash) has explained the difference.	
(xii) Whether the A.O. (Cash) has personally at least once a month verified the cash balance, if so, mention the date/dates of such physical cash count conducted by him.	
(xiii) whether the fact of such physical count of cash balance by the A. O. (Cash) has been recorded in the Cash book or some other document kept for the purpose.	
(xiv) A copy of the aforesaid Cash Verification Report for the month duly signed by the A. O. (Cash) in the proforma prescribed in the Finance Manual should be enclosed.	
(xv) Does the above C. V. contain details of cash balances and the total thereof is in agreement with the balance shown in Cash book.	
(xvi) Whether there are any 'Advances' paid out of cash balance without having been recorded in the Cash book. If so, a separate statement/ statements for such unaccounted for advances mentioning date of advance, name of the payee, purpose of advance and amount of advance should be enclosed.	

Particulars of items to be checked	Accounts Officer's Remarks
(xvii) Are Bank statements received from the bank every month and retained properly ?	
(xviii) Are the Bank reconciliation statements checked and signed by the officer incharge of the cash every month ? Are there erasing/overwritings/ insertions in the bank statement ? If so, has the correctness of the figures been verified with the bank.	
(xix) Statements of TA advances and L P advances outstanding, showing details of date, name & designation, amount with remarks should be enclosed.	
(xx) Any other point/item of importance.	
Place	
Date	
	Signature of the Accounts Officer.

COAL INDIA LIMITED

Subsidiary Company
Area/Sub-Area
Colliery/Unit

Voucher No.....
Date.....

UNPAID WAGES ACQUITTANCE ROLL

Sl. No.	UNPAID		Identification No.	Name	Designation	Amount		Acquittance
	Page No.	Entry No.				Rs.	P.	
1	2	3	4	5	6	7	8	

72

Cashier/Paid by

Passed by

Witness

Manager

Prepared by.....

Balance as per Bank

Deduct : Cheques deposited but not credited
(details attached)

Add : Cheques issued but not presented
(details as per statement attached)

Book balance as on.....

Rs.

Rs.

Rs.

Rs.

Rs.

Year.....

Month.....

BANK RECONCILIATION STATEMENT

Subsidiary Company.....

Area/Sub-Area.....

Colliery/Unit.....

COAL INDIA LIMITED

ANNEXURE—IX
Ref. : Chapter I Para 5 (3) & 13 (4)

ACCOUNTS OFFICER

ANNEXURE—X
Ref. : Chapter I Para 5 (8) (B)

To

Sub : Issue of duplicate cheque.

Ref. :

Dear Sir,

Consequent upon the loss of the following cheque(s), I/we request you to issue duplicate cheque(s) in lieu of the lost cheque(s). I/we hereby give undertaking that :

- (i) The undermentioned cheques have not been presented/will not be presented to any bank.
- (ii) If any payment has been in the meantime received against the undermentioned cheque(s), the amount stated therein shall be refunded forthwith in cash.

Sl. No.	Cheque No.	Date	Name of Bank	Amount
---------	------------	------	--------------	--------

Yours faithfully,

Full address of the Company

Signature of party with Company's seal, if any

COAL INDIA LIMITED

ANNEXURE—XI
Ref : Chapter I para 7 (1)

Subsidiary Company.....
Area/Sub-Area.....
Colliery/Unit.....

Ref. No.....

Date.....

CASH INDENT

The following cash indent dated..... in respect of.....
.....colliery is placed for release of funds on or before.....

Cash balance on.....

Revenue Head

(date)

(date)

Sanctioned budget—

Actual upto.....

Amount

Date

Amount

indented

approved

Wages of workers
Wages of staff
Salary of officers
Perquisites of above

- (i)
- (ii)
- (iii)
- (iv)
- (v)

Denominations required

Rs 100 ×
Rs, 50 ×
Rs. 20 ×
Rs. 10 ×
Rs. 5 ×
Rs. 2 ×
Rs. 1 ×

Coin
Cheques

Rs.
Rs

Total

Rs.

Rs. as detailed above is approved.

Sub-Area Manager

.....Sub-Area

Manager

.....Colliery

ANNEXURE—XII
Ref. Chapter I Para 7 (2)

COAL INDIA LIMITED

Subsidiary Company.....
Area/Sub-Area.....
Colliery/Unit

No.....

Date.....

REMITTANCE FORM

A sum of Rs. (Rupees
.....) only is remitted to Colliery
against Cash Indent No. date.....
on account of the following heads.

Details of remittance	Heads of Indent	Amount
	Revenue	
Currency Notes		
Rs. 100 × =		
Rs. 50 × =		
Rs. 20 × =		
Rs. 10 × =		
Rs. 5 × =		
Rs. 2 × =		
Re. 1 × =		
Coins		
Re. 1 × =		
50 P × =		
25 P × =		
20 P × =		
10 P × =		
5 P × =		
3 P × =		
2 P × =		
1 P × =		
Cheques =		
Total =		
Cashier	Group Accounts Officer	Sub-Area Manager

The above mentioned remittance is hereby acknowledged. The remittance has
been accounted for on at Cash Book F/No.

Cashier Colliery
Accountant Colliery
Manager Colliery

ANNEXURE—XIII
Ref. Chapter I Para 10 (11)

COAL INDIA LIMITED

Subsidiary Company.....

Area/Sub-Area.....

Colliery/Unit

SPECIMEN SIGNATURE OF THE IMPREST HOLDER

1. I, Shri Imprest Holder of
colliery furnish my specimen signature as given below:

Specimen signature

of Imprest Holder

1.
2.
3.

I have authorised Sri Designation
to operate Imprest of On my behalf as Nomine No.
and his specimen signature is given below :

Specimen Signature

of the Nominee

1.
2.
3.

Place.....

Signature of the Imprest Holder

Dated

Designation.....

ANNEXURE—XIV
Ref. : Chapter-I Para 12 (1)
**FORM OF BANK GUARANTEE TO BE USED IN CASES WHERE PAYMENT
IS GUARANTEED BY THE CONSUMERS/PURCHASERS DIRECTLY**

(Name & address of the Supplier Company)

In consideration of.....
(Name & address of the Supplier Company)
having agreed to supply Coal/Steam/Rubble/Slack/Run-of-mine/Soft Coke/Hard Coke
of all grades and sizes from different Collieries/Plants to.....
.....
(Name & address of the party)
(herein-after called 'the Company' which terms shall mean and include its successors
and assigns) from time to time, we.....
.....(Name of the Bank with complete address)
(hereinafter called 'the Guarantor' which terms shall mean and include its successors
and assigns) do hereby undertake to pay the.....on demand
(Name of the Supplier Company)
the sum and sums payable by the Company as price of the materials supplied exclu-
ding railway freight but including all incidental charges subject to the following terms
& conditions.

(1) Payment pursuant to this undertaking will be demanded by the.....
.....from the Guarantor
(Name of the Supplier Company)

and will be met by the Guarantor without question. As to whether the occasion or
ground has arisen for such demand the decision of the.....
.....shall be final.
(Name of the Supplier Company)

(2) The.....shall have.
(Name of the Supplier Company)
the fullest liberty without reference to the Bank and without affecting this guarantee to
postpone for any time or from time to time the exercise of all or any of their powers
and right under the arrangement made with the Company and to enforce or forbear to
enforce the same and the Bank as Guarantor shall not be released from this guarantee
by any arrangement between the.....and the Company or
(Name of the Supplier Company)

any alteration thereof made with or with the consent of the Bank or by the exercise or

non-exercise by the.....

(Name of the Supplier Company)
of all or any of their powers and rights against the Company of any other forbeara-
nce act or omission on the part of the.....

(Name of the Supplier Company)
or indulgence granted by or on behalf of the.....
(Name of the Supplier Company)

to the Company which under the law relating to suretyship would but for this pro-
vision have the effect of releasing the Bank as Guarantor from their obligations under
this guarantee.

(3) The guarantee herein contained shall not be determined or affected by
the winding up of the Company but shall in all respects and for all purpose be bind-
ing and operative until all money due so the.....in
(Name of the Supplier Company)

respect of the liability or liabilities of the Company are fully paid.

(4) The liability of the Guarantor shall not at any time exceed Rs.....
(Rupees.....).

(5) The undertaking shall be determined on.....but shall,
notwithstanding such determination continue in respect of all bills sent to the Guar-
antor till.....(i. e. days from the date of determination).
The Guarantee is effective from this day the.....One thousand
nine hundred.....

(6) Notwithstanding anything contained herein before our liability under
this bond is restricted to Rs.....(Rupees.....)
Our guarantee is to remain in force till.....
Unless a demand is made against us under the Guarantee within 3 months from the
expiry date i. e. from.....such claim shall lapse and
we shall be discharged from the Guarantee.

The Bank has under its constitution power to give this Guarantee and....
.....who has signed it on behalf of the
(Name of the person)

Bank has authority to do so.

Dated this.....day of.....19.....
Place.....

Signature of the authorised person
for and on behalf of the Bank

ANNEXURE—XV

Ref.: Chapter I Para 12 (1)

BANK GUARANTEE TO BE USED IN CASES WHERE PAYMENT FOR COAL SUPPLIES TO THE CONSUMERS IS TO BE GUARANTEED BY THE MIDDLEMEN / AGENTS

To _____

_____ (Name & Address of the Supplier Company)

In consideration of _____ (name and address of the supplier Company) having agreed to supply from time to time coal/steam/rubble/slack/run-of-mine/soft coke/hard coke of all grades and sizes from different collieries/plants, to the consumers, as per the instructions of _____

_____ (Name and address of the agent)

(hereinafter referred to as the 'Company' which terms shall mean and include its successors & assigns), upon the Company agreeing to make payment for such supplies, although the bills will be made in the name of the Consumer, We _____ (Name of the Bank with complete address)

(hereinafter called the 'Guarantor' which terms shall mean and include our successors and assigns), do hereby unconditionally undertake to pay to _____ (Name of Supplier Company) on demand the sum and/or sums payable by the Company as price of the above materials supplied or to be supplied to the Consumer excluding railway freight but including all incidental charges subject to the following terms and conditions.

1. Payment pursuant to this undertaking will be demanded by _____ (Name of the Supplier Company) from the Guarantor and will be made by the Guarantor without question. As to whether the occasion or ground has arisen for such demand the decision of _____ (Name of Supplier Company) shall be final

2. _____ (Name of Supplier Company) shall have the fullest liberty without reference to the Bank and without affecting this guarantee to postpone for any time or from time to time the exercise of all or any of their powers and rights under the arrangement made with the Company and to enforce or for bear to enforce the same and the Bank as Guarantor shall not be released from this guarantee by any arrangement between the _____ (Name of Supplier Company) and the Company or any alteration thereof made with or without the consent of the

Bank or by the exercise or non-exercise by _____ (Name of Supplier Company) of all or any of their powers and rights against the Company of any other forbearance act or omission on the Part of the _____ (Name of Supplier Company) or indulgence granted by or on behalf of the _____ (Name of Supplier Company) to the Company which under the law relating to suretyship would but for this provision have the effect of releasing the Bank as Guarantor from their obligations under this Guarantee.

(3) The Guarantee herein contained shall not be determined or affected by the winding up of the Company but shall in all respect and for all purposes be binding and operative until all money due to _____ (Name of Supplier Company) in respect of the liabilities of the Company are fully paid.

(4) The liability of the Guarantor shall not any time exceed Rs. _____ (Rupees)

(5) The undertaking shall be determined on _____ but shall, notwithstanding such determination continue in respect of all Bills sent to the Guarantor till _____ (i. e. 30 days from the date of determination). The Guarantee is effective from this day the _____ one thousand nine hundred _____

(6) Notwithstanding anything contained herein before our liability under this Bond is restricted to Rs. _____ (Rupees _____); Our Guarantee is to remain in force till _____ Unless a demand is made against us under the Guarantee within 3 months from the expiry date i. e. from _____ Such claim shall lapse and we shall be discharged from the Guarantee.

The Bank has under its constitution power to give this Guarantee and _____ who has signed it on behalf of the _____ (Name of the person) has signed it on behalf of the Bank has authority to do so.

Dated this _____ day of _____ 19 _____
Place _____

Signature of the authorised person
for and on behalf of the Bank.

ANNEXURE —XVI
Ref. Chapter I Para 12(I)

FORM OF BANK GUARANTEE TO BE FURNISHED BY THE
SUPPLIERS DULY EXECUTED BY THEIR BANKER

(Name & address of the Purchaser
Company)

Re : Bank Gurantee in respect of Agrment
dated _____ Day of _____
19 _____ between _____

(Name of
Purchaser Company) and _____

(Name
of Supplier Company)

Messrs _____ a Company/
Firm having its office at No. _____
hereinafter called the Contractor has entered into an agreement dated _____

(hereinafter called 'the said agreement') with _____

(Name of the Purchaser Company)

hereinafter called 'the Company') to supply _____
'stores/materials amounting to Rs. _____ on the
terms and conditions contained in the said agreement.

It has been agreed that _____ (_____ percent)
payment to the value of the stores/materials will be made to the Contractor in terms of
the said agreement on the contractors furnishing to the company a bank gurantee for the
sum of Rs. _____ as security for due repayment of the
said sum in terms of the said agreement, and also interest as therein provided.

The _____ having its
(Name of the Bank)
Office at _____ has at the request of the Contractor
agreed to give the guarantee as hereinafter contained

We _____ (hereinafter
(Name of the Bank)

celled 'the Bank') do hereby unconditionally agree with the Company that if the Contra-
ctor shall in any way fail to observe or perform the terms and conditions of the said
agreement regarding repayment of said sum of Rs. _____
or any of them including the term for payment of interest for delay in deliveries or shall
commit any breach of it obligations thereunder, the bank shall on demand and without
any objection or demur pay to the Company the said sum of Rs. _____
or such portion as shall than remain unpaid with interest without requiring the company
to have recourse to any legal remedy that may be available to it to compel the Bank to
pay the same, or calling on the company to compel such payment by the contractor.

Any such demand shall be conclusive as regards the liability of the Contractor
to the Company and as regards the amount payable by the Bank under this guarantee.
The Bank shall not be entitled to withhold payment on the ground that the contractor
has hisputed its liability to pay or has disputed the quantum of the amount or that any
arbitration proceeding or legal proceeding is pending between the Company and the
contractor regarding the claim.

We; the Bank further agree that the guarantee shall come into force from the
date hereof and shall remain in full force and effect till the period that will be taken for
the performance of the said agreement which is likely to be the _____
day of _____ but if the period of agreement is extended either
pursuant to the provision in the said agreement or by mutal agreement between the
contractor and the Company the Bank shall renew the period of the guarantee failing
which it shall pay to the Company the said sum of Rs. _____ or such
lesser amount out of the said sum of Rs. _____ as may be due to
the Company and as the Company may demand. This guarantee shall remain in force
until the dues of the company in respect of the said sum of Rs. _____
and interest are fully satisfied and the company certified that the agreement regarding
repayment of the said sum of Rs. _____ has been fully carried out
by the contractor and discharges the guarantee.

The Bank further agrees with the Company that the Company shall have
the fullest liberty without the consent of the Bank and without affecting in any
way the obligations here under to vary any of the terms and conditions of the said agree-
ment or to extend the time for performance of the said agreement from time to time or to
postopone for any time or from time to time any of the powers exercisable by the Com-
pany against the contractor and to forbear to enforce any of the terms and conditions
relating to the said agreement and the Bank shall not be relieved from its liability by
reason of such failure or extension being granted to the contractor or through any
forbearance, act or omission on the part of the Company or any indulgence by the
Company to the contractor or any other matter or thing whassoever which unde the law

relating to sureties would but for this provisions have the effect of relieving or discharging the Guarantor.

The Bank further agrees that in case this guarantee is required for a longer period and it is not extended by the Bank beyond the period specified above the Bank shall pay to the Company the said sum of Rs or such lesser sum as may then be due to the Company out of the said advance of Rs and as the Company may require.

Notwithstanding anything herein contained the liability of the Bank under this guarantee is restricted to Rs only. The guarantee shall remain in force till the day of and unless the guarantee is renewed or a claim is preferred against the Bank within 3 months from the said date all rights of the company under this guarantee shall cease and the Bank shall be released and discharged from all liability hereunder except as provided in in the preceeding clause.

The Bank has under its constitution power to give this guarantee and who has signed it on behalf of the Bank has authority to do so.
(Name of the Person)

Dated this day of 19.....

Place _____

Signature of authorised person for
and on behalf of the Bank.

ANNEXURE—XVII
Ref. : Chapter.I Para 12 (1)

COAL INDIA LIMITED

Subsidiary Company
Area/Sub-Area
Unit/Office.....

To

Ref. No
Dated, the.....

Sub : Expiry of validity period of Bank Guarantee No..... Date.....
for Rs furnished by
and forwarded vide your letter No. date

Dear Sir,

This is to inform you that the period of validity of the above noted Bank Guarantee expires on Necessary steps may therefore kindly be taken for revalidation/renewal of the guarantee for such other period as may be considered appropriate, after due allowances for submission/settlement of claims, if any. In this connection, it may also kindly be noted that unless the revalidation/renewal of the guarantee is effected or the guarantee is advised to be released to the party concerned before one week of the expiry period; it will be necessary for the Accounts Deptt. to negotiate for encashment.

Kindly acknowledge receipt.

Yours faithfully,

ACCOUNTS OFFICER

Copy forwarded to —

The Chief Accounts Officer/Controller of Accounts for kind information and necessary instruction.

ACCOUNTS OFFICER

ANNEXURE-XVII

Subsidiary Company
Area/Sub area
Colliery/Unit

Balance as on... ..

Rs.	1000/-x	:
Rs.	100/-x	:
Rs.	50/-x	:
Rs.	20/-x	:
Rs.	10/-x	:
Rs.	5/-x	:
Rs.	2/-x	:
Rs.	1/-x	:

Total (A) :

Rs.	1.00 x	:
	50P x	;
	25P x	:
	20P x	:
	10P x	:
	5P x	:
	3P x	:
	2P x	:
	1p x	:

Total (B) :

(C) Revenue Stamp

(D) Cheques in hand :

(F) Bank Balance

Reasons for high cash balance.

BANK CLERK CASHIER IMPREST HOLDER G.A.O./A.A.O.

COAL INDIA LIMITED

ANNEXURE - XIX

ANNEAUX - AIX
Ref. : Chapter I Para 13;(3)

Month.....
Year.....

Subsidiary Company
Area/Sub-Area.....
Colliery/Unit

STATEMENT OF ADVANCE OUTSTANDING

[illegible]

Manager	Group Accounts Officer	Sub-Area Manager	Area accounts Officer	Area General Manager
---------	------------------------	------------------	-----------------------	----------------------

ANNEXURE —XX
Ref. Chapter I Para 14(1)(F)

COAL INDIA LIMITED

Subsidiary Company _____
Area/Sub-Area _____
Unit/Office _____

Ref. No. _____

Sri _____

Ref : Your application for the post for _____
Your above mentioned application has been received in this office, but the postal
Order No. _____ valued Rs _____ is not in order. So your
postal order is returned herewith for reason of item No. _____ given below :-

1. Absence of issuing Post Master's signature.
2. Name of the issuing Post Office is not clear.
3. Date stamp of the issuing Post Office not clear.
4. Absence of date stamp of the issuing Post Office.
5. Expiry of currency period.
6. Crossing is not properly made.
7. Postal order is not properly filled up. This should be in favour of _____

8. Due to alteration or erasing, cutting, defaced or mutilated.
9. Paying office stamp with date cancelling this Postal order.
10. Your signature in place of payee's signature.
- 11.

You are, therefore, requested to send another Postal Order of the same amount
in favour of _____

_____ Post Office.

The envelope should be addressed to the _____

Please note that pending receipt of the above Postal order, your application
will not be entertained for the above post.

For further correspondence please quote always 'Reference Number' and 'post
applied for'.

Signature of Authority.....
Designation.....

ANNEXURE-XXI
Ref : Chapter I Para 14 (3)

COAL INDIA LIMITED

Subsidiary Company _____
Area/Sub-Area _____
Unit/Office _____

To _____
The Agent, _____

Dated, the _____ 19...

I am sending herewith Nos: of Indian Postal Orders amounting to Rs
(Rupees) only.
for crediting to current Account of
..... with you.
Please acknowledge receipt.

No. of Indian Postal Order	Denomination	Amount		Remarks
		Rs.	P.	
	Rs. 10.00			
	Rs. 7.50			
	Rs. 5.00			
	Rs. 4.50			
	Rs. 4.00			
	Rs. 3.50			
	Rs. 3.00			
	Rs. 2.50			
	Rs. 2.00			
	Rs. 1.50			
	Rs. 1.00			
	Rs. 0.50			

Signature of Authority
Designation

COAL INDIA LIMITED

ANNENURE-XXII

Ref. Chapter III Para I (1)

Contract letter No

Company

Date.....

Area/Sub Area.....

Colliery.....

P. O.....

To

District

WORK ORDER/CONTRACT LETTER

Job Ref.....

With reference to your quotation/teuder No..... dt..... the following job is entrusted to you for satisfactory execution.

Sl. No.	Description of work	Estimated Qty. of work	Rate & unit of work Rs.	Tendered/Estimated amount Rs

- (i) Enclosed please find the plan of the work to be carried out.
- (ii) You should start the work before.....and complete the work within
- (iii) A security deposit of% will be recovered from your running bill which will be refunded at the year end/at the end of the contract after satisfactory completion of job. The earnest deposit of Rs.....made by you will be forfeited in case you fail to execute the contract full or in part.

(iv) Job should be carried out as per instructions and guidance given by the colliery management.

(v) You will be entirely responsible for the payment of dues to workers as per award/regulations in force. You will strictly abide by the rules laid down in Contract Labour (regulation and abolition) Act and any violation of the provisions will automatically terminate your contract.

(vi) You will pay the workers in companies pay counter under the supervision of colliery welfare/personnel officer any other officer authorised by competent authority.

(vii) You will make your own arrangements for the accommodation facilities to your workers.

(viii) the payment for work done will be made weekly/fortnightly/monthly.

(ix) You are requested to be present when measurements for the work done are taken by the colliery staff.

(x) (a) You will be supplied/not supplied with store materials for the job.

(b) The following materials will be supplied by the company and necessary value recovered.

Sl. No.	Description	Qty.	Rate

OR

(c) The stores supplied will be on account of the company and no recovery will be made from you.

(xi) You will keep the stores supplied in safe custody and utilise them properly. Any misuse or excess use made will be recovered from you.

(xii) You will not remove any store/machineries given to you from the colliery.

- (xiii) Stores purchased by you and brought in the colliery should be properly recorded by you and proof of purchase produced when required.
- (xiv) You will be allowed to use the following facilities for which due charges will be recovered from your bills as detailed below :-
.....
.....
- (xv) The quality of workmanship should be maintained by you and the inspection report of the Engineer/Supdt. Engineer/Manager will be final.
- (xvi) If for any reason you have to make a protest/complaint the same should be made in writing to the Colliery Manager/Office incharge of the work and a copy forwarded to the Area Office
- (xvii) The contract can be terminated without assigning any reason by the company after giving a month's notice. You will be paid final dues after measuring the work done till date and after recovery of all dues for store etc.
- (xviii) The contract can be terminated by the company if it found that information furnished by you for registration or at the time of tender were false.

Please sign and acknowledge the issue of this contract letter witnessed by a responsible person.

Signature.....
Designation of
Authority.....

**COAL INDIA LIMITED
CONTRACTOR'S LEDGER**

ANNEXURE - XXIII

Ref. : Chapter - III Para 4(1) &
Chapter - IV Para 1 (4)

Subsidiary Company
Area/Sub-Area
Colliery/Unit

Folio No.
Name & address of contractor/firm
.....

Brief description of work	Estimate No. & date	Estimate sanction reference			Agreement/work order ref.		Sanction reference to award work			Date of commencement of work	
		No	Date	Amount	Authority	No.	Date	No.	Date	Authority	Scheduled
1	2	3	4	5	6	7	8	9	10	11	12/01/13

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Date of completion of work		Time extension		Budget provision		Security deposit		
		Up to	Order ref.	In BE	In RE	CS No.	Amount	Refund/adjustment
Scheduled	Actual	16	17	18	16	20	22	23
14	15							

Contractor's Ledger (contd) ANNEXRE XXIII									
Sl. No.	Bill No. & date	On A/cs No.	period	Brief description of work	Quantity	Measurement book ref	Accounts receipt		Gross amount of bill
							No.	Date	
							8	9	Rs. P, 10
1	2	3	4	5	6	7			

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Deductions						Initials						
Dep't stores		I. Tax		Others		Net amount paid		Amount paid upto date (Gross]		Dealing Asstt.	Acctt/Supdt,	AO/FO
Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	16	17	18
11		12		13		14		15				

COAL INDIA LIMITED

ANNEXURE—XXIV

Ref. Chapter IV Para 2 [4] (C)

TRUCK TRIP CARD

Sl. No. Date

Company/Contractor

Contractor's Name.....

Colliery/Coke Plant

Tare weight or capacity as measured

Signature of

Issuing clerk

Sl. No. Trips	From	To	Time of departure	Sig. of issuing depts. clerk	Time received	Sig. of receiving depts. clerk	Sig. of staff at security check post with time
1	2	3	4	5	6	7	8

Total trips

Total quantity

Sig. of Despatch/Transport clerk

Subsidiary Company.....
Area/Sub-Area.....
Colliery/Unit

REGISTER OF CASH "PUT IN" "TAKEN OUT" BALANCE ETC

[illegible]

Subsidiary Company.....
Area/Sub-Area.....
Colliery/Unit.....

REGISTER FOR MONEY ORDER

[illegible]

FORM : R - 3

Ref. Chapter I Para 2 (6) (E)

Folio No.....

Subsidiary Company

Area/Sub-area

Colliery/Unit

REGISTER OF POSTAL ORDERS

[illegible]

FORM : R-4

CASH BOOK

Ref. ; Chapter 1 Para 4 [1] (A)

Folio No.

Subsidiary Company

Area/Sub Area

Collection/Unit

DR.

RECEIPT

[illegible]

PAYMENT

CR.

[illegible]

(Where the system of imprest(S) is/are in operation the cash book will include transations under each imprest separately.)

FORM : R--5

Folio No.....

Area/Sub-Area

Colliery/Unit..... ————

[illegible]

Form : R--6

Folio No.....

Area/Sub-Area

FORM-I

Colliery Unit 1987-1988

[illegible]

COAL INDIA LIMITED
FORM--II

Form : R-7

Ref. ; Chapter 1 Para 4 [2] (B)

Folio No.

Subsidiary Company

Area/Sub-area

Collery/Unit

[Rule 21 (4)]

[Rule 21 (4)]

Register of deduction for damage or loss caused to the employer: by the neglect or default of the employed person.

[illegible]

COAL INDIA LIMITED
BANK CASH BOOK

FORM : K-8

Ref : Chapter I Para 5 (1)

Folio No.....

Subsidiary Company.....
Area/Sub-Area.....
Colliery/Unit.....
DR.

RECEIPTS

[illegible]

PAYMENTS

CR.

[illegible]

Subsidiary Company.....

Folio No.....

Area / Sub-Area

Colliery/Unit.....

OPENING BALANCE

DateCheques

Amount

..... .. (to be obtained from bank)

Total Cheques issued.

Amount deposited

Balance

Bank Clerk

**Initial of Officer
(Authorised)**

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FORM : R-10

Ref. ; Chapter I Para 5 (9)

Folio No _____

Subsidiary Company

Area/Sub-Area

Collery/Unit

[illegible]

Subsidiary Company _____
Area/Sub-Area _____
Unit/Office _____

COAL INDIA LIMITED

FROM--11
Ref. Chapter I Para 12 (1)

Foilo No _____

REGISTER OF PAPER SECURITIES

(To be maintained by Executive officers)

Sl. No.	Date of Receipt	Name & Address of Depositor	Details of Security furnished				Amount of Security	Period of validity	Purpose of furnishing the security
			Nature	Ref. No.	Date	Name of the Institution who issued the security			
1	2	3	4	5	6	7	8	9	10

Date of Expiry	Reference to the letter No & Date under cover of which the security was sent to A/cs. Office	Signature for the concerned Executive Authority	Date of Review and precise action taken	Signature of the Officer concerned	Reference of the letter under cover of which the security was received back from the Accounts Officer	Details relating to disposal of the security	Signature of the concerned Executive Authority
11	12	13	14	15	16	17	18

Subsidiary Company _____
Area/Sub-Area _____
Unit/Office _____

COAL INDIA LIMITED

FROM : R--12
Ref. Chapter I Para 12 (1)

Foilo No _____

REGISTER OF PAPER SECURITIES

(To be maintained by Executive officers)

Sl. No.	Date of Receipt	Name and address of Depositor	Details of security furnished				Amount of Security	Purpose of furnishing the security	Name of the Executive authority from whom the security is received
			Nature	Ref. No.	Date	Name of the Institution who issued the security			
1	2	3	4	5	6	7	8	9	10

Reference to the letter No. & Date under cover of which the security is received in the Accounts Office	Signature of the A/cs Officer	period of validity	Date of expiry	Date of Review	Reference of the Notice sent to the Executive authority before the expiry date of the Security	Signature of AO	Reference to the letter under cover of which the Security was returned to the Executive authority	Signature of the Accounts Officer
11	12	13	14	15	16	17	18	19

Subsidiary Company

Area/Sub-Area

Colliery/Unit

COAL INDIA LIMITED

Local purchase advance

payment and adjustment register

FORM : R-13

Ref. : Chapter II Para-6 (2) & 6 (5)

Folio No

Sl. No.	Name of employee	Designation	Department	Pay order/ payment Voucher		Sanction order		Amount paid	Initial			
				No.	Date	No.	Date		Dealing Asstt.	Supdt.	Officer	
1	2	3	4	5	6	7	8	9	10	11	12	13

Adjustment										Remarks	
Refund/Recovery			Voucher/Bill submitted		Total amount (16-19) = Col. 10		Initial				
							Dealing Asstt.	Acc't/ Supdt	Officer		
CR No.	Bill No.	Date	Amount	No.	Date	Amount					
14		15	16	17	18	19	20	21	22	23	24

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