

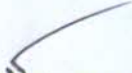
## SECTION VI


### PLANT AND PROPERTY ACCOUNTING

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## INTRODUCTION

This Plant and Property Accounting System is designed to provide cost data on the PBSs' investment in utility plant. It will also provide data on values of materials held in stock to operate, maintain and expand plant facilities.

The Plant and Property Accounting System involves three (3) basic applications: 1. Material Accounting 2. Work Order Accounting 3. Plant Accounting Continuing Property Records. Each of these are addressed in their individual parts of this Section of the PBS Accounting Procedures Manual.

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CONTENTS

SECTION VI - PART I

MATERIAL ACCOUNTING

PAGE NO. PBS-AP-6-1

SECTION VI - PART II

WORK ORDER ACCOUNTING

PAGE NO. PBS-AP-6-2

SECTION VI - PART III

PLANT ACCOUNTING--CONTINUING PROPERTY RECORDS

PAGE NO. PBS-AP-6-3

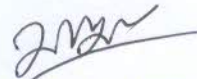
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
  
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**SECTION - VI**  
**PART - I**  
**MATERIAL ACCOUNTING**

**Table of contents**

Page No.

A.	Purpose	PBS-AP-6-1-1
B.	General	PBS-AP-6-1-1
C.	Material Receiving Report (BREB Form No. 170A)	PBS-AP-6-1-2
D.	Store Ledgers (BREB Form No. 321)	PBS-AP-6-1-5
E.	Material Tickets (BREB Form No. 323)	PBS-AP-6-1-8
F.	Material Summary (BREB Form No. 552)	PBS-AP-6-1-11
G.	Material Distribution (BREB Form No. 327)	PBS-AP-6-1-14
H.	Reconciliation	PBS-AP-6-1-14

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SECTION - VI

PLANT AND PROPERTY ACCOUNTING


PART-I

MATERIAL ACCOUNTING

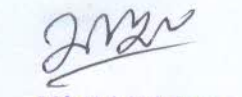
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SECTION-VI

**PLANT AND PROPERTY ACCOUNTING**

PART- I

**MATERIAL ACCOUNTING**

[A] PURPOSE

To establish procedures for documentation of receipt, storage and utilization of materials by the PBS.

[B] General


The Storekeeper is responsible for completion of Receiving Reports, Material Charge Tickets, Material Credit Tickets and Material Salvage Tickets. These records may have been partially prepared under the direction of the AGM who is supervising the stores; however, the Storekeeper shall ensure inclusion of all necessary data.

RECEIPT OF MATERIALS:

1. Material Receiving Reports are used to record receipt of material from Vendors and Suppliers
2. Material Credit Tickets and Material Salvage Tickets are used to record receipt of materials from PBS contractors and employees (i.e. other than Vendors or Suppliers.)

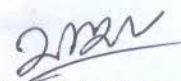
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### STORAGE OF MATERIALS:

1. STORES Ledgers are used to maintain records on materials passing thru and held in the PBS Store. These are maintained in the Finance Department of the PBS.
2. Stock Registers are also maintained by the PBS Storekeeper, however, these records are not considered as part of the Material Accounting Procedure.

### DISBURSEMENT OF MATERIALS:

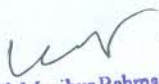
Material Charge Tickets are used to record the issuance of materials from the PBS Store.

### [C] Material Receiving Report


When material is received by the PBS from BREB project stores or any other sources, the Storekeeper will prepare a Material Receiving Report (BREB Form No. 170A, Exhibit-I). These reports shall state the quantity and are delivered to the Finance Department when materials are received. The Receiving Reports shall be priced and extended from the Issue Voucher or Invoice. The first copy shall be attached to the journal voucher or disbursement voucher, the second copy will be forwarded to the plant accounting section for maintaining the stores records and shall be retained for future reference.

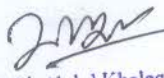
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