Indian coal process		
Sr no.	**Process**	**Accounting entry require**
1	(A)TPS takes receipt of coal rake against PO of coal after weight of rake wagons at TPS, transferring coal to coal stack area and one more taking receipt of coal samples analysis against PO of sample analysis company. (B)Capture coal loading details ie.Loading date, Type of coal, name of colliery, name of area and rake release details after completion of unloading rake	Yes
2	Coal sampling to be callected from wagons for testing of quality	
2	(A)Railway receipt (in contain No,of wagons, wagons gross wegith, tare weight, actual weight, chargeable weight, RR no, RR date, loading siding name, invoice no. various charges and total freight) entry does after received Original RR and check railway freight and freight is adjust against advance as given to Railway. (B)Railway receipt details furnishing by Loading super vision contractor	Yes
3	Railway receipt wagons matches with TPS coal rake receipt wagons for derive Alloted wagons, Missing wagons, Unconnected wagons and diverted internal wagons also taking receipt against PO of loading supervision	Yes
4	Chemical lab gets coal rake wagons wise data after matching of RR and CRR	
5	Each coal bill check (Coal bill calculation as per RR Qty and coal band) as received against supplied coal rakes by Coal india, and coal bill adjusted against advance as gives to coal india	Yes
6	Slippage band claim amount calculting on declared band basis by analysis company	
7	Railway claim amount calculating (Coal cost and freight cost)after derive Missing wagon and Diverted internal wagons	
8	Railway adjustment making after railway given adjustment of MW and Unconnected wagons	Yes
9	Provision entry form require for book direct expenditure and consumption (By Journal Voucher)	Yes
10	MCA (Monthly Coal Abstract) makes after completion of month (Close of Month) for derive total cost against monthly received total rakes and calculating coal consupmtion rate, cost on monthly weighted average basis	Yes

Wash coal process		
Sr no.	**Process**	**Accounting entry require**
1	(A)TPS takes receipt of coal rake against PO of coal after weight of rake wagons at TPS, transferring coal to coal stack area and one more taking receipt of coal samples analysis against PO of sample analysis company. (B)Capture coal loading details ie.Loading date, Type of coal, name of colliery, name of area and rake release details after completion of unloading rake	Yes
	Coal sampling to be callected from wagons for testing of quality	
2	(A)Railway receipt (in contain No,of wagons, wagons gross wegith, tare weight, actual weight, chargeable weight, RR no, RR date, loading siding name, invoice no. various charges and total freight) entry does after received Original RR and check railway freight and freight is adjust against advance as given to Railway. (B)Railway receipt details furnishing by Loading super vision contractor	Yes
3	RR receipt wagons matches with TPS coal rake receipt wagons for derive Alloted wagons, Missing wagons, Unconnected wagons and diverted internal wagons also taking two receipt against respective PO of loading supervision and Washing charges	Yes
4	Chemical lab gets coal rake wagons wise data after matching of RR and CRR	
5	(A)Each coal bill check (as per bill Qty and Coal bill band) as received against lifted qty by Washery Party from colliery of Coal india, and coal cost rate derive , (C) Washery party is supplying 80% to 90% qty out of lifted 100% qty since coal cost rate should be derive 100% on monthly basis of coal sampling analysis resulted declare by analysis company and monthly coal cost is adjust against advance as give to coal india. (B)also washing charges bill calulating on monthly basis of coal sampling analysis resulted declare by analysis company	Yes
6	Slippage band claim amount calculting on declared band basis by analysis company	
7	Railway claim amount calculating (Coal cost, freight cost and washing cost)after derive Missing wagon and Diverted internal wagons	
8	Railway adjustment making after railway given adjustment of MW and Unconnected wagons	Yes
9	Provision entry form require for book direct expenditure and consumption (By Journal Voucher)	Yes
10	MCA (Monthly Coal Abstract) makes after completion of month (Close of Month) for derive total cost against monthly received total rakes and calculating coal consumption rate, cost on monthly weighted average basis	Yes

Import coal process		
Sr no.	**Process**	**Accounting entry require**
1	(A)TPS takes receipt of coal rake against PO of coal after weight of rake wagons at TPS, transferring coal to coal stack area and one more taking receipt of coal samples analysis against PO of sample analysis company. (B)Capture coal loading details ie.Loading date, Type of coal, name of colliery, name of area and rake release details after completion of unloading rake	Yes
	Coal sampling to be callected from wagons for testing of quality	
2	(A)Railway receipt (in contain No,of wagons, wagons gross wegith, tare weight, actual weight, chargeable weight, RR no, RR date, loading siding name, invoice no. various charges and total freight) entry does after received Original RR and check railway freight and freight is adjust against advance as given to Railway. (B)Railway receipt details furnishing by coal supply party.	
3	RR receipt wagons matches with TPS coal rake receipt wagons for derive Alloted wagons, Missing wagons and Unconnected wagons, and taking receipt against PO of In handling and freight charges on basis of which ever less qty between RR and CRR,	Yes
4	Chemical lab gets coal rake wagons wise data after matching of RR and CRR	
5	(A)Coal cost is adjust against advance as given to coal supply (B)in handling and freight charges 70% is release and 30% with held till final reconciliation after completion of vessel	Yes
6	Provision entry form require for book direct expenditure and consumption (By Journal Voucher)	Yes
7	MCA (Monthly Coal Abstract) makes after completion of month (Close of Month) for derive total cost against monthly received total rakes and calculating coal consupmtion rate, cost on monthly weighted average basis	Yes