

**GOVERNMENT OF MIZORAM
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS
DEPARTMENT**

**MANUAL
(REVISED)
2011**

No.A.45011/1/96-FCS
GOVERNMENT OF MIZORAM
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS

Dated Aizawl, the 21st October, 2008

In the pursuance of the decision of Council of Minister on 13.10.2008 and the interest of Public Service, the Governor of Mizoram is pleased to notify Food, Civil Supplies & Consumer Affairs Manual (Revised Edition), 2008. The Manual is meant for exclusive and internal use by the Officers and Staff of the Food, Civil Supplies & Consumer Affairs Department.

This Manual is vetted by Law and Judicial Department vide their I.D No. LJ.3/20007/218 dt. 16/7/2007.

Sd/- TBC ROZARA
Commissioner/Secretary to the Govt. of Mizoram
Food, Civil Supplies & Consumer Affairs Department

Memo No.A.45011/1/96-FCS

: Dated Aizawl, the 21st October, 2008

Copy to :-

- Secretary to the Governor of Mizoram
- Secretary to Chief Minister, Mizoram
- All P.S to Minister/Speakers, Mizoram
- PPS to Chief Secretary, Govt. of Mizoram.
- Director, Food, Civil Supplies & Consumer Affairs, Mizoram.
- Controller, Printing & Stationery, Mizoram with 6 (six) spare copies for application in Mizoram Gazette.
- All District Civil Supply Officers/SDO's FCS&CA.
- All Service Associations under Food, Civil Supplies & Consumer Affairs Department.
- Guard File.

Sd/- F. LALNGHETA
Under Secretary to the Govt. of Mizoram
Food, Civil Supplies & Consumer Affairs Deptt.
Mizoram : Aizawl

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ABBREVIATIONS

- 1. A.G - ACCOUNTANT GENERAL
- 2. A.C. BILL - ABSTRACT CONTINGENCY BILL
- 3. A.S.A - ASSISTANT SUPERINTENDENT OF ACCOUNTS
- 4. A.O. - ACCOUNTS OFFICER
- 5. A.P.L - ABOVE POVERTY LINE
- 6. A.A.Y. - ANTYODAYA ANNA YOJONA
- 7. B.P.L - BELOW POVERTY LINE
- 8. C.I.P - CENTRAL ISSUE PRICE
- 9. DFCS&CA - DIRECTOR, FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS
- 10. DCSO - DISTRICT CIVIL SUPPLIES OFFICER
- 11. D.O. - DELIVERY ORDER
- 12. DCC BILL - DETAILED COUNTERSIGNED CONTINGENCY BILL
- 13. IFCS&CA - INSPECTOR OF FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS
- 14. F.C - FED CENTRE
- 15. F.C.I. - FOOD CORPORATION OF INDIA
- 16. GOVT. - GOVERNMENT
- 17. hr. - HOUR
- 18. Kg. - KILOGRAM
- 19. KM - KILOMETRE
- 20. L.O.C - LETTER OF CREDIT
- 21. P.D.C. - PRINCIPAL DISTRIBUTION CENTRE
- 22. P.D.S. - PUBLIC DISTRIBUTION SYSTEM
- 23. Qtl. - QUINTAL
- 24. R.O. - RELEASE ORDER
- 25. S.D.C. - SUB-DISTRIBUTION CENTRE
- 26. S.S.P. - SUPPLY SALES PROCEEDS
- 27. S.A. - SUPERINTENDENT OF ACCOUNT
- 28. SIFCS&CA - SUB-INSPECTOR OF FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS.
- 29. T.P.D.S. - TARGETTED PUBLIC DISTRIBUTION SYSTEM
- 30. VCP - VILLAGE COUNCIL PRESIDENT
- 31. S.K. - STOREKEEPER.

INTRODUCTION

Consequent upon creation of Mizoram as a separate Union Territory on 21st January 1972, the operations of trading in foodstuffs and other essential commodities in Mizoram was taken over from the Assam Government with effect from 6th March 1972. Directorate of Supply & Transport was created on 15th May 1972 vide Government of India's letter No.7/15/72-UTS of 31.3.1972. The Directorate was bifurcated into two separate Departments viz. Food & Civil Supplies Department on 4th June 1987 vide Notification No. STE.63/78/95 dt. 4.6.1987.

Directorate of Food, Civil Supplies & Consumer Affairs is to look after PUBLIC DISTRIBUTION SYSTEM in the State of Mizoram on the principle of NO PROFIT NO LOSS, so that maximum benefit can be given to the general public by recovering from them only cost price of the foodstuff and incidental charges incurred for the purpose. Since total expenditure incurred in the operation is to be recovered from sale of commodities, the Department of Food, Civil Supplies & Consumer Affairs is grouped under Departmentally Managed Government Commercial Undertaking.

The main responsibility of Food, Civil Supplies & Consumer Affairs Department is, therefore, implementation of PUBLIC DISTRIBUTION SYSTEM (PDS) now known as TARGETTED PUBLIC DISTRIBUTION SYSTEM (TPDS) in Mizoram by running the Department as Commercial Undertaking.

The Rules and Regulations as well as procedures laid down in this Manual are exclusively meant for the Department of Food, Civil Supplies & Consumer Affairs and will be binding on all wings of the Department and the District and Sub-Divisional Offices connected with supply and distribution of foodstuffs and other essential commodities and articles dealt with by the Department under Trading Scheme from time to time.

Broad functions and responsibilities for the operation of the Department are divided into the following chapters:-

1. Administrative Set up
2. Procurement of Foodstuffs
3. Transportation / Carriage
4. Accommodation, Stocking procedures and storage in Godown
5. Physical verification of stock and cash
6. Sales of Foodstuffs
7. Deteriorates or Damages of stores
8. Losses and shortages
9. Accounting procedure (physical and financial)
10. Transfer of centre charge
11. Annual Final Accounts (Proforma Accounts)

CHAPTER 1

ADMINISTRATIVE SET UP

1.1 Main objective of the Department : The main objective of Food, Civil Supplies & Consumer Affairs Department is to ensure, by undertaking State Trading Scheme, regular supply of foodstuffs at reasonable price to the general public, particularly to the weaker section of the society under the nation wide net work of PUBLIC DISTRIBUTION SYSTEM in the State of Mizoram and to ensure supply of essential commodities at reasonable price to the public at large.

The Department is headed by Director who is declared as Head of Department and necessary financial power has been delegated to him by Government for the proper implementation of the scheme. He is responsible for proper implementation of the Scheme including maintenance of Trading Accounts, compilation of Annual Financial Statement of the Scheme “PROFORMA ACCOUNTS” and yearly submission of the same to Government of Mizoram and to the Accountant General.

The Directorate formulates the schemes and policy to be followed in respect of procurement, storage and distribution of foodstuff and also prescribe forms and procedures to be followed by Subordinate Offices. The Directorate will have control over all such offices and prescribe forms for reports and returns to be submitted periodically by all such offices and it is the duty and responsibly of the field Officers to comply with such instructions and procedures and submit the prescribed reports and returns within the stipulated time to the Directorate.

1.2. Different wings of the Directorate: To carry out the overall responsibilities in the implementation of the Scheme, the Directorate of Food, Civil Supplies & Consumer Affairs is divided into 3 (three) wings such as :-

(i) Administrative wing (ii) General Supply Wing and (iii) Account Wing.

Administrative Wing is responsible to the Director on all matters relating to service matters of the Department and also in enforcement of discipline. It is also responsible in framing rules and formulation of necessary guidelines from time to time as considered necessary.

General Supply Wing is responsible to the Director in all matters relating to general supply and foodstuffs and their movements from FCI base depots to PDCs and to ensure availability of foodstuff at various supply centers.

Accounts Wing is responsible to the Director in all matters concerning financial transaction of the Department including its accounting, in compilation of center accounts, preparation and submission of Annual Trading Accounts (Proforma Accounts) for submission to the Government and Accountant General including internal audit of the centre Accounts.

1.3. Function of District and Sub-Divisional Offices : The Scheme will be implemented through the District Civil Supplies Officers (DCSO) in every district and Sub-Divisional Food & Civil Supplies Officer (SDF&CSO) in the Sub-Divisions. At present there are 9 (nine) District Offices and 1 (one) Sub-Divisional Office in the State viz.

District Offices: 1. District Civil Supply Officer, Aizawl East District, Aizawl

2. District Civil Supply Officer, Aizawl West District, Aizawl
3. District Civil Supply Officer, Lunglei District, Lunglei
4. District Civil Supply Officer, Saiha District, Saiha
5. District Civil Supply Officer, Champhai District, Champhai
6. District Civil Supply Officer, Lawngtlai District, Lawngtlai
7. District Civil Supply Officer, Kolasib District, Kolasib
8. District Civil Supply Officer, Serchhip District, Serchhip &
9. District Civil Supply Officer, Mamit District, Mamit.

Sub-Divisional Office :1. Sub-Divisional Food & Civil Supplies Officer, Tlabung Office.

The District Civil Supplies Officers (DCSOs) and SDF & CSOs are responsible for making assessment of annual requirement (as per Govt. approved scale) of foodstuffs of their respective District. They are also responsible for proper maintenance of physical and financial accounts of all commodities made available to them and to submit monthly Accounts to the Directorate in prescribed Forms within the stipulated time in a regular manner. They are responsible to ensure that the commodities reach their destinations in time and adequate stock is made available at every centre particularly in the interior centers for monsoon period before dislocation of communication link with the onset of monsoon. The District Civil Supplies Officers and Sub-Divisional Food & Civil supplies Officer are further responsible in enforcement of all Rules and Regulations to prevent any loss or shortage from fraud, theft and misappropriation etc. that may happen to the foodstuffs made available at their disposal at various supply godowns within their respective jurisdiction, so that Government shall not sustain any loss in its trading. For the effective discharge of their functions, the District Civil Supply Officers will be assisted by the Sub-Divisional Food & Civil Officers.

CHAPTER – 2

PROCUREMENT OF FOODSTUFFS

2.1. Policy of the Government in its Trading : The policy of the Government is to purchase foodstuff and other essential commodities of public utility in such a way as not to discourage indigenous production to the extent possible. Efforts are being made to make Mizoram self sufficient in food production as early as possible. In view of this, purchase of foodstuffs shall be limited to the minimum quantity on the basis of the all India quantum of cereal per adult and per minor as admissible, and taking into account availability of stock inside the State.

2.2. Local Purchase of the Foodstuff : Items of foodstuff, locally produced and found surplus in a particular area within the State, may be purchased under the Scheme, at price fixed by the Government from time to time. Such purchase shall be regulated by the Foodgrains Control Orders issued by the Government. In the event of such purchase, detail instruction will be issued separately regarding appointment of handling contractors, transportation, storage and milling etc as and when such procurement is resorted to.

2.3. Purchase of Foodstuff from Agencies other than Govt. Agency: Keeping the public interest in view, purchase of foodstuffs and other essential commodities shall normally be made from Govt. Agencies at prices fixed by the Government. In the event there is problem in such purchase and/or for any other reasons, the Department may also make purchase from other agencies by inviting competitive tenders and after taking prior approval of the Government.

2.4. Quantum of Foodstuff to be purchased monthly : At present all purchases of food stuff and other essential commodities, under the Trading Scheme, are being made from the Food Corporation of India (FCI) at the rates fixed by Govt. of India [Central Issue Price (CIP)] from time to time. Purchases from the FCI are generally made on the basis of monthly allocation made by Govt. of India and the quantum to be purchased monthly is decided by Director of Food, Civil Supplies & Consumer Affairs in consideration of availability of Fund and the present position of stock at various Godowns, centres etc., and/or on the basis of the assessment made by various District Civil Supply Officers. Purchase of foodstuffs shall be made on need basis except for monsoon stocking. Full financial power is delegated by Govt. of Mizoram vide G.17012/2/82-F.Est/275 dt.20th Jan/1988 (Annexure-I) Director, Food, Civil Supplies & Consumer Affairs in respect of purchase from the FCI, so that there is be no delay in purchase of foodstuff for want of sanction from the Government. Purchase of any item of PDS is to be made only on/with recommendation of the Director, FCS & CA.

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CHAPTER – 3
TRANSPORTATION/CARRIAGE

3.1 Appointment of Carrying Contractor : For transportation of food grains and other essential commodities from the Railheads or Base Depots of the Food Corporation of India to Departmental Godowns, carrying contractors shall be appointed by inviting competitive tenders for different routes. Normally such contracts shall be made on annual basis. The process for appointment of carrying contractors shall be initiated well ahead of the expiry of the current year's contractual period so that no complication develops for taking over the work by the newly appointed contractors from the stipulated date.

3.2. Notice of inviting Tender : No notice inviting Tender shall be floated or contract made by any authority that is not specifically authorized to do so by the Governor of Mizoram under the provision of the Article 299 (1) of the Constitution of India.

3.3. General Principles to be followed while entering into contract : For call of notice inviting Tender and finalization of the contract, the following instructions shall be observed:-

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

(ii) Save in exceptional circumstances, no work shall be commenced without prior execution of contract documents. Even in case where a formal written contract is made, no work order is placed without at least a written agreement as to the price. The Agreement form for carrying contractors which is being followed at present is appended at Annexure-II.

(iii) Provision shall be made in the contracts for safeguarding government property entrusted to a contractor and for recovery in the event of shortage or loss.

(iv) No work shall be undertaken under the agreement/contract beyond the date of expiry of the contracted period. Wherever it is considered that the work has to be continued beyond the date of expiry of the contracted period, timely action shall be taken for reviewing the contract / agreement for the further period required, and suitable review of the provisions of the old agreement/contract shall be undertaken to see whether any modification is required.

(v) The terms of the contract, once entered into, shall not be materially varied without previous consent of the authority that enters into the contract. No payment to the contractors by way of compensation or otherwise outside the strict terms of the contract or in excess of the contract rates may be authorized without previous approval of the Government..

The principles/instructions specified in sub-paragraphs (1) to (v) above are general in nature. For other details regarding calling for acceptance of tender etc. provisions laid down under Rule 13 of the Delegation of the Financial Power Rules, 1978 will be followed.

(vi) Before giving appointment to any successful tenderer, the appointing authority shall insist on production of character and residential certificate from the President, Village Council Court where the successful tenderer is residing or from 1st class Magistrate, working under the Govt. of Mizoram, as follows :-

CHARACTER AND RESIDENTIAL CERTIFICATE

I, Shri _____ President, Village Council Court
_____ do hereby declare and certify that
Pu/Pi _____ age _____ s/o/w/o _____ is
personally known to me and he/she bears a good moral character. Further I am to certify that
Pu/Pi _____ is permanently/temporarily residing under the
jurisdiction of _____ Village Council Court and he/she is allotted House No

Photo

Signature of VCP
(Seal)

3.4. Transportation of Foodstuff : Transportation of foodstuffs and other commodities purchased from Food Corporation of India is divided into three (3) categories as follows:

(i) From Food Corporation of India Base Depot to Principal Distribution Centres (PDCs): It is the responsibility of Food Corporation of India (FCI) to deliver foodstuff purchased by the Food, Civil Supplies & Consumer Affairs Department from them up to the P.D.Cs. However, under the present arrangement, transportation of foodstuff from FCI depot to PDCs including those godowns enroutes to PDC is taken up by Government of Mizoram and the cost of transportation is also borne by it but subsequently reimbursed by FCI to the Govt. of Mizoram. The Director, Food, Civil Supplies & Consumer Affairs is responsible for transportation of foodstuffs from FCI Depot to PDCs, payment for cost of the transportation from FCI Base Depot to PDCs and reimbursement of cost of transportation. The routes from FCI Base Depot to PDCs are called Directorate routes.

(ii) From PDCs to Sub-Distribution Centres/Centre Godown: Transportation of foodstuffs from PDCs to SDCs/Centrc godowns within the State will be the responsibility of District Civil Supplies Officers within their respective jurisdictions and payments of cost of the transportation are also to be made from their end. Sub-Divisional, Food & Civil Supply Officer will render all necessary helps to District Civil Supply Officer for safe and timely delivery of foodstuffs at their destinations. These routes are known as District routes.

(iii) From Govt. Godown to FPS : Transportation of foodstuff issued from Govt. Godown to the Fair Price Shop for sale to Family Ration Card holders will be the responsibility of retailers. Transportation cost of foodstuff will, however, be paid to the Retailers

by Govt. through the DCSOs concerned. After issue of foodstuffs from godown to the Retailer or purchaser, the Department of Food, Civil Supplies & Consumer Affairs has no more responsibility against any losses, theft etc. that may happen to the foodstuffs.

3.5. (i) Despatch of Foodstuff and Return Challan including diversion consignment :

All despatch of foodstuffs from FC1 Base Depot and from all godowns to be delivered at another Govt. Godowns shall be accompanied by Despatch Challan which will be prepared by Officer-in-charge of the despatching station in Schedule-A (Despatch challan : Form No.1) and by filling up of all columns in Part-I of the challan in quintuplicate. The original copy will be retained by Officer-in-charge of the despatching station for his record and the remaining copies of challan will be sent along with the consignment to the concerned Store- in-charge of the Godown to which the consignment is despatched, who will in turn send back one copy each of the Receipted Challan to the Consignor, SDO/ DCSO concerned and Director, FCS & CA.

(ii) Monthly despatched/Transfer of Stock :

The Officer of Food, Civil Supplies & Consumer Affairs Department who is posted at the FCI Depot to monitor despatch of foodstuff as per despatch programme set by Director, Food, Civil Supplies & Consumer Affairs shall, at the end of each month, submit despatch statement of foodstuffs commodity wise in Monthly despatch / Transfer of stock statement (Form No.4) of Schedule-C to Director, Food, Civil Supplies & Consumer Affairs in duplicate on or before 10th of the month following the month to which the returns relate to.

(iii) Returned challan & Diversion of consignment :

No further despatch of foodstuffs is to be made through any Carrying Contractor unless and until Return Challan (4th copy of Despatch challan) pertaining to previous consignment is received from the Officer-in-charge of the Receiving Centre. The intention of the Government is that the stock is not retained by the carrying contractor beyond reasonable period required for performance of the journey. Retention of consignment in the hand of carrying contractor beyond reasonable period may lead to some undesirable complication like deterioration, theft, and non-delivery of stock at its destination. In case any of the vehicles of the carrying contractor goes out of order on its way, the driver of the vehicle shall report the fact to the nearest Officer - in - charge of Food, Civil Supplies & Consumer Affairs Department Godown, who will render necessary help to the driver of the vehicle in preventing the commodity from pilferage, damage etc. And thereafter the matter shall be reported to the Officer-in-charge of the route. Unless and until permission to divert the consignment from its original destination is obtained from the Director, FCS & CA, no consignment shall be unloaded to any Godown other than the original destination Godown.

3.6. Time limit for transit and penalty thereof : Reasonable time for transit from despatching station to the destination centre will be calculated according to the following norms:-

(a) One hour for every 15 Kms for all routes on which heavy vehicles can ply (all weather) subject to a maximum of twenty four (24) hours for every 200 Kms and one hour for every 8 Kms in respect of other route subject to the maximum of twenty four (24) hours for every 100 Kms.

(b) In case of head load and River routes, one hour every 3 Kms subject to maximum of 24 hours for every 50 Kms

(c) In case where there is unusual delay in delivering the consignment over and above the reasonable transit period prescribed at (a) and (b) above and also non compliance of any of the instructions contained on the Despatch Challan without prior permission of the Director, FCS & CA, the carrying contractor shall be penalised at the following rates.

- (i) For Godown connected by motorable roads - Rs. 10.00 per hr. per qt.
- (ii) For head load or river routes - Rs. 10/- per day (24 hrs.) per qt.

3.7 Receipt of Foodstuff at Godown : As and when the consignment reaches its destination, the Officer-in-charge of the Centre shall thoroughly check the foodstuff and see if there are shortages or damages, wet bags or foreign materials etc. before unloading the same to the godown. If the stock, which in the naked eyes, appears to be damaged or the bags are full of wet by rain or water or mixed with foreign materials or adulterated, such consignment shall not be received from the carrying contractor/transporter. The Officer-in-Charge shall be held responsible if such foodstuff is received. Any shortage will be received only after properly recording the same. In case where unacceptable consignments or shortages are frequent in respect of a particular contractor/transporter, the same shall be reported to the DCSO concerned with copy to the Director, Food, and Civil Supplies & Consumer Affairs for necessary action. If there is any shortage, the same shall be properly recorded and reported to the concerned DCSO or to the Director, FCS & CA.

If the consignment is found good and the foodstuff acceptable, the consignment shall be received and the foodstuff be unloaded immediately without any undue delay.

3.8 Return of Despatch Challan : On receipt of the consignment, the Officer-in-charge of the receiving Godown will fill up all columns in Part-II of the copies of despatch challan received along with the consignment and shall hand over the second copy to the Carrying Contractor/Driver of the vehicle. The third copy shall be retained by him for his record, the fourth copy shall be forwarded to the despatching centre godown and the fifth copy to the Directorate in case of Directorate route and to DCSO in case of District route. And in case of Government Vehicles, the second copy of the challan shall be sent to the Director, FCS & CA.

CHAPTER – 4
ACCOMODATION, STOCKING PROCEDURE AND STORAGE IN GODOWN

4.1 Construction of Godown and Staff Quarter : For proper implementation of the Public Distribution System within the State, the Government of Mizoram declared various places and villages as stocking centres of foodstuffs purchased from Food Corporation of India (FCI). Construction of godowns and necessary offices and Staff quarters in such places is the responsibility of the Government. However, further maintenance of such Godowns, Offices and Staff Quarters is the responsibility of Director, Food, Civil Supplies & Consumer Affairs through concerned District Civil Supplies Officers and Sub-Divisional Food, Civil Supplies & Consumer Affairs Officers.

4.2 Different Categories of Godowns/Centres : For better administration and management of Godowns, and for efficient handling of movement of foodstuffs including proper accounting, Government godowns, under the control of Food, Civil Supplies & Consumer Affairs Department situated at various places within the State are divided into three categories viz.

(1) Principal Distribution Centres (PDC) : At present there are 9 (nine) approved PDCs such as :-

| | | | | |
|--------------|--------------|--------------|-------------|-----|
| (a) Zawlnuam | (b) Kolasib | (c) Aizawl | (d) Aibawk | (e) |
| Saitual | (f) Kawlkulh | (g) Champhai | (h) Lunglei | (i) |
| Lawngtlai | | | | |

(2) Sub-Distribution Centres (SDC) : At present there are 17 (seventeen) Sub-Distribution Centres, such as :-

| | | | | |
|--------------|-------------------|--------------|-------------------|-----|
| (a) Lungdai | (b) Vairengte | (c) Serchhip | (d) N. Vanlaiphai | |
| (e)Thenzawl | (f) Phullen | (g) Khawzawl | (h) Ngopa | (i) |
| Tlabung | (j) Hnahthial | (k) Saiha | (l) Tuipang | (m) |
| Kawlchaw | (n) Bungtlang 'S' | (o)Sangau | (p) Sakawrdai | |
| (q) Vaseikai | | | | |

(3) Fed Centre : At present there are as many as 97 (ninety seven) Fed Centres in the State such as:

| | | | |
|-----------------|------------------|--------------------|-----------------|
| 1) Reiek | 2)Khawrihnim | 3) Kanhmun | 4) Hmunpui |
| 5) Tuipuibari | 6) Mamit | 7) Phaileng 'W' | 8) Lallen |
| 9) Phuldungsei | 10) Pukzing | 11) Marpara | 12) Hmuifang |
| 13) Darlung | 14) Sialsuk | 15) Bukpui | 16)North Hlimen |
| 17) Bairabi | 18) Hortoki | 19) Saiphai | 20) Rengdil |
| 21) Kawrthah | 22) Tuidam | 23) Kawrtethawveng | 24) Kanhmun |
| 25) Khawruhlian | 26) Darlawn | 27)Ratu | 28) New Vervek |
| 29) Zohmun | 30) Chhingchhip | 31) Phuaibuang | 32) Khawlian |
| 33) Vanbawng | 34) Suangpuilawn | 35) Khawlailung | 36) Cherhlun |
| 37) Thingsai | 38) East Lungdar | 39) Chhipphir | 40) Buarpui |
| 41) Bungmun 'W' | 42) Kelkang | 43) Khuangleng | 44) Hnahlan |
| 45) Dungtlang | 46) Bungzung | 47) Khawbung | 'S' 48) |
| Vaphai | | | |
| 49) Farkawn | 50) Rabung | 51) Chawngtlai | 52) Khawhai |
| 53) Sialhawk | 54) Biате | 55) Lungpho | 56) Hliappui |

| | | | | |
|-------------|----------------------|-------------------|-----------------|---------------|
| | 57) N.E. Khawdungsei | 58) Kawlbem | 59) Mimbang | 60) |
| Teikhang | 61) Chawngte | 62) Lungsen | 63) Tuichawng | 64) Haulawng |
| | 65) Mualthuan North | (66) Putlungasih | 67) Tawipui 'S' | 68) |
| Borapansury | 69) Tarphe | 70) S. Vanlaiphai | 71) Lungtian | 72) Lungpher |
| | 73) Chhualung | 74) Bualpui 'NG' | 75) Vawmbuk | 76) |
| Niawhtlang | 77) Siata | 78) Chakhang | 79) Maubawk | 80) Serkawr |
| | 81) Phura | 82) Tongkolong | 83) Lungpuk | 84) Diltlang |
| | 85) Tuithumhnar | 86) Vathuampui | 87) Damdep | 88) Phalhrang |
| | 89) Zawngling | 90) Chapui | 91) Laki | 92) Vahai |
| | 93) Tuisih | 94) Saipum | 95) Kawnpui | 96) Parva |
| | 97) Thenhlum | | | |

4.3. Monitoring of Despatch from FCI Depot : In all the FCI Depots within the State, the Director of Food, Civil Supplies & Consumer Affairs will post a reliable Inspector who shall monitor despatch of all commodities to the PDCs according to the monthly despatch programme chalked out by him against Released Order (R.O) received from FCI. The Inspector shall prepare despatch challan in quintuplicate 5 (copies) and send four (4) copies of the challans along with each consignment to the Directorate in duplicate. IFCS posted at Tanhril FCI Depot will submit statement of despatch daily in duplicate whereas the IFCS in other FCI Depots, namely Rengtekawn and others have to submit weekly.

The Directorate of Food, Civil Supplies & Consumer Affairs will inform all District Civil Supply Officers details of the despatch to their PDCs/ SDCs and directly sent to the Fed Centre, if any. After checking the reports, the DCSO shall inform the Director immediately whether all the despatches are correctly received or not by 15th of every month.

4.4. (i) Posting of Inspector /Sub-Inspector in all PDC/SDC/Area Hqrs. : In all PDC/SDC/Area Hqrs., there shall be an Inspector / Sub-Inspector who will be over all in charge of the Centre as well as the entire stock of foodstuff in the Godown. All transactions of TPDS items of commodities such as sales, receipt, stock transfer etc. shall be made under the direct supervision of Inspector/Sub-Inspector. All staff including Grade-IV Staff posted in the PDC/SDC will be under the direct administrative control of Inspector/ Sub-Inspector. In short, the officer-in-charge of the Centre in every PDCs/SDCs shall be answerable to anything concerning his/her Centre and the Godowns under his jurisdiction..

In the PDCs/SDCs where more than one Officer of the same rank are posted, the DFCS&CA will specify the incumbent who will act as officer in-charge of that PDC/SDC. Also the Director, FCS&CA shall, if necessary, issue separate order/instructions clearly indicating the duties and responsibilities of IFC S/SIFC S/SK in such PDCs/SDCs.

If IFCS or SIFCS is also posted in the Godowns other than PDC or SDC Godown, the procedure laid down in the proceeding paras and above will be followed subject to prior approval of the DFCS&CA who will issue necessary order if such arrangement is found necessary. In the centre where neither IFCS nor SIFCS is posted, the SK posted at the centre will function as officer-in-charge of the Centre.

4.4. (ii) Function of IFCS/ Area Inspector/ SIFCS incharge of PDC and SDC respectively should be as indicated below:

1. They shall ensure that all formalities are followed in despatch of foodstuffs.
2. They shall ensure that despatch are within the centre requirement.
3. They shall check and ensure by checking fed centres at least 3 times in a year, that there is no missing consignment.
4. They shall also ensure that no overload is given to any vehicle and it is within the permissible load given by Director, Food, Civil Supplies & Consumer Affairs/ DCSO.

4.5. Posting of Store Keeper in all Godowns : In all the Godowns, irrespective of small (Fed Centre Godown) or large (PDC Godown), there shall be a Storekeeper. The Storekeeper will be the custodian of the entire stock of foodstuff at the Godown in respect of Supply Centres whereas he will be assisting the IFCS/SIFCS in the PDCs/SDCs . When there are more than one Storekeepers posted at one Godown or at one Centre, the District Civil Supplies Officer concerned shall decide who will be incharge of the Godown and the other one will assist the Storekeeper incharge of the Centre/Godown. One Storekeeper shall not look after more than one Godown at a time except in special circumstances. Even in such case, posting shall be made as soon as possible to relieve such Storekeeper. No officiating or MR or contract storekeeper shall be entrusted to look after the Godown unless and until his or her appointment is regularized.

4.6. Function of Principal Distribution Centre (PDC)/SDC : An Inspector of Food & Civil Supplies/SIF&CS shall be posted in all PDCs and SDCs who will be the Officer-in-charge of the Centre. All sales of foodstuff from PDC Godown shall be made on pre-payment basis only and the Officer-in-charge of the station will issue delivery order (D.O) in Form A-3 and foodstuff will be issued to the purchaser only as per the D.O. Despatch of foodstuff from such Godown to another Godown (Stock transfer) shall be made by the Officer-in-charge of the Godown on the authority of Inspector or Sub-Inspector-in-charge of the Centre. All despatch of foodstuff shall be made only by or in the name of Inspector/Sub-Inspector-in-charge of the PDCs/SDCs.

It is the responsibility of Officer-in-charge of the Godown to look after the Godown properly to prevent from damage of the foodstuffs store inside the Godown. The Storekeeper is also responsible for proper storing of foodstuffs inside the Godown. All other Government properties held at the centre will be under the custody of the officer-in-charge of the centre/Station who will be responsible for any un-usual losses/shortages of foodstuff/materials stored in his/her Godown.

4.7. Stacking of foodstuff in the Godown : Stocks in the Godown shall be properly stacked and stacking shall be made crosswise making it convenient for counting by the Inspecting Officer. Stock of different varieties of foodstuffs shall be stacked separately. It is the duty of the Officer-in-charge of the Godown and Storekeeper to ensure that bags of foodstuff, before putting it in stock, are intact and in good condition. In case of some of the bags getting soaked with rain water, etc., such bags, should be dried in sun and thereafter issued/despatch at the earliest opportunity. The Officer-in-charge of the Godown are the custodians of the Government properties. They shall be guided by high standard of financial propriety. They shall exercise the same vigilance in respect of proper maintenance of stocks in the Godown as a person of ordinary prudence would exercise in respect of his personal properties.

4.8. (i) Principle of First in and First out : Issue/Despatch of foodstuff from the Godown shall be made on the principle of "FIRST IN FIRST OUT" . Normally the stock shall not be allowed to remain in storage for more than three months. The stock received earlier shall be issued first

unless there are justifiable factors requiring comparatively new stock to be issued first. Such situation may arise in respect of stocks showing a slight sign of deterioration and such stock shall be issued first giving preference over the stock received comparatively earlier.

4.8. (ii) Fixation of maximum requirements for stock : No officers-in-charge of Supply Godown shall make demand and have stock of foodstuff in excess of the requirements of the centre for 2 (two) months, except in the centres where monsoon stocking is necessary.

4.9. Instruction for maintainance of Godown: It is extremely necessary for the officers and other operational staff to know their respective responsibility and the correct procedures to be followed in handling government properties/stores in the godown. They shall always follow instructions laid down in the following sub-paragraphs while performing their respective duties :

(i) What is to be done and not to be done are laid down in brief at Annexure-VI under caption "Dos & Don't".

(ii) The godown shall be opened on all working days, doors and windows be kept open for 2/3 hours so that fresh air and sunshine can get inside the godown.

4.10. Maintenance of Registers and Form: For proper accounting and better administrative management of all transactions taking place in the godown, it is necessary to keep proper records. Numbers of Forms and Registers have been prescribed in the existing Departmental Manual. Under the new arrangement, the number of Forms and Registers are reduced to 12 (twelve) in place of 17 (seventeen) being maintained at present. It needs no emphasis to state that the initial records maintained in the godowns are of vital importance in preparation of accounts under the scheme. The officer-in-charge of the Godown and the storekeeper are to ensure that in absence of printed ones, bound Registers, page of which are machine numbered, are used for keeping records. In respect of Forms, if cyclostyled forms are used in absence of printed ones, office copies should be properly tagged and kept inside a File cover or Guard File cover.

4.11. List of Registers and Forms to be maintained in all Godown: The Forms and Registers, required to be maintained in the godown, are as under :-

- | | | | |
|--------|---------------------|---|---|
| (i) | <u>Schedule - A</u> | - | Despatch challan |
| | Form No. 1 | | |
| (ii) | <u>Schedule - A</u> | - | Weighment sheet |
| | Form No. 2 | | |
| (iii) | <u>Schedule - A</u> | - | Delivery order |
| | Form No. 3 | | |
| (iv) | <u>Schedule - A</u> | - | Receipt Register (Commodity-wise) |
| | Form No. 4 | | |
| (v) | <u>Schedule - A</u> | - | Stock Despatch/Transfer Register (Commodity-wise) |
| | Form No. 5 | | |
| (vi) | <u>Schedule - A</u> | - | Sale Register (Commodity-wise) |
| | Form No. 6 | | |
| (vii) | <u>Schedule - A</u> | - | Daily Disposal Advice |
| | Form No. 7 | | |
| (viii) | <u>Schedule - A</u> | - | Stock Register (Commodity-wise) |
| | Form No. 8 | | |
| (ix) | <u>Schedule - A</u> | - | Deteriorated or Damage Register |
| | Form No. 9 | | |
| (x) | <u>Schedule - A</u> | - | Inventory Register |
| | Form No. 10 | | |

- (xi) Schedule - A - Bill Form
Form No. 11
- (xii) Schedule - A - Cash Book
Form No. 12

Note :

1. The treatment of losses under the Trading Scheme are dealt with in the subsequent chapter under the caption "Losses and shortage under the Trading Scheme".
2. Further instructions for recording entries in each Form and Register are laid down in the subsequent chapter under the caption "Accounting Procedures".

4.12. Declaration of Godown as PDC, SDC or Fed Centre: The Director, Food, Civil Supplies Consumer Affairs, Govt. of Mizoram, who is the Controlling Officer in respect of the Trading Scheme, shall declare the godown which are to function as PDC Godowns and those Godown to be functioned as Sub-distribution centre (SDC) and those to be functioned as Fed Centre Godowns under the administrative control of the respective District Civil Supply Officer, by issue of formal office order. Modification of such order may be made by him from time to time keeping in view the administrative convenience and proper accounting to cope with increasing activities of the Department. The intention behind treating a number of godowns as PDC Godowns and SDC Godowns and some other as Fed Centre Godowns is for proper monitoring and accounting purposes.

4.13. Despatch of Foodstuff from one Godown to another should be done by stock transfer : All despatch from the PDC Godowns shall be done by stock transfer and all such stock transfer shall be made through the approved departmental contractors as per directives of the Director, Food, Civil Supplies & Consumer Affairs. Such transfer may also be affected by vehicle belonging to the government if it is so desired by him. While handing over the consignment (commodities) to the carrying contractor or to his authorised representative, the officer-in-charge of the godown shall satisfy himself/herself about the identity of the carrying agent or the person who actually delivers rice/sugar etc. from his/her godown for carrying to other centres and the Despatch Challan that accompanies the consignment shall be properly filled up and authenticated.

4.14. Entries of all transactions on the day of occurrence : The Officer-in-charge of all Godowns, irrespective of whether it falls under the category of PDC Godowns or SDC Godowns or Fed Centre Godowns are to ensure that entries in all forms and Registers mentioned in paragraph 4.11 are made on the day of occurrence of the transactions and all daily/monthly returns are submitted within the specified date for which detail instructions are laid down In the subsequent chapter captioned as "Accounting Procedures".

4.15. Stock Tally Sheet: As mentioned in paragraph 4.7, it is one of the responsibilities of the officer-in-charge of the godown and the Storekeeper to ensure that the store is stocked according to the quality and to be identified by hanging a stock Tally Sheet (Bin Card). For recording full history of the stock in the Godown a form is prescribed under Schedule - B and given number 1. It should be in the shape of foliose foolscap paper posted on a discard File Board or a piece of plywood of appropriate size and kept hanging in the entrance of the Godown. In big Godown where there are more than one stack, the Bin Card should be stack-wise. The Form itself indictates the entries required to be recorded thereon.

CHAPTER – 5
PHYSICAL VERIFICATION OF STOCK AND CASH

5.1. PHYSICAL VERIFICATION OF STOCK AND CASH: Physical verification of stock and cash in all the Centres to ascertain actual physical position of stock and cash held at the Centre is another important feature for proper management of the Trading Scheme. The physical verification of Stock and cash shall be conducted simultaneously at least once in a year preferably during the month of December or January each year as the stores held at various Godowns under the Department of Food, Civil Supplies & Consumer Affairs are of perishable items.

The physical verification shall be conducted by the concerned Area Inspector or any other responsible Officer of the Department authorised by the concerned DCSO. However, cent percent weightment of the entire stock of commodities may not be required. Weightment of 5 to 10 of the standard bags shall be made and the remaining bags in the Godown shall be counted without disturbing the entire stack as far as practicable. However, if the verifying officer felt it necessary, cent percent weightment may be conducted. The result of such verifications shall be submitted to DCSO concerned with a copy to the Director, Food, Civil Supplies & Consumer Affairs, in Form No.2 of Schedule – B in case of stock and in Form No-4 of Schedule – B in case of cash after the verification is completed, and all the reports shall reach SDF&CSO/DCSO and Director, Food, Civil Supplies & Consumer Affairs within the month of February every year. The DCSO in his turn will examine the verification report and take necessary action or submit proposal for taking necessary action to the DFCS&CA as deemed necessary within two months positively from the date of receipt of the verification report.

5.2. INSTRUCTION FOR PHYSICAL VERIFICATION: While conducting physical verification of stock and cash, the following instruction shall invariably be followed:-

- i) Verification shall always be made in the presence of Officer-in-Charge of the centre or responsible person entrusted by him. Result of all physical verifications must be recorded in all the stock or cash register/books so verified over the signature of the verifying Officer.
- ii) All discrepancies noticed shall be reflected into the Accounts immediately so that the store account may represent the true state of the Store.
- iii) Shortages and damages, if any, shall also be reported at once to the Director, FCS & CA for early action for fixation of responsibility and for early disposal of the damaged commodities.
- iv) If some portions of the stock are found in loose bags, weightment of the same shall be taken cent percent and packed in fresh bags properly (In practice there will be no loose bags. As and when such circumstances arise, the Officer-in-charge of the Godown shall place an indent for empty gunny bags to his immediate superior Officer or SDF&CSO or DCSO or Director, Food Civil Supplies & Consumer Affairs as the case may be, and pack those stock of loose bags into new bags). If some portion of the stock is found deteriorating, such stock shall be packed properly and separated from rest of the stock.
- v) A general view of various registers and records maintained at the Centre shall also be undertaken while conducting verification specially in respect of cash so as to ascertain that foodstuffs are sold at the rate fixed by the Government from time to time and the sale proceeds realised in full from the purchaser and that cash is not retained in the hand of the Officer-in-

charge of the Godown but are immediately deposited into the Treasury or to the Bank and no foodstuffs are issued on credit except after obtaining prior permission from Director, Food, Civil Supplies & Consumer Affairs.

vi) The purpose of physical verification of stock is not only to ascertain the actual position of stock and cash held in the Centre but also to ensure that the procedure actually followed in the centers are in accordance with the procedure prescribed by the Manual, orders and instructions issued by DFCS&CA and by the Government are strictly followed.

vii) Any failure to conduct physical verification of stock and cash in the centre and non-submission of physical verification reports within prescribed period will be treated as failure to perform the task assigned to the official within the time so stipulated for the purpose and shall be deemed to be lack of devotion to duty within the meaning of clause (ii) of sub-rule (i) of Rules 3 of CSS (Conduct) Rules 1964.

CHAPTER-6 **SALES OF FOODSTUFFS**

6.1. Appointment of Retailers: The actual sale of foodstuffs and other essential commodities to the consumers shall be made only to the Family Ration cards holders issued to them by the respective District Civil Supplies Officers through retailers appointed exclusively for the purpose at their Fair Price Shops as per scale laid down by Director, Food Civil Supplies & Consumer Affairs from time to time. In towns and big villages where there are large numbers of consumers (Ration card holders), more than one Retailer (Fair Price Shop Dealer) may be appointed for convenience of the consumers in lifting their entitled quantity of foodstuffs. In average one Retailer may be appointed for each 500-600 Rations Cards. Appointment of Retailer shall be made by invitation through public notice by DCSO concerned and selection of the applicants shall also be made by the DCSO. Retailer or Fair Price Shop Dealer shall be appointed for two(2) years from the date of issue of the appointment order and no extension shall be allowed without prior approval of the Director, FCS & CA. Terms and conditions for appointment of Retailers (Fair Price Dealers) are laid down in the specimen Agreement form (to be executed with the Retailer) appended at Annexure - IV.

6.2. Checking sale accounts of Retailer: When sales are made through Retailers, District Civil Supplies Officers shall get the sales account of the Retailer verified with the entries recorded in the Ration Cards by checking at least 10% of the Ration Cards allotted to him, once in every quarter of the year to ensure that no malpractice is adopted by the Retailer in the sale. This job is to be done by the Area Inspector attached to the District Civil Supply Officer/SDF&CSO. Such verification reports shall be sent to the Director, Food, Civil Supplies & Consumer Affairs every month specifying the number of Fair Price Shops checked during that month in the District and copies of Verification Reports shall also be attached to such monthly return. In places where suitable Retailer can not be appointed due to some reasons, sale of foodstuff and other essential commodities may be made directly from the Government Godown after obtaining prior permission of Director, FCS & CA and observing all the required formalities.

6.3 Fixation of Retail issue price: Sale of foodstuffs and other essential commodities from Government Godowns shall invariably be made on pre-payment basis at the price fixed by Director, Food, and Civil Supplies & Consumer Affairs from time to time. Previously the retail issue price of foodstuff was controlled by Govt. of India under the Policy of Integrated Tribal Development Programme (ITDP). However, such control was partially lifted by Central Govt. under the guidelines for implementation of “Targeted Public Distribution System” by lifting control over fixation of retail issue price in respect of APL families only, but fixed Rs.0.50 paise per kg as marginal amount in case of BPL family by the said guideline. Thereafter, Govt. of India, Ministry of Consumer Affairs, Food & Public Distribution, in its letter No.6 (4)/2001-PD. I dt.6th Aug/2001 lifted its control over the price of BPL also, and requested the State Govt. to limit the margin to the actual expenses to avoid undue burden on the BPL Card - holders. This does not apply in case of AAY families (Annexure-III). In fixing prices of the PDS items, guidelines and instructions of the Central Government and the principle of ‘NO PROFIT NO LOSS’ shall always be followed.

6.4 Pre-payment of cost of Foodstuff: In places where Treasury facility are available, payment shall be insisted through Treasury Challan and where there is no Treasury, the purchaser shall deposit the cost of foodstuff to the Bank situated at the centre and produced the Bank pay-in-slip instead of the Treasury Challan. Where neither Treasury nor Bank facilities are available, payment shall be received in cash. In such cases, the sales proceeds so collected by the centre in-charge shall be deposited into the nearest Treasury or Bank without delay. All sales proceeds pertaining to a month shall be deposited to the nearest Treasury or Bank during the month it was collected. In no case, sales proceeds pertaining to the previous month shall be carried over to the next month. Unnecessary retention of Govt. money (SSP) outside Govt. accounts shall be treated as misappropriation of Govt. money.

6.5. Delivery Order : Retailers or purchasers shall collect commodities from godown against Delivery Order in Form No -3 of Schedule ‘A’ only. Delivery order shall be prepared and issued by District Civil Supply Officer in District Headquarters and by SDF&CSO in Sub-Division Headquarters and senior-most executive officer of Food, Civil Supplies & Consumer Affairs Department who is in-charge of the centre where neither DCSO nor SDF&CSO is stationed. Director of Food, Civil Supplies & Consumer Affairs will also issue Delivery Order whenever necessity arises. In all cases, Delivery Order shall be issued only after receipt of Treasury Challans or Bank Pay-in-slip or cash from the Retailer or purchasers. In no case, credit issue of Foodstuff shall be made from the Godown without obtaining prior permission in writing, of Director, Food, Civil Supplies & Consumer Affairs.

6.6. Procedure for handling sale proceeds: (i) All Officers-In-Charge or any official in the Supply Godowns or Centres receiving sale proceeds of any items shall maintain Printed Cash Book in Form T.R. 4 and record or enter all monetary transactions in the Cash Book on the same day commodity-wise and attested the entry in the Cash Book as token of check.

(ii) The Cash Book shall be closed regularly and completely checked by verifying the totaling of the Cash Book balance. Care shall be taken to avoid erasures and overwriting in the Cash Book. In all cases of such mistake of entry, it shall be corrected by drawing a Pen through the incorrect entry and inserted the correct one in red ink and dated initial of such corrections.

(iii) No Government Official shall retain any sale proceeds for more than one week from the date of receipt of the sale proceeds. The sale proceeds so received in cash shall be

deposited in full to the nearest State Bank through Government Treasury or recognised Bank under the appropriate Head of Account by preparing at least 4(four) copies of Treasury Challan, in favour of the Director, Food, Civil Supplies & Consumer Affairs or the DCSO/ SDO, Food, Civil Supplies & Consumer Affairs concerned.

(iv) No Officer-In-Charge posted in the interior centres shall deposit the sale proceeds in cash to DCSO/ SDO, Food, Civil Supplies & Consumer Affairs of the respective District/ Sub-Division. However, in exceptional and unavoidable circumstances like security reasons, the DCSOs or SDO, Food, Civil Supplies & Consumer Affairs may collect sale proceeds from Store-in-Charge of the centres under their respective control by issuing order in writing and stating the reasons, prior to such collections. In the event of such circumstances, the DCSO/ SDO, Food, Civil Supplies & Consumer Affairs collecting money shall give printed receipt to the Officer i/c of the centre. The Centre-in-Charge shall invariably demand and obtain receipt in the printed form only from the DCSO/SDO, Food, Civil Supplies & Consumer Affairs or Officers authorised by them to collect the money from their centre.

(v) In case, such collection of sale proceeds from Centre-in-Charge is necessary, the Officer responsible for such collections shall immediately credit the same into Treasury/ Bank by preparing Treasury Challan. In no case such collected money shall be retained for more than one week without crediting to Government Account. Under no circumstances the Supply Sale Proceeds shall be retained and kept without crediting to Government Accounts into the Treasury/ Bank. Copy of the receipted Treasury Challan shall be sent to the Officer-in-Charge of the centre for record in the Cash Book, or the Centre-in-Charge from whom the sale proceeds was collected shall collect a copy of Treasury Challan from the DCSO/ SDO concerned within one month without fail.

(vi) In respect of District and Sub-Divisional Headquarters, where Government Treasury or Banks are situated, supply sale proceeds received in cash shall be deposited into Treasury/ Bank on the first next working day, and under no circumstances, the said sale proceeds shall be kept or retained for more than one week. Any such undue retention of sale proceeds without crediting to Treasury against Government Accounts, and proper records in the Cash Book shall entail disciplinary action against the defaulting Officer or Staff. No sale proceeds shall be loaned to any individual persons or society or Association, and under no circumstances the sale proceeds shall be spent for other purposes without obtaining prior approval from the Government or Director, Food, Civil Supplies & Consumer Affairs Department in writing. Any such default and lapse on the part of the concern Officers or staff shall be viewed and dealt with as mis-appropriation of Government money under appropriate section of laws.

6.7 PROCEDURES FOR MAINTAINING CASH BOOK : Every Officer maintaining Cash Book in Form T.R. 4 shall make a record of entry in the cash book immediately after the receipts and expenditures or deposit of the sale proceeds into Treasury. The totaling of the Cash Book on Receipt and Expenditure sides shall be checked properly and below the total figures of Receipts and Expenditure sides Opening Balance and Closing Balance shall be invariably recorded in RED INK. The Grand Total of Expenditures and Closing Balance, if any, shall be clearly entered and recorded at the bottom end of both sides of the Cash Book, and signature inserted with seal of the Office/ Centre as a token of check.

CHAPTER – 7
DETERIORATE OR DAMAGE OF STORES

7.1. PROCEDURE FOR THE DISPOSAL OF DETERIORATED OR DAMAGED STORES: Under the State Trading Scheme, the Department of Food, Civil Supplies & Consumer Affairs is dealing with perishable items of foodstuffs in its trading under Targeted Public Distribution System which has to run on the principle of 'No profit No loss basis'. Since such items can easily deteriorate or be damaged due to various reasons such as long storage, rain water and other natural calamities, etc., early disposal of damaged commodities is very important to prevent heavy loss that the State Govt. may sustain in its Trading. Therefore, the following procedure shall be followed for early disposal of damaged Foodstuff.

(a) First of all, reasons of deterioration or damage must be established. If the damage of foodstuff is caused by negligence of duty on the part of an Officer-in-charge of the Godown, responsibility must be fixed upon such Govt. Servant so far as the damage was attributable to him/her.

(b) As soon as deterioration or damage of stock is detected, the same must be separated from rest of the stock and the exact quantity of the damaged commodities must be ascertained. If the commodity appears to be unfit for human consumption, Officer-in-Charge of the Godown will submit report in Form No.5 of Schedule - B to the DCSO concerned. And entry shall also be made in the deteriorated Register Schedule – A (Form No.9) by Officer-in-charge of the Godown. The DCSO in his turn will sent Officer not below the rank of IFCS to check or verify and to ascertain the correctness of the report. If DCSO is satisfied with the report of IFCS, he will request C.M.O. or Medical Officer to check and obtain Certificate if the damaged stock appears unfit for human consumption. If the stock is found to be unfit for human consumption, the District Civil Supply Officer will refer to Vety Officer to examine whether the stock is fit for animal consumption and to issue certificate accordingly. The damaged stock will be the responsibility of Officer-in-Charge of Godown if not caused by natural calamities.

(c) Even if it is established that the damage of foodstuffs was due to negligence on the part of the Officer-in-charge, the above procedure shall be followed for early disposal of the damaged commodities. If the responsibility is fixed upon any Govt. Servant due to his/her negligence of duty etc. the entire cost of the damaged commodity shall be recovered from the responsible official after deducting any amount recovered from sale of the damaged commodities. In fixation of the responsibility upon the Govt. Servant, the authority shall consider duration of storage of the Commodities, whether the Officer-in-charge of the Godown followed the principle of first in and first out in issuing foodstuffs from his Godown and if not followed, what are the reasons of not following the principle of first in and first out, whether the damage was caused by natural calamity such as fire, cyclone, flood, heavy rain etc. which may be beyond the control of the custodian and if so, whether the report of such incident was submitted immediately to the higher authority; if not, what is the reason?

(d) When a report of damage of foodstuffs is received from the Officer-in-charge of the Godown by the Office of DCSO concerned, the DCSO shall make investigations immediately to find out the reasons and he shall bring the matter to the Director, FCS & CA for consideration in the Departmental Committee. The DCSO/ Member-Secretary of the Departmental Committee shall prepare agenda notes as per Govt. Notification Vide.G.25015/2/99-EAPF dt. 19.11.1999 at Annexure-V. If the Committee is also satisfied with the report and recommended for the disposal of such damaged commodities, the proposal along with the minutes of the Committee shall be

submitted to Director, Food, Civil Supplies & Consumer Affairs. All these process in the Office of DCSO must be completed within one month from the date of receipt of such report from the Officer-in-charge of the Godown.

7.2. RECEIPT OF REPORT OF DAMAGE AT DIRECTORATE:

When the Departmental Committee recommendation along with all necessary survey report and Certificates from both Medical Doctor and A.H. & Vety Doctor are received from DCSO/Member Secretary by the Office of Director, Food, Civil Supplies & Consumer Affairs, the same shall be taken up immediately for early disposal of the damaged commodities. It is the responsibility of Accounts Wing of Directorate to take up the matter.

7.3. DECLARATION OF DAMAGED STOCK AS FIT OR UNFIT FOR HUMAN AND ANIMAL CONSUMPTION:

Director, Food, Civil Supplies & Consumer Affairs being the Controlling Officer of the Public Distribution System in the State of Mizoram, shall declare condition of the the damaged commodities. If it is unfit for human consumption but fit for animal consumption, the Director will issue permission to the DCSO concerned for early disposal of such damaged commodities by public auction. Auction of the damaged commodities shall invariably be attended by DCSO or his authorised Gazetted Officer to record the final bid. If the entire commodities are found to be unfit for both human and animal consumption, the Director, Food, Civil Supplies & Consumer Affairs will issue permission to destroy all such damaged commodities and the value of destroyed commodities shall be written off by obtaining sanction for write-off from Government. Destroy of such commodities must invariably be witnessed by DCSO or his authorised Gazetted Officer and a report must be submitted immediately thereafter to the Government through the Director, FCS & CA.

7.4. SUBMISSION OF AUCTION REPORT TO DFCS&CA: DCSO should submit report of the auction in form Schedule – B (Form No.6) to Director, Food, Civil Supplies & Consumer Affairs within one month from the date of auction, informing the total amount received and the Treasury Challan No. & Date by which the sales proceeds was deposited and the difference between book value and the value realized from sales in public auction so as to enable the Directorate to move sanction for write-off of the differential cost of auctioned commodities.

7.5. DAMAGED FOODSTUFF SHALL NOT BE DISPOSED OFF WITHOUT SPECIFIC PERMISSION: No deteriorated or damaged commodities shall be disposed off without specific order of the Director, Food, Civil Supplies & Consumer Affairs even after all the reports along with necessary Certificates are submitted. It is the duty of the custodian of the store to ensure that those commodities declared by both Medical and A.H. & Vety Doctor unfit even for animal consumption are not taken out of its original form or in refined form by any unauthorized person.

7.6. QUANTITY OF DAMAGED STOCK SHALL NOT BE DEDUCTED FROM THE STOCK ACCOUNT BEFORE ALL PROCESS ARE OVER:

No deteriorated or damaged commodities shall be deducted from the Stock Accounts of the Centre unless and until all process of disposing such commodities are completed by public auction or destroyed as the case may be. The DCSO concerned shall issue an order for deduction of the damaged quantity from the stock accounts as and when the processes are over.

CHAPTER – 8
LOSSES AND SHORTAGE OF FOODSTUFFS

8.1. **LOSSES AND SHORTAGE OF FOODSTUFFS:** Trading Scheme of the Government is being run in the principle of ‘NO PROFIT NO LOSS’. The Government intends neither to earn any profit out of the investment made for operation of the Scheme nor to incur any loss under it. While fixing the Retail Issue price of the commodities for sale, no provision is kept for adjustment of any loss. In view of this, utmost care is required to be taken at all levels to avoid incurring any loss under the scheme. However, from practical experience it is seen that some element of loss cannot be avoided. Various types of losses, that are likely to be incurred in implementation of the Scheme, are dealt with in the subsequent paragraphs.

8.2. **CATEGORIES OF LOSSES:** Losses under the scheme can broadly be divided into three categories, viz. (i) Transit Loss (ii) Losses due to deterioration and long storage and (iii) Losses due to other reasons such as sabotage, fire, theft etc. Actions to be taken in respect of these three types of losses are not same. The differences are indicated in the subsequent paragraphs.

8.3. **TRANSIT LOSS:** The Transit Loss is detected at the time of receiving the commodities in the Godowns. The actual difference between the quantity despatched and the quantity received is the quantity lost in transit. This can be found out by checking the quantity despatched as entered in the Despatch challan after deducting the quantity actually received by weightment at the time of delivery of the commodity in the Godown. For adjustment of Transit Loss, action is to be taken in the line with the provision incorporated in Paragraph 7 of the Agreement Form used for execution of contracts made with the carrying contractors, the specimen copy of which is appended as Annexure-II. However, for convenience, an extract of the paragraph is given below:

“In addition to the realization of the actual cost of the quantity damaged or lost while the stock is in the custody of the contractor or in transit, the contractor shall be liable for payment of penalty as detailed below :

- | | |
|---|--|
| (a) <u>Rice and foodstuffs other than Sugar</u> | |
| i) For loss of 0.5% or below | Actual Ex-Godown issue price. |
| ii) For loss above 0.5% and upto 1% | Actual Ex-Godown issue price plus 100% of the same penalty. |
| iii) For loss above 1% and upto 5% | Actual Ex-Godown issue price plus 125% of the same as penalty. |
| iv) For loss above 5% | Actual Ex-Godown issue price plus 150% of the same as penalty. |
| (b) <u>Sugar:</u> Actual cost of Sugar as per Ex-Godown issue price in Mizoram plus 100% of Ex-Godown issue price of Sugar in Mizoram as penalty. Hence adjustment of Transit Losses is to be made accordingly”. | |

In the past, it has been experienced that when any consignment was damaged or lost while the foodstuff was in the custody of the contractor i.e. in transit the contractor used to escape or tried to escape the penalty on the plea that case was under Police investigation or was under active consideration of the Court. Even in such cases payment of penalty due to the damage or losses while in transit shall be imposed upon such carrying contractor. If the Court exonerates such contractor from the liability of the losses, the Department may have to refund if the Court directs the department to do so.

8.4. (i) STORAGE LOSS : It is observed that loss of weight of grain occurs mostly during the first stage of storage after harvest. As mentioned earlier, all purchases under the Trading Scheme are normally made from the Food Corporation of India, whatever stocks are purchased and sent for storage in Godowns have already passed the initial stage of storage before these are purchased from the FCI; hence there is little scope for further shrinkage in Godowns. From past experience it is seen that the storage loss due to shrinkage in different godowns does not occur at uniform rate. There are wide variations in the percentage of shrinkage loss in different godowns even among the foodgrains belonging to the same consignment. Because of this, it is not possible to lay down any norm for accommodation of this type of loss under the scheme, individual cases shall be decided case wise on merits. To maintain uniformity in all cases of this nature within the State, the write off proposal shall be initiated as soon as the actual loss is detected by conducting cent percent verification of stock, clearly explaining the circumstances under which such losses take place. It is very important for all Officers and staff, engaged in the operation of the scheme that adequate care shall be taken for proper storage of commodities in the Godown and losses do not occur due to carelessness and negligence of duty.

(ii) If there is availability of Food Grains to be procured locally under the scheme for the coming years, the percentage of admissible loss due to shrinkage will be laid down with the approval of the Government, by the Director, Food, Civil Supplies & Consumer Affairs after examining the system followed in the neighbouring states falling within the same climatic zone.

(iii) Another category of storage losses that may occur are due to long storage, bad condition of Godown and also due to drainage, insect, pests and rats etc. There may not be no heavy losses under this category if the commodities are issued following the principle of first in and first out and the custodian of the store looks after those commodities as per procedures laid down in this Manual. If there is storage losses under this category, the same shall be entered in the shortage Register in Form No. 5 of Schedule-B and a report giving details of losses indicating total quantity losses and the actual reasons of such losses shall be submitted immediately by the Officer-in-charge of the Godown in Form No. 4 of Schedule-B to the DCSO concerned with a copy to Director, Food, Civil Supplies & Consumer Affairs. As soon as report of storage loss is received at the Office of DCSO, the matter shall be taken up immediately by conducting on the spot investigation to ascertain the correctness of the losses and its reasons by a responsible Gazetted Officer.

When report of such investigation is received at the Office of DCSO from the investigation officer and if the DCSO is satisfied with the finding, he shall at once submit the agenda notes for write off of such loss to the Departmental Committee in which he is a Member Secretary and thereafter submit the proposal for write-off to the Director, Food, Civil Supplies & Consumer Affairs with all the reports along with minutes of the Committee.

Director, Food, Civil Supplies & Consumer Affairs is empowered to consider and declare storage losses considering merits and demerits of the reasons for the losses as indicated below :-
Permissible shortages in various Godowns are :-

(a) 1.5% in the Fed Centres Godowns where monsoon stocking is necessary and total annual receipt of foodstuff is below 5000.00 Qtls. and if the foodstuff is stored for more than 6(six) months. However, the total storage loss shall not exceed 70.00 Qtls. per year.

(b) 1% in Fed Centres Godown where monsoon stocking is not necessary and the centre is connected by all weather Road, and the total annual receipt of foodstuff is below 5000 Qtls. and if the foodstuff is stored for more than 6(six) months, the total shortage shall not exceed 45 Qtls. per year.

(c) 1% in the fed centres Godown where monsoon stocking is necessary and the total annual receipt of foodstuff is between 5001 Qtls. and 50000 Qtls. and if the foodstuff is stored for more than 6(six) months, the total shortage shall not exceed 150 Qtls. per years.

(d) 0.8% in the fed centres Godown which is connected by all weather road and where monsoon stocking is not necessary and the total annual receipt of foodstuff is between 5001 Qtls. and 50,000 Qtls. and if the foodstuff is stored for more than 6 (six) months, the total shortage shall not exceed 100 Qtls. per year.

(e) 0.2% in transit centres/SDCs/PDCs where total annual receipt of foodstuff is between 5001 Qtls. and 50,000 Qtls. but total loss shall not exceed 75 Qtls per year.

(f) 0.05% in transit centres/SDCs/PDCs where annual receipt of foodstuff is above 50,000 Qtls., total loss shall not exceed 40 Qtls. per year.

8.5. (i) LOSSES DUE TO SABOTAGE, THEFT, FIRE, FLOOD, CYCLONE OR ANY OTHER NATURAL CALAMITIES :

In respect of losses under these categories, the Officer-in-charge of the Godown shall submit the first information report as soon as possible in the fastest manner of communication to DCSO concerned with a copy to DFCS&CA. If the report is submitted by W/T Messages etc. formal report in detail shall follow such report immediately. If the losses are due to sabotage or theft, first information report(FIR) shall be submitted to the nearest Police Station for investigation irrespective of quantity involved and copy of such FIR should be given to DCSO concerned and Director, Food, Civil Supplies & Consumer Affairs. The Officer-in-charge of the Centre/Godown shall ascertain actual quantity of such losses and the quantity shall not be deducted unless and until formal write off order is received from the Director, FCS&CA. Once a report is submitted to the Police, it is the duty of the Officer, who submits the report, to obtain a formal investigation report from the Police. The Officer-in-Charge of Godown shall, within 30 days after he receives verdict of the Court, submits his report along with proposal for write-off of the value of the loses under this category to the concerned DCSO with a copy to Director, Food, Civil Supplies & Consumer Affairs. Copy of the Court verdict shall be enclosed in the proposal.

(ii) When a report of losses of this kind is received at the Office of DCSO, the matter shall be properly investigated by a responsible Gazetted Officer not below the rank of ADS/SDF&CSO. When such investigation report is received from the investigating Officer and if satisfied with the report, the DCSO will prepare agenda notes for write-off and submit the same to Departmental Committee for consideration and thereafter proposal along with all necessary documents for taking necessary action shall be submitted to the Director, Food, Civil Supplies & Consumer Affairs immediately. All these initial process shall be completed within 3 (three) months from the date of occurrence of such incidents. As such all the Officials connected with this process shall not delay the matter unnecessarily and shall stick to the time frame for each stage.

8.6. LOSSES DUE TO SHORTAGE : The custodian of godown is responsible for any shortage of commodities stock at the Godown detected as a result of handing over of charge or physical verification of stock, due to the reason other than losses mentioned at the preceding paras of this chapter, and responsibility shall be fixed accordingly. When shortage of stock or cash is detected, the same shall be reported to the DCSO concerned, with a copy to the DFCS&CA who will take appropriate necessary punitive action according to quantity of the shortage. Shortage of sale proceeds and commodities detected at the time of handling/ taking over charge of Godown shall be the sole responsibility of the Relieved Officer. Shortage report on sale proceeds of commodities submitted after handling over of Godown will not be

entertained. If value of the loss due to shortage is below Rs.1, 00,000 (Rupees one lakh) only, the DCSO concerned may take action in fixation of pecuniary liability and for full recovery of the losses from his end with a copy to DFCS&CA.

8.7. LOSSES OF IMMOVABLE PROPERTY : Any serious loss of immovable property such as buildings etc. caused by fire, flood, earthquake or any other natural cause, shall be promptly reported by the Officer-in-charge of the Centre to the SDF&CSO/DCSO who will in turn report to the Director, FCS&CA. Such incident must also be reported to the nearest Police Station by filing First Information Report (FIR).

8.8 RESPONSIBILITY FOR LOSSES : Whenever losses occur to the commodities stocked at Govt Godown, the authority dealing with the losses shall examine whether the losses was facilitated by laxity of supervision on the part of superior Officer or the losses was owing to negligence, fraud. etc. on the part of an individual Govt. Servant. If it is established that such losses was due to negligence of duty by the Govt. Servant, necessary responsibility must be fixed upon such Govt. Servant immediately with an intention to recover pecuniary losses. Steps shall also be taken for remedial measures including rectification of existing procedures etc. if found necessary apart from the punitive action against those at faults. Hence every Officer dealing with the Trading Scheme shall realise fully and clearly that he will be held personally responsible for any loss sustained by the State Government to the extent to which it may be shown that he has contribution to the loss by his own action or willful negligence.

8.9. WRITE-OFF OF LOSSES : Write-off of losses shall be made only when there is no further hope or prospect of recovery from the responsible person(s) due to death, discharge or dismissal from Govt. service, exoneration from liability by competent authority without shifting responsibility to another persons, or storage losses are within permissible limit, or the losses are due to sabotage, theft, fire etc. that are beyond control by the responsible person or where the stores are missing because of reasons for which the responsible person does not have control. Only in such cases proposal for sanction of write-off of losses shall be submitted to the Govt. in Form No. 5 of Schedule-B. Thereafter Departmental Committee duly constituted by Govt. shall examine the case and will recommend write-off of the loss to the Finance Department through the Administrative Deptt., with detail justifications, and by enclosing Proforma I, II &III. When sanction for write-off is accorded by Govt., it is the responsibility of Accounts Wing of Directorate, Food, Civil Supplies & Consumer Affairs to take up the matter immediately by preparing bill for drawal of the sanctioned amount by credit transfer to 4408-Co.on FS&W (NP) without effecting actual drawal of cash from Govt. Account. In other words when the bill is prepared for drawal of sanctioned amount from the Head of Accounts under which it was sanctioned, Challan for its deposit back to Govt. Accounts under the Head 4408-Co. on FS&W(NP) shall also be prepared and enclosed in the bill.

Losses in one form or the other is unavoidable in such large network of trading that is taken up by the Government through Department of Food, Civil Supplies & Consumer Affairs. Therefore, it is the duty and responsibility of Govt. to provide sufficient fund under 2408-FS&W. 102-Food subsidies. (01) Subsidies (NP) (44)- write-off for the losses. No re-appropriation of Fund provided under this head shall be made to meet another expenditure except with prior approval of the Government as provision of fund under the head is made on the condition that the same will be credited back to Govt. Accounts without effecting actual drawal of cash.

CHAPTER – 9
ACCOUNTING PROCEDURES (PHYSICAL & FINANCIAL)

9.1. **CATEGORIES OF FORMS AND REGISTERS FOR KEEPING ACCOUNTS** :

Instructions contained in this chapter shall be binding and applicable to all the units of administration engaged in the operation of the Trading Scheme. With a view to keep proper record of all transactions made under the Trading Scheme, number of Forms and Registers has been prescribed. All these Forms and Registers are brought under four categories viz, Schedule - A,B,C,D. Schedule - A Forms are required for keeping initial records in the godowns, Schedule - B Forms for dealing with losses or damage including physical verification of stock in the Godowns, Schedule - C Forms are for submission of monthly Returns in support of transactions taking place in the Godown during a month, Schedule - D Forms are prescribed for compilation of annual account of the Scheme.

9.2. **AVAILABILITY OF FORMS AND REGISTERS** : The Director, Food, Civil Supplies & Consumer Affairs will make arrangement for making printed Forms and bound Registers (printed and machine numbered) available to all concerned. Depending upon the volume of average transactions in the Godowns, size of the Registers shall be adequate enough to serve the purpose, at least for one full year. In absence of printed Register, bound Registers, pages of which are machine numbered, shall be used after recording a certificate on the flyleaf of the Register, the number pages it contains and the date from which the Register is made effective. The forms and format for the Registers shall be simple enough that any incumbent of average intelligence finds no difficulty in recording entries correctly. However, to remove all doubts, suitable instructions are laid down in respect of each of the Forms and Registers in the subsequent paragraphs.

9.3. **INSTRUCTION FOR USE OF REGISTERS AND FORMS UNDER SCHEDULE-A** : Under Schedule – A, there are 12 (twelve) Forms, hints for recording entries in each of these forms are stated against each.

(i) **Schedule - A** (Despatch challan) : Form No.1:- As already stated in para 3.5, all despatch of foodstuffs from FC1 Base Depot and from all godowns to be delivered at another Govt. Godowns shall be accompanied by Despatch Challan which will be prepared by Officer-in-charge of the despatching station in this form in quintuplicate. The original copy will be retained by Officer-in-charge of the despatching station for his record and the remaining copies of challan will be sent along with the consignment to the concerned Store- in-charge of the Godown to which the consignment is despatched, who will in turn send back one copy each of the receipted Challan to the Consignor, SDO/ DCSO concerned and Director, FCS & CA.

(ii) **Schedule - A** (Weightment Sheet) : Form No. 2 :-This form is also to be used in a set of two (2) copies and to be utilized in the manner indicated in respect of “Despatch Challan” For the purpose of recording entry in this form, the weight of standard bags of rice/wheat etc. shall be taken as 933 grams per empty bag.

Schedule - A (Delivery order) : Form No.3 :-The Delivery Order is the document prescribed for taking out any quantity of stock, specified in it, from the godown. Every issue from the godown is to be supported by a Delivery Order or Despatch Challan, as the case may be. The Delivery Order shall be prepared in 2(two) copies and signed by the District Civil Supply Officer himself or in his absence, by any other specified officer and not by both of them in the same working day as mentioned in paragraph 4.5. The 1st copy shall be retained as office copy, while the 2nd copy to be handed over to the purchaser for the collection of commodity purchased from the godown.

The identity of the person in whose favour Delivery Order is issued shall be authenticated by attesting the signature by the Issuing Authority. The Officer-in-charge of the godown shall issue the quantity of stock mentioned in the Delivery Order to the person whose signature is attested on the body of the Delivery Order. Issue of the commodity to any other person will be treated as un-authorized issue and the Officer-in-charge of the godown shall be held responsible for such mis-delivery. The validity period of the Delivery Order will be mentioned in the D.O. itself and the Officer-in-charge of the godown shall not issue any stock beyond the stipulated period unless the D.O. is revalidated by the Issuing Authority.

(iv) Schedule - A (Receipt Register Commodity-wise) : Form No.4 :- This is prescribed for recording entries of all "Receipt" in the godown. For different varieties of foodgrains and commodities, separate Registers shall be used and entries totaled daily. At the end of the month, there shall be a grand total.

(v) Schedule - A (Despatch/Transfer of Stock Register-Commodity-wise) :- Form No.5 All despatches from the godown, by stock transfer to other godowns, shall be recorded in this Register on the day of despatch as per entry in the Despatch Challan. The implication of the phrase "Stock Transfer" is that the cost of the commodity despatched to the other godown is not adjusted in this godown. Due to this reason, any other issue like sale to consumer, write off of any quantity, shall not find place in this Register. Daily entries in the Register shall be totalled and there shall be a Grand Total at the end of every month. Separate Register shall be used for different varieties of stock.

(vi) Schedule - A (Sale Register Commodity wise) : Form No.6 :- The format of this Register requires no hints for recording entries therein. All sales under the Trading scheme shall be on pre-payment basis as mentioned in paragraph 6.3 (1). However, if under compelling circumstances, certain quantity of stock is required to be sold on credit, such sale shall be affected only under the written order of the Director, Food, Civil Supplies & Consumer Affairs. All sales, whether on pre-payment or credit, shall be recorded in this Register. The stock despatched to other godown on stock transfer basis, shall not be entered in this Register. If there be more than one godown in the station, Sale Register shall be maintained godown-wise.

(vii) Schedule - A (Daily Disposal Advice) : Form No.7 :- This shall be prepared in duplicate form. The original copy is to be retained in the office for record and the other one to be forwarded to the SDF&CSO/DCSO/DFCS&CA office by the next working day as the case may be.

Schedule - A (Stock Register Commodity wise) : Form No.8 :-This is considered as a very important Register to be maintained in the godown. In it, abstracts of all daily transactions are recorded. Details of all daily transaction will be in the respective Register prescribed in the foregoing paragraphs. This Register shall be maintained commodity-wise and in big stations where there are more than one godown, it shall be maintained godown wise. The opening balance is the quantity recorded in the Stock Register at the time of closing previous day's transactions. Receipt during the day will be the total receipts for the day as per entry recorded in the Receipt Register. The disposal during the day will include all sales, stock transfers, quantity disposed off by public auction or destroy as per entries recorded for the day in the concerned Registers. In other words, no entry in these two columns of "Receipts" and "Disposal" shall be recorded in this Register, for which there is/are no corresponding entry/entries already recorded in the other Registers maintained in the godowns. The closing balance is the stock available at the end of the

day's transactions. The closing stock recorded in the Register, may not be physically available in full. The storage loss, etc. which has not been formally written off awaiting the sanction of the competent authority, may be there in the stock Register. There shall be monthly total in all columns for entries in the Register and an abstract account below the total, showing total receipt, total sales and despatch (disposal) during the whole month and the balance at the end of the month is arrived at. The officer-in-charge of the godown shall carefully note it and put his signature with date at the bottom. Any laxity or deviation from the instruction in recording entries in the Stock Register or keeping the work in arrear will be viewed seriously.

(ix) Schedule - A (Damaged/storage loss Register) : Form No.9 :- All types of losses in the godown, as mentioned in paragraph 7.1 and 8.4 to 8.6 are to be entered in this Register. If the type/nature of loss is more than one, then in Column 2 entries shall be recorded one below another. The stock which is found physically not in existence or stock shown in the Stock Register but physically not available shall be entered in this Register. Entries up to the column 5 shall be made from the Receipt Register/Stock Register. Column 6 shall be filled up with the result of the quantity recorded in column 5.

(x) Schedule A (Inventory) : Form No.10 :- This Register is prescribed for keeping account of all assets in the godown, other than the commodities purchased for sale to the consumers. These will include articles like furniture, tarpaulin, vehicle, building, etc. provided in the godown for discharge of duties by the staffs attached to the godown.

(xi) Schedule - A (Bill Form) : Form No.11 :- This form is required for preferring claim for realization of the cost of store, supplies to an individual/Institution/Organization on credit in pursuance of order of the Director, Food, Civil Supplies & Consumer Affairs. Bills shall be prepared in quadruplicate, 1st & 2nd copy is to be given to the recipient of the store, 3rd copy shall be retained in the Office for record and the 4th copy forwarded to the Directorate/District Office as the case may be.

Schedule - A (Cash Book) : Form No.12 :- This Register is required to be maintained for recording all cash transactions from sale of foodstuff. When Treasury Challan or Bank pay-in-slip or actual cash in payment of cost of foodstuff is received from the purchase, entry of all particulars stating name of commodity, quantity and rate etc., is to be made on the date of receipt in the appropriate column of the left hand side of the Cash Book with the Treasury Challan/Bank pay-in-slip No. & Date; and in the payment side of the Cash Book, entry of all particulars of transaction including Treasury Challan or Bank pay-in-slip No. & Date be made in the appropriate column. In case of receipt of actual cash, entry in the payment side shall be made only when the cash is deposited into Treasury or Bank stating Treasury Challan or Bank pay in slip No. & Date in the appropriate column of the payment side. At the end of each month, the Officer-in-charge of the Godown shall close the Cash Book showing opening balance of the month and total balance in hand and shall put his/her dated signature with official Seal.

9.4. INSTRUCTION FOR USE OF FORMS REGISTERS UNDER SCHEDULE-B :

For proper implementation of the Trading Scheme, it is necessary to review the performance periodically. With this aim in view, Schedule - B Forms are prescribed. There are 6 Forms under this Schedule.

(i) Schedule - B (Bin Card - Stock Tally Sheet) : Form No.1 : As mentioned in paragraph 4.7, it is one of the responsibilities of the officer-in-charge of the godown and the Storekeeper to ensure that the store is stocked according to the quality and to be identified by hanging a stock Tally Sheet (Bin Card). For recording full history of the stock in the Godown, Form no. 1 is

prescribed under Schedule – B. It shall be in the shape of foliose foolscap paper posted on a discard File Board or a piece of plywood of appropriate size and kept hanging in the entrance of the Godown. In big Godown where there are more than one stack, the Bin Card shall be stack-wise. The Form itself indicates the entries required to be recorded thereon.

(ii) Schedule - B (Physical Verification of Stock and Cash During April) : Form No.2 :- While conducting physical verification of stock and cash during April, actual weightment of loose bags and 5 to 10 standard bags will only be done, and the result of such weightment are recorded under col. 3(a) & 3(b) and col. 4(a) & 4(b) & 4(c) respectively. The remaining bags in the godown shall be counted without disturbing the stock and the number of bags counted be put under col. 5(a) which will be multiplied by entry in col. 4(c) and the result of such multiplication shall be entered in col. 5(c).

(iii) Schedule - B (Physical verification during November) : Form No. 3 :- This is not complicated. As cent percent weightment of entire stock at the Godown has to be done during physical verification in the month of November, entries shall be made according to availability of physical stock.

(iv) Schedule - B (Cash physical verification report) : Form No. 4 :- As physical verification of stock and cash is to be conducted simultaneously, entries shall be made according to actual cash available.

(v) Schedule - B (Storage losses and Damaged etc. Report) : Form No. 5 :- As and when storage losses or damage of stock is detected, the Officer shall submit his report by this form as stated in Chapter 7 and Chapter 8.

(vi) Schedule - B (Auction sales Accounts of Foodstuffs) : Form No. 6 :- When any damaged or deteriorated stock are declared unfit for human consumption but fit for animal consumption, the same shall be disposed off after obtaining prior permission from Director, Food, Civil Supplies & Consumer Affairs and the result of such auction be submitted by this form.

(vii) Schedule - B (Certificate of Transfer of Centre charge) : Form No.7 :- When Officer-in-charge of the centre/godown is transferred, a certificate of transfer of the centre charge shall be made in Form No.7 signed by both the relieved and relieving Government Servant. The transfer of charge must be supervised by officer who is higher in rank than the Government Servants who has handed over and taken over of charge and the supervising officer must also sign on the body of the charge report and copy of the certificate of transfer of charge shall be sent on the same date to Director, Food, Civil Supplies & Consumer Affairs, Deputy Director (Accounts), District Civil Supply Officer/Sub-Divisional Food, Civil Supplies & Consumer Affairs Officer.

9.5. INSTRUCTION FOR USE OF FORMS & REGISTERS UNDER SCHEDULE-C (Compilation of Stock and Cash Accounts of the Centre) :

For compilation of Account, it is necessary for the Director, Food, Civil Supplies & Consumer Affairs to get periodical information in respect of transaction taking place in the centres. To keep day to day account of all transaction taking place in the godowns a number of Forms and Register have been prescribed under Schedule - A and Schedule-B. For getting these informations another set of Forms is introduced under Schedule - C. There are 12 (twelve) Forms under this schedule. These Forms are to be filled up on the basis of entries already recorded in the account of the godown during the month for which the Monthly Account Returns are to be compiled and forwarded to the office of DCSO concerned with a copy to the Director, Food,

Civil Supplies & Consumer Affairs. The set of Forms prescribed under Schedule-C are indicated below with required elaborations considered necessary.

(i) Schedule - C (Monthly Compiled Statement of Stock Account) : Form No. 1(a) :- All the centres including SDC/PDC shall submit Monthly Compiled Statement of stock account to the DCSO concerned with a copy to Director, Food, Civil Supplies & Consumer Affairs and the statement shall be accompanied by monthly receipt statement Schedule - C (Form No. 2), monthly sales statement Schedule - C (Form No. 3) and also despatch/transfer of stock statement Schedule - C (Form No. 4).

The compiled statement of stock accounts of the centre shall be submitted on or before 10th of the subsequent month without fail. Part-I of the form is meant for entering receipt of commodities during the month and the Part-II is meant for sales/despaches and other issues of the commodities during the month whereas Part-III is meant for closing at the end of the month with analysis whatever required.

(ii) Schedule - C Monthly compiled statement of Cash Accounts : Form No.1(b) :-This form is meant for submission of monthly cash account of the centre to the DCSO concerned with a copy to Director, Food, Civil Supplies & Consumer Affairs. The statement shall be submitted along with monthly compiled statement of stock account simultaneously. Part-I of the form is meant for opening Balance and Part-II is meant for an entry of SSP realised during the month, Part-III is meant for particulars of deposit of SSP during the month and Part-IV is for closing balance with analysis of Cash Balance.

Schedule - C Monthly receipt statement : Form No.2 :- This form shall be submitted in commodity-wise along with monthly compiled statement of stock and cash account to support the quantity received during the month as shown in the Stock Accounts. In case of PDC where submission of weekly receipt statement is in practice, the same Form may be used for submission of weekly receipt statement.

(iv) Schedule - C Monthly Sales statement : Form No.3:- As already mentioned, this sale statement is to be submitted along with monthly compiled statement of stock and cash and will be prepared in commodity-wise where the transaction is large, in support of whatever stock sold during the preceding month.

(v) Schedule - C Monthly Despatch/Transfer of stock statement: Form No.4:- This form is also to be submitted by centre-in-charge to the DCSO with a copy to DFCS&CA along with monthly compiled statement of stock and cash in support of stock whatever transferred/despached from one godown to another godown during the preceding month. It may be prepared in commodity-wise if the transaction is large.

(vi) Schedule - C Monthly Statement of current accounts: Form No.5:- A per para 6.3(1) sales of foodstuff and other essential commodities from Government Godown shall be made only on pre-payment basis. At the end of each month, the centre-in-charge shall prepare monthly statement of current accounts and obtain the countersignature of the Bank Manager and submit to the DFCS&CA with a copy to DCSO concerned within 15 days of the subsequent month following the month in which the transaction takes place. Where a Bank is utilized by more than one centre for the deposit of Supply Sale Proceed (SSP), the centre-in-charge where the bank is situated, shall prepare for the entire Department's deposit. For example Ngopa MRB is utilized by centre-in-charge of Ngopa, Kawlbem, Teikhang, Mimbung and N.E. Khawdungsei, the Ngopa centre-in-charge is responsible to prepare monthly statement of Current Account for all

these centres and to submit to the Director, Food, Civil Supplies & Consumer Affairs with a copy to DCSSO concerned on behalf of all other centres who has utilized Ngopa MRB for deposit of the Supply Sale Proceeds.

(vii) Schedule - C Liability Recovery Statement: Form NO. 6:- All Drawing and Disbursing Officers of the Department shall maintain Liability Recovery Register as per Proforma prescribed by the Director, Food, Civil Supplies & Consumer Affairs vide No.G.27031/10/12/AC(A)/DTE (SPY)/169 dt.1.9.2003 and the position of recoveries effected during the month shall be made as soon as the disbursement of salary is completed and monthly liability recovery statement in Form No. 6 of Schedule – C, incorporating all the recoveries effected during the month from salary of the defaulters and shall be submitted to the Director, FCS & Can on or before 15th of the succeeding month in which recoveries were effected.

9.6. SUBMISSION OF MONTHLY COMPILED ACCOUNT TO DFCS&CA : When monthly compiled statement of stock and cash accounts along with necessary supporting documents are received at the office of DCSSOs from the centre-in-charge, the same shall carefully be checked and necessary entries shall be made in the relevant Registers. The DCSSO Office shall prepare monthly compiled statement of stock and cash accounts of each centre in Form No.1(a) & (b) of Schedule - C and shall submit the same to DFCS&CA on or before 20th of the month. Checking of monthly compiled statement of stock and cash accounts received from centre-in-charge, making entries into the relevant Register and preparation of the same accounts for sub-mission to DFCS&CA etc. are the duty and responsibility of Accounts wing of DCSSO Office.

9.7. RETENTION OF GOVERNMENT MONEY OUTSIDE GOVERNMENT ACCOUNTS : As already mentioned, the Trading Scheme is being taken up by the Department of Food, Civil Supplies & Consumer Affairs as commercial organization. There is, however, no motive of profit making in its trading but the importance of recovery of what has been spent cannot be over-estimated. When the Department incurs expenditure on procurement of foodstuffs in term of crores, the cash balance of the Government is severely affected and it will be fully justified for the Government to expect returns of its money spent by the Department. In such circumstances, retention of cash received from sales of foodstuffs in the personal custody of centre-in-charge or official without remitting into Bank or Government Account has to be viewed seriously and such action be treated as temporary misappropriation of Government Money. All the money received on behalf of Government by centre-in-charge or any other official on account of sales proceed etc. shall be deposited in full into Government Accounts without any undue delay. Government money received as aforesaid shall not be appropriated or used to meet Departmental expenditure for any other purpose. All government money collected during a month must be deposited into the Bank/Government Treasury during the month it is collected. Retention of Government Moneys beyond this period will be treated as undue retention of government money and appropriate action will be taken against such defaulting officials.

CHAPTER – 10 TRANSFER OF CENTRE CHARGE

10.1 Summing of all Registers & Forms prescribed for the Trading :

Various Registers and Forms are prescribed for proper maintenance of accounts of all the transactions relating to Supply Commodities and Sale proceeds realized. The Registers and Forms may be summed up as follows :

Under Schedule ‘A’ :

- 1) Form No. 1 Despatch Challan
- 2) Form No. 2 Weightment Sheet
- 3) Form No. 3 Delivery order
- 4) Form No. 4 Receipt Register Commodity-wise
- 5) Form No. 5 Stock & despatch/transfer Register-commodity-wise
- 6) Form No. 6 Sales Register commodity-wise
- 7) Form No. 7 Daily Disposal Advise
- 8) Form No. 8 Stock register (Commodity-wise)
- 9) Form No. 9 Deteriorated or Damage Register
- 10) Form No. 10 Inventory Register
- 11) Form No. 11 Bill Form
- 12) Form No. 12 Cash Book

Under Schedule – B:

- 1) Form No. 1 Stock tally Sheet (Bin Card)
- 2) Form No. 2 Physically verification of stock report during (April)
- 3) Form No. 3 Physically verification of stock report during (November)
- 4) Form No. 4 Physically verification of cash report
- 5) Form No. 5 Storage losses and damage etc. report
- 6) Form No. 6 Auction sales Accounts
- 7) Form No. 7 Certificate of Transfer of centre charge

Under Schedule – C:

- 1) Form No. 1 (a) Monthly compile statement of stock Accounts
- 2) Form No. 1 (b) Monthly compile statement of cash Accounts
- 3) Form No 2. Monthly receipt statement
- 4) Form No 3. Monthly sales statement
- 5) Form No 4. Monthly despatch/transfer of stock statement
- 6) Form No 5. Monthly statement of current accounts
- 7) Form No 6. Liability recovery statement

Under Schedule – D:

- 1) Trading and Profit & Loss Accounts
- 2) Balance Sheet
- 3) Consolidated opening stock & cash statement
- 4) Consolidated closing stock & cash statement

10.2 Manipulation or alteration of entries in the Registers is “Falsification Of Government Records”: All these Registers and Forms are Government property and shall be maintained properly as per guideline for their maintenance. Losses or damage or tampering of these Registers and Forms can create a lot of problems in preparation of centre accounts that may cause heavy losses to the Department. Non-maintenance or loss, damage or tampering of these

Registers or Statements or Forms will be viewed seriously and will be treated as misappropriation of Government property under CCS (CCA) Rules. Any manipulation or alteration of entries made in the Registers or Statements or Forms will also be treated as "Falsification of Government Records" under CCS(CCA)Rules for which major penalty can be imposed.

10.3 Giving of signature by both Relieved and Relieving Officers on all Accounts Registers: All the registers and other records, files etc. maintained at the centre must be handed over by the outgoing officer-in-charge of the centre to the relieving officers. Both the relieved officer and the relieving officer must put their dated signature in all the registers etc. after making necessary records of handing over of charge in the registers. If charge of a centre is handed over during middle of the month, all the registers, cash book etc. must be closed on the date of transfer of charge and shall be recorded accordingly. Necessary certificate of transfer of charges over the dated signatures of both the relieved and the relieving Officer shall be sent to the concerned DCSO with a copy to Director, Food, Civil Supplies & Consumer Affairs.

10.4 Handing over and taking of charge to be supervised by Official higher in rank: Handing over and taking over of centre shall be supervised by an officer who is higher in rank than the officers who has handed over and taken over of charges. The Supervising officer must also sign on the body of the charge report copies of which has to be sent on the date of handing over to SDF&CSO/DCSO concerned and two copies to Directorate Office meant for Administrative Wing and Account Wing by Schedule-B. The weightment of cent per cent of stock in presence of the supervising officer at the time of handing over and taking over of charge shall also be submitted along with copy of charge report and weightment sheet.

10.5 Action to be taken for early disposal of damage Rice taken over: When damaged foodstuff is taken over from the outgoing Officer, it is the responsibility of the Officer who is taking over the centre's charge to immediately process for early disposal of the damaged foodstuff by obtaining necessary certificate from the appropriate Medical or A.H. & Vety Doctor, if not already obtained by the relieved Officer, and do the needful as stated in Chapter-7 para 2.

CHAPTER – 11
ANNUAL FINAL ACCOUNTS (PROFORMA ACCOUNT)

11.1 PREPARATION OF ANNUAL FINAL ACCOUNT : Compilation/Preparation of annual Final Account of the Trading Scheme, for presentation to the Government and also to the Accountant General, will be done by the Accounts wing of the Director, Food, Civil Supplies & Consumer Affairs, Government of Mizoram. For this purpose, numbers of Proforma have been prescribed under Schedule D; there are 4 in number and the details are indicated in the subsequent paragraphs. The expenditure for purchase and transportation of foodstuff and other essential commodities are met out of the provisions made under the major Head 4408 - Capital outlay on Food storage and Warehousing (NP). The recoveries effected by sale of foodstuffs and other essential commodities are credited back under the same major Head of Accounts to neutralize the expenditure for operation of the trading scheme to run it the following the principle “NO PROFIT NO LOSS”

11.2 FORMS PRESCRIBED FOR THE PREPARATION OF PROFORMAS ACCOUNT : Proformas to be used in the compilation and preparation of Final Accounts are indicated below :-

- 1) Schedule – D - (Profit & Loss Account)
Form No. 1
- 2) Schedule – D - (Balance Sheet)
Form No. 2
- 3) Schedule – D - (Consolidated opening stock & cash statements)
Form No. 3
- 4) Schedule – D - (Consolidated closing stock & cash statements)
Form No. 4
- 5) Schedule – D (Consolidated statement of centre-wise stock & cash account
Form No .5

11.3 CONCLUSION :

The existing Manual published in the year 1975 is hereby repealed from the date of notification of this Revised Manual. However, this repeal shall not affect anything done, any order issued, any action taken or any power exercised before this revised Manual is notified and becomes effective.

Where any doubt arises as to the interpretation of any provision of this Manual, the matter shall be referred to the Government for decision and such decision will be final and binding to all.

Sd/- T.B.C. ROZARA, I.R.S
Commissioner & Secretary
Food, Civil Supplies & Consumer Affairs,
Government of Mizoram.

**GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT**

ORDER

Dated Aizawl, the 20th January, 1988.

No .G.17012/2/82-F.Est/275 : In exercise of powers conferred by Rule 2 of DFP Rules,1978, the Government of Mizoram is pleased to authorize the Director, Food. Civil Supplies & Consumer Affairs Department to exercise full financial powers of sanction of expenditure for purchase of rice, wheat and sugar from the Food Corporation at India.

Sd/- RINSANGA
Financial Commissioner,
Government of Mizoram.

Memo No. G .17012/2/82-F.Est/275 : Dated Aizawl, the 20th January, 1988.

Copy to :-

- 1) The Accountant General Shillong.
- 2) The Secretary to the Governor of Mizoram.
- 3) P.S. to Chief Minister, Mizoram.
- 4) P.As to All Ministers.
- 5) P.S. to Chief Secretary, Mizoram.
- 6) All Administrative Department.
- 7) All Heads of Departments
- 8) Director, Food Civil Supplies & Consumer Affairs.
- 9) Treasury Officer, Aizawl.
- 10) Guard File

Sd/-
(T. CHHANGTE)
Deputy Secretary to the Government of Mizoram,
Finance Department.

AGREEMENT

This Agreement is made this _____ day of two thousand and _____ between Shri/Smt/M/S _____ S/o, D/o _____ (herein after called the 'Contractor' which shall include their/his/hen Administrator, Executor and Legal Representative) on the one part and Government of Mizoram (herein after referred to as the Government) which expression shall include his successors in Office and assigns, on the Part.

Whereas the Government has asked the Contractor for transportation of foodstuff of _____ Quintals (the exact quantity to be determined by the Government from time to time) at the rate of Rs. _____/- (Rupees _____) only per Qtl. from _____ to _____ and the contractor has agreed to undertake the work of transportation.

Now, therefore, these presents witness as follow :-

1. The contractor shall place sufficient number of Vehicles/Boats/Man power for the work every day as the occasion requires and to be ready to start the work from _____.
2. Notwithstanding the period for contract mentioned in clause 16 and other provisions contained in this Agreement the contractor (S) shall lift, carry and deliver foodstuff to the designated godown as per direction from concerned authority.

The required quantity out of the approximate quantity which may be required to be carried to the destination within the time specified in the schedule attached herewith will be intimated to the contractor from time to time by the Director, Food, Civil Supplies & Consumer Affairs/Deputy Commissioner/District Civil Supply Officer. The contractor shall carry out the instruction issued by the aforesaid authorities from time to time so that the object of stocking of required quantity of foodstuff at the destination within the specified time is achieved. Failure to carry the required quantity to the destination within the specified time will deem to be failure to execute the work wholly or partly of this Agreement.

4. (a) Notwithstanding the provision of the foregoing paragraph it shall be opened to the Government to allot additional quantity of foodstuff over and above the approximate quantity, not exceeding 50% of such approximate quantity and the contractor shall have to lift the said additional quantity as per direction of such Officers mentioned in clause 3 above at the rate of mentioned in this Agreement.

(b) The contractor shall take delivery of the foodstuff Corporation of India/ Government Godown at _____ in proper weightment and checking of the quantity and shall deliver the goods at the destination to the Officer of the Govt. representation the Secretary to the Government of Mizoram, Food, Civil Supplies & Consumer Affairs Department (herein after referred to as the Secretary) as mentioned in the challan on proper weightment to the full satisfaction of such Officer, within _____ days from the date and time of taking delivery of the goods from the Government Godowns at _____ Labourers for unloading shall not be provided by the Department and it shall be the sole responsibility of contractors to arrange the same.

(c) The contractor shall report at the Food, Civil Supplies & Consumer Affairs Department, Checkgate at Vairengte/Kanhmun as the case may be, within 2(two)days 48 (hours) from the date and time of receiving loads of foodstuff from the Food Corporation of India Godown/Government Godown at _____.

5. (a) If the contractor fails to comply and complete the works as mentioned above as per direction, without satisfaction and acceptable valid ground his contract shall be liable to cancellation and Security Deposit may be forfeit even without any giving prior notice to the Contractor. This does not, however, preclude the Govt. from imposing other penalties as per conditions laid down in other clause of this Agreement.

(b) Apart from the above, the contractor may be penalised with a fine at the rate of Rs. 100/- (Rupees one hundred) per day for the first day and Rs. 200/- (Rupees two hundred) per day from the 2nd day for delay in delivery of the foodstuff to the consignee beyond the stipulated time fixed at clause 4 of these Agreement except under unavoidable circumstances beyond control of the contractors such as natural calamities, flood, etc.

(c) In case of delay exceeding 3(three)days at a time beyond the stipulated date of delivery by the contractor, the contractor must invariably reports the matters to the Secretary/Director, Food, Civil Supplies & Consumer Affairs with satisfactory and valid reasons for such delays, failing which the contractor/defaulters shall be liable to punishment as per the terms of the contract, which the Director, Food, Civil Supplies & Consumer Affairs, Mizoram may deem proper.

6. (a) The contractor will entirely be responsible for any damages/loss of foodstuff while in his/her/their custody or in transit that may occur after taking delivery from Feed Corporation of India/ Government Godown till handing over the entire stock of the officer representing the Secretary at the destination. The transportation charge will not be paid for the quantity of foodstuff so damaged or lost, if any. Penalty for the loss or damage in such cases shall be realised from the contractor as per conditions laid down in clause 8 of this Agreement.

(b) In the event of death of the carrying contractor, while the terms of the carrying contractor is still valid, his/her/their successors/any persons acting on his/her/their behalf shall be legally bound to all the terms and conditions of this Agreement

7. (i) In addition to the realization of the actual cost of the quantity damaged or lost while the stock is in the custody of the contractor or in transit, the contractor shall be liable to penalty under Sec. 7 of the Essential Commodities Act 1955 or with a fine as detail below:-

RICE AND FOODSTUFF OTHER THAN SUGAR

| | | |
|-------------------------------------|---|--|
| (1) For loss of 0.5% and below | : | Actual Ex-Godown issue price |
| (2) For loss above 0.5% and upto 1% | : | Actual Ex-Godown issue price plus 100% of the same as penalty |
| (3) For loss above 1% and upto 5% | : | Actual Ex-Godown issue price plus 125% of the same as penalty |
| (4) For loss 5% | : | Actual Ex-Godown issue price plus 150% of the same as penalty. |

7. (ii) The loss while in Transit from the custody of carrying Contractor should be fully recovered by the Contractors themselves, registering Police Case may not be accepted as excuse for non-recovery. Magisterial Judgement may not need be awaited. Director of Food, Civil Supplies & Consumer Affairs will be the sole authority for decision making.

(b) SUGAR : Actual cost of sugar at Ex-Godown issue price in Mizoram plus 100% of the Ex-Godown issue price of Sugar in Mizoram as penalty.

8. (a) The contractors shall make good the losses calculated in the basis of clause 7 of this agreement for all losses assessed by the Secretary allowing deduction from the transport Charges bills or by making pre-payment into the Treasury. The shortfall if any, will be recovered from the contractor from any other amount payable to the contractor.

(b) The contractors shall make good the losses calculated on the basis of clauses 7 of this agreement for all losses assessed by the Secretary allowing deduction from the transport Charges bills or by making pre-payment into the Treasury. The shortfall if any, will be recovered from the contractor from any other amount payable to the contractor.

(c) The contractor and the Driver carrying the foodstuffs shall be jointly and individually responsible for any loss/shortage of the foodstuffs while in transit till handing over the entire to the officer-in-charge of the Godowns at the destination.

9. The Government reserves the right to execute the work through other agency or agencies should the contractor fail to execute the work in time in whole or in part at his risk and cost. The expenditure involved, if any, in such execution will be recovered from the contractor in addition to any other penalty that may be imposed on him under this agreement.

10. The contractor shall submit bills for carriage in duplicate supported by the Despatch Challan duly acknowledged and countersigned by the recipients to the Director of Food, Civil Supplies & Consumer Affairs or Deputy Commissioner concerned for the service rendered at the agreed rates fortnightly who in turn shall pay the contractor in cash or by means of Accounts Payee(Bank Draft) drawn in favour of the contractor, if the normal residence of the contractor is at a place outside the State of Mizoram. In case of conversation of contingent bill into Bank Drafts, Bank Charges for exchange shall be borned by the contractor.

11. The contractor shall furnish a Security of Rs. _____/- (Rupees _____) only in the form of Bank Fixed Deposit of Post Office Savings Bank Account or National Savings certificate, duly pledged to the Secretary which is liable to forfeiture in whole or in part in the event of default or lapses on the part of the contractor or for breach of any term arid condition of this Agreement. The Secretary is the sole authority to determine as to whether there has been any default/ lapses/breach on the part of the contractor.

12. The contractor shall abide by the instructions that may be issued by the Director, Food Civil Supplies & Consumer Affairs, Govt .of Mizoram/ Deputy Commissioners concerned from time to time.

13. Security Deposit shall be released after fulfillment of the contract/to the full satisfaction of the Secretary, Food, Civil Supplies & Consumer Affairs Department, Government of Mizoram.

14. The contract shall not be transferred to any other person/persons/firm without prior permission of the Secretary, Food, Civil Supplies & Consumer Affairs Department, Government of Mizoram.

15. The Government reserves the right to distribute the work to more than one contractor in order to maintain regular and un-interrupted movement of foodstuff.

16. The Agreement shall remain valid for a period from _____ upto _____. The Department has reserved the right to withdraw or cancel the agreement at any time for reasons to be recorded in writing, or, extend the periods till fresh tender is invited and contractors appointed for the succeeding year.

17. Any suit/dispute arising between the parties, that is the contractor on the one hand and the State Government of Mizoram on the other, irrespective of place or residence of the contractor will be tried initially in any civil courts of Mizoram. However, the court shall have no liberty to exempt any of the penalties imposable as specified at 7(i)(a) above.

IN WITNESS WHEREOF Shri/Smt. _____ the contractor and Shri. _____ for and on behalf of, and by the order and direction of the Governor of Mizoram hereby signed this Agreement.

Secretary to the Govt. of Mizoram,
Food, Civil Supplies & Consumer Affairs Department
on behalf of the Governor.

CONTRACTOR

WITNESSES

1. _____

2. _____

WITNESSES

1. _____

2. _____

MOST IMMEDIATE
BY FAX
NO.6(4)2001- PD.I

Government of India
Ministry of Consumer Affairs, Food and Public Distribution
Department of Food and Public Distribution

Krishi Bhawan New Delhi - 110001
Dated 6th August. 2001.

Subj. :- Fixation of margin for the distribution of foodgrains under TPDS.

Sir,

I am directed to draw your kind attention towards the guidelines issued on the implementation of Targeted Public Distribution System (TPDS) wherein the State Governments / UT Administrations were instructed to keep the end retail price at the Fair Price Shop level for the BPL, population at not more than 50 paise per kg. over the CIP for the BPL families. Some State Governments have been requesting for flexibility in determining the margin to FPS owners and fixing of the retail issue prices for APL, foodgrains as in the case of BPL foodgrains.

Government of India has decided to give flexibility to the State Governments/UT Administrations in the matter of fixing the margin for the Fair Price Shops by removing the restriction that the difference between the retail issue price and the CIP for distribution of foodgrains to BPL families under TPDS should be within 50 paise per kg. The State Governments are however, requested to limit the margin to the actual expenses to avoid undue burden on the BPL cardholders. This will not however, apply to distribution of foodgrains under Antyodaya Anna Yojana where end retail price is to be retained at Rs. 2 a kg. for wheat and Rs. 3 a kg. for rice.

Yours faithfully,

Sd/- Malika Arya
Deputy Secretary to the Govt. of India.

FORM OF AGREEMENT TO BE SIGNED BY FAIR PRICE SHOP DEALER
AGREEMENT

I _____ S/o., D/o. _____
Veng/village do hereby accepted my appointment as Fair price Shop Dealer and agreed to abide by the following rules and regulations as Fair Price Shop Dealer of _____ locality.

- (i) I have sufficient amount of money, for running the Fair Price Shop and as such I will not cause any difficulty to the public due to financial problem.
- (ii) I have accepted and agreed to work as per present carriage charges to transportation of commodities.
- (iii) I have accepted and agreed the rate of commission fixed by Govt. and as such I will not dispose off these commodities at the higher rate.
- (iv) Any disciplinary actions including forfeiture of security money, termination of Dealership due to violation of Rules and regulation as found in Mizoram Trade Article (Licensing Control) Order 1987/ Essential Commodities Act, 1955 on my part will be accepted by me.
- (v) I will properly maintain Sale Register which will be produced for inspection as and when demanded by the authority.
- (vi) Any sale balance will be reported to the authority and I have agreed to accept the quantity as a part of the next allotment.
- (vii) I shall abide by the rules and regulations, including the scale of ration and the retail price for sale, as issued from time to time by the authority and I shall not act against Public interest in any form or manner and,
- (viii) I shall open Fair Price Shop at centrally located and most convenient place for the Ration Card holders of the locality. From _____ A.M. to _____ P.M. on weekdays except on Sunday.

Witnesses :

- 1. _____
(Name of F.P. Shop Dealer)
- 2. _____

Signature _____

Signed in my presence

District Civil Supply Officer

NO..G.25015/200-F, APF

**GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(APF BRANCH)**

Dated Aizawl, the 19th Nov, 1999.

OFFICE MEMORANDUM

For maintaining uniform procedures in processing/settlement of proposal of write off sanction, it has been decided by the Government to prescribe guidelines to be observed and scrupulously followed by all departments. Depending on the nature of proposal for write off, Government Department are classified broadly into the following three categories.

1. Department operating stock suspense Head for purchase of stores.
2. Department though not operating stock suspense Head, but are having trading/profit and loss account.
3. Department neither operating stock suspense Head nor having trading/ profit and loss account.

1. **DEPARTMENT OPERATING STOCK SUSPENSE ACCOUNTS :-**

The Department will provide sufficient fund under detail head (24), “Write-off” Head of Account pertaining to the major head under their respective Demand for Grants. While proposing sanction for write-off cases the following procedures should be followed :-

- (a) If the entire value of stores is to be written off, the proposal should be supported by a survey report of stores as per proforma - 1. The amount sanctioned should be credited to the stock suspense Head of Accounts and debited to the write of f Head of Accounts.
- (b) If it is considered that the condition or stores guaranteed realisation of certain amount in the event of disposal by Sale/Public Auction, the sanction or competent authority for disposal of store may first be obtained. Such proposal should be supported by a survey report or store as per Proforma—II.
- (c) After disposal of Store under (b) above, the difference between the issue price and disposal costs should be proposed for write-off sanction which should be supported by a survey report of stores as per Proforma—III.

2. **THE DEPARTMENT HAVING TRADING/PROFIT AND LOSS ACCOUNT BUT NOT OPERATING STOCK SUSPENSE HEAD :**

The Department should provide adequate provision under the write-off Head of accounts in the demand for grant. The same procedures as mentioned as para - I above should be followed for processing sanction for write off except that credit will always be to the expenditure Head of Accounts under which the material/store are originally sanctioned.

3. **DEPARTMENT WITHOUT TRADING/PROFIT AND LOSS AND STOCK SUSPENSE ACCOUNTS :**

It is not necessary to provide provisions in the budget under the write off Head of Accounts, however, in all cases of loss of stores, the Department should prepare a survey report as per Proforma - I and submit proposal for write-off sanction. In such issue of formal sanction order for write off will be sufficient to cover the loss.

4. LOSS OF DEPARTMENT CASH :

Loss of Department Cash/Revenue should promptly be dealt with under rules 16.21 of General Financial rules 1963. Such cases should be taken up and processed as per guidelines given below.

a) Where re-drawal is necessary : It the amount is required for re-drawal sanction should be obtained under (c) Advances, 8550 Civil Advance, 104 Other Advances. If the entire amount is subsequently recovered the same should be credited to the Head of Accounts for clearing original debit.

However, if there is any unrecoverable balance, the same should be provided for in the budget. In such cases, the amount should be debited to the write off Head of Accounts with Contra-Credit to (c) Advances. 8550 Civil Advances. 104 Other Advance under which sanction for re-drawal was obtained.

b) Where re-drawal is not necessary, the sanction of write off amount will be sufficient to cover the loss for regularization of the case.

c) Proposal for sanction of write off for the loss of Departmental Cash should be supported by report as per proforma-IV.

5. DEPARTMENTAL COMMITTEE :

For taking up cases under para 1,2 and 3 all Departments shall constitute a committee consisting of member as prescribed under note I below Rule 124 (I) of General Financial Rules 1963, Constitution of such Committee by the Department should be reported to the Finance Department. No proposal for write off/disposal of stores or Cash will be considered by Finance Department without the recommendation of such departmental committee.

Sd/-

C .LALCHHUMA
Financial Commissioner.
Finance Department.

Copy to :-

1. P.S. to Chief Minister, Mizoram.
2. P.S. to Dy. Chief Minister, Mizoram.
3. P.S. to Speaker/Dy. Speaker, Mizoram.
4. P.S to All Ministers/Ministers of State, Mizoram, Aizawl.
5. All Heads of Department, Govt. of Mizoram for information.
6. Director, Accounts & Treasuries, Mizoram, Aizawl.
7. Accountant General (Audit) Mizoram etc., Shillong.
Accountant General (A&E) Mizoram etc., Shillong.

Sd/-

(LALREMTHANGA)
Deputy Secretary to the Govt. of Mizoram,
Finance Department.

SURVEY REPORT OF STORES
(Proposal for disposal of Stores)

PROFORMA – III

| Sl No | Particulars of stores | Expenditure on procurement | | | | Mode of disposal (sale, public auction or other-wise) | Sale proceed on disposal of stores | | | | Remarks |
|--------------|-----------------------|----------------------------|------|-----|--------|---|------------------------------------|------|-----|--------|---------|
| | | Unit | Rate | Qty | Amount | | Unit | Rate | Qty | Amount | |
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. |
| | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | |

Amount of Col No.11 for Rs. (Rupees
)
 only is credited with the Govt. Account vide Challan No.
 Dt.

Member
 Departmental Committee

Chairman
 Departmental Committee

Member
 Departmental Committee

**REPORT FOR WRITE OFF OF LOSS
(Department Revenue/Cash)**

PROFORMA – IV

1. Name of Department :-
2. Name of Controlling Officers :-
3. Name of D.D.O :-
4. Name of Cashier :-
5. Amount Involved :-
6. Whether or not the lost is Government Revenue or Cash balance of the Department? :-
7. If, Cash balance, classification of the amount :-
8. Whether sanction for re-drawal (if necessary) obtained or not :-
9. Whether Rules 109 of CTR is followed or not :-
10. Whether Rules 16(1) of GFR is complied with or not? :-
11. Whether Rules 18(2) of GFR is observed or not :-
12. Whether action under Rules 21 of GFR is initiated or not :-
13. What is the present position of action against item 12 :-
14. Brief circumstances leading to the loss :-
15. Amount recovered (if any) and balance is to be recovered :-
16. Amount propose for write off (5-15) :-
17. Reasons for proposing write off :-

Signature of Controlling Officer

ANNEXURE – VI

“DO”S

1. Prepare despatch Challan for every consignment of foodstuff, essential commodities and other materials despatched from your stock to any other centre/godown clearly mentioning the stocks in bags/bundles and the quantity in quintals and Kgs. name of carrier and the name of consignee and insist on return a copy of Despatch Challan duly acknowledged by the consignee. Note, your responsibility does not cease with the despatch of the stocks.
2. Account for any stock received by you and send an acknowledgement to the consignor, stating clearly the condition and the quantity you received and report to the appropriate authority about any loss in transit. If you have a scope to recover the value, please realise the value of the quantity lost in transit at the penalty rate embodied in the Agreement signed by the Contractor. In case of purchases, please ensure that quality of the stock conforms to the specification.
3. Display a stack-card at the entrance of each godown showing quantity in each godown with the date of receipts.

4. Account for the full value of the stocks sold, in the cash book immediately on the same day recording D.O. No. & dt with rates and quantities sold by updating the Cash Book.
5. Report the quantity found short in your godown after complete issue of the stock in proper form to the Director. Food, Civil Supplies & Consumer Affairs.
6. Report to the Director. Food, Civil Supplies & Consumer Affairs any accidental losses, while in storage indicating the value and reasons thereof.
7. Submit monthly accounts of all commodities in the prescribed proformas by the 10th of following month regularly to the Director. Food, Civil Supplies & Consumer Affairs/DCSO.
8. Observe the principle of “first in first out” in issuing stocks from the godown.
9. Work out requirement of foodstuff for a centre very carefully and after taking into account the local produce.
10. Keep foodstuff inside godown properly and ensure its safety.
11. Ensure deposits of all Supply Sale Proceeds within one week, from the date of receipt or sell of the commodities, into the nearest Government Treasury or recognized Bank.
12. Retain Counterfoils or Duplicate copies of D.O. and Challans for inspection or Internal Auditing.

“DON'TS”

Do not keep anything in your godown/centre without entering into any of the stock Registers maintained by you.

Do not issue anything from your godown without specific orders from the Director of Food, Civil Supplies & Consumer Affairs or without realizing the value first.

3. Do not issue Cash advance to your staff or any other Government employees or private persons and Agriculture Loan etc., out of money you have received from sale proceeds of Foodstuff. These amounts to misappropriation of Government money which is an offence U/S 506 I.P.C
4. Do not spend any cash realised by you from the sale of stock with you, for any other purposes. All money should be deposited into the Treasury promptly under appropriate head of account.
5. Do not strike off from your stock book any losses you discover on physical verification. Such losses should be reported in the proper form to the Director of Food, Civil Supplies & Consumer Affairs.
6. Do not indent any stock in excess of the requirement.
7. Do not allow any stock to deteriorate for long storage or improper storage.
8. Do not issue any stock from godown on credit at your discretion without valid orders from the authority, or unaccounted or without proper record in the stock register.
9. Do not accumulate more than Rs.5,000.00 (five thousand) in cash or do not Retain S.S.P. for more than one week. All collection of sale proceeds of foodstuff should be credited into the nearest Treasury or recognized or provincialised Bank.
10. Do not entrust and engage outsiders to receive and take weightments of Supply Commodities on your behalf.
11. Do not hand-over any Supply Sale Proceeds realized by you to others or your Superior Officers or Colleagues without obtaining proper and printed Receipt.
12. Do not authorise outsiders or IV grade Staff to deposit Sale Proceeds received by you.
13. Do not take any intoxicating drinks or drugs while on doing Official duties at any place and at any time.

**GOVERNMENT OF MIZORAM
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS DEPARTMENT**

Schedule-A

DESPATCH CHALLAN

Form No—I

(See Section _____ of Supply Manual)

PART—I

- | | | |
|-----|---|------------|
| 1. | Challan No..... | Date |
| 2. | Name of consignor..... | |
| 3. | Name of consignee..... | |
| 4. | Station on Despatch..... | |
| 5. | Destination station..... | |
| 6. | Name of Carrying Agent..... | |
| 7. | Vehicle No. | |
| 8. | Name of Driver..... | |
| 9. | Time & Date of completion of loading..... | |
| 10. | Time allowed for transit..... | |
| 11. | Date and hour for reporting at destination..... | |
| 12. | Particulars of goods despatch (To be supported by a weightment sheet) | |
| a) | No. of bags/containers..... | |
| b) | Quantity (gross)..... | |
| c) | Quantity (Net) | |
| 13. | Received in full and in good condition | |

Signature of Driver
& Name in full

Dated Signature of
Despatching Officer with Official Seal.

Dated signature of the
Carrying Contractor/.....

PART - II

- | | |
|----|--|
| 1. | Date and hour of Reporting at destination..... |
| 2. | Particulars of foods received..... |
| a) | No. of bags/containers..... |
| b) | Quantity (gross) |
| c) | Quantity (Net) |
| d) | Transit loss, if any..... |

.....
Signature of Driver

Dated signature of Receiving
Officer with official Seal.

| | | |
|-------------|---|---------------------------|
| FIRST COPY | - | Office Copy |
| SECOND COPY | - | Contractors/Carriers Copy |
| THIRD COPY | - | Consigner Copy |
| FOURTH COPY | - | Consignees Copy |
| FIFTH COPY | - | District Office Copy |

SCHEDULE – ‘A’

WEIGHTMENT – SHEET

Form No. 2

(See Section 9.3 of Supply Manual)

Commodity

Name of Supplier, Consignor

Date of Delivery

Despatch Challan No..... Date..... Vehicle No.....

Delivery Order No..... Date.....

| | Kg. | Kg. | Kg. | Kg. | Kg. | Kg. | Kg. | Kg. | Kg. | Kg. | Kg. | | |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|--|
| Date of issued | | | | | | | | | | | | | |
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| TOTAL | | | | | | | | | | | | | |
| Tare weight | | | | | | | | | | | | | |
| Net weight | | | | | | | | | | | | | |

Signature of
Store Keeper
Contractor/Driver

Signature of
Inspector – in – charge

Signature of
Carrying

Date.....

Date.....

Date.....

**GOVERNMENT OF MIZORAM
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS DEPARTMENT**

**Delivery Order
(See Sec. 6.5 of Manual)**

Schedule – A
Form No. 3

No.

Dated Aizawl, the.....

To,

Shri
Officer in-charge Godown No.

Please issue qtls. Of
..... to Pi/Pu Of
..... veng/khua.

Ref:- Allotment Order No.

Date Amount relaised as follows

a) Amount Rs.

b) Treasury Challan No. Dt.

Signature of Recipient. This Delivery Order is valid
Signature of Recipient Up to
Attested

Signature of Issuing Officer

Certified that I have inspected and received the foodstuff detailed above and satisfied myself about the quality and quantity of the stock mentioned therein and grant this receipt.

Countersigned.

Signature of the recipient
Date

Signature of Issuing Officer

GOVERNMENT OF MIZORAM
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS DEPARTMENT

WEEKLY DISPOSAL ADVICE
(See section _____ of Supply Manual)

Schedule – A
Form No.7

District:
Name of Centre :

Date
Commodity
No.....

Godown

| Sl No | Receipt | D.O. No & Date | Quantity | Amount realized | Treasury Challan No & Date | Remarks |
|-------|---------|----------------|----------|-----------------|----------------------------|---------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
| | | | | | | |
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To be supported by copies of D.O.
duly acknowledged or Despatch Challan

Signature
Incharge of the Godown
Date

Signature
Storekeeper,
Date

**GOVERNMENT OF MIZORAM
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS DEPARTMENT**

Schedule – A
Form No.8

STOCK REGISTER No STOCK REGISTER (See Section _____ of
Supply Manual)
Commodity (To be opened separately for Rice/paddy/Atta/Maida/Sugar)
Godown No.....

| Date | Opening Balance | | Receipt | | TOTAL | | DISPOSAL | | | | | Other issue | Total Disposal | Closing Balance | | |
|------|-----------------|-----|---------|-----|-------|-----|-----------------|-----|-----|-----|-----|-------------|----------------|-----------------|------|------|
| | Qtl. | Kgs | Qtl. | Kgs | Qtl | Kgs | Despatches SALE | | | | | | | | | |
| | | | | | | | Qtl | Kgs | APL | BPL | AAY | | | | NPNS | SGRY |
| | | | | | | | | | | | | | | | | |
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | | | | |
| | | | | | | | | | | | | | | | | |

Name & Signature :

Name of Centre :

GOVERNMENT OF MIZORAM
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS DEPARTMENT

INVENTORY REGISTER
(See Section 9:3 (x) of Supply Manual)

Schedule – A
Form No.10

| Sl No | Particulars of Assets | | Manner of Utilization | Present condition | Remarks |
|----------|-----------------------|-------------|--------------------------|-------------------|---------|
| | No | Description | | | |
| 1. | 2. | 3. | 4. | 5. | 6. |
| | | | | | |

GOVERNMENT OF MIZORAM
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS DEPARTMENT

BILL FROM
(See Section 9:3 (x) of Supply Manual)

Schedule – A
Form No.11

Bill No..... Date Aizawl, the

To,

..... (Dr)

Cost of the under noted Foodstuff/Materials supplies to you at Ex. Government Godown on the basis of the Order

No..... dt.

| Date | Delivery Order No. | Commodity | Quantity Gt. Nt. | Rate per Qtls. | Amount charged | Remarks |
|------|--------------------|-----------|------------------|----------------|----------------|---------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
| | | | | | | |

In words E. & O.E.

The payment should be made through Treasury Challan by transfer crediting the amount under the major head of
Accounts – 4408 – Co.on Food Storage & Warehousing, Deduct & Recoveries (NP)

Officer-in-charge of the Godown

The receipted copy of the Treasury Challan should be forwarded to the Director,
Food, Civil Supplies &
Consumer Affairs with intimation to this Office.

CASH BOOK
(See Section 9:3 (xiii) of Supply Manual)

Schedule – A
 Form-12

Month

| RECEIPT SIDE | | | | EXPENDITURE SIDE | | | |
|-----------------|------------------------|-----------------|---------|------------------|--------------------------------|-----------------------|---------|
| Date of receipt | Particulars of receipt | Amount received | Remarks | Date of deposit | Particulars of deposit/payment | Amount deposited/paid | Remarks |
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
| | | | | | | | |
| | TOTAL | | | | TOTAL | | |
| | O.B. (Redink) | | | | Closing balance | | |
| | G. TOTAL | | | | G. TOTAL | | |

Signature of Officer

Signature of Officer with Seal

GOVERNMENT OF MIZORAM
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS DEPARTMENT

BIN CARD
Schedule – B
 Form No.1

Stock Register
 Page No.
 Estimate Life :

Article
 Stock No.

STD/Average
 Weight of pkg.

1.

| Date | Received from | RECEIVED | | | |
|------|---------------|----------|---------|-----|------|
| | | Bags | Weights | | |
| | | | Qtl. | Kg. | Gms. |
| a. | b. | c. | d. | | |

2.

| Bags | ISSUE TO | | |
|------|----------|-----|------|
| | Weight | | |
| | Qtl. | Kg. | Gms. |
| e | f | | |

3.

| Balance | Weight | | |
|---------|--------|-----|------|
| | | | |
| | Qtls. | Kg. | Gms. |
| g | h | | |

4.

| Initials Storekeeper | Remarks of verifying officers and date |
|----------------------|--|
| I | j |

INSTRUCTIONS

A stock tally sheet will be prepared for each stock immediately it is built, and will be entered up as and when issues are made from the stock. The balance shown under columns (c) and (h) WILL INVARIABLY represent the actual ground balance. The stock tally sheet will not be removed from the stock except for entering up, it will remain till complete exhaustion of the stock.

When stocks are verified by an officer, he will record the result of his verification under column (h) initial and date it. If a discrepancy is discovered, the fact should be reported at once to the Director of Food, Civil Supplies & Consumer Affairs/Deputy Commissioner.

The stock tally sheet after disposal of the entire stock shall be retained in a file, preparably with the office copy of shortage report.

SCHEDULE 'B'

SHORTAGE REPORT
(TO BE SUBMITTED SEPERATELY FOR EACH STOCK)

FORM NO. 3

(See Section 7:1 (2))

Room No.Stock No.....

Area Sub Area..... Centre

Godown No..... Name of the Store Keeper

Name of Inspector

1. Type of Stock under report& Rice/Paddy/Atta

2. Total quantity in stock on date of

Rice Paddy Atta Sugar Q. Kg. Q.Kg. Q. Kgs

| Course | Boiled | | | |
|--------|--------|--|--|--|
| Q. Kg. | Q. Kg. | | | |
| | | | | |

3.Total quantity found present

4. Shortage discovered give date here

5. Average period in storage

6. Percentage of shortage

7. Remarks of storekeeper for shortage

8. Remarks of Officer-in-charge of Godown regarding paragraph 7 above to be enclosed
in separate sheet

9. Remarks of Inspector/Sub-Inspector/SDF&CSO/DCSO.

10. Remarks of Enquiry Officer if any.

11. Orders of competent authority.

12. Summary of action taken.

PHYSICAL VERIFICATION REPORT
(See Section 8:4 (iii) of Supply Manual)

Name of District:

SCHEDULE – B

NAME OF CENTRE:

Form No. 4

NAME OF CENTRE I/C:.....

WITH DESIGNATION :

DATE, MONTH, YEAR OF

VERIFICATION:

| Sl.No | Closing Balance as on as per Cash Book | Actual cash on verification as on | Discrepancy/shortage | Responsible official | Remarks |
|-------|---|---|----------------------|-------------------------|---------|
| 1. | 2. | 3. | 4. | 5. | 6. |
| | | | | | |
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Name, Designation, Signature of
()

Godown in-charge

Name & Designation, Signature of Verifying Officer.

STORAGE LOSSES AND DAMAGED REPORT
(See Section 7:1 (2) of Supply Manual)

Schedule – B
 Form No.5

Name of commodity : Name of Centre :
 Name of Centre in-charge/Sk Godown No.

| Type of loss | Date of detection of losses and damaged | Total stock at the Godown at the time of detection | Date of Receipt of stock and the period of storage | Quantity loss or damaged | Percentage of losses damaged | Responsible official if any | Reasons of losses/ Damaged |
|--------------|---|--|--|--------------------------|------------------------------|-----------------------------|----------------------------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
| | | | | | | | |

Signature of Reporting Officer
 Name of the Centre.

AUCTION SALE ACCOUNT OF FOODSTUFF
(See Section 7:4 of Supply Manual)

Schedule – B
 Form No. 6

Name of Centre : District :
 Name of Godown i/c :

| Name of commodity | Quantity Qtl. Kg. | Ex-Godown or Book value | Name and full address of the purchasers | Amount realized | T.C. No & Date by which SSP was deposit | Differential cost (3 – 5) | Date of handed over of commodity to the purchaser | Remarks |
|-------------------|-------------------------|-------------------------------|---|--------------------|---|-----------------------------------|--|---------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
| | | | | | | | | |

Signature of Storekeeper
 Signature of Officer who attend the Auction
 Name of Centre/Godown
 Name of the Officer
 Address

CERTIFICATE OF TRANSFER OF CHARGES

SCHEDULE – B

Form No. 7

Certified that I/We have in the forenoon/afternoon of and this dayRespectively made over and assumed charge and responsibility of Centre with the following commodities, cash and other documents :

Part – I

| Name of commodity | Book balance On date of Transfer of Charge | Actual quantity n handed over Bag Qtl Bag | Shortage if any | Qty. /damaged if any | Ex-godown price or rate per qtl | Total value of ASortage and (b) damage | Reasons of damage and action if any |
|-------------------|--|---|-----------------|----------------------|---------------------------------|--|-------------------------------------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
| | | | | | | | |

PART – II (RECORD REGISTERS HANDED AND TAKEN OVER)

1. Receipt Register commodity wise for the periods from to
2. Sale Register, Commodity wise for the periods from to
3. Stock dispatch Register Commodity wise for the periods from to
4. Stock Register Commodity wise for the periods from to.....
5. Deteriorated or damage Register for the periods from to.....
6. Inventory for the periods from to
7. Cash Book for the periods from to
8. Cash balances Rs. Detail : a) SSP of Rice : Rs.
b) Paddy : Rs.
c) Atta : Rs.
d) Sugar : Rs.
9. Value of shortage
10. Value of damages

PART – III Other Documents :-

1. Counter foil of D.O. Bearing DO.No Dt.
To No Dt.
2. G.F. Treasury Challans
3. G.F. relating to dispatched challans

4. G.F. relating to RECEIPT challan
5. Signature
6. Full name and Designation of Signatories

(a) Relieved Officer

(b) Relieving Officer

Signature of Supervising Officers

Copy to :
Director, FCS & CA.
Dy. Director (Accts.), FCS & CA.
DCSO concerned.
Persons concerned.

Relieving Officer/Centre in-charge
(Seal)

MONTHLY COMPILED STATEMENT OF STOCK AND CASH ACCOUNTS

Schedule – C

Form No. 1 (a)

Month & year :

Name of Centre :

Name of officer i/c :

PART - I

Gr 'A' C. Rice Sugar

| | | Qtl Kg | Qtl Kg | Qtl Kg |
|----|--|-----------|-----------|-----------|
| 1. | Opening balance (closing balance of the last date of previous months) | | | |
| 2. | Quantity received during the month (as per receipt Statement enclosed) | | | |
| 3. | TOTAL quantities | | | |

PART – II

| | | | | |
|----|--|--|--|--|
| | Quantity issued on sale during the month (As per sales statement enclosed) | | | |
| 1. | (a) Above Poverty Line (APL) @ Rs. per qtls | | | |
| | (b) Below Poverty Line (BPL) @ Rs. per qtls | | | |
| | (c) A.A.Y/ @ Rs. per qtls | | | |
| | (d) NPSE @ Rs. per qtls | | | |
| | (e) Annapurna etc. @ Rs. per qtls | | | |
| | (f) Welfare institution @ Rs. per qtls | | | |
| | (g) Other issue @ Rs. per qtls | | | |
| 2. | | | | |
| 3. | Quantity despatched on stock transfer to other centres. (As per despatch Statement enclosed) | | | |
| | Quantity of storage losses/damaged etc. disposed @ Rs. per qtls vide order No.dt. | | | |
| | Total of Part – II | | | |

| | | | | |
|-----------------------------|--|--|--|--|
| | Closing Balance | | | |
| PART – III | | | | |
| Analysis of closing balance | | | | |
| 1. | Actual stock available | | | |
| 2. | Shortage/losses if any awaiting regularisation | | | |
| | | | | |

Signature of Store-in-Charge

MONTHLY COMPILED STATEMENT OF CASH ACCOUNT

Schedule – C

Form . 1 (b)

Name of Centre :, Month :

PART – I Opening Balance of Cash

- i) Actual Cash in hand Rs.
- ii) Outstanding liabilities awaiting adjustment Rs.
- TOTAL of Part – I Rs.

PART – II Total Sale Proceeds received during the month (as per Sale Accounts)

‘A’ For Families Above Poverty Line (APL)

- i) Gr. ‘A’ Qtls. @ per qtl. Rs.
- ii) C. Rice Qtls. @ per qtl. Rs.
- iii) Sugar Qtls. @ per qtl. Rs.

‘B’ For families Below Poverty Line (BPL)

- i) Gr. ‘A’ Qtls. @ per qtl. Rs.
- ii) C. Rice Qtls. @ per qtl. Rs.

C’ For AAY Families

- i) Gr.A. Rice Qtls. @ Per qtl. Rs.
- ii) C. Rice Qtls. @ Per qtl. Rs.

D’ Other Issues

- i) Gr.A. Rice/C.Rice Qtls. @ Per qtl. Rs.

TOTAL of Part - II :

Rs

PART – III Amount of SSP deposited with particulars of TC No. & Date

| | |
|----------------------|----------|
| i) | Rs. |
| ii) | Rs. |
| iii) | Rs. |
| iv) | Rs. |
| Total of Part – III | Rs. |
| Closing Balance Cash | Rs. |

PART – IV Analysis of Cash Balance

| | |
|---|----------|
| i) Actual Cash in hand | Rs. |
| ii) Outstanding liabilities for which responsibility not yet fixed | Rs. |
| iii) Amount spent for other purpose with authority letters. Letter No & Date | Rs. |

Signature of Centre Incharge
or
District Civil Supply Officer

GOVERNMENT OF MIZORAM
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS DEPARTMENT

Schedule – C
 Form No.2

WEEKLY/MONTHLY STATEMENT OF RECEIPT OF STOCK(SUPPLY COMMODITIES)

(See Section 9.4 of Supply Manual)

Name of Centre : District : Month :

Name of Commodity :

| Sl No | Date of Receipt | Name of Commodities | Name of Consignor | Challa No & Date | Name of Contractor | Vehicle No. & Name of Driver | Quantity despatched Qtls. Kg. | Quantity received Qtls. Kg. | Quantity loss in Transit | Remarks |
|-------|-----------------|---------------------|-------------------|------------------|--------------------|------------------------------|-------------------------------|-----------------------------|--------------------------|---------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
| | | | | | | | | | | |

Name & Signature of Centre Incharge
 (Seal)
 Centre.

GOVERNMENT OF MIZORAM
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS DEPARTMENT

Schedule – C
Form No.3

MONTHLY SALE STATEMENT

Name of Centre : Godown No. :
Month : Commodity :

| Sl No | To whom sold | D.O. No. & Date | Quantity sold Qtls. Kg. | Rate per Qtl. | Value realized | Bank slip or Treasury Challan No. & Date | Remarks |
|-------|--------------|-----------------|-------------------------|---------------|----------------|--|---------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
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(.....)
Name & Signature of Centre incharge
..... Centre.

MONTHLY STATEMENT OF CURRENT ACCOUNTS

Schedule – C

Form No. 5

Month :

Name of the Bank :

| Name of Centre | Opening Balance (C/B on the date of the last Month) | Amount deposited during the month. | Total of column Nos. 2&3 | Amount remitted into Head office Aizawl | Closing Balance as on | Remarks |
|----------------|---|------------------------------------|--------------------------|---|-----------------------|---------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
| | | | | | | |
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Counter Signature of Bank Manager
(Seal)

Name & Signature of Centre incharge
(Seal)

GOVERNMENT OF MIZORAM
 FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS DEPARTMENT
 TRADING & PROFIT & LOSS ACCOUNT AND BALANCE SHEET ON STATE TRADING
 SCHEME :
 FOR THE YEAR :

Schedule – D
 Form No. 1

| Previous year Figure | Particulars | Amount | Previous year Figure | Particulars | Amount |
|----------------------------|--|--------|----------------------------|--|--------|
| | To opening stock (including stock in transit) | | | By Sales | |
| | To purchase | | | By transport | |
| | To carriage charge | | | Subsidy | |
| | To Salaries & Wages of S.K. Scaleman, Godown Chowkidar etc. | | | Receiveable From FCI | |
| | To gross profit Transferred to P&L Accounts | | | By closing stock with centre | |
| | To Gross loss/ Profit | | | b) In trasit By gross loss transferred to P&L Account | |
| | Brought down | | | By Net/Loss/ Profit transferred To balance sheet | |
| | To Interest in capital | | | | |

Prepared by :

Countersigned by :

Approved by :

Dy. Director of Accounts
 FCS & CA,
 Mizoram, Aizawl.

Director
 FCS & CA,
 Mizoram, Aizawl.

GOVERNMENT OF MIZORAM
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS DEPARTMENT
TRADING & PROFIT & LOSS ACCOUNT ON STATE TRADING SCHEME :
FOR THE YEAR :

Schedule – D
Form No. 2

| Liabilities | | Dr | ASSETS | | Cr |
|----------------------|--|--------|----------------------|---|--------|
| Previous year Figure | Particulars | Amount | Previous year Figure | Particulars | Amount |
| | <u>CAPITAL :</u> Opening Balance Add: Drawals : 2408: 2408: Less : Recoveries : SUNDRY DEBTOR : Opening Balance Add: Payable During the year Less:Paid During the year INTEREST ON CAPITAL Opening Balance Add: For the Year | | | <u>SUNDRY DEBTORS</u> 1) A.Os/BDOs Less : Recoveries 2) Departmental Staff Add:New fixation during the year Less : Recoveries during the year CLOSING STOCK With centre In MRB/SBI Bills receivable From FCI PROFIT & LOSS ACCOUNTS Accumulated | |

| | | | | | |
|--|--|--|--|--|--|
| | | | | loss Add/Less: Net loss/profit During the year. | |
|--|--|--|--|--|--|

Prepared by :

Countersigned by :

Approved by :

Dy. Director of Accounts
 FCS & CA,
 Mizoram, Aizawl.

Director
 FCS & CA,
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CONSOLIDATED OPENING STOCK & CASH STATEMENTS

Schedule – D

Form No. 3

| ‘A’. | <u>OPENING STOCK & CASH</u> | <u>STOCK</u> | <u>RATE PER QTL.</u> | <u>CASH</u> |
|----------------|---------------------------------|--------------|----------------------|-------------|
| 1. AIZAWL WEST | GR ‘A’ - .R. .G. | - - - | | |
| 2. LUNGLEI | GR ‘A’ - .R. .G. | - - - | | |
| 3. AIZAWL EAST | GR ‘A’ - .R. .G. | - - - | | |
| 4. CHHIMTUIPUI | GR ‘A’ - R. .G. | - - - | | |
| 5. | | | | |
| 6. | | | | |
| 7. | | | | |
| 8. | | | | |

| |
|-------------------|
| G. TOTAL : |
|-------------------|

Rate per qtl.

| | | |
|-----------------------------|-------|---|
| 1. Purchase during the year | Rice | - |
| | Sugar | - |

Total :

| | | |
|-----------------------|-------|---|
| 2. Sales for the year | Rice | - |
| | Sugar | - |

| |
|---------|
| Total : |
|---------|

Sale Proceeds etc. deposited during the year –

Variation between 2 & 3

Reasons for variation

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CONSOLIDATED OPENING STOCK & CASH STATEMENTS

Schedule – D
Form No. 4

| <u>OPENING STOCK & CASH</u> | | | <u>STOCK</u> | <u>CASH</u> |
|---------------------------------|--------|---|--------------|-------------|
| CHHIMTUIPUI | GR 'A' | - | | |
| | .R. | - | | |
| | .G. | - | | |
| LUNGLEI | GR 'A' | - | | |
| | .R. | - | | |
| | .G. | - | | |
| AIZAWL WEST | GR 'A' | - | | |
| | .R. | - | | |
| | .G. | - | | |
| AIZAWL EAST | GR 'A' | - | | |
| | .R. | - | | |
| | .G. | - | | |

G. TOTAL :

Prepared by :

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