

**JHARKHAND STATE BEVERAGES  
CORPORATION LIMITED**

**Depot Operation Manual**

**JHARKHAND STATE BEVERAGES CORPORATION LIMITED**  
**(A Government of Jharkhand undertaking)**  
**Regd. Office: T.A. Building, Near Gol Chakkar, Sector-3, Dhurwa, Ranchi- 834 004**

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## **Depot Operation Manual**

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## **INTRODUCTION**

Jharkhand State Beverages Corporation Limited is the wholesale agent for sale of all kinds of liquor to the retailers in the state of Jharkhand. The trading activities of the corporation are to be carried through its depots located in various districts of Jharkhand.

The trading activities at depot must be authorized and monitored by the authorities. It is essential to deal these activities and the issues involved in it. Apart from the basic trading activities, some other activities are to be maintained in any depot and these are administrative activities, i.e. maintenance of attendance, leave register, etc; and financial activities, i.e. meeting the local emergency needs, security, maintaining and recording of movement of vehicles coming in to supply stock and going out from depot with sold/transferred stocks.

### **Definitions:**

In this circular, unless the context otherwise requires,-

- (1) **“Act”** means the Jharkhand Excise Act 1915;
- (2) **“Beer”** means beer as defined under section 2 (1) of the Jharkhand Excise Act, 1915 and includes beer imported into India under the authority of a license in Excise Form 19D;
- (3) **“Board”** means the Board of Directors of the Jharkhand State Beverage Corporation Ltd., Ranchi;
- (4) **“Board of Revenue”** means the Board of Revenue, Jharkhand;
- (5) **“Brands”** means the different types of liquor such as whisky, brandy, rum, gin, vodka, beer and wine manufactured and sold in the market under different trade-names;
- (6) **“Case”** means 9 bottles of 1000 ml, 12 bottles of 750 ml, 24 bottles of 375 ml and 48 bottles of 180 ml or any other suitable package of IMFL, beer and wine as may be prescribed by the Board of Revenue by rules made under section 90 (1) (b) of the Jharkhand Excise Act, 1915;
- (7) **“Corporation”** means the Jharkhand State Beverages Corporation Ltd., Ranchi;
- (8) **“Country spirit”** means plain spirit made from materials recognized in the State of Jharkhand as bases for country spirit and declared to be deemed to be “Country Liquor” under Order 1 (3) in Government Notification No. 470-F., dated 15<sup>th</sup> January, 1919 published under section 4 of the Jharkhand Excise Act, 1915;

- (9) **“Depot”** means warehouse, place of storage or godown of the Corporation where liquor may be stored;
- (10) **“Distributor”** means a person who has been granted under the Jharkhand Excise Act, 1915 distributor’s license either in Excise Form 19C for selling wholesale India made foreign liquor and beer or in Excise Form 19D for selling wholesale foreign beer;
- (11) **“Excise Commissioner”** means the officer appointed under section 7, clause (a) of the Jharkhand Excise Act, 1915;
- (12) **“Excise Officer”** means the Collector or officers of the Excise Department or any other person appointed under section 7 of the Jharkhand Excise Act, 1915 and vested with such powers as the State Government may think fit;
- (13) **“FMFL”** means any liquor imported by land, sea or air into India and declared to be deemed to be “Foreign liquor” under Order 1(3) in Government Notification No. 470-F., dated 15<sup>th</sup> January, 1919 published under section 4 of the Jharkhand Excise Act., 1915;
- (14) **“Government”** means the Government of Jharkhand;
- (15) **“G.M.”** means General Manager of Jharkhand State Beverages Corporation Ltd, Ranchi;
- (16) **“Hologram”** means hologram as defined under rule 2 (gha) of the Jharkhand Hologram Rules, 2011;
- (17) **“Headquarter”** means the headquarter of Jharkhand State Beverages Corporation Ltd, Ranchi at Ranchi;
- (18) **“India Made Foreign Liquor (IMFL)”** means liquor manufactured in India such as whisky, brandy, rum, gin, vodka, liqueur, wine etc., and declared to be deemed to be foreign liquor under Order 1 (3) in the Government Notification No. 470-F., dated 15<sup>th</sup> January, 1919 published under section 4 of the Jharkhand Excise Act;
- (19) **“JSBCL”** means the Jharkhand State Beverages Corporation Ltd., Ranchi;
- (20) **“License”** means license granted under the Jharkhand Excise Act, 1915;
- (21) **“Liquor”** means alcoholic liquor as defined under section 2 (14) of Jharkhand Excise Act, 1915;
- (22) **“M.D., JSBCL”** means the Managing Director of the Jharkhand State beverages Corporation Ltd., Ranchi;
- (23) **“Manager Depot”** is the in charge of Depot appointed by the Jharkhand State Beverages Corporation Ltd, Ranchi;

- (24) **“Maximum Retail Price (MRP)”** means the price fixed by the Board of Revenue for final sale of liquor to the consumers.
- (25) **“Manufacturer”** means a person who has been granted under section 22 (1) (a) (ii) of the Jharkhand Excise Act, 1915 the exclusive privilege of manufacturing and supplying wholesale any country liquor including spiced country liquor within any specified local area;
- (26) **“OFS”** means order of supply of liquor issued by the Jharkhand State Beverages Corporation Ltd., Ranchi;
- (27) **“Pass”** means the document which authorizes the removal of liquor;
- (28) **“Permit”** means a “no objection statement” issued by an officer concerned in removal of but not empowered to authorize it;
- (29) **“Retailer”** means a person who has been granted under the Jharkhand Excise Act, license for the retail vend of liquor in Excise Form 2A, 3A, 26D, 26E or 26F;
- (30) **“Spiced country spirit”** means spiced country spirit as defined in Order 1(3)(b) in Government Notification No. 470-F., dated 15<sup>th</sup> January, 1919 published under section 4 of the Jharkhand Excise Act, 1915;
- (31) **“State”** means the State of Jharkhand;
- (32) **“Stock”** means quantity of liquor stored at Depot.
- (33) **“Wholesale price”** means the price fixed by the Board of revenue for sale of liquor by way of wholesale;

**Note:-**The words used but not defined here shall have the same meaning which has been assigned to them in the Jharkhand Excise Act, 1915 or the rules made there under.

### Terminology used

SI No	Term	Details of term	Activities	To raised by
1	OFS	Order for supply	Supply of stocks to depot from distributors/ manufacturer	Head quarter under signature of GM operations
2	TIO	Transfer in order	Supply of stock transferred from other depot	Head quarter under signature of GM operations
3	TOO	Transfer out order	Supply to another depot from this depot	Head quarter under signature of GM in charge of operations
4	MIS	Material inward slip	When stock comes in from distributors/	Depot level

			manufacturer to depot	
5	TIS	Transfer in slip	Material coming in from other depot as stock transfer	Depot level
6	TOS	Transferred out slip	Material going out from other depot as stock transfer	Depot level

### **MAINTENANCE OF REGISTERS**

Following registers are to be maintained in the depot for smooth operation

<b>SI. No.</b>	<b>Details of register</b>	<b>No of register</b>	<b>Format no. as annexure</b>	<b>Remarks</b>	<b>Maintenance frequency</b>	<b>Transaction upload frequency</b>
1	OFS Receipt Register	1	1	Computerized/ Manual	Daily	Daily
2	TIO Receipt Register	1	2	Computerized/ Manual	Daily	Daily
3	TOO Receipt Register	1	3	Computerized/ Manual	Daily	Daily
4	Inward register for MIS&TIS	1	6	Computerized/ Manual	Daily	Daily
5	Inward Ledger for MIS*&TIS*	1	7	Computerized/ Manual	Daily	Daily
6	DD receipt register	1	8	Computerized/ Manual	Daily	Daily
7	Bank Deposit register	1	9	Computerized	Daily	Daily
8	Outward Register for Invoice & TOS	1	10	Computerized/ Manual	Daily	Daily
9	Outward Ledger for Invoice *& TOS*	1	11	Computerized/ Manual	Daily	Daily
10	Transit Loss Register	1	12	Computerized/ Manual	Daily	Daily
11	Depot Storage Loss Register	1	13	Computerized/ Manual	Daily	Daily
12	Stock Register*	1	14	Computerized/ Manual	Daily	Daily
13	Retailer Ledger	1	15	Computerized/ Manual	Daily	Daily
14	Scrap Disposal Register	1	16	Computerized/ Manual	Daily	Daily
15	Gate pass for goods out	1	17	Computerized/ Manual	Daily	Daily

16	Gate Register for goods coming in	Log	1	18	Computerized/Manual	Daily	Daily
17	Godown book	log	1	19	Computerized/Manual	Daily	Daily

**\* Distributors/Manufacturer wise**

Note: - All Registers are to be maintained BOTH in ELECTRONIC & PRINT-OUT VERSIONS.

**MANNUAL**

**1. RECEIPT OF OFS/TIO/TOO**

**Objective**

To record all the OFS, TIO and TOO received and instructions to be complied with promptly. It is to be followed every time when advice is received from headquarter;

1. The Order for supply (OFS) / Transfer in Order (TIO), Transfer out Order (TOO) is to be received from headquarter through Post/ Fax/ Courier /email or direct on line through web.
2. Three registers known as OFS/TIO/TOO Receipt Registers will be maintained manually/computerized in a format given in Annexure-1, 2 and 3 respectively;
3. Every day, a print out of the above mentioned Registers will be taken out from the computer and after verification & cross verification by Assistant and Manager Depot; copy of it will be duly preserved in an index file, henceforth to be known as OFS/TIO/TOO Receipt Registers.

**3. INWARD ACTIVITIES**

**A. RECEIPT OF GOODS FROM SUPPLIERS**

**Objective**

The main objective is to document receipt of goods from suppliers and to be followed for each sales invoice received from the supplier.

1. The documents submitted by the supplier should be verified. The supply shall be accompanied by-
  - (i) Sales invoice of the supplier clearly quoting the OFS No. (Tallying the copy of the OFS sent to depot by headquarter);
  - (ii) Original copy of the OFS quoted in the sales invoice;
  - (iii) A copy of the Transport Permit issued by the Assistant Commissioner of Excise/Superintendent of Excise;
  - (iv) A copy of the lorry receipt;
  - (v) Details of duty paid for dispatch of goods;

- (vi) No of cases as per the invoice;
  - (vii) Certificate of short-supply if any;
2. In the absence of any of the documents or in case of any discrepancy, unloading the supplied material shall not be done and necessary permission of Corporation's Headquarter shall be obtained.
  3. The OFS should be signed by the General Manager operation or authorized person.
  54. It is to be verified that the distributor/manufacturer has raised one sales invoice for each OFS.
  5. The rates indicated for the items dispatched shall be the same as in the OFS. No other charge like permit fee, handling etc. shall be allowed.
  6. The supply should be received in the depot before the expiry of the validity or extension of validity.
  7. If the consignment reaches the depot after the expiry of validity date of OFS/TOO, the Manager Depot will contact G.M. in charge of Operations and after receiving specific written approval, the consignment will be taken in.
  8. If any other condition in the OFS is not satisfied, then written permission from headquarter shall be obtained.
  9. A draft Material Inward Slip (MIS) shall be prepared to include all the items shown as dispatched in the sales invoice.
  10. After preparation of the draft MIS, unloading will be done.
  11. The time and date of shall be mentioned on draft MIS while preparing it. It acts as an unloading slip and forms an important document for verification at a later stage. Hence there shall be no unloading without the draft MIS.
  12. It should be confirmed that the distributor/manufacturer has furnished the details of batch no. & excise label numbers of the bottles on the carton box (as sticker or a rubber stamp) in the following format of MIS annexed as annexure 4.
  13. If the distributor/manufacturer consistently defaults in furnishing these details, the Head quarter of the Corporation shall be informed.
  14. During unloading items, the actual items received, their quantity, breakage, shortage, hairline cracks, the number of consignment (their excise label numbers) and Batch No. etc. must be noted in the Draft MIS.
  15. The Draft MIS is to be signed by the assistant in charge of unloading the consignment and the manager depot.
  16. The signature of the transporter /the lorry driver/representative of the company or firm shall be obtained in the draft MIS as a token of acceptance of the number of damage/leakage/shortage etc.



17. Any abnormal increase in transit damages shall be reported to the Head quarter of the Corporation immediately.

18. Segregation of broken bottles and separation of the neck of such bottles shall be done to store the necks and leaked bottles appropriately for verification by company's representative and internal auditor. For this purpose, the depot shall have separate drums/containers prominently marked (like Transit Damages 180 ml etc.), where the necks of bottles are separated and stored.

Supplies to the JSBCL Name and address of distributor/ manufacturer. Excise adhesive label numbers	
period From	
To	

19. The glass scrap and the neck shall be disposed off as provided in the chapter on Accounting for transit/storage losses.

20. In the draft MIS/ entries should be done for the actual items received, their quantity and the excise label numbers/Batch No. of broken and missing bottles.

21. The first copy of the MIS duly signed by the Manager Depot shall be dispatched to the supplier or distributors/manufacturers through the transporting agency. The Excise Verification Certificate duly signed by Excise Officer/ Manager Depot shall be sent to the head quarter from where it will be handed over to the supplier or distributors/manufacturers concerned.

22. Filing and keeping of all documents (generated documents, second copy of the MIS and excise verification certificate, documents received-copy of OFS, Sales invoice, transport permit, lorry receipts and duty paid details) must be done in a proper order (Date wise).

23. At the end of the day, all entries of Inward Register must be verified from draft & final MIS and the same sheet shall be maintained as Inward register duly signed by the Assistant/Accountant/ Manager Depot.

24. Managers Depot are not empowered to receive the consignment when any variation/deviation occurs.

25. All documents shall be signed by the person performing the activity i.e. assistant, accountant, and the manager depot.

26. Any variation/deviation is to be reported to GM in charge Operations. Acceptance of material can be done with variation/deviation only after receiving authorization from the Head Quarter of Corporation.

**B. GOODS COMING IN THE DEPOT AS INTER DEPOT TRANSFER FROM OTHER DEPOT**

**Objective**

The main objective is to document receipt of goods from other depots through a **Transfer In Order (TIO)** issued by the Corporation's Head Quarter.

1. It shall be verified whether TIO for the receipt of material from the depot concerned has been issued by the Corporation's headquarter.
2. The goods sent by the transferring depot shall be accompanied by
  - (i) A copy of the Transfer out Slip (TOS) generated by the dispatching depot;
  - (ii) The Transport permit issued by the Excise department; and
  - (iii) A copy of the lorry receipt.
3. In absence of any of the documents, written instructions of the Corporation's headquarter shall be obtained. If any other condition in the TIO is not satisfied, permission from the Corporation's headquarter is essential. The permission details should be quoted in the narration column.
4. A draft **Transfer In Slip** (Annexure 5) shall be prepared to include all the items shown as dispatched in the TOS before any such unloading. The draft acts as an unloading slip and forms an important document for verification at a later stage.
5. During unloading items, the actual items received, their quantity, breakage, shortage, hairline cracks, the number of consignment (their excise label numbers) and Batch No. shall be noted in the Draft.
6. The neck of broken bottles should be separated and stored appropriately for verification. For this purpose, the depot shall have separate drums/containers prominently marked (like Transit Damages 180 ml etc.), where the neck of bottles are separated and stored.
7. The signature of the transporter/ lorry driver or representative of the company or firm shall be obtained in the draft as a token of acceptance of the number of broken/missing bottles.
8. Any abnormal increase in transit damages shall be reported to the Corporation's head quarter immediately.
9. The draft shall be signed by the assistant in charge of unloading the consignment and the Manager Depot.
10. Necessary corrections shall be done in draft TIS to capture details of the actual items received, their quantity, batch number and the excise label numbers of broken and missing bottles.

11. The draft TIS is to be converted into final TIS (annexed as TIS), two copies should be made and signed.
12. Excise Verification Certificate shall be prepared with the signature of Excise officer/ Managers Depot.
13. The first copy of the TIS will be dispatched to the Distributor/manufacturer through transporter.
14. Filing of all documents (generated document-draft TIS (with correction), Final copy of the TIS and excise verification certificate and documents received copy of TOS, transport permit and lorry receipt) shall be done in a proper order.

#### **Authorization**

1. Manager Depot is empowered to receive the goods if there is no variation/ deviation.
2. All documents shall be signed by the person performing the activity i.e. Assistant, Accountant and the Manager Depot.
3. Any variation/deviation shall be reported to GM in charge of Operation. Acceptance of material can be done with variation/deviation only after receiving written authorization from the Corporation's head quarter.

#### **4. INWARD REGISTER MAINTENANCE**

1. A computerised/manual Inward Register and Inward Ledger shall be maintained as per the format given in annexure-6 and annexure- 7
2. The 'Inward Register' will show the MIS/TIS wise detail and the 'Inward Ledger' will show distributor/manufacturer wise MIS/TIS details.
3. An assistant designated by Manager Depot as Inward Assistant shall be responsible for undertaking all inward activities viz. MIS & TIS. Primary checking of all posting in MIS/TIS shall be his responsibility.
4. All shortages & breakages, hairline cracks found while taking delivery shall be entered in Transit Loss Register and their sealed necks should be preserved in a separate earmarked container. At the end of inward activity for the day, the Inward Assistant should check all the entries in the Inward register with the entries of Individual draft and final MIS/TIS and Further, the consolidated figures of the 'Inward Ledger'.
5. After the verification by the Inward Assistant, cross checking of the same shall be the responsibility of Accountant and Manager Depot.

6. After being assured about the postings in the Inward Register, the same shall be signed by Inward Assistant, Accountant & Manager Depot. And the copy shall be preserved in an index file to be known as Inward Register for MIS & TIS.

Note:- Damaged and missing bottles should not be entered in Inward Register & Inward Ledger.

## **5. DEMAND DRAFT RECEIPT REGISTER**

Here the main objective is to receive, acknowledge and account for Demand Drafts received from the retailers. The procedure shall be followed for the Demand Drafts received from a retailer on a particular day:-

1. The demand draft presented by the retailer shall be verified.
  - (i) The draft shall be within validity period with sufficient margin of time;
  - (ii) It shall be dated and signed by an official of the issuing bank;
  - (iii) It shall be issued by a scheduled bank. The amount mentioned in words and figures should be identical.
2. The demand draft shall not be mutilated and shall be payable at the respective places of collection (i.e. where the depot is located; no outstation Demand Drafts shall be accepted.).
3. The demand draft should be against a particular shop, i.e., if any retailer has a license for more than one shop then he should specify a shop name and number against which the demand draft is to be credited.
4. A receipt for the demand draft received shall be prepared/ generated. The first copy should be given to the retailer and the other copy shall be kept for record.
6. At the end of the day, the accountant will take out a computerized/manual copy of the demand draft Receipt Register maintained in format as per format in Annexure 8.
7. All the entries in the register viz. Demand draft No. / Demand draft Date/Bank Name/ Shop Name/ Amount shall be verified from the individual draft received by the accountant. Any discrepancy found in the register entries should be immediately reported to the Corporation's Head Quarter.
8. A cross verification of the same will be done by the Manager Depot.
9. The verified pages after signature of Accountant & Manager depot shall be preserved in an index file to be known as "Demand draft Receipt Register"

## **6. DEMAND DRAFT DEPOSIT PROCEDURE**

1. After the verification of 'Demand draft Register' the accountant of depot shall make bank wise bunch of Demand draft for depositing them in designated banks of the corporation.

2. A copy of the list and the instrument shall be handed over to the collecting bank and an acknowledgement will be obtained. The details of Demand draft deposited will be entered in Bank Deposit Register maintained in the format given in annexure-9.

3. It shall be ensured that the instrument received on a day is deposited in the bank before 10.30 am on the next day. This is to ensure that the instruments collected on a day get into clearing the next day itself. Any delay in depositing the Demand draft will be taken seriously.

4. The concerned bank should be contacted if there is any delay in crediting the amount in Corporation's account. This will be done every day by the depot accountant. Repeated delays should be intimated to Corporation's Head Quarter with the reason stated by the bank.

5. The list of Banks authorized to collect Demand Drafts from various depots will be published periodically. Manager Depot is authorized to sign the receipt of instruments.

## **7. OUT WARD ACTIVITIES**

Two kinds of outward activities will be performed at the depot-

- (a) Sale of goods to retailers
- (b) Inter depot transfer (stock transfer)

### **A. SALE OF GOODS TO RETAILERS**

The main objective is to record sales of goods to retailers in the depot.

1. The authenticity of the retailer/retailer's agent shall be checked from his pass book. The retailer should also bring the transport permit from excise department. If depot in charge is not satisfied, he shall not accept any draft towards payment of consignment.

2. Creation or preparation of a draft invoice as per the retailer's demand shall be done. Draft Invoice is just like sales invoice but without gate pass with a correction column of quantity. It will also have the credit balance of the Demand draft deposited and Credit note balance. This contains details of items requested by the retailer and indicates the amount that has to be received.

3. The draft invoice, unless finalised, will not affect the stock and sales transactions. The retailer will not get any right of stock and it (the stock) is not reserved in favour of the retailer with the preparation of the draft invoice.

4. Creating a draft invoice will not require any credit balance in the account of the retailer. However, for facilitating the estimate the credit balance (Demand draft and any credit note amount) will be mentioned in the Draft Invoice.

5. The draft invoice prepared should be verified as per the requirement of the retailer and a print/copy of it should be given to the designated Outward Assistant.

6. The stock should be taken out as per the draft invoice in FIFO (First in First out i.e. stocks received earlier are dispatched first) principle.
7. Once the draft invoice stock is segregated and the quantity is verified, amount manually calculated (value should not be more than the credit balance of retailer as shown in draft invoice), batch no. of the stock inserted, the signature of retailer shall be obtained as a proof of his acceptance. The Draft Invoice will go for generating final invoice and will be stored in a file. Hence without the final invoice no loading shall be done.
8. While loading, the stocks received earlier are dispatched first (FIFO Principle) shall be ensured.
9. The retailers will be allowed to verify the carton boxes at the time of loading (popularly called open delivery) in case of doubt.
10. The claims for damages after the goods are loaded on to the vehicle or after departure of loaded vehicle shall not be accepted.
11. The sales invoice shall be signed by the Outward Assistant and the Manager Depot.
12. Two copies of Sales invoice shall be prepared and the copies will be signed by the assistant/accountant/manager depot. The four copies of Transport Permit shall be prepared and the copies are to be signed by the in charge Excise Officer.. The first copy of the sales invoice and two copies of the Transport Permit should be issued to the retailer.
13. Filing of all documents- Draft Invoice with the changes made, the final copy of the sales Invoice and Transport Permit should be kept in a proper order. All documents are to be signed by the Depot Manager.

**B. GOODS GOING OUT OF DEPOT TO ANOTHER DEPOT – INTER DEPOT TRANSFER**

The objective is to document dispatch of goods to other depots based on a **Transfer out Order** (TOO) issued by the Corporation's Head Quarter.

1. No inter depot transfer shall be done without a Transfer out Order (TOO).
2. The necessary permission and TOO from Corporation's Head Quarter shall be obtained if stock has to be transferred to some other depot to generate a draft Transfer Out Slip (TOS).
3. The distributor/manufacturer has to bear the transportation costs for every such transfer of goods, if the transfer is at the instance of the distributor/manufacturer from one depot to another.
4. Draft TOS (the loading slip) shall be printed/ prepared for handing it over to outward assistant for loading of material. The draft TOS acts as a loading slip and forms an important document for verification at later stage. Hence loading without the draft TOS shall not be done. While loading, it shall be ensured that the stocks received earlier are dispatched first (FIFO Principle).
5. In case of any doubt, the carton boxes shall be verified at the time of loading.

6. Any changes at the time of loading (say non-availability of the required quantity of a particular items, etc.) and batch no. will be noted in the drafts TOS.
7. The draft TOS is to be signed by the Outward Assistant in charge of loading the items and the Manager Depot.
8. The draft TOS shall be re-opened to enter the changes recorded during the loading to make entries for generating the Transport Permit. The draft TOS will be converted into final TOS. The final TOS in duplicate shall be prepared and the copies will be signed by the assistant/accountant/manager depot. The four copies of Transport Permit shall be prepared and the copies are to be signed by the in charge Excise Officer. The first copy of the TOS and two copies of the Transport Permit shall be dispatched.
9. Filing of all documents-the TOO, the draft TOS with the changes made and the final copy of the TOS and the Transport Permit will be done in a proper order.
10. All documents shall be signed by the Manager Depot.

#### **8. MAINTENANCE OF OUTWARD REGISTER FOR INVOICE & TOS**

1. A computerised/ manual 'Outward register for invoice & TOS' and 'Outward Ledger for Invoice & TOS' shall be maintained as per the format given in annexure-10 and annexure-11
2. The 'Outward Register' will show the Invoice/TOS wise detail, while the 'Outward ledger' will show manufacturer-wise Invoice/TOS details.
3. An Assistant designated by Manger Depot as Outward Assistant shall be responsible for undertaking all outward activities viz. Sale & TOS. Primary checking of all postings in Sale/TOS shall be his responsibility.
4. The outward register shall be maintained invoice wise, giving such details as:- Invoice No., Permit No., Permit BL/LPL, Invoice BL/LPL, brand and pack size.
5. The register shall be maintained for cash sale and for inter depot transfers.
6. After the close of outward activity for the day, checking of postings in the respective columns of Outward Register will be done individual draft and final invoice/TOS-wise, by the outward assistant. Further, the consolidated figures of the Outward Register will be cross verified with the figures of the 'Outward Ledger'
7. Postings will further be cross checked by the Accountant and Manager Depot.
8. And after authentication by Accountant & Manager Depot, it shall be preserved in an index file to be known as Outward Register & Outward Ledger.

#### **9. DEPOT STORAGE LOSS**

##### **1. Accounting for storage losses**

The objective is to verify and account for damages in the depot.

- (i) It shall be the duty of Outward Assistant to maintain account of Depot Storage Losses.
- (ii) At the time of performing outward activities, (sale/TOS) all losses viz. Breakages, Shortages & Hairline Cracks, half filled bottles found, should be immediately noted on the draft invoice/TOS.
- (iii) Then the damaged bottles will be isolated. Necks of the bottles will be separated and stored appropriately for verification by the internal auditor/company's representatives. For this purpose, the depot shall have separate drums/containers prominently marked (like Depot Damages 180 ml etc.), where the necks of bottles are separated and stored.
- (iv) The Retailer's signature must be taken on the draft invoice. Likewise lorry driver's signature must be taken on draft TOS.
- (v) Manager Depot shall also verify the losses so that it can be entered in the computer/register.
- (vi) Storage loss entries will include brand name, pack size, batch no., BL, LPL etc of the damaged bottles. The invoice number may also be given in the reason column of the Shortage/Damage entry screen.
- (vii) After the closing of sale of day, a computerized/manual invoice/TOS-wise consolidated Depot Storage Loss Report will be generated. All entries therein shall be verified by Outward Assistant/Accountant & Depot Manager. The report then shall be kept in an index file, henceforth to be known as Depot storage loss register.

Note:- All depot storage loss should be entered in the computer/register on the same day; in no case delayed entry or rectification shall be allowed.

## **2. Verification & disposal of storage losses/transit losses**

1. A monthly verification of depot loss must be done by Manager Depot in presence of Internal Auditor/Company's representatives. (Transit Loss already verified at the time of preparation of MIS and reflected in Transit Loss Register)
2. Verification of storages loss in presence of Company's representative should be done by first week of every month.
3. A copy of the depot storage loss register for the reporting period should be taken out and all verification shall be done.
4. All breakages shall be verified & justified by counting of broken sealed bottle necks. All shortages shall also be verified by signature of retailer and checking of the preserved carton cover of the case. All hair line cracks will be verified by counting of such preserved bottles.
5. After the verification of storage losses by the company's representatives and internal auditor, the broken necks should be destroyed in their presence and report of the same shall be sent to the Head Quarter



6. After destruction of necks, the scrap should be disposed of and the sum received from the same shall be separately accounted for. The excise officer of the district should be informed about loss verification schedule, so that they can also be associated with the whole process of verification and destruction of broken necks of the depot losses.

7. The verification report, signed by Manager Depot and Company's representative/Internal Auditor shall be sent to Head Quarter for approval.

8. Transit loss will be verified as per the details mentioned in computerized/manual Transit Loss Register to be maintained in format given in Annexure-12. All transit loss evidences viz. broken sealed necks, hair line crack bottles, & half filled bottles should be kept separately from Depot Storage loss. For verification, a copy of transit loss register for a given period will be taken out. After the verification by the representative of the concerned company, it should be destroyed in their presence. A report of transit loss verification and its destruction should be sent to the Head Quarter under joint signature of Manager Depot & Company's representative every month.

### **3. Maintenance of depot storage loss registers at depots**

1. A computerized/manual 'Depot Storage loss Register' shall be maintained in each depots in the format given in annexure-13;

2. It will be the duty of Outward Assistant to verify the entries of the Depot Storage Loss Register.

3. Everyday after the end of sale, a computer generated/manual report of the depot storage loss for the day will be taken out. Then all the entries viz. brand name, pack size, batch no., BL, LPL. Etc. will be verified from the individual Draft Sale Invoice/Draft TOS.

4. Then the report shall be cross verified by Accountant/ Manager Depot, signed and kept in an index file, henceforth to be known as Depot Storage Loss Register.

### **10. STOCK REGISTER**

1. Computer generated/manual 'stock register' shall be maintained in each depot as per format given in Annexure-14

2. Accountant/assistant in-charge shall have primary responsibility of checking the Stock Register every day.

3. The receipt will come from the 'Inward Register' and 'Inward Ledger' which will have posting from MIS/TIS.

4. The sale figure will come from the 'Outward Register' and 'Outward Ledger', which will contain information from sale invoice and TOS.

5. The figure in the stock register will form the basis for the stock physical verification to be done every month.

## **11. CHECKING OF STOCK REGISTER**

1. After the end of the sale, the Accountant or Assistant shall start checking the Depot Stock Register.
2. 'Opening' of every day shall be tallied from 'closing balance' column of the stock register of previous working day.
3. MIS plus TIS entries shall be cross-verified from entries of 'Inward Register' and 'Inward Ledger'.
4. Sale plus TOS entries shall be cross-verified from entries in 'Outward Register' and 'Outward Ledger'.
5. 'Damage approval pending' column will reflect all breakages/leakages/entered in the computer/register on the reference date and shall be verified from depot 'Storage Loss Register'.
6. Once storage loss is approved by Head Quarter, the loss displayed in damage approval pending column will automatically get shifted to 'damage approved' column.
7. The 'closing balance' column of stock register will reflect the differences between the (opening plus inward) and (outward plus approved depot storage loss).
8. All physical verification of the depots should be done on the basis of this report.
9. After checking of entries by the Assistant / Accountant, the same shall be cross verified by Manager Depot and shall signed by the Accountant and Manager Depot and kept in an index file to be known as 'Stock Register'.

## **12. RETAILER LEDGER**

The basic objective of the Retailer Ledger is to record the transactions of retailers.

1. A computerized/manual Retailer Ledger in the format given in Annexure- 15 shall be maintained at every Depot showing the date wise transactions of the retailer.
2. The purpose of this register will be to ensure the verification of retailer's transactions for the day, which includes the Demand Draft deposited by the retailer and the purchase made against them.
3. The purchase made by the retailer against the particular shop will be shown in the ledger.
4. The Demand Draft received at the depot should be shown against licensee shop/shops of a retailer. The Retailer must mention the shop/shops name & number in the requisition slip so that submitted Demand Draft will be posted against the particular shop.
5. Every day at the end of sale, a computerized/manual copy of date wise retailer ledger will be taken out/ prepared.

6. It shall be the duty of Assistant to verify the entries of the ledger from Demand Draft receipt register and Outward Register/Outward Ledger. This verified ledger shall be cross-verified by the Accountant & Manager Depot.
7. It should be ensured that Demand Draft is posted against the correct shop. The verified report will be preserved in an index file henceforth shall be known as retailer ledger.

### **13. STOCK VERIFICATION**

#### **Objective**

The objective is to verify physical stock with respect to stock as per books.

1. A monthly Physical Verification of stocks shall be carried out in the first week of every month by the manager depot in the presence of the internal auditor, company's representatives, excise officer and other depot staffs. Depot Stock register and date wise opening and closing report of the day will form the basis for physical verification.
2. The manager depot will inform about the date of physical verification to all the persons above mentioned in advance and there shall be no shift in date and time of the verification program due to the absence of any verifying authorities. The members of the stock verification team shall stay till the physical verification is completed. The time of commencement and completion shall be recorded.
3. After the verification the depot loss figures shall be checked and recorded.
4. If there is substantial difference between the ledger balance and the physical count, the verification will be repeated to ensure that the counting shall be in order. Any missing stock if unexplained and unverified shall be taken as a lapse on the part of all depot staffs and shall be accordingly recoverable from them. The Corporation may initiate appropriate disciplinary and/or criminal action against the guilty officials.
5. After verification the final verification report duly signed by the depot manager, internal auditor, company's representatives, excise officer and other depot staffs shall be sent to Corporation's Head Quarter;
6. The Manager depot/Accountant shall undertake physical verification of different brands randomly at regular intervals and report of the same shall be sent to the Corporation's Head Quarter for further action.

### **14. ACCOUNTING IMPREST CASH**

It is intended to account for imprest cash received and spent in depot.

The procedure to be followed when imprest cash is received and when expenditure is incurred.

1. Account for imprest cash received from Corporation's Head Quarter;
2. Adequate care shall be taken for keeping cash secured.

3. The balance imprest cash in the depot should be counted periodically and tallied with the balance as per the accounts (cash on hand should tally with the balance as per books less vouchers on hand to be accounted for).
4. After expenditure is incurred, it shall be fully supported by vouchers and receipts as applicable.
5. The expenditure incurred shall be accounted under the appropriate head of account as per the chart of account.
6. Expenditure on employees like allowance, medical reimbursement, etc. shall not be met out of imprest cash.
7. No advance shall be met out of imprest cash.
8. All supporting vouchers, bill and receipt shall be serially numbered and paid & cancelled stamp be affixed in it. All expenditures shall be maintained in the cash book in the format made available by Corporation's Head Quarter;
9. Manager Depot are authorized to incur expenditure after sanction and approval from GM in charge of Finance.

## **15. SCRAP DISPOSAL**

### **Objective**

The objective is to remove the broken glass and caps from depot.

1. When the scrap appears to be more than 10 K.G. the scrap is to be earmarked for disposal through the local auction. A Local committee would be formed of following officials of Corporation-  
(1) Manager depot (2) depot accountant as given in the format enclosed as anexture-16
2. The auction will be made in presence of the committee and the scrap will be disposed off.
3. Amount to be deposited as imprest cash Authorization.

## **16. SECURITY**

1. The Objective is to keep track of entry and exit of retailers, to keep track of supplier's truck movement, to keep record of opening and closing of godown and also necessary for insurance purpose.
2. Three registers shall be maintained for retailers, distributors/manufacturers and Godown opening and closing log book. They will help in depot operation for daily reconciliation of the stock. Three registers have been suggested as annexed 17, 18 and 19;
3. Daily entry of all persons other than depot employee shall be recorded;

4. Daily recording of opening and closing of depot shall be recorded;
5. Signature of every person entering into godown premises for business purpose must be taken.
6. Sealed godown will be handed over to security guard. Security guard will hand over the sealed godown on the next day for opening. Manager depot will explain procedure for maintaining these registers to security guard
7. Security guard attending the entry and exit point will maintain these register.
8. Surprise check at regular interval by manager depot is must and he will record his remark on the register.

#### **17. JOB ASSIGNMENT AT DEPOT**

1. It will be the duty of Manager Depot to assign depot operation jobs amongst the various personnel deployed at the depot. The depot personnel will perform these duties apart from the main duties for which they have been posted in depots.
2. The Manager depot should insure that depot personnel do their assigned jobs with full integrity and sincerity.
3. If due to any lapse on the part of depot personnel, in performing their assigned duties, any loss is incurred by the corporation, the concerned personnel will be solely held responsible and appropriable disciplinary and/ or criminal action shall be initiated against him/her.
4. Manager depot should keep continuous vigil on the performance of depot personnel; any lapse found should be immediately brought to the knowledge of Corporation's head quarter, so that corrective action can be initiated.
5. If the Manager depot fails to detect the lapses and non performance, then he too will be held responsible for the consequences of those lapses and non performances.

#### **ANNEXURES FROM 1 TO 19**

#### **ENCLOSED**