

# CHAPTER - VI

## RESPONSIBILITIES FOR LOSSES OF PUBLIC/ BOARD MONEY OR PROPERTY

- 54.01** The Karnataka Electricity Board will held a Board's employee personally responsible for any loss sustained by the Board through fraud or negligence on his part and also for any loss through fraud or negligence on the part of any Board employee to the extent to which it may be shown that he contributed to the loss by his own action or negligence.
- 54.02** The Cardinal principle governing the assessment of responsibility for such losses is that every Board employee should exercise the same vigilance and care in respect of all expenditure from the Board funds under his control as a person of ordinary prudence would exercise in respect of the expenditure on his own money.
- 54.03** A Board employee who has to arrange for public moneys to be carried from one place to another by a messenger should take all responsible precautions to prevent any loss in transit due to misappropriation of the moneys by the messenger or any other cause. He should pay due regard to all relevant factors including the status of the messenger employed and the distance over which the money has to be carried. For this purpose he should use only permanent employees of the Board whom he knows to be reliable. When the amount to be carried is considerable, he should not entrust it to a low paid subordinate.
- 54.04** One important method by which the Board endeavours to minimise the risk of losses and ensure that it shall be possible to recover that amount of any loss that may be sustained is the taking of adequate security from certain Board employees who are entrusted with the custody of handling the Board Cash or Stores from contractors who supply stores or execute works for the Karnataka Electricity Board.

**54.05** The following Articles contain the Rules relating to (i) Security Deposits and (ii) the action to be taken when any loss of public money or property occurs.

### **SECURITY DEPOSITS**

**54.06** Every Cashier, Store Keeper, Assistant Store Keeper and any other subordinate who is entrusted, whether permanently or temporarily with the custody of the Board cash or stores, or other valuables should ordinarily be required to furnish security and to execute a security bond in the prescribed form setting forth the conditions under which the Board holds the Security, and may ultimately refund or appropriate it. A reference to each such Bond should be recorded in the Register of Security Deposits. This register should be in the form prescribed except when some other form is specially prescribed in the rules or orders applicable to any office of the Board. The amount of security to be furnished by each such employee of the Board should be fixed with due regard to circumstances and local conditions in accordance with the rules contained in the Karnataka Electricity Board Accounts Manuals concerned and the relevant special orders of the Board, if any. If a case arises which does not fall clearly within the provision of any existing rule or order the Head of the Office should report the circumstances in full and obtain the specific orders of the Chief Engineer, Electricity or other prescribed authority as to whether, security should be taken and if so, for what amount.

**54.07** The security deposits to be furnished by the several employees of the Board entrusted with cash, stores or other valuables is furnished as follows :-

Sl. No.	Category of Establishment	Security Deposit Rs.	Amount of Instalments
1.	All Cashiers	500	10% of pay
2.	Store Keepers	500	"
3.	Overseer, Shivasamudram	200	"
4.	i. Overseer, Shimsha ii. Steward, Jog, iii. Operator, Alur	150	"
5.	Store Attenders	50	"
6.	Maity and Cook in the Travellers Bungalow, Shivasamudram	50	"
7.	Maity, Cooks and Butler, Shimshapura	25	"
8.	i) Drivers of Crawlers, Tractors, Scrapers, Graders	500	"
	ii) Drivers of Steam Road Rollers, Diesel Road Rollers	400	8% of pay
	iii) Drivers of Lorries, Tractors and Trailors, Jeep, Station Wagons, Vans etc.	300	5% of pay
9.	i) Drivers of pumping units	200	5% of pay
	ii) Mechanics	200	5% of pay
	iii) Cleaners	100	3% of pay
	iv) Drivers of Motor Vehicles	200	4% of pay

**NOTE :** Driver and Mechanics should deposit initially Rs. 50/- and Rs. 25/- each respectively, the balance being paid in monthly instalments as shown above.

**54.08** When a Board's employee who has furnished security takes leave other than Causal Leave or is deputed to other duty, the Board's employee who is appointed to officiate for him should be required to furnish the full amount of security prescribed for the post unless a competent authority has authorised relaxation of the rules regarding security applicable to his case.

**54.09** Ordinarily, Board employees who are required to furnish security against loss through dishonesty, negligence or disregard of rules should deposit the whole amount of security within one month after the date of appointment.

**54.10** A security deposit taken from a Board employee should be retained for atleast six months from the date when he vacates his post.

**EXCEPTION :** In special cases of security deposits belonging to deceased Board's employee, the Board's employee of the rank of Group A/B accepting the security may permit the return of the security within six months, on the personal responsibility of the Head of the Office and on a certificate from him to the effect that there are no dues to Board from the deceased.

**54.11** The security deposits of the employees attached to the Inspection Bungalows may be refunded to them soon after their discharge from service after deducting from the security amount the value of shortages, amounts due to Board, etc., on the certificates of the Sub-Divisional Officer in-charge that all articles have been duly handed over to the new incumbent and that the Divisional Officer will be personally responsible for any shortages and short recoveries of bungalow fee etc., subsequently found as due from them. In cases, however, where the liability of the employer is not definitely known the refund of security deposit should not be made until necessary investigation is made and the amount actually due from them becomes known.

**54.12** \*With effect from 1-9-1995 the security deposit account of all the employees shall be maintained at the respective accounting units, duly obtaining the balance amount held in respect of such employee as on 1-9-1995 through an advice of transfer from Chief Controller of Accounts and the refund of deposit shall be arranged at respective units.

**54.13** The rate of simple interest to be paid on security deposit at the time of refund will be as applicable to post office savings bank account. The rate of interest from 1957 to 1995 are as follows :

period	percentage
1957-65	2.5
1966-68	4.0
1969-80	3.5
1981-1995	5.5

For further period, prevailing rates of interest of post office savings bank account shall be applied.

**54.14** The separate registers are to be maintained at the units, namely 'permanent security deposit register' and 'schedule of security deposit register'. The details of security deposit in respect of all employees except cashier shall be recorded in permanent security deposit register.

**54.15** In case of refunds made in respect of employees other than cashier, the items in the permanent security deposit register shall be rounded off reducing the balance both in the permanent security deposit register and schedule of security deposit register. However the permanent security deposit register shall be renewed at the beginning of the year.

**54.16** In case of transfer of employees, the security deposit held in respect of such employees shall also be transferred by an AT, duly noting the balance of security deposit in the last pay certificate.

**54.17** The refund of security deposit in respect of employees other than cashier shall be made only after they relinquish from Board service.

**54.18** The recovery/refund of the security deposit shall be credited/debited to Account Code 46.920 and the interest on security deposit shall be debited to 78.853

\*(B16/1501/95-96/28-9-1995)

## **55.01 CUSTODY OF VALUABLE DOCUMENTS**

The several documents to be dealt with may be broadly classified under the following heads :-

- a) Securities deposited with a Board employee ex-officio
- b) Those which relate to some permanent arrangement affecting Board's interest, to which Board is a party, such as, deeds of buildings purchased by Board and Bonds executed by persons making permanent endowments.
- c) Those which relate to arrangements of temporary nature, such as agreements executed by contractors, agreements for house building advances and mutchhalikes in acquisition cases.
- d) Documents presented by parties for particular purposes, viz., registration or in the course of Judicial or other proceedings before Board's Employees and all other classes of valuable documents not specifically referred to above.

**55.02** Receipts granted for fixed deposits in Bank and Societies endowed for charitable purposes, should be sent to the Financial Adviser and Chief Accounts Officer. The rules relating to the receipt and custody of (Government) Board's Securities in Trust will apply mutatis mutandis to these fixed deposit receipts

**55.03** Documents in the possession of the Head of an office should be sent to the nearest Divisional Office for safe custody as soon as practicable

after the order for record is passed on them by proper authority, an office copy thereof being retained if necessary for reference.

**55.04** Documents will ordinarily have to be retained by the Chief Engineer, Electricity or other Board's Employee representing Board in the transactions till they are finally disposed off.

**55.05** The procedure regarding other papers is to be governed by statutory rules or Board orders. Where no such rules or orders exist, the Chief Engineer, Electricity should prescribe the best arrangement possible for the safe custody of all such valuable documents and the procedure prescribed for the treatment of confidential papers should mutatis mutandis be applied.

**55.06** In all offices, a register of valuable documents in the form given below should be maintained and the receipts and disposals noted therein under the initials of a responsible Board Employee. The documents should be preserved in safes or other receptacles intended to keep valuables coming into the possession of the Board's Employees concerned.

**REGISTER OF VALUABLES RECEIVED IN THE OFFICE OF...**

Name & Date of letter which received	From whom received	Particulars	Initials of officer Group A/B	Board employee to whom made over	Initials of the employee who received	How disposed off

**55.07** In conducting the periodical inspections of offices, the inspecting officers should scrutinise the register of valuable documents and satisfy themselves that the entries therein are correct and upto date and the rules regarding the safe custody of such documents are observed.

#### **56.01 REPORT OF LOSSES**

When any facts indicating that a defalcation or loss of Public / Board money, stamps, stores or other property has occurred or that a serious irregularity in accounts has been committed, come to the notice of any Board employee he should inform the Head of the Office immediately. If it appears to the Head of the Office prima facie that there has been any such occurrence which concerns his office or in which a Board employee subordinate to him is involved, he should send a preliminary report immediately to the F.A. and C.A.O. and through the proper channel to the Chief Engineer, Electricity. On receipt of the information, the Chief Engineer, Electricity, should report the matter to the Board without delay. These reports should be sent even when the person responsible for a loss has made it good. Reports regarding a loss by way of damage to immovable property belonging to Board should be sent in accordance with the special provisions of para 57.5.

**56.02** The preliminary report to the F.A. and C.A.O. may be, either a copy of the report sent to the Chief Engineer, Electricity or relevant extracts from it showing the exact nature of the defalcation or loss and the circumstances which made it possible.

**56.03** After sending the preliminary reports, the Head of the Office should investigate the matter fully without delay and take all necessary further action. As soon as the investigation is completed he should send a complete and detailed final report to the F.A. and C.A.O. and through the proper channel to the Chief Engineer, Electricity, describing the nature and extent of loss or account irregularities and the circumstances



including any breach or neglect of an existing rule which made it possible, and stating whether any amount lost has been recovered and if not, whether it is possible to recover it in any way. The report should also state what disciplinary action has been taken or is recommended against the Board's employee responsible and what steps have been taken or are recommended with a view to prevent the recurrence of such loss or account irregularity. The Chief Engineer, Electricity should also submit a final report to Board giving full information on all these points as and when necessary, making his recommendations.

- 56.04** When a petty loss not exceeding Rs. 100/- does not appear to involve an embezzlement, a serious account irregularity or any other important feature requiring detailed investigation and consideration, the preliminary and final reports prescribed in this article need only be sent to the authority competent to write off the loss or deal with it otherwise. Misappropriation of collections by a local officer or loss of money while in his custody need not be reported to Board provided the amount involved does not exceed Rs. 100/-.
- 56.05** The Chief Engineer, Electricity, will report to Board only losses exceeding Rs. 100/- in value on account of fire, theft or other unusual causes.
- 56.06** The above rule regulates the submission of cases to Board relating to loss of stores on account of fire, theft or other unusual causes. As regards power to write off losses that occur in the usual course of business, such as writes off an unserviceable stores or writes off on account of breakage, wastage, scale errors, etc., which come under normal causes, existing powers vested in the several Board officers will continue to remain unaffected.
- 56.07** All losses of cash in the Board which are written off under the orders of competent authority should be debited to the contingencies of the Division concerned, no distinction being made between losses affecting

service heads and those affecting suspense heads except as regards loss on special remittances which should be debited as ordered.

No adjustment should, however, be made in respect of money lost before payment into the Bank, except in those cases where it is essential that the credit for the money lost should be brought to account.

#### **57.01 ADJUSTMENT OF LOSSES**

In cases where recoveries are made in cash e.g., by deductions from pay or otherwise from the persons responsible for a loss, the entire amount recovered should be credited to the Board which under the above arrangement would bear the loss for this purpose.

Recoveries made indirectly, e.g., by stoppage of increment or promotion as a measure of punishment should not be treated as recoveries in cash. Where the staff is paid for by one Division and the loss is borne by another Division, a copy of the order regarding the action taken against the persons responsible for the loss should be communicated by the former to the latter.

**57.02** When stores of any kind become unserviceable the Divisional Officer or other subordinate holding custody of the stores shall submit a report in the prescribed form with the least possible delay to the higher competent office concerned as delay in the disposal of either surplus or unserviceable material results in deterioration in value and entails unnecessary cost of storage. The report should contain the following details :

- a) Date of Purchase
- b) How long in use
- c) How long not in use
- d) Purchase value
- e) Depreciated value
- f) Probable sale value or upset price

- g) Whether proposed to be disposed
  - i) As second hand
  - ii) By auction
  - iii) As scrap
  - iv) By destruction
- h) Whether the material has deteriorated for want of adequate storing.
  - i) Approximate estimated value of the article.
  - j) Specific reason if articles become unserviceable before the expiry of the estimated life of the article and whether it can be repaired at reasonable cost.
    - i) The Chief Engineer may dispose off all unserviceable surplus or obsolete stores by sale or public auction when the present value does not exceed Rs. 500/-, cases in excess of the amount being reported to the Board. In the case of sales, the sale amounts should not be below the book value.
    - ii) The Chief Engineer Electricity and Superintending Engineer (Electrical) may sanction losses under stock to the extent of powers delegated to them as per Manual of Delegation of Powers.
    - iii) The Assistant Executive Engineer and Divisional Officers with the previous approval of the Chief Engineer are authorised to sell stock materials to contractors for departmental works to private parties including officers and staff of the Board at ledger rates plus S.I. at 15% and applicable KST when such materials can be spared from the stores without inconvenience to Board's works.

**57.03** All losses in respect of stores should be duly recorded in the stock accounts and the formal sanction of competent authority should be obtained for writing them off or dealing with them otherwise, even when no formal correction or adjustment in the accounts is necessary.

- 57.04** Dead losses not due to depreciation should be grouped and recorded under the following head :-
- a) Losses due to theft
  - b) Losses due to neglect, and
  - c) Losses due to calamities, such as fire or flood.
- 57.05** When a loss occurs by way of damage to any immovable property belonging to Board due to any calamity, such as, fire or flood or to any cause other than fair wear and tear, the Board employee in immediate charge of the property should report the matter at once to his immediate superior and a preliminary report should be sent through the proper channel without delay to the Chief Engineer, Electricity who will report the loss to Board. When the cause of the loss has been fully investigated and it has been decided whether or not the property should be restored, the Head of the Office concerned send a final detailed report to the Chief Engineer, Electricity. The Chief Engineer, Electricity, should send a final detailed report to Board when he proposes that Board should write off the loss, or recommends that Board should take disciplinary action or applies for funds to be specially provided to meet the cost of restoration of the property.
- 57.06** The following general principles should be followed in enforcing the personal responsibility of the Board employee or employees concerned for a loss sustained by Board of the kind mentioned in para 56.01 and of any person for a loss sustained by Board on account of a criminal offence committed by him.
- 57.07** Whether there is reason to suspect that Board have sustained a loss on account of fraud or any other criminal offence on the part of any person or negligence (which includes a financial irregularity) on the part of any Board employee, the Head of the Office or other appropriate administrative authority should investigate the matter fully without avoidable delay. When necessary, administrative authority may ask the F.A. & C.A.O. to furnish

all vouchers and other documents in his possession that may be relevant to the investigation. If the investigation is so complex as to require the assistance of an expert audit officer, the administrative authority should report the facts to Board, request them for the services of an audit officer to assist in the investigation. If the Board arranges for the deputation of an audit officer for the purpose, the administrative authority and the audit officer will each be personally responsible, within their respective spheres for completing the investigation expeditiously.

- 57.08** Whenever it appears likely that recourse may be had to judicial proceedings in connection with a loss sustained by Board, the administrative authority concerned should take competent legal advice at once. If there is a reasonable suspicion that a loss sustained by Board is due to the commission of a criminal offence, the procedure, prescribed in paras 59.01 to 59.04 should be followed.
- 57.09** Whenever an administrative authority holds that a Board employee is responsible for a loss sustained by Board, it should always consider both whether the whole or any part of the loss should be recovered from him in money and whether any other form of disciplinary action should be taken. In deciding the amount to be recovered, it should consider not only the circumstances of the loss but also the financial position of the Board employee since the penalty should not be such as to impair his future efficiency.
- 57.10** Whenever a loss is held to be due to fraud on the part of a Board employee or employees, every endeavour should be made to recover the whole amount lost from the guilty persons. If the failure of a superior officer to exercise proper supervision and control has facilitated the fraud, he should be called strictly to account and suitably dealt with after carefully assessing his personal liability in the matter, e.g. by recovering from him in money a suitable proportion of the loss or by stopping his increments or reducing his pay.

**57.11** Whenever any Board's property or equipment is lost, damaged or destroyed on account of the carelessness of a Board employee to whom it is entrusted, e.g., (an Inspector's megger, a motor lorry or an engineer's instrument), the appropriate administrative authority should always consider whether the amount of the loss sustained by Board should not be recovered in full upto the limit of the Board employee's capacity to pay.

#### **58.01 RECOVERIES FROM PENSIONS OF BOARD EMPLOYEES**

The pension of a retiring Board employee who is involved in any loss or irregularity which is under investigation should on no account be sanctioned until his responsibility in the matter has been finally determined.

Whenever any authority investigates any loss of irregularity, it should take special care to ascertain at once whether prima facie the investigation may affect any pensionable Board employee who is likely to retire within the next two years or has retired but not been granted his pension, if so, it should immediately report the fact to the F.A. and C.A.O / C.C.A. and the authority competent to sanction the Board employee's pension and they should see that the pension is not sanctioned until the Board employee's responsibility in the matter has been finally determined unless the sanctioning authority decides that for special reasons which should be recorded, the result of the investigation need not be awaited.

**58.02** Whenever a competent authority orders that any amount should be recovered from a Board employee, otherwise than by forfeiture of his security deposit if any, on account of a loss sustained by Board through fraud or negligence on his part and he is about to retire from service, the amount should be recovered, as far as possible by deduction from the last pay or leave salary due to him. If any amount still remains to be recovered, the Board employee should be asked to give his written consent to the

recovery of the remaining amount from his pension. If he gives his written consent, the authority which sanctions the pension should state the fact clearly in the order sanctioning his pension and should also indicate in it the number of instalments in which the amount is to be recovered. If the Board employee declines to give his written consent to the recovery of the remaining amount from his pension, the recovery should be made directly from his pension. When that is not permissible, the desirability of making a permanent reduction in the amount of his pension under the provisions of Board Service Regulations should be considered. The proof of a specific instance of fraud or negligence by the Board employee would justify decision that the service of the Board employee had not been thoroughly satisfactory. The pension papers in any case should be submitted for the orders of the Board through the F.A. and C.A.O. / C.C.A. with the recommendation of the Chief Engineer, Electricity (General).

**NOTE :** The Board further reserves to itself the right of withholding or withdrawing a pension, or any part of it, whether permanently, or for a specified period and the right of ordering the recovery from a pension of the whole, or part of any pecuniary loss caused to the Board, if, in a departmental or judicial proceedings the pensioner is found guilty of grave misconduct, or negligence, during the period of his service, including service rendered on re-employment after retirement; provided that

- (a) such departmental proceedings, if instituted while the employee was in service, whether before his retirement or during his re-employment, shall after the final retirement of the employee, be deemed to be a proceedings under this Regulation and shall be continued and concluded by the authority by which it was commenced in the same manner as if the employee had continued in service;

- (b) such departmental proceedings, if not instituted while the employee was in service, whether before his retirement or during his re-employment.
  - i) shall not be instituted save with the sanction of the Board.
  - ii) shall not be in respect of any event which took place more than 4 years before such institution; and
  - iii) shall be conducted by such authority and in such place as the Board may direct and in accordance with the procedure applicable to departmental proceedings in which an order of dismissal from service could be made in relation to the employee during his service.
- (c) no such judicial proceedings, if not instituted while the employee was in service, whether before his retirement or during his re-employment, shall be instituted in respect of a case of action which arose, or in respect of an event which took place, more than 4 years before such institution.

\*(B24/6663/96-97/13-3-97)

**58.03** When a retired employee whose pension has already been sanctioned is held to have caused a loss to Board by his fraud or negligence whilst in service and it appears likely that the amount could be recovered by bringing a civil suit against him, the matter should be reported to Board for orders. If, in any particular case it is not found feasible to take action against a retired Board employee, in regard to a loss sustained by Board on account of any fraud or negligence found to have been committed by him when in service, this should not be made an excuse for absolving any other Board employees who are also responsible for the loss and are still in service.



**58.04** The general rule is that departmental proceedings should be instituted at the earliest possible moment against all the Board employees involved in any loss sustained by the Board on account of fraud, embezzlement or any similar offence, and conducted with strict adherence to the rules up-to the point at which the prosecution of any one of them begins. At that stage it should be specifically considered whether it is practicable to carry departmental proceedings against any others further, without waiting for the result of the prosecution; if it is, they should be carried as far as possible but not, as a rule, to the stage of finding and sentence. If the accused is convicted and awarded an adequate, sentence, the departmental proceedings against him should be formally completed and the proceedings against the other Board employees continued. If the accused is not convicted or is inadequately punished, the departmental proceedings against him should be resumed together with those against the other Board employees concerned.

**58.05** According to Section 7 of Payment of Wages Act, 1936 amended from time to time, every payment made by the employed person to the employer or his agent for the purposes of the said Act shall be deemed to be a deduction from wages.

**58.06** Deductions from the wages of an employed person shall be made only in accordance with the provisions of this Act and may be of the following kinds only.

- a) Fines.
- b) Deductions for absence from duty.
- c) Deductions or damage to or loss of goods expressly entrusted to the employed person for custody or for loss of money for which he is required to account, where such damage or loss is directly attributable to his neglect or default.
- d) Deductions for house-accommodation provided by the employer.
- e) Deductions for Income Tax payable by the employed person.

- f) Deductions for recovery of advances or for adjustment of over payment of wages,
- g) Deductions required to be made by order of a court or other authority competent to make such order.
- h) Deductions for subscription to and for repayment of advances from any Provident Fund to which the Provident Funds Act 1925 (19 of 1925) applies or any recognised Provident Fund as defined in Section 58A of the Indian Income Tax Act 1922 (11 of 1922) or any Provident Fund approved in this behalf by the State Government and Board during the continuance of such approval.
- i) Deductions for payments to Co-Operative Societies approved by the State Government or to a Scheme of Insurance maintained by the Indian Post Offices.

and

- j) Deductions made with the written authorisation of the employed person in furtherance of any war savings schemes approved by the State Government for the purpose of securities of the Government of India.

### **CRIMINAL OFFENCE**

#### **IN RESPECT OF PUBLIC / BOARD MONEYS OR PROPERTY**

**59.01** Whenever the Head of an Office finds that there is a reasonable suspicion that a criminal offence has been committed in respect of any Public / Board moneys or property, he should, as a rule, report the matter at once to the police and simultaneously inform the District Magistrate and the Chief Engineer, Electricity, that he has laid an information before the police. The police should then keep the Board employee who laid the information and the District Magistrate informed as to the action they take in the matter.

**59.02** When the case is heard by the Court, the Head of the Office concerned should see that all witness serving in the Board and documentary

evidence in the control of his Division are punctually produced. He should appoint an employee of the Board to attend the proceedings in court and assist the prosecuting staff.

**59.03** If a prosecution for an offence of this kind results in the discharge or acquittal of any person or in the imposition of any sentence which appears to be inadequate, the Head of the Office concerned should at once send a full statement of the facts of the case to the District Magistrate. If the District Magistrate considers that further proceedings should be taken in revision or appeal, he should proceed as he would in any other case and should keep the Head of the Office concerned informed regarding the further proceedings. A special order of Board is necessary for filing an appeal against an acquittal.

The Head of the Office concerned should submit in addition to the reports prescribed above, prompt reports to Board through the proper channel at each stages regarding :-

- a) The commencement of the police investigation ;
- b) The decision to prosecute in any particular case;
- c) The result of any prosecution;
- d) The decision to proceed further investigation or appeal in any case, and
- e) The result of any proceedings in revision or appeal.

**59.04** Notwithstanding anything contained in the proceeding paras, the Head of the Office concerned may, whom he considers it to be desirable, refer any matter through the proper channel for the orders of the Board before taking action.

**FORM No. 6  
Register of Application for Power Supply**

i) Registration of Application		ii) Sanction to Estimate		iii) Servicing of Installation				iv) Completion of works & submission of Completion Report																																					
1	Serial Number	2	Date of Receipt	3	Name of the Applicant	4	Address	5	Name of Licenced Electrical Contractor	6	Particulars of Installation	7	Date of sending to Assistant / AAO	8	Date of return with estimate	9	Date of submission to Chief Engineer / S E	10	Date of intimation to consumer	11	Date of receipt of Completion Report	12	Date and amount of Deposit	13	Date of sanction to estimate	14	Work order No.	15	Date	16	R.R. No.	17	Acknowledgement of Asst. for having received Test Report	18	Date of Receipt	19	Date of sending it to Accounts Section	20	Date of return	21	Actual outlay on work	22	Date of Transmission to Revenue Section	23	Acknowledgement of Assistant / Junior Assistant

**FORM NO. 7**

**Preliminary Report Starting Service to Power Installations.**

R.R. NO.....

Date of starting service.....

1. Name of the Consumer	
2. Address of the Consumer	
3. Location of the Installation	
4. Work order number and amount of Estimate	
5. Voltage supplied (Whether the Transformer Centre belongs to Board or the Consumer to be clearly stated).	
6. Connected Machinery for classification purposes	
7. Details of Meter	Meter number ..... Volts ..... Phase ..... Cycle ..... Reading ..... X multiplying constant .....
8. The Schedule Rate to be charged	

**FORM NO. 7 - contd.,**

9. General remarks such as the nature of work turned out in the installation etc.	
10. Whether the detailed Test Report is attached, If not why?	
11. Amount of deposit paid by party with receipt number and date.	

Section Officer / Assistant Engineer.

**Office Note**

1. Ledger Sheet opened and entries made on .....
2. Deposit Received Rs..... / Receipt No..... date .....
3. Date of Agreement .....
4. Acknowledgement of the Cashier for having received the Agreement for safe custody.
5. Date of forwardal to Record Section .....

Assistant / Jr. Assistant.

Sr. Assistant / AAO

Assistant Engineer /  
Junior Engineer (Elec)

**FORM No. 8**  
**Register of Application for Supply of Power to Irrigation Pumps.**

Serial Number	Name of the applicant	Taluk	Where situated					Date of approval to the supply of power	Date of Receipt of the estimate	Date of sanction to the estimate	Date of starting service	Amount of estimate	Actual expenditure	Total area of the land proposed to be irrigated	Remarks
			Hobli	Village	Date of application	No. of sets required and capacities	Amount deposited								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Division ..... Sub Division .....

**N.B. :- To be reviewed by the Senior Assistant and the Divisional Officer or his Office Assistant once a month.**

**FORM No. 9**

**Register of Agreement from Power Consumers**

Sl. No.	R.R. No.	Name of the Consumer	Date of commencement of Agreement	Date of Termination of Agreement	Date of Renewal	Remarks
1	2	3	4	5	6	7

**N.B. :-** To be reviewed by the Senior Assistant and Divisional Officer or his office Assistant once a month.



**FORM No. 10**

**Rating Report by the Executive Engineer M.T. Division.**

IN REPLY REFER TO

OFFICE OF THE EXECUTIVE ENGINEER M.T. Dn.  
 No..... 19.....  
 Encl. To,

The Chief Engineer Electricity  
 Karnataka Electricity Board,  
 .....

Division.....  
 R.R. No.....  
 Name.....

Sir,

The above Power Installation was tested and rated with the following results. This has reference to letter No..... dated..... from the .....

Motor		Make	Number	Type	Form	H.P.	Cycle	Volts	Amps	R.P.M.
Meter	Make	Number	Type	Phase	Cyl.	Volts	Amps.	Accuracy		Reading
								Before	After	

Shafting Only :-

No Load Volts.....  
 Light Load Volts.....  
 Light Load Amps.....  
 Indicated Watts.....

Full Load :-

Full Load Volts.....  
 Full Load Amps.....  
 Indicated Watts.....  
 Rated H.P.....

Connected Machinery :-

Remarks :-

Yours faithfully,

Copy forwarded to the Assistant Engineer .....

The Executive Engineer (EI) .....

Executive Engineer M.T. Dn.

**FORM NO. 11**

**Meter Card**

Name..... R.R. No.....

Address.....

Tariff.....

Meter Constant ..... Reading date.....

Reading	Consumption in units	Initials of MR	Month of Reading	Reading	Consumption in units	Initials of MR
			December			
			November			
			October			
			September			
			August			
			July			
			June			
			May			
			April			
			March			
			February			
			January			

**FORM NO. 12**

**General Index Register of Installation Numbers**

Sub Division / Section .....

R.R. NO.	Ledger No.	R.R.NO.	Ledger No.

**FORM No. 13**

**Statement of House Lighting Installations Tested by the  
Executive Engineer MT. Dn. in the limits of .....**

Date ..... 19.....

Serial No.	R.R. No.	Name and Address	Meter Serial No.	Type & Maker's Name	Capacity	Volts	Cycles	Before Adjustment			After Adjustment			Creeping	Reading	Seals		Remarks
								Percentage Error Top Load	Percentage Error Low Load	Percentage Error Top Load	Percentage Error Low Load	Main	Terminal					

Tested by:

Checked by  
Laboratory Assistant Executive Engineer MT. Dn.

**MINIMUM DEPOSIT REGISTER**

**FORM No. 14**

**REGISTER OF RECEIPT OF CONSUMERS DEPOSITS 3 M M D**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Date of Receipt	Sl. No. of Deposit	Name of Depositer	Reference to previous Deposit No. if any	Installation No	Receipt No.	Amount of Deposit	Initials of Sr. Asst. / AAO	Date of Refund	Amount of Refund	Reference to Voucher or Adjustment	Initials of A.A.O.	Date of Refund	Amount of Refund	Reference to Voucher or Adjustment	Initials of A.A.O.	Remarks

FORM NO. 15

**Bond of Indemnity for refund of Minimum Deposit not exceeding Rs. 20 net**

R.R..... at .....

L.No..... Folio .....

The undersigned claiming himself / herself as the ..... by relationship of Sri/Smt..... who had deposited a sum of Rs..... (Rupees ..... ) on ..... 19..... in respect of 3 Months Minimum Depsit for the above noted R.R. No..... here by binds himself / herself, his / her / heirs and claimants to indemnify the Executive Engineer (Elec.) K.E.B. .... to the extent of Rs..... (Rupees..... in consideration of the refund of this amount) this day the ..... 19..... to the undersigned, should anybody at any time establish a claim for this amount against the said Divisional Officer or his successors representing the Electricity Board.

Date

Signature.....

(Name in Block Letters)

Witnessed by;

(i) .....

(ii) .....

**Note :** The bonds should be got executed with the prescribed stamp duty and retained in the Division itself.

**FORM No. 16**

**Requisition Register**

**Register showing the Requisition received for the Installation of Street Lights in the ..... Section.  
for the year 19..... 19.....**

Serial No.	Requisition No.	Date	Department	Number	Kind / capacity of lamps	Rate	Allocation (Road Mohalla & etc.)	Number	Date	Estimated cost	Number	Date	Working details					Initials of Dvnl. officer or his Assistant	Remarks	
													Reference to the sanction to the estimate	Sanction	Work order	Completion Report	Actual cost			Name of AEE

**FORM No. 17**

**Inventory Register**

Division.....

**Register of Inventory Showing the number of Street Lights Installed or removed during the year 19..... 19..... For ..... Department**

Serial No.	Requisition Register No.	Reference to acceptance & etc.		Reference to the monthly bill in which the first claim for addition is made		Number of lamps replaced if, any, and authority			Number	Kind	Capacity of lamps	Reference to allocation etc.				Initials of the Divisional officer or his Assistant	Remarks
		Number & date of Reference to party or Dept.	Date	Department or Party	Number	Date	No. of lamps	Number				Date	Rate	Place of Installation of additional lamps or removals	Date of starting service or disconnection		



FORM NO. 18

Register of Temporary Lighting Installations.

Serial No.	Name of the Consumer	R.R. No.	Date of application	No. of Lights applied for	Deposit Received		Service		Disconnection	
					Amount	Receipt No. and Date	Date	Details of Meter and Initial Reading	Date of Dis-connection and removal of meter	Final Reading



**FORM NO. 22**

**Statement of Cheques remaining undelivered.**

Serial No.	Cheque No. and Date	Name of Payee	Amount  Rs. Ps.	Remarks (Explanation as to non delivery of cheques)	Remarks with initials of cash officer

**FORM No. 23**

**REVENUE LEDGER**

**KARNATAKA ELECTRICITY BOARD**

Division : \_\_\_\_\_ Ledger No. \_\_\_\_\_  
 Sub Division : Tariff Schedule No. \_\_\_\_\_ Reading Dt. \_\_\_\_\_  
 Section \_\_\_\_\_ Due Date \_\_\_\_\_

**Electricity Consumers Ledger accounts for the month of.....**

Service Connection No. (R.R. No.)	Name & Address	Meter Constant	Sanctioned load / Monthly Minimum Rs.	Reading	Consumption	Arrears or O.B.	Demand		Grand Total	Receipts	Recovery	Receipt No. and Date	Remarks	W.O. NO. and estimated cost / outlay Date of Service	Amount	Minimum Deposit	Receipt No.	Date	100% Entitlement
							Revenue	Misc.											

FORM NO. 24

KARNATAKA ELECTRICITY BOARD

Due date of payment  
In all communications  
Quote RR NO.....

Office of the  
Date :

1. Tariff.
2. Entitlement of ..... Units after ..... % Energy cut.
3. Entitlement of ..... KVA After ..... % of Demand cut
4. Eligibility of additional energy.

Bill for the supply of Electrical energy for the month of .....

Sri/Smt/M/s .....

---

Dr. to the Karnataka Electricity Board.

---

Contract Demand for the year ..... K.V.A.

1. Maximum Demand Recorded in the Month / Rated Demand ..... K.V.A.

2. 75% of the Contract Demand of the month ..... K.V.A.

Billing Demand for the month (Higher of the above two) K.V.A.

---

Consumption      Meter I   Meter II   Meter III   K.V.A.H.   Meter IV   PF =  $\frac{K.W.H}{K.V.A.H.}$

Reading on .....

Reading as on .....

Difference .....

Multiplying constant .....

Consumption .....

Total Consumption .....

1. Demand Charges :			
	..... KVA at Rs.....	Per KVA	Rs.....
2. PF Bonus			Rs.....
Energy charges :			
	..... Units at Rs.....	per unit	Rs.....
3. Demand charges and energy charges (1+2)			Rs.....
4. P.F. penalty if any on item (3)			Rs.....
5. Sub-Total (3+4)			Rs.....
6. Less High Voltage Rebate on item (5) at 2%, 4%, 6%			Rs.....
7. Penalty charges if any of the following:			
i. Maximum Demand over Entitlement/Contract Demand			Rs.....
ii. Consumption over entitlement			Rs.....
8. Electricity tax on .....	units		
at .....	ps. per unit		Rs.....
9. Arrears :			
i. Revenue			Rs.....
ii. Tax			Rs.....
10. Interest on Arrears			
i) Revenue			Rs.....
ii) Tax			Rs.....
11. Other charges (To be specified)			Rs.....
12. Grand total (5+6+7+8+9+10+11)			<u>Rs</u>

Rupees (in words) .....

E.&O.E.

For Karnataka Electricity Board  
Designation.

FORM NO. 25

KARNATAKA ELECTRICITY BOARD

MONTH READING DATE \* DUE DATE  
 R.R. NO. LEDGER NO. FOLIO NO. TARIFF

METER CONSTANT	Fixed Charge ..... KW/ ..... H.P. X Rs. ....	Rs.	P.
LINE MINIMUM	Energy Charges Including Tax		
PRESENT READING	..... x .....		
PREVIOUS READING	..... x .....		
CONSUMPTION	..... x .....		
	or Line Minimum		
ENERGY ENTITLEMENT Per Month ..... Units	P.F. Penalty .....%		
REMARKS	D & R Fee		
	Arrears		
Signature of the M.R. & Date	Interest		
Division			
Sub Division			
Code No.			
B.O. No.			
	Total		
	At Credit		
	To be paid		

\* Does not apply for Arrears  
 Tariff, Tax etc., subject to change

E & O. E.

FORM NO. 26

Register of Advices of Transfer Received

Sl. No.	Date of Receipt	From whom received	Advice of Transfer		Amount	Date of acceptance	Acceptance		Amount	Remarks
			No.	Date			No.	Date		
1	2	3	4	5	6	7	8	9	10	11



FORM NO. 27

Register of Charitable and Religious Installations

Sl. No.	R.R. No.	Name and Address of the Institution	Date of Receipt of certificate	Date of effect of the connection	Date of last Inspection	Remarks

**FORM NO. 28**

**Register of Advices of Transfers sent out (outward)**

Sl. No.	Date of issue	A.T. Number	Amount Rs. P.	To whom sent	Acceptance			Date of forwardal to F.A. & C.A.O.	Re- marks
					Number	Date	Amount Rs. P.		
1	2	3	4	5	6	7	8	9	10



**FORM NO. 30**

**REGISTER OF CHEQUES DISHONOURD**

Serial Number	Reference to Cheques		By whom drawn	Purpose for which drawn R.R. Nos.	Amount	Board Receipt No. and Date	Date on which it was returned dishonoured and reference.	Reason for dishonour	Remarks. How disposed off & when the credit in the cash book was reversed etc.	Initials of Sr. Asst. / AAO	Initials of Officer in charge of cash	Acknowledgement by Revenue Accounts Branches	Date & Receipt No. in which amount was recovered in cash subsequently
	Name of the Bank	No. & Date											
1	2	3	4	5	6	7	8	9	10	11	12	13	14

**FORM No. 31**  
**TALLY REGISTER**

**KARNATAKA ELECTRICITY BOARD**

Name of the Division / Sub-Division / Section Office .....  
Tally Register for the month of .....

Date	LEDGER										Total Daily collections as per R.C.B.	Remarks					
	1	2	3	4	5	6	7	8	9	10 etc.			D2	Etc	Total for the day		
1																	
2																	
3																	
Less dishonoured Cheques																	
Net total																	
Total Cash adjustment																	
Grand Total																	
Initials of Sr. Assistant																	

FORM NO. 33

REGISTER OF LAMP REPLACEMENTS

Serial Number	Pole Number	Locality	Indent No. & date	Replacements						Remarks (Reference to Indent No. & Date to be noted in each monthly column)	
				Capacity	Indent No. & date	Capacity	Indent No. & date	Capacity	Indent No. & Date		Capacity
1	2	3	4	5	6	7	8	9	10	11	12



**PART - II**

For the month of ..... Tariff .....

Name of Office / Ledger No.	Opening Balance		KWH Sold	Demand		Average Rate per unit	Total OB + Demand		Receipts		Balance		Progressive Total excluding tax	
	Tax	Energy		Tax	Energy		Tax	Energy	Tax	Energy	Tax	Energy	Demand	Collection
1	2	3	4	5	6	7	8	9	10					



**PART - III**

Name of the Division .....  
 Statement of Revenue Demand, Collection and Balance for the Month of ..... 19.....

Heads	Opening Balance			KWH sold	Tax	De-mand	Average rate per unit	Total OB + Demand		Receipts		Balance		Progressive Total excluding tax	
	Tanff	Tax	Energy					Tax	Energy	Tax	Energy	Tax	Tax	Energy	Demand
1	2	3	4	5	6	7	8	9	10	11					

FORM NO. 35

List of Installations to be disconnected for arrears

Serial No.	R.R. No.	Ledger No.	Name and Address	Amount due		Amount paid		Remarks
				Rs.	P.	Rs.	P.	

FORM NO. 36

Bill for Refund of Miscellaneous Revenue

A sum of Rs..... (Rupees ..... only) which was received from ..... on account of / being the undisbursed wages of ..... check No. .... as per time roll of Sri..... for ..... and credited to Miscellaneous Revenue in the Account for ..... is now refunded to the party. The Refund is due to .....

Necessary sanction accorded in .....

(1) Certified that the above amount is included in the amount of Rs..... remitted by me into the ..... treasury / credited by me under miscellaneous revenue on ..... and the necessary entries have been made in the concerned records so as to avoid a second payment.

(2) Passed for Rs..... (Rupees ..... only) and a cheque may kindly be issued on ..... in favour of ..... or the amount authorised to be paid out of Imprest.

Station.....

Dated.....

Senior Assistant / AAO

Accounts Officer.

Received Rs..... (Rupees ..... only)

Signature of the Party

**FORM NO. 37**

**Register of Revenue Written off**

Serial Number	R.R. Number	Name of the Consumer	Period for which the arrears relates	Amount written off		Reasons fo write off	Divisional officer's Reference No. & date applying for sanction.	Reference to authority for write off	Month in which the amount is adjusted	Remarks
				Rs.	Ps.					

FORM No. 38

Schedule of rents of buildings recovered during the Month of ..... 19.....

Division .....

Serial Number	Locality and Name of the building	Capital cost	Name of the occupant	Amount of Salary drawn	Rate of Rent fixed	Balance of Rent due	Period for which rented	Rent recoverable for the month	Total rent recoverable	Rent recovered during the month	From which month outstanding	Balance of Rent due	Remarks

Date

Senior Assistant

Divisional Officer

FORM NO. 42

**Capital and Revenue Accounts of Residential Buildings**  
**Additions to Capital cost of Buildings**

Item No.	Division and Town	Particulars of Buildings	Amount Rs. P.	Remarks



**FORM NO. 44**

**Capital and Revenue Accounts of Residential Buildings  
Arrears of Rent outstanding at the end of the year**

Division.....

Name of defaulter	Previous Balance		Assessments during the year		Realisations during the year		Closing Balance		Remarks
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	



FORM NO. 45

Cash Receipt

KARNATAKA ELECTRICITY BOARD

Book No..... Receipt No.....

Division ..... Date .....

Received from Sri.....

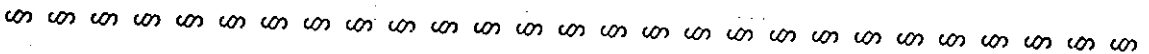
the sum of Rupees.....

by Cash/Cheque.....

on account of .....

Rs.....

Cashier A.A.O. Officer



FORM NO. 45

Cash Receipt

KARNATAKA ELECTRICITY BOARD

Book No..... Receipt No.....

Division ..... Date .....

Received from Sri.....

the sum of Rupees.....

by Cash/Cheque.....

on account of .....

Rs.....

Cashier A.A.O. Officer

**FORM NO. 46**  
**KARNATAKA ELECTRICITY BOARD**  
**Receipt Book-cum-Revenue cash Book.**

Date..... B/F.....

Book No..... Place ..... R.R. No..... Rt. No.....

Receipt No.....

Ledger No.....

Folio No.

Received the sum of Rupees..... Rs.....

.....  
in payment of account rendered for the month of ..... 19.....

RS.....

For K.E.B.

C/F

FORM No. 47

Stock Register of Blank Cash Receipt Books

1	2	3	4	5	6	7	8	9	10	11
Date of Receipt	Source of Supply	Invoice No. and date	Sl. of Receipt Books	Total Number received	Total stock on hand including balance col 5+10	Book Nos. issued	Authority for issue	Date of issue	Balance on hand col 6-7	Attestation of the officer
1	2	3	4	5	6	7	8	9	10	11

N.B. :- This Register should be maintained by the Officer in charge of Cash in the case of Divisions and by the Senior Executive Subordinate in the case of sub-sections.

**FORM No. 48  
REMITTANCE REGISTER**

Division..... Sub Division/Section.....

Remittance made to the .....		Bank from the .....		Remarks				
Date of Remittance	Date of receipt in the remitting office of the amount remitted	On what account	Head of credit in the Bank account		Amount in figures Rs. P.	Amount in words	Signature of the Bank Cashier	Signature of the Officer-in charge of the Bank

**FORM NO. 49**

Schedule showing details of Cheques drawn on .....  
 ..... Bank and tendered by .....  
 ..... to .....  
 on ..... for credit to Karnataka Electricity Board account.

Cheque Numbers	Amount		Remarks	Cheque Numbers	Amount		Remarks
	Rs.	Ps.			Rs.	Ps.	

Dated ..... 19

Remitter.

We certify that the total of the above Schedules, viz., Rs.....  
 ..... has been placed to the credit of the Karnataka  
 Electricity Board Account.

Name of Bank / Treasury.



FORM No. 51

Register of attachment order received in the office of the .....

Name.....

Appointment held.....

Pay .....

Authority issuing the Attachment order	Reference to case No.	Date of receipt of attachment order	Mode of attachment to be effected	Amount of attachment	Amount realised	Date of recovery	Reference to Salary Bills in which recovery is made	Initials of the Officer	Initials of party from whom pay attachment is effected	Remarks





FORM No. 54

Denominations Register - (General)

Particulars	Date	Date	Date	Date
	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.
Notes				
100 Rs. ....				
50 Rs. ....				
20 Rs. ....				
10 Rs. ....				
5 Rs. ....				
2 Rs. ....				
1 Rs. ....				
Coins				
2 Rs. ....				
1-00 Re. ....				
0-50 P. ....				
0-25 P. ....				
0-10 P. ....				
0-05 P. ....				
0-03 P. ....				
0-02 P. ....				
0-01 P. ....				
Receipt Stamps				
Total Cash				
C.C.A. Cheques				
Cheques / D.D.s,				
Sub-Imprests				
Amount in Suspense				
Grand Total	.....			
Dated Initials of cashier				
Dated Initials of cash officer				

Denomination Register (For use

	Last Receipt No.	E.M.R. Registrex N.C.R. No.	Last Receipt No.	N.C.R. E.M.R./Registrex No.
Closing Reading				
Opening Reading				
Collections for the day				
Deduct :-				
Amount of cancelled Receipts				
Net Collections				

Denomination

	Revenue collections	Other cash	Details of Cheque D.Ds. etc. on hand
Notes	100 Rs. ...		
	50 Rs. ...		
	20 Rs. ...		
	10 Rs. ...		
	5 Rs. ...		
	2 Rs. ...		
	1 Rs. ...		
Coins	2 Rs. ...		
	1 Re. ...		
	50 P. ...		
	25 P. ...		
	10 P. ...		
	5 P. ...		
	3 P. ...		
Receipt Stamps			
Total Cash			
Cheques of FA & CAO / Bank			
Other Treasury (including Pass Orders) Banks			
Unremitted Revenue			
Sub-Imprests			
Amount in Suspense			
<b>Total</b>			

Cashier

Cash Officer

Wherever there are cash Register Machines)

Date.....

Last Receipt No	E.M.R. Registrex N.C.R. No.	Last Receipt No.	E.M.R. Registrex N.C.R. No.	Total collections of the N.C.R. / E.M.R. Registrex		Initials of Cash Officer
				Rs.	Ps.	

Details for Amounts under Suspense

Sl. No.	Name of Section/Sub Division/ Office	Total amount under suspense as per register of suspense	Miscellaneous		Sub-imprest & Temporary imprest		Total	
			Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
1	2	3	4		5		6	

**FORM No. 56**

Certificate of cash balance as counted on the ..... day of  
 ..... 19 with the .....  
 ..... section .....

Details of Denomination and Sub-Imprests	Amount Rs.
F.A. & C.A.O. Cheques	-
Divisional Cheques	-
Cheques / D Ds	-
Total Cheques and Bills	-----
Currency Notes   Rs. 100	-----
do       Rs. 50	-
do       Rs. 20	-
do       Rs. 10	-
do       Rs. 5	-
do       Rs. 2	-
do       Rs. 1	-
Rupees	-
Fifty Ps. Coins	-
Twentyfive Ps. Coins	-
Ten Ps. Coins	-
Five Ps. Coins	-
Stamps	-
Total Cash	-----
Grand Total as counted	-----
Unrecouped Imprest amount for which Vouchers are verified	-----
Vouchers as per Bill No. sent for recoupment	-
Unspent Balance on Hand	-
Sub-Imprest with the following	-
Officers and Subordinates	-
Date of last    Name of recoupment    Officer	-
Total Balance :-	-----

Certified that I have counted on..... at ..... a.m. / p.m. and found the balance noted above as correct. The cheques and vouchers have all been verified and the vouchers for all sub-imprests obtained and kept in the cash chest.

Officer

FORM No. 56 - (Contd)

DETAILS OF CASH BALANCE

---

Rs. Ps.

Unremitted Receipts in Head Quarters and  
Sections as follows :-

Undisbursed Salaries of :-

Undisbursed Travelling Allowance of :-

Undisbursed wages credited to Deposits as per  
list of arrears due to permanent and Temporary  
Maintenance Establishment :-

Other Cash Receipts, if any, as detailed below :-

Expenditure under imprest not recouped during the month :-

Imprest Balance :-

Total Cheques and Cash

---

Cashier

AAO

Officer

