H.P. State Civil Supplies Corporation Limited

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HPSCSC/Pro/24(36-SOP-(2026-27)- 6512-6535 **Dated:** 15-09-2026

The Divisional Manager
H.P. State Civil Supplies Corporation Ltd.,
Solan/Dharamshala.

The Area Manager
H.P. State Civil Supplies Corporation Ltd.,
Shimla/Solan/Dharamshala/Mandi/Hamirpur/Nahan/Chamba.

The Assistant Procurement Officer
H.P. State Civil Supplies Corporation Ltd.,
Barmana/Darlaghat.

Subject: - Implementation of Standard Operating Procedure (SOP) for distribution of cement.

Sir,

Kindly find enclosed herewith the approved Standard Operating Procedure (SOP) for the supplies/distribution of cement.

All concerned are hereby directed to ensure strict adherence to the provisions and procedures prescribed in the enclosed SOP. The procedure relating to the dispatch and distribution of cement, maintenance of relevant ledgers/records, and other associated activities shall be carried out strictly in accordance with the provisions contained therein.

Yours faithfully,

Sharwan Kumar, HPAS
Executive Director

Copy to:-

1. All the Mangers/Officers HPSCSC Ltd., Shimla for information please.
2. The Assistant Computer Programmer, with the direction to upload the SOP on Corporation's website.

Executive Director

STANDARD OPERATING PROCEDURE (SOP)

Supply of Cement under MGNREGA, Government Schemes and Supply to Government Contractors

1. Objective

- To establish a standardized, transparent and accountable procedure for procurement, receipt, accounting, storage, sale and supply of cement through Wholesale (WS) Units for works executed under MGNREGA, various Government Schemes and by Government Contractors.

2. Scope

This SOP shall apply to:

- Supply of cement to Panchayats under MGNREGA and various Government schemes.
- Supply of cement to Government Contractors.
- Demand placement, stock management, billing, accounting, reconciliation and audit controls at WS Units, Area Offices and Head Office.

3. Roles and Responsibilities

3.1 Wholesale (WS) Unit Incharge

- Process requisitions and issue Proforma Invoices.
- Verify receipt of funds.
- Maintain ledgers, and day books.
- Enter receipt details in the portal immediately after receiving the cement.
- Issue cement and maintain dispatch records.
- Ensure timely reconciliation and reporting.

3.2 Cement Procurement Offices

- Coordinate with cement factories for timely dispatch of cement.
- Arrange dispatch of cement from the factory to the concerned Wholesale (WS) Units/Godowns against approved demand.
- Enter relevant dispatch particulars, including E-Invoice, Vehicle/Truck Number, Sale Order Number, delivery number, Dispatched Quantity and Dispatch Date, in the ITA Portal within 24 hour of the dispatch.
- Maintain dispatch records and coordinate with factories, transporters and WS Units for smooth movement of cement.
- Process payment to transporters after receipt of the relevant documents from the concerned transporter and completion of all codal formalities.

3.3 Area Office

- Consolidate cement demand.
- Verify accounting records of the WS Units (day book, stock register and ledgers) and advances on a monthly basis.
- Ensure statutory compliance.
- Monitor compliance with the SOP.

3.4 Head Office

- Consolidate factory-wise demand (Cement Branch).
- Obtain approvals (Cement Branch).
- Issue supply orders (Cement Branch).
- Deposit of funds with the Cement Factories (Cement Branch and Accounts Branch).
- Monitoring overall supply position (Cement Branch).
- Creation of ID/Heads (IT Branch).

- Alteration/Deletion of any entry in the portal (IT Branch).

4. Supply of Cement under MGNREGA/Other Government Schemes to Panchayats.

The supply of cement to Panchayats under MGNREGA shall be regulated through the following procedure:

4.1 Submission of Requisition

The concerned Panchayat shall submit a requisition to the respective Wholesale (WS) Unit specifying the quantity of cement required for execution of various works within its jurisdiction. Upon receipt of the requisition, the WS Unit Incharge shall issue a Proforma Invoice indicating the quantity of cement, applicable rates and the bank account details of the concerned WS Unit.

4.2 Transfer of Funds

After receipt of the Proforma Invoice, the Panchayat shall arrange transfer of the requisite amount to the designated bank account of the concerned WS Unit.

4.3 Submission of Fund Transfer Order (FTO)

Upon successful transfer of funds (generally routed through the BDO Office), the Panchayat shall submit a duly signed and stamped copy of the Fund Transfer Order (FTO) to the WS Unit Incharge.

4.4 Verification of Payment and Identification of Panchayat

The WS Unit Incharge shall verify the receipt of payment in the designated bank account and identify the concerned Panchayat against which the payment has been received. Identification shall ordinarily be carried out through the Panchayat Code embedded in the FTO Number and supported by the payment particulars submitted.

4.5 Recording of Transactions and Maintenance of Ledger

After successful verification, the WS Unit Incharge shall record the FTO and transaction details in the Cement Advance Payment Ledger maintained for receipt of funds against the supply of cement. A separate ledger account shall be maintained for each Panchayat under the jurisdiction of the respective WS Unit and all receipts (payments), supplies and related transactions pertaining to that Panchayat shall be recorded therein.

4.6 Release of Cement Supply

Cement shall be issued only after successful verification of payment and ledger entry. The Panchayat representative or authorized person shall collect the cement from the WS Unit against submission of the duly signed and stamped FTO copy by the Panchayat Secretary/Pradhan, along with any other related documents.

4.7 Generation of E-Way Bill

The WS Unit Incharge shall ensure that:

- E-Invoice and E-Way Bill (if required) are generated before commencement of movement of cement.
- Records of the E-Way Bill and E-Invoice are maintained for audit, verification and statutory compliance purposes.

Note: - No cement shall be issued without confirmation of receipt of funds, verification process and completion of ledger entries.

4.8. Maintenance of Accounts for Advance Payments- MGNREGA/Other Government Schemes to Panchayats.

To ensure accurate accounting and reconciliation of receipts, all payments received in the bank account of the WS Unit shall be recorded in the Cement Advance Payment Ledger (CAPL). After identification of the Panchayat against whom the payment has been received, the related transaction shall be entered in the account of the concerned Panchayat.

Upon identification and verification of the payment details through supporting documents, bank records, FTO details, the amount shall be transferred from the Cement Advance Payment Ledger to the Ledger Accounts of the corresponding Panchayat and appropriate entries shall be made with proper cross-reference.

The Cement Advance Payment Ledger (CAPL) shall be maintained in the following format:

Apr-26				
Sr. No./ Ledger Reference No.	Payment Ref. Number if any	Payment Date	Total Amt. Rec.	Remarks
1	NEFTN24183121652	03-06-2024	9086	
2	NEFTN24183121653	10-06-2024	37440	
3	NEFTN24183135635	12-06-2024	43680	
4	By Trf.	21-06-2024	2420	
5	By Trf.	24-06-2024	18720	
6	By Trf.	26-06-2024	4160	
Month Total			115506	0
Progress Total			115506	

The Ledger Account of every Panchayat shall be maintained in the following format:

Ledger Accounts- Panchayat										
Sr. No.	Ref. No of CAPL	Advance Payment Ref. No. / FTO Number	Payment FTO Date	Payment Amount (₹)	Bill / Cash Memo No.	Bill / Cash Memo Date	Issued QTY. (bags)	Total Amt. Utilized (₹)	Balance Amt (₹)	Sign/Stamp of the Panchyat representative
1	CAPL/001	GSHE 8901	17.11.2026	50,000	5375	24.11.2026	30	12,000	38,000	
2				PB- 38000			95	38000	0	
3	CAPL/002	032ATPAPR 901189	11.09.2026	1,00,000	23250	02.12.2026	200	80000	20,000	
4										
5										
6										
Total				1,50,000			325	130,000	20,000	

5. Supply of Cement to Contractors

The supply of cement to Government Contractors shall be regulated through the following procedure:

5.1 Registration and Creation of Contractor Profile

Prior to processing any transaction, the Wholesale (WS) Unit Incharge shall obtain and verify the contractor's details, including:

- Name of the Contractor
- Address
- Contact Number
- GST Number
- PAN Details (where applicable)

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Based on the verified information, a unique Contractor ID/Account shall be created on the ITA Portal by the H.O.

5.2 Submission of Indent

The contractor shall submit an Indent/Requisition/Permit indicating the quantity of cement required. The indent shall be duly approved and authenticated by:

- The concerned Executive Engineer (XEN) in case of works executed under PWD.
- The competent authority of the concerned Government Department in all other cases.

5.3 Issue of Proforma Invoice

Upon verification of the indent, the concerned WS Unit Incharge shall issue a Proforma Invoice specifying:

- Quantity of cement approved for supply
- Applicable rates
- Total amount payable
- Bank account details of the concerned WS Unit for deposit of funds

5.4 Deposit and Verification of Funds

The contractor shall deposit the requisite amount into the designated bank account of the concerned WS Unit. Before processing further or releasing cement, the WS Unit Incharge shall verify the receipt of payment through bank records/statements and record the transaction in the Cement Advance Payment Ledger (CAPL) and thereafter in the account of respective contractor.

Note: No supply of cement shall be made to any contractor unless the contractor profile is created, payment is confirmed and all supporting approvals/documents have been duly verified.

5.5 Maintenance of Accounts for Advance Payments for Contractors.

To ensure accurate accounting and reconciliation of receipts, all payments received in the WS Unit bank account shall be recorded in the Cement Advance Payment Ledger (CAPL). After identification of the Contractor against whom the payment has been received, the related transaction shall be entered in the account of the concerned Contractor.

Upon identification and verification of the payment details through supporting documents and bank records the amount shall be transferred from the Cement Advance Payment Ledger to the Ledger Accounts of concerned Contractor and appropriate entries shall be made with proper cross-reference.

The Cement Advance Payment Ledger (CAPL) shall be maintained in the following format:

Apr-26				
Sr. No./ CAPL Ref. No.	**Payment Ref. Number if any**	**Payment Date**	**Total Amt. Rec.**	**Remarks**
1	NEFTN24183121652	03-06-2024	9086	
2	NEFTN24183121653	10-06-2024	37440	
3	NEFTN24183135635	12-06-2024	43680	
4	By Trf.	21-06-2024	2420	
5	By Trf.	24-06-2024	18720	
6	By Trf.	26-06-2024	4160	
Month Total			**115506**	**0**
Progress Total			**115506**	

The Ledger Accounts of every Contractor shall be maintained in the following format:

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Elecmech Engineers Pvt. Ltd.									
Sr. No. CAPL Ref. No.	Payment Ref. Number	Payment Date	Total Amt. Rec.	Invoice No.	Invoice Date	Issued (Bags)	Amt. Util.	Amt. Bal./ Advance	Sign/Stamp of the Contractor
1	By Trf.	01-05-2026	43600	827498374	10-05-2026	100	43600	0	
2	By Trf.	02-05-2026	104640	827498375	14-05-2026	240	104640	0	
3	NEFTN24123524933	02-05-2026	104640	827498376	15-05-2026	240	104640	0	
4	NEFTN24123530604	02-05-2026	209280	827498377	20-05-2026	240	104640	104640	
5	By Trf.	05-05-2026	21364	827498378	26-05-2026	49	21364	0	
Total			483524			869	378884	104640	

6. Dispatch, Receipt and Stock Management

- Cement shall be dispatched by the factory against the approved demand and the dispatch particulars, including GR Number, Vehicle/Truck Number and Quantity Dispatched, shall be entered in the ITA Portal by the Cement Procurement Office, Barmana/Darlaghat.

- Upon receipt of cement at the godown, the WS Unit Incharge shall physically verify the quantity received, inspect the condition of the stock/bags and validate the supporting dispatch documents. After verification, the GR shall be duly signed and stamped and receipt details shall be recorded in the Portal.

7. Acknowledgement of Receipt

- The Panchayat representative, contractor, or authorized recipient shall acknowledge receipt of cement by signing and stamping the invoice. The concerned entries in the Panchayat/Contractor account shall also be signed and stamped by the concerned representative/contractor.

- All acknowledgement records shall be maintained and preserved for audit, reconciliation and verification purposes.

8. Additional Responsibilities of Area Managers

The Area Managers shall ensure that:

- Separate bank accounts are maintained for PDS transactions and Cement transactions and no intermixing of receipts is permitted. It has been observed that in some WS Units the payments of cement and PDS are being received in a single account and the same needs to be discontinued immediately.

- All payments are recorded in the respective ledgers on the actual date of receipt.

- No cash sale of cement shall be permitted under any circumstances. Wherever direct bank transfer is not feasible, the concerned party shall be advised to deposit the requisite amount directly into the designated bank account of the WS Unit before release of cement.

- Separate Day Book and ledger records are maintained for cement transactions at each WS Unit.

- The Accounts Section shall verify transaction entries recorded in Day Books and ledgers during monthly reviews without fail.

- Advances are verified from the certified bank statements and ledgers and unit-wise advance records are maintained at the Area Office.
- No page entries/manual adjustments are carried out in cement transaction records and all corrections, if any, are properly documented and authenticated.
- Ensuring uniformity in the maintenance of ledgers and all reports relating to cement transactions.
- Circulation of the standardized Unified Annexure–E to all WS Units.
- Any addition/deletion in the issued invoices shall be made by the H.O. on the recommendation of the concerned Divisional Manager.
- The Area Manager shall ensure that all advance payments remaining unadjusted with a Wholesale Unit for more than one and a half years as on 31st March/30th September of a particular year are transferred to the respective Area Office. For example, after 30th September 2026, all advances pending up to 31st March 2025 shall be transferred to the Area Office. Cement against such entries shall be issued only with the written approval of the concerned Area Office.

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