

CHAPTER - IV

BUILDINGS

34.01 All Civil Engineering works of the Board of routine nature and all maintenance works, repairs etc; will be carried out through the Civil Engineering Division.

NOTE : 1. The Civil Engineering works under the supervision and control of Civil Engineering Sub Division / Section in generating stations shall be carried out in accordance with the norms of the respective generating station.

2. The Civil Engineering Works of O&M Circles, Divisions shall be carried out under the supervision and control of Civil Engineering Sub Division located at the H.Q. of the respective O&M circle.

34.02 The Chief Engineer, Electricity, Superintending Engineer (Elect) are empowered to sanction Civil Engineering works (original) upto the powers delegated to them provided the work is included in the programme of Civil Engineering works for the year and administratively approved by the Board.

34.03 Officers can sanction estimates for ordinary and special repairs as per the powers delegated.

34.04 The work of repairs to be done by the Board will generally be confined to the ordinary periodical repairs (including white and colour washing etc.) and to what is necessary

- a) for the stability of the building,
- b) for preventing deterioration or leakage through the roof

- c) for proper sanction and
- d) in exceptional cases for providing minimum accommodation (where it already does not exist) and include all works of repairs. The supply of furniture and the installation of fittings for lighting and fans will also be arranged for, by the Board. In the case of supply or repairs of furniture, cutlery & crockery for the inspection Bungalows, will be provided by the Board and charged to Head of Account - 74.220 R&M Other Buildings, 74.3 - Repairs & Maintenance to Civil Works.

GENERAL RULES

34.05 The Division Officer of Civil Engineering Division should make Sub-Division / Section answerable for the general conditions and up-keep of each building used either as office or quarters or stations in their jurisdiction.

34.06 All petty repairs of fixtures and the replacement of broken glass in doors and windows required in the intervals between the periodical repairs shall be carried out by the officer in charge of the building and charged to the maintenance of the buildings against the estimate for annual repairs to buildings.

NOTE : All public buildings other than residential quarters should be provided with fire protection appliances.

34.07 The maintenance and control of Cauvery Bhavan, A, B & C Blocks, Guest House and KEB Auditorium is under the charge of the Assistant Executive Engineer (Civil) planning who will be under the administrative control of the Public Relations Officer with overall supervision and control of the Chief Engineer Electy, (General).

34.08 In the case of an official residence, whether newly constructed, purchased or hired, fans with their fittings on the scale approved by the Board together with necessary lighting fixture may be supplied and maintained by the Board. All other fittings should be provided and maintained by the tenant.

34.09 Furniture of new offices will be supplied by the Board and charged in the account of the work if included in the estimate of such offices.

34.10 PURCHASE AND SALE OF BOARD BUILDINGS

No building may be purchased for the Board's purposes without the sanction of the Board nor any permanent building whatever its book value; constructed from the Board funds, can be sold or dismantled without the orders of the Board.

NOTE : Temporary buildings erected during the construction of a work may be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served. It is the duty of the Divisional Officer to report when in his opinion, any building or other property of the Board in his charge ought to be sold or dismantled.

34.11 HIRE OF BUILDINGS

No building will be hired for the use of the Board either for office or for residence without the sanction of the Board.

EXCEPTION : 1. All the Chief Engineers Electricity are however, authorised to incur charges upto * Rs. 1000/- per month and for a period not exceeding two years in each case at usual rates in connection with leasing of lands at the Railway Station Yards for stocking materials to avoid demurrage

*(B5/3410/77-78/16-10-97)

NOTE : 1. Annual Statement of such sanctions should be submitted to the Board.

and

2. For renting of private buildings upto the powers delegated to various officers of the Board for

Stores and Offices until the Board's Buildings are constructed in each case provided the rent is fixed by the Board Civil Engineers i.e. EE/AEE or Local PWD Assistant Executive Engineers. The same procedure may be followed by the Superintending Engineer (Elect), and Executive Engineer, (Elect), upto the extent of the power delegated to them viz., upto * Rs. 2000/- pm and * Rs. 500/- pm respectively.

*(B5/3410/77-78/16-10-97)

35.01 RENT FOR BOARD'S MOTOR GARAGES

No rent need be recovered for garages provided by the Board for parking of Motor Vehicles of the Board and those of Board officers, on duty, during office hours.

35.02 RENTING OF BOARD'S BUILDINGS FOR RESIDENTIAL PURPOSES

It is the duty of the Divisional Officer to endeavour to get tenants for the Board Buildings not required for immediate use. When they are let out to private parties, they must be leased on monthly basis and such leasing should be sanctioned by the Zonal Chief Engineer, Electricity.

35.03 No Public Building under the charge of the Board employee may be occupied as a private residence without the consent or orders of the Zonal Chief Engineer, Electricity.

35.04 RESIDENCE FOR BOARD EMPLOYEES

No employee of the Board is entitled to be provided with residential quarters as a matter of right. But the Board will generally make arrangements to provide quarters for the staff so as to enable them to reside on or close to the premises in which their duties have to be performed.

35.05 No house should be built or purchased by the Board officers for use as residence by Board employee except in the following cases :-

- i) When it is the recognised duty or established custom of the Board to provide quarters at Board's expense ;
- ii) When it is necessary on public grounds for the officer to reside on or close to the premises in which his duties have to be performed;
- iii) When it is necessary to provide residences in places where no houses are available and where a lengthened term of residence would render camp accommodation unsuitable for the housing of officials.
- iv) When it is shown to the satisfaction of the Board that suitable accommodation for Board's employees whose appointments are permanent in respect of a locality, is not available in the station already in existence or is available only under circumstances which will be likely to place such Board employees in an undesirable position in relation to the house owners.

35.06 Before sanctioning proposals for the construction or purchase of residences for the Boards employees the Board should consider whether the requisite accommodation can not be more conveniently provided by taking an existing building on lease for such a term and on such conditions as may be appropriate. No such lease should be entered into without the expressed sanction of the Board; which will be accorded subject to the condition that the present and future incumbents of the appointment for whose accommodation the building is to be leased shall be required during the term of lease to occupy the house and to pay such rent as may be prescribed under the rules.

35.07 When a house has to be built or purchased for the occupation of a Board employee, its cost which in the case of the house to be purchased, will include the purchase money and any expenditure required to adapt the building for residential purposes should be subjected to rent rules as per para 36.

35.08 The Board does not undertake to maintain gardens attached to Board's residential buildings. In the event, however, of no one being either in occupation of a residence or responsible for the rent has received permission to reside elsewhere and the residence is unoccupied, the pay of a suitable establishment may with the special sanction of Board, be charged to the annual repair estimate of the building. The cost of planting shade trees in the compounds of residential buildings and of transplantations necessary in order to form a garden may be debited to the Board funds as capital expenditure on the property.

NOTE : When buildings are constructed at the cost of private gentleman and handed over to the Board for public purposes, it is necessary to arrange for their maintenance at Board's cost. Accordingly, provision for the annual repairs and proper maintenance, including Mansoon Thatties must be made in the budget estimates of the Board.

35.09 RENT RECOVERABLE ON BOARD BUILDINGS USED AS RESIDENCES

The incumbent, whether permanent or temporary, of an appointment for whose benefit a house has been constructed or purchased or taken on lease by the Board will be held responsible for prescribed rent during his tenure of the appointment.

35.10 The Board may sanction exceptions to this rule in the following cases:-

- i) When a Board's employee is acting in such an appointment, but discharging the duties there of in addition to those of his substantive appointment and already pays rent for a house.
- ii) When a Board's employee, in addition to the duties of such an appointment, carried on those of another appointment which preclude him from occupying the house.

- iii) When he has been promoted or transferred to the appointment in the same station and it is not considered necessary that he should change his residence.
- iv) When a Board's employee officiating in an appointment for a period not exceeding two months is actually prevented from occupying the house provided for him by circumstances which the Board consider sufficient to warrant an exception being made in his favour.

35.11 The sub-letting for an official residence may be permitted under the following conditions :-

- i) The sub-letting should be to a tenant approved by the Zonal Chief Engineer.
- ii) The Board's employee will still remain personally responsible for the rent and for any damage caused to the building beyond fair wear and tear.
- iii) The Board will not recognise the sub-tenancy
- iv) The rent to be charged by the Board employee to his tenant should not, except with the sanction of the Board in special circumstances, exceed the rent paid by the Board employee to the Board.
- v) Sub tenancy should continue only for so long as the Board employee who makes the arrangement holds the appointment for which the official residence is provided.

35.12 If a building, whether newly built, bought or adapted for the purpose, is provided for a Board's employee as his residence, he is bound to pay rent even if he does not occupy it. When a building intended for one Board employee is occupied by another the rent recovered from the latter will be deducted from the amount of rent payable by the former for whom the house was intended and who is primarily responsible for it.

RENT RULES

36.01 The buildings of the Board are generally of the class where from recovery of the full standard rent is not expected, as these will ordinarily be occupied by employee. The rent payable for the Board quarters by the employee, who occupied the quarters shall be H.R.A. admissible at the place or rent free accomodation.

36.02 i) Workmen drawing basic pay of Rs. *1940/- and below per month are exempted from payment of rent in respect of residential quarters provided to them by the Board. They are not entitled to any House Rent Allowance.

*(B16/2651/94-95/26-4-94.)

ii) *The rent payable for the Board's quarters occupied by the Board employee shall be the House Rent Allowance admissible at the place for the said employee.

*(B16/9759/II/86-87/17-12-1990.)

36.03 i) The Board reserves to themselves the right of fixing a special rent wherever they consider necessary.

ii) All constables are exempted from payment of rent for the Board quarters occupied by them.

36.04 The rent charged for any building occupied by a Board employee shall be the H.R.A. admissible at the place. If he/she is in receipt of pension, HRA received before retirement is charged.

If an employee takes up his residence in the Board's quarters before noon or vacates the same in afternoon, he is liable to pay rent for the entire day. Entry in afternoon or departure in the fore-noon does not render him liable for rent that day.

36.05 When a building is occupied partly as a residence partly as an office, the amount of reduction of rent, if any will be fixed by the Board.

When a separate office accommodation is provided for the occupant and the use of part of his residence for office or business purposes is optional, no deduction from the rent is permissible on this account.

36.06 REMISSION OF RENT

The Board may sanction a reduction of rent due for the occupation of a Board building when the building is rendered un-inhabitable by reason of extensive repairs being in progress or from any other cause, provided that if the occupant finds that the house has become uninhabitable he shall at once report the matter to the Divisional Officer in-charge of the building who will immediately inspect it and forward a report to the Chief Engineer, Electricity. The latter will take such steps in the matter as he considers necessary and then decide whether partial or total remission of rent is to be allowed. No remission of rent can be allowed for any period anterior to the date on which the occupant reported to the Divisional Officer that the house was uninhabitable, whether he left it before that date or not.

36.07 At stations where, owing to excess of accommodation or to other special circumstances, rents must unavoidably be assessed with reference solely to prevailing rates, special assessment may be made by the Board, except in the case of buildings which have been constructed, purchased, or leased as residences of the Board employees holding particular appointments, and which are occupied by the incumbents, of such appointments. In the case of such building, reduced assessments will be sanctioned by the Board under special circumstances.

36.08 All applications for sanction to reduce the rents of the Board buildings occupied as residences below the amounts which should be charged under these rules must be accompanied by a tabular form in which the under mentioned particulars should be shown.

1. Value of building and site;
2. Average annual charges for maintenance i) Special and ii) Ordinary;

3. Rent according to rules;
4. Proportion of total area occupied by office (if any);
5. Deduction on account of office rent (if any);
6. Rent that should be paid by the occupant;
7. Rent that is proposed;
8. Basic Pay of occupant;
9. Market rate for similar accommodation in the station (to be given as far as practicable);
10. Average rent chargeable under these rules for other Board buildings, with as nearly as may be similar accommodation (to be given as far as possible)

36.09 An officer who goes on leave should be held to have ceased to be in occupation of the building from the date of commencement of the leave, unless for any reason a competent authority decides otherwise;

- i) The local administrative head of the Board may grant permission to occupy the Board quarters to officers proceeding on leave on average pay not exceeding four months, in other cases, the permission of the Board is necessary.
- ii) A Board employee in the last grade whether permanent or not, proceeding on leave without allowances for a period not exceeding one month may be permitted to occupy the Board quarters during the period of leave. Such permission will be granted by the authority competent to make a permanent appointment to the post held by the Board employee.

36.10 When private buildings are under proper authority hired for the accommodation of Board employees the charges for rent shall be subject to the maximum laid-down in para 36.02 and any difference in the rent realised and the lease amount paid being charged to the maintenance estimate of the building.

36.11 Whenever houses are occupied free of rent or at reduced rents by Board officials the authority under which the exemption or reduction is made should in every case be communicated to the Financial Adviser & Chief Accounts Officer / Chief Controller of Accounts in order that he may enter it in the capital and revenue accounts of the buildings.

36.12 The rent to be paid per mensem by any private person for the occupancy of a Board building will be fixed by the Executive Engineer (Civil); KEB. There will be no maximum limit, however there will be a minimum limit for rent of Rs. 2/- per mensem.

NOTE : a) At Jog, Shivasamudram and Shimshapura by the employee of co-operative societies and Banks from 1-4-1960 without the concession of free supply of power.

b) Near Talaguppa (one block of Mechanics quarters and 9 blocks of 2 line quarters) by S.V.H.E.P. staff without any maximum limit on the basis of House Rent Allowance.

c) At Jog the employees of Police, Health, Medical, Education and other Departments of Government inclusive of of S.V.P. (Civil) Engineering Branch.

When Board building is let out to a private person the full assessed rent must be recovered in advance.

37.01 DISPOSAL OF PRODUCE IN THE COMPOUNDS

i) The produce in the compounds may be left to the tenants unless the charges of maintenance of compounds are borne by the Board.

ii) In the case of all other buildings, the Divisional Officer concerned shall arrange to sell the produce in the compounds thereof, and to credit the proceeds to account head 62.917 - Misc. Recoveries.

NOTE : The proceeds from the sale produce of Hongey and Antuwall trees etc, situated outside the compounds of residential buildings in

Shivasamudram colony shall be credited to the Board. The sale proceeds of coconut trees which are the property of the co-operative stores may be distributed by the co-operative stores as the management considers best.

- 37.02** The tenants are not at liberty to carry-out any work which will alter or interfere with the structural details of the buildings, nor cut trees in the compounds without the express approval of the Divisional Officer. They shall also be precluded from erecting any temporary building or shed in the compound without the permission of the Divisional Officer in-charge.
- 37.03** The Board employees occupying the Board buildings as their residences should not carryout any improvements or repairs intended to be directly or indirectly for their benefit, without the written authority of their official superiors and without detailed sanctioned estimates therefor. Such estimates should not be executed without previous sanction. Board employees acting in contravention of the above directions will render themselves personally responsible for all expenditure thus incurred.
- 37.04** The tenants will be held responsible for the good condition of the buildings while in their occupancy and they are, on vacating, bound to hand over the same in proper order i.e., without any damage to them.
- 37.05** Before vacating the buildings, the occupants must give timely intimation to the Divisional Officer or the Executive Subordinate and the date on which they intend to vacate, so as to facilitate an inspection to satisfy if the buildings are handed over in proper order. If a building is not in good condition, the repairs required to render it fit should be noted and communicated to the party concerned at once, and steps taken to recover from him the cost of the same.
- 37.06** A list of fixtures in each residential building shall be maintained by Divisional Officers and in Sub-Division and Sectional Officers and a copy of it shall be hung in each building. Whenever a change in occupancy of

a building occurs, the outgoing officer should obtain from the incoming a receipt for the fixtures handed over and forwarded it to the officer in charge of the building. If the building on being vacated by the officer is not occupied immediately by another, the outgoing tenant on vacating the building should obtain a certificate from the officer in charge that all the fixtures noted in the list are present in good order and when the building is re-occupied, the officer in charge should obtain from the new-tenant a receipt for the fixtures. If any of the fixtures are left in a damaged condition the officer in charge should immediately report the fact through the Sub-Divisional Officer to the Executive Engineer (Elect) who will recover the cost of the damaged articles from the outgoing tenant.

37.07 CARE OF VACANT BUILDINGS

If an officer for whom a Board residence is provided with or without rent is allowed for his own convenience to live elsewhere, he is expected to engage a watchman to take care of the building until a private watchman is so employed, the Board will employ one and recover the cost from the tenant. When, however, a residence remains unoccupied not purely on account of personal reasons but because the post to which the residence is attached is vacant or its incumbent is exempted both from occupying it and from the liability to rent in the circumstances described. The officer on the spot discharging the duties of the permanent officer for whom the quarters are intended should arrange to depute an Office Attendant Gr. II or other workman to look after the vacant building and garden attached to it.

37.08 UPKEEP OF THE COMPOUNDS ATTACHED TO BOARD BUILDINGS

To ensure the proper up keep of the compounds attached to Board buildings including residence in-charge of the Board, the following rules should be observed :-

- i) The occupant of a Board building or residence shall be responsible for the proper care and upkeep of the trees, shrubs, hedges in the compound and will also see that the compound is kept in proper order.
- ii) No tree or main branch of a tree shall be cut without the Executive Engineer's concurrence;
- iii) The ground of the compound shall not, without the concurrence of the Executive Engineer (Elecl) be broken for any purpose except that of "Gardening" in the ordinary sense of the word, and shall not include the digging of pits, ponds or well for watering purposes.
- iv) Bushes and Shrubs planted in the ground are the property of the Board and may not be cutdown or removed from the compound without the concurrence of the Executive Engineer, but his concurrence shall not be required for such cutting down, uprooting or trimming of any bush or shrub or looping of any tree as may be necessary for the proper maintenance of the garden.
- v) The Executive Engineer will report to the Superintending Enigneer any breach of the above rules which may come to his notice.

38.01 LEVY OF PENAL RATES OF RENT IN CASES WHERE THE OFFICIAL DO NOT VACATE THE QUARTERS ON TRANSFER ETC.

Penal rent shall be recovered from -

- i) The employees who fail to vacate the Board quarters allotted to them;
 - a) on their transfer (either from the post or the station or both) or
 - b) who own houses either in their name or in any other family members name at the place where they are posted;

or

- ii) from the legal heirs of such employees (in the case of the employees who have been allotted Board quarters and die while in service);

38.02 PENAL RENT TO BE RECOVERED

A maximum of 3 (Three) months time shall be granted for vacation of Board quarters. During this three months period, rent that was being recovered prior to the transfer (or immediately before the death of the employee as the case may be) shall be recovered.

NOTE: i) No rent shall be recovered during this three months from those drawing basic pay of *Rs. 1940/- and below.

*(B16/2651/94-95/26-4-94)

- ii) For the next 3 months, if the employees or legal heirs (in case of death of employee while in service) fail to vacate the Board quarters, 20% (Twenty percent) of the salary shall be recovered;
- iii) After 6 (six) months, if the employees or legal heirs (in case of death of employee while in service fail to vacate the Board quarters) 50% (Fifty percent) of the salary shall be recovered.
- iv) Salary for purpose of recovery of rent in the case of retirement or death shall be the last salary drawn by the employee. In case of transfer, it shall be the present salary.

EXCEPTION :

A Board employee transferred in the interest of Board service from one station to another in the middle of an academic year may be permitted to retain the Board quarters on payment of usual rent till the end of that academic year provided the incoming Board employee is not inconvenienced for want of accommodation.

NOTE : These rules shall be deemed to have come into force with effect from 7-9-1988.

38.03 In the case of officials and officers proceeding on long leave and likely to be reported to the same place, they may be allowed occupation of quarters and the usual rent levied, during the period of leave, in special cases or in case where accommodation for the substitutes can be made available.

RENTING OF BUILDING FOR NON-RESIDENTIAL PURPOSES

38.04 A. FOR USE AS OFFICES :

- i) Rent shall be recovered at 7½% of the capital cost of the building (structure and area) occupied by other Departments other than Board from the date of occupation.
- ii) Monthly rent at a concessional rate viz., 3½% / 12 on the capital cost shall be levied on the portion of the building occupied by the health unit as these serve the needs of both the Board and Public.

38.05 B. FOR USE AS REST HOUSES :

The following rules are prescribed for letting out Guest Houses, Inspection Bungalows, Tourist Cottages, Pravasimandir and Musafirkhanas of the Board.

38.06 The Inspection Bungalows, Tourist Cottages or Pravasimandirs, Guest Houses, will be available for the temporary occupation of travellers when they are not required by the Board Officers.

38.07 The fees per day for each person occupying a separate room or two or more persons occupying the same room are hereunder furnished for several classes of buildings.

38.08 The Executive Engineer of the Division will be in-charge of reservation and maintenance.

38.09 GUEST HOUSE AT CAUVERY BHAVAN :

- i) The Guest House at Cauvery Bhavan is in-charge of the Asst. Ex. Engr. (Civil) Planning, who will look after the maintenance and control. He is under the administrative control of the Public Relations Officer

with overall supervision and control of the Chief Engineer, Electricity, (General).

- ii) The Assistant Executive Engineer (Civil) Planning shall prepare estimates for all works to be carried out in Cauvery Bhavan Complex and shall carry out the same under the directions of the Public Relations Officer.
- iii) The expenditure bills are arranged for payment in the office of the Chief Engineer, Electricity (MM&P). The bills shall be prepared by the Assistant Engineer (Civil) / Junior Engineer (Civil) and countersigned and check measured by the Assistant Executive Engineer (Civil) Planning and shall be reviewed and passed by Public Relations Officer. Necessary budget allotment shall be made in the Head Quarters section.
- iv) The reservation and allotment of rooms shall be done by the Assistant Executive Engineer (Civil) Planning as per the directions of the Public Relations Officer.
- v) The Junior Engineer Electrical, Cauvery Bhavan, shall work under the control of the Assistant Executive Engineer (Civil) Planning, Cauvery Bhavan. All the estimates pertaining to Electrical works shall be prepared by the Junior Engineer Electrical and countersigned by the Assistant Executive Engineer (Civil) Planning/Public Relations Officer.

(B6/B5/5021/76-77/24-9-91)

38.10 Reservation of accommodation will be made on priority basis as noted below :

- a)
 - i) Member of the Karnataka Electricity Board.
 - ii) Officers of the Karnataka Electricity Board on tour.
 - iii) Officers of the Government of Karnataka.
 - iv) Officers of other Electricity Boards in India.
 - v) Officers of other State Governments

- b. Outsiders, other than the above will be allowed to occupy the building with prior permission of either the Chairman or the Secretary or Chief Engineer Electricity (General) or the Zonal Chief Engineers, when the building is not required by Board officers or other officers mentioned above.
- c. A fee collected every day shall be remitted to the Division Office / Head Quarters Cash Section.
- d. A Register should be maintained to record the number of calls over P&T telephone and to collect per telephone call put by the occupant at the rates in force in addition to the rent and also to collect trunk call charges if any from the occupier putting the call.

38.11 RATES OF OCCUPANCY CHARGES FOR STAY

- A) * Rates of occupancy charges for stay per day in Guest House of Cauvery Bhavan, Bangalore and other Guest Houses of the Board in the state.

Sl. No.	Category of occupants	Rates per day			
		Guest House at Cauvery Bhavan		All other Guest Houses of K.E.B.,	
		Single Bed	Double Bed	Single Bed	Double Bed
		Rs.	Rs.	Rs.	Rs.
1.	SEEs & above on duty	30	50	25	40
2.	EEEs & below on duty	25	40	20	30
3.	SEEs & above on private work	40	60	30	50
4.	EEEs & below on private work	30	50	25	40
5.	State/Central Govt. and Other Dept. Employees on duty	40	60	30	50

1	2	3	4	5	6
6.	State/Central Govt. and Other Dept. Employees on private work	50	80	40	70
7.	Others (only those authorised) by the CEE (G), Secretary, SEE, EEE. concerned	50	80	40	70

B) * Rates of occupancy charges for stay per day in Circuit House, Pravasi Mandir and Family Blocks at Shiva and Shimsha.

Sl. No.	Category	Circuit House		Pravasi Mandir		Family Blocks	
		Sin	Dou	Sin	Dou	Sin	Dou
		gle Bed	ble Bed	gle Bed	ble Bed	gle Bed	ble Bed
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	SEEs & above on duty	30	40	35	45	30	50
2.	EEEs and below on duty	25	30	30	40	25	45
3.	SEEs & above on private work	40	60	45	65	35	70
4.	EEEs on private work	30	45	35	55	30	60
5.	State/Central Govt. and Other Dept. Employees on duty	30	40	35	45	30	50
6.	State/Central Govt. and Other Dept. Employees on private work	40	60	45	65	35	70
7.	Others (Only those authorised) by the CEE (G), Secretary, SEE, EEE., concerned	40	60	45	65	40	70

* (B7/6054/83-84/22-6-96)

(C) The following procedure is followed in allotment of room at the Guest Houses.

- i) Persons on duty shall be shown preference over those not on duty for providing accommodation.
- ii) The occupation of rooms for more than seven continuous days will be allowed only in respect of persons on duty. They shall however vacate immediately, they cease to be on duty.
- iii) When persons not on duty are provided accommodation in the Guest House, they should vacate the same at short notice so as to provide accommodation to others on duty.

(B7/6054/83-84/6-2-1984.)

38.12 Travellers occupying the rooms for more than twenty four hours shall have the concession of paying half fee for occupation of the rooms between 6 AM and 9 PM on the day of vacation of the room.

38.13 Travellers passing the night shall have to pay the full fee prescribed for 24 hours even though actual engagement of the room is less than 24 hours, "Night occupation" means any hour between 9 PM and 6 AM.

38.14 Travellers occupying the room for more than one hour but less than 12 hours between 6 AM to 9 PM shall have to pay half the prescribed fee for a day.

38.15 Travellers alighting for not more than an hour and taking no breakfast, dinner or lunch need not pay any fee.

38.16 Travellers taking breakfast, dinner or lunch shall have to pay half of the fee if these have been cooked in the kitchen maintained for these buildings, even though the halt at the Bungalow is for not more than an hour.

NOTE : 1. Employees in service of the Board drawing a salary of Rs. 1550/- and less occupying the above building while on duty shall be charged at half the rate of fee prescribed for the public.

2. In view of insufficient accommodation available in the Inspection lodges and Pravasimandirs at Jog, one or two quarters in Electricity Block shall be set apart for accommodating tourist batches.

For such occupation, rent at Rs. 2/- per half block of Electricity Quarters per day or night shall be charged.

3. The Superintending Engineers, Hubli and Mysore and Jog are authorised to let out the guest quarters to Employees and to Private persons, without facilities of services, on payment of 0-75 paise per day for a single person and Rs. 1.15 for two or more persons, staying. proper accounts being however maintained of such letting out.

38.17 No person shall occupy more than one room.

38.18 The kitchen attached to the buildings is intended to be used for cooking vegetarian dishes only and this rule will be invariably enforced.

38.19 Where a traveller without occupying the Bungalow or compound but only parks his cars in the compound shall have to pay a fee of Re. 1.00 (Rupee one) only.

38.20 No traveller shall be permitted to shelter his vehicle within the verandas of the Bungalows, and only the personal baggage of travellers will be permitted in the premises.

38.21 The occupants will be held responsible for damage done, by themselves or their servants to the Bungalow or furniture or other articles. The cost of all articles so damaged or broken must be paid for before their departure according to the prices shown in the books of the offices maintaining these Bungalows together with a centage charge of 15 per cent over the cost of such articles determined for payment.

38.22 No additional cot or furniture other than those provided normally in each room will be provided for the conveniences of the occupants or their families.

- 38.23** The Bungalow staff will give the necessary assistance to travellers in procuring locally available supplies for ready cash payments. No supplies will be made on credit.
- 38.24** A list of rates of charges prevailing for meals, breakfast etc., countersigned by the Superintending Engineer in-charge of these Bungalows shall have been conspicuously placed in each room. If the travellers prefer to cook their own meals, the person in-charge will afford them the required assistance and they can have the use of the kitchen on previous intimation.
- 38.25** Travellers are requested to enter their names, date and hours of arrival and departure, amount of fee paid, designation and pay of appointments they hold in case the concession rate of fee is claimed.
- 38.26** Travellers who have any complaints to make should address the Superintending Engineer (Elect.) or the Executive Engineer in-charge of the Bungalows by letters or enter their complaints in the remarks column of the printed book. Disputes in the matter of fees payable if any shall be decided by the officer.
- 38.27** All fees demanded in accordance with the foregoing rules as well as the mess charges authorised by the officer-in-charge of the Bungalows must be paid by travellers before leaving the Bungalows.
- 38.28** The person in-charge of the Bungalows shall be personally responsible for any violation of the foregoing rules or shortages in collection. Discourtesy to travellers occupying the Bungalows reported in writing shall entail disciplinary action against the officials after proper Departmental enquiry by the Superintending Engineers (Elect.).

39.01 RULES FOR OCCUPATION OF ROOMS IN THE MUSAFIRKHANA AT SHIVASAMUDRAM

The Musafirkhana at Shivasamudram will be available for temporary occupation of those travellers who prefer to occupy the same or when

there is no accommodation available in Inspection Bungalow subject to the permission of the Executive Engineer (Electrical), Shivasamudram.

- 39.02** The fee for occupation of each big room will be Rs. 10/- (Rupees Ten only), for a day irrespective of the number of persons occupying such room. Fees at the same rate will be levied for every additional occupation of twenty four hours or fraction thereof irrespective of the hours of arrival or departure of the visitors.
- 39.03** Employees in service of the Board drawing a salary of Rs. 1550/- PM and less occupying the above building while on duty shall be charged at half the rate of fees prescribed.
- 39.04** Travellers occupying the room more than one hour are required to pay the full prescribed fee for the day.
- 39.05** Travellers alighting for not more than one hour need not pay the fee.
- 39.06** No set of visitors should occupy more than one room for which they have not paid the fees.
- 39.07** Travellers are prohibited from picketing animals or parking of Motor Cars within the compound of the premises. Only the personal baggage of travellers will be admitted into the compound.
- 39.08** The occupants will be held responsible for damage done by themselves or their servants to the premises or furniture or equipment. All cost for articles damaged or broken must be paid before their departure according to the prices shown in the books of station officers together with the prescribed "incidental charges" thereon.
- 39.09** The Superintending Engineer, (Elect) in-charge of the Generating Station is responsible to see that each room is furnished with one table and one chair and such minimum equipment as is necessary.

39.10 The Superintending Engineer, (Elect) in-charge of the station will nominate one official to be in-charge of Musafirkhana to look after the safety of the premises and equipment.

39.11 No meals will be served in the premises nor any assistance will be provided in the shape of utensils or kitchen facilities for occupants in these premises. Travellers should make their own arrangements for these purposes.

39.12 All fees and demands in accordance with the foregoing rules must be paid by travellers before leaving the premises to the person maintained for this purpose. It is the duty of the person in-charge of the premises to report any violation of the foregoing rules. He shall be responsible for the correct collection of the fees and other demands levied and to see that proper entries in the registers are made under the signature of the visitors and remit the amounts collected therefor promptly to the office of the Superintending Engineer, (Elect), of the station and obtain valid receipt from that office for each remittance.

39.13 FEES FOR SHOOTING OF FILMS

"Fees" at the following rates has to be recovered for shooting of films in the vicinity of Board's Bungalows, subject to the condition that no damage is caused to the premises including gardens surrounding Board Bungalows and also no shooting shall be allowed of films covering vulnerable places from the point of view of National Security.

- a. Rs. 250/- per day in respect of Kannada Language films;
- b. Rs. 1000/- per day in respect of other Language films;

The Executive Engineer (Elect) should see that all security measures are observed before allowing the film shooting in their respective jurisdictions.

(B6/651/84-85/17-9-1984.)

39.14 MONTHLY RETURN OF BUILDINGS LET OUT OR AVAILABLE FOR RENT

A monthly return of buildings let out or available for rent will be submitted by Divisional Officers along with their monthly accounts, as a shedule.

NOTE : 1. The return should also include the buildings occupied rent-free;

2. This schedule should show the rent realised in cash or by adjustment separately giving reference to cash receipts and deductions.

39.15 The return must include every case of a public officer occupying a portion of his office, or of any public building as residence. In all cases the names of the buildings, let out and available for rent, should be printed, leaving space for the entry of additional buildings.

39.16 The buildings hired by the Chief Engineer, Electricity, for the occupation of officers, on which rent is recovered should be entered in the monthly return of public buildings as if they were the property of the Board, but with a note that they are hired.

40.01 DEMAND & RECOVERY OF RENT

The recovery of rent from the employees of the Board occupying residential quarters will be made generally by deduction from their salary and establishment pay bills, and a statement of such deduction should be attached to the bills in question.

40.02 The Divisional Officers should adjust the rent realised in the accounts by credit to Account Head 28.104 - Sundry Debtors for rental from property and debit to the respective heads, as cheques will only be issued for the net amount of the bill.

40.03 The following instructions regarding raising of demand & recovery of rent from staff & others should be followed.

- i) Ledger account for each quarter should be maintained separately on the similar lines of revenue ledger at the accounting units in which quarters are maintained.
- ii) The accounts should contain details such as the quarters number, capital cost of the building, fittings available in the building and Municipal tax payable on the building.
- iii) The incumbency of each officer/official in the quarter should be noted immediately on occupation and vacation of the quarters.
- iv) On occupation of the quarters by an official, the date of occupation, his salary and other allowances, the office in which he is working and rent recoverable from him every month shall be noted.
- v) If the quarter is allotted and occupied by the employee, who is eligible for rent free accommodation, the details as presented in the item number (iv) above should be used, besides the fact that the employee is eligible for rent free accommodation. There will be no recovery of rent in such cases. The salary of such employees from time to time shall be closely watched, to see whether they could be covered under the rent chargeable category on increase in their salary.
- vi) In the case of designated quarters / the post of the official / officer for whom the building is reserved shall be noted.
- vii) The charge list for handing over the quarter to the official on occupation and vice-versa on vacation should be obtained and filed in the file relating to the particular quarters for records. Any loss which is to be made good to the Board by the employees vacating the quarters shall be immediately recovered at the time of vacation of quarters.
- viii) The demand should invariably be raised on the salary disbursement day of every month in the ledger and incorporated in the accounts by passing the following journal entry.

28.104	Sundry Debtors for rental from property	Dr.
To	62.901	Rental from staff quarters
	62.902	Rental from others
		Cr.

In respect of others, the entry should be made on the last working day of every month.

- ix) The recoveries made from the salaries shall be matched against the demands and posted in the ledger under 'Recovery' column after the recoveries are brought into accounts. If the recoveries are made from the Division / Units other than the Division in which ledger account of the quarters are maintained, recoveries transferred from other Accounting Units through A.Ts shall be matched and posted in the ledger account on receipt and acceptance of A.T. Cash receipts towards rent should be posted in the ledger.

Recovery of rent by any means shall be credited to the Account Head 28.104 - Sundry Debtors for rental from property. If recoveries against demand are not regular the same shall be pursued taking necessary action.

- x) There should not be any loss of rent in the case of designated quarters. The incumbent should pay the rent even if he/she does not occupy the quarter for the period of his/her incumbency in the office at the place. The demand in the name of the incumbent should be raised in the ledger account and recovery enforced without fail. The concerned head of the office will be held responsible if the rent is not recovered in such cases.

(B7/7660/89-90/16-3-1990) (Circular)

41.01 PROVISION OF ELECTRIC LIGHTS

Electric Lights will be installed in all residential buildings. The cost of renewing lamps, replacing bulbs and other similar items should however be borne by the occupants themselves.

41.02 RULES REGARDING THE ANNUAL COST OF MAINTENANCE AND REPAIRS

The Annual cost of maintenance and repairs will consist of two parts viz; special and ordinary charges.

41.03 Special charges will be those incurred in the renewal of floors, or on other special repairs or replacements occurring at long intervals, provision for such charges should be made in the form of a percentage on the capital cost of each building which will vary for different classes of buildings and will, in the first instance, be fixed for each class by the Chief Engineer Electricity within the prescribed limits. The maximum annual allowance for special repairs is 1% on the capital cost of all buildings, except those at Kolar Gold Fields for which a special rate of 1½% is fixed.

41.04 When repairs are necessitated by the occurrence of fire, flood, earthquake, abnormal storm or other calamity, the cost of such special repairs should be shown separately in the capital and revenue accounts under 74.210 - R&M to residential quarters during the year and should not be included in the total charges or taken into account as the basis for the revision of the rent.

NOTE : 1. The cost of replacements or additions which really represent an increase in the value of a building will, to the extent of such increase, be chargeable to the capital cost of the building, the balance only being chargeable to special repairs.

2. Special charges are those incurred in the renewal of floors & roofs or on other special repairs or replacements occurring at long intervals shall be capitalised.

41.05 Ordinary charges will include the cost of ordinary annual repairs, together with a proportional share of the expenditure that may be

required quadrennially or at other short intervals. The amount of these charges, will be estimated by the Divisional Officer and approved by the Chief Engineer, Electricity. Ordinary charges will also include the share of Municipal taxes payable by the Board. The maximum annual allowance for each building for ordinary repairs is ½% on the capital cost, except buildings at Kolar Gold Fields for which the rate of allowance fixed is ¾ per cent.

41.06 In estimating the average annual charge for maintenance, no percentage will be added on account of Establishment and Tools and Plant, and the estimated annual cost of maintenance of buildings will be subject to revision when necessary.

41.07 MONTHLY MAINTENANCE EXPENDITURE OF GUEST HOUSES :

- i) * Monthly routine maintenance expenditure of Guest Houses will be Rs. 40/- per room. The concerned Executive Engineer, (Ele) / Superintending Engineer (Ele) are delegated with the powers to incur this expenditure.
- ii) * Annual recurring expenditure towards replacement of Linen Curtains, Bedsheets etc., is Rs. 500 (Rs. Five Hundred) per year. The concerned Executive Engineer (Elc) / Superintending Engineer, (Ele) of the Division / Circle is authorised to incur this expenditure.

The above rates are applicable to all the Guest Houses of the Board.

* (B5/3410/77-78/16-10-97)

41.08 MUNICIPAL TAXES ON BUILDINGS

All the buildings of the Board, no matter where situated are assessable to the Municipal House and Lighting Taxes. But buildings constructed in the Moffusil towns whose agreements were entered into prior to 15-3-1955 and still in force are exempted from the payment of Municipal Taxes as a

condition precedent to the extension of the electrification schemes to such Municipal Town. The Board will pay the Municipal Taxes (House lighting and Water Taxes). Electricity charges and Water charges payable in addition to the Municipal Taxes are to be borne by the occupants, irrespective of whether such buildings are occupied rent free or assessed for rent.

41.09 The cost of installing water connection should be included in the capital cost and in the case of residential quarters, the full prescribed rent should be recovered from the tenant occupying the building. In the case of rent free quarters, no installation should be undertaken unless the tenants agree in writing to pay the house connection fees levied by the Municipality.

NOTE : The responsibility for the acceptance of the assessment of tax rests with the Departmental Officer in charge of Building. If the assessment is unduly high, proceedings should be taken to obtain redress under Municipal laws within the time limit.

41.10 The levy of general water rate which is invariably included by the Municipality in the bill for house tax will be borne by the Board. In the case of house connections an additional tax viz; house connection fees, will be separately levied which should be recovered from the tenants concerned, whether the quarters be rent free or not. In the case of buildings used as offices, such charges should be paid by the Board.

41.11 The work of recovery of house connection fees devolves upon the concerned Divisional Officers of the Board.

41.12 To avoid complications in the matter of recovery in case of frequent transfers of tenants, the drawing officers may be asked to deduct out of their salary and establishment bills $\frac{1}{12}$ of the annual rate every month supported by a deduction statement. Whenever the buildings are occupied or vacated during the middle of a month, recovery of the proportionate amount should be noted in the last pay certificate.

CHAPTER - V

CASH

42.01 INSTRUCTION FOR COLLECTION, RECEIPT AND DEPOSIT OF MONEY

All transactions to which any employee of the Board in his official capacity is a party must without reservation be promptly brought on to account and all moneys received should be paid without undue delay into the authorised banks.

42.02 The private cash or account of the staff should not be mixed up with the Board cash or account.

42.03 OPERATION OF ACCOUNTS

Subject to certain limitations the drawing officers will obtain funds by means of M.T. from the Financial Adviser and Chief Accounts Officer through the approved Banks for Payments / Disbursements in connection with execution of works, supply of materials or service rendered as well as payment of salaries and other allowances etc; of the staff.

42.04 The appropriation of the Board's receipts to Board's expenditure is strictly prohibited.

42.05 RECEIPT OF MONEY

The Board's receipts may ordinarily be realised in legal tender coins or currency notes only. But cheques payable on demand including crossed cheques, cash orders, demand drafts drawn on local Banks may be accepted by the Board officers in payment of Board's due or in settlement of other transactions of the Board.

NOTE : 1. Government Securities, Deposit Receipts of Banks and Debenture Bonds are not treated as Cash.

2. A Bank Note issued by the Reserve Bank of India Act, 1934 shall be legal tender throughout the State of Karnataka as long as such Bank Note is legal tender in India.

42.06 When money is received on behalf of the Board a receipt in the prescribed form should invariably be granted to the payer and it should be brought to account on the same day in the cash book.

Receipts for sums received in excess of *Rs. 500/- must be stamped.

* (B1/2762/94-95/25-8-94)

NOTE : 1. The receipt stamps may be purchased by the Head of the office from the Post Office and charged off to the Account Code 76.115 - Revenue Receipt Stamps. Separate Accounts for the Stamps in the prescribed register shall be maintained.

2. A monthly certificate as hereunder should be recorded in the Register prescribed duly signed by the Cashier and Cash Officer, on the last working day of the month.

"Certified that stamps have been used on receipts issued for sums exceeding *Rs. 500/- and are on hand."

*(B1/2762/94-95/25-8-94)

The cashiers who draw receipts against Electricity bills of Govt. Department should be careful not to affix Revenue stamps for the second time for the same bills and to facilitate their job in properly distinguishing such bills from others, the word "STAMPED" may be written in Block letters or got imprinted by a Rubber Stamp on all the copies of the bills sent to the Government before despatch.

NOTE : The day to day expenditure against pre-receipted bill should be accounted in the register kept for noting details of cash receipts also providing an additional column therefor. The balances at the end of each day should be struck as usual. In Sub-Divisions of Bangalore City, Mysore, Hubli, etc., where the Govt. Offices are more in number, separate registers may be opened in the Revenue Sections similar to Stamp imprest account and maintained under the direct supervision of the Assistant Accounts Officer (Revenue)/Sr. Asst. (Revenue). The daily closing and counting at the end of each month is applicable to this register, also.

42.07 ACCOUNTING THROUGH N.C.R. AND REGISTREX MACHINES

In the case of Revenue Accounting Offices cash realised is also accounted through the National Cash Register and Cash Registrex Machines which give receipts in triplicate for every item of transaction. The original will be handed over to the remitter duly attested by the cashier, the duplicate wherein the cashier enters the ledger number to indicate the ledger in which the particular installation is to be found, will be handed over to the Assistant/Junior Assistant of ledger section for posting in the ledger account and the third copy remain in the cash register in the form of a Roll.

42.08 The receipts in Form No. 45 will be used in offices other than Revenue Accounting Unit. In Revenue Accounting units Form No. 46 in triplicate will be used. The triplicate will be issued to the remitter, the duplicate will be given to the Assistant/Junior Assistant and the original will be retained in the Book.

43.01 RECEIPT BOOKS - CUSTODY AND DISPOSAL

The required quantity of printed receipt books (machine numbered) will be supplied by the Chief Engineer, Electricity, (Material Management and Purchase) to all Offices, a stock account thereof being maintained in

the Central Stores Division Office, showing the numbers of the books (and leaves contained in each) received from supplier and issued to each office.

43.02 The receipt books generally contain 100 leaves in triplicate serially numbered and provided with a Book Number which is also impressed on each receipt. These books should be carefully kept under lock and key in the custody of the Officer-In-Charge of Cash.

43.03 The Officers who are authorised to collect money on behalf of the Board should keep a stock register of receipt books (in Form No. 47) they have received from time to time, and they should be able to produce them whether used or unused during Inspections. They should verify the stock of books at the end of every month. Ordinarily not more than one book should be used at one and the same time and a new book should be brought into use only after the old one is exhausted. The stock register or receipt books should show the date on which a book is brought to use and the date on which it is completed.

NOTE : 1. Sub-Divisional and Section Offices of the Board having more than 5000 consumers accounts may use more than one Receipt Book simultaneously for collection of money and for posting in the appropriate ledger accounts promptly.

2. Junior Assistants, Assistant Accounts officers, Assistant Engineers (EI), Assistant Executive Engineers (EI) & also the Senior Assistants of Sub-Division and Section Office may have to draw the Receipts on the days when there is heavy rush at counters. The cash collected by them on such days will be handed over to the cashier alongwith the receipt books, accounted for before closing the cash book for the day. An official memorandum should be issued before entrusting cash collections in the above manner.

There is no necessity for obtaining cash security from officials other than the cashier.

3. The audited receipt book-cum-revenue cash book will be preserved for a period of 5 years after audit and thereafter disposed off by sale as waste paper duly mutilating, a list being prepared mentioning serial number of books and 'From' and 'To' dates of use after obtaining concurrence of the Accounts Officer (I.A.). However, these instructions do not apply to cases where disciplinary proceedings have been initiated or are likely to be instituted against any Officer/Official in which case the receipt books have to be carefully preserved under the safe custody till the proceedings are finally decided irrespective of the length of time.

(B6/683/84-85/11/16-10-1987)

(Board Circular No. SA-III/B4/933/83-84/9-1-1984)

- 43.04** Arrangements are also made for receipt of Electricity charges through approved Banks. The Banks will collect the Electricity charges and at the close of the day send a statement of collections made along with the challans to the concerned Revenue Accounting Office, where it will be added on to the challans of the day.
- 43.05** At the time of inspection, it should be seen that all the receipt books supplied to each office are accounted properly.
- 43.06** Cheque drawn on local banks will be accepted in payment of the Board's dues. Such cheques must be crossed in all cases. When cheques are tendered, receipts will be granted therefor subject to realisation.
- 43.07** In the event of any cheques being dishonoured by the Bank on which it is drawn, the credit previously afforded to the account of the remitter should be reversed, by showing the amount in the Revenue Cash Book

as a minus entry. The fact will be intimated as soon as possible to the remitter but the Board cannot accept any liability for loss or damage which may be sustained by remitter as a result of delay in intimating about the cheques having been dishonoured. Cheque should not be accepted from persons whose cheques had been previously dishonoured.

The fact of return of the cheques dishonoured should also be entered in the "Register of Cheques Dishonoured" in Form No. 30.

This register should be totalled each month and checked, verified and tallied with that shown in the D.C.B. of the Sub-Division / Section as the case may be.

43.08 The following procedure is laid-down for remittances of Electricity Bill charges into the Banks by the consumers and accounting in the Revenue Accounting Offices.

- a) Challans shall be filled in a complete manner duly furnishing the correct RR No; Ledger No; Folio No; by the consumers who tender cheques / cash, challans, which do not contain the required particulars may result in non-account into the correct ledger account.
- b) The consumers shall present the cheques drawn on local Banks only.
- c) The consumers shall present challans in triplicate duly filled-in, in the form prescribed by the Board. Challan Books can be had in the Bank, where the consumers intend to remit money.
- d) Out of three challans so rendered, the original will be returned to the consumer, the duplicate will be sent to the specified office of the Board & triplicate will be retained by the Bank for reference.
- e) The Bank will furnish daily statement of collections to the Revenue Sections of the specified offices of the Board along with the duplicate copy of the challans duly mentioning the collections

by cash and cheques distinctly on the same day or on the next day invariably in the following form supplied by the Board. Collection of cash and cheques, by the Bank should be credited to Karnataka Electricity Board Accounts.

FORM

..... Bank

..... Branch

Daily Statement of Revenue Collections of the Karnataka
Electricity Board of for 19.....

Sl. No.	R.R. No.	Ledger No.	L.F.	Number of consumers	Amount Collected by	
					Cash	Cheque
1	2	3	4	5	6	7

- f) Each Branch Office of the Bank will send a statement at the end of first week of every month showing the amounts collected in their Branch and credit to Central Office of the Bank to the credit of Karnataka Electricity Board Accounts to the concerned Revenue Section for the purpose of reconciliation.
- g) The amounts received from the consumers in the various branches of the Bank will be credited to the non operative current accounts of the Karnataka Electricity Board in the respective branches in the first instance. The amount so credited will be transferred to the Central Office of the Bank of Bangalore

- i) by Telegraphic Transfer in multiples of thousands on the same day when the balance in the account in Rs. 25,000/- or more
 - ii) by Mail Transfer the balance on every wednesday and Saturday whenever the balance is less than Rs. 25,000/-
- h) Weekly statement showing the amount credited to K.E.B. Current Account on account of Revenue Collections by various branches shall be furnished to the Financial Adviser and Chief Accounts Officer, Karnataka Electricity Board, Cauvery Bhavan, Bangalore, weekly - pertaining to the previous week.
- i) Cheques, which have been dishonoured or returned by the Bank to the concerned revenue section with a debit note duly debiting the Karnataka Electricity Board Current Account.
- j) As usual, monthly statement showing the Opening Balance, Debits, Credits and Closing Balance of the amount at the credit of Karnataka Electricity Board in the Central Office of the Bank shall be furnished by the Bank to the Financial Adviser & Chief Accounts Officer, Karnataka Electricity Board, Cauvery Bhavan, Bangalore, during the first week of every month.
- k) As and when the daily statement of revenue receipts with the challans are received from the Banks, they should be acknowledged by the cashier in the Revenue Sections. The cashier of the Revenue Section should verify the daily statements alongwith the challans received from the Banks & furnish a certificate of correctness.
- l) The amounts noted in the daily statements of Receipts should be added on the the day's total in the Revenue Cash Book and entered in the left hand side of the General Cash Book as a receipt and shown on the right hand side as having been remitted to the concerned Banks. Certificate of having made the entry in the cash book should be noted on the daily statement noting the page number of the cash book and got attested by the Assistant Accounts Officer

(Revenue) / Senior Assistant, Assistant Accounts Officer / Senior Assistant should invariably check the entry made in the cash book with reference to daily statement and initial in the cash book for having checked them. Certificate recorded by the cashier should also be attested by the Assistant Accounts Officer (Revenue).

- m) Daily statement of receipts should be pasted in the Revenue Cash Book on the day on which he made entries in the cash book. The Assistant Accounts Officer (Revenue) / Senior Assistant should distribute the challans among the Assistants / Junior Assistants in-charge of ledgers like the other receipt received in the Revenue Section and obtain their acknowledgement.
- n) The Assistants, Junior Assistants in-charge of ledgers should proceed on the same lines as they enter the other receipts and post them to the concerned ledger accounts. Issue of 7 days notices may be delayed by one day in order to incorporate the details of collections received from the Banks.
- o) At the end of every month, a statement of daily receipts through Banks both for cash and cheque be totalled up and it will be compared with the amounts credited in the Branch Office and finally transferred to the Head Office in Bangalore, and reconciled. A certificate of reconciliation has to be recorded in the cash book.

Amounts deposited to the Non-Operative Bank Account during the month should be reconciled by the cashier in-charge of cash in Sub-Division, Sections in the prescribed form every month.

CUSTODY OF CASH

The following rules have to be observed regarding the safe custody of cash.

44.01 CASH TO BE IN STRONG TREASURE CHESTS

Money in the custody of the Board shall be kept in strong treasure chests which should be and secured by two locks of different patterns.

One set of keys of the outer lock should be in the custody of Accounts Officer. / Assistant Accounts Officer in-charge of cash and Senior Assistants in the case of Revenue Accounting Sections. One set of the keys of the inner locks should be in the possession of the cashier. This disposition of the keys is for the definite purpose of ensuring that the chest should never be opened or closed without both the custodians being present. The set of keys in the possession of the Officer-in-charge of cash should under no circumstances, be given to the custody of the cashier or any other person.

44.02 SAFE CUSTODY OF DUPLICATE KEYS

The following procedure is prescribed for the safe custody and periodical examination of duplicate keys of cash chests which should be strictly followed :-

- a) In the case of Sub-Divisional / Section Office one set of duplicate keys should be deposited in the Division Office for safe custody, the other set being retained for use in the office. The duplicate keys in the Sub-Division / Section should not be sent by post but delivered personally to the Divisional Cash Officer when he goes there on Inspection, in a cover sealed before him by Assistant Accounts Officer / Senior Assistant / Assistant who is in-charge of cash of the Sub-Division / Section. The initials of the Divisional Cash Officer and the Cashier should be obtained in token of the delivery of the keys in the prescribed register.
- b) In the case of Division Offices the duplicate keys should be similarly sent to the Circle Office, in sealed cover, for safe custody. The Divisional Officers should bring these keys when they go over to the Circle Office to attend the officer's meetings or for other purposes and obtain the acknowledgement of the Cashier and the Superintending Engineer (Elect) in token of the delivery of the keys. The covers may be sealed in the presence of the Officer, the Accounts Officer / Assistant Accounts Officer & the Cashier.

- c) In the case of Circle Offices the duplicate keys should be simultaneously sent to the Zonal Chief Engineer's office for safe custody. The Superintending Engineer's (EI) of O&M Circle and of M.W. Circle should bring these keys when they go over to the respective Zonal Chief Engineers Offices to attend the officers meeting or for other purpose and obtain the acknowledgement of the Cashier and Cash Officer of the Zonal Chief Engineers Office in token of the delivery of keys. The covers may be sealed in the presence of the Cash Officer, Controller of Accounts and the Cashier.
- d) The duplicate keys of the cash chest of the Chief Engineer Electricity (MM&P), Zonal Chief Engineers Electricity, and the F.A. and C.A.O.'s office should be lodged with the Secretary K.E.B. Bangalore.

The duplicate keys of the Board Secretariat should be lodged with the Controller (Finance).

- e) A register should be maintained in all offices to serve as a record showing the disposal of duplicate keys.
- f) The Divisional Officer / Accounts Officer while inspecting the Sub-Divisions will take with them the duplicate keys of the Sub-Divisions / Sections, kept in their custody for annual examination and test with the cash chests to which they pertain and make a record of having so tested in the register of duplicate keys maintained in the Sub-Divisions / Sections.

The duplicate keys of the cash chests of the Divisional Offices will similarly be tested once in a year, by the D.C.A.'s during inspections.

The duplicate keys of the cash chests of the circle offices will suitably be tested once a year by the respective Zonal Controller of Accounts during their visit to the circle offices.

The duplicate keys of office of the Chief Engineer, Electricity, (MM&P), and Zonal Chief Engineers and the Board Secretariat will be tested by the Controller (Finance) once in a year. Similarly in case of

duplicate keys of the office of the F.A. and C.A.O. by the Chief Controller. (Internal Audit) and record of test be made in the register maintained in the concerned office. The keys so tested should be exchanged by recording in the register.

44.03 The Accounts Officer in the Divisional Offices, Assistant Accounts Officer in the Sub-Divisional Offices, and the Senior Assistant in the Section Offices shall be incharge of cash in the respective office. Assistant Accounts Officer of the Circle Office, Accounts Officer in the Zonal Chief Offices, Accounts Officer (Establishment) in the office of the CEE(MM&P), Accounts Officer, (Admn) in the office of the the F.A. and C.A.O. and Assistant Secretary, (Admn) of Board Secretariat will be Cash Officers.

44.04 MOVEMENT REGISTER

Every office dealing with cash should maintain a Register in which the Board employee in-charge of cash will enter items as and when he hands over Cheques, D.D's and Bills etc., for encashment to an employee and obtain his signature against the entry. The Cashier will similarly sign in the book when he receives money from the employees. The amounts received by the cashier should be immediately brought to the Cash Book promptly

Before commencement of the cash transactions each day, the cash in the chest must be counted in the presence of the Cash Officer and result recorded in a register in the following form. The Cashier and the Cash Officer must sign in the Register in token of correctness of the entries.

**REGISTER SHOWING THE CASH TAKEN OUT OF THE CASH CHEST
BEFORE THE COMMENCEMENT OF TRANSACTIONS EACH DAY**

Date	Closing Balance	Date	Opening Balance	Time of checking	Signature of Cashier	Signature of Cash Officer

DISPOSAL OF CASH OR REMITTANCE

45.01 CASH

Cash received by officers of the Board should be remitted to the approved Banks promptly, i.e. on the very day or next working day after its receipt for credit to Account Head - 24.301 to 24.306, Collecting Bank Account (Non Operative). The challan to be sent will be accompanied by a Remittance Register in Form No. 48 in which the acknowledgement of the Bank should be obtained for remittance made, to serve as a voucher for the Board. Allocation of such receipts to correct heads will be made in the Divisional Accounts.

NOTE : 1) In the case of Sub-Divisional and Sectional offices whenever the collection of the day is in excess of Rs. 10,000/- and also on heavy collection days, all collections, upto the time of remittance to the bank should be remitted, on the same day without fail.

2) When the Cashier proceeds to Bank for remittance or encashment he should note the particulars in the following register and hand-over the same to the Cash Officer.

Date	Amount to be carried	Cheque No. and date	Amount	Signature of the Cashier
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46.01 CHEQUES

Officers receiving cheques in payment of Board dues should take prompt action to realise the amount; the following procedure being adopted.

46.02 CHEQUES ON BANKS

Cheques received in payment of Board dues or other demands should be remitted into the approved Banks for realisation and credit to concerned

Head of Account - 24.301 to 24.306 - Collecting Bank Account (Non Operative). The challans should be prepared separately for each individual bank on which cheques are drawn and remittance register in Form No. 48 and presented to the bank along with the cheques.

- i) The Board Offices shall maintain detailed accounts showing the cheques remitted. For this purpose a register styled "Register of Remittances by Cheques" will be opened in which all details concerning cheques received, remitted and adjusted will be noted. It will be the duty of the Board Officers to see that cheques are promptly realised or not when not realised for any reason, they are returned to the drawer with least delay.
- ii) On receipt of weekly advices of transfers to the Central Office of the Bank at Bangalore at the end of each week, the Cashier at Sub-Divisional / Sectional Offices should verify the amount and reconcile the differences if any,
- iii) A register of dishonoured cheques in Form No. 30 should be maintained showing the details of dishonoured cheques and their subsequent disposal.

NOTE : A weekly report of the Bank Remittances should be sent to the Financial Adviser & Chief Accounts Officer, Bangalore, by each Saturday Mail in Form No. 49 prescribed for the purpose. This report shall not be withheld or delayed, for any reason whatsoever.

46.03 COLLECTION OF REVENUE BY CHEQUES OR MONEY ORDERS

The consumers should be advised to cross the cheques issued by them. Un-crossed cheques received by post or personal delivery, should be impressed with a rubber stamp crossing the cheques and making at "Not negotiable". The officer receiving the cheques will also enter them immediately in a "Diary of cheques received" kept in his personal

custody, and verify when the receipts are reviewed in the evening, whether all the cheques have been taken into account.

NOTE: In all offices where there are more than 3000 installations, the "Dairy of cheques received" will be maintained in the prescribed form by the cashier. The officer-in-charge of cash before closing the cash each day shall examine whether receipts have been drawn for all the cheques received on the day.

In case where currency notes, etc; are found enclosed in a letter received by post, which procedure should be discouraged, a note thereof should be made immediately in the "Diary" and the credit of these amounts into the cash account being duly verified by the officer-in-charge of cash.

A Register in Form No. 50 should be maintained showing full particulars of money orders received daily in the Divisional and Sub-Divisional Offices. Daily review and verification of these in the cash account should be attended to in the same manner as in the case of cheques.

PAYMENTS

47.01 MANNER OF PAYMENTS

Claims of all kinds, are subject to audit by the Chief Controller of Audit, or the Accounts Officers. Cheques on Banks, issued by the F.A. and C.A.O. or by the Accounts Officer in his office in payment there of, will be sent to the Disbursing Officers.

All cash payments are made by the Divisional Officers obtaining funds by means of M.T. from the Financial Adviser and Chief Accounts Officer as well as those drawn by Accounts Officers.

NOTE: All the cheques of the Financial Adviser and Chief Accounts Officer and those drawn by themselves are to be treated as non-negotiable instruments and such

cheques can be endorsed only once in favour of a Banker or Messenger to whom the money is to be paid. The words "Contents Received" should invariably be noted on such cheques while receipting the same. A bank shall not re-endorse any such cheque otherwise than to a Messenger for collection only.

47.02 All cheques relating to Salary, Establishment, Travelling Allowance, Supply of Stores, Time Rolls etc; shall be drawn by the Drawing Officer and posted in the Bank column on the payment side and charge off all cheques other than the cheques pertaining to encashment. The entries in respect of encashment of cheques shall be accounted as a contra in the other column on the Receipt side of the Cash Book and after payment, the same shall be charged off in the other column of the Cash Book. The undishursed cash shall reflect in the cash balance.

NOTE : 1. Cheques drawn in favour of contractors for supplies and service, Other departments of Govt., and the Board offices on their personal account, remaining undelivered at the end of the month will be taken to a separate register which should be maintained in each Divisional office. This register should provide for the entry of full particulars of such cheques with dates of their receipt, acknowledgements of the payees being obtained at the time of their delivery to parties. It should be reviewed by the Accounts Officer as often as possible to see that action is being taken to effect their prompt delivery to parties concerned.

A statement of cheques remaining undelivered at the end of each month should be prepared from this register and sent to the Financial Adviser and Chief Accounts Officer in Form No. 22 along with the cash balance report, explaining the delay, if any, in delivering the cheques.

NOTE : Cheques relating to other Division sent merely for delivery to the payee will not be entered in the Cash Book, but a separate book may be maintained for the purpose. The Divisional cash officer is responsible to see that these are promptly made over to the concerned parties and their acknowledgements obtained.

47.03 PAYMENT OF SALARY AND OTHER BILLS TO BANKS

The salary bill of a Group A/B officer or the bills of recognised contractors may be made payable to some well known Banker or Agent at their written request and endorsement to that effect on the bills. The presentation of the bills for payment through Banks does not in any way guarantee that the amount claimed therein represents the amount that would be passed for payment. The Bank shall have absolutely no claim on the Board for any difference between the total amount as claimed on the bills and the amount actually payable after scrutiny in the office of the Financial Adviser and Chief Accounts officer, Circle Offices or the Division Office as the case may be.

48.01 PROHIBITORY ORDER OR INJUNCTION

When money due to an employee of the Board or a contractor is attached by prohibitory order of a court, the following procedure should be followed.

48.02 REGISTER OF ATTACHMENT ORDER

Immediately an attachment order is received, it should be posted, in a register to be maintained in each Division Office. A few pages for each officer or official and one page for each attachment order should be allotted, so that all attachment orders against each individual may be found in one place and the disposal of each order watched. The pages of the register should be indexed.

48.03 MODE OF RECOVERY

Recoveries should be affected in the order of receipt of attachment orders in each individual case and as required by the courts. The amount realised should be noted in the register and attested by the Accounts Officer or his Assistant Accounts Officer. Immediately on completion of recovery on an order, the fact should be intimated to the court or other authorities concerned and the party affected, and the page closed under the signature of the Accounts Officer or his Assistant Accounts Officer.

Whenever any transfer of officials are made from one Division to another, the original Division along with the last pay certificate shall note the fact in the register and intimate the court simultaneously.

NOTE : 1) Where the attachable proportion of salary or allowance is already being with-held and remitted to a court in pursuance of a previous unsatisfied order of attachment, the officer appointed in this behalf shall forthwith return the subsequent order to the court issuing it, with a full settlement of the existing attachments.

2) Even other orders of competent authorities requiring recoveries from salaries of the Board employees or contractors claims may be noted in the above register, the Index being kept posted up to date.

VOUCHERS

49.01 PAYMENTS TO BE SUPPORTED BY VOUCHERS

Every payment charged in the accounts of the Board must be supported by a voucher, giving full particulars of the claim in respect of which the payment has been made or adjustment effected. The voucher should bear or have attached to it an acknowledgement of the payments signed

by the person by whom or in whose behalf the claim is put forward. In the case of articles supplied by value Payable Post to a Board office formal receipts from the firms who supplied them should be obtained for the payments and such acknowledgements submitted to audit in all cases of payments exceeding Rs. 25/-.

A memorandum may be endorsed on the vendor's receipt to the effect that the payment has been made through the post office and this will cover charges for postal commission.

49.02 CERTIFICATE OF PAYMENT IN PLACE OF VOUCHERS

In special cases where it is not possible to support a payment by a voucher, a certificate of payment signed by the Disbursing Officer and endorsed, if necessary, by his superior officer should always be recorded.

NOTE : 1) Sanction of the *FA & CAO and Chief Engineers, Electricity is necessary for the acceptance of the certificate in lieu of missing vouchers.

* (B5/3410/77-78/16-10-97)

- 2) A certified copy of a receipted voucher should be retained by the officer concerned, whenever such a document is required to complete the records of his office; but the contractor or other claimant should not be required to sign such a copy.

49.03 If a Divisional Officer or other Disbursing Officer has reason to anticipate any difficulty in obtaining from the person to whom money is due, a receipt in the proper form, it is open to him to require the claimant to attend at his office for payment and decline to handing over him the money until the acknowledgement of discharge of the claim has been given. Payments are made to a person who is at a distant place is made

by money order, the acknowledgement of the money order must be attached to the voucher.

49.04 All receipts obtained for payments of sum over *Rs. 500/- must be stamped. This rule does not apply to cases where the residue of a claim discharged after recovery of an advance happens to be less than *Rs. 500/-.

* (B1/2762/94-95/25-8-94)

49.05 The amount admitted and paid on all bills must be expressed both in words and figures.

49.06 Suppliers of Stores may submit their bills in their own forms when prepared in English, the necessary particulars required by the Board being added by the disbursing officer.

49.07 No bill will be held to be a valid voucher for payment in respect of articles purchased, unless these be endorsed on it, the acknowledgement of the Board's officer for the articles delivered, as well as the receipt of the vendor for the sum paid.

49.08 No fee should be charged either for forms or bills supplied or for clerical assistance rendered in the preparation of bills; but a contractor requiring a copy of his contract certificate or an extract from his account in the contractor's ledger should be furnished with the same and a nominal charge of Ten Rupees may be collected for supplying the information, which should be credited to Board as a receipt under Head of Account 62.917 - Miscellaneous Recoveries.

CASH ACCOUNTS

50.01 CASH BOOK-UPKEEP-ACCOUNT OF CASH TRANSACTIONS TO BE MAINTAINED

The Divisional and other officers of the Board authorised to receive money on behalf of the Board and make disbursements out of money drawn in cheques issued by themselves and other-wise the Financial Adviser and Chief Accounts Officer or from imprest should maintain an account of their cash transactions in the general cash book in Form No. 52. Ordinarily not more than one book should be used at one and the same time and a new book should be brought into use only after the old one is exhausted.

In the case of Division Offices and Circle Office however use of alternate books is permitted to facilitate conduct of accounts work.

50.02 REVENUE CASH BOOK

The Sub-Divisional and Section Offices should maintain in addition to General Cash Book, a separate Revenue Cash Book in prescribed form for recording all receipts in detail and the daily total of receipts being entered as one item for the day in the General Cash Book with the necessary classification of account heads in the remarks column.

50.03 PROCEDURE WHERE N.C.R./E.M.R. / REGISTREX MACHINES ARE IN USE

In case of receipts drawn by N.C.R. / E.M.R. Registrex Machines, the receipt rolls recorded by machines will be carefully and neatly pasted to the Revenue Cash Book (Register of Cash Receipts) instead of copying out therein the receipt items individually. Only the names of remitters of deposit of cash need be entered. Page to page totals need not be struck independently in the Register of Cash Receipts except when there is

disagreement between the actual cash collections and the totals arrived at by posting the revenue receipts in the respective register and ledgers, as the collections are agreed day to day with the total collections as worked out from the machines. However, the totals should be checked periodically to ensure that the machine totals are correct.

50.04 GENERAL CASH BOOK - AN IMPORTANT INITIAL RECORD

The General Cash Book is the most important initial record of receipt and disbursement of money passing through the hands of the Board Officer, and he is personally responsible for the money which passes through his hands and for the prompt record of all receipts and payments in the cash book as well as for the correctness of the entries in the cash book in every respect.

50.05 ENTRIES TO BE CONCISE AND IN THE ORDER OF OCCURRENCE

Every entry must be concise. The date and number of voucher, where necessary, the name of the work and brief narration of such particulars as well unmistakably indicate the nature of the transactions should be entered against each item. Only cash receipts or payments should be entered in the cash book. The daily transactions should be recorded strictly in the order of their occurrence. When a sub-imprest is given, the fact should be noted in red ink under "Particulars" but the amount should not be taken credit for as an actual payment, as it will still represent a portion of the imprest of the Divisional Officer.

50.06 LINES NOT BE LEFT BLANK AND INTERPOLATIONS TO BE AVOIDED

The pages in the cash books are machine numbered. As far as possible no lines should be left blank but if any space or any page of the cash book has to be left blank owing to the whole of the other page of the same folio being completely written up a diagonal line should be drawn to cancel the blank space so that it may not be possible to make any

subsequent entries therein. Interpolations of entries should be strictly avoided. But when under special circumstances, it becomes necessary to make any additions to or interpolations between entries already made, such additions should invariably be attested under the dated initials of cash officer.

50.07 BALANCING

The cash book must be balanced on the date prescribed for closing the cash accounts of the month, but when the transactions are numerous, weekly or even daily balancing is necessary and it is advisable to count the cash whenever a balance is struck, or at convenient intervals, as this affords an independent check on the accuracy of postings. The results of such intermediate counting should be recorded in the form of a note in the body of the cash book so as not to interfere with the up to date totals. The actual balance of cash should invariably be stated in the note both in words and figures, and temporary advances should be taken into consideration when certifying the accuracy of the cash balance.

50.08 RECTIFICATION OF ERRORS

Erasure of any entry once made in the cash book is strictly prohibited. If a mistake in posting the cash book is discovered, the item should be neatly struck off in red ink and the correct entry made just above it. All corrections should be initialled by the cash officer himself.

50.09 VERIFICATION

The cash officer is required to check all the entries in his cash book as soon as possible after the date of their occurrence. He should see that all receipts have been properly brought into it, and all payments are supported by vouchers which have been approved by him. Every entry in the cash book should be separately attested by the cash officer with his initials. He should put his signature against the last entry in each page and the last entry of the day.

50.10 The cash book should be signed by him at the end of the month and such signature will be understood as fixing his responsibility for all the entries of the month inclusive of the closing balance.

50.11 CHECK BY CASH OFFICER

The officer in charge of cash

- a) should compare each entry of payment with the gross amount chargeable as shown in the connected voucher, seeing at the same time that it bears
 - (i) a payment order recorded by himself, and
 - (ii) the certificate of disbursement signed by himself or an authorised subordinate, ticking off each voucher as it is passed.
- b) See, while examining the posting of vouchers on the payment side, that all deductions shown in the vouchers (other than deductions creditable to the head of account or work to which the payment relates) are posted as receipts on the receipt side of the cash book.
- c) Verify the totalling of the cash book or have this done by the Divisional Assistant Accounts Officer (other than the writer of the cash book) who should initial (and date) it as correct, and
- d) Verify the total of the postings in the "Bank column" on the payment side by reference to the Bank Remittance Book and Bank acknowledgements.
In F.A. and C.A.O's office, in addition to Bank Remittance Book, the Treasury Remittance Book also to be verified.

50.12 COUNTING OF CASH BALANCE

The balance of cash should be counted by the officer-in-charge of cash in every division or sub-division / section at the close of business every day and the details recorded in a denomination register to be maintained in Form No. 54. wherever cash register machines are in use, the readings taken at the commencement and close of the day should be recorded in the denomination register in Form No. 55 by the officer-in-charge of cash.

A statement of the details of the actual balance should be prepared and a certificate of the count of cash, specifying both in words and figures the actual cash balance (exclusive of sub-impressts and temporary advances) should be recorded below the closing entries in the previous month's cash book. The certificate should be signed by the cash officer, who should invariably date his signature, and a certified cash balance sheet in Form No. 56 should be sent to the office of the Financial Adviser and Chief Accounts Officer with the necessary certificate of count by the cash officer furnishing details as per denominations and account heads not later than the 5th day of every month. The Financial Adviser and Chief Accounts Officer scrutinises these statements with the balance shown in the monthly accounts.

NOTE : 1) Surprise visits should be made by the officer-in-charge of cash two or three times a month during office hours, the cash counted and the result recorded in the cash book. The yearly confidential reports on the work of the cashiers should be based on the record of these surprise visits.

2) If the cash is in-charge of the Assistant / Senior Assistant/ Assistant Accounts Officer / Accounts officer /Divisional Officer himself should make it a rule to check the cash atleast twice a month.

50.13 TILL REGISTER :

The Till Register will be operated by the cashier to record the balances of cash on hand, along with denominations thereof. The balance of cash on hand will be of two types viz;

1. On account of receipts of cash;
2. On account of balance of cash withdrawn;

At the end of the day, the balances of both the cash books will be extracted in the Till Register in the following manner :-

1. For receipt of cash book

Balance at the end of the previous day

Add : Receipts of Cash / Cheques during the day

Total

Less : Amounts deposited in Bank during the day

Balance at the end of the day

2. For expenditures of cash book :

Balance at the end of the previous day

Add : Amounts withdrawn from Bank during the day

Less : Cash payments during the day

Balance at the end of the day

The balance will be tallied with the denomination register.

50.14 When the cash balance as per cash book is found to be incorrect on counting, the following procedure should be adopted.

51.01 SHORTAGE OF RS. 100/- & LESS

- a) If shortage of cash is found and if the amount of shortage is Rs. 100/- or less, the official responsible of the shortages should be required to immediately make good the amount and the same recorded in the cash book, even if the amount is made good before the close of the working hours of the day. The person responsible for the shortage should be warned for the first time and if a second shortage is noticed the fact should be reported to the Zonal Chief Engineer, Electricity.
- b) If before the close of the day, the official is unable to make good the amount the same should be immediately recorded in the cash book and a report sent to the Zonal Chief Engineer, Electricity, who may

permit the amount being, made good out of the next pay drawn by him, generally the amount will have to be made good at once.

51.02 SHORTAGE OF OVER RS. 100/-

If the amount of shortage is more than Rs. 100/- the same should be noted in the cash book and the matter reported to the Zonal Chief Engineer, Electricity, immediately the person responsible for the shortage being required to make good the amount at once.

51.03 CASH FOUND SURPLUS

If, on the other hand, any surplus cash is found, the amount should be immediately credited to deposits viz; 56.965 - Misc. Liabilities, and the fact reported to the Zonal Chief Engineer, Electricity, for order.

IMPREST ACCOUNT

52.01 IMPREST - A STANDING ADVANCE FOR PETTY PAYMENTS

An imprest is a standing advance of a fixed sum of money to a Divisional or other officer to enable him to make certain classes of disbursements.

The Chief Engineer, Electricity, Superintending Engineer, (Elect)* (and the Executive Engineer, (Elect)) can sanction to the extent of powers delegated to them by the Board.

* (Deleted B5/3410/77-78/16-10-97)

52.02 The amount is intended for making urgent and petty payments of following natures :-

1. Contingent charges;
2. Small purchase of Local Materials;
3. Payments of deposit ordinary and two months deposits;
4. Payment of unpaid wages;
5. Wages to discharged labourers

6. Advance of Pay and T.A. on Transfer and T.A. on Tour;
7. Advance to candidates appearing for Departmental Examinations.
8. Octroi Demands;
9. Lorry Taxes and Registration and Insurance charges.
10. Postal and Receipt Stamps.
11. Telephone Rentals, Telephones shifting and Trunk Call Charges;
12. Railway Freight;
13. Rents on Buildings;
14. Dietary charges incurred in Board Hospitals upto Rs. 10/- per member;
15. Inspection fees;
16. Service connection charges;
17. Legal charges and stamp fees;
18. Purchase of fuel for vehicles;
19. Meeting Expenses

52.03 LIMIT OF PAYMENT FROM IMPREST

Payment out of imprest should be as few as possible and the power to make payments is limited as indicated in the *Manual of Delegation of Powers - 1997 in each case. The limitation does not apply to payments of

1. Advance of Pay and T.A.
2. Telephone and Trunk Call charges;
3. Railway Freights;
4. Lorry Taxes and premiums;
5. Postal Stamps and Revenue Stamps;
6. Inspection Fee;
7. Small purchases of local materials;

The purchase bills can be passed in the Divisional office after necessary verification of stock and payment arranged.

*(B5/3410/77-78/16.10.97)

RECOUPMENT OF IMPREST

- 52.04** Expenditure incurred from imprest account should be recouped as often as is necessary on a recoupment bill as soon as 40 percent of the imprest amount is spent and invariably on the 25th of the month, including transactions upto that date.
- 52.05** The expenditure from the imprest amount which is not recouped before the expiry of the month will be included in the amount of cash balance and noted as such in the details to be furnished as under :-

Undisbursed Salary	_____
Undisbursed T.A.	_____
Undisbursed Wages	_____
Imprest Balance	_____
Un-recouped imprest Expenditure	_____
Total Cash Balance	_____

- 52.06** Sub-Imprest may be granted by Divisional Officers to their subordinates, in which case the sub-imprest holders must render accounts to the officers from whom the imprest is obtained well in time to facilitate incorporating the account in Cash Book before it is closed for the month on the date fixed for the purpose.
- 52.07** The recouping officer should examine the sub-imprest cash account and the supporting vouchers, initials and date the vouchers in token of approval, and by a formal pay order recorded on the account, authorise the recoupment, enhancement or reduction of the sub imprests as the case may be. The account should then be abstracted and incorporated in the Cash Book.
- 52.08** Ordinarily when an item of payment from imprest is objected to in audit, such amount is nevertheless recouped in full, keeping the item under objection. It is only in cases where the transaction is considered irregular so as not to warrant even provisional payment, such items are

disallowed in audit and the imprest will remain reduced to that extent until subsequent regularisation.

52.09 The imprest holder is responsible for the custody of the imprest money and must at all times be ready to produce the total amount of the imprest in vouchers or in cash, or in both.

NOTE : In order to facilitate verification the imprest and temporary advance accounts left with the Sub-Divisional or other Officers, the Divisional Officers should obtain acknowledgements in the form given below for the amount sent by the Divisional Office to the Sub-Division or other Disbursing Offices. The total amount of the latest of such acknowledgements and the actual cash should agree with the cash balance as indicated in the cash book.

Statement of acknowledgement of money for which accounts have to be rendered to the Divisional Office upto and inclusive of 199.....

1. Amount received to be accounted for as per _____

2. Deduct amount for which accounts have since been rendered as per details below :-

B.R. No..... dt _____

Balance

3. Amount received on
by cash or cheque No..... dt _____

I have received the amount of Rs. (Rupees) as detailed above for which I have still to render accounts to the Divisional Office.

SIGNATURE OF THE CASH OFFICER

Designation :

TEMPORARY ADVANCE ACCOUNTS

53.01 When a Divisional Officer makes remittance to a subordinate officer to enable him to make a number of specific petty payments on a Time Roll or Other Voucher which has already been passed for payments, the amount remitted should be treated as a temporary advance and accounted for in the same way as imprest.

The account of temporary advance should be closed as soon as possible. This rule applies to cash taken out of the chest by the disbursing officer himself for payments at a distance.

NOTE : In respect of pension payments to retired Board employees, the payments be made in the Divisional, Sub-Divisional and Sectional Offices on authorisations issued by the Financial Adviser and Chief Accounts Officer / Chief Controller of Accounts from funds made available for the purpose.