

**MORMUGAO PORT TRUST**  
**FINANCE DEPARTMENT**

**I N D E X**

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## **BACKGROUND**

The existing Manual of Finance Department is very old (prior to 1990) and outdated. The manual was in use during manual accounting system. However, all accounting related activities have been computerized. In addition most of the procedures followed have also been changed. Therefore, the manual was required to be changed.

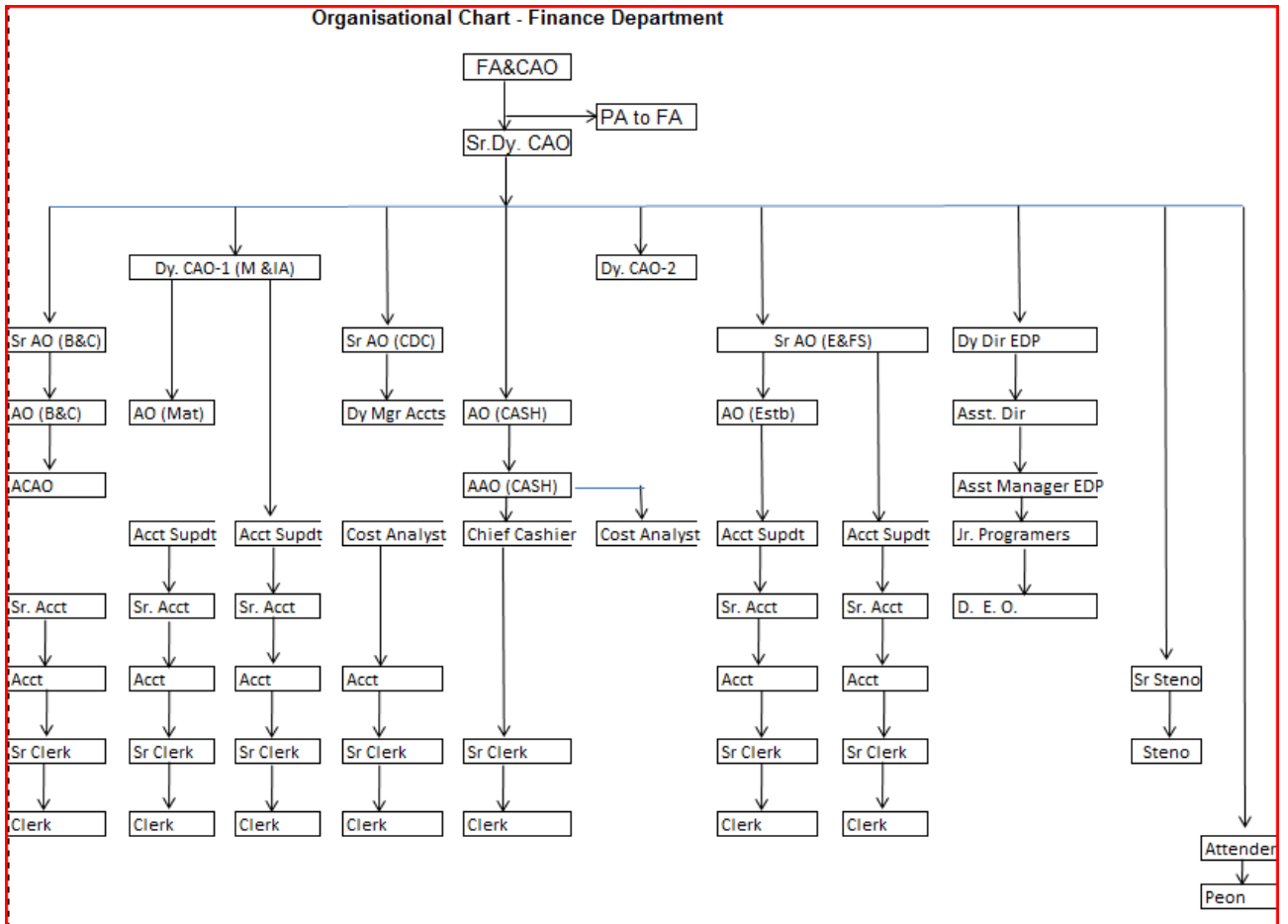
The proposed new Manual is published in Jan 2012 and will be effective with immediate effect. This manual is prepared considering the general working of the Finance Department. The processes indicated in the manual may not apply to certain specific transactions. In such cases, the rules/procedures applicable to the specific case will apply.

The revisions to be made in future on account of improvement to this manual or change in procedures are to be indicated below. The detailed changes shall be incorporated in the respective Sectional procedures.

### **Revision History:**

<b>Rev. Version</b>	<b>Date of Revision</b>	<b>Major Changes</b>

# Organisational Chart – Finance Department



## **Brief Background on Various Sections of Finance Department:**

### **1. Central Documentation Centre(CDC):**

Responsible for collection Revenue for services provided, billing of various types and accountal of revenues.

### **2. Cash Section:**

Responsible for receipts other than Revenue and disbursement of payments to vendors, employees, pensioners etc. Monitoring of cash and bank balances, Investment of surplus funds.

### **3. Books and Costing(B&C):**

Preparation of Budget, periodical Accounts, MOU, Annual Plan, IEBR reporting, ,Filing of Income Tax returns, attending Income Tax assessments.

### **4. Capital Works Cell (CWC):**

Responsible for evaluation of proposals and making Payments to Vendors relating to Works.

### **5. Materials/Procurement**

Responsible for evaluation of proposal and making Payments to Vendors related to Procurement.

### **6. Establishment Section**

Responsible for evaluation of proposal and making Payments to employees and attending all service matters

## **7. Final Settlement Section**

Responsible for evaluation of proposal and making Payments to Pensioners, Final settlement of retirees and Pre-audit of Final settlement cases.

## **8. Internal Audit:**

Responsible for audit of internal Departments, pre-audit for Final settlement cases, Co-coordinating Resident Audit Office (C&AG), finalization of audit report on Annual Accounts and replying to draft audit paras.

## **9. IT Cell**

Responsible for assessing and providing software and hardware support for entire port.

## **ABRIVIATIONS**

<b>SL. NO.</b>	<b>ABBREVIATION</b>	<b>FULL FORM</b>
1.	FA&CAO	Financial Advisor & Chief Accounts Officer
2.	SR.DY.CAO	Senior Deputy Chief Accounts Officer
3.	DY. CAO	Deputy Chief Accounts Officer
4.	SR. AO	Senior Accounts Officer
5.	AO	Accounts Officer
6.	AS	Accounts Superintendent
7.	Sr. Acct.	Senior Accountant
8.	Sr. Clerk	Senior Clerk
9.	Asst. Cashier	Assistant Cashier
10.	Gen. Cash	General Cash
11.	P.O	Pay Order
12.	J.V	Journal Voucher
13.	GRN	Goods Receipt Note
14.	S.D	Security Deposit
15.	BCS	Budget Control Slips
16.	EMD	Earnest Money Deposit
17.	BG	Bank Guarantee
18.	PG	Performance Guarantee
19.	RD	Recoupment Demand
20.	PLR	Productivity Linked Reward
21.	PF	Provident Fund
22.	PLI/ RD	Postal Life Insurance / Recurring Deposit
23.	TA, LTC,	Travelling Allowance, Leave Travel Concession,
24.	HTC	Home Travel Concession
25.	T.A.C	Tender Advisory Committee

26. EST/ESTB	Establishment
27. EDP	Electronic Data Processing
28. IA	Internal Audit
29. CDC	Central Documentation Centre
30. CWC	Capital Works Cell
31. HOD	Head of Department
32. CISF	Central Industrial Security Force
33. CME	Chief Mechanical Engineer
34. CE	Chief Engineer
35. DC	Deputy Conservator
36. TM	Traffic Manager
37. MM	Materials Manager
38. CMO	Chief Medical Officer
39. SECY	Secretary
40. TDS	Tax Deduction at Source
41. AMC	Annual Maintenance Contract
42. SC/ST	Scheduled Caste/ Scheduled Tribe
43. DCRG	Death-Cum-Retirement Gratuity
44. CCTV	Close Circuit Television
45. RAO	Residential Audit Officer
46. IPA	Indian Ports Association
47. I.T.	Information Technology
48. I T	Income Tax
49. VRS	Vessel Related Services
50. CRS	Cargo Related Services
51. GRT	Gross Registered Tonnage
52. DWT	Dead Weight Tonnage

53. RTGS	Real time Gross Settlement
54. IBT	Intra Bank Transfer
55. ECS	Electronic clearing Service
56. B&C	Books and Costing
57. IEBR	Internal External Budgetary Resources
58. SOR	Scale of Rates
59. MOU	Memorandum of Understanding
60. VAT	Value Added Tax
61. CENVAT	Central Value Added Tax



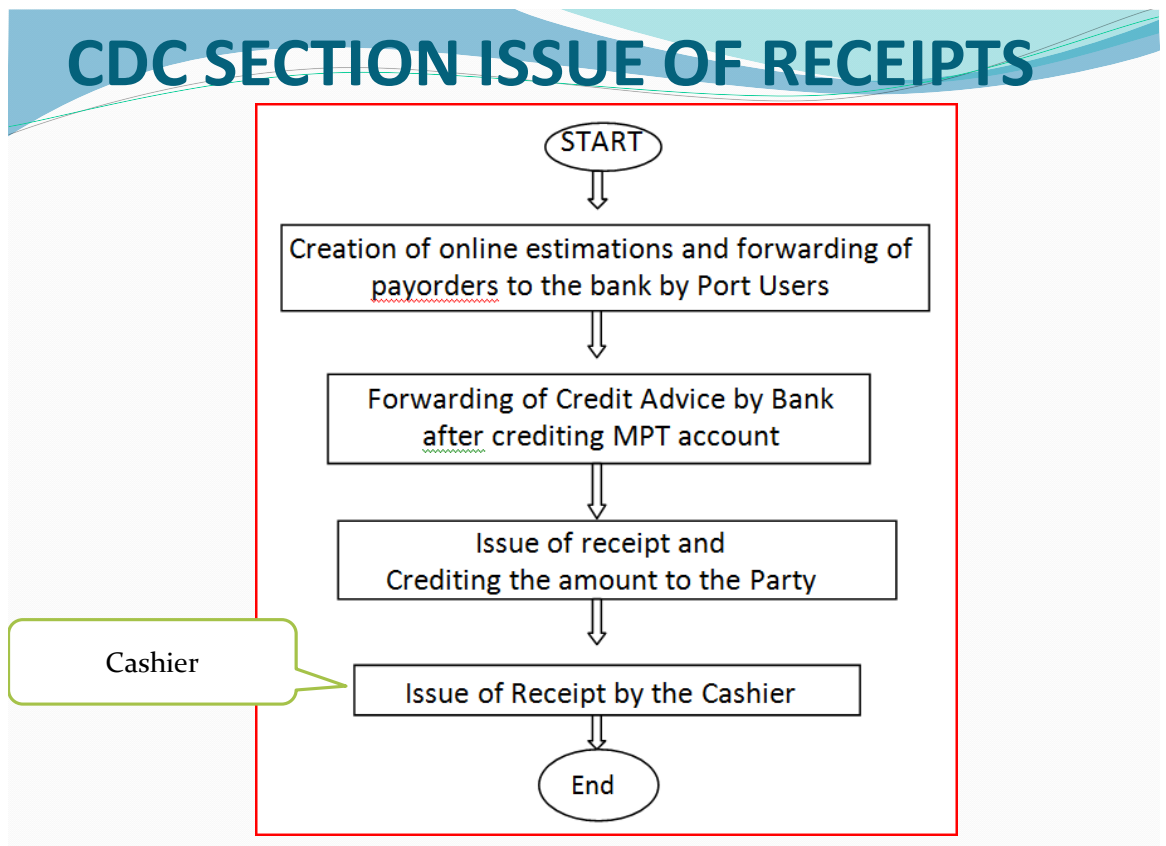
**Category wise Staff Strength – Dec 2011**

<b>CATEGORY</b>	<b>FINANCE</b>	<b>IT</b>	<b>TOTAL</b>
<b>CLASS – I OFFICERS</b>	<b>11</b>	<b>5</b>	<b>16</b>
<b>CLASS – II OFFICERS</b>	<b>3</b>	<b>4</b>	<b>7</b>
<b>CLASS – III STAFF</b>	<b>87</b>	<b>11</b>	<b>98</b>
<b>CLASS – IV STAFF</b>	<b>9</b>	<b>1</b>	<b>10</b>
<b>TOTAL</b>	<b>109</b>	<b>21</b>	<b>131</b>

## CENTRAL DOCUMENTATION SECTION

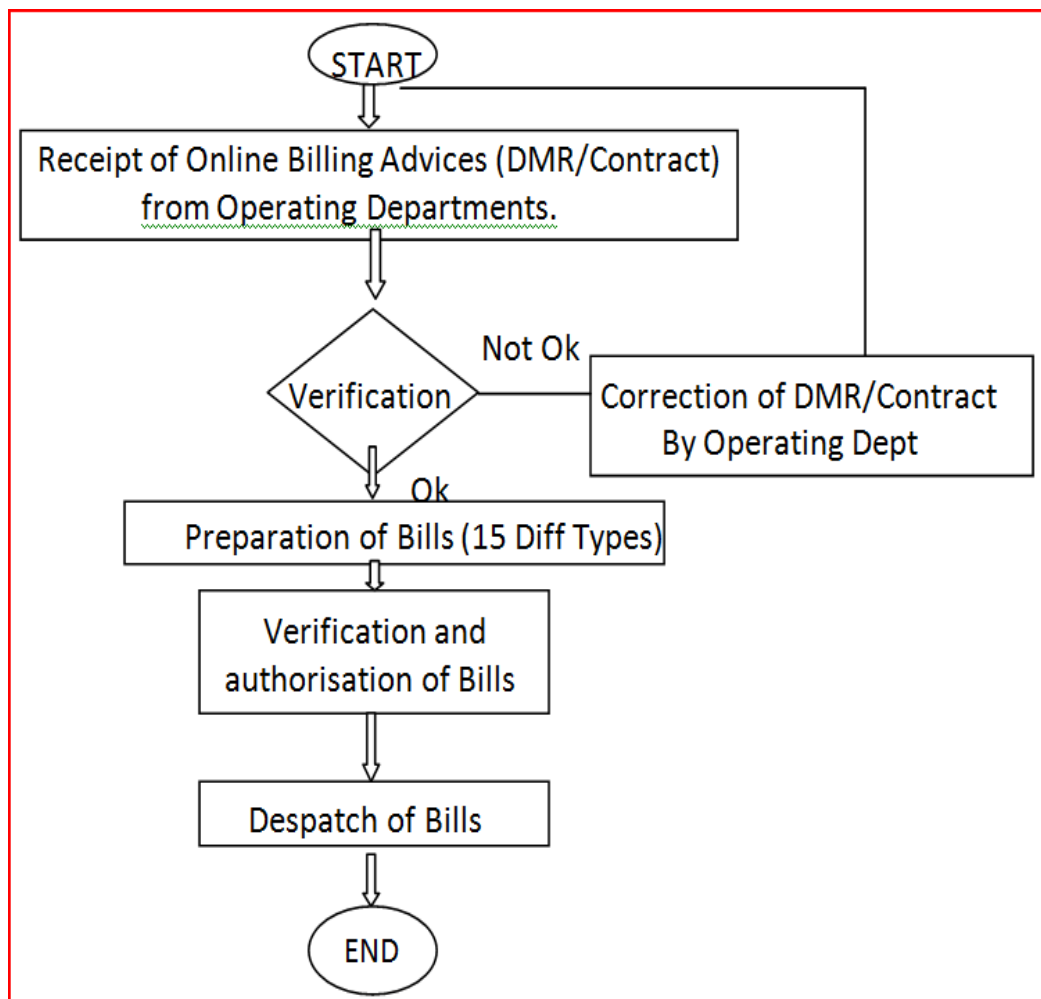
### Issuing of Receipts and Collection of revenue.

1. Port users make estimate of services to be provided by the port
2. SAP System calculates the value of services based on Scale of Rates/tariff.
3. Customers transfer the advance amount from their bank Account to Port's bank account
4. Bank forwards credit advice in SAP system
5. Receipts are issued to customers after accounting TDS, Service tax



### **Raising bills for service provided by Port.**

1. Debit Memo Requests are entered by the user departments. VRS- Marine Dept, CRS/Railway –Traffic Dept, Estate rental-CE
2. Debit memo requests are verified at CDC and bills are generated.
3. Bills are posted in the SAP system
4. Adjustment of advance payment by the party is made in the bills.
5. In case of dues after adjustment of advance is found, the party is asked to make the payment immediately. In case adjustment results in refund to be made by port to the party, the pay-order is prepared.



### **Collection and remittances of Service Tax after availing CENVAT credit.**

1. Statement of Service tax accounted during the previous month is taken within 5<sup>th</sup> of every month.
2. Adjustment of the amount of CENVAT/Service Tax credit is made.
3. Net amount of Service Tax is paid online using net banking.
4. Returns are filed half yearly before due dates.

## **Issuance of Port Clearance.**

1. Requests are received for issue of Port Clearance from customers before the vessel sails out.
2. Customer Balance to be verified in the SAP system using FBL5N transaction, to find whether customer has fully paid the dues or not.
3. If dues are paid fully, Port clearance to be issued.
4. In case dues exist, customer is asked to make the payment of balance amount immediately before issue of port clearance.
5. Copy of the Port Clearance issued by the port is taken by agent to Customs.
6. Only after receipt of clearance from customs, vessel is sailed out by the port.

## **Monitoring of dues and taking for realisation**

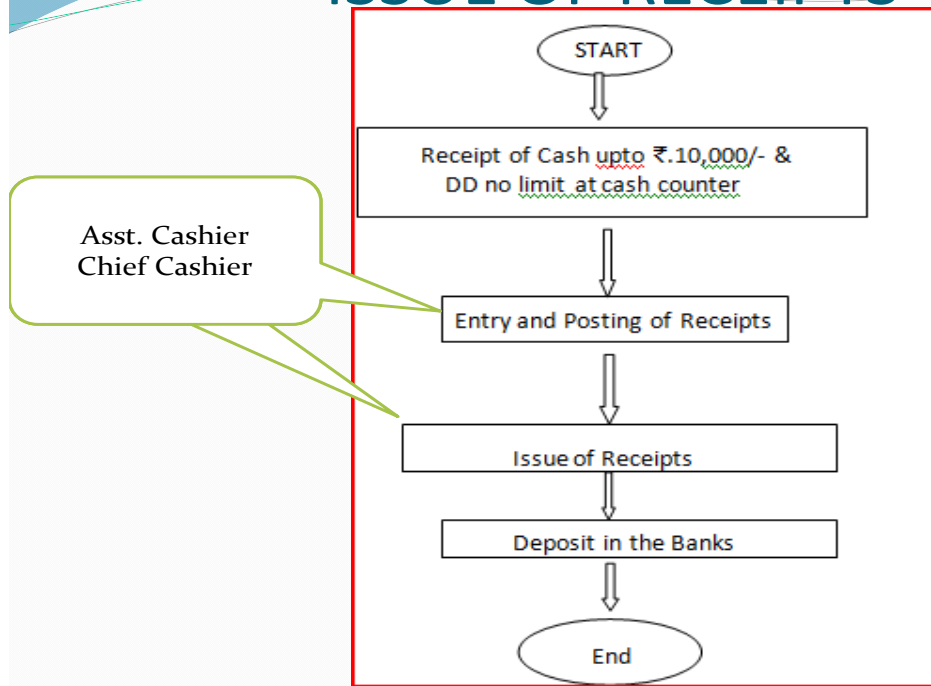
1. Balances in customer accounts are monitored regularly. In case dues are not cleared inspite of reminders, departments providing services to them are asked to stop the services unless dues are cleared.
2. For outstanding dues parties are contacted for payment.
3. Monthly statements are sent to user departments for taking necessary action from their ends.

# **CASH SECTION**

## **I RECEIPT EFFECTED**

1. Receipt of Cash/DD at the receipt counter from Vendors, employees, customers for Gate Pass, Tender Doc., Reg. of Contractors, refund of various Advances, GPF., Transport charges , Hall charges, EMD, Security. Deposit. Guest House Receipt and other Misc receipts are prepared in cash section.
2. Cashier shall enter the details in the SAP system using F-02 Transaction
3. Cashier shall post the documents after entering the GL/Vendor Account.
4. Then cashier shall print the receipts and issue to the party
5. Cashier shall tally the cash balance at the end of the day with the system balance and enter the same in cash scroll.
6. At the end of the day cashier shall hand over scroll and cash balance to Chief Cashier/AAO.
7. Chief cashier shall keep the cash in the safe with double lock. One key will be with the chief cashier and the other will be with Assistant Accounts Officer.
8. Chief Cashier shall make arrangements for depositing Cash/DD/Cheques to Banks at the beginning of the next day.

# ISSUE OF RECEIPTS



## I. PAYMENT EFFECTED

1. Receipt of Pay orders prepared by the other Sections of Dept. relating to staff/Vendor/Customer.

## II. Procedure for effecting payments.

### Cash Payment:

1. Cash payment is made to only employees at Cash counter only up to Rs 10,000/-.
2. Pay Orders are sorted out accordingly and arranged EDP number wise.
3. After the employee approaches Cash Counter, Pay order is taken & and details are verified with the Identity Card of the employee.
4. After verification signature of the employee is obtained.
5. Payment is effected and entry is made in SAP using F-53 transaction.  
Entry posted by payment Cashier

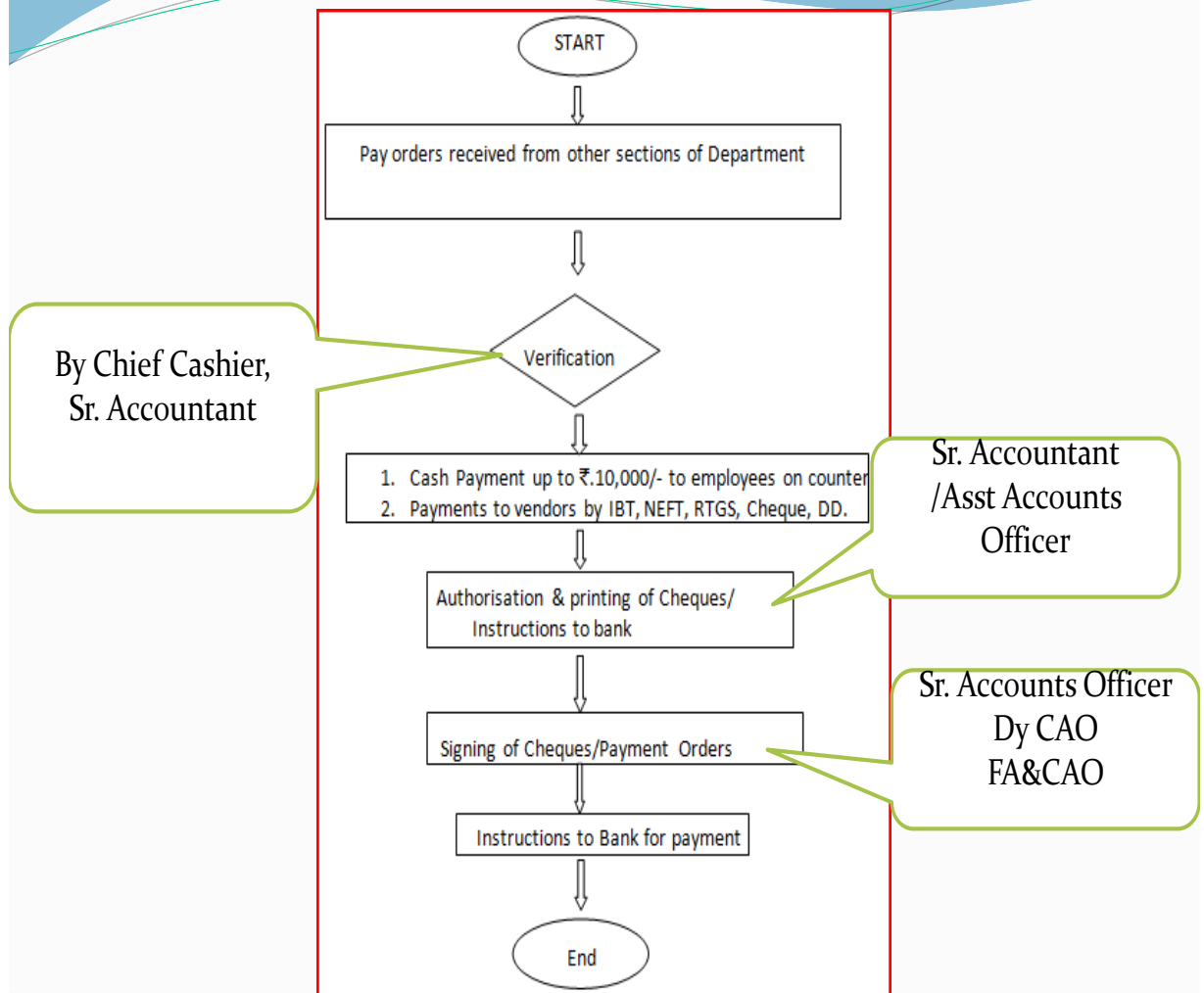
6. Enter the particulars & voucher number on the hard copy of the pay order.
7. At the end of the day amount of cash payment is tallied with the system and posting on register, Cash Book tally & Physical with the scroll.
8. Scroll and cash balance are handed over to Chief Cashier/AAO.

### **Payment through Bank**

1. Pay Orders are sorted out for Electronic Payment, Cheque payment, Demand Draft separately Bank wise
2. Using F110 transaction program in SAP payments are processed automatically.
3. Separate runs are made for Intra Bank Transfers (IBT), NEFT, RTGS.
4. After the run, report/cheque is printed.
5. Signature of the Authorised signatory is obtained on cheque/DD requisitions and payment orders
6. Payment Orders are sent to Bank for making payment
7. Cheques are handed over to employees/sent to vendors by post
8. Payment Advices are generated from the system using ZMPT\_PMTADV transaction.
9. Payment advices are sent to Vendors by email



# CASH SECTION - PAYMENTS

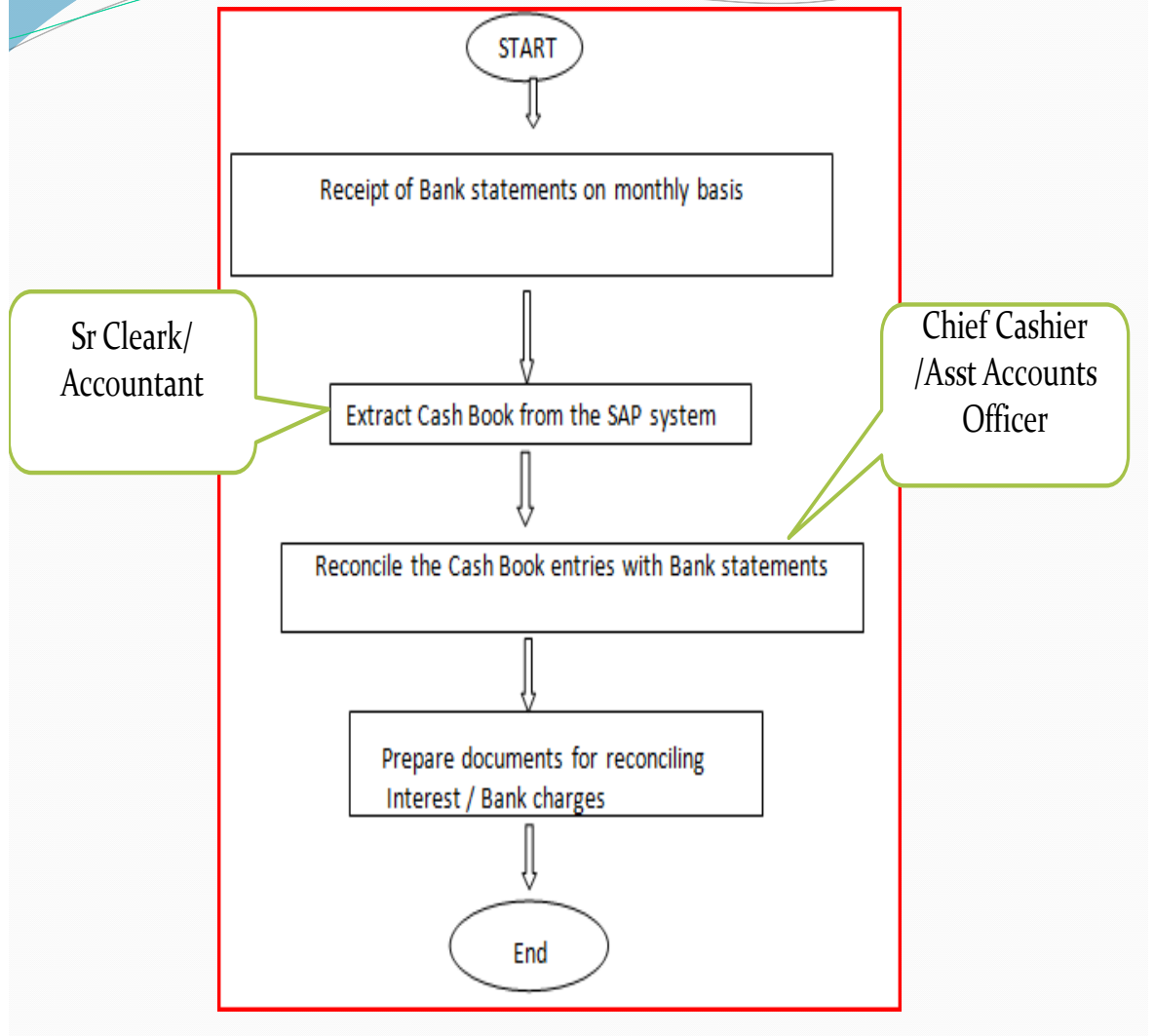


## RECONCILIATION OF BANK STATEMENTS.

1. Bank statements are received from banks on monthly basis.
2. Extract of Cash Book from the system is taken for each Bank Account.

3. Transactions on the credit side of the bank statements are verified with transactions on the receipt side of the cash book. Similarly, transactions on the debit side of the bank statements are verified with transactions on the payment side of the cash book
4. Un-reconciled items in both the statements are coomplied and bank reconciliation statement is prepared.
5. Closing balance of each bank should be reconciled with closing balance as per cash book on monthly basis.
6. Necessary entries are passed for interest / Bank charges, and other transactions if any.

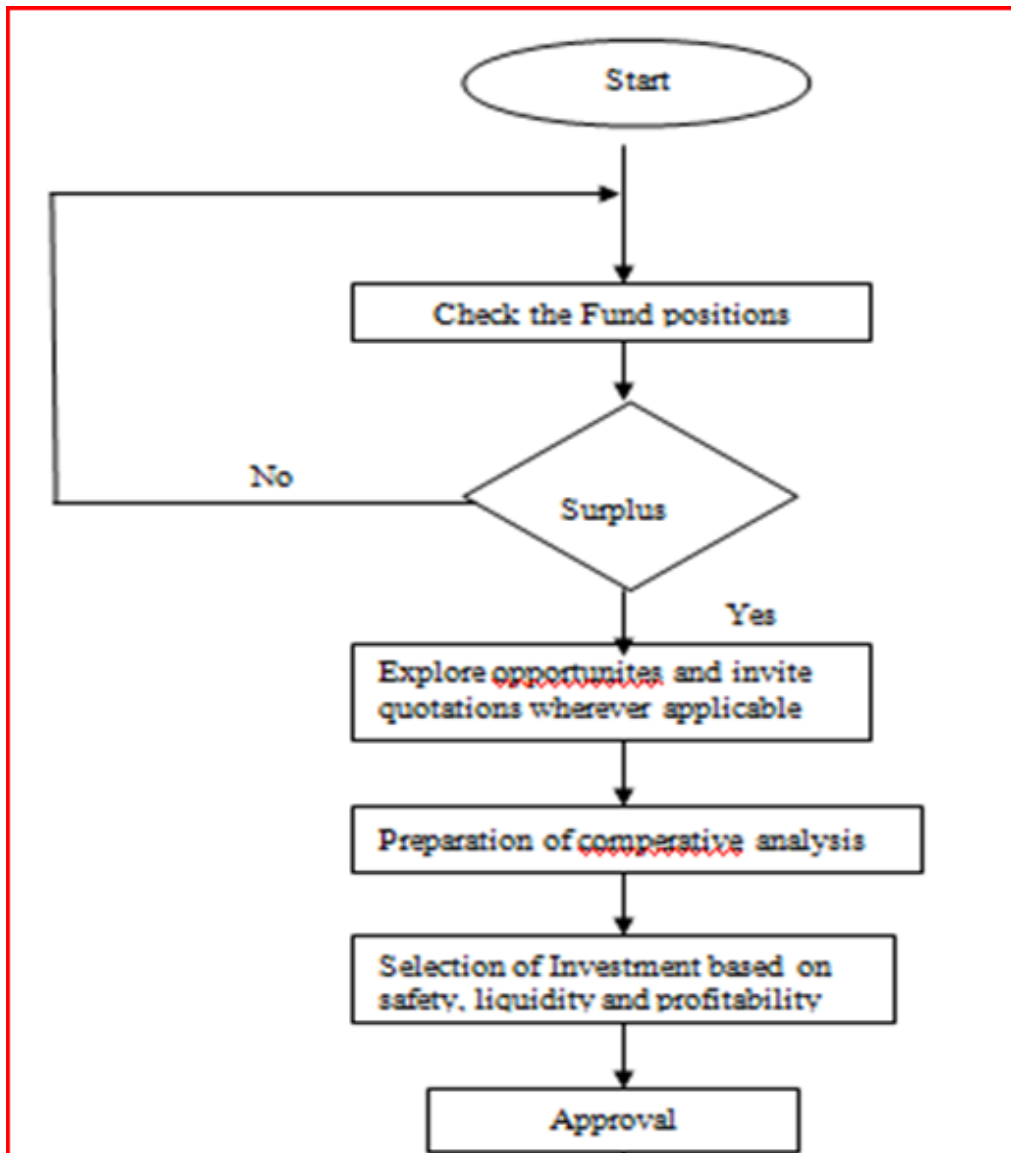
# RECONCILIATION OF BANK STATEMENTS



## **INVESTMENT**

### **Procedure for Investment.**

1. First step for investment of surplus funds is to check the Fund positions to ascertain availability of surplus funds.
2. If surplus funds are available, we have to invite sealed quotations from nationalized banks.
3. On receipt of quotation by the time indicated, comparative statement of interest rates received is prepared.
4. Selection of Investment based on highest interest rate offered by the bank.
5. Proposal recommending investment with bank offering highest interest rate is put up for approval of the competent authority.
6. After the approval, Funds are transferred through RTGS.
7. FDR Certificates are collected from the bank where the investments are placed.
8. Statement of investment is prepared to monitor interest payments, maturity of investments and TDS Certificates.
9. Quarterly investment report is placed before Board as Table Paper.



### III. Other works related to investments

1. Monitoring of Maturity of Investments/Interest payments
2. Bank letters effecting transfer, maturity, investments.
3. Correspondence with Ministry.
4. Finalisation of Accounts- interest calculation for all funds

### **Other works carried out by Cash Section**

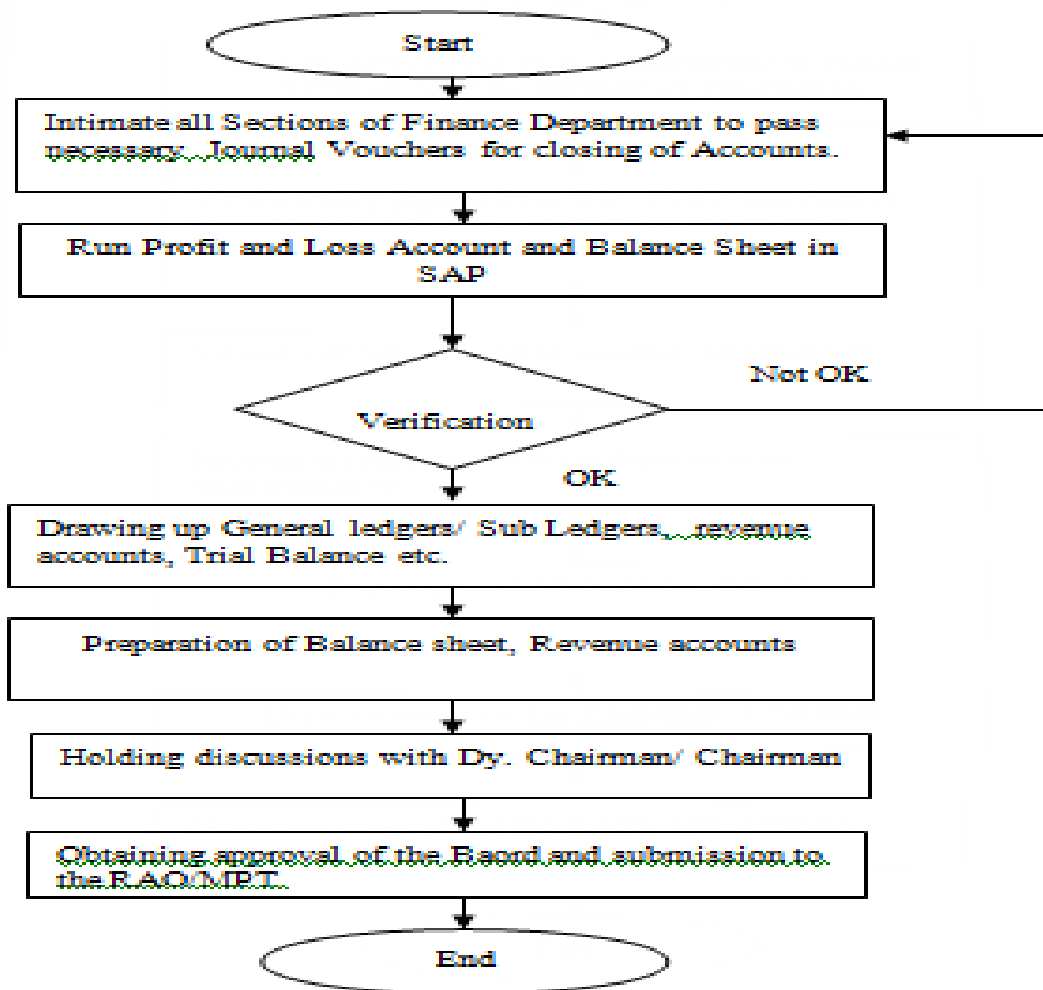
1. Disbursement of Salary, Pension, Festival Advance, Incentive payment to staff.
  - Four working days prior to the date of payment of salary, pay-orders are received from the Establishment Section of the Finance Department.
  - On receipt of the pay-order, bank-wise cheques are drawn in the case of some banks and sent alongwith statement of employees indicating net amount of salary. In the case of banks having arrangement of ECS transfers with SBI as sponsoring bank, SBI is instructed to transfer the amount to the respective banks by uploading the files given to the bank in required format.
  - On the date of payment of salaries, employees can withdraw from their respective bank accounts.
  - Similar process is followed for payment of Pensions, Festival Advance and incentives.
  
2. Transfer of Funds to Banks for effecting payments and monitoring of funds in different bank Accounts
  - Whenever funds are short in one bank from where the payment is required to be done, funds are transferred through Real Time Gross Settlement (RTGS).
  - Instructions in the form of letter is given to the bank account no. ,IFSC code, name of the bank and branch.
  - On effecting the transfer, transfer entries are made in the system.

# Books and Costing Section

## Preparation of Annual Accounts

1. Before the end of the financial year circular is issued to other departments to take necessary steps to send the details for closing of accounts.
2. First run of Accounts (Balance sheet and Profit and loss account) are taken in the first week of April every year.
3. General Ledger accounts and Cost centers balances are reviewed and necessary entries are passed
4. Second run is taken and reviewed with reference to Traffic/Budget and other relevant information.
5. Work in progress are capitalized on receipt of Asset Completion report from the respective Departments
6. Discussions are held before finalising the Annual Accounts
7. Once Accounts are finalized, Board note is prepared and with Chairman's approval the same is placed before the Board.
8. In addition to the main Accounts, separate accounts are drawn for MPT employees Provident Fund, MPT Employees Pension Trust Fund and MPT employees Gratuity Fund

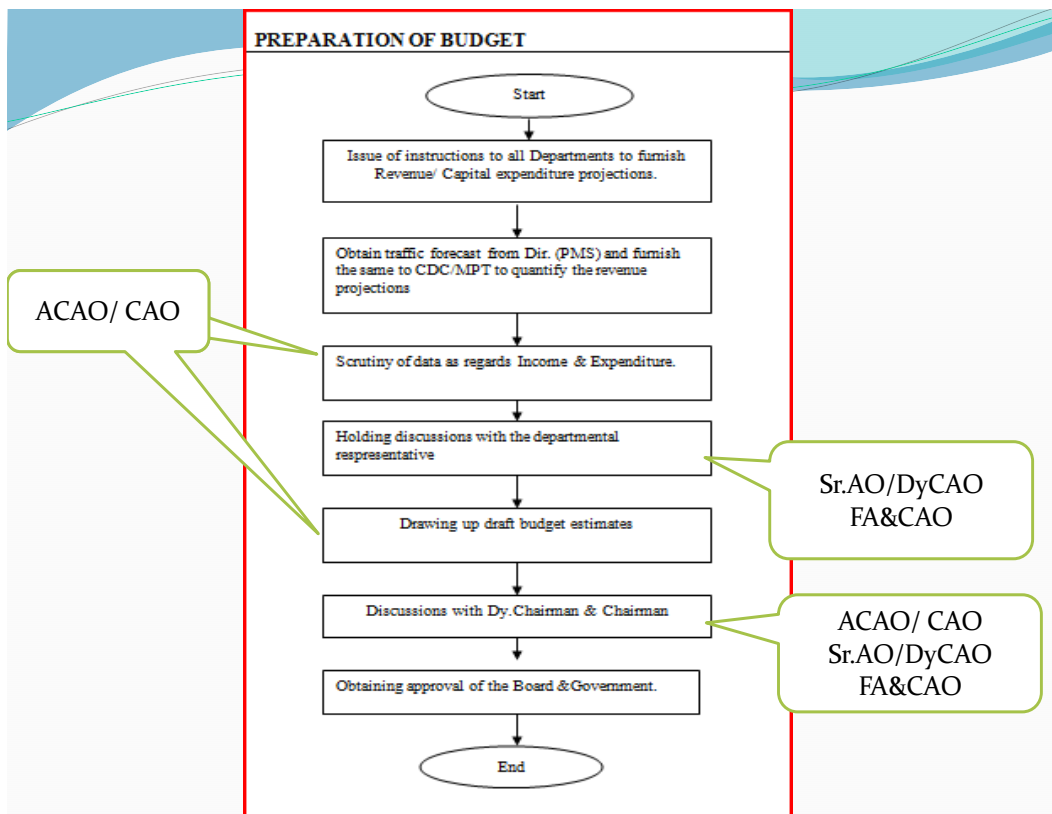
## PREPARATION OF ANNUAL ACCOUNTS



### Preparation of Budget

1. Circular for Budget is issued to all HODs to provide details of Traffic, expenditure both revenue and Capital
2. After receipt of Information, estimates are compiled.
3. Discussions are held with the department representatives/HODs to finalize the estimates.
4. Once estimates are finalized, Board note is prepared and with Chairman's approval the same is placed before the Board.
5. Approved budget is sent to Ministry for Approval





### Income tax compliances

1. Payment of Advance Income Tax is made in consultation with the Tax consultant on due dates.
2. Income Tax returns are filed by the consultant on due date based on the final accounts and other details furnished.
3. Hearings for assessments are attended and required information is submitted to tax authorities

## **Other Activities of Books Section**

1. After the Accounts are finalized, activity-wise cost statements are prepared
2. Rate Revision Proposals/lease proposals to TAMP are prepared.
3. Correspondence is done with Ministry/ IPA regarding Annual Plan/MOU/Monthly IEBR and other information called by the Ministry from time to time.
4. Allotment of General Ledger codes
5. Allotment of Cost Center Codes
6. Alotement of Profit Center Codes

## **Capital works Cell**

### **I. Despatch:**

Despatch clerk shall accept tapals (Bills, Proposals, Estimates & Misc. correspondence) of all the departments pertains to CWC Section and enters the same in the respective Inward Registers such as Bill Register, Proposal Register.

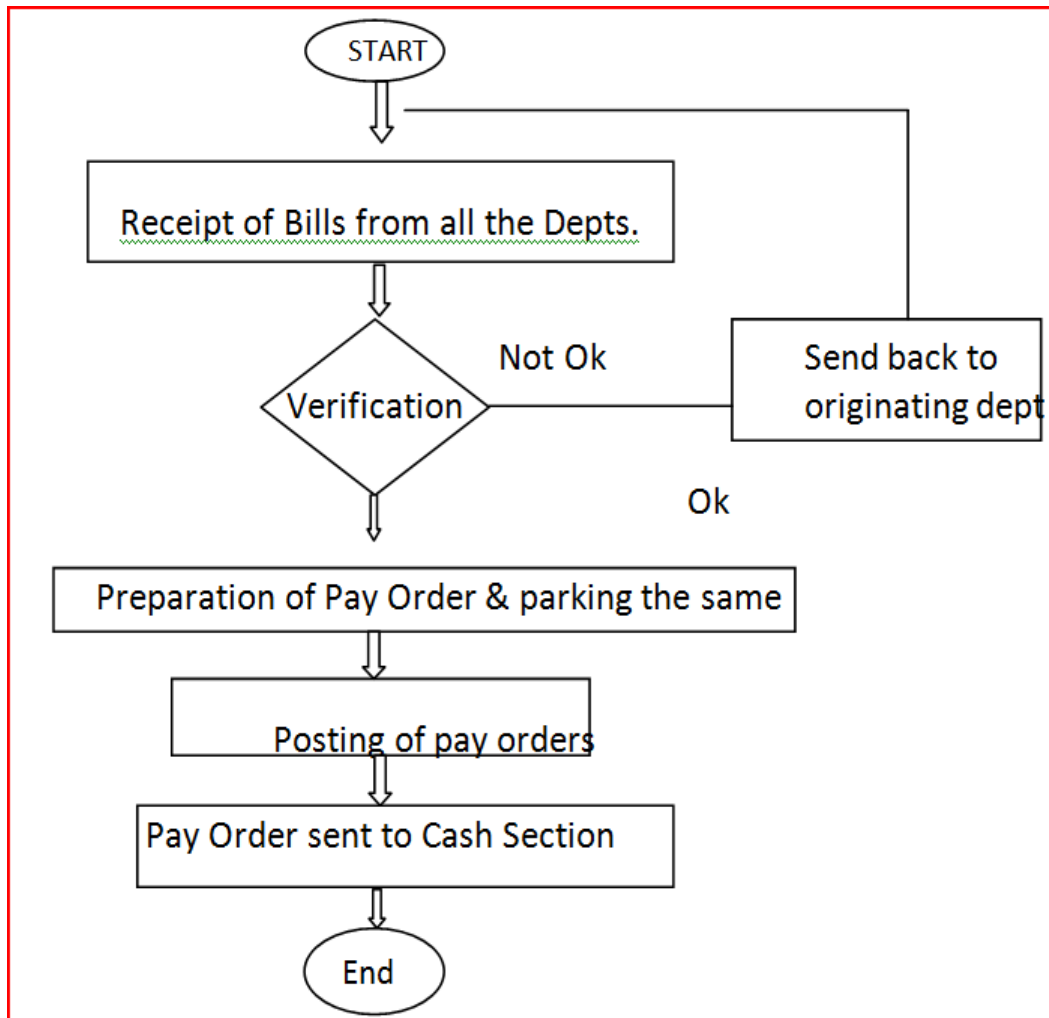
The inwarded letters are put up to AS/Sr. Accountant (CWC) for marking the papers to concerned dealing hands. Then bills are distributed to the dealing hands by obtaining acknowledgement on tapal register and noted the same in inward register too.

Once pay order is prepared the number is noted in the bill register for tracking. This data is used for reporting for Official Language and ISO reports. Weekly report and monthly report are prepared and put up for FA & CAO's perusal.

### **II. Preparation of Pay orders:**

- Receive the hard copy of invoice for payment along with bills from other department for payment.
- Check recommendation of the respective department HOD/any other authorised Officer
- Check the payment terms and confirm the invoice is as per the payment terms of work Order/Tender
- Open the SAP invoice through MIR 7 Click on the basic data to change the posting date, put the Bus. place and to type the text

- Open the purchase order to verify the quantity, unit rate, GL, Cost Centre of the work and amount of payment.
- Check the invoice Document, Service entry sheet
- Check hard copy of Invoice document and confirm tax invoice to make tax/ service tax payments
- Check Wage register/EPF/ESI payment details if applicable
- Select appropriate tax codes,
- Enter proper narrations in the text fields
- Refer to the Tender Document/General Conditions for making Escalation bills
- Select Payment Method as per the payment terms/approval. Click on the payment data then put the payment method i.e. I, N, T if the bank details of the party are available if not then 'C' i.e. cheque payment.
- Similarly click on details, Tax etc. and verify the details. Click on withholding tax for deducting applicable taxes and put the amount on which tax to be deducted. Click on Note and type the detailed description of the work.
- Select GL Account Tab to recover the electricity charges, estate rent etc. if any.
- Enter in additional data/GL tab for recovery of Liquidated damages, Security Deposits and Retention Money etc.
- After completion of all the above formalities the document may be saved and parked and take the print out of pay order and entered in the respective registers and prepare the TDS certificate (WCT) as per Goa Value Added Tax then put up to Sr Acct/Accounts Suptdt. for verification.
- Bills are put up for Officer in charge of Section/Sr.DyCAO/FA&CAO depending on the net value of the bill for approval and posting.



### III. Refund of SD/RM:

The Security Deposit paid by the vendor and Retention Money recovered through running bills are refunded after completion of the work and recommended by the concerned departments as per the contract terms. The transaction used for refunding these is F-47 i.e. down payment.

However before making the pay order it is necessary to open the vendor account through FBL1N to see the availability of these items.

#### **IV. Type of payments:**

Wherever there is work order placed on the party the concerned department has to send the payment through SAP .i.e. MIR 7 transaction.

In case of miscellaneous cases concerned department can recommend in a formal letter giving details of payment. For miscellaneous payments entries are made into system directly Finance Dept. under FV-60 transaction.

The advance payments are made under F-47 transaction after due approval of competent authority to meet the purpose

Advances paid are monitored and after settlements not received in time are reminded. Settlements are the account is adjusted under FV-60as and when received.

#### **V. Statutory Dues:**

Monthly statement of Income Tax deducted from vendor bills are prepared by using J1INMIS transaction

After the report is prepared the same is put up to Officer for verification

Payment is made online through internet as required under Income Tax laws within time limit.

Accounting entry is prepared under FB50

Similarly monthly WCT Statement is prepared by using FBL3N transaction.

After the report is prepared the same is put up to Officer for verification

Once the statement is approved the pay order is prepared through FV-60 and sent to Cash Section for drawal of cheque.

Deposit the cheque, after filling the required challan on or before the time limit specified. (15<sup>th</sup> of the following month.)

Same procedure is followed for Building and other construction workers welfare cess, cheque is then handed over to Civil Engineering Dept. by Cash Section for onward transmission to the Secretary of BOCW.

In addition to above monthly Statement of Service Tax is prepared by using FBL3N transaction on 2<sup>nd</sup> of the following month and forwarded to CDC Section to avail cenvat credit.

TDS certificates are issued to all the parties from whom TDS is deducted. The quarterly e-tds return has to be filed on or before 15<sup>th</sup> July, 15<sup>th</sup> October, 15<sup>th</sup> January and 15<sup>th</sup> May and TDS certificates are issued before 30<sup>th</sup> July, 30<sup>th</sup> October, 30<sup>th</sup> January and 30<sup>th</sup> May.

Filing of Quarterly WCT returns before 30<sup>th</sup> July, 30<sup>th</sup> October, 30<sup>th</sup> January and 30<sup>th</sup> April.

## **VI. Bank Guarantees:**

- The Bank Guarantees for security deposit comes from other departments to Finance Dept. for verification and confirmation of the correctness of the same.
- After verification of each and every clause with the format of Bank Guarantee, if BG found ok, enter the same in the system using transaction F-57, in which all the details such as name of the party, amount, reference, Spl. GL(purpose like SD, PF, EMD) , expiry date of B G are entered and the same is put up to officer authority for approval.
- After necessary entries original Bank Guarantee is sent back to respective department for further action.
- Report of BG can be seen using FBL1N by selecting appropriate Special GL indicator

## **VII. Issue of Asset Completion Report:**

After completion of Plan and Non-plan capital works, concerned department send completion report to CWC section of finance department.

After receiving the completion report thorough check in respective payment register is made to see actual expenditure incurred against the said (WBS element) and payment details are opened under transaction CJI3 in SAP system to see the expenditure list.

After verification of all the above elements, Completion Report is prepared adding all the details such as Name of Work, Party's name, Date of commencement of work, Date of completion of work, estimated



expenditure and actual expenditure etc. The Completion Certificate is forwarded to Costing cell to capitalize the Asset.

#### **VIII. Private Repair Work (Damage Deposit Work)**

Whenever there is damage to the port property by the port users/others, the concerned department inspects the damage and prepares the estimate to recover the same from the erring users.

The estimate is forwarded to finance department for verification and to create internal order under KO01.

The procedure to create Internal order is as follows:-

1. Select transaction under KO01
2. Order type - DCHR
3. Controlling Data
4. Description
5. General Data and save

Once the Party deposit the amount in CDC section, to repair the damage the same is recorded in the Internal Order. The concerned department repairs the damaged portion of the port property. After completion of work, bill comes for settlement to finance department. The payment is released under transaction no. MIR7/FV60 to those who have completed the work.

After paying to the party who has undertaken the job, the balance amount if any will be refunded after deducting 25% overheads as supervision charges of the MPT to the party who has deposited the amount by passing Journal voucher under transaction F-02 OR FV65 as the case may be.

Closing the PRW number by opening KO01 and locking control data.

## **IX. REFUND OF EMD**

On the receipt of request by department to refund the EMD to the tenderers mentioned, Hard copy of original receipt is verified in FBL1N to check the deposit amount. Refund of EMD is made under transaction F-47 which is also called as Down payment wherein all the details such as Amount, Name of the party, Assignment, etc. are filled. Pay Order is prepared and put up to Officer for approval and payment.

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## **X. Clearing of Vendor Accounts**

After refunding security deposits, EMD and Retention Money etc. the vendor Account is to be cleared through F-44 transaction in order to reconcile the parties account.

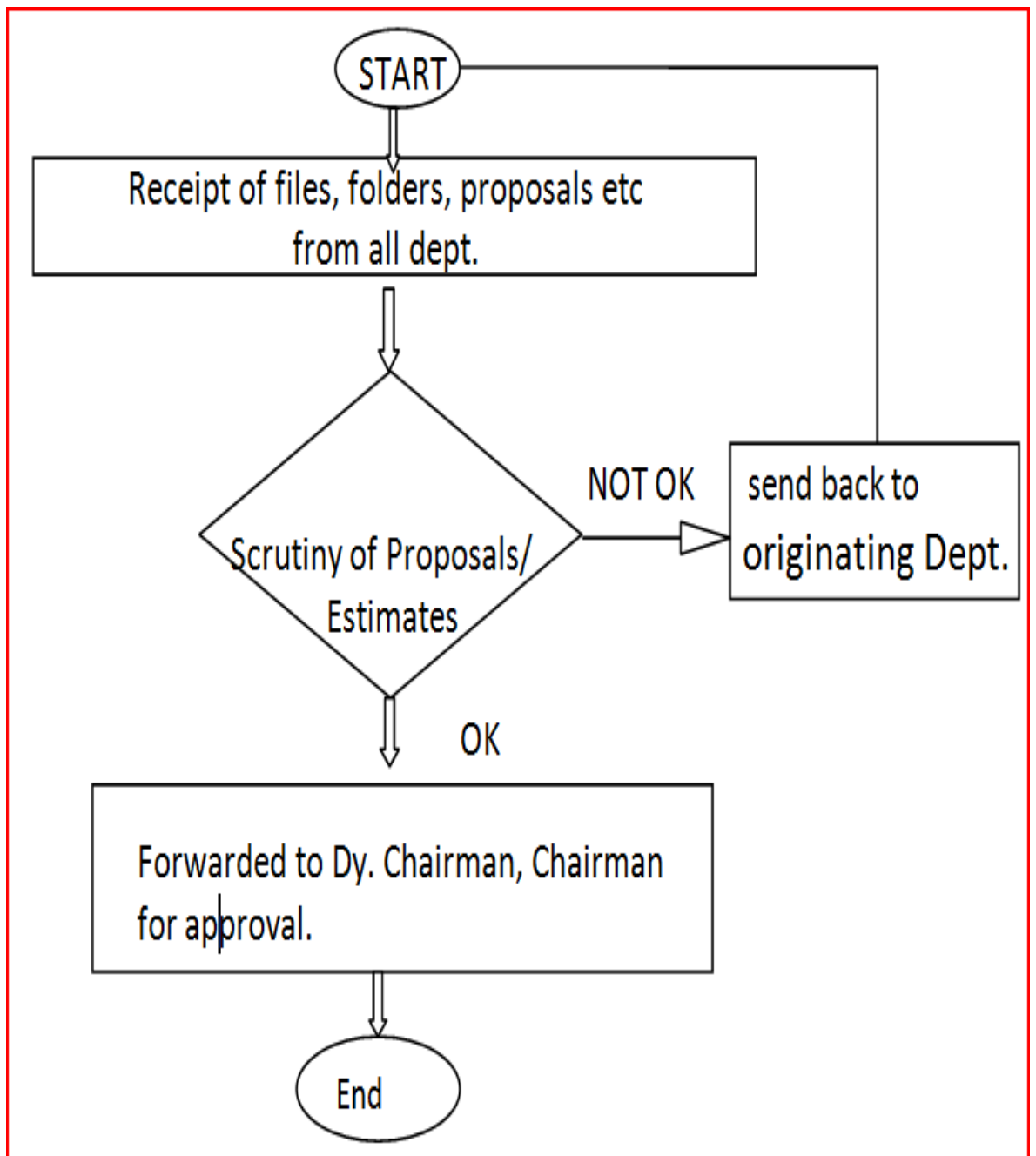
## **XI Evaluation of works proposals**

Proposals are received from all departments for different works

Estimates are scrutinized with respect to schedule of rates/ budgetary quotes/other information

Financial viability of proposals are verified

Budget provision is verified



# MATERIAL SECTION

## 1. Despatch:

Despatch is looked after by a clerk/Sr clerk and his job is to accept Bills, Proposals. Estimates & Misc. correspondence from all the departments pertaining to procurement, imprest Cash, etc. and enter the same in the respective Inward Registers such as Bill Register, Proposal Register etc.

Inwarded letters are put up to AO/Sr. Acct. for marking the papers to concerned dealing hands. Bills are distributed to the dealing hands for necessary action.

Once action is prepared the number is noted in the respective register maintained for tracking the same. The same is used for reporting as required under ISO norms and reporting of work carried out on Official language (Hindi). Weekly report and monthly report are prepared and put up for FA&CAO's perusal.

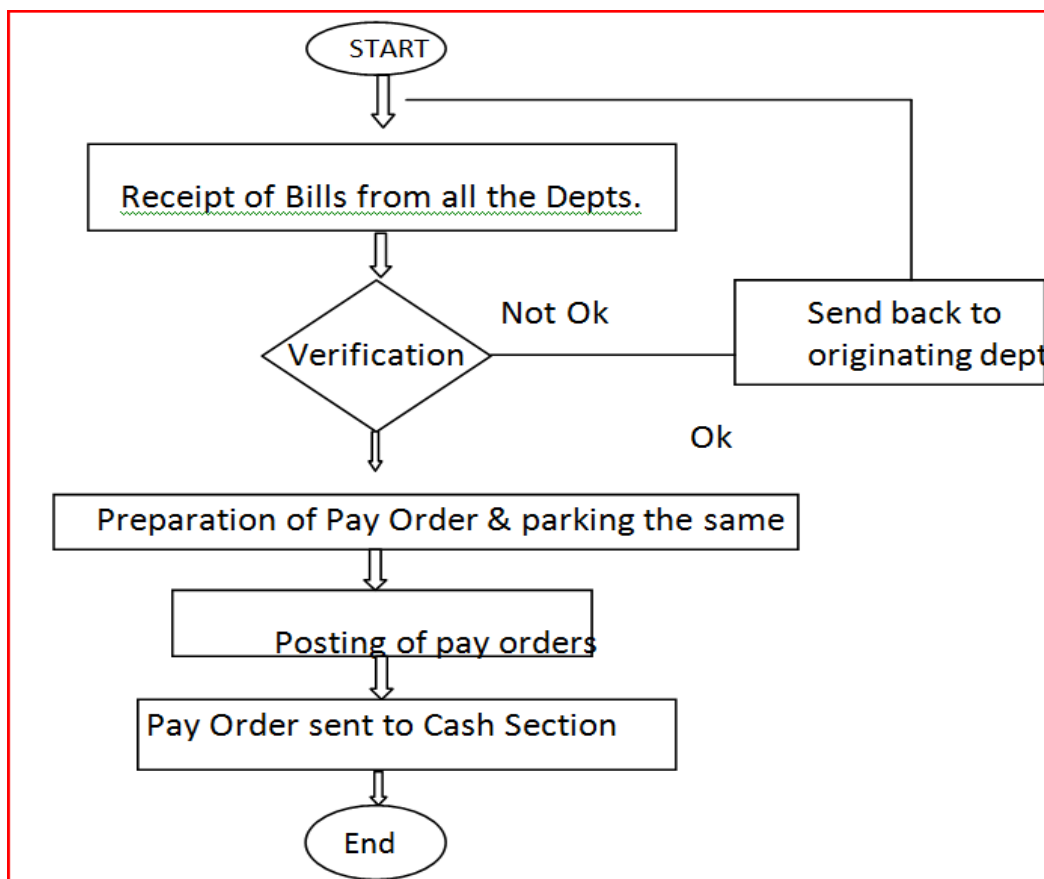
### I. Kind of bills settled through Material Section.

1. Procurement Bills received from various departments
2. Retirement of Documents through bank
3. Opening of Letter of Credit through bank
4. Advances to IOC/other parties
5. Insurance coverage for various Port properties & Machineries
6. Funeral grants to deceased employees
7. Imprest received from all departments
8. Payment to bills for supply of (Non-stock/Out of stock medicines) to employees.
9. Laundry Bills of the hospital
10. Settlement of Invoices of Auction Sales (Scrap)

11. Payment & maintenance fee of Guest Houses, at Headland Sada and TPC Mumbai.
12. Travel bills received from PR Cell/TPC.

II. **Procedure followed to Process vendor bills for Payment:**

1. Pre-view the concerned P.O in the SAP and check the recommendation of the concerned Department for payment
2. Verify the Qty on GRN with the quantity against items in the P.O
3. Open the SAP Invoice (MIR7)
4. Open the PO to verify the quantity and unit rates
5. Calculate the amount as per terms & conditions of the P.O and check with party's original invoice in SAP.
6. To verify whether materials delivered within schedule date or not.
7. Recover L.D., S.D. and PG, if applicable
8. Check Bank details, select the mode of payment as per the payment terms.
9. For any clarification as regards to the bill, return back to originating dept.
10. Verify the correct GL Codes, Cost Centre, necessary approval and BCS in case of Imprest bills.
11. Pay Order is then prepared and parked by the dealing hand and forwarded to Sr. Acct for verification.
12. To enter the pay orders in respective Registers.
13. After verification by Sr. Acctt, pay order is forwarded to Officer-in-charge to authorise for payments.
14. After authorizing by Officer in charge, pay order is sent to Cash Section for payment.



### III. Auction Sales :

On Line Auction of scrap sales is carried out on behalf of MPT by MSTC.

The procedure followed as under :

1. Successful bidder deposits 10/25% of SD in the form of DD in the cash section, balance payment is also deposited within the stipulated time after taking delivery of the auctioned items, MM then sends Invoices for adjustment.
2. Up-to-date records of the deposits made by the Parties.
3. Income Tax/VAT recovered is maintained in the respective registers.
4. On verification of the invoices received from MM balance due for refund if any is refunded to the Party by preparation of pay Order.
5. TCS/VAT remitted within stipulated time limit to Government.
6. Issue of bills for sale of scrap after finalization and adjustment invoices.

#### **IV. Payment of Statutory Dues :**

1. End of every month Tax Collection at Source (TCS) payable is verified in the system by using FBL3N and Pay Order is prepared under FB50/F-02 by passing required accounting entry.
2. Payment is made online through Internet banking by due date prescribed under Income Tax laws
3. Similarly VAT payable is also as verified by using FBL3N and Pay Order is prepared under FB50/F-02 by passing required accounting entry
4. Payment is made to Government treasury through SBI by way of challan within prescribed time limit of 7 days from the end of the month.

#### **IV. Filing of Quarterly TDS Returns and Quarterly/Yearly VAT Returns**

1. Filing of TCS e-returns in Form 27EQ after end of each quarter as per the time prescribed.
2. Filing of Quarterly Returns of VAT (On line) within 30 days from the end of Quarter and also filling of yearly VAT Returns/Statement.

#### **V. Issue of TDS Certificates and bills of scrap sales to Party's :**

Issue of TDS Certificates within 15 days from the date of filing of returns to all the Parties and

**VII. Maintenance of records of EMD/PG and SD (Cash) and refund thereof :**

1. EMDS pertaining to procurement are forwarded to Finance Department Material Section.
2. Same is then forwarded to Cash Section for issue of Receipts.
3. Refund of EMD's towards unsuccessful tenderers is forwarded by MM to Material Section.
4. Same is processed for payment after verification in system (FBL1N/FK03) refund is then processed for payment by preparation of Pay Order.
5. Similar procedure is followed in case of PG/SD.

**Verification of Bank Guarantees for PG/SD:**

Bank Guarantees received for tenderers are forwarded by MM Verification. BGs are verified with respect to standard BG format. The same is recorded in the Register and sent to MM for retaining the same in safe custody.

**VIII. Other works carried out by Material Section.**

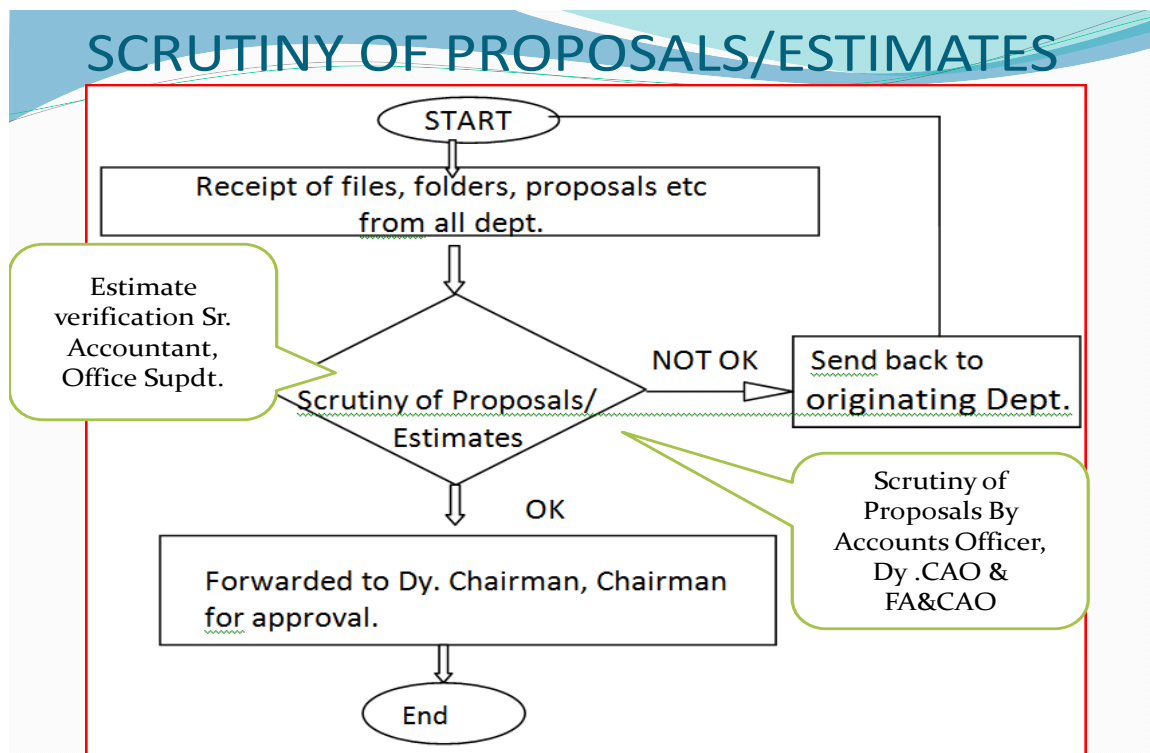
1. Maintaining upto date records/Registers of Income Tax, Vat
2. Drawal of Monthly Statement for availing cenvat credits.
3. Settlement of Advances.
4. Reply to audit queries.
5. Reconciliation of GL Codes & Passing of rectification entries if required
6. Maintenance of Cash commitment Registers.
7. Posting of Pay Orders on Purchase Register.
8. Issue of BCS of Finance Dept and maintain Register



9. Verification of Bank Guarantees and release of the same.
10. Maintenance of ISO Report/Objectives.
11. Sorting/arranging of Pay Orders/records for binding.

### **SCRUTINY OF PROPOSALS OF MATERIAL SECTION:**

All proposals for procurement being dealt directly at the Officers. Accounts Officer scrutinizes the proposal and puts up to DY.CAO. DY.CAO further examines the proposal and puts up with further comments, if any, if it is in Order puts for approval of the competent authority, for clarification if any are sent back to the respective department.



### **PHYSICAL STOCK VERIFICATION OF STORES**

- 1) Stock at Material Division stores and Medical stores are regularly verified
- 2) Drawal of annual stock verification plan

Procedure of Verification: Stock ledger as per system are compared with available items physically and check with bin card for actual stock. If any differences, bring it to the notice of concerned department for clarification/rectification.

3) **Disposal of scrap goods.**

Stock verifier verifies the disposal of scrap while it is being removed from the yard and counter sign the disposal certificate.

## **ESTABLISHMENT SECTION**

### **GENERAL:**

Pay and allowances are admissible with reference to various service regulation and wage awards as applicable from time-to-time. This includes regulations of payments during leave periods as prescribed in the relevant leave regulation as well as overtime allowance, night weightage allowance and other allowances applicable to the various categories of staff, conveyance allowance, uniform allowance, washing allowance, etc. A list of such allowances payable to the various categories of staff is available in the schedule of employees placed before the Board every year.

Activities:

### **L.T.C. /H.T.C:**

Applications received from employees for drawal of Advance.

Advance is granted after verifying the eligibility of the concerned employee

Advance payment is made with the approval of Officer using F-47 transaction through preparation of pay-order which is forwarded to Cash Section for actual payment.

On completion of the journey, employee is required to submit the bills within three months.

TA bills submitted by the employee for settlement of L.T.C. are verified by referring the MPE (Leave Travel Concession) Regulation, 1964. Date of journey, place, ticket, basic pay, check list, appendix I&II, signature of employee and HOD along with BCS.will be checked.

The same will be scrutinized with Service Book.

Thereafter, the pay order in SAP under FV60 is prepared in favour of employee for difference of payment.

The entry in this regard is posted in cash commitment and L.T.C. Register and thereafter put up to Sr. Accountant for verification. After verification, it goes to Accounts Officer Gr-I for posting and signature.

After authorization of the pay order, the same will be forwarded to the cash section for payment to the employee. After making payment vendor account is cleared in system under F-44.

Advances taken are monitored and TA bills not settled within the time are recovered through the salary of the employee.

#### **TA/DA Office Tour/Advance:**

1. Applications are received from MPT employees for TA/DA advance on office tour are verified by referring the MPE Regulation, Central Government Regulation and as per decision taken in wage revision settlement.
2. Date of journey, place, ticket, basic pay, check list, appendix I&II, signature of employee and HOD along with BCS are checked.
3. Pay order is prepared in SAP under FE-47 in favour of the employee and parked for authorization. It is posted in cash commitment and TA/DA Register and thereafter Sr. Accountant for verification.
4. The Accounts Officer authorizes the pay order and subsequently it is forward it to cash section for payment to the employee.

### **Medical T.A. Advance:**

1. The applications received from Mormugao Port Trust employees for TA/DA on medical grounds are verified by referring MPE (medical attendance) Regulation, 1969.
2. After verifying date, place, basic pay, approval of Chairman, signature of employee and HOD, the pay order in SAP under F-47 is prepared in favour of employee.
3. The entry in cash commitment and medical TA Register is made and put up to Sr. Accountant for verification and forwarding it to AO Sr.Gr-I for posting and verification.
4. The A.O.Sr.Gr-I after verifying, authorizes pay order in favour of the concerned employee and forwarding to Cash Section for payment to the employment.

### **Medical T.A.(Settlement):**

1. The applications received from Mormugao Port Trust employees for TA/DA on medical grounds are verified by referring the MPE (medical attendance) Regulation, 1969. While verifying the bill, the date, place, ticket, basic pay, referral letter from CMO.
2. Signature from employee and HOD, signature of CMO and BCS are checked.
3. Thereafter pay order in SAP under FE-60 is prepared in favour of employee.
4. The entry for cash commitment and medical TA Register is made and the same is put up to Sr. Accountant for verification.
5. After verifying the pay order the same authorizing the pay order and forwarding to Cash Section for payment.

6. If advances are taken by the employees, they should submit the medical TA/DA bill within a month of return journey and if the medical advance is more than the expenditure, the excess amount and the same amount is cleared in SAP system under F-44.

### **Transfer of T.A. of Retired Employee:**

1. The applications received from retired Mormugao Port Trust employees for TA i.e. transportation of goods are verified by referring FR/SR Part II and Central Govt. Order received from time to time.
2. After verifying date, place, pay slip, ticket, signature of employee and HOD and BCS the same will again verified for invoice/bills of transportation of goods from final settlement Section Ledger, personal file and service book.
3. The statement is made and put up to Sr, Accountant before the 5<sup>th</sup> of every month and the same is put up to A.O.Gr-I for signature.
4. After verifying by A.O. Gr-I, the payment statement goes to Final Settlement Section before the 10<sup>th</sup> of every month to include the same in the pension payment.

### **Conveyance Advance:**

- The provision for conveyance advance is made in the financial year and the grant to the availability of funds towards conveyance advance is granted to the employee.
- When the concerned department receives the letter regarding availability of funds, the department forwards the advance form of the employee with other documents.

- The application received from employees are verified by referring the Mormugao Port Trust Employees Regulation i.e. MPE (grant of advance for purchase of conveyance) Regulation, 1969.
- While scrutinizing the same applications, verification like whether the employee is permanent Port employee, the outstanding balance if any in respect of the advance previously granted for the same purpose together with interest is fully repaid, the eligibility with respect to current basic pay, total deductions including personal loan installment is not exceeding 50% of the gross salary, are done.
- The pay particulars should be attached in case of Class III and Class IV employees.
- After verifying the loan whether is for the first time or 2<sup>nd</sup> time, the admissibility of quantum for the advance is to be checked. The amount admissible under Regulation, 32(i) i.e. 80% of the ex-show room price of the vehicle or Rs.50,000/- or one month basic pay whichever is least.
- Before obtaining the conveyance advance, HODs prior permission is required under MPE (Conduct) Regulation.
- The employee should submit form “C” duly completed in all respect. The HOD should sanction the amount admissible for Class III & IV and in case of Class I & II, Dy. Chairman is the sanctioning authority.
- The employee should furnish form “D” with two port Employees’ witnesses, counter signed and HODs signature. The employee should furnish the original quotation and FA & CAO’s certificate for availability of funds.
- After verification, the pay order for the same is prepared and posted in the SAP.
- All related documents are attached and pay order no. is written on all the pages with red pen. The entry is made in the Cash commitment Register.

- Thereafter, the entry is made in the conveyance register by following the name of the employee, EDP No., pay order number, advance amount sanctioned, rate of interest, amount to be recovered from the month considering recovery date.
- The maximum installment fixed is 60% with 8% interest. In case of motor car, the maximum installment is 100 and interest charged is 11.5%.
- The pay order prepared for releasing the conveyance advance is verified by Sr. Accountant and parked to A.O.Gr-I (Establishment).
- After verification by A.O.Gr-I (Establishment), the same is forwarded to Cash Section for payment to the employee.
- After the employee received the advance and payment is made to the dealer/seller for purchase of conveyance, Form 34 is issued for hypothecation of vehicle alongwith recovery letter. Form 34 is to be send by A.O.Gr-I and forward it to RTO.
- Each employee's ledger orders is opened for advance released and every month recovery is posted in the Ledger Card.
- As and when the principal recovery is completed, the recovery of interest is carried out and the same is posted in the Ledger Card.
- Advance sanctioned and interest charged is posted in the SAP system as per SAP manual every month.
- If the conveyance advance is granted, the employee has to submit the documentary evidence towards the purchase of vehicle like copy of R.C. Book with hypothecation, stamp on it, copy of insurance policy and the copy of bill as proof of purchase.
- The same is entered in the register and is filed in the respective file. When the conveyance advance is fully recovered with full interest, "No Dues Certificate" is issued to the employee and the format is done in



the SAP. The ledger cards are closed and are filed in the close ledger card file.

### **Computer Advance:**

- The procedure prescribed for conveyance advance is same to that of computer advance.
- Only the installments are restricted to 100 installments and the interest rate is 11.5%.
- The employee has to submit only the original bill for having purchased the computer.

### **Festival Advance:**

- The applications received from employees are verified with respect to outstanding balance for the year, quantum of advance, calculation to one month's basic pay, number of installments.
- Then the list of eligible applications is prepared and forwarded to EDP Section.
- After payment of festival advance, necessary entries are to be made in SAP such as 1<sup>st</sup> installment of the month and last installment of the month, amount received and installment amount.

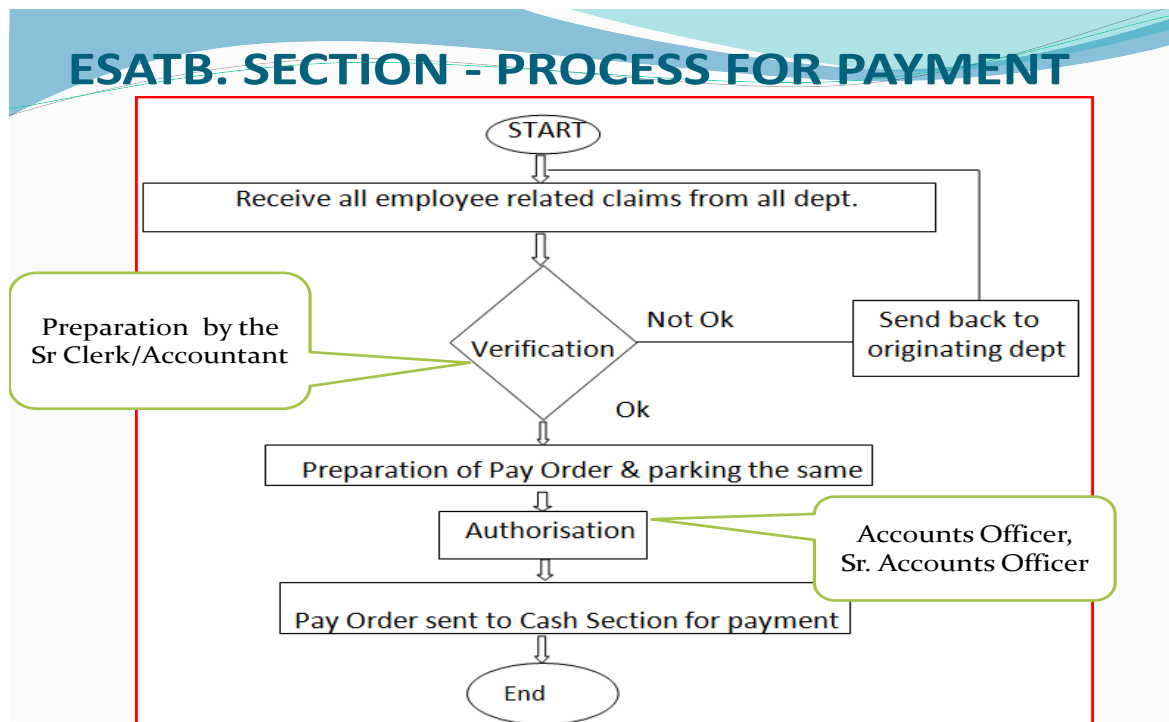
### **House Building Advance:**

- Applications received from MPT employees for House Building Advance are verified by referring MPT employees (grant of advance for building houses) Regulation, 1973 and the Central Govt. Orders issued from time-to-time.

- After verifying the HBA applications in all respect such as legal/technical/ financial form, the proposal is put up for the sanction of Dy. Chairman/ Chairman for approval.
- After approval of the sanction, the same is forwarded to Estate Section/CE's Department wherein all the documents of mortgage, surety bond etc. are executed by Estate Section of CE's Department and are returned to Finance Department.
- Thereafter pay order is made in favour of the employee and recovery is made for in suitable installment through his monthly salary.
- The individual ledger card is posted in the ledger card and shown in the SAP. As and when the principal amount is recovered, the recovery of interest is carried out and the same is posted in the ledger card. Principal recovery as well as interest recovery is shown in the SAP system every month.
- After the House Building Advance and interest is fully recovered, the BBA file is put up for Internal Audit and after confirming by Audit, the documents like, Sale Deed, tripartite agreement mortgage to MPT are released to the respective employees and HBA file is closed. In addition to the above activities, statement of income tax rebate is forwarded to I.T. Cell.
- House Building Advance Register is maintained.
- Reminders are sent to the employee for insuring the house.
- Outstanding statement of advance submitted as per the request of the employee.

## Festival Advance Scheme:

- Applications received from all the departments regarding festival advance are entered in the I.T. Cell and list is forwarded to Establishment Section.
- Entries in the festival schemes are in the SAP model FLBIN and forward to I.T. Cell for payment.
- On receipt of payment details, recoveries are made as per SAP manual.
- In a calendar year, only one festival advance claim is allowed and the same is recovered in 10 installments.



## INCOME TAX DEDUCTED AT SOURCE FROM THE SALARY:

- Income Tax recovery statement given by EDP Section is checked and department-wise remittance is also checked.

- Further, the Income Tax calculated on contract employees such as doctors, marine engineers, etc. are verified and checked.
- The statement of contract employees is prepared separately.
- Pay Orders for income tax remittance is prepared and handed over to Sr. Dy. CAO for remittance by e-payment and thereafter challan copies and statements are filed for record. ETDS excel file given by EDP is verified and the month-wise recovery of income tax is verified with monthly challan.
- Data is compiled for e return in the format and data is uploaded to the e-tds software.
- After verifying the data, e-TDS file is generated.
- Queries raised from Income Tax Department regarding PAN Nos., data checked will be corrected wherever required and filed again.
- Re-conciliation information given from time-to-time is submitted to Costing Cell.
- At the end of the Financial year TDS certificates in Form 16 are generated and issued to the employee and pensioners.
- After issuance of TDS Certificate, the same is sorted out and will be forwarded to the respective departments for filing returns. The TDS Certificate alongwith pension statements are forwarded in envelopes to be posted to the pensioners.

### **Income Tax Circular:**

- The Income Tax Circular is issued every year regarding tax deducted at source.
- The savings and investments for claiming deductions of income tax under Section 80C, 80D, 80CCF, Section 192 are maintained in the register and checked.

- Along with the savings, the encashment register will be checked and the names of the employees who have availed encashment for the current month and the tax deducted if any.
- The entry in the excel sheet will be made and the same will be furnished to the I.T. Cell by 17<sup>th</sup> of every month in order to process the same.
- The income tax deducted monthly from the employees salary will be checked department-wise and will be deleted with final total including tax and cess. Thereafter, the pay order is prepared and handed over to Sr. Dy. CAO to make online payment to State Bank of India by 7<sup>th</sup> of every month.
- Correct PAN Nos. from the employees are obtained while submitting the tax deducted statement with NSDL.

#### **PAY BILLS OF FINANCE DEPARTMENT:**

a. **Increment (Annual):** The date of increment has to be checked on SAP, Further, we have to check whether the employee is present on the 1<sup>st</sup> day of the month, service book for any penalty for unauthorised absence to calculate the increment. Then we have to fill the format and forward to GAD by 10<sup>th</sup> of every month.

b) **Changes in the Provident Fund Contribution:**

The applications received from the employees of Finance Department for increasing or decrease in contribution of Provident Fund are entered in the SAP.

c) **Overtime:**

The overtime approved by HOD are entered in the SAP to the respective employee.

d) **Recoveries and Payments:**

The written advice received from the concerned section regarding recoveries and payments are entered in the SAP. Any other changes requested by the employees to be entered in the SAP.

e) **Action Report under SAP:**

The information of those employees who come on probation or relieved by Finance Department, is sent to EDP by 10<sup>th</sup> of every month.

f) **Pay Not Drawn (P&D):**

List of those employees whose pay is not drawn is to be submitted to the EDP Section by 10<sup>th</sup> of every month for processing of pay-roll.

g) **The Electricity Bills:**

Each employees is entitled for reimbursement towards electricity bill i.e. Rs.125/- for 100 units. This list of employees is entered in SAP.

h) **Issue of Salary Certificate:**

The applications received from the employees of Finance Department regarding issuance of salary certificates is verified. In case the employees deductions is more than 50% of the earnings, salary certificate cannot be issued under ref. No.FD/P-47/2010/207 dated 27/4/2010. After scrutiny, the proposal is to be put up for HOD's approval for issuance of salary certificate.

j) **Promotion/Intimation issued under Conduct Regulation, 1964:**

The applications alongwith proforma giving information on acquisition and disposal of moveable or immovable property under Regulation 15 of MPE (Conduct) Regulation 1964 are scrutinised and put up for HOD's approval for granting permission. Application for clearing passport to leave the country is verified and proposal for permission to leave country is put up to Secretary for obtaining chairman's approval. Any other application for permission, proposal is required to be put up depending upon nature of the subject.

k) **Scholarships:**

The applications received from the employees are scrutinised for children's name and Bank Account No. and forwarded to GAD with the list.

l) **Scholarships received from GAD :**

The list of scholarships duly approved and received from GAD compiled from the applications received from all the departments is processed in SAP. Pay-orders are prepared bank-wise and are sent to Cash Section for payment.

m) **Reimbursement towards Spectacle frames:**

The applications received from employees are entered in the service book with A.O.'s signature and are forwarded to GAD. Bills and prescriptions are scrutinised. After receiving the letter from GAD for payment, the pay order is prepared and forwarded to Cash Section for payment.

n) **Reimbursement of Tuition Fees for Special Children:**

Letter is received from GAD for reimbursement of tuition fees for special children. Based on the details, data is processed in the SAP and pay order to that effect will be prepared and forwarded to Cash Section for payment.

o) **Promotions:**

The names are received from GAD for promotions, and accordingly orders are issued. After employee takes charge of the post and the last pay particulars received from the department, entry is made in the Service Book and particulars are forwarded for issue of pay slips. Promotion order is issued from the concerned department. Relieving order is issued as per written instructions and the same is reported to EDP vide cash report under SAP.

p) **Educational Allowance/Reimbursement of Tuition Fees:**

Letter under ref. No.FD/Est.1(21)/2011/2607 dated 31/1/2011:

The applications received from the employees about the above claims are scrutinised with the names of the children as per the service record and entitlement. The amount is Rs.12000/- per child per year, The payment will be made through salary.

**STEPPING UP OF PAY:**

The applications received from the employees are scrutinised and the same are forwarded to the dealing hand to issue order for stepping up.

**Applications for P.F. advance and withdrawal:**

The applications received from the employees are verified and earnings and deduction figure are taken from the SAP. Incase, deductions are more



than 50% of the earnings, then the employee is not permitted to take P.F. advance.

### **MEDICAL BILLS:**

#### **The reimbursement of medical bills of in service employees:**

Various medical bills of employees received through despatch are entered in the register maintained for the purpose. Thereafter, the same is checked whether bills are (a) recommended by CMO/MPT has (b) Prescriptions and BCS are enclosed (c) the medicines are admissible/inadmissible (d) quantity prescribed and purchased is correct.

After proper scrutiny, pay orders are prepared and parked in the SAP under FV-60 and put up to Accounts Officer Gr-I for authorising the same.

Accounts Officer Gr-I or Sr. Accounts Officer scrutinises the said pay orders and authorises the said pay orders in order to forward the same to Cash Section for payment.

#### **Medical Bills of Retired Employees:**

Various medical bills of retired employees received through despatch are entered in the register and after scrutiny as mentioned above, a statement is prepared on 10<sup>th</sup> of every month and forwarded to Pension Section after signature of Sr. Accountant and Accounts Officer Gr-I and Sr. Accounts Officer for effecting payment through pension dues.

During scrutiny of the bills, time bar cases are returned to CMO for lapse of time limit for condonation of delay from their respective HODs concerned.

Recovery of inadmissible medicines of in-service and retired employees are done by sending letters to concerned departments and final settlement section.

Cases of reimbursement of medical bills of private hospitals such as cases recommended and forwarded by CMO are dealt with under Regulation 17 of MPE (medical attendance) rules. After the scrutiny admissible/inadmissible medicine cases are passed for payment.

### **Medical Bills of Referral Hospitals:**

The bills from referral hospitals are entered in the register and scrutinised and keeping a record of income tax deducted at source.

Pay orders in the name of referral hospitals are prepared in the SAP under FV-60 and parked for posting by Accounts Officer Gr-I.

Thereafter, A.O.Gr-I authorises the said pay orders and forward to the Cash Section for payment.

Regarding the payment made to the referral hospitals after deducting applicable income tax amount, separate letter is forwarded to CMO/MPT for information and for further necessary action at their end.

Referral hospitals agreement and extension of period of the agreement are examined.

### **Monthly/Quarterly/Half Yearly/Yearly Reports>Returns:**

#### **(a)Strength of Staff:**

Every month report is being forwarded to GAD regarding the strength of staff indicating the employees who are promoted and transferred to other departments or retired reduced and strength during the previous month. Employees who are promoted and transferred to Finance Department are

added to the strength of the previous month. Same strength of staff is bifurcated into male/female and category i.e. General/OBC/SC/ST. This report should tally with the vacancy position. The said report is put up to Sr. Accountant, Accounts Supdt., A.O.Gr-I, then to FA & CAO for signature and thereafter is forwarded to the Secretary/GAD for necessary action at their end.

(b) **Vacancy Position:**

This is regarding the vacancies existing during the month in the Finance Department. Every month, record of the employees who are promoted, transferred to other departments or retired or resigned from the Port, showing the previous month and employees who are promoted and transferred to Finance Department are added to the post in the previous month. The same addition and deletion have to be shown post-wise. Accordingly, this record has to tally with the vacancy position while submitting the monthly report of strength of staff. This report shows the no. of posts that are vacant and the no. of posts that are filled up. The said report is put up to Sr. Accountant, Accounts Supdt. And A.O. Gr-I and then to FA&CAO for signature in order to forward the same to Secretary/GAD for further necessary action at their end.

(c) **GOENCHIM LHARAM :**

The report is regarding the by-monthly magazines issued by the Port. In this report, any promotions, retirement, deaths, berths are recorded and then published in the Goenchim Lharam. The said report is forwarded to Editor, Goenchim Lharam to be printed in Goenchim Lharam magazine.

**(d) Identity Cards:**

This report is regarding the no. of cards that are issued during the month. New Identity Cards are issued for reasons like mutilation of the old cards, loss of cards and new designations to be incorporated in the cards. All the details of the person who is to be issued the Identity Card like name, EDP No., Card No., blood group, designation and where the Identity Card is valid is shown on the proforma. The report is with covering letter signed by Accounts Officer Gr-I and forwarded to Traffic Manager for further necessary action at their end.

**(e) Labour Strike:**

This report is regarding the strike of the employees during the month. In case of strike of employees, the same report is furnished in the prescribed proforma. The said report with a covering letter is sent to the Secretary for further necessary action at their end.

**(f) Disciplinary Proceedings:**

This report is regarding the disciplinary cases that are registered during that particular month. In the said report, if any memorandum, charge-sheet is issued to any employee and the status of the case in the prescribed proforma is prepared and the said report with covering letter with the signature of Accounts Officer Gr-I is forwarded to Secretary/GAD for further necessary action at their end.

(g) **Welfare of Minorities:**

This is a quarterly report. This report is regarding the minorities in the department. The said report is in the proforma of minorities like Muslims and Christians, etc. except for Hindus. The particulars of minorities are to be typed in the prescribed proforma and then the report is forwarded with the covering letter to the Secretary/GAD for further necessary action at their end.

(g) **Ex-Serviceman :**

This is quarterly report regarding ex-serviceman who have been appointed in the department. The report indicates no. of ex-serviceman appointed in the Finance Department in the prescribed proforma and the same is forwarded with covering letter to the Secretary/GAD for further necessary action at their end.

(h) **Employment Exchange:**

This is a quarterly report. This report is send to the Secretary/GAD which in turn Secretary is forwarded it to the Ministry. In the said report, all the vacancies created and the vacancies filled in is indicated and the said report is in the prescribed proforma. The same will be forwarded with covering letter to Secretary/GAD signed by Accounts Officer Gr-I for further necessary action at their end.

j) **Public Grievances:**

This is a quarterly report regarding the grievances from the employees. The said report is in the proforma and the same is forwarded to the Secretary by covering letter signed by Accounts Officer Gr-I for further necessary action at their end.

(n) **ISO Report:**

This is monthly report wherein data from three supervisors is taken and typed in the prescribed proforma and signed by Accounts Officer Gr-I and the same will be compiled and forwarded to MR for further necessary action.

o) **Medical Card:**

The employee applies for medical card under the circumstances for eg.new appointee, or the employee who wishes to enter or delete any of his or her husband or children or mother or father or mother-in-law or father-in-law. The declaration to that effect given by the employee in the prescribed proforma in quadruplicate duly signed with a new photograph of self and attaching thereby the documents which are required like Birth Certificate or medical certificate, etc. are scrutinised and then entered into new medical card or old card if possible. After scrutiny by Sr. Accountant, Accounts Supdt., Accounts Officer Gr-I and the same is put up to FA&CAO's signature. One copy of declaration form is sent to the Secretary, CMO and one copy of the declaration form is filed in the personal file of the concerned employee.

(p) **Preparing Peons Roster:**

The Peons Roster is prepared every 7 weeks prescribing the duties of opening and closing of office and put up to Sr. Accounts Officer for approval.

After approval, the office order is signed by Accounts Officer Gr-I and distribute it to the peons.

### **Court's Attachments:**

- In case of court orders for attachment of salary, recoveries are made from the salary of the individual employee and entered in SAP.
- The entry is made in the SAP and the statement of recovery is forwarded to EDP.
- After verifying the pay orders, the names of respective Co-operative Banks/Societies are prepared and parked in the SAP for authorisation of Accounts Officer Gr-I through scrutiny of Sr. Accountant and Accounts Supptd.(E).
- After authorisation by Accounts Officer Gr-I, pay order is forwarded to Cash Section for payment.
- The entries are being made in the Court Attachment Register.
- Whenever Final Settlement Section sends list of the employees retiring during the month to issue "No Objection Certificate", the same has to be verified and checked with pay bills.
- Besides court attachment, other correspondence from banks and societies in respect of employees who stood sureties etc. are dealt with proper replies to the banks and co-operative societies.
- At the end of the month, the remittances have to be reconciled.

### **Imprest Cash:**

Rs.10,000/- is sanctioned for Finance Department for imprest cash. Whenever, the amount is spent from the imprest cash, proper record of bills with the signature on the bills are obtained from the employees and the

entries are made in the Imprest Cash Register. Thereafter, the same entries are made in the computer. When the imprest cash is almost over, we have to re-coup with BCS form and letter addressed to Dy. CAO(M)/Materials Section to make pay order thereafter. When the pay order is prepared, the cash is collected and used for the imprest,

### **Office Stationery:**

Office stationery of Finance Department is recouped by making indent in the SAP as and when need arises and after signature of Sr. Accounts Officer, the same is forwarded to MM Department for bringing stationery. Whenever, stationery is distributed, entry in the stationery issuance register is made and record is kept in the cupboard. Soaps and towels to Class III & IV employees have to be entered monthly/yearly and distributed to the staff by obtaining their signatures. The towels for Class III and IV are issued to the employees once in a year. MPT calendars and diaries are to be indented yearly and to be distributed to the employees of entire Finance Department. The desk calendars are to be purchased from the open market once in a year and will be distributed to all the officers of Finance Department after obtaining their signatures.

### **Recoveries of Co-operative Societies/Co-operative Banks/LIC Loans from the monthly salary and stoppage of recoveries after the loan is fully recovered:**

Request received from Seven Co-operative Credit Societies/Goa Urban Co-operative Banks/LIC for recovery of loan installments from the salary alongwith authority letter and salary certificate etc, are to be scrutinised. The EDP/IT Cell is sending societies/bank recovery statements to prepare pay



orders. Thereafter the pay order to respective banks/co-operative societies /LIC are prepared and parked for authorisation to AO(E)/Sr. AO(E). After authorisation from AO(E)/Sr.AO(E), the same pay order is forwarded to Cash Section through IBT cheque. After receiving cheque, the same is forwarded by preparing covering letter to respective Co-operative Credit Societies/Banks/LIC under the signature of AO(E)/Sr.AO(E).

**Recoveries from the Salary in respect of the Membership of the MPT Institute/Officers Club/Association, etc.:**

EDP Section/I.T. Cell sends the list of employees who are members of the institute/club/association in order to recover from the salary and prepare pay orders. The respective pay orders in the name of club/association/institute is prepared and parked in the SAP for authorisation by AO(E) and Sr. AO(E). The entries to that effect are made in the cash commitment register and remittance register. After receiving the cheque from the Cash Section with covering letter, the same are forwarded to respective clubs/association/institute, etc.under signature of AO(E) /Sr. AO(E).

**Deductions of 1 day Wages/Death Relief Fund Scheme of CME, Marine and Traffic Department:**

On employee's death while in service, the society informs to the respective HOD to recover 1 day wages from the salary. Concerned HOD will inform to EDP to recover 1 day salary from the monthly salary of the members. EDP/IT Cell forwards statements to prepare pay order. Thereafter note for approval is put up to FA & CAO to make the payment and after approval of FA&CAO, the same pay order is posted in the SAP for authorisation of AO(E) and Sr. AO(E). After authorisation of pay order, the

same is forwarded to Cash Section for payment through cheque in favour of death employee's dependent and covering letter is forwarded to concerned Relief Fund Scheme through their respective HOD.

### **Union Membership (Yearly):**

The recognised unions are informing to Finance Department to recover the yearly membership fee from the employees salary. EDP/IT Cell recovers the yearly membership fee from the monthly salary of the employee and recovery statement is forwarded to Establishment Section for preparing pay orders. Thereafter pay order is prepared by dealing hand and parked in SAP for authorisation to AO(E) and Sr.AO(E). After authorisation, the pay order is forwarded to Cash Section for payment through IBT/cheque. After covering letter, the respective cheque is forwarded to the union under the signature of AO(E) or Sr. AO(E). The entries are also made in the cash commitment register and remittance register.

### **Preparation of Encashment:**

Applications received from the various departments regarding encashment of leave are verified. While verifying the said applications, we check the current basic, pay, VDA, check list signed by HOD, BCS, employee's signature, signature of HOD.

Thereafter the pay order is prepared in the name of the employee in SAP under FE-60 and the same is put up for authorisation to Accounts Officer Gr-I. Thereafter pay order details are entered in cash commitment register and encashment register of the respective department.

Pay order no. is written across the employee form in red pen.

After scrutinising by Head Clerk, A.O. Gr-I authorised the pay order and forward the same to the Cash Section for payment to the respective employee.

**Preparation of tuition fee, educational allowance:**

The scheme of Port employees regarding tuition fee and educational allowance as per the circular issued by Finance Department coming from all the departments are verified. While verifying the scheme, scrutiny of the employees signature, family declaration form, scrutinise all receipts along with the form, if the school is recognised, eligibility up to two children, signature of HOD, entitlement in terms of the wage revision order restricted to maximum limit as prescribed in the wage revision order, etc. are made.

Thereafter proper entries in the tuition fee register of the respective department is made and pay order in SAP under FV-60 is prepared as per SAP manual and put for authorisation of Accounts Officer Gr-I.

After scrutinise by Head Clerk and A.O.Gr-I, A.O.Gr-I authorises the said pay order and forward to Cash Section for payment to the respective employee.

**Spectacles Reimbursement:**

The claims made by various employees to Welfare Section/GAD and forward to Finance Department for verification. The maximum cost of spectacle ₹500/- is paid to the employees. The employees are entitled for reimbursement of spectacles twice in their whole service. After the claims are received from the Welfare Section, the respective entry is made in the service book of the employee and the entry is made in the register. Thereafter pay order is made under SAP manual and put up for authorisation of A.O.Gr-I.

A.O.Gr-I authorises the pay order and forward it to Cash Section for payment to the employees.

**Due and Drawn:**

The due and drawn statement prepared by other departments regarding change in basic pay, arrears and recoveries such as claim like pay fixation, EOL regularisation, ACP, etc. are verified with the respective basic pay, VDA and other allowances. After scrutiny, the same is verified by Head Clerk and A.O.Gr-I and copy of the same is forwarded to respective department for claiming in the respective employees pay bill.

**Electricity bill reimbursement:**

Class III and IV employees are entitled for reimbursement of electricity bills upto 100 units. All the departments are sending electrical bills alongwith the claim form of the employees for verification to Finance Department. The same are verified with employees name, EDP No., quarter no. signature of the employee, HODs signature, no. of units consumed, energy charges and arrears if any alongwith the bills. Proof of bill paid entry is made in the SAP as per the SAP manual PA-30.

**Stitching Charges:**

All the employees claiming washing allowance are entitled for stitching charges. The respective departments send the statement with details of uniform stitching claim. The subject claims are verified as per the GAD's Circular No.GAD/GS/(1)/13/2008/11/292 dated 21/1/2008 under Office Order

no.204. Thereafter statement is forwarded to the respective departments for claiming stitching charges.

### **Special Assignments:**

Apprentices' pay bill claims from I.T Cell are verified and pay orders are prepared in SAP under FV-60. The same is verified by Head Clerk and put up for authorisation of Accounts Officer Gr-I. After authorisation, A.O.Gr-I is forwarding the pay order to the Cash Section for payment to the Apprentices. Preparing pay orders in SAP under FV-60 of contract doctors, nurses, dieticians, visiting doctors, emergency called doctors, etc. After scrutinising their charges, recoveries such as income tax etc are authorised by A.O. Gr-I and after authorisation, the same is forwarded to Cash Section for payment.

### **Leave Record:**

All leaves such as E.L., HPL, Com.Leave, EOL, etc. applied by the employees of Finance Department are recommended by their concerned officer and are posted in the service book as well as SAP. After the leave has been sanctioned, all the leave applications are filed in the personal files of the concerned employees. Also the entries are made in the Muster Roll in the 1<sup>st</sup> week and submitted to the pay clerk for pay bill.

### **E.L. Encashment of Finance Department:**

The E.L. encashment applications received from the employees of Finance Department are posted as done in the service book, Muster Roll and SAP. The forms are scrutinised and whatever amount of E.L. the employee wants to encash is deducted from his E.L. quota. Calculation of E.L. is done

on basic plus VDA is added and divided by thirty days and then multiplied by no. of days E.L. applied. After the scrutiny, the forms are placed to Sr. Accountant and A.O.Gr-I and after FA&CAO's signature, the same is forwarded to Materials Section for BCS. Once the BCS is issued, the pay order is prepared and posted in the SAP for authorisation of Accounts Officer Gr-I. The entry is also made in the cash commitment register and office register. After authorisation by A.O.Gr-I, the same is forwarded to the Cash Section for payment to the respective employee.

### **L.T.C.:**

After scrutiny of the claim submitted by employees of Finance Department, the same is entered in the service book of the employee.

Apart from the above activities, Establishment Section is doing following activities:

- (i) Examination of proposals/office note of Establishment work.
- (ii) Various proposals, office notes/folders pertaining to establishment matters are coming from other departments are examined with reference to the relevant MPE Regulations, FR, SR, Govt. Orders, administration orders, office orders issued by the Port/circulars, etc. The said proposals after examination were put up to FA&CAO through Sr. Accountant(E)/ A.S.(E)/ A.O.Gr-I(E)/Sr.A.O.(E)/Sr.Dy.CAO and then forwarded to HOD/Dy. Chairman/Chairman for orders.

Processes Notices on Establishment work of Finance Department and replied to the correspondence made by their departments:

The correspondence / representation on the Establishment matters received in Finance Department are examined with reference to MPE Regulation, FR, SR, Govt. Orders, Administrative Orders, Circulars issued by the Port and thereafter the replies and self content notices are put up to FA&CAO's approval through Sr. Accountant (E)/AS(E)/AO(E)/A.O.Gr-I, Sr. A.O.(E)/Sr. Dy. CAO and then the same file is forwarded to Dy. Chairman/Chairman or respective HOD.

### **Applications received under RTI Act, 2005:**

The applications received under RTI Act, 2005 and addressed to Public Information Officer i.e. FA&CAO is entered in the RTI Register. After examination and approval from FA&CAO, if permissible the information/documents are furnished to the applicant.

Monthly/Quarterly/Yearly Report in the prescribed proforma regarding applications received under RTI Act in Finance Department and action taken thereon is furnished to the Secretary/GAD/MPT.

### **Issue of VDA Circulars:**

The monthly consumer index no. is received from IPA based on the Consumer Price Index. Quarterly DA is calculated and self content letter along with circular is put up for the approval of FA&CAO through Sr. Accountant/A.S./A.O.Gr-I/Sr.A.O(E)/Sr. Dy. CAO. After approval from FA&CAO, circular is issued and copies are sent to Chairman/Dy. Chairman, all the departments, RAP, EDP Section for information.

## **Appointments/Promotions/Financial upgradation/Seniority List of uncommon category of Finance Department:**

Whenever any vacancy arises in respect of uncommon category of Finance Department, a self content note is put up to FA&CAO for filling up of the vacancy by appointment/promotions as the case may be. Thereafter, the same note is forwarded to Liaison Officer/SC/ST for clearance. In case of promotions/financial upgradation under ACP/MACP scheme, vigilance clearance of the candidate within the zone of consideration is obtained from the Vigilance Department. Once, the date of DPC / DSC meeting is fixed, a letter is forwarded to the DPC/DSC member to attend the meeting. After the DPC/DSC meeting, minutes are prepared and thereafter the promotion/ACP order is issued accordingly. In case of appointments, the vacancy is advertised departmentally in local newspaper as the case may be. After receipt of applications, the same are scrutinised and statement of eligible/ineligible note is prepared. After that call letter is sent to the eligible candidate and after the interview/written test if any, minutes of SSC meeting prepared. Offer of appointment is sent to the selected candidate and after proceedings fitness certificate from the CMO, appointment order is issued.

## **Issue of Pay slips due to direct recruitment (ad-hoc/regular):**

All the departments are forwarding relevant papers of offer of appointment in the direct entry grade of the employee. Charge report is submitted after the charge taken by the employee as per the offer of appointment. While issuing pay slips in triplicate, the following things are considered:



- Name, designation, EDP NO., Department, Scale of pay on appointment, reference no. of authority for issue of pay slips and Basic pay from the date of appointment
- Calculation of %age , VDA on basic pay with correspondence month as per VDA table is done.
- CCA as applicable is considered.
- Date of increment as indicated only in case of regular appointment.
- Pay slip is prepared and put up for verification of Head Clerk, A.O.Gr-I.
- Thereafter, the full set of relevant documents alongwith service book is forwarded to Internal Audit Section for auditing.
- After audit, the A.O.Gr-I signs the pay slips and thereafter the same is forwarded to the concerned department of the Establishment Section and one copy of the pay slip is kept as office copy.

### **Issue of Pay slip due to Promotion:**

All the departments are forwarding promotion order, charge report form, option form from the employees alongwith service book for issue of pay slip due to promotion. Once the papers are received, the following documents are checked:

- i) Date of issue of promotion order in respect of the employee.
- ii) Charge report of the employee.
- iii) Exercise of option of the employee.
- iv) Last pay drawn before promotion as per service book to tally with the last pay drawn with the option form. After scrutiny, claim sheet for the purpose of pay fixation of the employee is prepared wherein if the employee has opted for Option I, then his pay has to be fixed for at 3% in the post on the date of promotion and shown his basic pay on the date to his promotion. The next increment will fall on the completion of one year i.e. on the 1<sup>st</sup> of that month.

If the employee has opted for option II, then his pay is to be fixed by adding 3% to his pay in the lower post on the date of his increment in the lower post as his annual increment plus another 3% to the resulting figure as his promotional benefit. The resulting figure will be his basic pay. His next increment will continue to remain on the same date as that of his increment in the lower post. After scrutinising the above elements, pay slip is prepared in triplicate indicating departmental code, name, designation, EDP No., department, scale of pay, scale of pay opted, promotion, reference no. authority for issue of pay slip, basic pay on the date of promotion, calculation of percentage of VDA and the basic pay with correspondence month as per basic total, CCA application, basic pay after giving option, total of the basic pay and next increment date and remark such as ad-hoc promotion, regular promotion. After scrutinising the above, pay slip is prepared and forwarded to Dy. CAO(IA) for scrutiny. After obtaining from Internal Audit, A.O.Gr01 will sign pay slip and forward it to the concerned department ie. Establishment Section with a copy alongwith service book and one copy is kept in the Finance Department.

**Issue of Pay slip due to financial upgradation:**

While issuing pay slips due to financial up-gradation, all above formalities as mentioned are carried out, especially we are checking whether the employee has completed 10, 20, or 30 years service as the case may be as per ACP/MACP granted. The same is checked as per service record from the date of his initial appointment for the post and the scale. The hierarchy of the financial up-gradation to be as per the recruitment rules followed for promotions in that grade.

If any doubt to issue pay slip is put up to FA&CAO by quoting relevant rules for obtaining clarifications depending upon the case and after approval the pay slips are issued.

### **Issue of Pay slips for stepping up cases:**

After the service books are received from the other departments, the same are checked if the comparative statement is supporting the claim signed by the HOD. Under which condition/clause the stepping up is considered, the date of senior employee's pay can be stepped up. If the employee is satisfying all the conditions of stepping up, the note is routed through FA&CAO for his approval for stepping up, the date of increment of the senior to be par with the junior. After approval from FA&CAO, the normal process of issue of pay slips is followed as mentioned above.

### **Pay Bill received from EDP Section for preparing salary, pay orders for onward transmission to the Cash Section:**

Pay bills of all the employees salary for respective month for preparation of pay orders, bank-wise is received from EDP Section between 24<sup>th</sup> to 26<sup>th</sup> every month. The bank-wise statement is received for preparing individual pay orders. While preparing bank-wise pay order, we are scrutinising the vendor code of bank, G.L. code and the pay orders are prepared in the SAP. The said pay orders bank wise are prepared and put up for authorisation of Accounts Officer Gr-I. After verifying by Head Clerk and A.S.(E), the same are forwarded to A.O.Gr-I(E) for authorisation and are forwarded to Cash Section for disbursement to the respective banks for crediting to the salary to the respective employee, who are having bank accounts in the said bank.

## **Preparation of pay orders for sending remittances to Officers on deputation:**

In respect of the Officers on deputation to this Port, their pay slips are received from GAD. Once the pay slips are received, the pay orders indicating vendor code, G.L. code is prepared in the SAP under FG-60 and the remittances of their GPF contribution, Group Insurance and House Building Advance, separate pay orders are prepared and after verification by Head Clerk/E.O.(E) are posted for authorisation of A.O.Gr-I. After authorisation, the pay orders are forwarded to Cash Section for obtaining Demand Draft/Cheque. Demand Draft/cheques are forwarded under covering letter to the respective parent department from where the official on deputation has arrived with a copy of respective officer and copy to the Secretary for information.

All the activities of Establishment Section mentioned above are dealt by the concerned employees are scrutinised by Sr. Accountant, Head Clerk, Accts Supdt., Accounts Officer Gr-I , Sr. Accounts Officer (E) as a supervisory staff.

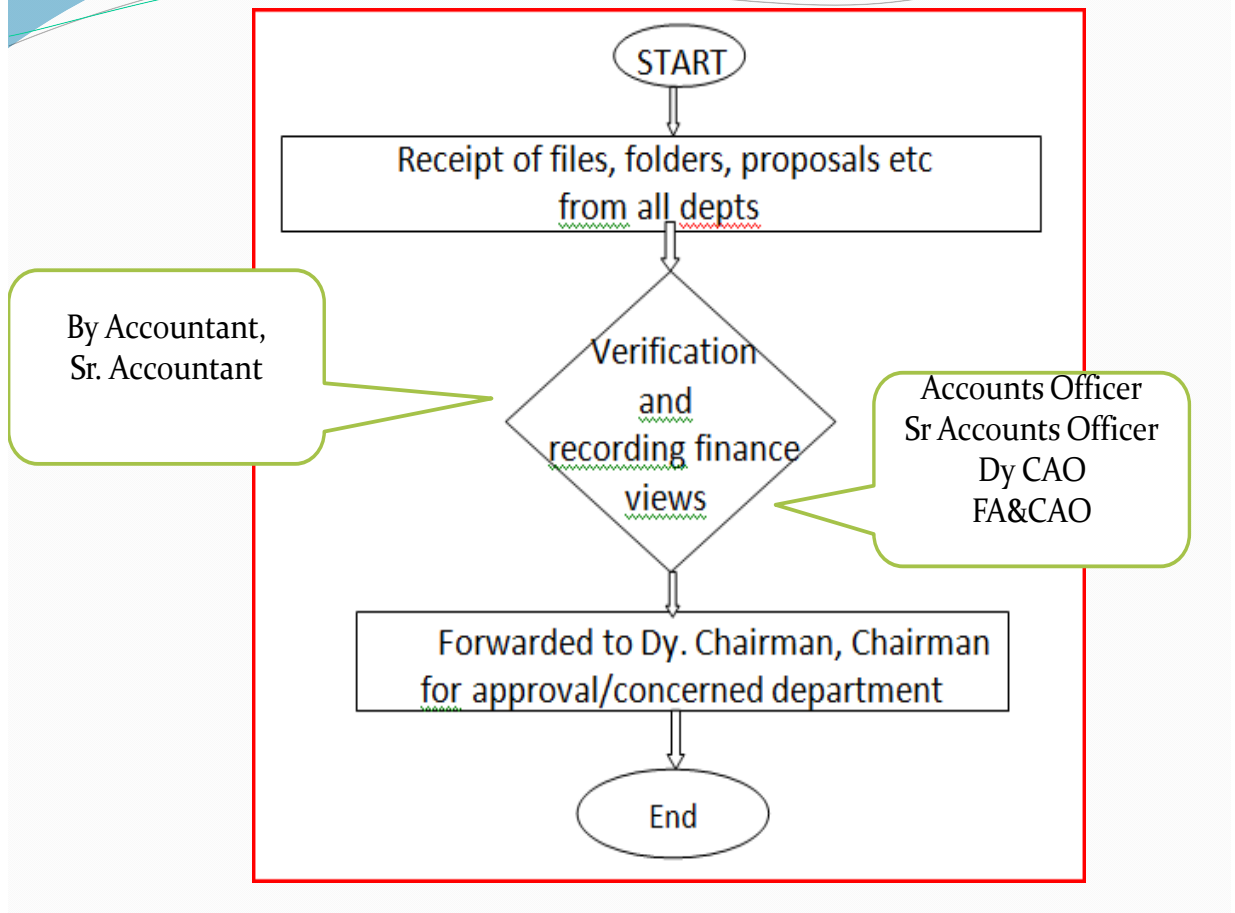
## **Vetting of Proposals**

Proposals related to employee issues are delt by Establishment Section.

Proposals are examined with reference to the rules regulations issued by the Ministry/Board from time to time.

Finance department views are incorporated and sent to the competent authority for decision.

# EXAMINATION OF PROPOSALS



## **Final Settlement Section**

Retirement intimation to be issued to the employees nine months in advance and the service record of that employee will be forwarded for pre-audit in Final Settlement Section. Confirmation were issued to the employee which are filled in by the employee and HODs signature to be obtained and the same will be forwarded to Final Settlement Section for calculation of pension, gratuity, commutation, etc. Any other request from the employees, such as change in name, change in address, change in Bank A/C, etc. will be scrutinised and approval will be obtained from HOD.

### **FINAL SETTLEMENT OF EMPLOYEES ON RETIREMENT:**

- Pre-audit of personal files & service books of employees retiring on Superannuation/VRS/Death/Resignation/Medically Unfit/ Compulsory Retirement, etc.
- The files are received from the concerned departments, in case of superannuating employees 9 months in advance.
- Register is maintained to keep track of all these files. Thereafter, the respective files are marked to the subordinate staff for verification and pre-audit.
- After verification by Internal Audit in the month of superannuating, calculation of financial benefit of pension is done and forwarded to Internal Audit for checking the same.
- After receipt of the audited files, the terminal benefits of the employees are calculated and put up for approval of FA & CAO and thereafter the respective payment such as commutation, gratuity, GSLI, leave encashment pay orders are prepared in the SAP and kept for authorisation of the Sr. Accounts Officer.

- After authorisation of Sr. Accounts Officer, the pay orders are forwarded to the Cash Section in order to credit the final settlement dues to the respective salary account of the employees, who retired on superannuation.

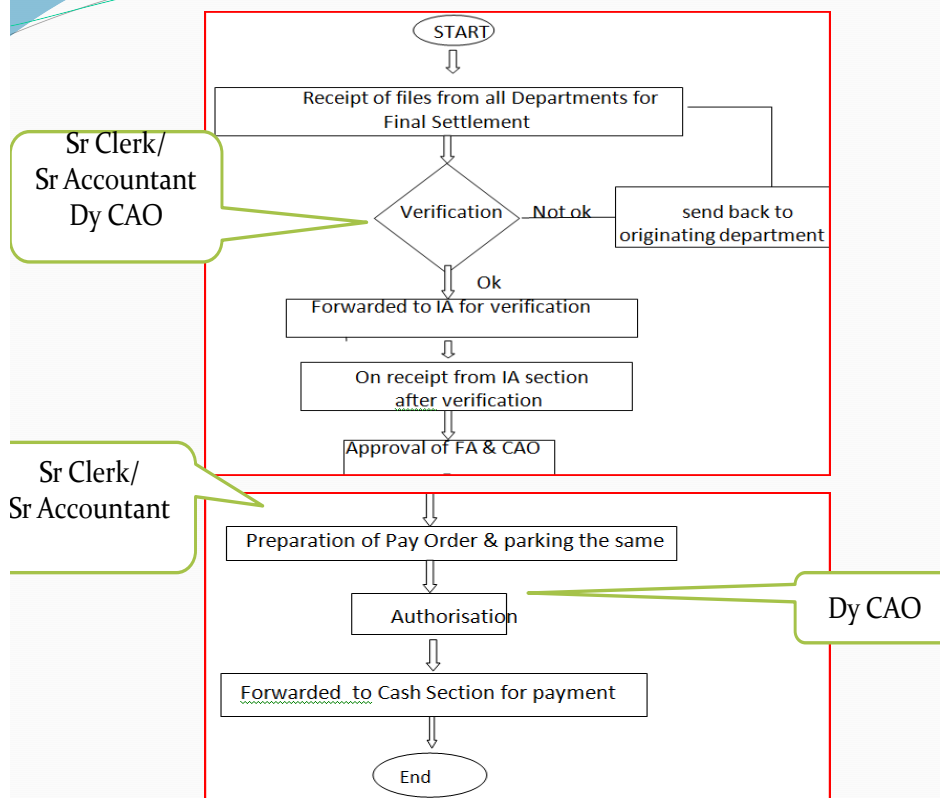
### **Steps for Pre-audit:**

- 1) Audit the 3<sup>rd</sup> page of service book with the corresponding documents in Personal File. Documents include offer of appointment, appointment letter, acceptance form, joining report, birth certificate/school leaving certificate, educational qualification, caste certificate, etc.
- 2) Check whether 3<sup>rd</sup> page of service book is signed by the employee and attested by Head of Department.
- 3) Check whether date of confirmation is posted on service book.
- 4) Check whether pay slips issued on appointment is posted on service book.
- 5) Check whether annual increments of employee is entered on service book.
- 6) Check whether pay slips issued on promotions or wage revisions are posted on service book.
- 7) Check whether signatures of employees and attesting officer is obtained on service book after posting payslips and after recording annual increments of employee on service book.
- 8) Check the leave record of employee right from date of appointment.
- 9) Check whether EL/HPL is accurately credited to the leave account of employee in January and June of every year.
- 10) Check whether applications are filed in personal file and correspondingly recorded in service book and vice versa.
- 11) Check whether COM Leave is supported by appropriate medical certificate.

- 12) Check whether leave applications are signed by employee and sanctioning authority.
- 13) Check whether nomination forms for GPF, unclaimed wages, family pension, etc. are duly filed in the personal file.
- 14) Check whether actual strike period is posted on service book.
- 15) Check whether encashment application and statements are filed in personal file and posted on page 16 and page 32 of service book.
- 16) In case leave record is carried forward, service book vol 2, verify that data on page 3 of Service Book vol I is accurately recorded on page 3 of service book vol 2 and attested by the officer.
- 17) Verify whether date of retirement on superannuation, resignation, death, termination, medically unfit is recorded on service book and verification stamp duly signed is endorsed on service book.
- 18) In case of resignation, verify whether employee's resignation letter, acceptance letter of department and vigilance clearance report is filed in personal file.
- 19) If any of above is not found in order, queries are raised in a prescribed format and four copies of the same signed by dealing hand are put up to the supervisory staff and sectional head alongwith personal files and service books of concerned employee.
- 20) Once the letter raising queries is signed by section head, it is entered on register maintained to monitor the movement of service books and personal files to Internal Audit section and accordingly forwarded to Internal Audit Section.



# FINAL SETTLEMENT PAYMENT



## B. Final Settlement of employees retiring on superannuation/VRS/Death/ Resignation/Medically Unfit:

### Steps for Final Settlement:

- 1) Check whether queries raised at the time of pre-audit are satisfactorily replied by concerned department and service book as well as personal files are in order.
- 2) Check whether statement of non-qualifying service is submitted by department.
- 3) Check whether all documents are forwarded alongwith personal file and service books.
- 4) Prepare statement of calculation of pensioner benefits including basic pension, commutation, gratuity, reduced/family pension.

- 5) Letter listing documents not submitted by concerned department e.g. employee's identity card, medical card, etc. is prepared and four copies of the same along with two copies of calculation of pensionary benefits is put up to supervisory staff for verification alongwith personal files and service books of employee retiring on superannuation/VRS/Death, etc.
- 6) After the letter is signed by the personal head, it is entered on register maintained to monitor the movement of service books and personal files to Internal Audit Section and accordingly forwarded to Internal Audit Section.

C) Intimation of employees retiring on superannuation one year in advance:

- 1) Obtaining list from EDP every month of those employees retiring on superannuation one year in advance from EDP.
- 2) Making a letter to all departments every month and attaching list of employees retiring on superannuation during the same month next year and directing departments to send personal files and service books for pre-audit atleast six months in advance.
- 3) Copy of the same forwarded to IA Section and Establishment Section alongwith attached list.

D) **Preparing ISO report of Final Settlement Section:**

**ISO report includes the following:**

- 1) Number of employees retired on superannuation during the month.
- 2) Number of Death/VRS/Resignation/termination cases settled during the month.
- 3) Number of cases availing commutation of pension in respect of superannuation and VRS cases.
- 4) Number of cases entitled to gratuity.

- 5) To be submitted to Dy. CAOP by the 5<sup>th</sup> of every month.
- 6) Forwarding letter to Vigilance Department once in six months intimating names of officers retiring in the following six months. i.e. on 1<sup>st</sup> January to 1<sup>st</sup> July every year.

**Claiming of Pension in case of superannuation/voluntary retired employees:**

- i) After pre-auditing and audit done by Internal Audit, monthly pension is claimed at the reduced rate in case of employees who have commuted 40% of the pension and full pension is paid in case pension is not commuted.
- ii) List of new additions of pensioners is submitted to the EDP Section furnishing the name, designation, EDP No., address, bank details, basic pension, reduced pension, VDA and medical allowance whenever applicable.

**Claiming Pension in case of Death of Pensioner:**

- i) Pension is stopped on the date of death of pensioner
- ii) Family Pension is claimed by the family pensioners by submitted the following documents:
  - Form of claim of Family Pension.
  - Form of undertaking for refund of excess amount by the bank.
  - Bank bond – stamped, signed
  - Form T.A.- attested by Gazette Officer/Bank Manager.
  - Death Certificate
  - Pensioner booklet.

After submission of all the documents, family pension is claimed and drawn in the name of family pensioner. Enhanced family pension is paid within 7 days of retirement.

Pension is extended to mentally retarded / physically handicapped /unmarried daughters/widow daughters in case of death of both the parents.

In case of excess payment of pension, we are requesting the bank to refund the excess amount credited to the pensioners account and after receipt of Demand Draft/Cheque from the bank, it is forwarded to Accounts Officer (Cash).

### **Pension Book:**

Of every employee, who retires on superannuation/voluntary retirement/ Death/Resignation/Medically Unfit, etc. pension book is prepared and given to the pensioner and all the particulars of financial statement are entered in the Pension Register alongwith respective photos of the employee and the family pensioner.

### **Monthly Pay bills:**

- i) While preparing the monthly pay bills through EDP, the following things are informed to the EDP Section to prepare the monthly pay bills of the pensioner
- ii) New additions i.e. list of employees retiring every month.
- iii) In case of death of the pensioner/family pensioner,
- iii) In case of delay in submitting the life certificate i.e. in the month of March, the pensions is stopped and it is re-started after producing the life certificate with the previous dues.

- iv) Change of banks in case the pensioners wants to shift his bank to a different location.
- v) Restoration of pension in case of pensioners after completion of 15 years of retirement and in case of family pensioner after 7 years of enhanced pension.
- vi) Any other payments/deletion relating to salary like overtime, night weightage, salary difference, etc.

Enclosing of medical reimbursement, medical T.A. and transfer bills to the pensioners account.

All above data is given to EDP Section while preparing the pension pay bills. Monthly subscription of remittance of PFRD, NSDL, Mumbai in a particular format and forwarding the said amount by cheque to the Bank of India, Headland Sada endorsing bank to upload. Finalisation of quarterly bills of NSDL for providing services.

### **Group Savings Linked Insurance (GSLI): (GL Code No.2758790)**

Records of employees who are members are GSLI scheme (new GSLI scheme No.628281) are maintained. Record of outgoing employees i.e. retirees, expired cases, voluntary retirees and terminated/removal/dismissed etc are also maintained. The names of newly recruited employees are added and the strength of members according to their classes is tallied. Statement from EDP regarding category wise recoveries from GSLI premium is obtained every month, verified and the pay orders are prepared for remitting the said amount to LIC. Thereafter, pay orders are marked to A.O.(E) and after authorisation of Sr. A,O.(E), a cheque is obtained from Cash Section and the same is forwarded to LIC towards members contribution and also premium before 28<sup>th</sup> of every month. The names of retirees/expired/terminated/removed/dismissed/voluntary retired employees

names are deleted from the GSLI list. In case of these employees a proper GSLI claim forms are filled and signed by Sr. A.O and forwarded to LIC for claim. On receipt of the claim amount from the LIC, the said amount is forwarded to the respective employee through cheque system. Death claims etc. the pay orders are prepared in respect of each employee separately and parked to Sr. A.O for authorisation. After authorisation by Sr. A.O. the same will be forwarded to Cash Section for payment.

**Quarter Deposit (retention of amount under GL Code No.2758852):**

At the time of final settlement, the employees who are retiring and who are in occupation of Port quarter, Rs.20,000/- is retained from the Gratuity amount towards quarter deposit to meet the dues. After receiving the advise from the Estate Section (CE), regarding vacation of Port quarter, the quarter rent at normal rent is recovered from the amount retained towards port deposit account. Also electricity charges, water charges, etc. recovered from the same and balance if any is refunded by preparing pay order and after authorisation from Sr. A.O., the same is forwarded to Cash Section for payment. In case the recoveries are more than the amount retained towards Port deposit, letter is sent to the member retiring requesting him to pay the difference to the port and incase of failure to pay within the stipulated date, the same is recovered from the gratuity in monthly installment.

**Sending the record of personal files and service book:**

After the final settlement is done and payments are effected, the personal files and service books of the retiring employees are recorded/entered in the register and forwarded the same to the Record Room for maintaining records.

Gratuity of retired employee after obtaining the details of retiring employee, the new claim forms are filled and the statement is prepared in the format and the same is forwarded to LIC for gratuity claim. After receipt of claim of gratuity amount from LIC, the respective pay orders are prepared and after authorising the same by Sr. A.O., the pay orders are forwarded to Cash Section for payment.

### **General Provident Fund (G.P.F.):**

:

The GPF advance/GPF withdrawal applications received from various departments are scrutinised as per the rules and regulations i.e. MPE (General Provident Fund) Regulation, 1964. After verification in the SAP, all the records of the employee such as name, EDP No., balance amount, outstanding loan amount, grant of advance/withdrawal in installments, the said application is forwarded to Sr. Dy. CAO and FA&CAO after signature of Sr. A.O. for sanction. After the sanction from FA&CAO, the respective pay orders are prepared in the SAP and put up for signature of Sr. A.O. for signature. After the signature of Sr. A.O., the pay orders are forwarded to Cash Section for payment.

### **Final Settlement of Retiring/expired employee:**

After receipt of forms from Final Settlement regarding G.P.F. of employees retiring/expired in the month, the said applications are scrutinised and forwarded to EDP Section in a form showing the no. of employees to settle the GPF account. In turn, the EDP Section submits the employee's card showing the employee's total GPF amount alongwith the interest. After verifying the cards, the pay orders for payment on the 1<sup>st</sup> week of the month are prepared and put up for signature of Sr. A.O. The same pay order dues

are entered in the Final Settlement register for records and one copy of pay order is filed separately.

At the end of final order, interest on GPF account declared and put up to the Board for approval. While putting before the Board, GPF interest amount for regular employees as well as provisional interest for the retirees, who are retiring, deaths, VRS, etc. are also declared. Accordingly GPF slips indicating the contribution and interest are given to all the employees in the Financial Year indicating the opening and closing amount of GPF.

### **Work of Re-conciliation:**

A statement showing all payments of GPF is forwarded to EDP Section every month and the same is re-conciliated.

### **Maintenance of Ratification Register:**

Every month the pay orders prepared for GPF as per cash commitment are entered in the ratification register with reference to advance drawn/withdrawals/final settlement and the is submitted to the Chairman by 5<sup>th</sup> of every month for ratification of payment done in GPF.

### **Nomination formats of employees for GPF/DRF/GIRNS/Unclaimed Wages/ Family Pension**

The above nomination formats of the employees received from various departments are scrutinised w.r.t. name, nomination, HODs signature and witnesses. After scrutiny, the accepted forms are forwarded to A.O./Sr.A.O for signature. The employees name is entered in the nomination register in a alphabetical order. 1 copy of nomination for is forwarded to the concerned department for filing in the personal file of the employee. The name of the



employee is entered against the employees DPF/EPF Section, on submission of duplicate copy of the nomination form. After the nomination is entered in the EPF, nomination format is filed in the file for record and reference purpose.

### **Transfer of Funds:**

The statement showing the subscription of GPF and CPF contribution are furnished for transfer of funds every first week of the month to the Cash Section.

### **Stoppage of Recovery:**

Every month the GPF advances sanctioned to the employees is recovered in equal installment as requested by the employee through SAP system under PA-30 and in case if an employee repays his outstanding loan amount, remark is endorsed on his application conforming outstanding balance amount based on which the cash section accepts the amount and the receipt is issued to the employee. When the employee produces the cash receipt, it is entered on the stoppage register and the loan installment is stopped through the process under SAP system.

### **Evidence for G.P.F. withdrawal:**

For utilisation of GPF withdrawal amount, the employees are producing the evidence, the same are scrutinised by considering purpose of withdrawal, receipts, scrutiny of receipts for proper purpose. Thereafter the entry is made in the withdrawal register maintained with the remark evidence produced and also in the personal file.

## **New Pension Scheme(PFRD)**

This scheme is implemented to those employees who have been given appointment after 1/1/2004. Under the said scheme, we are recovering 10% of the employees basic pay plus DA plus NPA of the departments and the statement is received from EDP Section. After the receipt of the statement, using this data on excel, file is prepared and DDO register no. PAN No., Govt. Contribution, pay order, pay month, pay order, particulars of each employee.

### **To create text file:**

In FPU open file saved and then create file and select a path where the output is to be saved (My documents) giving file name type text.

### **Validation of file:**

File created is passed through the File Validation Utility for upload to NPSCAN

### **Upload of SCF to NPSCAN:**

Logon to NPSCAN at [www.npscan-cra.co.in](http://www.npscan-cra.co.in)

SCF uploaded using I-Pin allotted and password.

SCF validated by FVU is to be uploaded. On upload, NPSCAN will generate a File Reference Number (FRN), which is to be noted and this FRN is used for viewing the status of the file at a later stage.

### **File Status View:**

Using FRN number through contribution file detail view a file status view is accepted sin CRA then the contribution submission form is generated, take print and submit this form to Trustee Bank alongwith the Cheque. If rejected, than we have to find out the reason for rejection and resubmit the file by performing the full process again.

Pay Order of full amount i.e. Board contribution + employee's contribution is prepared in SAP and put up for Head Clerk's and Sr. A.O.' signature and then forwarded to cash section for drawal of cheque.

After receiving cheque from cash section, covering letter to Trustee Bank is prepared enclosing cheque and contribution.

### **Submission Form:**

Once detailed uploaded by the Trustee Bank a **UTR No.** from Trustee Bank is to be taken and uploaded in Fund Transfer detail of NPSCAN again by login to NPSCAN.

Checking status of the file by login to NPSCAN at [www.npscan-cra.co.in](http://www.npscan-cra.co.in) whether file uploaded is **"Matched & Booked"**

## INTERNAL AUDIT SECTION

### **1. DESPATCH WORK:**

1. Tapal received is inwards in the INWARD REGISTER.
2. Tapal (Inwards) is put up for perusal of AS/I.A.
3. AS/IA after perusal marks the same for the concerned dealing hand.
4. The tapal received to be dispatched is entered in the OUTWARD REGISTER and then entered in the TAPAL REGISTER.

### **2. TAPAL RECEIVED**

1. Pre-audit files (Entered into (Inward/Outward/Despatch Registers).
2. Final settlement files ( -do-)
3. Pay slips of employees from various departments. (-do-)
4. RAO/Ministry tapal. (-do-)
5. Departmental Tapal (Audit related papers)  
Tapal from the Departments .
6. H.B.A. Files.

**3. Personal file and service Book of the employee, who is due for retirement on account of Superannuation/VRS/Death/Termination of service received in this section from Final settlement section atleast 3 months prior to superannuation for pre-audit.**

### **Verification of Personal file/Service Books.**

- a) Nomination letters for the post.

- b) Memorandum containing offer of appointment.
- c) Acceptance of offer of appointment.
- d) Birth Certificate/S.S.C. certificate for verification of Birth.
- e) Educational Qualifications Certified/True copies.
- f) Experience.
- g) Appointment Order.
- h) Joining Report.
- i) Declaration of members of family for medical attendance/LTC/HTC etc.
  - 1. Nomination Forms for Provident Fund/
  - 2. Pension & Gratuity.
  - 3. Group Savings-Linked Insurance scheme.
  - 4. Family Pension.
  - 5. Unclaimed wages/PLB.
  - 6. Encashment of unavailed EL/HPL etc.
- j) Application for EL/HPL/EOL signed by the employee/sanctioned by sanctioning authority.
- k) EL encashment claim forms filed in the personal file.
- l) Order for confirmation in post.
- m) Order of promotion (adhoc/regular)/reversion.
- n) Charge Reports.
- o) Pay slip for re-fixation of pay on promotion/ACP/reversion/stepping up etc.
- p) Order for Warnings/Charge sheets/Penalties.
- q) Pay slip Issued on wage Revision/Promotion.
- r) Declaration of members/family on marriage/child birth.(certified copies to be checked).
- s) Revision of nomination forms due to changes in members of family.

## **SERVICE BOOK.**

1. Whether the particulars on first appointment have been written, signed by the employee, attested by the attesting Officers and signed by the HOD.
2. Whether the educational qualifications recorded have been verified with relevant certificates in personal file.
3. Whether the date of appointment recorded has been verified.
4. Whether the pay slip on initial appointment has been posted as per the pay slip.
5. Whether the subsequent entries of pay drawn from time to time due to increments/promotions/reversions/stepping up/wage revision etc. have been posted and are up-to-date.
6. Whether the entry on confirmation in post has been made duly indicating details of authority, post and date.
7. Whether the employee signature has been obtained against each entry in col. 9 in Service book.
8. Whether initials of attesting Officer have been obtained against each entry in Cols. 10 and 13.
9. Whether the leave account sheets have been numbered serially in chronological order.
10. Whether the entries are updated.
11. Whether the leave applications including Medical certificate attached to application for Commuted leave with reference to entries posted in leave account are available in the personal file.
12. Whether entry of each spell of leave has been duly recorded on page 16. onwards.
13. Whether each spell of EOL will/will not count as qualifying service.

14. Whether the relevant particulars if any, with details such as block year, date of onward journey, members of family etc. have been recorded after the entry of leave availed for the purpose of LTC/HTC.
15. Whether entries have been attested by the attesting officer.
16. Whether the entries regarding penalties etc. if any, have been recorded/attested by attesting officer .

### **Verification of Final settlement.**

Pensions – Superannuation pension.

Voluntary retirement pension.

Expiry cases, medically unfit cases.

Termination cases.

Gratuity.

Commutation.

1. Check the qualifying service / non-qualifying service and net qualifying service.
2. Check whether basic pay calculated properly.
3. Check whether the entitled basic pension correct or not.
4. Check commutation value as per the formula.
5. Check Gratuity amount as per the formula.
6. Check the Family pension amount.
7. Do necessary corrections if need be and put up to AS/IA.
8. AS/IA with necessary corrections if any, put up to DY.CAO/I.A.

9. DY.CAO/IA further verify the same and send it to Sr.A.O./Final settlement.

#### 4. VERIFICATION OF PAYSLIPS on account of following events.

The above pay slips received from Establishment section have been verified on following norms.

- a. On appointment.-check the time, scale/service book is posted/signature of employee and Officer .
  - b. On Promotion.- check whether fixation date as per wage revision settlement.
  - c. On upgradation due to ACP-I/II/III.
  - d. On stepping up of pay.- as per Central Govt. Rule.
  - e. On anomalies while fixing the pay. – (FR SR)
  - f. On reversion.- (FR SR)
  - g. On Wage Revision of pay.- (-do-)
  - h. On Bunching of pay.- (-do-)
5. Verification of files regarding **House Building Advance** for construction/Buying ready built flat/home based on (MPE HBA Regulation Act. 1964).
  6. Auditing of **Log Books** of vehicles used by the departments including CISF.(72 nos. per month).
  7. Filing papers like Muster file, RAO's replies etc.
  8. Auditing of Log Books.
    1. Date & time.
    2. Initial km. Reading.
    3. Final km. reading
    4. Total km. run.



5. Private trips.
6. Official trips.
7. Purpose of Journey.
8. Counter signature.
9. Opening fuel balance.
10. Fuel drawn.
11. Fuel consumed.
12. Closing fuel balance.
13. Average km./hr.

**9. Prepare indent for stationery.**

10. Collecting stationery from stores/Issue of stationery.
11. **Typing work** regarding Audit Reports/Audit Reply etc.
12. Maintaining **Inventory** of Audit section.
13. Auditing of various departments.

### **INTER- DEPARTMENTAL AUDIT**

At the time of Internal Audit of internal departments, the following Registers and Personal files checked. The procedures followed are as under:

#### **I. IMPREST CASH:**

1. Check the Imprest cash register along with the voucher filed in the file and the cash in hand with the dealing hand.
2. If the cash in hand and the voucher does not tally then the query is raised.

3. The cash in hand and the voucher in the file should tally with cash sanctioned to the concerned department.

## **II. MUSTER ROLL:**

1. Check if On Duty is marked to the employee on the muster roll and reason is not written in the remarks column
2. Verify the muster roll is marked CL and with the applications.
3. Check the muster roll if is over written.
4. Ensure all initials on cross are duly initialed by the controlling officer.
5. Check whether there are more than 2 crosses in a month. If so confirm half day CL is debited.

## **III. STATIONERY REGISTER:**

1. Check Stationery items brought from MM does tally with the indent.  
Ensure it is properly recorded in the respective registers
2. Check issues made are properly recorded
3. Verify Items brought from open market and the bill.

## **IV. INVENTORY REGISTER:**

1. Check the total no. of Inventory and see all the items are available in that particular department.
2. Check whether Inventory numbers are entered on the items.
3. Check any issued items are missing

## **V. OVERTIME REGISTER:**

1. Verify whether sanction is taken from the Competent Authority.
2. Ensure no OT is claimed during During duty hours.
3. Check OT hours as per the OT register tallies with the OT claimed in pay bill.

## **VI. SUPPLY OF UNIFORM , SOAPS AND TOWELS.**

1. Uniform, soaps and towels brought from MM and distributed to the employees are tallying with the balance.
2. Signatures are obtained from the employees against the names of the employees.

## **VII. LTC/HTC.**

1. Whether the relevant particulars, if any, with details such as block year, date of outward journey, members of family, etc. have been recorded immediately after the entry of leave availed for purpose of LTC/HTC.
2. Whether the LTC/HTC availed by the employee is eligible for the period recorded on the register.
3. Whether the employee has taken advance and advance taken are finalized.

## **VIII. HBA ADVANCE**

1. Whether all documentation are made
2. Check the eligibility as against the total HBA amount sanctioned to the employee.

2. Check The interest calculation.
- 3.The total recovery of HBA and interest thereon.

**Verification of Personal file.**

- a) Nomination letters for the post.
- b) Memorandum containing offer of appointment.
- c) Acceptance of offer of appointment.
- d) Birth Certificate/S.S.C. certificate for verification of Birth.
- e) Educational Qualifications Certified/True copies.
- f) Experience.
- g) Appointment Order.
- h) Joining Report.
- i) Declaration of members of family for medical attendance/LTC/HTC etc.
- j)
  1. Nomination Forms for Provident Fund.
  2. Pension & Gratuity.
  3. Group Savings-Linked Insurance scheme.
  4. Family Pension.
  5. Unclaimed wages/PLB.
  6. Encashment of unavailed EL/HPL etc.
- k) Application for EL/HPL/EOL signed by the employee/sanctioned by sanctioning authority.
- l) EL encashment claim forms filed in the personal file.
- m) Order for confirmation in post.
- n) Order of promotion (adhoc/reguler)/reversion.
- o) Charge Reports.
- p) Payslip for refixation of pay on promotion/ACP/reversion/stepping up etc.

- q) Order for Warnings/Chargesheets/Penalties.
- r) Payslip Issued on wage Revision.
- s) Declaration of members/family on marriage/child birth.
- t) Reversion of nomination forms due to changes in members of family.

**Verification of SERVICE BOOK.**

1. Whether the particulars on first appointment have been written, signed by the employee, attested by the attesting Officers and signed by the HOD.
2. Whether the Educational qualifications recorded have been verified with relevant certificates in personal file.
3. Whether the date of appointment recorded has been verified.
4. Whether the payslip on initial appointment has been posted as per the payslip.
5. Whether the subsequent entries of pay drawn from time to time due to increments/promotions/reversions/stepping up/wage revision etc. have been posted and are uptodate.
6. Whether the entry on confirmation in post has been made duly indicating details of authority, post and date.
7. Whether the employee signature has been obtained against each entry in col. 9 in Service book.
8. Whether initials of attesting Officer have been obtained against each entry in Cols. 10 and 13.
9. Whether the leave account sheets have been numbered serially in chronological order.
10. Whether the entries are updated.
11. Whether the leave applications including Medical certificate attached to application for Commuted leave with reference to entries posted in leave account are available in the personal file.

12. Whether entry of each spell of leave has been duly recorded on page 16.
13. Whether each spell of EOL will/will not count as qualifying service.
14. Whether the relevant particulars if any, with details such as block year, date of onward journey, members of family etc. have been recorded after the entry of leave availed for the purpose of LTC/HTC.
15. Whether entries have been attested by the attesting officer.
16. Whether the entries regarding penalties etc. if any, have been recorded/attested by attesting officer etc.

Report of the queries raised by the Auditors is put up to A.S./I.A. A.S./I.A. after perusal of the same forward to DY.CAO/I.A.

DY.CAO/I.A. will further send it to the concerned departments for compliance after approval of FA & CAO.

#### **WORK CONNECTED TO RAO OBSERVATIONS.**

- I. Receipt of Departmental Audit Inspection Reports from RAO/MPT. (07 Departments).
- II. Receipt of Draft Audit paras.
- III. (i) Receipt of Annual Accounts memos.  
(ii) Draft Audit Reports on Annual Accounts.  
(iii) Final Draft Audit Report.
- IV. Queries on Pay Orders.
- V. Verification of Log Books.

#### **PROCEDURE FOLLOWED**

- I. Receipt and Registration of Departmental Audit Inspection Report and put up to DY.C.A.O./(I.A.) and forward the same to concerned departments for furnishing replies.

The replies received from the departments are again registered and examined from the point of view of queries raised and put up to Dy.C.A.O./(I.A.) for review/comments and furnish to RAO/MPT.

- II. Draft Audit paras received from RAO/MPT are registered and put up to Dy.C.A.O./(I.A.) for examining review on the subject and forwarded to the concerned section/department. The reply to the Draft Audit para received from the concerned section/department are put up to DY.CAO /I.A. for review and to examine in respect of the point wise replies. Further the Draft of Reply put up to Sr. DY.CAO for his comments and to examine from financial point of view and then to put up to FA & CAO for his advise and comments. Once the Draft is cleared by FA & CAO further it is sent to Dy.Chairman/Chairman for further approval.

Once the draft reply is approved by Chairman a final reply under the signature of FA & CAO's forwarded to Accountant General of Audit, Goa. The same Draft Audit para is also sent to the Ministry by AG Audit, Goa. for their intervention coordination and furnishing reply. Further the reply sent to AG , Goa is also sent to the Ministry for taking up the issue with CAG for deletion of the para.

- III. The Annual Accounts memos received from RAO/MPT is registered and put up to Dy.CAO/I.A. and sent to the concerned section/department for their comments/replies within a period of 03 days.

The replies received are again registered and put up to DY.CAO/I.A. to examine and review the correctness of the reply and then put up to Sr.DY.CAO for further comments and approval before sending it to RAO/MPT.

Based on the replies furnished by MPT on Annual Accounts RAO/MPT prepares Draft Audit Report and under the signature of Accountant General Audit , Goa issues the report to MPT by 31<sup>st</sup> July.

The Draft Audit reports received from RAO is registered and put up to DY.CAO/I.A to examine review the points based on the replies submitted to Audit. Further, the Draft Audit Report is put up to Sr.DY.CAO for his comments in respect of the replies and then report is discussed with the concerned sectional officers and finally with FA & CAO before obtaining Chairman's approval for furnishing reply to the Accountant General Audit, Goa by 10<sup>th</sup> August.

Based on the reply furnished by MPT AG, Goa prepares a final Draft Audit Report and issues to MPT by 30<sup>th</sup> September. Than the Report is placed before Board Meeting and with action taken note for approval and the copies of the Annual Accounts and Audit Report is sent to the Ministry for placement in the parliament for approval.

- IV. The queries raised by Audit on the pay orders are registered and than put up to DY.CAO/(I.A.) and then marked to concerned sections for submission of reply. The reply received are again reviewed and then forwarded to RAO/MPT.



## **V. Verification of Log Books.**

Log Books of vehicles of various departments (70 nos.) are verified in respect of kilometers, mileage, fuel and the trip performed. Any discrepancies noticed is brought out to notice of concerned departments for rectification .

### **TIME SCHEDULE FOR FINALISATION DRAFT AUDIT REPORT AS PER THE GUIDELINES OF THE MINISTRY.**

1. Receipt of Draft Audit Report from Audit - 31<sup>st</sup> July.
2. Reply to Draft Audit Report by MPT - 10<sup>TH</sup> August.
3. Receipt of Final Draft Audit Report from Audit - 20<sup>th</sup> September.
4. Forwarding of Annual Accounts and Draft Audit Report to the Ministry for Placement in winter session of parliament. - November 1<sup>st</sup> week.

## TENDER PROCEDURES

### 1. Check list for Tender Opening

- Ensure approval of competent authority is obtained for floating the tender
- In case of single tender check whether approval was obtained for opening the tender
- Check the cover and ensure not tampered and unopened
- Check the tender reference and description of the work
- Check the last date and time for submission of Tender
- Number the cover like 1/3,2/3,3/3
- Initial on the cover and open
- Sign on each page of the submitted documents except BG document, DD.
- Circle the over writings if any and record the same on the same page and initial of same page
- If the tender is under dual cover system, separate price covers and seal it under one cover and sign on the outer envelope.
- Representatives of tenderers also required to sign the outer cover of price bids
- While opening the price cover ensure that all price covers are opened from the sealed cover in which all the price covers were kept and initialed

## 2. Check List for TAC

### -Technical Cover

- Ensure approval of competent authority is obtained for floating the tender.
- In case of single tender check whether approval was obtained for opening the tender
- Check the Check whether cost of tender is paid
- Check whether EMD is submitted in the form of DD/Banker Cheque. Cheques shall not be accepted
- Check whether the DD is drawn in favour of Mormugao Port Trust. It can be in favour of "Mormugao Port Trust"/"FA&CAO Mormugao Port Trust"/"Chairman Mormugao Port Trust"
- Check Minimum eligibility criteria
- Check the Financial Criteria based on scrutiny report.
- Check there are any counter conditions based on scrutiny report
- If required check the documents submitted by the tenderer
- Negotiation with the tenderer can be held only with the approval of competent authority
- Make recommendations in the TAC report. Ensure all points from finance are covered in the TAC report.
- In case of disagreements among the TAC members, ensure all views are recorded in the TAC report
- Follow the guidelines issued by the CVC from time to time

### -Price Cover

- Check the TAC report of Cover - I and ensure only price covers of eligible tenders are only opened.

- Check the prices quoted by the tenderer
- Decide the Lowest offer made by the tenderer
- In case of tie in prices quoted, the tenderers may be asked to submit rebate/discount in percentage of quoted value
- CENVAT/SERVICE Tax components are to be exclude while arriving the lowest price.
- TAC report shall clearly indicate the recommendation of TAC

## **IT Cell**

### **IDENTIFY IT RELATED NEEDS FOR MPT**

1. Find out latest technology available for Information Technology on website or any other source
2. Carry out discussions with reputed vendors who deal in such technology
3. Identify which part of this technology can be used by MPT
4. Also check from departments for their IT needs
5. Get technical details and budgetary quotation from the reputed vendors for the items identified to be used by MPT
6. Once sanction is obtained, prepare tender document for the same.
7. Send the tender document to Legal Section for legal vetting.
8. Send the proposal along with tender document to appropriate sanctioning authority as per delegation of powers.
9. After obtaining sanction from sanctioning authority, advertise the requirement in following local and national newspapers :
10. Display the tender on MPT's Website, [mptgoa.com](http://mptgoa.com)
11. Obtain sanction from appropriate sanctioning authority for sending limited vendors.
12. Send the requirement to limited vendors sanctioned by appropriate authority.
13. Conduct pre-bid meeting for the tender.
14. Open the Technical cover on date of submission of the tender.
15. Evaluate the Technical covers.
16. Put up the Technical covers for TAC's approval.
17. Open the Price Bid of shortlisted tenderers.
18. Shortlist the vendors on whom P.O. is to be raised and put up for TAC's recommendations.

19. Send the proposal to sanctioning authority for approving the shortlisted vendors.
20. Raise the P.O. on the shortlisted vendor.

## **2. MAINTENANCE OF DATA CENTER**

Following components are available for Data Center

1. Civil works
2. Electrical installation
3. Precision Air Conditioner
4. Comfort Air Conditioner
5. U. P. Ss.
6. Access Control
7. Rodant repellent
8. Water leakage detector
9. VESDA
10. Fire detection
11. Fire extinguisher
12. C. C. T. V.

Following are the vendors for these components

<b>Sr. No.</b>	<b>Components</b>	<b>Vendors</b>
1	Precision Air Conditioner	UNIFLAIR
2	U. P. S.	SOCOMEK
3	Civil Works	Classic Interior & Decorators
4	Electrical Works	Marine Electricals
5	Comfort Air Conditioner	Blue Star
6	Access Control	} HONEYWELL
7	Rodant repellent	
8	Water leakage detector	
9	VESDA	
10	Fire detection	
11	Fire extinguisher	
12	C. C. T. V.	

Co-ordinator for all these components is M/s. HP.

Following activities are to be carried out for Data Center

1. Maintenance schedule of maintenance of each of these components
2. Review the schedule regularly.
3. Get the maintenance done through the concerned maintenance vendor
4. Contact M/s. HP for any trouble shooting.
5. Carry out regular tests on these components to ensure that they are working properly.

### **3. MAINTENANCE OF SERVERS**

Vendors for the servers is M/s. HP. Following activities are to be carried out for maintenance of servers.

1. Carry out Preventive Maintenance of servers as per Maintenance schedule for servers.
2. Contact M/s. HP engineers by using Toll Free numbers or through Live Session in case of breakdown in servers.

### **4. MAINTENANCE OF PCS, LAPTOPS, PRINTERS, UPSs, SCANNERS & LAN**

1. Maintain list of these components, department-wise.
2. Log the calls for breakdowns and maintain register for this log.
3. Allocate engineers for repairs and ensure that repairs are done on time.
4. As soon as the components are repaired, enter this data in the register.
5. Analyse the pattern of breakdown.
6. Analyse the delays in the repairs of breakdowns
7. Discuss and find out solution for reducing the breakdowns and reducing the delays in repairs.
8. Discuss with vendors for reducing breakdowns and reducing the delays in repairs.
9. Follow up with vendors for getting components
10. Maintain register for items which have been taken for repairs by the vendors.



## **5. PROVIDE SUPPORT FOR SAP MODULES**

Following SAP modules are implemented in SAP :

1. Finance : FI
2. Controlling : CO
3. Materials Management : MM
4. Real Estate : RE
5. Project Systems : PS
6. Plant Maintenance : PM
7. Sales & Distribution : SD
8. Document Management System : DMS
9. Enterprise Portal : EP
10. Message Exchange : XI
11. ABAP (Programming) : ABAP
12. ABAP = HR (Programming for HR) : ABAP(HR)
13. Workflows
14. Basis(Authorization & Tuning of System  
Parameters) : Basis
15. Business Intelligence : BI
16. Port Operating System : POS
17. HR and Payroll : PR

Following activities are being carried out for support for SAP modules.

1. Core Team Members (CTMs) will report issues encountered in SAP modules.
2. Resolve the issues which can be resolved at IT Cell level
3. Raise other issues to the AMC vendors.
4. Follow up with the vendors till these issues are resolved.
5. Departmental CTMs will indicate additional reports required or changes to be made in the process.
6. Get the report formats and process details from departments.
7. Analyse whether relevant information is available in SAP system
8. In case this information is not available, include the same in SAP system.
9. Do system configuration and / or write ABAP programmes for developing these reports.
10. In case of change in process, analyse the changes required. If it is possible to make these changes inhouse, do these changes in IT Cell otherwise send these requirements to AMC vendor.
11. Follow up with AMC vendor for completion of this work.
12. Once the changes are made, call the representatives of the departments who had identified these changes, demonstrate these changes to them and provide necessary training.
13. Provide training to officers and staff as and when required.

## **6. PROCESS PAYROLL**

At present payroll is decentralized. Hence all the data required for payroll is entered by the departments. However, following procedure has to be carried out for payroll calculation in IT Cell :

1. Get the details of increment from department and update the same in the system
2. Get the details of transfers from the department and enter the same in the system.
3. Carry out simulation to find out the errors and correct the same.
4. Lock the payroll area for processing payroll.
5. Do the payroll process.
6. Carry out posting from HR to HR and HR to FI.
7. Unlock the system.

## **7. MAINTENANCE OF MASTER DATA**

SAP has various master data which has to be maintained from time to time. Master data tables are as follows :

<b>Sr. No.</b>	<b>Description</b>
	<b>SD - Master Data</b>
1	Material master
2	Customer master
3	SD-Pricing
	<b>MM - Master Data</b>
1	Material master

3	Service Master
4	Vendor master
5	Excise details
6	Excise condition Types
	<b>FI - Master Data</b>
1	Chart of Accounts
2	Asset Master
3	Asset Value
4	Vendor master - Extension
5	Customer master - Extension
	<b>CO - Master Data</b>
1	Cost Elements
2	Secondary cost elements
3	Cost centres
4	Profit centres
5	Activity Types
	<b>PS Master Data</b>
1	Work Center
2	Activity Types
	<b>HR Master Data</b>
	Org Mangement
1	MPT_Job
2	MPT_Unit
3	MPT_Position
4	MPT_Position to Unit
5	MPT_Position to Job
6	MPT_Position to Position
7	MPT_Unit to Unit

8	MPT_Position_Cost centres
	Personnel Administration
1	MPT_IT0000-0001_REG
2	MPT_IT0002_REG
3	MPT_IT0006_REG
4	MPT_IT0021-Family Members_REG
5	MPT_IT0022-Education_REG
6	MPT_IT0105-Communication_REG
7	MPT_IT0185-Personal Id's_REG
8	MPT_IT0041-Date Specifications_REG
9	MPT_IT0591-Nomination1_REG
10	MPT_IT0591-Nomination2_REG
11	MPT_IT0591-Nomination3_REG
12	MPT_IT0591-Nomination4_REG
	MPT_IT0028-Internal Medical
13	Service_REG
	MPT_IT0035-Company
14	Instructions_REG
15	MPT_Uniform Template_REG
16	MPT_IT0000-0001_PENS
17	MPT_IT0002_PENS
18	MPT_IT0006_PENS
19	MPT_IT0021-Family Members_PENS
20	MPT_IT0105-Communication_PENS
21	MPT_IT0185-Personal Id's_PENS
	MPT_IT0041-Date
22	Specifications_PENS
23	MPT_IT0591-Nomination1_PENS

24	MPT_IT0591-Nomination2_PENS
25	MPT_IT0591-Nomination3_PENS
26	MPT_IT0591-Nomination4_PENS
27	MPT_IT0000-0001_Non-PENS
28	MPT_IT0002_Non-PENS
29	MPT_IT0006_Non-PENS
30	MPT_IT0021-Family Members_Non_pens
31	MPT_IT0105-Communication_Non- pens
32	MPT_IT0185-Personal Id's_Non-Pens
33	MPT_IT0041-Date Specifications_Non- Pens
34	MPT_IT0591-Nomination1_Non-Pens
35	MPT_IT0591-Nomination2_Non-Pens
36	MPT_IT0591-Nomination3_Non-Pens
37	MPT_IT0591-Nomination4_Non-Pens
	Time Mangement
1	MPT_IT0007 - Planned Working Time_REG
2	IT0007 - Planned Working Time_PENS
	Payroll
1	IT0008-Baisc Pay_REG
2	IT0009-Bank Details_REG
3	IT0014-Recurring Deductions_REG
4	IT0014-Recurring Payments_REG
5	IT0015-Onetime Payments_REG
6	IT0057-Membership Fees_REG

7	IT0267-Offcycle Payments_REG
8	IT0581-Housing Infotype_REG
9	IT0583-Car and Conveyance_REG
10	IT0584 - Income from Other Sources_REG
11	IT0585-Section 80 Deductions_REG
12	IT0586-Section 80 C Deductions_REG
13	IT0587 -Employee Provident Fund_REG
14	IT0008-Baisc Pay_PENS
15	IT0009-Bank Details_PENS
16	IT0014-Recurring Deductions_PENS
17	IT0014-Recurring Payments_PENS
18	IT0015-Onetime Payments_PENS
19	IT0057-Membership Fees_PENS
20	IT0267-Offcycle Payments_PENS
21	IT0581-Housing Infotype_PENS
22	IT0583-Car and Conveyance_PENS
23	IT0584 - Income from Other Sources_PENS
24	IT0585-Section 80 Deductions_PENS
25	IT0586-Section 80 C Deductions_PENS
26	IT0587 -Employee Provident Fund_PENS
	<b>PM Master Data</b>
1	Work Center
2	Functional Location

3	Equipment Master
4	Class
5	Class assignment
6	Characteristics
7	Task List
8	Maintenance Plan
9	Equipment BOM
	<b>POS Master Data</b>
1	Equipment ( Vessels )
2	Task list
3	Functional location ( Berths )
	<b>Z Master Data</b>
4	ZPOS_ITOB
	<b>RE Master Data</b>
1	Property
2	Building
3	Rental Units
4	Business Partners
5	Contract



## **8. BASIS ACTIVITIES**

Basis activities in following areas has to be taken care of :

1. Tuning of SAP Parameters
2. Backups
3. Issue and control of Authorizations SAP system

## **9. Maintenance of Firewall**

1. Firewall is provided to control access to our servers by external world.
2. Based on requirement, ports of firewall are either disabled or enabled to stop access or to provide access.

## **10. Maintenance of Antivirus Software**

Antivirus is provided to protect servers and PCs from viruses. At present we are using Symantec Antivirus.

1. Contract for Symantec Antivirus is to be renewed every year.
2. Configure the servers and PCs with antivirus software.
3. Cleaning of PCs and servers to be carried out.

## **11. Maintenance of Leased Lines**

Leased lines are provided for providing access to MPT servers, providing web browsing for MPT personnel and providing access for maintenance of SAP software.

At present, following leased lines are available:

1. BSNL – 2 mbps
2. TATA Indicom – 1 mbps

Co-ordinate with BSNL and TATA Indicom for maintenance of these leased lines.

**12. Maintenance of e-mail solution**

E-mail with 500 licenses is provided for exchanging mails.

1. Create mail IDs whenever a new officer joins the port.
2. Delete the ID whenever officer superannuates, resigns or dies.
3. Co-ordinate with e-mail vendor whenever this system fails.

**13. Maintenance of Website**

1. MPT has a website , "mptgoa.com". This website maintains details like Corporate Information, Business Details, Tender Notices, Citizens Charter and so on.
2. The information available on the website is of dynamic nature. Whenever any changes are required to be made on the website as per requirements given by the departments, updations are required to be carried out on the website.
3. Tenders and enquiries from various departments are uploaded on this website.

**14. Providing support to Agents and Banks in POS**

POS module is operated by agents and banks in addition to internal users. Whenever agents or banks find any issues is using this software, we provide support on phone or call them in our office to resolve these issues.

## **15. Operation of PCS System**

PCS system has been implemented in our port. Through PCS, we are receiving messages like vessel profile, voyage registration, etc. These messages are integrated with SAP to carry out day to day operations. PCS is maintained by IPA through PCS vendor.

1. Unlock the password whenever agents lock password by entering wrong passwords.
2. Get XML messages by mail from PCS vendor whenever they are not received through PCS system.
3. Upload these messages in PCS system
4. Provide support to agents whenever they do not get VCN.

## **15. Entry of Shipping Data**

Data entry for working and waiting vessels and generate shipping reports.

**1<sup>st</sup> January 2012**