

## **STORES (ENGINEERING)**

### **INTRODUCTORY**

1. The provisions of this section apply to engineering stores, their purchase, custody, issue, and accounting, write off etc.

### **ORGANISATION**

2. The general administration of all stores of a Kendra is vested in the Superintending Engineer/Station Engineer on whom primarily devolves the duty of arranging for (1) the acquisition of stores (2) their custody (3) issue according to requirements and (4) their proper utilisation, in accordance with such rules and instruction issued by Government from time to time.
3. Normally engineering stores are kept at Studio and transmitter complexes. In case of relay centres it should be possible for one storekeeper to manage the entire work relating to stores. Where there is a studio/transmitter complex, more than one storekeeper may be considered depending upon the volume of the work. The storekeeper is primarily responsible for the receipt, custody, issue and proper accounting of the stores.
4. When a storekeeper proceeds on leave without handing over charge, the head of office should nominate two engineering officers both of whom should be gazetted officers preferably (or at least one of them should be a gazetted officer) who will look after the stores without conducting any physical verification. Each of these officers should put one lock each on the store room door so that the store room is opened and closed only when both the officers are present together. All transactions regarding receipt and issue of stores should be performed in the presence of both the officers and recorded in a Leave Transaction Register under the initials of both of these officers. When the storekeeper resumes charge, these two officers should handover this register and the stores to him after recording in the register a certificate to the effect that all the transactions, which occurred during the absence of the storekeepers, had been recorded therein. The storekeeper will post his store register from this 'Leave Transactions Register' and give proper cross-reference in both sets of books.
5. The storekeepers should furnish security of Rs. 1000 in one of the acceptable forms mentioned in GFR 274. (When security is furnished in the shape of a Fidelity bond, the procedure prescribed in para 4 of Annexure 1 to Chapter 4 of Doordarshan manual volume -I part I & II as for cashiers, should be followed)
6. The appointment of storekeeper to be in direct charge of the stores does not in any way reduce the responsibility of the Superintending Engineer/Station Engineer/Assistant Station Engineer to ensure by proper supervision that all transactions relating to stores are properly regulated and that losses and defalcations are prevented.

7. The duty entrusted to Government officers in respect of purchase, use or consumption of stores carries with it the responsibility of maintaining correct records and of rendering a correct account of those transactions.
8. All transactions of receipt and issues of stores should be recorded, strictly in accordance with the prescribed rules or procedure, in the order of occurrence and as soon as they take place.

A numerical or quantity account of receipts and balances has to be maintained for all stores, with a view to control the balances efficiently until the stores are disposed of finally either by consumption or otherwise. This quantity account has further to be reconciled periodically with the value accounts in the case of engineering stores.

9. Engineering stores are obtained in two ways, Viz. by direct purchase of from the Central Purchase and Stores of Doordarshan at Delhi.

**B. ENGINEERING STORES OBTAINED BY DIRECT PURCHASES**

**(i) Indents for purchase of Stores.**

10. (a) The officer authorised to keep a watch over the requirements of technical stores, should prepare a statement of requirements, in the following form and put up to the Senior most Engineering Officer (Superintending Engineer/Station Engineer/Assistant Station Engineer) for his approval.

Sr. No.	Particulars	Stock in hand	Date of last purchase	Further requirements	Whether available at rate contract or to be purchased directly	Remarks
1.	2.	3.	4.	5.	6.	7.

Action as laid down in Annexure 2 should then be taken to invite quotations where necessary, and on their receipt the requisite comparative chart should be prepared.

- (b) An indent in duplicate should thereafter be prepared in form DD A-44. This indent should be scrutinised by the Accountant. He should indicate the availability of funds and the head of account, under which the expenditure is to be classified. Sanction of the competent authority should then be obtained. No purchase should

- be made without preparing indents and without getting prior sanction of the competent authority.
- (c) Original copy of the sanction should be attached to the bill (s) when received for verification and sent to the Accountant for arranging payment.
  - (d) Proposals for the purchase of stores, if required to be submitted to the Directorate should be self-contained and routed through the Chief Engineer concerned in form DD A-45.
- (ii) Purchase of Stores.**
11. Stores may be purchased in the manner indicated below
- (a) Cash purchase of petty stores.
  - (b) Purchase from suppliers who have entered into rate/running contracts with the Directorate General of Supplies and from whom the Directors are authorised to purchase as 'Direct Demanding Officers'.
  - (c) Purchase from suppliers through the Directorate General of Supplies and Disposals of articles for which no rate contracts exist or for which rate contracts exist but Directors are not declared as 'Direct Demanding Officers' and
  - (d) Purchase from suppliers after calling for a competitive quotations or tenders.

**INSTRUCTIONS FOR THE GUIDANCE OF KENDRA'S / OFFICES**  
**FOR THE PURCHASE OF STORES**

12. Detailed instructions for the guidance of Kendra's/Offices for the purchase of stores are given below:-

Stores Purchase Rule are given in Chapter 8 and Annexure thereto and appendix 8 of GFRs 1963 and the Doordarshan Manual Vol. I para 9 to 16. They should be followed carefully. The following supplementary instruction should also be noted for guidance.

1. The value of stores purchased by Kendra's/Offices at a time normally small. Therefore the 'Limited tender' system may be adopted vide para 38 of Annexure Chapter 8 GFRs 1963.

In inviting quotations for the purchase of stores, an adequate number of firms say 5 or 6 who deal in stores required should be addressed to ensure that at least three quotations are received in every case. For this purpose a list of firms of known reliability should be maintained as prescribed in para 28 *ibid*.

2. A performa for the invitation of quotation is appended. Column 1,2,3, and last date of receipt of quotation in the Kendra/Office shown in the quotation form should be filled in by the Kendra/Office before issue. When the value of an order is not likely to exceed Rs. 500/- the procedure of calling for sealed quotations may be dispensed with at the discretion of the Head of Office and the purchase made after survey of market, from the selected firm after obtaining a formal tender in writing from them e.f. para 11 below.
3. As far as possible, adequate time should be allowed to firm to quote. The time normally taken to process the quotations (like getting Director's or DG's sanctions) may be mentioned as the time upto which quotations should remain open for acceptance and this should be mentioned in para 4 of the letter inviting quotations.
4. On receipt, these quotations should not be opened along with other Dak, but kept under the custody of one of the Officers until the due date when they should all be opened in the presence of such tenderers or their agents as may choose to attend at the time and place already specified.
5. At the time of opening of the quotations the officer, namely Director Deputy Director, ASD,SE,ASE or the officer who calls for quotations or any other Gazetted Officer authorised by the Head of Office for this purpose, opening the same should.
  - (i) Record the total number of quotations received and mark each one of them. Thus, if six quotations are received against a particular enquiry, each should be marked 1 of 6,2 of 6 and 6 and last.
  - (ii) Circumscribe in ink all corrections/overwriting in any quotation and record the number of such corrections or overwriting found if there are no corrections or overwriting this fact should also be recorded.
  - (iii) Circumscribe in ink all price figure and
  - (iv) Put his dated initials.
6. A chart comparing the quotations for the various articles should be prepared on the basis of the quotations marked by the office for final orders of the officer ASE/SE/ASD/DD, Director. This chart should form part of the purchase papers on file.
7. The officer should scrutinise the quotations and advice purchase on the basis of the lowest satisfactory quotation, taking into account the quality of products offered etc. When lowest tender is not proposed to be accepted full justification should be furnished to the Directorate General and their orders obtained before placing the order-vide Rule 15(1) of GFRs (1963) as amended by CS No. 4.

Thereafter an indent should be prepared in the prescribed form (para 10) and the procedure laid down in that para as well as para 15 *ibid* followed.

8. In case three effective quotations are not received in response to first enquiry, a second letter should issue giving option to the parties quoting against the first enquiry to confirm or revise their existing quotations. But in the case of small orders the total value of which does not exceed Rs.500/- a second enquiry need not be made orders may be placed on the bases of the lower of the two quotations received or the only the quotations received.
9. In some cases, it may not be possible to get three quotations in spite of repeated enquires, or the demand for store may be quite urgent.

In such circumstances, order should be placed on the basis of the lower of the two quotations or on 'single tender' basis and the relevant certificate from the following should be recorded on the file before orders are placed:-

- (a) Sufficient survey of the market has been made or the article is of a proprietary nature and no useful purpose would be served in making further enquiries.
  - (b) The rates at which the materials are offered are reasonable.
  - (c) The demand is urgent and could not be foreseen earlier.
10. Cross reference should be given on the office copy of the supply order to the quotation, comparative statement and sanction for the purchase if these papers are filed separately.
  11. In cases of petty cash purchases upto Rs.100/- in each case, purchases can be effected from the selected firm after the market is surveyed by one of the responsible officials, who should give a certificate of survey, giving details of the firms contacted, offer received orally and the lowest satisfactory offer recommended. This survey certificate and recommendations should be scrutinised by a higher officer who should authorise the purchase.
  12. The above instructions will not apply to the purchase of stores available under rate/running contracts entered into by the DGS & D and those available from Indian Telephone Industries as well as National Instruments Factory. These should be obtained according to the prescribed procedure.

**(Authority: On the line of DG, AIR, Memo No. 6/4/6/57IU dated 15th February, 1958).**

13. After the indents for purchase of Stores are approved by competent authority, orders should be placed direct with the Suppliers if the purchase is made under clause (b) and with the Director General, (Supplies and Disposals), if the purchases are under clause (c) above.

*Note: Applications for sanction for purchase of engineering stores in excess of the powers of the Head of the Officers concerned should be sent to the Chief Engineer concerned who will scrutinise the requirements and forward them with his recommendations to the Directorate General for orders.*

14. In accordance with the detailed procedure laid down by the Director General (Supplies) from time to time debit for the supplies made is raised by him against the Directors through the Accounts Officers concerned.
15. Where purchases are made in accordance with clauses (a) or (d) above, Order Purchase Vouchers Form DD A-47 should be prepared in duplicate and one copy sent to the supplier. Reference to the Indent No. and date be given in this form at the time of its approval by the officers in charge of administration and the column for "O.P.V. No." in the Indent Form should also be filled in at the same time.
16. The Indent forms and O.P.V. Forms (DD A-47) should be machine numbered and kept bound in books of convenient sizes.

**17. LIMITS ON LOCAL/DIRECT PURCHASES**

Indentors are authorised to make direct purchase of stores to the extent of Rs. 50,000 in each case. In cases of indents over Rs. 50,000 the purchases are to be made through the Central Purchase Organisation. The above monetary limits of direct purchase apply to the value of each article or class of similar articles or interconnected articles purchased at one time. The indents should under no circumstances be split up to bring them within these limits. These limits shall not apply to the items for which Rate/Running contracts exist. For such items the applicable limits will be Rs. 500 in each case not exceeding Rs. 5,000 in the aggregate in any one year.

It will open to the indentors to forward their indents below the limits of Rs. 50,000 in each case, to the DGS and D and its subordinate organisations, where the stores cannot be conveniently obtained by them directly.

**(Authority: Ministry of Economic and Defence Coordination O.M. No. 6(2) 63-PI dated 14th June, 1963 and Departments of Supply and T.D, O.M. No. 6/8/66 P I dated 14th October, 1966)**

**18. INSURING OF TV EQUIPMENT**

The power delegated to the Director General in this regard is subject to amendment from time to time.

In the case of valves/tubes whenever they are dispatched, they should be insured at the depreciated value, to be assessed on the bases of the average life prescribed for the particular make of valve/tube. It will be necessary for the sender Kendra/Office to assess the value of the valve/tube etc. reducing the cost in

proportion to the life served, whenever any material is required to be dispatched to any Kendra/Office.

In some cases, an important component might have either completed its average life or is on the verge of its completion but is still serviceable and value assessed on the basis of average life would work out to a less figure or even Zero. In such cases, insurance with the Railways, which is at present limited to only such article as cost Rs.500/- and above, would not be possible. As it is necessary to insure such a property to safeguard against risk of damage, it has been decided that such valuable articles may be insured for a value of Rs.500/- even though its assessed value on the basis of average life may be less than Rs.500/-. In the case of stores costing less than Rs.500/- they would not be accepted for insurance by Railway and may, therefore, be insured with Life Insurance Corporation (or with Posts and Telegraphs when sent by post ) during transit.

## **19. RECEIPT OF STORES**

When the stores are received at the office with the invoice, their receipt in good condition and in accordance with the specifications laid down in the Indents should be verified by the Storekeeper and the Gazetted Officer in Charge of stores who should endorse a certificate to that invoices. The articles received should be entered by the Storekeeper in the Stores Received Book, maintained in duplicate and reference to the entry in it recorded on Invoices. The Accountant should check the bills with the relevant Order Purchase Vouchers and Stores Received Books and complete the entries in the latter, before getting the bills passed for payment by the officer-in-charge of Administration.

Any defects or discrepancies noticed by the storekeeper should be indicated on the bills and the supplier promptly informed of the same so that proper adjustment may be made.

20. No bill for supply of stores should be paid without the proper attestation of the Storekeeper to the effect that he has entered the stores received in the appropriate registers. The Officers in charge of stores must countersign the above endorsement on the bill before orders for payment are passed.
21. The duplicate copy of the Stores Received Book should be furnished by the Storekeeper to the Accountant every week. Form DD A-7 should be bound into books of convenient size. The leaves should be machine numbered.
22. Stores should be issued by the Storekeeper only under order of the Officer in charge of stores given on Requisition Form DD A-48. Columns 1 to 4 of part I should be first filled in by the Indenting Officer. Under column 3 any one of the following entries should be made depending on the nature of the transaction:-
  - a) For consumption.
  - b) As an original asset or as addition to existing fixed assets.

- c) In replacement of an item which has become defective.
- d) In replacement of an item which has become unserviceable.
- e) For Temporary use within the station or loan to other stations etc.

(The Indenting Officer should pass on the requisition to the storekeeper who will complete the entries in columns 5 to 7 of Part II and get the orders of the officer in charge of stores in Part III. The storekeeper will issue the stores, complete the entries in Part IV and get the acknowledgement of the Indenting Officer in Part V)

23. All the issues of stores should be recorded in the Stores Issued Book. In column " Purpose for which issued " which will fall under any one of the category mentioned in para 22, the appropriate guide letter (a) to (e) should be noted.

Cross reference to the entries in the Register of Fixed Assets, Register of Defective Stores, Register of Unserviceable Stores and Register of Loans of Stores should be given in case of issues for purposes (b) to (e).

24. The duplicate copy of the Stores Issued Book should be furnished to the Accountant every week. Form DD A-8 should be bound into books of convenient size. The leaves should be machine numbered.

**25. STORES LEDGER**

The Stores Ledger should be maintained in Form DD A-9 both by the Storekeeper and the Accountant. Postings should be made from the Stores Received Book and the Stores Issued Book on the first day of every week in respect of the transactions of the previous week. The stores Ledgers should not thus be in arrears by more than one week. While posting entries from the Stores Issued Book into Ledger, a simultaneous posting should be made by the Stores Section in the Register of Defective Stores, Register of Unserviceable Stores or Register of Loans of Stores as the case may be with reference to guide letter noted in column 4 of the Stores Issued Book.

The Ledger should be bound into books of convenient size and their pages machine numbered. Posting in the Register of Fixed Assets should be made in the Accounts Section at the time of posting the Stores Ledgers. The Storekeeper should maintain numerical account, while value account should be maintained by the Accountant. the values should be posted by the Accountant with reference to the amounts shown in paid bills. The procedure for noting values of articles received from the "Central Purchase and Stores" is indicated below in "Accounting of Stores" in last para.

The procedure for accounting of transmitting valves/tubes is indicated below in "Transmitting Valves/Tubes" para.

26. Issues should be priced under the "first in, first out" method.
27. **The numerical balances appearing in the two ledgers should be reconciled monthly by the storekeeper and Accountant with reference to entries made in the S.R.B. and S.I.B. pertaining to the month concerned, and complete reconciliation of all items should be done once in six months. The intention is that reconciliation of numerical balances of such items as are received and / or issued during a particular month should be done monthly while that of all items of stores half yearly.**
28. **At the time of monthly physical verification of stores the actual stock balance should be reconciled with the book balance and action taken to clear the discrepancies if any.**

**For the custody, physical verification etc. reference is explained in Annexure 4 of Doordarshan manual volume-I.**

29. **REGISTER OF DEFECTIVE STORES**

An article of stores issued to replace a defective article should be noted in the Stores Issued Book under guide letter (c) in column 4 thereof. At the time of posting this entry in the Stores Ledger from the Stores Issued Book an entry of the defective article which has been replaced should be made in the Register of Defective Stores in Form DD A-49.

The register duly posted upto column 6 should be put to the senior most Engineering Officer periodically but not later than once a month and the latter should fill in columns 7 & 8. If the defect is due to defective manufacture, the matter should be immediately taken up with the suppliers for getting the article either repaired or replaced. If it is due to careless handling by the staff, suitable disciplinary action should be taken against them. The nature of action taken in either manner should be indicated by the Engineer in column 8 and the register put up to the Director for approval.

*Note: 1. When a component part of an asset becomes defective a replacement is issued from stores and the defective component is taken over to the Register of Defective Stores. When the defective component is eventually repaired, it is again taken into stock and issued, whenever required. Sometimes some serviceable stores are extracted from dismantled circuits and kept for future use.*

*It has been decided in consultation with the A.G.C.R. that no value adjustment need be made in the regular accounts in such case. These stores may be kept in stock without value. A numerical account of these stores may be kept in a separate register to prevent their getting mixed up with the regular stores of the Kendra/Offices.*

(Authority: A.G.C.R. U.O.No. CAIII/26-1 (KW)/62/2036 dt: 22.2.62

**30. REGISTER OF UNSERVICEABLE STORES (DD-A-50)**

All unserviceable articles such as valves, tubes, condensers, resistances, transformers, meters, measuring instruments, batteries, etc, should be entered in this register in the manner indicated below.

31. All articles of stores issued to replace an unserviceable article should be entered in the Stores Issued Book under guide letter (d) in column 4 thereof. At the time of posting these entries in the stores Ledger, From the Stores Issued Book, a simultaneous posting should be made by the Stores Section in the Register of unserviceable stores in respect of the articles which have become unserviceable and so replaced. Other articles such as furniture, etc. which are accounted for in Inventories of the Station should also be transferred to this register as and when they become unserviceable. The register should be divided into sections for each category of articles e.g. engineering store, furniture etc.

*Note: It has been decided in consultation with Director of Commercial Audit that items of stores whose original value does not exceed Rs.50/- when they become unserviceable due to normal wear and tear ( not due to careless handling by staff where value may be recoverable from the person responsible) should not be entered in the Register of Unserviceable Stores. Good stores issued in replacement thereof should be treated as issued for consumption vide category (a) of para 22. The unserviceable stores in question will be treated as junk till they are disposed of by auction or otherwise.*

32. The register duly posted upto column 5 should be put up to the senior most Engineering officer periodically but not later than once a month and the Engineering officer should fill in column 6 and 7. If the defect is due to normal wear and tear, it should be so recorded in column 6(a). If it is due to careless handling by staff, suitable disciplinary action should be taken against the persons concerned. The nature of the action taken in the latter case should be indicated in column 7 and the register put up to the Director for approval.

33. A list of the stores required to be declared unserviceable and awaiting disposal should be prepared and shown to the Chief Engineer, Station Engineer, Central Purchase and Stores or any of the Engineering Officer of the Directorate General whosoever visits the station earlier and proposals for strike off/write off of the stores in question sent to the Directorate General with their recommendations.

*Note: Heads of the Kendra/Offices have since been delegated powers to sanction the write off of stores etc. vide different orders of power of delegation. The procedure laid down in this para should therefore be followed hereafter, only in cases which are not covered by the powers delegated to them and are referred to the Directorate General.*

34. **ISSUE OF STORES FOR TEMPORARY USE IN THE SAME KENDRAS OR LOAN OF STORES TO OTHER KENDRAS/OFFICES.**

Issue of article from Stores for temporary use in the Kendra is permissible with the approval of the Officer-in-Charge of stores. The Director may spare items of equipment to another Kendra/Office on loan for a period not exceeding three months, where the loan does not involve any financial adjustments between the two parties. All other cases require proper sanctions of Director General. Each Kendra/Office should ordinarily possess all stores, which it requires for its proper functioning and should not resort to loan. Loans could be justified only in emergency and that too for short periods. Where it can be foreseen that the article taken on loan by a Kendra/Office would be permanently required by it, a proposal for its transfer should be submitted to Director General.

35. The articles issued or received on loan for temporary use should not be shown as regular receipts or issues of the Kendra in the Stores records. They should be accounted for as follows:-

36. Articles received on loan or returned after temporary use should be entered in the Stores Received Book in red ink but without an entry in the column for quantity or weight. Articles issued on loan or for temporary use should also be noted in red ink in the stores Issued Book but without an entry in the column for quantity or weight. In the Stores Ledgers, these items should not be posted in the body of the register but noted only in the 'Remarks' column in red ink on the concerned page. Thus these articles will form part of the balance of stock of stores. At the time of physical stock - verification, the verifying officer should take these red ink entries into account. If the articles initially issued or received on loan are finally treated as issued or received on loan are finally treated as issued or received on permanent transfer, suitable note should be made in the "Remarks" column of this register and the articles included in the stores Record of the Kendra/Office as regular issues or receipts.

The articles received or issued on loan should be posted or noted in two separate registers, one for loans received (DD A-52) and the other for loans issued DD A-51.

37. The register should be reviewed every month by the senior most Engineers and attested in token of such review. This will enable him to take prompt action to get back the articles sent out on loan or to return those received on loan from other Kendra's/Offices.

38. **TRANSFER OF STORES**

Transfer of stores from one Kendra/Office to another is normally not permissible. In exceptional cases such transfers are made with the permission of the Director General who will issue necessary transfer order. The Stores Transfer Note which should be used in all such cases should be in form DD A-53.

The Stores Transfer Note should be prepared in triplicate under the signature of the Director-one copy to be retained as office copy, second and third copies to be sent with the articles of which one will be returned duly acknowledged by the receiving Kendra/Office. The entries should be included in the stores record of the issuing Kendra as issues while the other Kendra will incorporate them as receipts. Cross reference to the inclusion in the Stores records should always be given in the Stores Transfers Note, at both Kendra's/Offices.

*Note 1. The instructions contained in the above para will also apply in the case of transfer of stores accounted for in the "Inventory of Assets " (DD A-20) Necessary entries should be made in the Inventories of both the despatching and receiving Kendra's/Offices in such cases.*

*Note 2. The Station Engineer Central Purchase and Stores has been authorised to effect the transfer of all stores and equipments the value of which does not exceed Rs.2,500/- in such case from one Kendra/Office in the zone to another Kendra/Office in another zone without reference to the Directorate. Requests for such transfers should be routed through the Chief Engineer concerned. The Chief Engineers are also authorised to effect such transfers from one Kendra/Office to another Kendra/Office within their respective zones.*

**(Authority: on the line of DG, AIR, Memo No. 2/13/69-A & G dated 27.9.69)**

39. **CONSUMABLE STORES**

Consumable articles such as soap, oil, dusters, ropes, brooms, tins, flit, water buckets, pitchers, coal, firewood, etc. should not be treated as stores. They may be normally charged off finally to "Office Expenses and Miscellaneous".

The items of stores mentioned below in the "list of consumable stores" should also be treated as " Consumable stores " provided the value of any one item purchased at a time does not exceed Rs. 100/-. If the value exceeds Rs.100/- the article should be treated as ordinary stores and accounted for in the usual manner in the S.R.B., S.I.B. and Stores Ledger. The expenditure incurred on the purchase of these consumable stores should be debited to the head of account 'office expenses'.

The numerical account of the consumable stores debitible to different heads of account should be kept in separate register in form S-150.

40. **ISSUE OF STORES OUT OF OFFICE HOURS**

The following procedure is prescribed with a view to provided for the supply of essential stores outside office hours when the storekeeper may not be available.

41. An imprest of essential types of articles which are likely to be required in any emergency and a register in which all those articles are listed should be kept in a

separate cupboard at the control room/transmitters. The cupboard should have duplicate keys of which one key will be in the custody of the storekeeper and the other with the Engineer on duty. The duplicate key should be handed over by the Engineer to his successor during every shift and the latter while taking charge should verify and satisfy himself that all articles in the cupboard are in tact according to the list in the Register. Whenever any article is required for use, the Engineer should take it from the cupboard after making an entry in the register under his dated signature. As soon as the storekeeper comes to office each day, he should scrutinise the register, check the correctness of the entries made therein and replenish the imprest stores by issuing the articles from the main store and get the issue regularised by obtaining necessary sanction in the form for "Requisition for Stores" from the Engineer concerned. Before the storekeeper leaves office each day he should thus ensure that the imprest store is fully replenished.

42. The following procedure may be followed for obtaining articles, which are not available in the imprest cupboard but are urgently required to prevent a breakdown etc.
43. A duplicate set of keys of the store rooms should be kept in a box with a glass front in each of the places, viz, control room, receiving centre and transmitter. In times of urgent necessity as mentioned above, the Engineer in charge may break open the glass and use the keys for taking essential articles of stores from the store rooms. The Engineer should immediately inform the Director and senior most Engineering officer by telephone.

The Engineer should proceed to the Kendra's at once, and take charge of the duplicate key; and arrange to replace the key as soon as possible in a box with a fresh glass front. When the storekeeper returns to duty, he should be informed of the event so that he can immediately satisfy himself about the correctness of the stock of articles in the store rooms by suitable test checks.

44. To minimize the time and labour involved in these test checks, it would be an advantage if the duplicate key of each of the almirah in the store room is kept in separate paper covers sealed with the seal of the storekeeper and left in the storeroom so that the engineer on duty who enters the storeroom in the emergency could take out the key of the particular almirah required by him, leaving the other sealed covers in tact.
45. The articles removed in this manner should be treated as issue by the storekeeper who should get the issues regularised by obtaining necessary requisitions in the form for 'Requisition for Stores' from the Engineer concerned.
46. **ARRANGEMENTS FOR OPENING THE STORES/GODOWNS ROOMS IN EMERGENCY**

The godowns/rooms utilized for stocking stores by the Kendra's and Offices of Doordarshan should be locked and sealed with a Doordarshan monogram in the presence of the officer in Charge of the stores. One set of keys of the stores

godowns/rooms may be kept by the officer in charge of the stores who should be specially entrusted with this work by the Head of the Kendra/Office through a formal order. As for duplicate keys, the following procedure should be followed:

- (i) Where stores are kept inside a room in Transmitting Studios building and also in offices which are located in one place the duplicate keys of the stores room should be kept in a sealed cover in a wooden box near the Duty Officer's seat who will be held responsible for the safe custody of the box containing the keys. The Duty Officer while taking over charge from his predecessor or the security guard at the time of closing the duty room will make sure about the presence of the duplicate keys in the box. In the case of emergency like fire, the security guards will open the Duty Officers room and take out the duplicate keys of the store room by breaking open the Glass front of the box and open the stores godowns/room and take immediate steps to extinguish the fire and safeguard the property of Government. Immediately after such emergency is over, the Security Guard/Duty Officer should ring up, if a telephone is available, the officer in charge of stores or a responsible officer of the Kendra/Office and intimate him about the emergency which necessitated the breaking open of the lock of the godowns/room. The Officer in charge of the stores should proceed to the godowns/room, check up the stores and arrange to reseal the stores godowns/room as before. For this purpose, the residential telephone numbers of responsible officers of the Office/Kendra should be kept in the wooden box in which the duplicate keys are deposited. Where a telephone is not available, the Security Guard/Duty Officer should take all possible steps to send immediate intimation to the Head of the Kendra/Office of Doordarshan about emergency that had arisen.

After the emergent situation has been handled, the Station Engineer/ Assistant Station Engineer-in-charge of the stores at Doordarshan Kendra's/Offices should immediately instruct their storekeepers to conduct a through physical verification of stores and to bring out discrepancies, if any, forthwith.

- (ii) In cases where stores are kept in a Godown, the duplicate key will be kept in a sealed box under the custody of Security Guard on duty.

At the time of change over of the Security Guards the Security Guards coming on duty while taking charge of the key box will ensure about the presence of the duplicate key inside the box.

- (iii) The wooden box containing the duplicate keys should be constructed with strong nuts and bolts and the locking mechanism also fixed with the strong bolts and nuts in such a way that the box cannot be opened without breaking open the sealed lock or the glass front.
- (iv) The duplicate keys should be kept or hung inside the box in such a way that their presence inside the box is easily visible from outside.
- (v) The officer in charge of stores, should physically verify daily the existence of the duplicate key inside the box.

In order to ensure that the godowns are not left unvisited for a long period, the head of the Kendra/Office should instruct the Officer-in-charge of the stores to visit the godown at least twice a week and ensure that everything is in order. (During such visits, the officer-in-charge should ensure that the duplicate keys of almirahs, are kept in a locked and sealed wooden box with glass front inside the godowns).

**(Authority: on the line of DG, AIR Memo No. 17/I/EI 64 dated 15/16th September, 1964 and corrigendum No. 2G.3 EII/65 Vol. II dated 12th Nov. 1965, and Memo No. 9(6) EII/68 dated 28/30th April, 1969).**

47. **MAXIMUM AND MINIMUM LIMIT OF STORES**

The senior most Engineering Officer at the Kendra should prepare a list of articles that are ordinarily required for the smooth working of the Kendra and indicate against each the minimum requirements, the maximum requirements and the approximate value of the latter. The minimum and maximum requirements should be fixed after taking into account the nature of the articles, its availability in the local market in an emergency, the number of spares to be kept with reference to the technical standard etc. The list would thus indicate approximately the maximum monetary value up to which stores can be kept in the particular Kendra.

48. In June every year the Engineer should examine the balance in the Stores Ledger with reference to the corresponding limits in the list mentioned above and take the following further action.

- (i) In those cases in which actual stock is below the minimum he should arrange to bring up the stock to the minimum level in consultation with the Station Engineer, Central Purchase and Stores.
- (ii) In respect of those items where the number or quantity is above the maximum he should prepare a list of all such items and send the list to the Station Engineer, Central Purchase and Stores.

On receipt of the lists showing the articles held in surplus in Kendra's the Station Engineer, Central Purchase and Stores should consolidate them and ensure that the surplus articles are transferred to other Kendra's where there is a shortage and that no Kendra buys those articles till all such surplus articles are diverted to the deficit Kendra's.

The Station Engineer, Central Purchase and Stores will call for the lists containing the maximum and minimum limits of stores from some of the Kendra's each year selected at random and carry out a test check.

**(Authority: on the line of DG AIR No. 10(3) EII/66 dt. 22.2.67)**

49. **REGISTER OF FIXED ASSETS**

The assets received on capital account by the Kendra from time to time of its inauguration should be entered in this register. The figure for the capital account of the proforma account should be calculated with reference to entries in this register where provision is made for working out amounts of depreciation. Depreciation should be calculated at the rates and in the manner laid down in chapter IX of Doordarshan manual volume - I Part I & II.

The account should show the progressive gross value of the assets and the total depreciation charged to end of each year. A certificate of physical verification of the fixed assets should be given by the senior most Engineering Officer/Director in this register at the end of the year. At the time of physical verification of the assets, opportunity should be taken by them to review all the entries in the register so that minor items of isolated articles of stores which are *prima facie* debit to 'Revenue' are removed from the register and transferred to the 'Stores Ledger'. A list of such articles indicating their value should be prepared and approval of Director General obtained to transfer them to 'Revenue'. After approval by Director General the Pay and Accounts Office concerned should be addressed to propose necessary adjustment in his books.

This register should be maintained by the Accountant.

*Note: As for assets purchased from recurring grant and calculation of their depreciation, reference is invited to para 9.2.14 & 9.2.15 of Chapter IX of Doordarshan manual volume-I Part I & II.*

50. **INVENTORY OF ASSETS**

Certain items of stores such as headphones, microphones, tools etc, continue to be use even after they have been shown as issued in SIB. An inventory of such articles should be kept in form DD A-20 grouped separately under (a) equipment proper (b) other equipments (c) Instruments (d) Tools etc. to facilitate annual physical verification by the Engineer.

- (ii) (a) Stores like tools, measuring instruments, etc. required for every day use may as per requirements be issued permanently to Control Rooms and Workshops. These tools and accessories, such as tools headphones, pick-up, microphones, testing equipments, torches, fluorescent lanterns, stop watches etc. should be entered in a register which should be maintained at each Centre. The incoming and outgoing technicians for each shift should check up this register to see if all the items are in order and should sign this register daily in token of the physical check. This should then be countersigned by the senior most Engineer on duty. Any discrepancy would thus come to notice immediately.

- (b) Where the centres are locked up after the night transmission till next morning, an entry should be made by the outgoing technicians that all tools and accessories have been checked up at close of the transmission and are in their proper places. The technician who comes in the morning shift should immediately check up again all the tools and accessories before starting work. The register should be signed by him and countersigned by the senior most Engineer on duty.
- (c) Tools and accessories used in various centre and maintained in the register mentioned in sub-para (a) above are supplied by the Storekeeper who is responsible for custody of all stores entered in DD A -20. It is therefore, essential that the Storekeeper obtains receipts from an authorised member of the Engineering Staff, Whenever items are handed over by the former to the latter for short or long term use. The receipts could be taken in a register (to be maintained by the Storekeeper) in a form as is generally used in Libraries for the purpose of lending books to the members.
- (d) Members of Engineering Staff of Offices/Kendra's who receive tools and accessories from the storekeeper either for short or long- term use should sign the storekeeper's register mentioned in sub para (c) above in token of receipt and should ensure that the entries are cancelled in the said register when the corresponding items are returned to the Storekeeper Moreover, where any tools and accessories are received by an individual from the storekeeper for general use in the office, the person concerned should not only sign the said storekeeper's register but also make necessary entries in the register mentioned in sub-para (a) above.
- (e) Any loss or discrepancy should be immediately reported by the Senior most Engineer on duty or to the proper authority.
- (iii) The Senior most Engineer of a Kendra/Office should decide as to what minimum items of equipment should form the normal O.B. outfit of the Kendra/Office. The storekeeper should arrange to hand over those items to an authorised member of the technical staff by obtaining a receipt from him in the register mentioned in (ii) (c) above. items so handed over to the operational staff should be kept in a locked almirah and accounted for in a register to be maintained by the Engineer in charge of each shift. The keys of the locked almirah should be with him and he should be responsible for issuing the equipment to the other members of the staff for O.B.s. All the items of the O.B. equipment maintained in the register should be handed over after physical checking from shift to shift and the Engineer in charge of the shift should sign the register in token of taking and handing over. Any discrepancy noted during physical verification should be properly brought to the notice of the senior most Engineer of the Kendra/Office. The Storekeeper should cases to have direct custody of such equipment as have been handed over by him after obtaining receipt mentioned above.
- (iv) As regards O.B. equipment which do not form part of the normal outfit of the Kendra's / Offices and are only occasionally required, the storekeeper would continue to be the custodian of such stores directly and the existing instruments

would continue to apply in these cases. It should be possible to foresee in advance the need of such items and such items got issued by the Engineer in charge of the O.B. for temporary use from the storekeeper. Members of the Engineering staff of Offices/Kendra's who receive equipments etc. from the storekeeper either for short or for long term use should sign the storekeeper register mentioned in (ii) (c) above in token of receipt and should ensure that the entries are cancelled in the said register when the corresponding items are returned to the storekeeper. Moreover, where any equipments etc. are received by an individual from the storekeeper for general use in offices the persons concerned should not only sign the said storekeeper's register but also make necessary entries in the register maintained by the Engineer as indicated in (ii) above.

#### 51. **TRANSMITTING VALVES/TUBES**

The account of valves/tubes should be kept in Stores Ledger. when they are first issued in circuit, they may be shown as issued in Stores Issued Book and Stores Ledger and transferred to the Inventory of Assets as per para mentioned above.

***Note: As the valves are put in circuit for the following purposes, doubts have been raised as to which of the following uses are to be considered as 'first issue' in circuit:***

- (i) for initial acceptance test.
- (ii) for periodical tests.
- (iii) for consumption of guaranteed life within the warranty period.
- (iv) for replacement in circuit in place of failed circuit valve.

It has been decided that valves/tubes put in circuit for initial acceptance tests and periodical tests are not to be considered as used in circuit. They should be considered as first issued only when they are put in circuit for consumption of guaranteed life or for regular use in place of a failed circuit valve.

Valves once transferred to DD A-20 should remain in DD A-20 even if they have to be taken out from circuit for want of their matching valves.

Valves/Tubes purchased from capital and received with the Transmitters are entered in DD A-54, being part of the capital assets. These valves/tubes may be allowed to continue in DD A-54, till they fail and are then disposed of.

#### 52. **REGISTER OF EMPTIES**

Wooden boxes, tins, etc, received in stores and in other sections of the office along with goods from suppliers should be preserved and disposed of at convenient intervals. An account of these empties should be maintained in the form DD A-55. A separate page should be allotted for each kind of article e.g. 1

gallon paint tin, 1/2 gallon tin, packing cases, etc. and entries made as and when articles are received and issued. The register should be maintained by the storekeeper. All sections of the office should inform him as soon as empties are received to enable him to keep the register up to date.

The articles borne on this register should be physically verified once a year as indicated in Annexure 4. Their disposal by auction, etc. should be recorded.

53. **VERIFICATION OF STORES**

Stores Issued Books, Stores Received Books, Stores Ledgers (quantities only) and the subsidiary register viz. Register of Defective Stores, Register of Unserviceable Stores, Register of Loan of Stores should be in the charge of Storekeeper. The Stores Ledger (Value Account) and the Register for Dead Stock (i.e. Fixed Assets, plant, machinery, furniture, equipments, fixture etc.) should be maintained by the Accountant. The Stores Registers in charge of the storekeeper, mentioned above, should be scrutinised and various entries verified and initialed by an Assistant Engineer not later than once a week. Not less than 10% of the entries in these registers should be verified and initialled by Station Engineer (if there is no Station Engineer, by the Assistant Station Engineer) once every month. Similarly, Stores Ledger and Dead Stock Registers in the custody of the Accountant should be scrutinised and various entries verified and initialed by the Accountant once a week. Not less than 10% of the various entries should be verified and initialed by a gazetted officer on the administration side e.g. Administrative Officer once every month.

54. The Stores Ledger should be divided roughly into twelve convenient parts. The entries in one of these parts (to be selected at random by the Sg. Engr. should be checked cent per cent and the articles noted therein physically verified by the Asstt. Station Engineer in the second week of each month. The check and verifications should be done month by month so that the entire ledger and all the articles held in stores are checked and verified completely in the course of the year. All the entries so verified should be initialed by the verifying officer who should also certify on the first page of the Stores Ledger that the pages marked by the Sg. Engineer/ S.E. have been verified and put up the same to the Sg. Engineer/SE for approval. Where either a Station Engineer or Assistant Station Engineer only has posted to the Kendra, this verification may be done by an Asstt. Engineer nominated by the Head of the Engineering Section.

A report should be sent to the Chief Engineer concerned at the end of each month after the monthly verification is completed.

The balances of stores received and / or issued during the particular month as entered in the various stores registers maintained by the storekeeper should be drawn at the close of every month and compared with the corresponding balances shown in the Store Ledger maintained by the Accountant. Complete reconciliation of balances of all items of stores should be done once in 6 month.

Any discrepancy revealed should be investigated and regularized with the sanction of the competent authority.

55. **IN MAKING PHYSICAL VERIFICATION, THE FOLLOWING INSTRUCTIONS SHOULD INVARIABLY BE OBSERVED**

- (a) Physical verification of stores other than engineering stores should be carried out at least once a year preferably in April, It should also be done by the authorities concerned when there is a change of incumbency of the person in whose custody the stores etc. are kept. Engineering stores should be verified in portions every month, as indicated in the previous paragraphs,
- (b) Physical verification of stores should not be entrusted to a person:-
  - (i) Who is the custodian, the Ledger Keeper, or the Accountant of the stores to be verified, or who is a nominee of, or is employed under, the Custodian, the Ledger Keeper, or the Accountant or
  - (ii) Who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.

The verification should never be left to a low paid subordinate and, in the case of large and important stores, it should be entrusted to a responsible officer who is independent of the superior executive officer in charge of the stores.

- (c) Verification must always be made in the presence of the officer responsible for the custody of the stores or of a responsible person deputed by him.
- (d) All discrepancies noted should be brought to account immediately so that the stores account may represent the true state of the stores; and
- (e) Shortages and damages as well as unserviceable stores, should be reported immediately to the authority competent to write off of the loss.
- (f) If stores are kept in more than one place, the verifying officer should satisfy himself that articles are not brought over from one place to another to supply a deficiency.

56. A chart showing different kinds of stores maintained in Doordarshan the forms in which their account are kept, their custodians and the authorities who are to conduct the physical verification of these stores is given in Annexure 4 to the relevant Chapter of engineering (stores). A consolidated certificate of physical Verification should be sent to the Directorate General not later than the 31st May of each year.

All entries so checked should be initialled by the officer who carries out the check. A certificate of verification of stores with its result should be recorded on

the list, inventories or account, as the case may be, where such verification is carried out.

*Note: For safe custody and physical verification of engineering assets like clocks, loudspeakers, receivers etc. installed in the room of officers of the office, similar procedure as laid down for furniture should be followed. Cent percent verification will be done by the actual custodians and 10% check will be done by the officer in charge of stores. The account will continue to be kept in register as prescribed for such stores or (DD A-20).*

57. **WRITE-OFF OF LOSSES RELATING TO CONTRACTS PLACED BY DIRECTOR GENERAL (SUPPLIES & DISPOSALS)**

The procedure regarding write-off of irrecoverable losses relating to contracts placed by the Directorate General of Supplies and Disposals is explained below.

In respect of purchase and inspection of stores arranged through them, the Directorate General of Supplies and Disposals act as the agents of the various indenting authorities who utilise their services, and gains or losses, if any, should be to the indentors concerned. Similarly, losses too, if any, arising out of such contracts should also be debitable to the indentors.

On their part, the DG of Supplies and Disposals take care to avoid losses. They investigate all such cases and take steps to recover losses, if any, as far as possible. They take appropriate departmental action against the defaulting officers if it is found that loss has been caused by delinquency on their part.

If, however, it is not possible to recover a loss, it has to be debited to the indentor.

Sanction letters for the write-off of irrecoverable losses may be issued by the DG of supplies and Disposals within his powers which is Rs. 1000/- in individual case, and beyond this limit, by the Ministry. The Head of Account to which the loss is debitable should be indicated in the sanction letter.

Such sanctions enable the Deputy Accountant General (Industry & Supply) as Audit Officers:

- (i) to regularise the amounts recovered and kept under objection in his books,
- (ii) to make payments to supplier of amounts withheld from their bills,
- (iii) to raise debits for amount involved against the Accounts Officer of the indentor/consignee.

A copy of the sanction letter should also be endorsed to the indentor/consignee who should also issue a similar sanction for writing off such losses as to regularise his stores accounts.

58. **WRITE-OFF OF STORES IN OTHER CASES**

Whenever stores become unserviceable, obsolete or surplus, they should be declared as such and disposed of under the orders of an authority competent to sanction the write-off of the loss caused by deficiencies and depreciation equivalent to their value. The powers of the various authorities for sanctioning write off of losses on account of deficiencies and depreciation in the value of stores as given in Schedule VII of Delegation of Financial Powers Rules, 1958. The specific powers delegated to the DG and other Heads of Offices are indicated in Appendix 1. The procedure to be followed is indicated in GFR 124.

The term value of stores for the purposes of sanction for disposal of unserviceable, obsolete or surplus stores/write-off losses of stores should be taken as (a) the book value where priced account are maintained and (b) the replacement value i.e. market value (at the time of issue of sanction for the disposal/write-off) of a new article or an article of similar nature, where no priced accounts are maintained. The sale proceeds of unserviceable, obsolete or surplus stores should not be taken into account for determining the value of the stores for the purpose of issue of sanction for disposal of stores as this amount is to be treated as a miscellaneous receipt of department concerned.

*Note 1. The expression "Book Value" occurring in the Note 3 in Schedule VII of DFP Rules 1958 should be interpreted as value shown in the Book at the time the stores are declared surplus or unserviceable,*

**(Authority: Ministry of Finance (Department of Exp.) O.M. No. F 11(28) EII(A)60, dated 21st Nov. 1961, DG,AIR, endorsement No. 2D. 10EII/60 dated 13th December, 1961 and AGCR letters No. WD/6-5/814 dated 19th August, 56 and WD/6-5/1026 dated 25th Sept. 1956.**

*Note 2. It is not necessary to issue a sanction for write off where the book value is 'nil' even though the item was not bodily present. It will suffice if the said article is removed from the Register under orders of competent authority.*

*Note 3. The power delegated to the Heads of Kendra's/Offices of Doordarshan to sanction write off/strike off is applicable to stores purchased both from capital and recurring grants.*

59. Powers to declare equipments and stores as surplus & unserviceable and sanction their disposal have been delegated to head of Kendra's etc. as shown in Appendix 1. Whenever items are declared as surplus or obsolete, the list of such stores should be circulated to the S.E.C.P.& S., Kendra's/offices of Doordarshan for ascertaining their requirements. The Chief Engineer may be requested to sanction their transfer to other Kendra's/Offices requiring them, if the value does not exceed Rs. 2500 and the equipment or stores are to be transferred to a Kendra/Office within the same zone. If the equipment or stores are to be transferred to Kendra's/Offices in another zone, the sanction for transfer may be obtained from Station Engineer, Central Stores. If the value of stores to be

transferred exceeds Rs. 2500/- the Directorate should be approached through the Chief Engineer for sanctioning the transfer. Other surplus stores, through not requisitioned by Kendra/Offices and the Central Purchase and Stores, should not be disposed of without consulting the Chief Engineer of the zone and obtaining his concurrence.

In cases of unserviceable stores the senior most engineer of the Kendra/office should satisfy himself that the repair of the concerned items will be uneconomical and record the certificate to that effect before they are disposed off.

Steps should also be taken to recover such parts or components which may be of use and take them into stock.

In cases where the head of Kendra/Office is not components to sanction the disposal of the surplus / obsolete stores, proposal for their disposal may be submitted to Directorate through Chief Engineer in Form T (DD A-56).

60. Proposals for the write off of stores or declaring them as unserviceable should sent to the Directorate General in form DD A-57. Before such proposals are sent, they should be examined carefully with reference to para 16 to 21 of GFRs (1963) and Note 1 in Schedule VII of DFP Rules 1958.

61. **DISPOSAL OF OBSOLETE / SURPLUS / UNSERVICEABLE STORES**

It is compulsory for all civil Departments to report their surplus stores valued above Rs. 10000/- to DG, S&D for disposal. Where, however, the articles for disposal are of such nature that their disposal could more suitably be effected under a centrally coordinated plan, the same may be reported to DG, S&D for disposal even if their value is below Rs. 10000/-.

The term 'surplus stores' includes such items as are unserviceable due to fair wear and tear but which can be put to use after necessary repairs. Unserviceable stores which cannot be repaired and are mere junk are treated as 'salvage & scrap' and the disposal of such unserviceable salvage and scrap is the responsibility of the owning Department under their own arrangement.

For purpose of declaration of stores, the book value for any single category of stores i.e. stores of like character falling under the same category, is to be taken into consideration.

**(Authority: Ministry of W.H & S.O.M. No. dis. 16(6)/59 dated 28th July 1959-DGS&D letter No. DGS&D/139(2) Vol.II dated 4th April, 1957-DG, AIR endorsement Nos, 21(2) A&G/59 dated 12 September, 1959 and 25(78) A&G dated 17th May, 1957).**

62. Para 124 of GFRs (1963) deals with the disposal of stores reported to be obsolesces, surplus or unserviceable by the competent authority. Apart from observing the provision of the above para the following general instructions should invariably be followed by all officers entrusted with the disposal of stores.

Whenever it is decided to dispose of obsolete, surplus or unserviceable stores vide paras 5.4, 31 to 5.5 33 of Doordarshan Manual Vol. 2. Particulars of articles to be disposed of should be recorded on the file and verified by the senior most engineering officer. The Head of the Office should satisfy himself about the correctness of these particular and then accord his approval for the disposal of the material.

The Head of the Office should also issue written orders nominating the officer in charge of the disposal of stores and the members of the staff required to assist him.

As the auction proceeds, particulars of the articles disposed of the amount for which they have been sold etc. should be recorded in the Sale Account (GFR 18). After the auction is over the total amount realisable from each of the purchasers as well as the grand total of all the items should be worked out. Relevant extracts from the sale account should be given to the purchasers concerned and the amounts due from them recovered before the articles are delivered to them. This should be noted in the relevant Col. of the Sale Account and also on the copy given to the purchaser and a receipt obtained from each indicating full particular of the articles delivered. Thereafter, a gate pass in the following form should be issued under the signature of the officer in charge of auction.

"Shri ..... is permitted to remove the articles listed below from the office premises:

Description of articles	Number/Quantity
Date.....	Signature Designation

63. **DISPOSAL OF PARTICULAR KIND OF OBSOLETE AND WORN-OUT ARTICLES**

(i) **Machine Tools:**

The Disposal Board consider that the disposal of obsolete and worn-out machine tools which are no longer of use to Government factories and workshops should be strictly controlled so that (i) usable machine tools may not be sold to the ultimate user at excessive prices and (ii) unusable machine tools may not be passed on by unscrupulous persons to ignorant users. In all cases where machine tools, whatever their condition, are to be disposed of they should be reported with full particulars of their condition to the Machine Tool Controller. Orders will then be passed by him under the Machine Tool Control Order regarding the disposal of usable machine tools to bonafide users at prices to be fixed by him with the concurrence of the Joint Financial Adviser (Munitions Production). In cases where the Machine Tool Controller decides that such machines tools should not

be disposed of as such they should be broken down to scrap and disposed of by the factory or workshop, concerned either by melting down for use within organisation itself or by disposal as scrap in the manner prescribed.

The following procedure may be observed for the disposal of unserviceable cassettes/electronic equipment, gramophone records (if any)

(ii) **Gramophone records (if any):**

- (a) If suitable, these records may be presented to Philanthropic Institutions on the written undertaking from them that these records will not be sold by them at any time. no condition to the effect that the records should be returned to when no longer required should be included in the agreement with such Philanthropic Institution. Necessary entries regarding the presentation of the relevant records to the Philanthropic Institution concerned may be made in Stock Register concerned.
- (b) If the records are not presented to Philanthropic Institutions, these may be destroyed by breaking into pieces (so that they may not be used by others vide Clause 8 of the Phonographic Performance (Eastern) Private Ltd. Agreement) and if considered worth while after taking into account the expenditure that is likely to involve in holding such an auction. Necessary entries in Stock Register should be made.

(iii) **Doordarshan cassettes:**

Kendra's will keep all recordings which are valuable from the programme point of view:

(iv) **Transmitting and any other electronic equipment like VCR/Cameras etc.**

- (a) Literature should be destroyed before auctioning the equipment.
- (b) All components which are in good condition and are considered useful to the service should be removed from the equipment panels before disposal by auction.
- (c) The wiring inside the panels of the equipment should be cut at the two ends and jumbled so as to make tracing of the connections difficult.
- (d) The transmitting equipment, panels bereft of components should be auctioned in 3 or more installments suitably spaced in time so as to minimise the chances of various portions of the transmitting equipments like R.F. Panel, A.F.Panel, Rectifier Panel, Central Circuit Panel, etc. falling into the hands of a single person.
- (e) The meters should be auctioned separately on a different occasions.

(f) Transmitting valves/ tubes may be distributed to Educational Institutions or in case this is not possible these may be sold by auction after breaking the glass envelope.

(v) **Cassettes and tapes:**

1/2" and 3/4" cassettes and tapes when these become unserviceable due to various reasons as surface material being scrapped off should be declared unserviceable by a competent authority and should not be disposed of in the usual manner by public auction but should be destroyed in the presence of a gazetted officer.

(vi) **Dead fluorescent tubes:**

As the fluorescent contain a highly poisonous substance, broken tubes should not be handled with hand. All dead fluorescent tubes should be thrown in a deep ditch and covered with earth at a place away from the buildings. In no case should the tubes be broken open.

64. **ERASURES IN STOCK REGISTERS**

Erasures and over-writing in accounts registers are forbidden; should any such correction be necessary due to an oversight, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted with the signature of the correcting authority. Each such correction or any interpolation deemed necessary should be authenticated by the officer in charge of stores setting his dated initials against each such entry.

65. **PURCHASE OF STORES BY ENGINEER**

The director may, at his discretion, allow the senior most Engineering Officer to hold an adequate advance from his imprest to enable the Engineer to make purchases after obtaining sanction of competent authority and in accordance with the provisions of para 90 of GFR 1963.

The Engineer should maintain an account showing the amounts received by him in recoupment of the imprest and the expenditure incurred by him. Any note book with cash rules may be used for this purpose. The imprest should be recouped whenever the amount runs short and in any case at the end of the month.

C. **ARTICLES OBTAINED FROM THE CENTRAL PURCHASE AND STORES**

66. **INTRODUCTORY**

Central Purchase and Stores established at Delhi under the control of the Station Engineer is intended for the purchase, storage and supply of technical stores required for day to day use for replacement at the Kendra's of Doordarshan. The

manner in which expenditure on Central Purchase and Stores is accounted for is indicated in detail in Chapter-XVI of Doordarshan manual Vol-1.

67. **PLACING OF ORDERS: STORAGE AND PAYMENT**

Consolidated orders to meet the requirements of the various stations will be placed by Headquarters or by the Central Purchase and Stores Office under the direction of Headquarters after examining the stock position of various categories of stores at stations and in the Central Purchase and Stores. Arrangements for their payment, storage etc. will be made by the Station Engineer, Central Purchase and Stores under the direction of Headquarters. Stations are not concerned with stores held in stock in the 'Central Purchase and Stores' or their accounting. The Station Engineer, Central Purchase and Stores will be responsible for them.

68. **REQUISITION BY STATIONS**

Requisition for any of these stores should be placed by Kendra/office on Central Purchase and Stores sufficiently in advance. In cases where the value of the stores requisitioned exceeds the powers of purchases of the Director the sanction of the DG should be obtained before placing the requisition. In all cases the Kendra's should state the number of such stores they have in stock and reasons in brief for their requirement.

69. **PURCHASES AND PAYMENTS TO BE MADE BY KENDRAS/OFFICES**

Purchase of items of urgent necessity and small purchases may be made by the Kendra's. The Directors may make such purchases provided that the expenditure involved is within the powers delegated to them, and that necessary funds are available for this purpose.

70. **STORES RECEIVED DIRECT FROM SUPPLIERS**

In cases where stores are consigned direct to the Kendra's by the Suppliers against orders placed by the Station Engineer, Central Purchase and Stores, the stores in question should be considered as issued from Central Purchase and Stores.

71. **SHORTAGES AND BREAKAGES**

Good care should be taken by the Station Engineer/Central Purchase and Stores in the packing and dispatch of the consignments and the number of articles sent carefully before they are packed and dispatched.

Similar check should be exercised by the receiving officer and the consignments on receipt should be opened in the presence of a gazetted officer. In case of short receipt or breakages, complete report should be furnished to the supplying officer concerned together with the following details:

- (a) Weight of the consignment.

(b) Whether consignment has been received with packing intact and with instructions label "Glass with Care".

72. In case of insured packages, reference must be made to the Railway authorities for any short receipts or breakage under advice to the Kendra/office concerned. To ensure the claims with the Railway, it is necessary that a certificate should be taken from them with regard to the condition of the parcel and its weight before delivery is taken.

73. The value of the stores lost or damaged in transit from one Kendra/office of Doordarshan to another will be accounted for as a loss in the accounts of the receiving Kendra/Office and the amount shown under a separate head "Loss of stores in transit" in the Proforma Accounts. Necessary action in this respect should, therefore be initiated by the receiving Kendra/Office.

74. **REPORT OF LOSS OF STORES IN TRANSIT**

A doubt arose whether the instruction contained in para 16 of GFRs are applicable to stores entrusted to carriers and are in transit from one Kendra/Office to another or when they are in shipment from suppliers to Doordarshan as in such cases there is no loss to Govt. unless the claims are finally rejected wholly or partially. It has been decided in consultation with the Ministries of I&B & Finance that the provisions of para 16 of GFRs (1963) apply to all losses of stores irrespective of the fact whether the stores are in the custody of a Govt. Officer or in the custody of a private party on behalf of Govt. The loss of stores while in transit under charge of carriers also, therefore, comes within the term loss and should be reported by the Officer concerned to his official superiors as well as to the Accountant General concerned in terms of para 16 of GFRs (1963).

75. **ACCOUNTING OF STORES**

The stores received from the station engineer, central purchase and stores accompanied by form DD A-46 in duplicate should be entered in the Stores Received Book after verification of receipt in good condition by the gazetted officer-in-charge of stores. One copy of the form DD A-46 should be returned to the former duly acknowledged.

76. The procedure prescribed in sub section B for the issue, verification, write-off etc. of stores obtained by direct purchase applies *mutatis mutandis* to stores obtained from the Central Purchase and Stores.

**PROFORMA**

To,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dear Sir,

Subject: Purchase of .....

Please furnish your quotations for the stores mentioned in the enclosed form.

2. The quotations should be sent in sealed covers addressed to the undersigned by name so as to reach on or before.....The cover should be superscribed with the following details:
  - (a) Materials for which quotations are enclosed.
  - (b) Reference to letter of enquiry.
  - (c) Due date of opening quotation.
3. In case of quotations on f.o.r Stations of Despatch basis the purchaser will not pay separately for transit insurance and the supplier will be responsible until the stores arrive in good condition at the destination. Tenders/Quotations in which transit insurance has been specified as an additional item of expenditure are liable to be ignored.
4. The quotations will be opened in the office of the undersigned at ..... a.m./p.m. on ..... in the presence of such tenders or their agents as may choose to attend,
5. The quotations submitted should remain open for acceptance for a period of .....days/months from the date of opening them.

Yours faithfully,

**PROFORMA-2**

DOORDARSHAN KENDRA/OFFICE

.....

Last date of receipt in Kendra/Office

**QUOTATIONS FOR PURCHASE OF STORES**

S.No.	Description of stores	No/Quantity	Rate	Sales Tax & General Tax etc, if any	Ex-Stock delivery or period of delivery from date or order.	Remarks
1.	2.	3.	4.	5.	6.	7.

The country of manufacture and / or origin of the material used in the manufacture of the stores should be indicated against each item in the remarks columns.

\_\_\_\_\_

Period of validity of tender

Date .....

Signature

Name of Firm .....

Full address .....

## **LIST OF CONSUMABLE STORES**

1. Cleanings Agents:
  - (i) Soap.
  - (ii) Caustic or Washing Soda.
  - (iii) Vim or other similar cleaning powder.
  - (iv) Kerosene.
  - (v) Lubricating Oil when used for cleaning.
  - (vi) Dusters.
  - (vii) Cotton waste.
  - (viii) Vaseline.
  - (ix) Petrol when used for cleaning.
  - (x) Spirit.
  - (xi) Carbon tetrachloride or other similar solvents.
  - (xii) Phenyle.
  - (xiii) Grease.
  - (xiv) Turpentine.
  - (xv) Rag/waste.
  
2.
  - (i) Soldering paste or flux.
  - (ii) Polishing material like french varnish, lac, Sandras etc.
  - (iii) Dee's wax and paraffin.
  
3.
  - (i) Hack Saw Blades.
  - (ii) Small Drill Bits upto 1/4".
  - (iii) Insulation tapes including cotton and rubber tapes.
  
4. Distilled water.
  
5. Battery solution.
  
6. Hydrochloride Acid.
  
7. Lubricating agents like Three in one oil, engine oil etc.
  
8. Emery Paper.
  
9. Sand Paper.
  
10. Resin cored solder.
  
11. Soldering stick.
  
12. Match Box, if purchased under "maintenance of plant".  
**(Authority: on the line of DG, AIR Memo No. 6/4/13/57IU dt: 18 Nov 1958 & July 59).**

## **RESULTS OF AUDIT**

1. The results of audit are communicated to the Head of office of a Kendra/Office in the form of Audit Notes, Objection statements, Inspection Reports, Letters or Memoranda. These should receive prompt attention vide Rule 62 of Central Government Account (Receipt & Payments) Rules 1983 and the replies of the head of Office should be based, as far as possible, on his own knowledge. It is not enough to pass on the explanation of a subordinate reports proposed in this manner may full suspicion for the time being but lead to greater irregularity afterwards.
2. A copy of Inspection Report with replies of the head of office should be furnished to the DG at the time reply is sent to the Accountant General/PAO to enable the Director General to pass order in respect of matters which he is competent to deal with finally and record his remarks with a note of the action taken all other points, and communicate them to the Accountant General / PAO.
3. Once a transaction has been entered in the objection Statement or otherwise challenged in one of the other document referred to above the responsibility for having the objection removed will devolve upon the Head of Office; and the Accountant General/PAO is required to report to the higher authorities all important items and any serious delay in the adjustments of individual objections.

***Note: An audit objection is usually removed by obtaining the requisite sanction, by making the necessary recovery by correcting or completing the relevant account or voucher, by furnishing the necessary documents or information or by otherwise securing compliance with the provision of a specified rule. In cases in which a protest is made against an audit objection as being incorrect the objection should be held to be in force unless a formal intimation of its withdrawal is received from the Accountant General.***

4. The Accountant General/PAO will place under objection any transaction coming to his notice which is not covered by adequate sanction or involves an excess thereon or other deviation.

In some cases, the head of office may have already taken action to regularise the transactions or the excess (if any) over sanction, plus any further excess that may be anticipated, may be within his own powers of sanction without preparing revised estimates, and he may have accorded the necessary formal approval to it; yet if the necessary intimation of sanction does not reach the Accountant General/PAO when the account in which the irregular transaction appears are being audited the Accountant General/PAO will raise the objection, as he is not authorised to assume that the necessary sanction has been accorded. Head of office will, therefore, find it advisable to send to the Accountant General/PAO the earliest intimation of such of their sanction and orders as are required to be communicated to him and to give it without waiting for the receipt of the objection Statement or audit Note, all necessary information in regard to transaction for which within their Knowledge adequate authority does not exist. A

single note or statement, prepared monthly and signed by the Head of office himself, will ordinarily suffice, in respect of transaction brought to account in the monthly statement, but if it cannot precede or accompany it, it should be sent to the Pay and Account officer within a week of the dispatch of the statement.

**Note:** *The object of this rule is to obviate the issue of a unnecessary audit objections; but a reduction in the number of objections can be effected only by observing the requirements of the financial and other rules bearing on the transactions and by taking timely action to accord or obtain, as the case may be, such sanction or order as may be required in cases in which a deviation from rule has occurred.*

5. Statements showing the up-to-date position of outstanding audit objections are submitted by the different units of Doordarshan to the Directorate by the 10th of every month.

In order to enable the Head of offices to ensure that all outstanding audit objections are included in the above monthly statement, and to keep a close watch over their prompt settlement, they are required to maintain a register in form DD A-54. All audit objections relating to local and central audit should be entered in separate portion of this register immediately on receipt giving brief particulars of each objection. Indication regarding the action taken on the various objections may be given in the remark column in pencil and the register duly completed put up for review to the head of office every month. The detail given in the monthly statement of objections should be checked with this register before submission to the Directorate.

**(Authority: On the line of DG, AIR, Memo No. 2/1/-1/61-IU dated 26th December, 1961).**

6. **REGISTER OF AUDIT OBJECTIONS AND RETRENCHMENT**

Payments objected to in audit and orders to be recovered should be entered in this register showing the nature of the objection, the name of the person from whom the recovery is to be effected and the method by which the over payment has been adjusted.

7. The above paras apply *mutatis mutandis* to the objections/notes issued by Internal Check Organisation of the Chief Controller of Accounts.
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## **STORES MAINTAINED IN DOORDARSHAN KENDRA** **BHOPAL**

### **GENERAL GUIDELINES**

1. The term 'stores' applies generally to all articles/materials purchased or otherwise acquired for use at a Doordarshan Kendra including expendable and issuable articles in use or accumulated for specific purposes.
2. Purchases of stores for use at a Doordarshan Kendra shall be regulated in strict conformity with Stores Purchase Rules and the subsidiary instructions as contained in General Financial Rules.
3. Purchases shall be made in the most economical manner in accordance with the definite requirements of a Doordarshan Kendra.
4. Purchase orders shall not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.
5. All materials received shall be examined, counted, measured or weighed, as the case may be, when delivery is taken and they shall be taken in charge by a responsible official who shall see that the quantities are correct, their quality good and they are according to approved specifications where prescribed, and record a certificate to that effect. The person receiving the stores shall also be required to give a certificate that he has actually received the materials and has recorded them in the appropriate stock register.
6. When materials are issued from stock for departmental use, the person in charge of the stores shall see that an indent in the prescribed form has been made by a duly authorised person and examine it carefully.
7. A written acknowledgement should be obtained from the person to whom they are ordered to be delivered.
8. Head of a Doordarshan Kendra shall take special care to make arrangements for their safe custody, for providing suitable space and accommodation more particularly for valuable and combustible stores, for keeping them in good and efficient condition and for protecting them from loss, damage or deterioration.
9. The person in charge of the stores shall maintain suitable account and inventories with a view to preventing losses through theft, accident, fraud or otherwise and to making it possible at any time to check the actual balance with the book balances and the payment to suppliers etc.
- 10. A physical verification of all stores shall be done at least once at the end of every financial year subject to the condition that the verification is not entrusted to a person who is the custodial (except in the case of gramophone**

record and books) and who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified. The verification shall never be left to low paid subordinates and in the case of large and important stores, it shall be, as far as possible, entrusted to a responsible officer who is independent of the subordinate authority in charge of the stores. The verification shall be entrusted to a person who has no connection with the purchase, utilisation and disposal of the stores.

11. All the checked entries should be initialed by the Officer who carries out the check. A certificate of verification of stores with its result should be recorded on the list, inventories or account, as the case may be, where such verification is carried out.
12. The previous sanction of the competent authority shall be obtained to writing off of all losses; deficiencies or depreciation is carried out.
13. **There will be a Standing Condemnation Committee at each Doordarshan Kendra, which will meet once a year after the physical verification of all the stores at a Kendra has been completed. This Committee will inspect the stores and is entrusted with the responsibility of declaring the articles/stores obsolete and/or unserviceable.**

**Each order declaring the stores as obsolete, surplus or unserviceable shall specify the full reason for declaring them as such and proper record of all such stores shall be maintained for watching disposal thereof.**

14. A chart showing different kinds of stores, the forms in which their accounts are kept, their custodians and the authorities who are to conduct the physical verification is included at DD A-112 in Vol.III. The annual reports on the physical verification of stores should be sent to the Directorate General not later than 31st May of each year.

*(Authority DG: Doordarshan Memo. No. OSD (M)/1/78 dated 30.3.1978)*

15. **Stores may be purchased in the manner indicated below:**
  - (a) **Cash purchase of petty stores.**
  - (b) **Purchase from suppliers who have entered into rate/running contract with the Directorate General of Supplies and Disposal and from whom the Directors are authorised to purchase as "Direct Demanding Officer".**
  - (c) **Purchase from suppliers through the Directorate General of Supplies and Disposals of articles for which no rate contracts exist or for which rate contracts exist but Directors are not declared as "Direct Demanding Officers"; and**
  - (d) **Purchase from suppliers after calling for competitive quotations/ tenders.**