

V.O.CHIDAMBARANAR PORT TRUST

**INTEGRATED MANAGEMENT SYSTEM (IMS)
ISO 9001:2015; ISO 14001:2015 & BS OHSAS 18001:2007**

FINANCE DEPARTMENT

ACCOUNTS AUDIT & BUDGET (AAB)

SECTION MANUAL

ISSUE NO.2 DATE : 30.09.2019



**V.O. CHIDAMBARANAR PORT TRUST
FINANCE DEPARTMENT
INTEGRATED MANAGEMENT SYSTEM (IMS)
(AAB) ACCOUNTS AUDIT & BUDGET SECTION MANUAL**

I N D E X


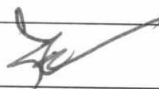

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LIST OF RECIPIENTS OF THIS MANUAL

Sl.No	Recipients	Controlled Copy all through SAP system only.
1	Financial Adviser & Chief Accounts Officer	
2	Management Representative (ISO Cell)	
3	Senior Deputy Chief Accounts Officer	
4	Cost Accounts Officer/Accounts Officer Gr-I / Gr-II	

Originated by :  Accounts Officer	Issue No. : 2 Date : 30.09.2019
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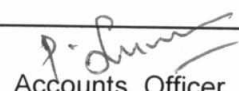
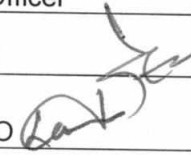
REVISION SHEET

I. Issue Status :

Sl. No.	Issue No.	Date	Reasons for Re-issue
1	1	05.07.2017	Change of Manual after IMS implementation Up gradation & Integration of QMS(9001:2015), EMS(14001:2015), OHSAS(18001:2007)
2	2	30.09.2019	Due to Internal Process Changes.

II. Revision Status of Issue No.2 dated : 30.09.2019

Sl. No.	Page No.	Section	Revision		Remarks
			No.	Date	

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IMS POLICY OF THE PORT

We are committed to provide seaport facilities and related support services for seaborne transport facilities by –

1. Ensuring quality service to EXIM Trade, by adhering all legal requirements.
2. Protecting the environment including prevention of pollution.
3. Ensuring safety by preventing injury and ill health.
4. Continually improving the overall effectiveness of IMS through

Employee motivation and empowerment with social responsibility towards the progress of the Nation.

IMS OBJECTIVE OF THE DEPARTMENT

QMS : Settlement of vessel and cargo related bills within 3 days including Holidays and other payment bills within the Benchmark prescribed in the manual if all data are in order.

EMS : To ensure reduction of paper and to conserve energy by 0.2% from the previous year.

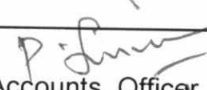
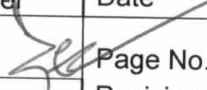
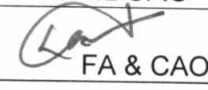
OHSAS : To ensure zero incident in the work place.

IMS OBJECTIVE OF THE SECTION

QMS : TO COMPILE THE ACCOUNTS OF THE PORT AND FACILITATE AND SUBMIT THE AUDITED ACCOUNTS TO THE GOVERNMENT WITHIN THE TIME FRAME FIXED BY THE GOVERNMENT.

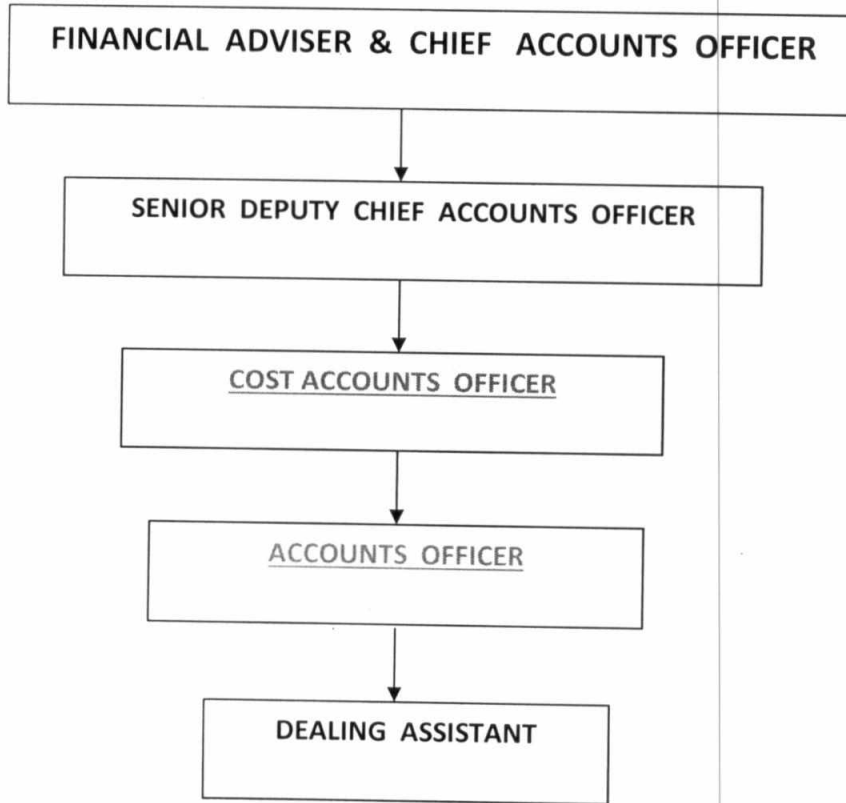
INTRODUCTION OF THE SECTION

This section is called Accounts Audit & Budget Section and is looked after by the AO, supervised by CAO and is functioning under the control of Senior Deputy Chief Accounts Officer. It is a part of Finance Department and FA&CAO is the Head of the Department. The AO is assisted by a Dealing Assistants. This section is responsible for compiling the monthly & Annual Accounts of the Port, Preparation of Budget Estimate of the Port.

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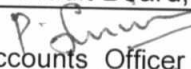


(AAB) ACCOUNTS AUDIT & BUDGET SECTION MANUAL



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(AAB) ACCOUNTS AUDIT & BUDGET SECTION MANUAL**

ABBREVIATIONS

CPT	Chairman Port Trust
FA&CAO	Financial Adviser & Chief Accounts officer
Sr. Dy. CAO	Senior Deputy Chief Accounts officer
CAO	Cost Accounts officer
A.O. GR.I	Accounts Officer Grade I
A.O. GR.II	Accounts Officer Grade II
DA	Dealing Assistant
EDP	Electronic Data Processing Centre
AAB	Accounts, Audit and Budget
QA	Quality Audit
AG	Accountant General
LR	Loan Register
AD	Assistant Diary
FOA	Format of Accounts
SAP	Systems, Applications & Products
PDCA	Principal Director Commercial Audit, Exofficio member Audit Board, Chennai
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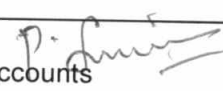

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(AABV) ACCOUNTS AUDIT & BUDGET SECTION MANUAL

Interested Parties

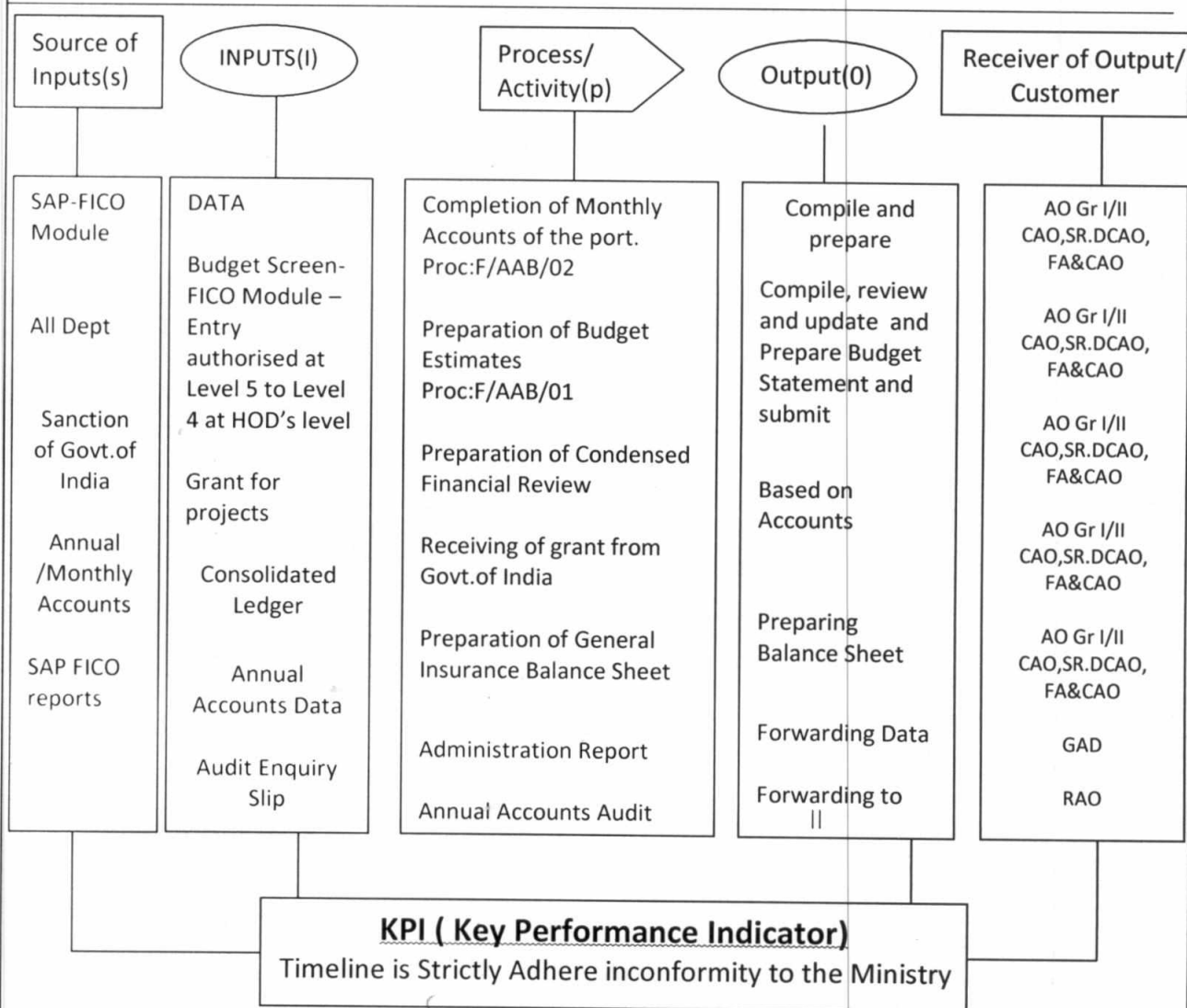
4.2 Understanding the requirements of the Interested parties

Interested Parties	Requirements
1. Banks/Financial Institutions	Administration report
2. MoS, GOI	Annual Accounts Audit
3. Others	Management Information System Reports
4. Other Departments	Budget Requirements to be incorporated in Budget Estimates for next year and Revised Estimates

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SIPOC

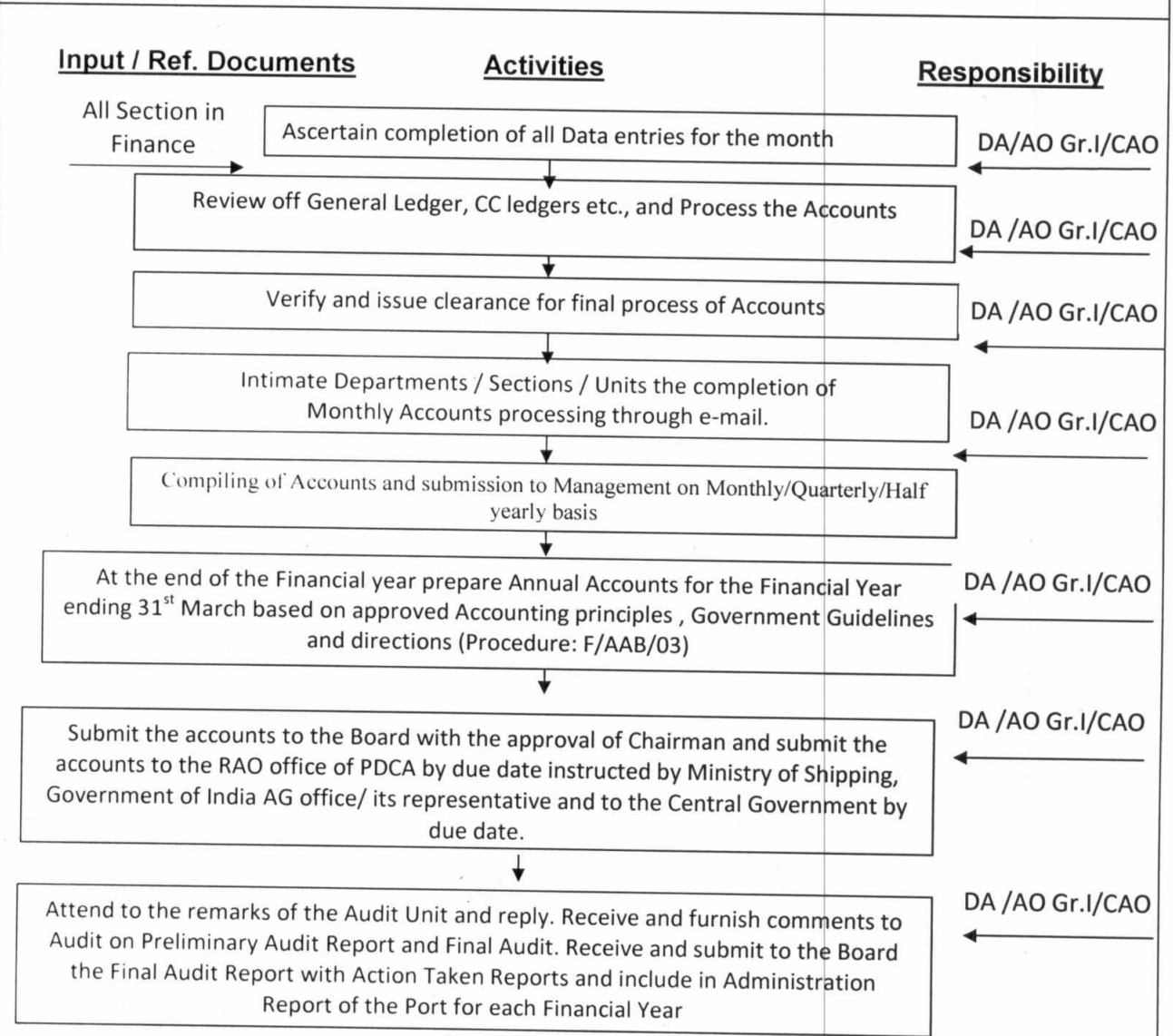


Originated by : <i>P. Srinivas</i> Accounts Officer	Issue No. : 2 Date : 30.09.2019
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(AAB) ACCOUNTS AUDIT & BUDGET SECTION MANUAL

Compilation of Accounts of the Port

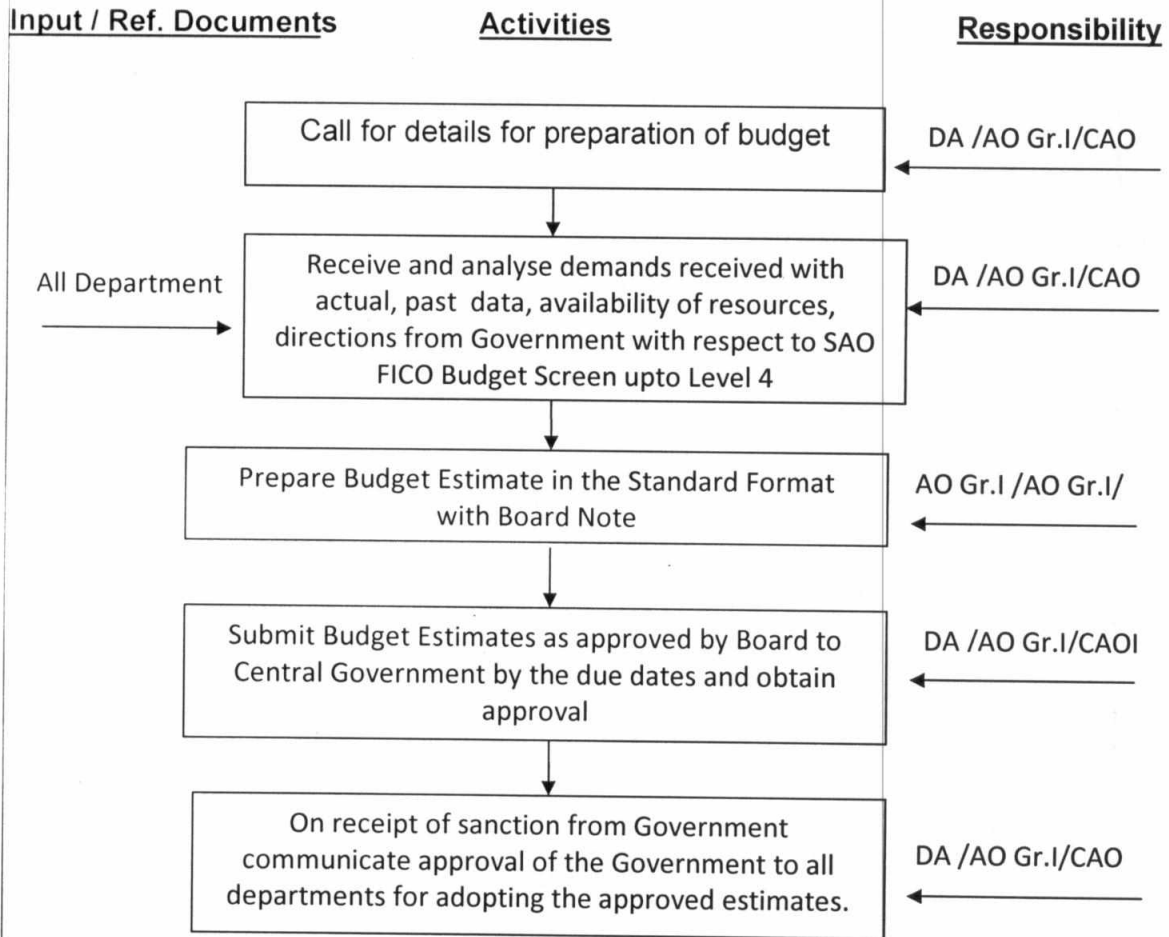


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Preparation of Budget Estimates



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Prepare of condensed Financial Review

<u>Input / Ref. Documents</u>	<u>Activities</u>	<u>Responsibility</u>
	Prepare condensed Financial Review based on Annual Accounts approved by Board.	DA/AO Gr.I/CAO ←
	↓	
	Obtain the approval of Financial Adviser & Chief Accounts Officer	Sr.DCAO ←
	↓	
	Issue to all concerned officers	DA ←

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Receiving of grant from Government of India

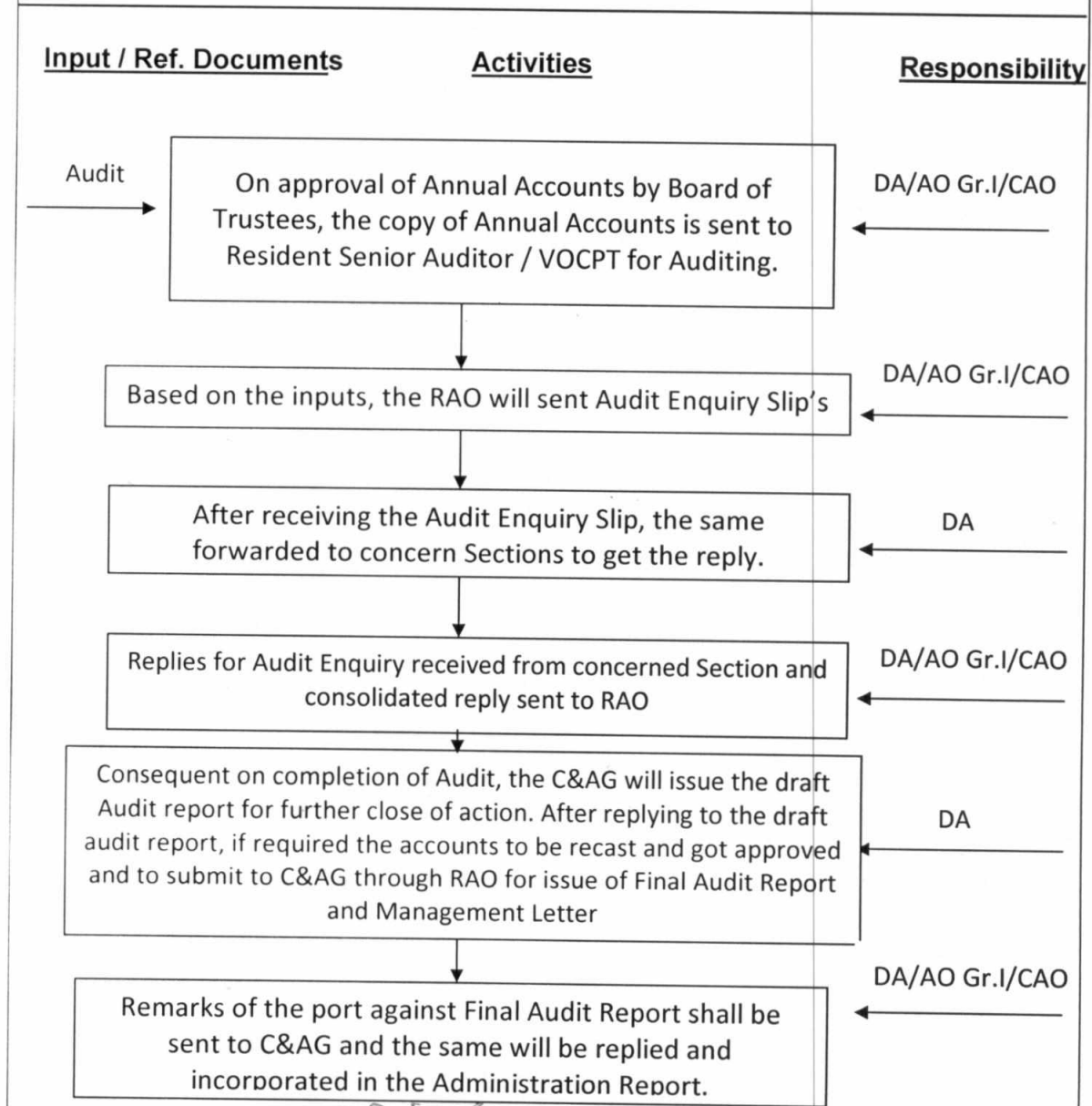
<u>Input / Ref. Documents</u>	<u>Activities</u>	<u>Responsibility</u>
	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">Receive sanction order from Government of India</div> <div style="text-align: center;">↓</div>	DA/AO Gr.I/CAO ←
	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">Receive the intimation Bank towards the credit of grant in Port's Bank Account.</div> <div style="text-align: center;">↓</div>	AO/Cash ←
	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">Update the credited amount into the Port's accounts through SAP transaction code FB01</div> <div style="text-align: center;">↓</div>	DA/AO Gr.I/CAO ←
	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">Furnish utilization certificate to Ministry of Shipping, Government of India on completion of each Financial Year and along with submission of Capital Schemes (IEBR, EBR) proposals</div> <div style="text-align: center;">↓</div>	
	<div style="border: 1px solid black; padding: 5px;">Adjustment with respective Asset Accounts</div>	

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Annual Accounts Audit



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Administration Report

<u>Input / Ref. Documents</u>	<u>Activities</u>	<u>Responsibility</u>
Admn.Dept. →	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> The General Administration Department will call for data pertaining to Finance Department in the prescribed Formats. </div>	FA&CAO ←
	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> The Financial data pertaining to the financial year will be collected from concerned Section's on completion of each Financial Year and sent to General Administration Department in soft copy cribbed Formats </div>	DA/AO/CAO/ Sr.DCAO ←
	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> Consolidated Statement in respect of Balance Sheets along with schedules & Profit and Loss Accounts, with schedules and significant Accounting policies & Notes to Accounts and Notes to Profit and Loss Account are sent to General Administration Department for preparation of </div>	Secretary ←
	<div style="border: 1px solid black; padding: 5px;"> Audit Report for the concerned financial year and action taken Notes there on and also sent to General Administration Department. </div>	DA/AO/CAO/ Sr.DCAO/FA&CAO ←

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Insurance of Port properties

<u>Input / Ref. Documents</u>	<u>Activities</u>	<u>Responsibility</u>
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AAB

Once in a year, 45 days before expiration of validity of existing Insurance of Port Policy, put up proposal for tenders with proposal for valuation/ escalated value of previous valuation for approval of competent authority and obtain approval of competent to go for tenders from Nationalised Insurance Companies or as per guidelines issued by MOS/GOI from time to time

Publish Notice Inviting Tenders In the Port's official website with intimation to all nationalised insurance companies and /other insurance companies specified by MOS /GOI from time to time with tender document attached for down-loading. Due date and time for receipt of tenders be specified and extension if any with the approval of competent authority be also informed and published in Port's website

Intimate the tender committee for opening of tenders and arrange for opening at the specified date and time in the office of FA&CAO in the presence of tender committee members and submit evaluation of tenders prepared , checked and signed by AO Gr.I/Gr II ,Sr.AO.,DCAO/ Sr.DCAO

DA/AO
Gr.I/CAO

Follow the tender procedure complete pre-qualification of Insurance Companies and submit for approval of opening of price bids of such bidders-Intimate the such pre qualified tenders of opening of Price Bid-Arrange opening of Price Bids in the presence of the tender committee members.

Prepare Comparative statement of Price Bids of prequalified tenderers and submit the proposal for award of contract with the approval of competent authority as per DOP-Inform the concerned Insurance Company on award of contract, obtain acceptance and Policy document for the proposal and retain for safe custody-If any claim is there against any insured perils , Lodge claim with Insurance Company and ensure receipt of the admissable claim as per terms and conditions of the Policy.

DA/AO Gr.I/
CAO/
Sr.DCAO

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Un-named Personal Accident Policy

<u>Input / Ref. Documents</u>	<u>Activities</u>	<u>Responsibility</u>
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AAB

Once in a year, 30 days before expiration of validity of existing unnamed Personal Accident Policy for the bonafide labourers/workers/visitors entering the restricted areas of V.O.Chidambaranar Port Trust note will be initiated for getting approval for calling for Limited Tenders from Nationalised Insurance Companies.

The NIT will be sent to the Nationalized Insurance Companies through e-mail intimating duly the last date for receipt of tenders and tender opening date.

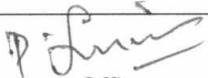

Intimate the tender committee for opening of tenders and arrange for opening at the specified date and time in the office of FA&CAO in the presence of tender committee members and submit evaluation of tenders prepared, checked and signed by AO Gr.I/Gr II, Sr.AO., DCAO/ Sr.DCAO

DA/AO
Gr.I/CAO

Follow the tender procedure complete in the presence of the tender committee members.

Prepare Comparative statement of Price Bids of prequalified tenderers and submit the proposal for award of contract with the approval of competent authority as per DOP-Inform the concerned Insurance Company on award of contract, obtain acceptance and Policy document for the proposal and retain for safe custody-If any claim is there against any insured perils, Lodge claim with Insurance Company and ensure receipt of the admissible claim as per terms and conditions of the Policy.

DA/AO Gr.I/
CAO/
Sr.DCAO

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Group Insurance Policy for the families of deceased employees

<u>Input / Ref. Documents</u>	<u>Activities</u>	<u>Responsibility</u>
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AAB

Once in a year, 30 days before expiration of validity of existing Group Insurance for the families of the deceased employees while in note will be initiated for getting approval for calling for Limited Tenders from PSU and IRDA approved Insurance Companies.

The NIT will be published through Port's website and CPP Portal intimating duly the last date for receipt of tenders and tender opening date.

Intimate the tender committee for opening of tenders and arrange for opening at the specified date and time in the office of FA&CAO in the presence of tender committee members and submit evaluation of tenders prepared, checked and signed by AO Gr.I/Gr II, Sr.AO., DCAO/ Sr.DCAO

DA/AO
Gr.I/CAO

Follow the tender procedure complete in the presence of the tender committee members.

Prepare Comparative statement of Price Bids of prequalified tenderers and submit the proposal for award of contract with the approval of competent authority as per DOP- Inform the concerned Insurance Company on award of contract, obtain acceptance and Policy document for the proposal and retain for safe custody- If any claim is there against any insured perils, Lodge claim with Insurance Company and ensure receipt of the admissible claim as per terms and conditions of the Policy.

DA/AO Gr.I/
CAO/
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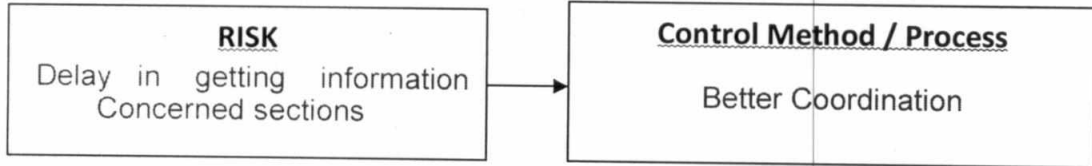
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IMS RISK FACTOR

RISK ASSESSMENT & RISK TREATMENT :



Reference Standard Requirement : ISO 9001:2015, Clause: 6.1.2

Environmental Aspect Impact :

SI.No.	ASPECT	IMPACT	CONTROL METHOD
1	Consumption of Energy	Reduction in Natural Resources	OCP / 01
2	Consumption of Paper	Reduction in Natural Resources	OCP / 02

Reference Standard Requirement : ISO 14001:2015, Clause: 6.1.2.

Hazard Identification, Risk Assessment and Controls :

SI.No.	HAZARD	RISK	Control Method
1	Radiation	Eye Strain	SOP / 3
2	Electrocution	Human Injury	SOP / 1
3	Dust	Health Hazard	SOP / 3
4	Leakage of Cartridge	Health Hazard	SOP / 1
5	Tin Tag Puncturing	Human Injury	SOP / 1
6	Body joint pain	Human Injury	SOP / 3
7	Slippery	Human Injury	SOP / 3
8	Dust Emission	Respiratory Disorder	SOP / 4

Reference Standard Requirement : BS OHSAS 18001:2007, Clause:4.3.1.

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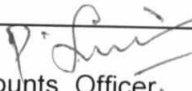


List of Registers & References

Registers :

Sl.No.	Name of the Register	Code No.	Retention Period
1	Loan Register	QF / AAB /RLR	Permanent
2	Receipt Register	QF / AAB / RRR	3 Years
3	Audit Remarks Register	QF / AAB / RAR	3 Years

References :

1. Billimoria Report on Accounting Procedure.
2. Guidelines on Budget Proposals, submission of Administration Report alongwith Audit Report and Action taken Notes thereon
3. Insurance of Port properties –Guidelines /Directions issued by MOS/GOI

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