

**A S R C T**

**ADMINISTRATIVE MANUAL**

Part 1. GENERAL

+ 1. This Administrative Manual codifies the various administrative procedures and instructions issued by the Board and by the senior administrative officers of the Research Corporation.

+ 2. The Administrative Manual is divided into Parts as follows:-

Part . 1. General

Part 2. Organization

Part 3. Finance and Accounts

Part 4. Stores Accounting, Store Keeping, and Issue of Stores.

Part 5. Supply and Purchasing

Part 6. Internal Audit

Part 7. Personnel

Part 8. Correspondence, Registry and Typing

Part 9. Forms

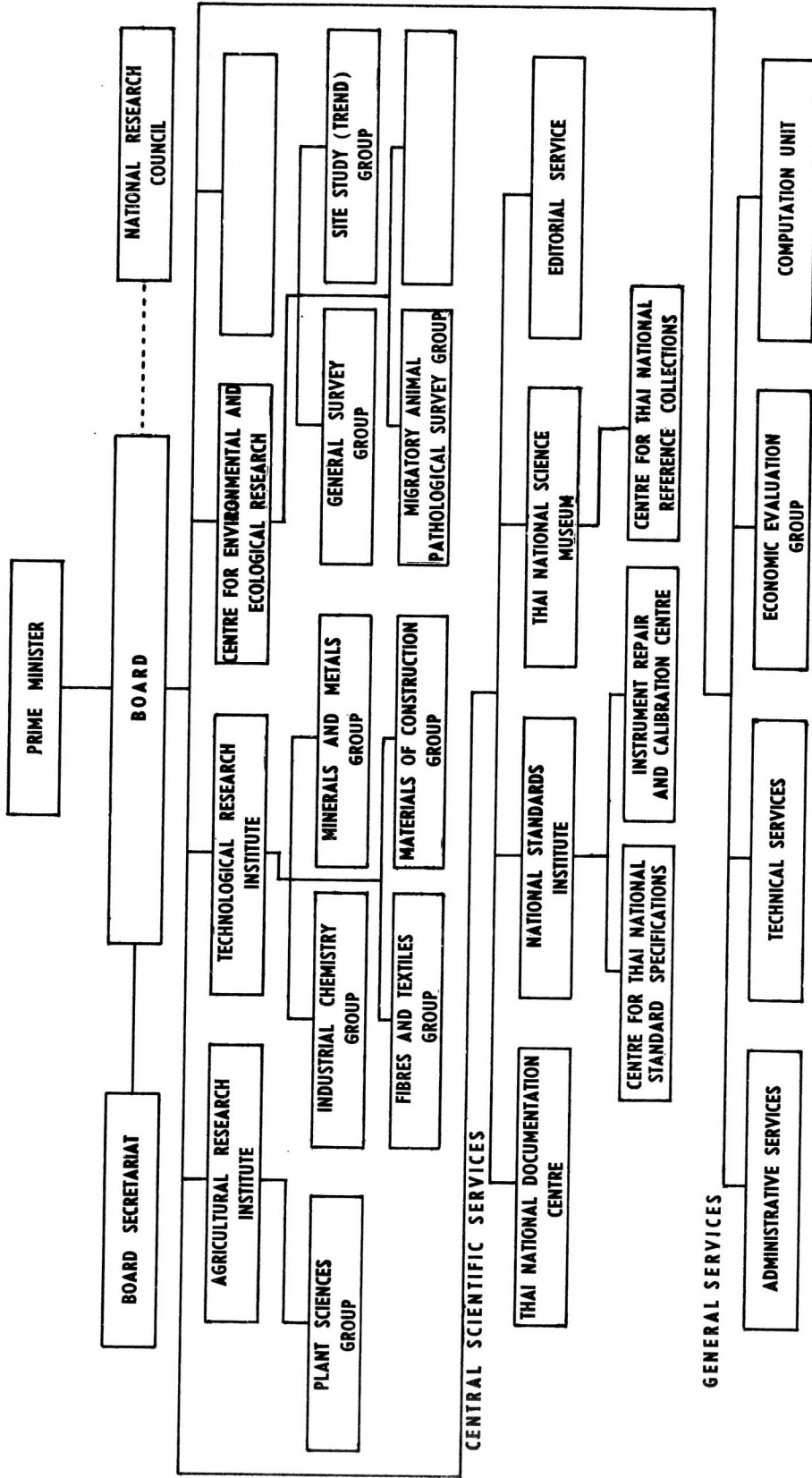
Part 10. Public Relations and Publications

Part 11. Documentation Services

Part 12. Transport of Passengers and Goods

Part 13. Maintenance, Workshop and Building Services

+ Added A.N. 07/2, November 1964.



**ORGANIZATION CHART**  
**Applied Scientific Research Corporation of Thailand**  
**1967**

Part 2. ORGANIZATION

The Act

- + 1. The Research Corporation is established by the Applied Scientific Research Corporation of Thailand Act B.E. 2506, a copy of which forms Schedule 1 of this Manual.

The Board

- + 2. The affairs of the Research Corporation are governed by the Board which has the following membership:-

Chairman and Governor:		Mr. Insee Chandrastitya
	}	Gen. Netr Khemayodhin
Expert Consultants:	}	Dr. Pradisth Cheosakul
	}	Dr. Praprit Na Nagara
	}	M.C. Charkrabandhu Phensiri Charkra- bandhu
Chief Adviser		Mr. Frank G. Nicholls

Central Services

- + 3. Central Services are divided into two major groups, one under the Manager of Administrative Services and the other under the Manager of Technical Services. The organization of these divisions is set out in Chart 1 and Chart 2 of this Part.

+ Added A.N. 07/2, November 1964.

Part 2. CHART 1

Administrative Services

Acting Manager: Colonel Suthi Sangsomwong

	<u>Officer in Charge &amp; Staff</u>	<u>Function</u>
Personnel Assistant	Colonel Suthi Mr. Anuchit Mr. Kanoke	Appointments, leave, welfare, calculation of salary & allowances, discipline.
Finance, Accounts and Budgetary	<u>Finance Unit</u> Mr. Sumitr	Responsible for Finance Unit
	<u>Account Unit</u> Mrs. Nares	Responsible for Account Unit
	<u>Budgetary Unit</u> Mrs. Laksana	Responsible for Budgetary Unit
Supply	<u>Supply Officer</u> Mr. Udom	Procurement of equipment, supplies, and services. Customs clearance.
Other Services		
Stores Accounting Assistant	<u>Stores Accounting Officer</u> (Vaccant) Mr. Hirun	Recording of assets and supplies, stock taking (inventory).
Registry	<u>Registry Officer</u> M.L. Wongwat	Receipt & despatch of mail, custody & classification of official correspondence.

Part 2. CHART 2

Technical Services

Manager: Air Vice Marshall Pramote Chueynak

	<u>Officer in Charge &amp; Staff</u>	<u>Function</u>
Workshop Services	W/C Sual	
Equipment Construction		Construction of experimental equipment.
Maintenance	W/C Sual	Maintenance of buildings & plant.
Other Services		
Building Services	<u>Site supervisor</u>	Guarding buildings & contents, keeping buildings & grounds clean & tidy.
Assistant	Mr. Nakin	
Transport	Mr. Som	
	<u>Transportation Officer</u>	Transport of goods & passengers.
	Mr. Nakin	
Stores	<u>Storeman</u>	Keeping & issuing supplies, equipment, chemicals etc.
	Mr. Asachart	

PART 3 FINANCE AND ACCOUNTS

1. BUDGET PREPARATION

Budget Submission to the Thai Government

The Corporation is required to submit an annual financial plan to the Budget Bureau, (Office of the Prime Minister), by a certain determined date.

So that the overall budget will contain all the financial requirements for the ensuing year, each department must submit to the office of the Accountant, by a preset date, a departmental budget estimate of its particular financial needs for the coming year.

The Accountant will prepare and issue instruction sheets which will explain the procedure to be followed, the forms to be used, and the dates on which the material is required.

The Corporation Accountant will be available to advise and assist department heads in preparing budget estimates as requested. This will include such functions as instruction on the correct use of the forms, assistance in establishing unit costs for equipment, and determination of the costs for new, expanded, or reorganised programmes.

All the departmental budget estimates must be submitted to the office of the Accountant by the prescribed date. When this occurs, the Accountant will review and check them, and assemble the separate estimates into the final form to be submitted for approval.

The preparation and correctness of the final form is the sole responsibility of the Accountant. The final form shall be submitted to the Governor and Special Governor for approval, and thence to the Budget Bureau.

The Budget as approved by the Budget Bureau and appearing in the Annual Annual Government Budget Act is termed the approved Budget, and may vary in total amount from the submitted Budget. It is the responsibility of Accountant to revise & reallocate monies in this approved budget where necessary, in cooperation with the Governor, and to submit this revised Budget to the Board for action and execution.

#### Budget Changes

From time to time, it may become necessary to make certain changes in the financial plan. For example, the Corporation may require to transfer funds from one account classification to another. Such transfers may be authorized by the Governor, or Special Governor.

A transfer can be effected by means of a written request with justifying reasons to the Accountants Office, who will make the transfer using Form R.C. (Budget Changes).



2. BANK ACCOUNTS

Section 10 of the Research Corporation Act is as follows:-

The Corporation shall establish bank accounts in conformity with rules made by the Board with the approval of the Council of Ministers.

Rules for the Establishment of Bank Accounts

Pursuant to the Applied Scientific Research Corporation of Thailand Act B.E. 2506, Section 10, the Board with the approval of the Council of Ministers, determines the rules for the establishment of the Bank accounts of the Applied Scientific Research Corporation of Thailand, as follows:-

1. The Corporation shall establish bank accounts with the Bank of Thailand. These may be current accounts, fixed accounts or special purpose accounts.
2. For the sole purpose of Section 28 of the Act, the Corporation shall establish special bank accounts which may be deposit accounts with the Savings Bank, savings accounts, or fixed accounts with any commercial bank in which the Government holds shares. This shall be at the discretion of the Board.
3. The withdrawal of money from any bank account established by the Corporation shall be by cheque. Each cheque must be endorsed with two signatures from persons appointed by the Board to sign cheques.

(Issue 1, May 1965)

AM., Part 3, Sheet 4

The Chairman shall inform the Bank of persons so appointed, attaching their signatures, and shall also inform the Bank of the conditions, if any, under which money may be withdrawn.

Given on the 1 day of February B.E. 2508

The Applied Scientific Research Corporation  
of Thailand

(Signed)

Lt. General Phya Salvidhan Nidhes  
(Chairman)

The Board appoints the following officers of the Corporation to sign cheques.

Group A

Phya Salvidhan Nidhes  
Frank G. Nicholls  
Pradisth Cheosakul

Group B

Sorn Satrabhaya  
Bhasna Suwensathien

All cheques may be signed by any two persons from Group A,. For cheques of less than 100,000 bahts, one of the signatories may be drawn from group B.

Any bank account opened in accordance with the regulation shall be in the name of the corporation, including where necessary words denoting the purpose of the account. Under no circumstances shall any bank account purporting to be an official account of the Corporation, be opened in the name of any individual or individuals.

All moneys received by the Corporation shall be paid into the Corporation account as soon as is practical after receipt. Cheques or any other negotiable cash documents received by the Corporation will be crossed and marked "& Co" immediately upon receipt if they are not already marked in this way.

### 3. PETTY CASH

#### General Directives for Petty Cash Funds

Petty cash funds shall be used only for the purchase of minor items or for payments for services which can not be arranged more expediently or economically through the normal channels, such as by means of purchase orders. In general, payments or advances from the Petty Cash Fund for any single purchase or service should normally not exceed 50 Baht and should never exceed 100 Baht. Purchases or payments in excess of this amount should not be made from Petty Cash unless it is clearly impracticable to either place an official purchase order for the particular goods, or to arrange for payment by cheque.

Under no circumstances shall an officer who has been placed in charge of the Corporation's funds use these funds for other than official purposes.

#### Establishment of the Petty Cash Fund

The name of the officer to be held responsible for the custody of, and disbursements from the Petty Cash Fund shall be recommended in writing by the Accountant and approved by the Manager of Administrative Services.

The amount of the Fund shall be 10,000 bahts, and this amount may not be varied except with the approval in writing of the Manager of Administrative Services. A cheque for the total amount of the Fund shall be drawn and forwarded to the custodian of the Fund, who will acknowledge

receipt of this amount in writing. The accounting officer responsible for preparing the cheque establishing or varying the Fund shall enter the details in the Register of Advances to the Petty Cash Fund. The initial advance and any subsequent variations shall be charged to the budget heading "General Expenses".

A copy of these instructions shall be supplied to the custodian of the Fund for his personal use.

#### Disbursement of Petty Cash

All payments from the Fund shall be entered on a Petty Cash Sheet (form R.C. 13) and the entry shall be signed by the receiving officer as payee. The form R.C. 13 shall be entered in duplicate so that the custodian of the Fund always has readily available a record of the payments made and of the claims submitted for reimbursement from the Fund. Payments in excess of ~~20 bahts~~ 20 bahts must be supported by receipts from the external payee. The name of the Section or Officer on whose behalf the purchase or payment has been made shall be noted on the receipt form to determine the budget head of expenditures to which the cost should subsequently be charged. On any occasion that a salary or wages payment is made from the Fund the payee's signature on the supporting receipt shall be witnessed by a person other than the person who actually makes the payment.

#### Procedure for Sub-Advances

It will often be necessary for an officer of the supply section

to make purchases from Petty Cash Funds. For this purpose the officer making the purchases may obtain a temporary sub-advance from the custodian of the Petty Cash Fund, and cancel the advance when he returns the receipts and cash to the value of the advance. Temporary advances of this nature must be adjusted on the same day if possible, but not later than seven days following the issue of the advance. To ensure that the advance sought is for authorized purchases, and is not excessive, the Supply Officer shall specify the amount and purpose of the advance required in a memorandum to the Accountant on Form R.C. 30. The person actually receiving the advance shall sign the form as having received the cash. The form will be kept in the Petty Cash Box until the person to whom the advance was made, returns receipts and cash totalling the amount of the advance. The Form R.C. 30 will be returned to the person who has adjusted the sub-advance.

The Officer who signs the form as having received the cash advance is held responsible for the cash. The details entered on the form by the Supply Officer are to confirm that the amount is reasonable, and is required for official purposes.

The same procedures shall be followed in all other instances where a sub-advance is made for purchases or payments from Petty Cash Funds. The essential features are that the custodian of the Petty Cash Fund must obtain a receipt for all temporary sub-advances, and that the responsibility for the cash rests with the particular officer to whom the sub-advance is made.

### Purchases for Cash

In some circumstance, (see Purchases for Cash in Part 5 of this manual) the Supply Officer requires cash to purchase Goods & Services, and it is necessary for the Accountant to provide Cash from the Petty Cash fund. The Supply Officer or his assistant will submit the order endorsed, "Bearer will pay cash". The Supply Officer's signature on the order will be sufficient for the Accountant to issue the cash. The receiver of the monies will sign Form R.C. 30 to receive monies.

### Reimbursement of the Fund

The advance shall be kept on the imprest system. When the total expenditure recorded on the form R.C. 13 is approximately three quarters of the Fund Total, a Payment Voucher shall be prepared in favour of the custodian of the Fund and submitted to the Accountant for reimbursement. Prior to submission of the claim for reimbursement, the custodian of the Fund shall satisfy himself that the cash in hand plus unreimbursed expenditure equals the full amount of the Fund. The payment voucher shall be accompanied by the originals of the forms R.C. 13, and supporting vouchers. Subject to examination and verification of the details, a check for the total amount of the disbursements will be sent to the custodian, thus restoring the Fund to its original amount, less of course any payments which may have occurred in the meantime. All supporting vouchers shall be stamped "Paid" to prevent the possibility of subsequent misuse.

### Arrangement for the Temporary Custody of the Petty Cash Fund

Whenever the officer in whose name the Fund is held, proceeds on leave, the balance of cash in hand and unreimbursed vouchers should be formally handed over to the relieving officer and a receipt obtained.

At the same time, it should be determined that the cash and vouchers total the full amount of the Fund. Any discrepancy should be reported immediately to the Manager of Administrative Services. The same procedure should be followed when the normal custodian returns to duty.

The procedure set out above shall also be followed in cases of changes in custody due to emergency, such as illness. In these cases the Accountant will make the check in company with the officer to whom the Fund is being transferred. The normal custodian will check the Fund with the relieving officer before taking charge again.

#### Protection of Petty Cash

The custodian of the Fund shall be held responsible for the safe keeping of the Petty Cash in hand. The cash shall be kept in a locked cash box. When not in use, the cash box shall be kept in a safe place under lock and key. It must be locked in the office safe overnight and at weekends, and on any other occasion during a day when the office in which the cash is kept, is likely to be left unattended for any considerable period of time.

#### Control Measures

At irregular intervals but at least once monthly the Internal Auditor shall without notice examine the Fund and verify that the cash on hand and unreimbursed expenditure totals the full amount of the Fund. A certificate of the examination shall be prepared and placed on file in the Registry Office. Any discrepancy shall be reported immediately to the Manager of Administrative Services.



#### 4. ACCOUNTING PROCEDURE

##### (a) EXPENDITURE ACCOUNTS

An expenditure account is a device for accumulating financial data, such as expenditure encumbrances. Expenditure account numbers are composed of series of three digits, each digit designating a specific purpose. The first digit indicates the source of fund, the second digit identifies the major expenditure object, and the third digit identifies the minor expenditure object. There are 8 major expenditure objects (see explanation of "Object" classes and codes for disbursement Annex 1.)

It is the responsibility of the accountants office to enter the entire account number and expenditure code on all documents.

##### Accounting Terminology

To facilitate comprehension of the various accounting forms, accounting documents, and reports available, an explanation of the accounting terminology used is listed below.

Budget: A comprehensive work plan, translated into financial terms, by which the total program is carried forward. It includes proposed expenditures, the means by which they will be financed, and a method for executing the entire plan.

Budget Execution: The systematic activities and arrangements necessary to carry out the budget plan to defined completion.

Encumbrance: An encumbrance is the reservation of a sufficient amount of money to pay an incurred obligation. Encumbrances may be made only against appropriations, or for obligations incurred during a current fiscal year.

Disbursement Expenditure: These are terms used synonymously to designate an actual payment of an obligation.

Authorized person: The head of the agency or his/her designated deputy appointed by the Board, to approve and sign all accounting documents originated by the Corporation.

Procedure for payment

- (1) The Accounting officer will examine a copy of the order against the internal requisition form (R.C. 5) to certify that:
  - (a) the amount shown on the order is not greater than the amount approved in the Funds available "column" and,
  - (b) it is signed accordingly, and is in order.
- (2) The order number and cost will be entered on a "liabilities card" for each budget heading of expenditure, along with the details of the order on a card for each supplier. The order will then be filed as an unpaid order.
- (3) The Accounting Officer will attach the goods received voucher to the copy of the order and delivery docket, and stamp the date of receipt on it.
- (4) The Accounting Officer will check the claim against the goods received voucher and delivery docket and certify that it is in order for payment.

(5) The Accounting Officer will prepare the Cheque and the cash sheet. Each cash sheet will be given a number. The payment will be entered on the dissection cards for each budget heading of expenditure.

(6) The Accountant will check the vouchers against the cash sheet and then sign them.

(7) The Signing Officer will compare the cheques against the cash sheet and sign if in order. The signed cheques, cash sheets and vouchers will be then returned to the Accounting Officer.

(8) The Accounting Officer shall then contact the payee for payment.

(9) Every claim form and supporting voucher shall be stamped "paid" immediately after payment is effected.

(10) The Accounting Officer shall enter the consecutive numbers and the amounts paid each time in the alphabetical register, and also on the supplier's card, and mark off the debt on the liabilities card.

(11) The Cash Book will be posted from the cash sheets.

(12) The Voucher along with the goods received voucher, will be filed in its numerical order.

#### Debt Collection and Receipt Issuance Procedure

1. The Accounting Officer will first check the particular documents relevant to the source of income eg: the TIDC "Notification of Services" form. A debit note (F.C. 15) will then be prepared for forwarding to the debtor.

2. The Debit Note number and amount will be entered on a "Debtor card" for each code of receipts, and the details of the debit note entered on a card for each debtor. This copy of the debit note will be filed as "Waiting for collection".

3. Remittances received by mail: all remittances or money received by the Registry office in any form, must be paid to the Accountants Office on the day of receipt. This date of receipt shall be recorded on the accompanying sheet. Cheques and money orders, must be crossed and marked "Ind Co" or "Payee Account only", immediately on receipt if not already marked thus.

The collection is made at the Accountants Office, and the Accounting Officer will examine the amount received against the debit note to certify that the amount received is the same as the amount appearing on the Debit Note.

4. The Accounting officer will prepare the receipt (R.C. 20) for the payee, stating the details of the remittance, and designating the code of the receipt at the same time.

5. The Accountant will check the debit note the remittance, and forward the receipt signed by the Accountant to the payee.

6. Every debit note and its supporting documents shall be stamped "Received" immediately on receipt of payment.

7. The Accounting Officer shall mark off the debt concerned, from the debtor card system.

8. The money received by the Accountants Office must be paid into the prescribed Bank Account within a week from the date of receipt. Where the daily receipts are small, they may be retained in the office safe for this period until a reasonable sum accumulates. All money receipts must be deposited in the Bank during the month in which the money is received. This will hold except where the bank may be closed for bank holidays, or where the money is received after the closing time of the last bank day in the month. Money received thus, may be retained in the office safe until the immediately ensuing bank day.

9. The Cash Book will be posted from the receipt book.

#### Cancellation of Receipts.

In some circumstances, the payee may require a refund of money paid e.g. deposits on tender. In returning the deposit, the voucher payment will be made in the normal manner as payment, but no code of expenditure will be given.

A notation explaining briefly the repayment details must be made in the cash book.

#### Reconciliation of the Cash Book

- (1) The Cash Book shall be balanced at the end of each month.
- (2) A weekly Statement of accounts shall be obtained from the bank, and a bank reconciliation statement will be prepared as well by comparisons each week with the cash book.

Accounts

The major accounts of the Applied Scientific Research Corporation are recorded in a general ledger. This is maintained so that the financial position of the Corporation is clear at all times allowing positive management decisions, and adequate control of its various activities.

The general ledgers are maintained in the Accountant's Office. Postings to these General ledgers are generally to be made monthly from the cash Book, summarized to allow single time postings. However, the sub-ledgers are kept on cards classified according to the object of expenditure. The general ledger also controls the subledger.

The following pages contain a listing of the balance sheet general ledgers and a chart of accounts showing debit and credit entries to each account.

Chart of Accounts

<u>Debit</u>	<u>Credit</u>
Cash at Bank	Revenue Receipt
Petty Cash Fund	Unesco Advance
Miscellaneous Fund & Receivables	Thai Government Fund
Unesco Coupon Fund	Other Funds.
Disbursement Authorized	
Equipment cost.	

Chart of General Ledger Account

<u>Account Name</u>	<u>Transaction</u>	<u>Contra Entries</u>
Petty Cash Fund -	<u>At Beginning of, and throughout the year</u>	
	Dr. with authorized advances for Petty Cash	Cr. Cash
	<u>Throughout and at close of year</u>	
	Cr. with Reductions in or closing of Petty Cash Fund	Dr. Cash
Cash	<u>Throughout the year</u>	
	Dr. with Revenue Receipts	Cr. Revenue Receipt
	Dr. with Government Grant received	Cr. Government Grant
	Cr. with authorized payment actual charges	

<u>Account Name</u>	<u>Transaction</u>	<u>Contra Entries</u>
	Cr. with authorized cash advance	Dr. Expenditure
	Dr. with repayments or deduction of cash advances	Cr. Petty Cash Fund
<u>Expenditure</u>	<u>Throughout the year</u>	
	Dr. with authorized disbursements against the fund.	Cr. Cash
	Cr. with cash Receipt for the refund of any Current years Disbursement	
<u>Equipment or other Corporation</u>	<u>Throughout the year</u>	Cr. Cash for other sources of fund.
<u>Accounting</u>	Dr. with cost of equipment	
	<u>At the End of the Year</u>	Dr. Capital.
	Cr. Depreciation	



<u>Account Name</u>	<u>Transaction</u>	<u>Contra Entries</u>
Revenue Receipts	<u>Daily from Official Receipts</u>	
	Cr. with Revenue Receipts	Dr. Cash
	Dr. with checks returned unpaid by deposition	Cr. Cash
	<u>at Beginning of and throughout the year</u>	
Unesco Coupons	Dr. with authorized advance to buy Unesco Coupons	Cr. Cash
	* Cr. Unesco Coupons and against authorized disbursements	Dr. Expenditure Cr. Unesco Advance (Cent value)

<u>Account Name</u>	<u>Transaction</u>	<u>Contra Entries</u>
Capital Account	<u>At Close of Year</u>	
	Dr. the cost of depreciation, and written off assets from the previous year 10%	Dr. Plant & Equipment
	<u>Throughout the year</u>	
Government Fund and Miscellaneous fund	Cr. with Receipts from the sources	Dr. Cash
	<u>At Close of Year</u>	
	Dr. with Balance Account	Cr. Capital a/c
		Balance unspent.

\* See Unesco Coupons Procedure in detail.

4. ACCOUNTING PROCEDURE

(b) RECEIPT ACCOUNTS

Receipt Accounts are identified by a triple digit system. This system closely defines the various sources of the money received. The following is the numerical classification used:

- 001 Thai Government Fund Contribution.
- 002 U.N. Special Fund Contribution.
- 003 T.N.D.C. Services Fee.
  - Microfilm Service
  - Printing, duplicating, and document reproduction services.
  - other services.
- 004 Miscellaneous Revenue.
  - Sale of tender specifications and blue prints.
  - miscellaneous receipts.

Non Revenue Receipts

- 101 Income tax deductions
  - tax deducted from salaries
  - tax deducted from the payments for goods delivered.
  - Miscellaneous Tax deductions.
- 102 Other deposits.

Relationship of the General Ledgers to  
Expenditure and Receipt Accounts

(i) Expenditure Accounts

Each expenditure dissection card serves as a subsidiary to one or more general ledgers, as well as a means of budgetary control. Entries in the general ledgers which are posted from the Cash Book on the closing month, reconcile with the expenditure accounts and act as a control.

The following tables indicate the relationship of the General Ledger to the ledger maintained for expenditure accounts.

<u>Item</u>	<u>Posted to Subsidiary Ledger</u>
Disbursement	Dr. Disbursement Cards Cr. Cash
Deposits	Dr. Cash Cr. Special Deposit
Refunds of deposits	Dr. Special Deposits Cr. Cash
Refund of Disbursement	Dr. Cash Cr. Disbursement Cards.

(ii) Receipt Accounts

All Receipt Accounts actually received provide the credit for the Revenue Account, except for those non-revenue accounts received. The subsidiary ledger cards maintained for receipt accounts, are posted from the cash book continually with the actual receipts.

Receipt

Dr. Cash

Cr. Receipt Account

General ledger closing Procedures

On September the 30th, each year, the Corporation will prepare a journal voucher which will in effect be the balance of expenditure and receipt accounts.

Dr. Depreciation of Plant & Equipment account.

Cr. Plant & Equipment.

Dr. Income and Expenditure Account

Cr. Expenditure accounts

Dr. Receipt accounts

Cr. Income and Expenditure Accounts

Dr. Income & Expenditure account

Dr. Income & Expenditure account

Cr. Accrued Expenses

Cr. Due from other funds.

(c) UNESCO COUPONS PROCEDURE

Since the Applied Scientific Research Corporation plans to make use of Unesco Coupons for the purchase of publications and certain scientific supplies abroad, the procedure will be as follows:

1. Purchase Unesco Coupons from Head Office of Unesco, Paris, France in predetermined quantities (not more than US\$ 1000). Pay the value of the purchase at once, from Corporation cash at the bank. Unesco Head Office will provide blank cent coupons for use in advance, and the payments will be made when the Corporation needs to replenish its stock.

2. The Total value of payments will be charged to the Unesco Coupon fund, considered as a form of international currency. The entry is made thus:

Dr. Unesco Coupon fund

Cr. Cash

3. The record of the Unesco Coupon stock register must be maintained as well as the coupons usage record (see Fig. 1, 2)

4. A Unesco Coupon fund cash Book for the entries of receipt and payment of coupons in dollars (see Fig. 3) shall be kept separately.

5. When a payment is authorized to be made in coupons, the Accountant shall stamp and sign the coupons only as issued. The entries are:

Dr. Expenditure for dollars and Cents.

Cr. Unesco Coupon fund (dollar value).

Cr. Unesco Advance (cents value).

6. At the end of each month, the closing entries are to be made by preparing the journal voucher as follows:

Dr. Respective Budget Head of Expenditure.

Cr. Expenditure of dollars and cents.

: To transfer the expenditure of Unesco Coupons used, to the Budget Expenditure.

Dr. Unesco Advances (cents coupons)

Cr. Liabilities card (Unesco)

: To transfer the Unesco advance to Cash liabilities.

At this stage, the expenditure of dollars and cent coupons will be transferred to Budget Expenditure and the amount left in Unesco Coupons fund will represent the value in dollars of coupons in stock, which can be reconciled with the Unesco Coupons stock register.

7. When the amount of liabilities in cent coupons is considered a worthwhile quantity, a payment voucher shall be prepared for payment to Unesco with a list of coupon used. The entry is:

Dr. Liabilities card (Unesco)

Cr. Cash

The minimum stock of Unesco Coupon will be:

<u>Denomination</u>	<u>Number of Coupons</u>
\$10	15
\$3	20
\$1	30

and 30 of the cent coupons

In the case where the Corporation requires to return unused stocks of coupons, Unesco will provide a refund at face value. The entry of the closing account is:

Dr. Cash

Cr. Unesco Coupon fund.



## UNESCO COUPONS STOCK REGISTER (EXAMPLE)

(Fig. 1)

Date	Serial No.	Ledger folio	Dollars (number of coupons)			No.	Value			Remarks
			\$10	\$3	\$1			\$	¢	
July 30	280416 - 280435 415149 - 415928 458717 - 459016 318053 - 318252	U - 1	20	150	300	200		200		Pay to Unesco a/c in baht 19,760 to Siam Commercial Bank.
30	Usage as per Usage Register			3		1	0.10			This will be entered when the payment is made.
Aug. 1	Balance on hand 280416 - 280435 415152 - 415928 458717 - 459016 318054 - 318252		20	147	300	199				

UNESCO COUPONS USAGE REGISTER (EXAMPLE)

(Fig. 2)

Date	Ref. No.	Items	Ledger folio	Dollars						Cents			Total payment \$	Budget Head	
				10¢		3¢		1¢		Total US\$	No.	Serial No.			Value Cents
				No.	Serial	No.	Serial	No.	Serial						
July 30	Letter OFM 15-TNDC	Publication Distribution Section, D.C., U.S.A.		-	-	3	41514951	-	-	9	1	318053	.10	9.10	1/8/11

UNESCO COUPON (EXAMPLE)

CASH FUND

(Fig. 3)

Debit

Credit

Debit						Credit					
Date	Ref. No.	Items	Ledger folio	Value in Baht	Value in US\$	Date	Ref. No.	Items	Ledger folio	Value in Baht	Value in US\$
Aug. 3	1 - 3	From Cash	5	19,760	950	July 30	Letter OPM 15-INDC	To Publication Distribution Section, D.C. U.S.A.	65		9

Accounting Documents

R.C. 5 Internal Requisition Form.

: Used by the Corporation's Officers when requiring goods or services, and must be signed by the head of a group. This Form will be prepared in the case where purchase is necessary because there are no such goods in the Corporations Stock room.

R.C. 12 "Voucher Payment" Form.

: An expenditure document that has to be prepared for every payment, this will be supported by vouchers.

R.C. 13 Petty Cash Voucher.

: This form is used in lieu of a standard receipt when the payee can not provide the original receipts, and when money is paid from Petty Cash Funds.

R.C. 15 Debit Note.

: Used as the standard Corporation claim form.

R.C. 24 Journal Voucher.

: This is a document to be used for correcting errors in accounting records, to effect transfers from one account to another, and for closing accounts at the end of the fiscal year.

R.C. 30 Advance Memorandum.

: Used for sub-advances from Petty Cash funds.

R.C. 43 Dissection card.

: Used to enter expenditure entries and serves as a sub-ledger.

R.C. 45 Liabilities card.

: Used to enter the order number and costs - to be kept for each budget head of expenditure.

R.C. 41 Credit Card.

: A Card used as an alphabetical register of Suppliers.

R.C. 49 Salary Sheet.

: Used to process the payroll for payment - serves as a record for each division.

R.C. 54 Group Salary Sheet.

: A summary of the entire corporation salaries. To be prepared each month.

Cash Sheet

: A basic document to be used for payment, and for posting to the Cash Book.

ส.ว.ป. 5  
ต้นฉบับ

### ใบสั่งของภายใน

เลขที่.....

สถาบันวิจัยวิทยาศาสตร์ประยุกต์แห่งประเทศไทย

ชื่อร้านค้า } .....  
ที่เสนอ } .....

(โปรดแนบใบแจ้งราคาค้า)

ลำดับที่	รายการ	จำนวน	อัตรา		เป็นเงิน		เลขที่ตั้ง
			ราคา	ต่อ	บาท	สต.	

ความประสงค์ที่ต้องการ ..... ราคาประมาณ .....

..... หมวดงบประมาณ .....

ผู้ส่งของ.....

แผนก..... ผู้รับรอง..... วันที่.....

สำหรับเจ้าหน้าที่

หมวดรายจ่าย				
หมวด	หมวดย่อย	ชื่อ	จำนวน	จำนวนเงิน

เงินท่มอยู่ ..... ผู้อนุญาต  
จำนวน .....  
วันที่ ..... วันที่ .....

ใบสำคัญจ่ายเงิน

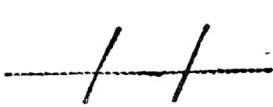
ใบสำคัญจ่ายเงิน						
	ทะเบียนเลขที่			เช็คเลขที่		ลำดับ
สำหรับกรอกโดย เจ้าหน้าที่สถาบันวิจัยฯ	ปีงบประมาณ	หมวด	หมวดย่อย	ข้อ	จำนวน	จำนวนเงิน

รับรองว่าจำนวนเงินที่จ่ายถูกต้องแล้ว..... วันที่.....  
 ตรวจสอบแล้ว..... วันที่.....

สำหรับกรอกโดยเจ้าหน้าที่

ขอและทอย.....  
 ของเจ้าหน้าที่.....

เลขที่อ้างอิงของเจ้าหน้าที่.....

บริการเมื่อ วันที่	เลขที่ส่งของ สถาบันวิจัยฯ	รายละเอียด (ถ้าต้องการเจ้าหน้าที่อาจเฉพาะใบเก็บเงินที่แนบมาด้วย)	จำนวนเงิน
		<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;">                     RECEIVED.....   </div>	
จำนวนเงิน (ตัวอักษร)			

ล.ว.ป. 13

ฉบับฉบับ

สถาบันวิจัยวิทยาศาสตร์ประยุกต์แห่งประเทศไทย  
เงินสดย่อย

วันที่	ลงชื่อผู้จ่าย	รายละเอียด	จำนวนเงิน	หมวด งบประมาณ

วันที่

ลงชื่อ



R.C. 15  
ส.ว.ป. 15

### DEBIT NOTE

No. \_\_\_\_\_  
เลขที่ \_\_\_\_\_  
Date \_\_\_\_\_  
วันที่ \_\_\_\_\_

#### DR. TO APPLIED SCIENTIFIC RESEARCH CORPORATION OF THAILAND

196 Phahonyothin Road, Bangkok, Bangkok. Tel. 72020-9

ลูกหนี้ สถาบันวิจัยวิทยาศาสตร์ประยุกต์แห่งประเทศไทย  
196 พหลโยธิน บางเขน พระนคร

Date of Service วันที่ให้บริการ	Particulars of Charge รายละเอียด	Amount จำนวนเงิน	

Accountant  
สมุหบัญชี

Please quote the above Debit Note number when sending your remittance. Cheques should be made payable to Applied Scientific Research Corporation of Thailand, and should be crossed and marked "and Co."

โปรดระบุเลขที่ Debit Note เมื่อท่านจ่ายเงิน และเช็คควรสั่งจ่ายในนามสถาบันวิจัยวิทยาศาสตร์ประยุกต์แห่งประเทศไทย โปรดขีดคร่อมเช็คโดยใช้เครื่องหมาย "และบริษัท"

ศ.ว.ป. 24

สถาบันวิจัยวิทยาศาสตร์และเทคโนโลยีแห่งประเทศไทย

Journal Voucher วันที่ .. เดือน .. พ.ศ. .. ใบสำคัญเลขที่ ..

รายการ	บัญชี เลขที่	คู่ ผูกพัน	คู่ เดบิต

ชื่อและนามสกุล	ตรวจสอบโดย	ตำแหน่ง
วันที่	วันที่	วันที่

APPLIED SCIENTIFIC RESEARCH CORPORATION OF THAILAND

Internal Memorandum to:

The Accountant

Please advance .....

to ..... for the purchase of the following items:-

- (1) .....
- (2) .....
- (3) .....
- (4) .....
- (5) .....
- (6) .....

.....

Date .....

Received advance of .....

.....  
(receiver)

Date .....

Form R. C. 20

แบบ ส.ว.ป. ๒๐

# RECEIPT ใบเสร็จรับเงิน

No. 099

เลขที่

APPLIED SCIENTIFIC RESEARCH CORPORATION OF THAILAND

BANGKHEN. BANGKOK. TEL. 72020-9

สถาบันวิจัยวิทยาศาสตร์ประยุกต์แห่งประเทศไทย

บางเขน พระนคร โทรศัพท์ ๗๒๐๒๐-๘

Received from ..... Date .....  
ได้รับเงินจาก ..... วันที่ .....

Particulars รายการ	Amount Received จำนวนเงินที่ได้รับ	Remarks หมายเหตุ
Baht ( ..... )		

Form of Remittance: Cash  Cheque  Name of Bank ..... No. ....  
การรับชำระโดย เงินสด  เช็ค  ชื่อบริษัท ..... เลขที่ .....

Accountant สมหัตถ์

Form No. RC-45

Applied Scientific Research Corporation of Thailand

LIABILITIES CARD

Date	Order Number	Amount	Voucher Number	Date	Order Number	Amount	Voucher Number	Date	Order Number	Amount	Voucher Number

RC-45

Applied Scientific Research Corporation of Thailand

Form No. RC-43

DISSECTION CARD

Date	Voucher Number	Amount	Cumulative Amount	Date	Voucher Number	Amount	Cumulative Amount	Date	Voucher Number	Amount	Cumulative Amount

RC-43

YEAR.....

GROUP SALARY SHEET

For MONTH of .....

Number	Group of Employees	Monthly Salary		Amount		Tax Withheld		Net Salary		Fares		Total Salary		Head of Expenditures

Prepared by:	Date:	Checked by:	Date:
--------------	-------	-------------	-------

Division:.....

SALARY SHEET

For MONTH of:.....

Number	Name of Employee	Designation	Monthly Salary	Gross Amount Due	Tax Withheld	Provident Fund Deductions	Net Salary	FARES		Total Amount Received	Signature of Receiver
								Days	Amount Received		





ANNEX 1

EXPLANATION OF "OBJECT" CLASSES AND CODES FOR DISBURSEMENT

Each budget Project will be broken down by "object" classification. The classes are as follows:

Object 1. Salaries and Superannuation.

This shall include salaries and wages of Corporation Employees and the Corp's share of social security, medical aid, and provident fund. This classification includes these additional payments for service rendered, such as overtime, bonuses, personal leave, and other items of additional cash remuneration of a similar nature.

Object 2. Laboratory and Heavy Equipment

2-1 Laboratory Equipment

This is physical property, other than land and buildings, having long life and durability, permanent characteristics, and a high unit cost (over 250 baht). This will include all expenditures for all laboratory equipment, such as X-ray equipment, microscopes, testing devices and apparatus, and any other type of specially designed equipment or apparatus for use in medical, research, or testing laboratories.

2-2 Workshop Equipment

All expenditure for equipment such as machine tools, benches, power driven hand tools etc; required to make and repair machinery, equipment, furniture and fixtures. This section also includes draft mains equipment.

2-3 Vehicles

Includes all expenditures for motor cars, trucks, garbage truck, tractors; the cost of engines, bodies, etc. when they have been purchased for assembly into a motor-car or truck, or, for replacement costs, when such replacement substantially increases the original value.

Object 3. Laboratory and Workshop supplies.

Supplies have the characteristic of a normally short life, usually two year or less of estimated useful life. This eliminates them from classification as capital expenditure and puts them in the category of operating expenses.

3-1 Laboratory Supplies

Laboratory supplies are such items as filter papers, chemicals, minor apparatus, and laboratory enamelware or glassware, with a cost per item of 250 baht or less.

3-2 Workshop supplies

Includes all expenditures for all operating supplies and materials and in corporation operated workshop, and general shop operations.

Object 4. Office and Building Equipment

4-1 Office

The expenditures for furniture and equipment for general office use such as desks, tables, office and printing machines, reproduction equipment, and other types of machine used for general office functions.

4-2 Building

Includes expenditure for equipment for use in general house keeping & building maintenance. It also includes other devices to preserve and promote cleanliness and sanitation.

4-3 Documentation Centre

Includes all expenditure for equipment for Documentation Centre.

Object 5. Office and Building Supplies

5-1 Office Supplies

Includes the cost of all supplies designed for clerical use that are used in a comparatively short period of time, and have low unit value (not over 250 baht) or that have such a short span of life that they are not reasonably classified as equipment. This includes all supply items normally connected with printing or binding, such as printers' ink, bulk paper, plates, cuts, and binding material in general.

5-2 Building

Includes the expenditure of all items less than 250 baht that are solely or primarily for the ordinary housekeeping activities that are common to all offices, shops, laboratories, etc. such as bathroom accessories and supplies, miscellaneous items etc. and includes the cost of uniforms for employees.

Object 6. Land and Building

6-1 This includes any land that is for the purpose of the construction of Corporation buildings, including the improvements that may have been acquired with the land.

6-2 This includes all expenditures for the acquisition of buildings that are already constructed, either through means of purchase or appropriation. It also includes the construction costs of buildings, additions to buildings, or major improvements that are acquired through the services of contractors outside the corporation service. It includes the cost of fixtures or equipment that are an integral part of the structure, such as electrical installations, water supply facilities, etc., that are supplied through the services of outside contractors as well as the costs of any materials or labor supplied by such outside contractors to provide such facilities.

Code 7. Building Maintenance, Alteration, Furniture

Includes any expenditures for the acquisition of any improvements necessary to protect or improve the liability of any property held for the use and benefit of the corporation. It includes such items as drainage ditches, retaining walls, terraces, landscaping, office partition. Land clearance, water supply facilities, all facilities necessary for the production and distribution of power, Furniture & Fitting, & cost of alteration of building.

Code 8. General Expenses

This major object of expenditure classifications is designed to accumulate the costs of services that are basically of a contractual nature, whether the contract is explicit or implicit. It also includes the costs of services or miscellaneous expenses that can not be logically included in any other major object of expenditure.

8-1 Site Service

Include in this object series, all charges for light, power, and water that are supplied by sources outside the consuming agency, the charge for which is a specific and definitely known amount.

8-2 Postage - Telephones and Telegram

Includes the costs of all services rendered to government agencies by the Post and Telegraph Organisations through its facilities. These include such items as the cost of postage on foreign mail, the cost of transporting mail from the various posts to the distributing post office or postal employees, and the sending of messages by telegram or radio telephone, also all costs incurred for use of telephone service.

8-3 Vehicle Maintenance and Running Expenses

These expenditures apply to Corporation - owned vehicles as defined in object 2-3 (Vehicles', including the expenses for funds and lubricants, and others.)

8-4 Travelling Expenses

This classification includes the allowable expenses in connection with official travel for Corporation employees or travel of non-employees authorized by and paid by the corporation.

8-5 Advertisement

All expenditures for promotional, cultural, legal, or financial publicity through newspapers, radio, or any other media for disseminating public information will be charged to this object.

8-6 Books and periodicals

Include purchase of or subscriptions to newspapers, magazines, manuals, journals, and technical books.

8-7 Printing supplies (documentation Centre)

This object includes all supply items normally connected with Documentation printing.

8-8 Documentation Centre - other items

The supplies used for the Documentation Centre in this series which do not logically fall under any of other classification, such as, Microfilm copies, & translation.

8-9 Contribution to UN Special Fund

Self Explanatory, according to Government agreement.

8-10 Co-operation work with Universities

Subsidies and Grants to the students of University for promoting technical knowledge.

8-11 Entertainment of Guests of the Corporation

All expenses incurred in connection with any plan or project for the entertainment of foreign dignitaries or other official guests of the Corporation. It includes such items as hotel or living accommodations, banquets, transportation facilities, or any other expenses specifically in connection with their entertainment.

8-12 Insurance Premiums

Include in this object all insurance premiums paid for fire, theft, property damage, or any type of Insurance carried by the Corporation, excluding the insurance on overseas orders.

8-13 Miscellaneous

Include in this object all other expenses of services not classified on the above classification or in any other object classification.

8-14 Maintenance and Repair of Equipment & Tools

Include in this object all costs for maintenance or repairs on all Corporation equipment and tools.

PART 4. STORES ACCOUNTING, STORE KEEPING,  
AND ISSUE OF STORES

1. DEFINITIONS

(1) Stores are defined as property which belongs to or is in the possession of, or under the control of, the Research Corporation. They include all goods, movable or immovable, such as books, forms, stationery, office furniture, mechanical office appliances, motor cars and other vehicles, buildings and implements; and any article of a consumable or non-consumable nature required to carry out the activities of the Research Corporation.

(2) For store accounting purposes, stores will be classified into the following classes:-

Class 1	Capital Items
Class 2	Consumable Items

(3) Class 1: These items are items of plant and equipment having a life of at least five years under normal working conditions (disregarding accidental damage or obsolescence), permanent characteristics and a high unit cost (over 250 bahts). Such items shall remain on permanent charge in the stock records until written off or disposed of, by authority of the Board, or a committee established by the Board for this purpose.

(4) Class 2: These items are all other items not covered under the definition of Class 1 items. Class 2 items comprise consumable stores such as glassware, chemicals etc. which by their nature and use

do not warrant accounting for after issue; and items of plant and equipment which have a value of less than 250 bahts and which normally have a short life expectancy (less than five years).

(5) The values for Class 1 and Class 2 items will be the prime costs only. The incidental charges such as packing, freight, cartage and insurance, will be charged as expenditure.

## 2. ACCOUNTING PROCEDURE FOR GOODS RECEIVED

- (1) When an official order is issued, the third copy (Store Voucher) and the fourth copy, (Stores Received Voucher) will be given to the Store Accounting Officer, who will underline on both copies in red the goods in Class 1 and in blue the goods in Class 2.
- (2) The fourth copy (Stores Received voucher) will then be sent to the Storeman to await receipt of the goods. On the receipt of stores, all Class 1 items will be allotted a Plant Number by the Storeman.
- (3) Posting to the Ledger cards for Class 1 and Class 2 items is effected from the Store Voucher copies. The date and value columns of the cards will be left vacant at this stage. This pre-posting is to assist in answering enquires regarding stock holdings and to anticipate receipts. The object is to account for all goods received against the Research Corporation's orders.
- (4) When goods are delivered against orders, the Storeman will compare the goods and the delivery docket against his Stores Received Voucher copy of the order, and enter details of the delivery in a Goods Inward Book. He will note the number of the entry consecutively on the Stores Received Voucher and the delivery docket.



- (5) If the item received is a Class 1 item (indicated by red underlining on the Stores Received Voucher) the Storeman, prior to making a Plant Number on the item, will ascertain from the officer requiring the item that it is satisfactory and will be retained. The Plant Number allotted will be entered in the Plant Register by the Storeman, and will also be noted on the Stores Received Voucher. The makers serial number, if any, will also be entered on both documents.
- (6) The Storeman or the Acceptance Committee will then sign the Stores Received Voucher and send it with the delivery docket to the Supply Officer.  
  
If incomplete delivery is made, the Storeman will prepare a Stores Received Voucher Extract (Form R.C. 4) and after noting the details on the Stores Received Voucher will send the Extract and Delivery Docket to the Supply Officer to note the delivery.
- (7) The Supply Officer will note in his records that delivery has been completed or partly completed, and initial the Voucher or Extract in the appropriate column. He will then pass the Voucher or Extract, with the Delivery Docket, to the Stores Accounting Officer.
- (8) The Stores Accounting Officer will transfer details such as plant and serial numbers and date of receipt, from the Stores Received Voucher or Extract, to his Store Voucher and initial the Stores Received Voucher or Extract in the Column provided for this purpose. He will then pass the Stores Received Voucher or Extract to the Accountant, with the Delivery Docket attached, to await receipt of an account from the supplier.

- (9) The Stores Accounting Officer will post the details of the receipt from the Stores Voucher to the ledger card (already partly posted).
- (10) When the supplier's account is paid, the Accounting Officer will notify the Stores Accounting Officer. The Stores Received Voucher or Extract will be filed sequentially with Voucher of Payment in the Accounting files.

### 3. PETTY CASH PURCHASES

- (1) A Payment Voucher, or Vouchers, for reimbursement of Petty Cash Expenditure will be sent to the Stores Accounting Officer for examination before filing in the Accounting Voucher files.
- (2) The Stores Accounting Officer will prepare a series 3/- Stores Voucher for Class 1 items shown on the Petty Cash Sheets, and will arrange with the Storeman for the marking and entering on the Stores Voucher of plant and serial numbers. The account numbers on the Payment Voucher will be entered consecutively on the Stores Voucher and the Stores Voucher number will be entered against the item on the Petty Cash Sheet. The Storeman will obtain Store Issue Dockets for Class 1 purchases made from petty cash. Class 2 items purchased from petty cash need not be posted to consumable ledger cards as they should be only minor items of small value. However for some items, such as hand tools and other durable items, it will be necessary to record the purchase on a subsidiary record, for example, Personal Issue cards listing items issued to officers for personal use which must be returned to the Research Corporation on cessation of employment.

- (3) A stamp, "Examined-Stores Accounting," must be placed on each Petty Cash Payment Voucher and initialed and dated by the examiner.

4. BOOKS AND JOURNALS

- (1) Books and Journals purchased or acquired by the Research Corporation will not be recorded in the Stores Accounting System, but records of holdings will be maintained by the Thai National Documentation Centre. For this reason any Store Voucher for books and Journals needs no processing in the Stores Accounting Section and may be filed as completed immediately the vouchers are received. Orders for books and Journals will be issued directly from the TNDC under a separate arrangement, and stores accounting documents will not be prepared.
- (2) It is essential that the Documentation Centre be informed of any books, including dictionaries or journals, purchased from petty cash. The Accounting Officer shall inform TNDC of these payments.

5. PURCHASES USING UNESCO COUPONS

The Accounting Officer will inform the Stores Accounting Officer monthly of the amount of Unesco Coupons used to purchase Class 1 and Class 2 items. Where necessary, the Stores Accounting Officer will prepare Stores Vouchers for Class 1 items purchased with Unesco Coupons.

6. STORE VOUCHERS

- (1) There are three separate series of Store Vouchers as follows:
  - 1/- Local Orders
  - 2/- Overseas Orders
  - 3/- Store Vouchers prepared for items received other than by means of purchase orders.

- (2) In the case of series 1/- and 2/- the order number is also the store voucher number. A register will be kept to record numbers allotted to series 3/-, showing briefly the date received, the source of supply and the item.
- (3) Almost all deliveries of goods will result from official orders, of which Store Vouchers and Stores Received Voucher copies are produced when the order is typed. In some cases, however, goods will become the property of the Research Corporation by means other than orders. When this occurs, the storeman must inform the Stores Accounting Officer immediately the goods are delivered.
- (4) The Stores Accounting Officer will prepare a Store Voucher (Form R.C. 3) to provide a basic document for posting to the ledger cards similar to Petty Cash Purchases.
- (5) Equipment on loan will be entered into "On Loan" cards, as a separate set of records, with the series 3/- Store Voucher as the posting reference.
- (6) The Stores Accounting Officer will keep two loose-leaf binders of Store Vouchers for each order series, one for those not yet entered completely on the ledger cards, and one for those for which the entries on the cards have been completed.

## 7. PLANT NUMBERS

The Storeman will place a plant number on all Class 1 items. The methods of marking will depend on the nature of the item and will vary accordingly. Methods include 'dymo' labels, punching, transfers, small metal labels and engraving. Note that it is essential to ensure that the item is acceptable before placing a number on it.

8. ISSUE OF GOODS

- (1) A Store Issue Docket (Form R.C. 9) must be prepared by the officer requesting the issue of items, and submitted to the Storeman before goods will be issued. The following signatures are required on the Store Issue Docket:

Authorized by:                      Head of group to which issued.

Received by:                        Officer actually receiving the goods.

Issued by:                           Storeman.

- (2) Books of "Stores Issued Dockets" will be issued to the head of each group, and a book will be held by the Storeman. Issues of books will be entered in a Register as follows.

Number of Dockets	Group to which issued	Date issued	Received by (signature)	Date Return
1 - 100	Accountant	1 - 1 - 65	Bhasna Suwansathien	15 - 8 - 65

- (3) The stock of books, and the Register, will be kept by the Storeman.
- (4) Stores Issued Dockets will show the Plant and serial numbers (if any) of Class 1 items. A line should be drawn diagonally under the last entry to avoid the possibility of further entries being made on the docket.
- (5) Completed books will be returned to the Storeman, and retained for two years for back reference.
- (6) The originals of Stores Issued Dockets, detached by the Storeman, should be sent to the Stores Accounting Officer at least once daily for posting to the ledger cards.

- (8) The Storeman shall prepare Personal Issue cards listing items such as hand tools, slide rules and other "attractive" items (whether in class 1 or class 2) issued to officer for personal use which must be returned to the Research Corporation on cessation of employment.

9. DEPRECIATION OF EQUIPMENT

- (1) All Class 1 equipment is given an estimated service life of ten years for depreciation purposes. The rate of depreciation will be given by a linear decline from maximum value at purchase, to zero value after ten years. The value of the item can be determined graphically at any time by extrapolating from the curve.
- (2) At the end of this ten year period, the Store Accounting Officer shall forward a request to the Accountant to write off the stores as assets of no value. The Accountant shall inform the Manager of Administrative Services accordingly, requesting the formation of a committee to decide the future of these assets.
- (3) The committee shall choose one of three paths of action.
  1. Sale of the written off assets. The money's received from the sale of written off assets shall be entered as miscellaneous revenue.
  2. Complete scrapping of the assets where sale is not feasible.
  3. Where the item is still in a good useable condition continued use can be recommended for two years, and a net salvage value of not more than 100 baht given.

- (4) A few special items may have a useful life greater than 12 years. In this case the officer in charge of the item must recommend continued use, with the committee concurring. If there is disagreement, the item concerned shall be disposed of. For accounting purpose, such an item shall be classified under object section 8 - 13,
- (5) From time to time some items may be lost completely or partly, or become unserviceable other than through fair wear and tear. When this occurs, the user shall report the instance to the Storeman as soon as possible. The Storeman shall report such occurrences to the Manager of Administrative Services so that repairs can be effected or the items written off.
- (6) When stores become unserviceable, the Storeman shall place an unserviceable tag on each item pending the decisions of the committee or officer.

10. WRITING OFF OF STORES

- (1) Authority to write off stores shall be exercised as set out in this paragraph.
- (2) Stores which are condemned or are obsolete or which are unserviceable through fair wear and tear after ten years may be written off by committees as follows:-

For stores not exceeding 10,000 baht in value - the Manager of Administrative Services and the officer in charge of the stores in question.

For stores exceeding 10,000 baht in value - A member of the Board, the Manager of Administrative Services and the Manager of Technical Services.

- (3) Stores which are found to be deficient at stock taking or other check or stores which are unserviceable other than through fair wear and tear may be written off by committees as follows:-

For stores not exceeding 2,000 baht in value - The Manager of Administrative Services, the officer in charge of the stores in question and the Storeman.

For stores not exceeding 10,000 baht in value - The Manager of Administrative Services, the Manager of Technical Services and the officer in charge of the stores in question.

For stores exceeding 10,000 baht in value - A member of the Board, the Manager of Technical Services, and the Manager of Administrative Services.

- (4) Consumable stores found to be deficient by test check of store stocks the value of which for any item does not exceed 250 baht may be written off by the Manager of Administrative Services.

#### 11. BASIC POSTING DOCUMENTS

The following forms shall be used as basic posting documents for stores accounting purposes:-

Store Vouchers - R.C. 1/copy 2, R.C. 2/copy 3, and R.C. 3, R.C. 4  
Partial Receipt of Stores.

R.C. 6 Strike off Voucher

This is the basic document to be used for writing off from the ledger card items which are lost, unserviceable or disposed of by approval of the authorizing officer.



R.C. 7      Conversion Voucher.

Used where several items are assembled into one permanent item of equipment, or an item of equipment is disassembled. The purpose is to write off the component and bring on charge the new item, or vice versa.

R.C. 8      Despatch Note

Used by Storeman when goods are despatched from the building. The distribution of copies is shown on the forms.

R.C. 9      Stores Issue Docket.

R.C. 10     Consumable Item ledger card.

R.C. 11     Non-expendable Item ledger card.

R.C. 18     Transfer Voucher

Used to record the transfer of Class 1 items from one group to another.

R.C. 19     Unserviceable Tag

Used by a group returning damaged, broken or unserviceable items to the store. A Receipt is given by the Storeman, and necessary action is taken. Tags are to be filed in order of Plant Number pending completion of action.

PART 4: STORES ACCOUNTING

PART B.: UNITED NATIONS SPECIAL FUND FINANCED EQUIPMENT

I. INTRODUCTION

Under the U.N. plan of operations, property Accounting and Reporting must indicate the equipment and supplies contributed by the Special Fund, as well as that to be contributed by the Government in Kind or for which Government counterpart cash is provided. The Project Manager and his government counterpart are responsible for the maintenance of property records which will permit an accounting to be made during the execution as well as at the conclusion of a project to the Special Fund as well as to the Government. The United Nations, as Executing Agency, is responsible for obtaining this information from the field offices and transmitting reports to the Special Fund. The Special Fund at the conclusion of a project will decide, in consultation with the United Nations and the Government, what disposition is to be made of the property it has contributed and suitable action will be taken to dispose of the property in accordance with such decisions.

The United Nations, as Executing Agency, will apply its own financial regulations and rules and those of the Special Fund to all transactions involving property and equipment purchased out of the Special Fund or government counterpart cash contributions. The Project Manager shall also maintain accurate records of property and equipment delivered out of the government contribution in kind and shall follow the same accounting and reporting procedures for such property as for that purchased for the project from the Special Fund contribution.

These procedures have been established to provide adequate controls over project equipment and to provide for the reports required by the Special Fund and the Government, during and at the completion of a project.

Project Managers may delegate certain functions to members of their staff but the final responsibility for all project property and equipment rests with them.

For the purpose of the Corporation, the Project Manager designate, may delegate all functions to the Accountant listed to him in the procedure, yet assuming responsibility to the U.N.

## II. DEFINITIONS

"Property" includes all tangible and movable installations, equipment, supplies, materials, tools, spare parts, etc., acquired for the project.

"Stocks" or "Stocks-in-hand" means all property received by the project but not yet put into use.

"Physical Inventory" means a listing of items taken at a specified date for the purpose of verifying the existence of all property (including stocks-in-hand).

"Property Value" means the estimated cost of property stated in United States dollars. The Organization shall normally indicate the Purchase Order price (exclusive of freight and insurance) as the value. For items acquired locally, Project Managers are expected to indicate the actual cost price, stated in United States dollars, as the value. For those items provided by the Government in kind, an estimated value based on local purchase prices should be indicated as the value.

"Expendable Property" means fuel, lubricants and other consumables such as cement, timber, gravel as well as consumable office supplies. It includes such items of property as are used up or become a part of another article (for example, a replacement part for a vehicle) as well as all items of a value of \$12.50 or less in each case.

"Non-Expendable Property" means such articles of property as have a normal life expectancy of five years or more. The normal cost per unit should be more than \$12.50 but should include items that are particularly "attractive" such as hand tools, slide rules, etc. The item should be movable. This does not exclude items which are bolted down but does exclude items built into the premises which could not be moved if the premises were vacated.

"MOD" means Miscellaneous Obligor Document. This is a Headquarters document issued to register an obligation against a project account in order to authorize a local disbursement for the purposes stated therein.

"Taken on Charge" means property received and recorded in the records of the project for which the Project Manager is accountable.

### III. ACQUISITION OF PROPERTY

Property may be acquired for use on a project:

- (a) by direct contribution in kind by the Government;
- (b) by purchase out of the cash contribution by the Government;
- (c) by purchase out of funds contributed by the Special Fund.

#### (a) Contribution in Kind by the Government

A Plan of Operations will normally indicate the type and amount of equipment to be provided by the Government. The Project Manager or his counterpart will negotiate with the Government to deliver the equipment in accordance with the Plan of Operations.

In this case, the normal government procedures for requisitioning will be followed. If any special arrangements for the acquisition of 'in kind' contributions are negotiated, the prior approval of the Executing Agency will be required and must be forwarded to Headquarters.

The Project Manager must list the property contributed in kind by the Government periodically on the IBM report to be provided. The list must include an item number established by the Project Manager, quantity, a brief description including any serial or model numbers, the estimated value per item and the total value. The value of an item will generally be determined by the Government in accordance with the Plan of Operations.

(b) Purchase out of Government Counterpart Cash Contribution

Funds contributed by the Government are paid to the Special Fund and as such, they are controlled by the Executing Agency. Once contributed to the Special Fund they are no longer considered as "government" funds. Nevertheless, the disbursement of such funds are accounted for separately from disbursements made out of funds contributed by the Special Fund. Separate authorizations will be issued to the Project Manager indicating the amount and purpose for which these funds may be spent and identifying them as funds contributed by the Government. Project Managers may acquire property out of such funds only upon receipt of an authorization from Headquarters.

Project Managers have authority to purchase property locally in accordance with the Plan of Operations when global authorization has been made by Headquarters in the form of an allotment or other authorizing document provided that such authority is limited to property costing less than \$1,000.00. This authority is subject to the United Nations Financial Regulations with specific reference to Financial Regulation 110.22. Written contracts or purchase orders must be issued to effect individual purchases of \$100.00 or more. Specific prior Headquarters approval is required in all cases involving purchases of \$1,000.00 or more.

Project Managers shall prepare a local requisition for all items of property locally purchased. One copy of this requisition must be sent to Headquarters to permit the recording of such property on the IBM Listing which will be prepared periodically. The second copy of the requisition should be attached to the disbursement voucher along with appropriate invoices. When the property is delivered, it must be taken on charge by the project and accounted for in the same manner as property purchased out of funds contributed by the Special Fund.

(c) Purchase out of Funds Contributed by the Special Fund

Normally, all property acquired out of Special Fund contributions will be purchased by Headquarters unless a Project Manager is exceptionally authorized to purchase such property locally. This authorization would be in the form of an MOD granting specific authorization.

The Project Manager must requisition such property on Form SF. 9, "Requisition for Equipment/Supplies/Contractual Services". All property will be identified for the life of a project by the requisition and item number. It is, therefore, essential that the requisition be completed with the utmost care. The upper portion should include the local requisition number, date, title of project and the Project Manager's signature. Whenever possible, the requisition should be prepared in English to expedite its processing at Headquarters. A requisition should have no more than ninety-nine items. Should a requisition be required for more than ninety-nine items in a specific category (e.g. chemicals required for a laboratory), a single item on the requisition may be referred to as "Various Chemicals - see list attached" and a complete list of all such items appended to the requisition. The description or specifications should be complete in every detail including such items as model numbers, catalogue references, voltage, colours, sizes, etc. Since all property will be listed periodically on the IBM Listing, which is limited in its capacity to 40 spaces, the description column of the requisition must provide an abbreviated description consisting of no more than 40 letters and spaces which may then be followed by the details indicated above. This description should always be typed in capital letters. There is appended hereto a sample requisition which may be used as a guide by Project Managers.

It is essential that Project Managers complete the column "Estimated Cost" in all cases. Headquarters will not be able to process requisitions unless this column is completed. Although it is appreciated that a Project Manager may not be aware of the actual cost of an item to be requisitioned, he should normally be able to estimate the cost to at least the nearest \$100. The target date should also be included as a specific date. Use of the phrase "as soon as possible" should be avoided.

Requisitions for publications are to be typed double space and should include title, author, publishers and year of publication.

Since much of the technical equipment may not be easily identified by all persons processing a requisition, the Project Manager should indicate to the best of his ability if the property is to be considered expendable or non-expendable.

Project Managers should arrange to have their requisitions reach Headquarters in sufficient time to allow the property to be purchased to be delivered by surface. Because of the very high freight charges involved property will not be shipped by air, except in very special circumstances.

Requisition are forwarded to the Office of Special Fund Operations. When an order is placed, this office will forward to the Project Manager a copy of the Purchase Order. When the property is shipped, several copies of Form PT. 27, the Shipping Authorization, will be forwarded to the project and one copy must be returned to the Traffic Section to indicate the date and that the material was received in good condition.

In case of loss or damage of property in transit, paragraphs 4, 5 and 6 of the reverse side of the Shipping Authorization should be strictly adhered to. See attachment.

For items costing more than \$1,000, (20,000 baht) Headquarters is required to follow strict procurement procedures including the need in certain cases to solicit international bids, unless special circumstances warrant an exception to the rules.

#### IV. ACCOUNTING PROCEDURES IN THE FIELD OFFICES

The Project Manager is required to maintain up-to-date records of all project property. All property received either in kind from the Government, through local purchase, or from Headquarters shall be recorded and shall include the source (government contribution in kind, local

counterpart cash purchase or Headquarters purchase - see appendix - Property Record Card). The Property Record Card lists the following basic information: item, source of acquisition and item number and value. Where the project only acquires limited property, a ledger or list of equipment containing this basic information may be used.

The purpose of such cards or lists is to permit ready access to all basic information concerning project equipment. Such records will also provide the Project Manager with ready information as to the actual location of property for which he is accountable and will assist in the taking of physical inventories and periodic audits of equipment.

#### RECEIPT OF PROPERTY

All property received will initially be considered as stock - in-hand. The United Nations Traffic Section must be notified immediately if property is received damaged. A copy of this notification should be sent to ASTAO. The notification should include the results of an investigation into the circumstances of damage and recommendations as to responsibility. On receipt of property, in the field, all items shall be verified against the Purchase Order and the Shipping Authorization and posted to the records. Property should not be posted to the records unless it is received in good condition and meets the specifications of the purchase contract. Separate records must be maintained for damaged property pending instructions from Headquarters as to its disposition.

#### Issue of Property

When stock-in-hand are issued to an individual or to a site other than the immediate Headquarters of the project, such information shall be posted to the records.

Stocks-in-hand which are issued and consumed must be recorded as consumed. Where property is issued out of stocks-in-hand, Form RC 9 (Stores Issue Docket) must be completed and used as the posting media for all issues. These forms should be consecutively numbered. Property not



expected to be consumed should bear the name of the individual to whom the property is issued as well as his signature acknowledging receipt and accepting accountability for such property.

Headquarters will periodically provide the field with two copies of an IBM Listing which will include all property purchased by Headquarters as well as that property acquired locally which has been reported to Headquarters. The Project Manager should complete the "Quantity Received" and "Quantity Consumed" columns and return one copy to Headquarters within ten days of receipt. Any discrepancies should be noted in the "Remarks" column on the list. Property provided to the project by the Government in kind or property which has been acquired through local purchase but which has not been recorded on the list should be added to the list before it is returned to Headquarters.

The signed copy of the IBM Listing will represent the listing of property and no further reports will be required by Headquarters. Project Managers are, nevertheless, required to make a physical inventory of all property on hand as at 31 December of each year. The IBM Listing should be adjusted at this time and reports of any noted discrepancies attached.

#### V. PROPERTY CONSUMED, LOST OR DAMAGED

The Project Manager may issue expendable property as required, substantiating each issue with a copy of RC 9 (Stores Issue Docket) and posting the quantities of the item consumed to the appropriate property record.

Upon receipt of the periodic IBM Listing, the Project Manager will review his property records and indicate the quantities of expendable property consumed. When an item has been reported as completely consumed, it will no longer appear on the IBM Listing.

Non-expendable property may only be disposed of upon receipt of specific Headquarters' authority. This authority may only be issued by the Headquarters Property Survey Board. In the event non-expendable property is lost, damaged or worn out to the extent that it would require repairs costing more than would be deemed prudent, the Project Manager

must report to Headquarters. The report should include the original requisition and item number, description, value, pertinent serial or model numbers, and also a statement of the circumstances surrounding the lost or damaged property and/or an estimate of the repair costs. It should indicate who is responsible and recommend any action to be taken and be submitted to ASTAO in four copies. The Headquarters Property Survey Board is charged with the responsibility of reviewing the circumstances which have resulted in the loss or damage of property and making appropriate recommendations.

The Project Manager will receive specific instructions as to the action to be taken by him after the Headquarters Survey Board has reached its decision.

In the event a Project Manager leaves a project before its completion or before the equipment charged to the project is transferred or otherwise disposed of, the Project Manager shall first take a complete physical inventory and transfer accountability to the new officer-in-charge or, in the absence of such officer, to the Director of Special Fund Programmes for the country. Upon completion of a project, specific instructions will be issued as to the disposition to be made of all property charged to the project.

Part 5 : SUPPLIES AND PURCHASING

1. SUPPLY OFFICER'S RESPONSIBILITIES

- (1) The Supply Officer is responsible for the purchasing of all goods and services required by the Research Corporation except books and journals, which are to be purchased by the library group in T.N.D.C., and the specialized items of documentation, which are to be purchased by the document procurement group in the T.N.D.C.
- (2) The Supply Officer will take action to locate likely suppliers, to call for quotations or tenders, to place orders, and to arrange for the delivery of the goods or provision of services. His responsibility includes the clearance of goods through customs and the handling of complaints about goods or services which are not in accordance with the purchase specification.

2. REQUISITIONS

- (1) Action to initiate the supply of any goods or services (including outside printing or publishing) involving the expenditure of funds starts with the completion of an "Internal Requisition", Form R.C. 5 (copies of which are available from the Store).
- (2) Form R.C. 5 is to be prepared in duplicate by the officer requiring the goods or services and must be signed by the head of his group. The two copies are to be passed to the Accountant, who will number both copies and return one to the group requiring the goods or service. This latter copy provides the group with a reference for subsequent inquiries.
- (3) The requisition should specify as precisely as possible any special aspects of the goods or services which are to be considered when placing the order (including special sizes, quality, urgency, or specific manufacturer).

- (4) An estimate of the cost involved must be included in the requisition by the group initiating the request. The Supply Officer can be asked for assistance in making an estimate or obtaining prices for new items.
- (5) The Accountant will examine the availability of funds and if funds are available will endorse the second copy of the requisition to that effect and enter budget details in the appropriate columns. If funds are not available the officer who submitted the requisition will be consulted and, if necessary the matter will be submitted to the Manager of Administrative Services.
- (6) When funds are available the Accountant will submit the requisition to a member of the Board (or other person) who holds delegated authority to approve expenditure.
- (7) The approved requisition will then be passed to the Supply Officer to proceed with action for procurement.

### 3. PURCHASES FROM PETTY CASH

- (1) The extensive use of petty cash for the purchase of goods is to be avoided. Purchases from petty cash should normally not exceed 50 baht and should never exceed 100 baht.
- (2) The procedure for obtaining petty cash is dealt with in Part 3 of this Manual.
- (3) Cash purchases for higher amounts are dealt with in the next succeeding paragraph.

### 4. PURCHASES FOR CASH

- (1) An official order is to be issued for all purchases other than those from petty cash.
- (2) Wherever possible payment for goods and services will be by cheque following submission of an account by the supplier of the goods or services.

- (3) In exceptional circumstances (e.g. where the nature of the business of the supplier does not permit the submission of accounts or where the goods are to be selected in the market and cash on delivery is required), the Supply Officer may decide that cash (or a cheque for cash) is to accompany the order. In these circumstances the order will be endorsed: "Bearer will pay cash".
- (4) The Accountant will on submission of the endorsed order provide the necessary cash. If the order is taken to the Accountant by the Supply Officer or one of his regular assistants, the Supply Officer's signature on the order will be a sufficient request to the Accountant to issue the cash. In all other cases a cash sub-advance form (R.C. 30) signed by the head of the group requesting cash with the order, must accompany the order.
- (5) Where the amount of cash required exceeds 1000 baht, the Accountant shall obtain the prior approval of a member of the Board (or other person) who holds delegated authority to approve an advance exceeding 1000 baht.

5. QUOTATIONS, BIDS AND TENDERS

- (1) In this Part:-

Quotation means an offer to supply goods or to perform a service at a stated price, made in response to either a written or oral invitation to quote.

Bid means an offer in writing to supply goods or to perform a service at a stated price and on stated terms and conditions, made in response to either a written or oral invitation to bid.

Tender means an offer in writing to supply goods or to perform a service at a stated price and on stated terms and conditions, made in response to a publicly advertised invitation to tender.

- (2) Quotations, bids and tenders will be invited by the Supply Officer in accordance with this sub-paragraph. Where the cost of each item or group of similar items:-
  - o Does not exceed 1000 baht - at least three telephoned quotations are required.
  - o Exceeds 1000 baht but does not exceed 5000 baht - at least three written quotations are required.

- o Exceeds 5000 baht but does not exceed 20,000 baht - bids are required from at least three suppliers.
  - o Exceeds 20,000 baht but does not exceed 50,000 baht - bids are required from at least five suppliers.
  - o Exceeds 50,000 baht - tenders are to be invited by public advertisement.
- (3) Written quotations may be invited for items below 1000 baht, bids may be invited for items below 5000 baht, and tenders invited for items below 50,000 baht if the Supply Officer considers that the likely saving justifies the extra cost and delays involved.
- (4) Where there are good reasons why it is not practicable or expedient to obtain quotations or bids or tenders as specified in subparagraph (2) of this Paragraph, a certificate to this effect shall be prepared by the Supply Officer and retained on the file. A certificate concerning failure to invite bids must be approved by the Manager of Administrative Services and a certificate concerning failure to invite tenders must be approved by the Board before formal action to procure the goods or service by other means is commenced.
- (5) Where quotations are obtained by telephone, written notes recording the dates, the firms contacted and prices quoted are to be prepared and filed in the Registry with a copy of the order. Written quotations will be filed in the same way. Where the successful quotation is not the lowest of those received, a note will be placed on the file stating the reason for non-acceptance.
- (6) The Supply Officer in consultation with the head of the group requiring the goods or service will decide whom to invite to bid but the principle to be followed in arriving at a decision is that any firm which might be interested should be given a reasonable opportunity to bid. Whenever tenders are to be invited an advertisement shall be inserted in at least one Bangkok newspaper having adequate circulation. The number of times the advertisement appears and the number of newspapers involved will be determined by the Supply Officer in consultation with the head of the group requiring the goods or service. The principle

to be followed in arriving at a decision is that any firm which might be interested in submitting a tender must be given a reasonable opportunity to do so.

- (7) In addition to advertising in newspapers, the Supply Officer may draw the attention of likely suppliers to the invitation to tender.

## 6. CONSIDERATION OF BIDS AND TENDERS

- (1) Before inviting bids or tenders a Specification covering the goods or services required will be prepared setting out the scope, the Specification covers, a description of the goods or services required, the requirements (if any) as to date of delivery, and any special conditions. Each Specification shall be allotted a Specification Number in consecutive order and recorded in a Register of Specifications kept by the Supply Officer with columns for Specification Number, Title, Date on which invitations to bid or tender were invited, Closing Date, and Remarks.
- (2) Tenders must be submitted on the Tender Form (Form R.C. 31), which includes on to reverse side the Conditions of Tendering. No special form is required for bids.
- (3) Before inviting bids or tenders the Supply Officer will ensure that copies of the Specification, Tender Form, and any General Conditions of Contract, are available for distribution immediately to any enquirer. An envelope marked "Bid. Specification Number - " or "Tender. Specification Number - " will be distributed with each copy of the Specification.
- (4) The closing date and time for receiving bids and tenders will be determined in accordance with the urgency of the requirement, having regard to the complexity of the Specification and the time needed for the preparation of bids and tenders. Except in special circumstances the closing time for the receipt of bids and tenders shall be set at 14.00 hours on a Tuesday.

- (5) There will be a Bids and Tenders Committee consisting of the Manager of Administrative Services, the Supply Officer, and the Accountant. In the absence of any of these three, the next most senior accounting officer will join the Committee. The Committee will meet under the chairmanship of the Manager of Administrative Services and the Supply Officer will be its executive officer to arrange meetings and implement decisions. Wherever possible the Committee will meet at 14.30 hours on the Tuesday on which bids and tenders close for the purpose of examining the bids and tenders received.
- (6) Where the cost of the goods or services are likely to cost more than 100000 baht, the invitation to tender will state that tenders must be delivered by the representative of the tenderer to the Bids and Tenders Committee at a specified place and time. The Committee will open the tenders in the presence of representatives of all of the tenderers and announce the prices quoted by each tenderer.
- (7) In all other cases bids and tenders must be placed unopened in the Bids and Tenders Box in the entrance hall of the Corporation's building at Bangkok. When delivered by hand, the representative of the bidder or tenderer must himself place the sealed envelope in the box. If the Registry Officer opens an envelope containing a bid or tender which is not marked on the outside to indicate that it contains a bid or tender, the Registry Officer will immediately place the bid or tender in an envelope, seal it, mark the Bid or Tender Specification Number on the envelope together with the date and time of receipt and the circumstances of the opening, and place the envelope in the box.
- (8) The Bids and Tenders Box will have two separate locks, each with two Keys only. The Supply Officer and the Accountant will each hold one Key for different locks. The spare Keys will be held by two of the members of the Board.
- (9) As soon as possible after the closing time the Bids and Tenders Box will be opened in the presence of all three members of the Bids and Tenders Committee.



- (10) Each page of every bid and tender and any alterations appearing in the bid and tender will be initialled by the Chairman of the Committee. Each bid and tender will be allotted a Bid or Tender Number marked in the top right hand corner of its first page and will be entered in a Register of Bids and Tenders with columns for Specification Number, Bid or Tender Number, the name of the bidder or tenderer, the date the bid or tender was opened, and remarks. All members of the Committee will initial each bid or tender beside its Bid or Tender Number and also the entry or group of entries in the Register of Bids and Tenders.
- (11) Bids and Tenders received after the time tenders close will be rejected.
- (12) After the meeting of the Committee, the Supply Officer will prepare a comparative statement listing the bidders and tenders in consecutive number and with the lowest price offered by each bidder or tenderer after deducting any discounts offered. The list will include any remarks the Supply Officer considers relevant and the lowest bid or tender listed will be underlined in red. The bids and tenders and the statement will then be discussed by the Supply Officer with the head of the group requiring the goods or service and a recommendation as to the bid or tender to be accepted noted on the statement and signed by the Supply Officer and the head of the group.
- (13) The decision on acceptance of bids shall be made by an Acceptance Committee consisting of a member of the Board, the Manager of Administrative Services and the Supply Officer. If this committee disagrees with the recommendation made by the head of the group requiring the goods or services, he shall be consulted before a final decision on acceptance is made.
- (14) The Acceptance Committee shall consider recommendations for acceptance of tenders and report to the Board. The Board will make the final decision on acceptance of tenders.

- (15) Before the successful bidder or tenderer is notified of acceptance, the Accountant will be asked to confirm that the terms of payment proposed are acceptable to the Research Corporation.
- (16) The Supply Officer will send a purchase order to the successful bidder or tenderer, and will note in the Register of Bids and Tenders the name of the successful bidder or tenderer and the order number.

7. GOODS REQUIRED FROM ABROAD

- (1) The requirements of paragraphs 5 and 6 of this Part will not apply strictly to the purchase of goods from abroad since many of the procedures set out in those paragraphs could not be carried into effect.
- (2) When it has been decided to purchase goods from abroad, wherever possible action should be taken to secure at least three quotations from likely suppliers.
- (3) Wherever possible quotations for goods or services from outside Thailand will be obtained on a cost, insurance and freight basis in the form of a pro-forma invoice stating the supplier's terms of payment.
- (4) Where the supplier does not insist on a Letter of Credit being arranged, the Accountant will be consulted to determine the method of payment most suitable to the Research Corporation. Where a Letter of Credit is needed, the Accountant will take action to obtain the Letter of Credit and will advise the Supply Officer immediately that this has been obtained. Correspondence concerning financial aspects of Letters of Credit, as for example, extensions of time, will be dealt with by the Accountant, but the Supply Officer will be kept informed.

8. ORDERS (other than Library Orders)

- (1) Official orders for the purchase of goods or services required by the Research Corporation (except the special items for T.N.D.C. specified in Paragraph 1 of this Part) will be prepared and the original and duplicate will be signed by the Supply Officer.
- (2) Such orders will not be signed by the Supply Officer unless he has received an Internal Requisition endorsed by the Account that funds are available and approved by a person authorized by the Board to approve expenditure, and unless the requirements of the preceding paragraphs of this Part in regard to quotations and tenders have been complied with.
- (3) If the order involves the expenditure of funds in excess of the funds approved in the requisition, the Supply Office will inform the Accountant who will take action to obtain the release of additional funds. The Supply Officer will not sign the official order until he receives notification of the release of the additional funds.
- (4) Form R.C. 1, "Purchase Order", will be used for purchases in Thailand. Those orders will be numbered consecutively, the order number being prefixed with the symbols 1/.
- (5) Form R.C. 2, "Overseas Order", will be used for purchases outside Thailand. These orders will be numbered consecutively, the order number being prefixed with the symbols 2/.
- (6) The Supply Officer will maintain two Registers of Orders, one for local and one for overseas orders, with columns for Date, Order Number, Internal Requisition Number, Supplier, and Brief Details of Goods or Services. These Registers will be used to allot order numbers and will be entered from the Internal Requisition before the order is typed. The order number or numbers will be entered in the extreme righthand column of the Internal Requisition at the time the entry is made in the Register.
- (7) Six copies of orders will be typed (using Form R.C. 1 or R.C. 2). The number of the Internal Requisition and the name of the officer requiring the goods will be typed in the block provided on the order form for this purpose. A Payment Voucher (Form R.C. 12) will be attached to the original of local orders.

- (8) The six copies of each order will be distributed by the Supply Officer in accordance with the note at the bottom of each copy, namely:-
1. To Supplier, with Payment Voucher attached.
  2. To Accountant, with Internal Requisition attached.
  3. To Stores Accounting Officer.
  4. To Stores Accounting Officer, for issue to Storeman.
  5. Retained by Supply Officer.
  6. To Registry, with quotations and any other relevant documents.

#### LIBRARY ORDERS

- (1) Official orders for the purchase of books and journals required by the Research Corporation (other than the specialized items of documentation handled by the document procurement group in the T.N.D.C.) will be prepared and signed (original and duplicate) by the appropriate officer of the T.N.D.C. designated for this purpose.
- (2) Form R.C. 22, "Library Order", will be used for this purpose. These orders will be numbered consecutively, the order number being prefixed with the symbols 6/.
- (3) The library group in T.N.D.C. will maintain a Register of Library Orders, with columns for Date, Order Number, Supplier, and Brief Details of the Order. This register will be used to allot order numbers and will be entered before the order is signed and passed to the Accountant.
- (4) Four copies of library orders will be typed (using form R.C. 22) and this form will be regarded as a combined requisition and order.
- (5) The four copies of library orders will be passed to the Accountant who will examine the availability of funds and endorse the second copy to that effect and enter budget details in the appropriate columns.

- (6) When funds are available, if the cost of any item exceeds 200 baht, the Accountant will submit the library order to a member of the Board (or other person) who holds delegated authority to approve expenditure.
- (7) The approved library order will then be distributed by the Accountant in accordance with the note at the bottom of each copy, namely:-
  1. To Supplier, with outward letter prepared by T.N.D.C. and with UNESCO coupon, bank draft or other means of payment, or with Payment Voucher attached.
  2. Retained by Accountant
  3. To T.N.D.C.
  4. To Registry, with any relevant documents.

10. ACCEPTANCE OF GOODS AND HIRED SERVICES

1. Purchased goods or hired service when delivered to the Corporation if the cost is not more than 1000 baht can be accepted by the storeman alone. In this case he must respond for the quantity and specification in accordance with each order.
2. Purchased goods or hired service with the cost of more than 1000 baht must have to be accepted by the Acceptance committee, which consists of the following officers:
  - (1) Manager of Administrative Services as chairman.
  - (2) Store Accounting Officer.
  - (3) Storeman
3. The Acceptance Committee must check or test the purchased goods or hired services to comply with the specifications mentioned in the order. In this connection the Acceptance Committee may invite the officer who requires the good or services to participate in the checking.
4. When the checking or testing is made, The Acceptance Committee accept those goods or services and hand over to the storeman, while they must report to a member of the Board (or other person) who holds delegated authority to approve the purchase together with revelant documents.

## Administrative Instruction

This notice is to be read with Administrative Notice No. ANO7/9.

With the increase in volume of activities in ASRCT and the considerable growth of purchasing work, it has been decided to introduce new procedures aimed at spreading the work of approving purchases and controlling prices.

In future the officer requesting goods to be purchased shall himself ascertain the current price of the goods by enquiry by telephone, personal call, etc. This price will be entered in the requisition (R.C. 5) before it is passed to the Accounting Unit.

The Accounting Unit will check the price of each item against previous purchases of that item. The lowest price of purchase during the previous twelve months will be taken as the standard price for the item unless the requisitioning officer's price is lower, in which case the latter price will be taken as the standard price. The standard price will then be entered on the requisition by the Accounting Unit.

When the requisition is approved by a member of the Board that approval will be an approval for purchase of the various items at the standard price. Before any purchase is made above the standard price a fresh approval will be needed, supported by a statement in writing of the reason for the price increase.

In future, in the application of paragraph 5 on quotations, bids and tenders of Part 5 (Supplies and Purchasing) of the Administrative Manual, where telephone or written quotations are to be obtained, at least one of these in each case must be from a supplier who has not quoted before. When the list of possible suppliers has been exhausted, at least one quotation must come from the supplier whose last quotation is the oldest in a cycle of suppliers asked to quote on that item.

Attention is again drawn to paragraphs 3 and 4 of A.M. Part 5. In future the rule that purchases from petty cash are not to exceed 100 baht will be rigidly enforced.

PART 8. CORRESPONDENCE

Internal Memorandum

The Registry Officer

I am enclosing for your use a copy of Instructions  
Regarding Registry Office Procedure.

The procedures detailed in these instructions should  
be brought into operation immediately.

*R. C. McVilly*

R.C. McVilly

for Manager of Administrative Services



Instructions Regarding Registry Office Procedure

1 INWARD MAIL

All inward mail shall be opened jointly by two officers immediately it is received in the Registry Section. These officers shall open all mail which is addressed to the Corporation, or which is addressed to an officer of the Corporation in his official capacity, for example " R.C. McVilly, Manager of Administrative Services". Where the envelope is addressed to an officer "care of" the Corporation the envelope shall not be opened but shall be delivered to the particular officer. Where there is doubt as to whether the letter is official or personal the officer to whom it is addressed shall be asked to open the mail, and if it is official shall pass it back to the Registry Section immediately for processing in the normal way.

All inward letters and other documents shall be stamped with the date of receipt. Accounting documents such as Payment Vouchers, Credit Notes etc. which are not accompanied by a letter shall be handed to the Accountant. The Registry Officer shall read each letter, allot a file number to it, and attach any previous correspondence on the subject matter of the letter. The inwards letter shall be entered on an index card for the sender of the letter, which shall show the name and address of the sender, the date of the letter, a very brief precis of the subject matter, and the file number. The Registry Officer shall place her initials in the upper right corner of the stamp to indicate that the letter has been indexed. The letter shall be marked to Mr. Nicholls, in the top right hand corner of the letter, below the file number. The letters and attached papers shall then be placed in a folder marked "Mr. Nicholls - Inward Mail" and given to Mr. Nicholls. All official inward letters shall be sent firstly to Mr. Nicholls, even if the sender has marked the letter for the attention of another officer. If Mr. Nicholls is absent from the Bangkhen office the letters shall be sent to Dr. Pradisth.

The letter or files sent to Mr. Nicholls or Dr. Pradisth shall be noted in a register to record their temporary location. This register shall show the following details:

Date issued	Date, and sender of letter	File no.	Issued to
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This register shall be used also to record any files issued temporarily to any officer of the Corporation. When the file is returned to the Registry Section the entry shall be cancelled by drawing a line through it. The register shall be used only for official letters and files which are temporarily located away from the Registry Section. It must not be used for unopened letters.

After reading the inward mail Mr. Nicholls or Dr. Pradisth will write on certain letters the name of the officer to whom the letter should be given for action or for information, and return these letters to the Registry Officer. The Registry Officer shall amend the entry in the "mark out" register by drawing a line through Mr. Nicholl's or Dr. Pradisth's name and entering the name of the officer to whom the particular file is directed. The file shall then be given to that officer. Where a letter relates to two or more subjects copies shall be typed for the appropriate files and all file numbers shall be noted on the index card. Each file copy shall be marked to indicate the other files in which copies of the letters are filed. The routing of the letter to officers should not be delayed until it can be copied. A small piece of paper with a suitable reminder may be pinned firmly to the letter and the copies made immediately the letter is returned to the Registry Office.

No records of inwards mail shall be kept other than those described above. In particular it is not necessary to obtain signatures for mail delivered to any officer of the Corporation; the Corporation accepts no responsibility for private mail sent to its address, although it will take all reasonable steps to ensure that the mail is delivered promptly to the addresses.

2. REMITTANCES RECEIVED BY MAIL

All moneys received, in any form, shall be entered in a remittance book and the entries shall be signed by the two persons who opened the mail.

The remittance book shall show the following details:

Date	Received from	Form (Cash, Cheque etc)	Amount	Opened by	Received by	Remarks

The envelopes and accompanying letters shall be kept attached to the remittance. After each delivery of mail has been opened and the remittances entered in the remittance book, the remittances, envelopes, and accompanying letters shall be taken to the Receiver of Official Moneys (at present the Accountant). The Receiver shall take delivery of the remittances and letters and sign the remittance book against each entry as evidence that she has received the respective amounts. The letters and envelopes shall be used by her to identify the source of each remittance and its purpose. They shall be returned to the Registry Office as soon as possible for processing in the normal way. The remittances will of course remain with the Receiver of Official Moneys pending subsequent banking. If not already crossed, any cheque received through the mail shall be crossed immediately upon receipt with rubber stamp provided for this purpose.

All moneys received in the Registry Office must be paid to the Receiver of Official Moneys on the day of receipt.

### 3. OUTWARD MAIL

Outward correspondence received in the Registry Office should comprise the original letter and at least two carbon copies, plus the addressed envelope. In some cases files of previous correspondence will also be attached. The Registry Officer shall read the letter to see that any enclosures referred to in it are attached, and will note that the original has been signed. She will also see that the file copies of letters signed "for Manager of Administrative Services" or by the Supply Officer, have been initialled by the Manager. If not, they should be taken back to the officers who signed them. The original and each copy of the letter shall be numbered consecutively with a numbering machine used solely for this purpose. The number shall be stamped at the top right corner of the letter. The original may then be placed in the envelope, which will be sealed and despatched by post, or in some cases by hand. Where enclosures are sent out with the original of the letter the Registry Officer will initial the file copy in the margin beside the reference to the enclosure. Where the letter refers to other material being sent under separate cover she will mark the file copy of the letter in the same way after ensuring that the material has been sent. Where two copies only of the letter are received with the original, the clearer of the two copies will become the file copy and the other the sequence book copy. The Registry Officer shall place the file number stamp on the top right corner of the letter, below the sequence number, and enter in the stamp the file number allotted to the letter. The file number will also be noted on the sequence book copy of the letter but the stamp shall not be used in this case. The file copy shall be filed away in its proper place. Sequence book copies shall be kept in a suitable binder in strict order of the numbers previously allotted to the copies. The number of the letter shall be entered in an index book under the name of the addressee. It may be necessary in some cases to index the letter under the name of an individual and also the firm, department or other institute to which he is attached. The index book shall be kept attached to the binder. The sequence books shall show on the spine the earliest and latest numbers and dates of

the copies of letters contained in each book. Numbering shall recommence at 1, in a new sequence book, on the 1st January each year.

Where a letter relates to two or more subjects copies shall be typed for the appropriate files, and all file numbers shall be noted on the sequence book copy. Each file copy shall be marked to indicate the other files in which copies of the letter are filed.

Where a third or additional copy of an outward letter is also received the Registry Officer shall note the file number on it and return it to the writer. To identify this copy the Registry Officer should place a circle around the writer's initials, which should appear in the top left hand corner.

#### 4. POSTAGE AND DESPATCH

A stock of postage stamps of suitable denominations shall be purchased from Petty Cash, and replenished as necessary. When the purchase of stamps becomes necessary the Registry Officer shall request the Accountant on the official Petty Cash request form to make a cash subadvance for this purpose to the officer who will actually make the purchase. A receipt should be obtained from the Post Office for the purchase. If necessary this may be the Post Office's official stamp impression on a receipt form prepared by the Registry Officer. The officer in charge of the Petty Cash Advance will count the stamps purchased and enter the total value of the stamps on the receipts side of the Postage Register. The entry shall be initialled by him and also by the despatch clerk as the receiving officer. The receipt for the subadvance will then be returned to the officer to whom the subadvance was made. Until this is done that officer remains responsible for the cash.

The Postage Register shall be ruled as follows and entered in the manner illustrated.

Receipts Side (Left side of book opening)

## Receipts

Date	Particulars	Checked	Amount
1964 October 1st	Petty cash - Samsen Post Office		Baht 200.00

Payments Side (Right side of book opening)

## Payments

Date	Particulars	Checked	Amount
1964 October 1st	<del>Brown, London, 4.50 Baht.</del> <del>B. Grimm &amp; Co. Bangkok. 50</del> <del>Gresford, Melbourne. 3.70</del>  <i>4.50                          50                          3.70</i> <i>BROWN LONDON   GRIMM BANGKOK   GRESFORD MELBOURNE</i>		<del>8.70</del>  <i>8.70</i>

Entries on the Payments side shall be made by the despatch clerk and the envelopes and the amounts of postage shall be checked by the Registry Officer. It is not necessary to keep records of the number of stamps of each denomination purchased or used.

The Registry Officer and the despatch clerk together shall count the stamp on hand, total the disbursements, and balance the Postage Register at least twice weekly. At irregular intervals but at least once each month an officer directed by the Manager of Administrative Services shall without notice

examine the Postage Register and stock of stamps on hand. A certificate of the examination shall be entered in the Postage Register. Any discrepancies shall be reported immediately to the Manager of Administrative Services.

When ever possible outward mail should be posted late in the morning, and as late as possible in the afternoon so that postage is not delayed until the next day. Under no circumstances should mail which is ready for postage be held in the office over a weekend or a holiday.

Where articles are to be delivered by hand the despatch clerk shall arrange delivery with the officer in charge of motor vehicles. A receipt for each article shall be obtained from the person to whom the article is delivered, and attached to the file copy of the outward letter, or placed on the appropriate file if no outward letter is involved. Post Office receipts for articles sent by registered post should be dealt with in the same way. The standard Government type of receipt shall be used for articles delivered by hand. A register in the following form shall be kept in the Registry Office and checked daily to see that all receipts have been returned.

Date Despatched	Receipt No.	Date of Letter	Number of Letter	Addressee	Date Receipt Returned
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Postage stamps held for official use must not be used for non-official mail, and must not be sold to officers of the Corporation or any other person.

5. FILING

Folders for files must be prepared and marked promptly. Before preparing a new folder the Registry Officer shall ensure that a file for the particular

subject is not already in use. It is extremely important that all new files be entered on the appropriate index immediately a new file number is allotted to a paper. In making up a file a backing sheet must be placed at the bottom of the file to provide firmness and avoid damage to the letters. Letters shall be filled in folders so that the latest letter is always at the top of the file. Enclosures to letters shall be kept attached to the letter and filed under the date of the letter, even though an earlier date may appear on the enclosure. Personal files of officers of the Corporation shall be maintained in three folders for each officer. One folder marked with the suffix A (eg. 29/PER/1A) shall contain documents concerning leave. Another marked B will be used for correspondence concerning travelling. All other correspondence and documents shall be filed in the officer's main file (eg. 29/PER/1). The purpose is to avoid an accumulation of formal documents such as leave forms on a file, and at the same time to separate two routine aspects of the officer's service from other more important features. The A and B files should be opened when the need arises and the opening of the files should be recorded in the index to files, to indicate their existence. The three files shall be filed together in order of the main file. The first (lowest) document on a personal file should be a copy of the advertisement which resulted in the appointment of the officer.

Groups of folders shall be placed between board covers in order of file number, with the earliest folder number at the top, and fastened with a strap. Care must be taken to ensure that the folders are always filed away in strict sequence according to the number of the file. The flap on the top hinged cover shall be marked to show the sequence of files contained or to be contained in the covers. The covers shall be placed on the shelves in order of the numbers appearing on the flaps.

The accumulation of unfiled letters and folders on tables must be avoided, and they should be placed on the shelves in their proper place as quickly as possible. Where many loose papers or folders are to be filed away it is obviously



desirable to sort them into order before commencing to place them in their appropriate places on the shelves.

6 GENERAL

The Registry Officer will become aware, through usage, of the types of files handled by the different groups of staff. If she considers that any file is being requested for a purpose not relevant to the work of the officer requesting it she should inform the Manager of Administrative Service at once. Particular care should be taken with personal files of officers. Generally speaking they should be issued without question only to the Governors, the Manager of Administrative Services, the officer in charge of the group to which the officer is attached, and the staff of the Personnel Section. Other officers should be asked their reasons for wanting the file and if the reasons appear unsatisfactory the Manager of Administrative Services should be asked for a decision on the matter.

All files issued should be marked out in the "mark off" register referred to in the earlier notes on Inward Mail, and the entry should be cancelled when the papers are returned for filing.

The Registry Office should be left unattended as little as possible, So that no delays are caused to officers requiring files.

R. C. McVilly  
for Manager of Administrative Services.

บท 14 ระเบียบงานบริการของหน่วยจำลอง เอกสาร

1. ความมุ่งหมาย

เนื่องจากมีปัจจุบันกิจการของสถาบันวิจัยวิทยาศาสตร์ประยุกต์ ได้ขยายตัวกว้างขวางออกไปทำให้งานของหน่วยจำลอง เอกสารเพิ่มมากขึ้นอย่างรวดเร็ว จึงจำเป็นต้องกำหนดระเบียบงานบริการของหน่วยจำลอง เอกสารขึ้นสำหรับใช้เป็นแนวทางปฏิบัติเพื่อป้องกันความสับสนเกี่ยวกับการขอใช้ และเพื่อให้การดำเนินงานของหน่วยจำลอง เอกสาร เป็นไปโดยรวดเร็ว เหมาะสมทันกับความต้องการและความจำเป็นของผู้ขอใช้

2. ขอบข่าย

2.1 งานบริการของหน่วยจำลอง เอกสาร หมายถึงการให้บริการเกี่ยวกับการพิมพ์ การอัดสำเนา การจำลอง เอกสารโดยการถ่ายภาพ ตลอดจนการถ่ายภาพกิจกรรมต่าง ๆ

2.2 ในการปฏิบัติงานของหน่วยจำลอง เอกสารนั้น ถ้อยความของสถาบันวิจัยฯ เป็นความสำคัญอันดับแรก การรับงานจากภายนอกให้กระทำได้เพียงภายในขอบเขตขีดความสามารถ ส่วนที่เหลือซึ่งจะไม่ทำให้งานของสถาบันวิจัยฯ ต้องล่าช้าไปเท่านั้น

3. แบบพิมพ์การขอใช้

3.1 การขอใช้บริการของหน่วยจำลอง เอกสาร ให้กระทำโดยใบขอจำลอง เอกสาร สวป. 33 (Requisition for Document Reproduction Form RC.33) ซึ่งทุกหน่วยจะเบิกได้จากคลังพัสดุ

3.2 ใบขอจำลอง เอกสาร สวป. 33 นี้ ใช้หนึ่งใบต่องานหนึ่งรายการ

3.3 การขอสำหรับงานของสถาบันวิจัยฯ เอง ให้เสนอใบขอใบเดียวโดยไม่ต้องมีสำเนา

3.4 การขอสำหรับงานของหน่วยสมทบตามโครงการซึ่งได้รับค่าใช้จ่ายพิเศษ หรือการขอจากหน่วยหรือบุคคลภายนอกให้เสนอใบขอพร้อมกับสำเนาอีก 1 แผ่น

4. การขอใช้จากหน่วยของสถาบันวิจัยฯ หรือหน่วยสมทบต่าง ๆ

4.1 ให้ผู้ขอกรอกใบขอจำลอง เอกสาร สวป. 33 แนบกับเรื่องที่ต้องการให้ทำ เสนอหน่วยจำลอง

เอกสาร หรือจะนำไปยื่นและชี้แจงด้วยตนเองที่ฝ่ายควบคุมงาน (Production Control Section) ของหน่วยจำลอง เอกสารก็ได้ ทั้งนี้ หน่วยงานประเภทที่ระบุในข้อ 4.2

4.2 งานที่เป็นการขอพิมพ์หนังสือ หรือเอกสาร รวมทั้งรายงานการปฏิบัติเกี่ยวกับวิทยาศาสตร์ และ เทคนิควิทยา ซึ่งเจ้าหน้าที่สถาบันวิจัยฯ หรือหน่วยสมทบตามโครงการต่าง ๆ เป็นผู้เตรียม หรือ เขียนขึ้นจะต้อง เสนอผ่านบรรณาธิการวิทยาศาสตร์

4.3 เนื่องจากหน่วยจำลอง เอกสารต้องปฏิบัติงานให้ทุกหน่วยของสถาบันวิจัยฯ ฉะนั้นในการขอใช้บริการของหน่วยจำลอง เอกสาร ผู้ขอควรพิจารณาเสนอคำขอโดยใช้เวลาเพียงพอ ที่หน่วยจำลอง เอกสารจะสามารถปฏิบัติให้ได้ทั่วกัน การขอบริการประเภทต้องการทันที ควร สงวนไว้ใช้ในกรณีจำเป็นที่ เกิดขึ้นกระทันหัน เท่านั้น

#### 5. การขอใช้จากหน่วยหรือบุคคลภายนอก

5.1 งานขอพิมพ์ หรือจำลองด้วยการถ่ายภาพจากหนังสือ หรือเอกสารตลอดจนไมโครฟิล์ม ซึ่งจัดเป็นงานบริการ เอกสารการวิจัย ให้เสนอแก่หน่วยบริการตอบสนอง ของศูนย์บริการ เอกสาร การวิจัย เพื่อดำเนินการให้

5.2 งานประเภทอื่น นอกจากที่ระบุใน 5.1 ให้เสนอตรงต่อหน่วยจำลอง เอกสาร เพื่อพิจารณา ดำเนินการตามระเบียบเกี่ยวของของ สวป. ที่วางไว้

#### 6. อำนาจการอนุญาต

6.1 การอนุญาตให้ดำเนินงานตามคำขอโดยทั่วไปอยู่ในอำนาจของหัวหน้าหน่วยจำลอง เอกสาร เว้นในกรณีที่ระบุตามข้อ 6.2, 6.3 และ 6.4

6.2 การขอใช้บริการ เกี่ยวกับการพิมพ์ และการอัดสำเนาทุกประเภทจากหน่วย หรือบุคคลภายนอก จะต้องได้รับอนุญาตจากกรรมการสถาบันวิจัยฯ 1 นาย

6.3 การขอใช้บริการจากหน่วย หรือบุคคลภายนอกเกี่ยวกับการพิมพ์ หรือจำลองด้วยการถ่ายภาพ จากหนังสือ หรือเอกสารตลอดจนไมโครฟิล์ม ตาม ข้อ 5.1 ถ้าเป็นจำนวนเกินกว่า 200 หน้าในคราวเดียวกันจะต้องได้รับอนุญาตจากกรรมการสถาบันวิจัยฯ 1 นาย

6.4 การขอใช้บริการถ่ายภาพ (Service Photograph) จากหน่วยหรือบุคคลภายนอก ต้องได้รับอนุญาตจากกรรมการสถาบันวิจัยฯ 1 นาย

## 7. กรรมการตรวจสอบงาน

คณะกรรมการ สวป. ได้มีมติให้มีกรรมการเพื่อตรวจสอบงานของหน่วยจำลอง เอกสาร ดังต่อไปนี้ .-

7.1 คณะกรรมการฝ่ายการพิมพ์ (Printing Committee) ประกอบด้วย ผู้ว่าการ/ผู้ว่าการพิเศษ, ผู้จัดการฝ่ายบริการเทคนิค, บรรณาธิการวิทยาศาสตร์ และหัวหน้าหน่วยจำลองเอกสาร

7.2 คณะกรรมการฝ่ายการจำลองเอกสารด้วยการถ่ายภาพ (Photo Reproduction Committee) ประกอบด้วย ผู้ว่าการ/ผู้ว่าการพิเศษ, ผู้จัดการฝ่ายบริการเทคนิค, เจ้าหน้าที่หน่วยบริการตอบสนอง, สบอ. และหัวหน้าหน่วยจำลองเอกสาร

7.3 คณะกรรมการตามข้อ 7.1 และ 7.2 มีอำนาจตรวจสอบงานของหน่วยจำลอง เอกสารได้ ตลอดเวลา และในกรณีที่หน่วยจำลอง เอกสารมีงานมากจนจำเป็นที่จะต้องจัดอันดับความ เร่งด่วนให้เหมาะสม ซึ่งหัวหน้าหน่วยจำลอง เอกสารไม่สามารถทำความพอใจให้กับผู้ขอใช้ ต่าง ๆ ได้แล้วก็ให้เป็นหน้าที่ของคณะกรรมการดังกล่าวพิจารณาจัดอันดับความ เร่งด่วนของ งานให้ตามกรณี

## 8. การปฏิบัติของงานที่ทำเสร็จ

8.1 งานที่เป็นของหน่วยภายใน สวป. หรือหน่วยสมทบตามโครงการ เมื่อเสร็จแล้วให้ติดต่อ หรือนำส่งผู้กองการตามที่ระบุไว้ในใบขอ

8.2 งานที่เป็นของหน่วย หรือบุคคลภายนอก สวป. เมื่อเสร็จแล้วให้ปฏิบัติดังนี้ .-

8.2.1 งานที่เสนอผ่านหน่วยบริการตอบสนอง, สบอ., ให้ส่งงานเสร็จให้กับหน่วยบริการ

ตอบสนอง เพื่อดำเนินการติดต่อผู้สั่ง และเสนอเรื่องขอเก็บค่าบริการให้  
แผนกบัญชีจัดการต่อไป

8.2.2 งานที่เสนอตรงต่อหน่วยจำลอง เอกสาร เมื่อเสร็จให้หน่วยจำลอง เอกสาร  
ติดต่อผู้สั่งและเสนอเรื่องขอเก็บค่าบริการ ให้แผนกบัญชีจัดการต่อไป

8.2.3 ในกรณีที่ตามข้อ 8.2.1 และ 8.2.2 เป็นการพิมพ์หนังสือเป็นเล่ม  
จำนวนมาก เมื่อเสร็จหากผู้สั่งไม่สามารถรับไปทันทีได้ให้นำส่งเก็บในคลังพัสดุ  
เพื่อจ่ายให้ผู้สั่ง เมื่อมาติดต่อขอรับและจัดการ เกี่ยวกับค่าบริการทางแผนกบัญชี  
เรียบร้อยแล้ว

## 9. การคิดค่าบริการ

9.1 งานที่มีใช้เป็นส่วนหนึ่งของหน่วยภายใน สวป. โดยตรงแล้ว จะต้องคิดค่าบริการทั้งสิ้นตาม  
อัตราที่วางไว้ หรือที่หน่วยจำลอง เอกสารคิดราคาเป็นราย ๆ ไป

9.2 งานที่ทำให้หน่วยสมทบตามโครงการต่าง ๆ เมื่อเสร็จแล้วให้หน่วยจำลอง เอกสาร  
เสนอใบแจ้งงานบริการพร้อมด้วยราคาค่าบริการแก่แผนกบัญชีเพื่อจัดการโอนเงินกัน  
ต่อไป

9.3 งานที่ทำให้หน่วยหรือบุคคลภายนอก สวป. เมื่อเสร็จแล้ว ให้หน่วยจำลอง เอกสาร  
หรือหน่วยบริการตอบสนอง, สมอ., แล้วแต่กรณีวางงานส่งผ่านทางใด เสนอใบแจ้ง  
งานบริการพร้อมด้วยราคาค่าบริการแก่แผนกบัญชีเพื่อจัดการ เก็บเงินค่าบริการต่อไป

9.4 การเก็บเงินค่าบริการจากผู้ขอใช้ภายนอกให้ปฏิบัติดังนี้ .—

9.4.1 โดยทั่วไปแล้วให้ขอรับชำระเงินทันทีเมื่อผู้สั่งทำขอรับของ

9.4.2 ในกรณีที่ผู้สั่งทำเป็นหน่วยราชการ หรือองค์การของรัฐ และไม่สามารถชำระ  
เงินทันทีได้ หรือในกรณีที่ผู้สั่งของใหญ่ส่งทำทางไปรษณีย์ก็อนุโลมให้ออกใบแจ้งหนี้  
(Debit Note) เพื่อเก็บเงินภายหลังได้

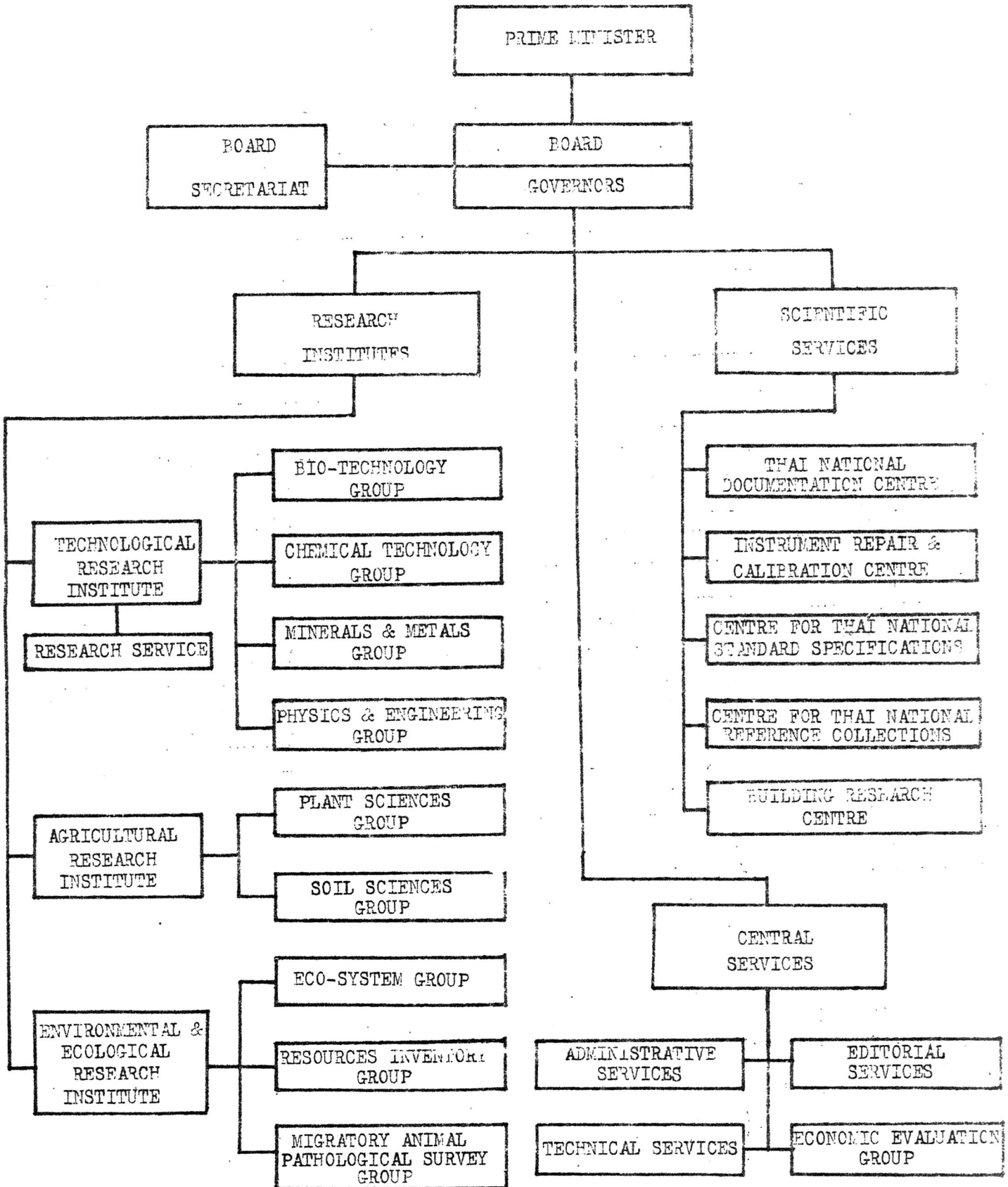
9.4.3 เป็นหน้าที่ของหน่วยจำลอง เอกสาร หรือหน่วยบริการตอบสนอง, สมอ., จะ  
ต้องหมายเหตุในใบแจ้งงานบริการให้แผนกบัญชีทราบว่า เป็นการชำระเงิน  
ทันทีหรือออกใบแจ้งหนี้เก็บเงินภายหลัง

11. การปฏิบัติตามระเบียบนี้

10.1 ให้ทุกหน่วยปฏิบัติตามระเบียบนี้ ตั้งแต่ 6 มิถุนายน 2511 เป็นต้นไป

10.2 การปฏิบัติกันเป็นข้อยกเว้นใด ๆ ที่นอกเหนือจากระเบียบนี้จะกระทำได้เมื่อได้รับอนุญาตจาก ผู้ว่าการ/ผู้ว่าการพิเศษ แล้วเท่านั้น.

ORGANIZATION CHART  
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แผนภูมิการจัด  
สถาบันวิจัยวิทยาศาสตร์ประยุกต์แห่งประเทศไทย  
พ.ศ. ๒๕๑๒

