

- (6) If however, it is found necessary in any case to give out the balance of work at higher rates to another contractor without calling for open tenders, whether on account of urgency or any other reason, the previous approval of the competent authority for acceptance of such negotiated tenders should be obtained.
- (7) Agreements are to be executed by the contractors on stamped papers of appropriate value.

SECTION - M

EXECUTION OF TEMPORARY WORKS

- 313.** (1) Temporary power supply at High Tension or Low Tension required for short/long periods can be arranged subject to fulfilment of the terms and conditions stipulated in the Electricity Supply Regulations, 1988.
- (2) Executive Officers of the rank of Sub-Divisional Officer and above are empowered to sanction temporary power supply.
(Refer Manual of Delegation of Powers)
- (3) All works connected with temporary connections for supply of power, shall be treated as Temporary Works.
- (4) Temporary works include :-
- (a) Laying of temporary power line for power supply ;
 - (b) Renewal or shifting or replacements or repairs to the power lines and equipment necessitated by accidents or other causes;
 - (c) Works involving charges of fuse boxes and meters for temporary power supply in the existing installations.

PROCEDURE FOR EXECUTION OF WORKS :

- 314.** (1) After the receipt of sanction to temporary power supply, estimates in respect of the work should be prepared showing both debits and credits with reference to the period for which the power supply is required and sanctioned by the competent authority.
- (2) The consumer shall be intimated to deposit by cash the net amount of the estimate together with probable energy supply charges, on the basis of connected load for the entire period of temporary supply.
- (3) The temporary work shall be taken up for execution, only after the receipt of the requirement amount from the consumer.
- (4) Before servicing the installation, it should be ensured that earth leakage relay is provided.
- (5) The periods during which temporary service lines are expected to be maintained should be specified in the estimate.

- (6) It should be ensured that temporary installations are not allowed to be in service beyond the period of sanction.
 - (7) The executive subordinate and/or the concerned officer in direct charge of the temporary works may be held responsible for allowing the temporary installations to be in service beyond the period of sanction and/or for not dismantling the temporary service lines and other materials and returning the dismantled materials to the stores.
 - (8) The name of the executive subordinate directly in charge of the temporary and responsible to dismantle the temporary works after the due date should be mentioned in the estimate sanctioned by the competent authority. In cases of transfer, the executive subordinate should prepare a list of all temporary works in his charge, in triplicate, sign it and get it signed by his successor, in token of its correctness. Both of them will have a copy each and the third copy has to be sent to the Divisional Officer.
 - (9) A separate register of such 'Temporary Works' will have to be maintained in the technical section of the Divisional Office and reviewed every month by the Divisional Officer or by an Assistant Executive Engineer, authorised by the Divisional Officer and remarks recorded.
- 315.** (1) Estimates in respect of the work of arranging temporary power supply, shall be sanctioned under "10.625 - Temporary Connections for supply of power".
- (2) On dismantling the line, the released materials should be returned to Stores. After adjusting all the charges debitable to the work, the work account should be closed and the unspent balance, if any, refunded to the consumer.
 - (3) In case the expenditure were to exceed the deposit held, immediate action should be taken for the recovery of the excess outlay.
 - (4) A completion report should also be obtained and after necessary verification a statement of accounts should be rendered to the depositor to indicate the amount recoverable or refundable.

SECTION - N

DISPOSAL OF ESTIMATES

I. OFFICE OF RECORD FOR ESTIMATES :

316. Estimates after being sanctioned by the competent authority should be returned to the concerned Divisional Officer for record in his office endorsing copies thereof to 'Internal Audit'.

II. COMMUNICATION OF SANCTION TO ESTIMATES :

317. A list of all estimates sanctioned by the Divisional Officer and the other authorities during the month should be prepared and sent to their Zonal Chief Engineers, before 10th of each month following that to which the list relates, endorsing copies thereof to the Internal Audit.

318. The following particulars should be furnished in the list of sanctions to estimates :

- (i) Appropriation of Grant and
- (ii) Reference to the Administrative Sanction or authority for Internal Audit / Statutory Audit and Administrative purpose ;
- (iii) The amounts provided for individual works under various heads of accounts of both Capital and revenue expenditure ;
- (iv) Provision for incomplete works of previous year or years.

319. In the case of works let out on contract either by calling for tenders or otherwise, copies of sanctioned estimates and copies of contract documents shall be sent to Internal Audit.

320. The period of currency of sanction to the estimates should be noted on the estimate.

III. SUPPLEMENTARY ESTIMATES :

321. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned must be covered by a supplementary estimate

accompanied by a full report of the circumstances which render it necessary.

- 322.** Supplemental estimates to cover the extra portion of the work should invariably be prepared and competent sanction to the same obtained whenever additional works or deviations from original sanctioned estimates are required to be undertaken.

IV. REVISED ESTIMATES :

- 323.** (a) When it becomes apparent that the sanctioned estimate is likely to be exceeded by more than five percent either due to the rates being found insufficient or from any cause whatever except as mentioned in para 322, a revised estimate shall be prepared and got it sanctioned by the competent authority well in time.
- (b) A detailed comparative statement showing the sanctioned and revised amounts etc., with explanations in the remarks column for all excesses or savings under each item should accompany the revised estimates.
- 324.** Expenditure on a work shall not exceed the amount of funds provided for it in the annual financial statement. In case the expenditure on any work is likely to exceed the amount provided for it for the year, timely action should be taken by the Divisional Officer for getting additional funds.
- 325.** Excess over estimates should be strictly avoided. If excesses occur when works are nearing completion, submission of revised estimates serves no purpose. In such cases, the Divisional Officers may pass the excesses after scrutiny of the reasons furnished in the completion reports, provided the total expenditure is within the limit upto which they can sanction revised estimates.
- 326.** Where the expenditure exceeds such limits, a report should be submitted to the next higher authority in each case in a work-slip and the excess explained also in the completion report. Orders of the competent authority on the work-slips or the completion reports approving the excesses will constitute sufficient authority for the excesses being admitted in Internal Audit.

327. When any material alteration in a project as sanctioned by Board or other Authority, is thought necessary even when no excess in the amount of the sanctioned estimate is likely to result from its introduction, a detailed estimate, certified by the Chief Controller of Accounts, Internal Audit, of the cost of the altered works contemplated, must be submitted to the Board or other competent authority together with a comparative statement showing the alterations required to be made in the several parts of the capital estimates which are affected.

328. No liability may be incurred on the altered works, nor, if a saving results from the adoption of the alteration, such saving be utilised for other works until the proposed alterations have been approved by the competent authority.

329. The following may be taken as instances of what may be considered as material alterations in a sanctioned project :-

- (a) Change in the alignment likely to affect the length of the line.
- (b) Alteration in the type of machinery, buildings or other important electrical equipment/materials.
- (c) Inclusion of important and costly items not provided for in the original estimates.
- (d) Change in the step-down voltage either in the transmission or distribution system.
- (e) Alteration in the position of the station buildings.

V. COMPLETION REPORTS :-

330. Immediately after the completion of a work, other than 'stock manufacture', a completion report in the prescribed form shall be prepared by the executive subordinate incharge of the work and submitted to the Divisional Officer, within the time stipulated in para 331.

331. (a) Capital Works Under :-

- (i) Rural Electrification Schemes;
- (ii) Service Connections; and
- (iii) Power supply to Irrigation Pump Sets -THREE MONTHS from the date of starting service.

(b) All Other Works - original works / repairs :- THREE MONTHS from the date of completion of work.

- 332.** It will also be the duty of the Divisional Officer to call for the completion report whenever a work is completed and put into use.
- 333.** The concerned officers / officials are accountable for any delay in the submission of completion reports, or for the delay in the disposal of completion reports.
- 334.** (1) The completion report shall be prepared based upon the actual materials used on the work by taking an inventory and not with the aid of the indents, invoices and returned material invoices.
- (2) The quantities of materials and their cost, labour and other charges as per 'C' Register will be filled up in the divisional office and any difference promptly investigated.
- 335.** Completion reports should be sent to the Internal Audit Cells for verification and return, after noting in the register of sanctions to the estimates and on the pages of the 'C' Register below the closing entries.
- 336.** (1) All excesses should be explained in the completion report with reasons for not submitting the revised estimate in time.
- (2) The Divisional Officers may approve such excesses which are within their powers.
- (3) Where it exceeds their powers, a comparison and explanation of the difference between the quantities of materials, rates and cost of the work as executed and estimates, duly indicating the names of the Divisional Officers and the Executive subordinates incharge of the work should be furnished by the Divisional Officer on the completion report, before forwarding such completion reports to the authority competent to accord approval.
- 337.** Check measurement of works - Check measurement of works as detailed hereunder shall be conducted by the concerned executive officers.
- (1) Minimum of Eight (8) works costing more than Rs. 5,000/- by the Assistant Executive Engineers, (Elect) every month.

(2) Minimum of Five (5) works, costing more than Rs. 10,000/- by the Divisional Officers every month.

(3) Minimum of Two (2) works, costing more than Rs. 50,000/- by the Circle Superintending Engineers, (Elect), every month.

(B19/8045/83-84, dt. 7-6-84)

338. The Divisional Officers shall report such checks to the Circle Superintending Engineers and the fact of such checks shall be certified by them on the completion reports.

339. A quarterly report of overdue completion reports shall be prepared and sent by the Internal Audit cells to the Chief Controller of Accounts, Internal Audit for submission to Board.

340. In respect of Deposit Contribution Work, a completion certificate shall be forwarded by the Divisional Officer to the authority concerned, who will, after signing it in the space provided for the purpose, return it.

341. The Divisional Officers, before commissioning of an asset into service, should issue "Asset Commissioning Certificate".

NOTE : For capitalisation of an asset - refer Accounts Manual
Volume - III.

342. The office of final record for completion reports will be that of the authority who sanctioned the final fair estimate for the work. The completion reports accompanied by copies of the more important record plans, will be forwarded by the Divisional Officer to the Circle Superintending Engineer or Zonal Chief Engineer, together with the verification certificate furnished by the Internal Audit cell, for according approval.

NOTE : The Zonal Chief Engineer may accept the completion reports in respect of works estimates sanctioned by Board / himself with the assistance of Controller of Accounts.

(SA.III/2435/84-86, dt. 29-1-88).

CHAPTER - IV

WORK ACCOUNTS

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CHAPTER - IV

WORK ACCOUNTS

INTRODUCTORY :

Expenditure on any type of work mainly consists of material cost and labour cost. In addition to these costs, there may be some other expenses affecting the cost of the work.

An account of all such expenses is maintained in the jurisdictional divisional office under classified heads of accounts. Such an account is termed as "WORK ACCOUNT"

The object of maintaining a work account is to exhibit correctly the actual cost of a work asset-wise, to facilitate exercising financial and material control and to speed up the execution of the work. The break up details would also be useful in working out the cost data.

Consequent to the introduction of commercial accounting system effective from 1-4-1985, the basic accounting principles, policies and accounting procedures have been brought out in Accounts Manual volume - III.

A. INITIAL RECORDS OF WORKS ACCOUNTS :

- 343.** (a) THE TIME BOOK and the MEASUREMENT BOOK are the two important initial records upon which the work accounts are based.
- (b) In respect of works taken up for execution departmentally by engaging daily labour, the time book is brought into use for marking the attendance of daily rated workmen employed on the work. The Time Book is the basic initial record for preparation of Temporary Time Roll (T.T.R.) and arranging payment of wages.
- (c) When a work is got done through a contractor, the measurement book, containing the recorded measurements of work done and / or supplies made by the contractor, will be the most important initial record to check the correctness of the bills of the contractor.

EMPLOYMENT OF DAILY RATED WORKMEN :

344. (1) The services of the workmen borne in the several cadres of maintenance establishment should be fully utilised for carrying out the works classified under operation and maintenance of all the systems, handling of stores and for the execution of works of minor capital nature.
- (2) When works of major capital nature are undertaken for execution departmentally, daily rated workmen may be employed to the extent provided for in the sanctioned estimate.
- (3) The method of recruitment of daily rated workmen and their service conditions shall be regulated in accordance with "K.E.B. Recruitment and Service Condition of Daily Rated Workmen Regulations 1974" as amended from time to time. (See Annexure - I)

NOTE : 1. No fresh recruitment of Casual / T.T.R. Labourer in any category shall be made without obtaining prior approval of the Board. (B16/5911/82-83, dt. 14-7-1986)

2. A person employed as an unskilled Casual / T.T.R. labourer on a daily wage of Rs. 15/- shall not be elevated to the category of skilled labourer.

(B14/5239/82-83, dt. 6-7-85).

- (4) The schedule of rates of consolidated wages and the rates of annual increments as fixed to TTR / Casual labourers are as follows :

(B14/5239/82-83/16.4.83 & 13.10.83)

Category	Consolidated wages per day	Rate of Annual Increment
(a) Unskilled Labourer	Rs. 15.00	0.40
(b) Skilled Labourer	Rs. 16.00	0.50
(c) Maistries by Profession :		
Wireman	} Rs. 17.00	} 0.65
Mechanics		
Masons		
Carpenters		
Black-smiths		
Welders		

NOTE : 1. The consolidated daily rates of wages indicated above has been computed by dividing the total monthly wage by 26 and rounded off to the nearest Rupee.

2. The Divisional Officers are empowered to sanction the annual increments to TTR / Casual labourers.

PAYMENTS TO DAILY RATED WORKMEN :

345. The wages of daily rated workmen should be drawn on Temporary Time Roll (T.T.R.) and paid to them before the expiry of the fourteenth day after the last day of the wage period.

346. The Temporary Time Roll should be prepared and dealt with in accordance with the following rules.

- (1) Every person, on appointment as a daily rated workman shall be provided with a check number of the prescribed type serially numbered for each Division, free by cost.
- (2) When a daily rated workman loses his check number, another check number may be issued after recovering Rupees two only, towards loss of check number.
- (3) When the services of a daily rated workman are retrenched or transferred to another Division, or absorbed into the maintenance establishment, the check number should be taken back from such workman and returned to stores.
- (4) The time book is the most important initial record and hence should be free from over-writings and corrections. The names of all the daily rated workmen employed, their check numbers, category, rates of consolidated wages, duration of their employment, appointment orders numbers and rates should be neatly and correctly written in the time book.
- (5) At the designated place / work-spot, the daily rated workmen shall assemble just before 8.00 A.M. The executive subordinate incharge of the gang should personally take the roll call at 8.00 A.M. and mark the attendance of all those workmen present in the time book, as indicated in para (6).

- (6) A working day consists of eight hours. A labourer working for the first period of four hours or the next period of four hours is allowed attendance for half a day, as it is the minimum period of time for which a labourer is entitled to half a day's wages. Therefore, the attendance has to be taken twice a day. The attendance of the labourer present in the morning or in the afternoon should be indicated by a short slanting line (as\or/as the case may be) and if the same labourer were to be present in the afternoon, another short slanting line should be drawn in the opposite direction, so as to form a cross (as X). A cross against the name of the labourer indicates a full day's attendance. In the case of an absentee, the letter 'A' or 'L' (leave) or I.L. (Injury leave) as the case may be should be written against the name of the absentee. In the case of a labourer, who has worked for half a day and absented for the remaining period, the attendance should be marked as A\or /A. Any subsequent correction in the attendance once marked should be fully attested. The executive subordinate marking the attendance in the time book should affix his initials at the bottom column for each day's attendance. This duty should not be delegated to his subordinate.
- (7) Two sets of time books, one for the odd dates and another for the even dates, shall be maintained. At the end of each day or the very next day, the time books with time cards shall be sent to the Divisional / Sub-Divisional Office. In cases where the workspots are situated in a far off place, the time books with time cards may be sent once in fifteen days, with the approval of the Divisional Officer. In such cases, the attendance for the first fifteen days should be marked in one time book and the attendance for the remaining period of the month should be marked in the second time book. The executive subordinate should record the following certificate in the time book.

"Certified that the attendance marked above by me and the allocation of wages in the time cards are true and correct".

- (8) Time cards allocating the wages of each of the TTR/Casual labourers employed on several work orders during the day should be prepared

by the executive subordinate and sent to Divisional / Sub-Divisional office with time books.

The time cards serve two purposes :

- (a) For checking the Temporary Time Roll prepared from the entries recorded in the time books and
 - (b) To facilitate allocation of the wages chargeable to the various work orders.
- (9) At the end of the month, the executive subordinate should prepare a progress report indicating the quantum of work done, with a brief description and the progressive total of percentage of work done and send it to the Divisional / Sub-Divisional Office along with the Measurement Book containing the recorded measurements of work done during that month.
- (10) Executive Engineers / Assistant Executive Engineers are required to TEST CHECK the attendance of TTR / Casual labourers and the allocation of wages in the time cards at least TWICE in a month and record the fact of having done so in the time book.

PREPARATION OF TEMPORARY TIME ROLLS :

- (11) From the time books, the Temporary Time Rolls (T.T.R.) should be posted and verified with time cards every day. The allocation of the wages to the various work orders, as given in the time cards should be recorded on the reverse side of the T.T.R. The T.T.R. for the calendar month should be prepared. Only one T.T.R. for all the gangs of TTR/ Casual labourers working under one executive subordinate, should be prepared. The T.T.R. should be prepared in the Divisional Office, or in the Sub-Divisional Office (if authorised) and not at the workspots.

EXCEPTION : T.T.R. may be prepared fortnightly in special cases with the approval of Zonal Chief Engineer, where fortnightly payments are found to be absolutely necessary.

- (12) The names of the TTR / Casual labourers their check numbers, category, rates of consolidated wages, and reference to their appointment orders are to be written under the respective columns of the T.T.R. The attendance as marked in the time books is copied against the respective names under the date column. Weekly holidays and other paid holidays should be clearly indicated under the respective dates columns. After marking the attendance of the last working day of the month the total number of days of work put in by each and the amount of wages earned should be calculated and noted against each name.
- (13) Over-writings and corrections on the T.T.R. should be avoided. Corrections, if any, should be attested by a competent officer.

SCRUTINY BY THE DIVISIONAL ACCOUNTS OFFICER :

- (14) The Divisional Accounts Officer should see that :-
- (i) The rates of wages on which the TTR/Casual labourers employed are in accordance with the approved schedule of rates of consolidated wages ;
 - (ii) The authority exists for the entertainment of the labourers;
 - (iii) The names, check numbers, rates of wages, attendance are correctly recorded on the T.T.R. (check with time books).
 - (iv) Weekly holidays and other authorised holidays with or without wages are clearly written under the respective dates columns.
 - (v) No leave other than what is admissible/permissible has been allowed.
 - (vi) Such deductions as may have been directed by the competent authorities in accordance with the provisions contained in the payment of wages Act are made from the wages of T.T.R. / Casual labourers.
 - (vii) A progress report indicating the quantity of work done with a brief description thereof is furnished by the executive subordinate duly indicating the pages in the measurement book, containing the

recorded measurements and that the progress report is countersigned by the Assistant Executive Engineer. The work done as per progress report should be compared with the recorded measurements in the Measurement Book. The entries recorded in the Measurement Book should be scored off in Red ink noting reference to the T.T.R. passed for payment.

- (viii) Sanctions to estimates, budget provision, provision for labour and up-to-date outlay are furnished on the T.T.R. after verifying with the entries recorded in the concerned 'C' Register.
- (ix) In cases of excesses over or want of provision for labour in the relevant estimates, a clear explanation therefor and the action taken for the regularisation of such excesses / want of provision for labour are recorded on the T.T.R.
- (x) The certificates, which are required to be furnished by the A.A.O/ Divisional / Sub-Divisional Officers on the T.T.R.s have been furnished.

(15) The Divisional Officer and the concerned Assistant Accounts Officer are required to furnish the following certificates on the T.T.R.

(a) By the Divisional Officer :

"Certified that sufficient test checks have been made by me or by my Assistant Executive Engineer and that I have satisfied myself that the attendance and allocation given in this T.T.R. are correct".

Alternate certificate, in cases where no test checks are made :

"No test check was made by me or by my Assistant Executive Engineer as neither of us inspected the work during the month. I am however satisfied that the attendance and allocation given in this T.T.R. are correct".

(b) By the Assistant Accounts Officer :

"Certified that attendance and allocation as shown on this T.T.R. agree with the attendance and allocation given by the executive subordinate in the time books and time cards"

AND

"Certified that I have checked the rates of consolidated wages on which the T.T.R./Casual labourers are entertained with the approved schedule of rates of consolidated wages".

- (16) T.T. Rolls should be completed in all respects and passed for payment, after due scrutiny well in time so that the wages can be disbursed on the notified dates of payment. Divisional Officer / Divisional Accounts Officer will be accountable for any delay in the payment of wages.
- (17) Cheques or cash and the T.T. Rolls should be handed over or sent to the concerned executive subordinate immediately after the cheques drawn or after encashing the cheque.
- (18) Wages to T.T.R. / Casual labourers shall be disbursed at the workspots, by an authorised employee, in the presence of Assistant Executive Engineer, and the concerned executive subordinate. The men who are being paid are to be identified by their check numbers and by the executive subordinate incharge of the gang.
- (19) Signatures of payees shall be taken on the T.T. Roll in the space provided for under the column "Payees Acknowledgement". In the cases of illiterate men, left hand thumb impression should be taken and attested by the executive subordinate or any known witness at the place of payment. Payments in excess of Rs. 20/- (Rupees Twenty) should be duly stamped.
- (20) The T.T. Roll together with the amount of wages remaining unpaid, if any, should be returned to the Divisional Office before 25th of the month.

- (21) The Temporary Time Rolls shall be regarded as a permanent record and filed separately from other vouchers.
- (22) The recorded Temporary Time Rolls shall be produced, when demanded for check by the Inspecting Officers/Internal Audit/ Statutory Audit.

During local inspections / Auditing, the officers will, in addition to checking the initial accounts of labour, see whether the above rules relating to the maintenance and check of the attendance and allocation of labour are being strictly followed.

- (23) A separate pay roll shall be prepared for a group of permanent staff members, if any, deployed exclusively or largely on capital jobs.

HOURS OF WORK AND OVER-TIME ALLOWANCES :

- (24) (1) A working day will ordinarily consist of EIGHT hours ;
- (2) The minimum period of time for which any daily rated workman can be paid will be FOUR hours or half a day;
- (3) One day in a week shall be declared as a 'weekly holiday. When a daily rated workman is deprived of any of the weekly holidays, such workman shall be allowed within the month in which the holidays were due to him or within the two months immediately following that month compensatory holidays equal to the number of holidays so lost ;

(See 4(b) of service conditions of daily rated workmen Regulations 1974 / see page 490).

- (4) No adult worker shall be required to work or allowed to work for more than 48 hours in a week or in any week.
- (5) As circumstances in Board may compel engagement of daily rated workmen beyond 48 hours in a week they will have a holiday for a whole day on one of the THREE days immediately before or after the said date.

OVER - TIME :

(6) In extreme cases of urgency, the daily rated workmen may be made to work beyond eight hours. In all such cases, over-time work and payment of over-time allowances shall be regulated as follows :-

- (a) Upto NINE hours per day, on any day of the month, no over-time allowance is admissible. But, for every extra hour beyond nine hours, a day or 48 hours in a week, overtime allowance may be granted at twice the rate of wages. (See Regulation 4 (d)(ii) - Annexure - I).
- (b) Whenever they are called upon to work on any of the Notified Holiday (excluding weekly holidays), they are to be paid twice the rate of wages.
- (c) The maximum overtime that can be put in by a daily rated workman on any one day is generally limited to THREE hours, except under extraordinary circumstances or in cases of urgent necessity.
- (d) The total number of overtime hours shall not exceed 40 hours for any one quarter. 'Quarter' means a period of three consecutive months, beginning from 1st January, 1st April, 1st July or 1st October,
- (e) The total number of hours of work in any week including overtime shall not exceed 60 (SIXTY) hours.
- (f) Divisional Officers are empowered to authorise payment of over-time allowances, subject to the limitations duly recording the reasons in brief necessitating the employment of labour and payment of overtime allowances.

(7) Separate T.T.R. should be prepared for overtime allowances.

UNPAID WAGES :

347. (1) The wages to daily rated workmen can be paid upto the last day of the subsequent month of the date of issue of cheques after obtaining due acquittances on the T.T. Rolls.

(2) Wages remaining unpaid after the end of subsequent month, should be remitted to the Bank in the very next month. (Credit Account Code 44.210).

(3) Subsequent payments may be made on separate T.T.R. after verification, duly furnishing the following certificate :

"Certified that the amount is outstanding in the Register of unpaid wages and that necessary entries have been made in the Register of unpaid wages, and on the original T.T.R. to avoid a second payment". (Debit Account Code 44.210).

B. PAYMENTS TO SUPPLIERS AND CONTRACTORS :

RECORD OF MEASUREMENT :

348. Measurement Book - The Measurement Book is the most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by the piece work or by contract or of supplies of building materials such as slabs, bricks, sand, jelly, chunam etc., received, which have to be counted, or measured or weighed. The description of the work must be lucid, so as to admit of easy identification and check. Since the prompt settlement of claims is obviously in the interests of economy, measurements should be frequently taken and delay in measuring up work should be avoided.

RULES FOR TAKING MEASUREMENTS AND KEEPING MEASUREMENT BOOKS :

349. The Measurement Book is generally in use in the Board for all works. There should be only one Measurement Book for each work or for each class of work. In respect of large works, one Measurement Book for different sub-heads of the work may be used, if necessary.

350. The pages of the Measurement Book will be serially machine numbered. The number of pages in each book will be counted in the Division Office, before issue and they should be counted by the subordinates, immediately

on receiving the Measurement Book; any discrepancy should be reported immediately, failing which they will be held responsible. The loss of Measurement Book or the removal of a page from it, is a serious offence for which a subordinate may render himself liable for major punishment. All such cases should immediately be reported to the concerned authorities and their orders obtained there on. The blank pages at the end of the book should be used for entry of remarks by the inspecting officer to save the trouble of sending written orders to subordinates in immediate charge of the works. But, all officers must retain copies of important orders affecting design, expenditure etc.

- 351.** The Measurement Book should always be retained by the executive subordinate in-charge of the work for measuring the work done and to record the measurements so taken. No copies of detailed measurements should ever be made.
- 352.** (a) As all payments for works or supplies of building materials are based on the quantities recorded in the Measurement Book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately.
- (b) If the measurements are taken in connection with a running contract account on which the work has been previously measured, he is further responsible to see :
- (1) that reference to the last set of measurement is recorded; and
 - (2) that when the entire job or contract is completed, the fact is recorded prominently just above his initials. Whether the measurements are the first in respect of running account or whether they represent the first and final measurement, should be clearly noted against the entries recorded in the Measurement Book.
- 353.** No blank pages should be left in the Measurement Book. Any page left blank inadvertently should be cancelled by diagonal lines and the cancellation attested.

- 354.** All entries should be continuously recorded in the Measurement Book at the workspot in ink. The recorded entries should be free from corrections and over-writings. If a mistake is made, it should be corrected by crossing out the incorrect words / figures and re-writing the words/figures correctly and attested by the officer / subordinate making the correction with his dated initials. When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation or by a reference to his orders duly attested by the Officer who took the measurement. In either case, the reasons for the cancellation should be recorded. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a court of law.
- 355.** The date of every entry should invariably be recorded. The omission of date will be considered as a very serious offence, as it depends on the possibility of check. It also reduces the chances of irregularities.
- 356.** The name of the contractor should be entered in full. When there is more than one contractor, care must be taken to show clearly the various portions of the work done by each.
- 357.** From the Measurement Book all quantities should be clearly traceable into the documents on which payments are made and a reference to the voucher in which the quantities are entered for payment as well as the date of entry should be given by a endorsement in RED INK, upon the original entries in the Measurement Book. No contract certificate or bill should be signed without thus crossing off the connected entries in the Measurement Book and the document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.
- 358.** There should be no entries of cost in the Measurement Book and the rate should be entered only when it is necessary to do so for the preparation of the abstract i.e. when the same kind of work is being done at different rates.
- 359.** Every opportunity must be taken by the Divisional Officers or their Assistant Executive Engineers to check the accuracy of the detailed

measurements. A note of such check with date and initials of the checking officer should be recorded in the Officer's Diary / Note book as well as in the Measurement Book. The Diary/Note book should be shown to the inspecting officers to enable them to ascertain the extent of check exercised by them over works under their charge and the same returned to the Divisional Office for record after completion.

360. RECORD OF MEASUREMENTS AND CHECK MEASUREMENTS :

- (1) Measurements should be taken and recorded by the executive subordinates incharge of the works. When measurements are taken by two or more officers, jointly, the entries should always be recorded and signed by the senior most officer.
- (2) Measurements of all works and repairs taken and recorded by the executive subordinates, should be checked every month by the officers who are incharge of the execution of works, as detailed hereunder :-
 - (a) Minimum of EIGHT works costing more than Rs. 5,000/- by the Assistant Executive Engineers ;
 - (b) Minimum of FIVE works costing more than Rs. 10,000/- by the Executive Engineers ;
 - (c) Minimum of TWO works costing more than Rs. 50,000/- by the Superintending Engineers.

(B19/8045/83-84, dt. 7-6-84)

- (3) The Executive Engineer is required to check measure frequently the works in progress and maintain check measurements. He should also check measure final measurements of works costing more than Rs. 25,000/- to the extent of 25 per cent of the total value of the work done.
- (4) The Assistant Executive Engineer, (Elec), can check-measure Civil Engineering Works costing not more than Rs. 2,500/- in each case.

- (5) The Assistant Executive Engineer is required to check measure the first and final bills of works and all final bills on running account, irrespective of their cost.
- (6) The object of check measurements is to detect errors in measurements and to prevent fraudulent entries. Check measurements should therefore be conducted with discretion and care.
- (7) The fact of check measurement by the Assistant Executive Engineer/ Executive Engineer should invariably be noted in the Measurement Book at the time of check measurement and the item check measured should be indicated by the initials of the checking officer, which should be placed on the left side of the column 'Particulars' in line with the item check measure.
- (8) Measurements for work done by Board should be made well in time and completely entered in the Measurement Book before the close of the last working day prescribed for closing the Temporary Time Rolls for the work. This will enable the abstract of work done for such works being entered on the T.T. Rs in time for its payments.
- (9) All building materials such as sand, slabs, chunam, jelly etc., delivered at site of works, should be examined and counted/weighed / measured as the case may be and the measurements so taken shall be recorded in the Measurement Book. In case such building materials are delivered at stores, the store keeper should enter the measurements in the Measurement Book and get them checked by the Store Officer/Divisional Officer. The measurements recorded for all road materials like metal (jelly) rubble, muram (gravel), sand etc., should be for gross quantities without any percentage deductions for voids. In that case, the schedule and estimated rates of all such materials should however be reduced in such proportions as may be considered necessary by the competent authority. All such materials, whether delivered at stores are at workspots and allowed to remain at workspots, shall be taken to stock account.

361. (1) The Divisional Officers may obtain the annual requirement of blank Measurement Books from Central Stores Division on an indent. When they are received, the Measurement Books should be checked and Divisional serial numbers should be assigned. The Measurement Book is to be issued to an executive subordinate on an indent, which is required to be passed by the Divisional Officer. The indent should specify

(a) The name of the work for which the Measurement Book is required;

(b) The size of the Measurement Book i.e., whether of 15 or 25 or 50 page

The receipt and issue of Measurement Books should be recorded in the stock register of Measurement Books.

(2) The eventual return of all Measurement Books to the Divisional Office for record must be insisted on. The Measurement Books must be carefully preserved for TWENTY Years after the close of the work.

(3) No page should be removed from a Measurement Book and all blank pages should be cancelled before the Measurement Book is recorded.

362. The Controlling/Inspecting officers, during their tours/inspections, are required to see that the Measurement Books are carefully kept, that measurements are properly recorded and that they are complete records if the actual measurements of each kind of work done. They should also see that any orders regarding check measurement are duly observed. The correct maintenance of the register of used and unused Measurement Books should also be ensured.

363. When an executive subordinate is transferred, he should make over his Measurement Books to his successor, noting the fact after the last entry in each book. The relieving executive subordinate should similarly enter his name and the date on which he took over the books. A report of transfer of each book should be sent to the Divisional officer, to enable necessary entries being made in the register.

WORK BILLS:

- 364.** Every work bill should be in triplicate. The original bill should always be preferred in ink while the duplicate and triplicate in pencil by using carbon papers. Type written bills may also be accepted.
- 365.** Every work bill that is submitted for check and payment should contain the following certificates from the contractor concerned and dated. In cases of illiterate contractors, the importance of such a certificate should be clearly explained to them by the Divisional Officer, in person, before their thumb impressions are obtained for the certificate. The Divisional Officer himself should attest such thumb impressions with his signature and date in token of his having explained the contents of the certificate to the contractor and also in token of his having identified the contractor.

"Certified that I accept the measurements and rates as entered in this bill as correct and that this bill covers all my claims upto- date in respect of all the works to which it relates".

- 366.** when a final payment is made on a running account, the bill should invariably be prepared on yellow paper. The payee, if he is able to write, should add in his own handwriting that the payment is in full settlement of all demands. If he is unable to sign, those words (underlined) should be filled in by the officer making the payment.
- 367.** A separate running account should be maintained in respect of each contract. Transactions relating to two or more separate working estimates should not be brought on the same running account. They should therefore not be covered by single contract.
- 368.** (a) When secured advances on materials at site are allowed by the Divisional Officers to a contractor whose contract is for a finished work a detailed account of the advance must be kept. There should be separate entries in respect of each class of materials, of the quantities brought to site by the contractor and the amount advanced under the orders of the Divisional Officer. These advances must be recovered by deduction from the contractor's bill for work done, as the materials are

used in construction and the items of work in which they are used are billed for, on the basis of actual measurements. As recoveries are made the outstanding amount of the items concerned should be reduced by making deduction entries in the column "Present Measurements" equivalent to the quantities of materials used by the contractor or items of work shown as executed in the bill.

- (b) It is the responsibility of the concerned executive subordinate to note the quantity and description of materials drawn by him and issued to the contractor, the value of which is to be deducted from the bill. He should also note the materials on which royalty is to be levied, so that the amount of royalty could be recovered by deduction from that bill.

369. Claims on behalf of deceased persons for sums due to them by the Board should not be paid without the production of the usual legal authority, such as heirship certificate or succession certificate. When the amount due does not exceed Rs.500/- in each case, it may be paid without the heirship certificate by the officer responsible for the payment, after production of a certificate from the Tahsildar of the Taluk as to the right and title of the claimant. An indemnity bond should be taken from the payees in all such cases as an additional safeguard.

EXAMINATION AND PAYMENT OF WORK BILLS

370. CHECK OF WORK BILLS:

- (1) Measurements recorded in the concerned Measurement Books should be arithmetically checked.
- (2) The quantities claimed in the works bills should be verified with reference to recorded measurements in the Measurement Book and sanctioned estimates.
- (3) The rates claimed in the work bills should be checked with reference to accepted tender/schedule of rates/approved date rate.
- (4) The correctness of total claim under each item should be checked.

- (5) Verify whether all the required certificates, recording of measurements, check measurements etc., are recorded under the dated signatures of the concerned executive subordinates/officers.
- (6) Verify whether the deviations, if any from the sanctioned estimate are covered by the approval of the competent authority.
- (7) Verify whether recoveries, towards amounts due to Board, towards royalty, towards hire charges of vehicles, etc., are correctly calculated and recovered.
- (8) Bad work should not on any account be measured and paid for. incomplete works also should not be measured and paid for.
- (9) After scrutinising the work bills, with reference to sanctioned estimates, agreements, Measurement Book and as above, a certificate to this effect should be recorded on the bill under the dated signatures of Assistant Accounts Officer/Accounts Officer. The entries recorded in the Measurement Book should be crossed off in red ink noting reference to the bill passed for payment.

371. (a) Advance to Contractors- Advance to contractors are, as a rule, prohibited. Board may however authorise the grant of advances to contractors in exceptional cases/circumstances, prescribing such conditions as may be deemed necessary.

- (b) Where advances are granted to contractors, under the orders of the competent authority, it is the responsibility of the paying officer for maintaining contractor's ledger account and for effecting prompt recoveries from the bills of the contractors or for timely adjusting the amount of securities against the balance of advance, in case of default.

372. CARTING BILLS/TRANSPORT BILLS:

- (1) Board's materials are normally transported from stores to work sites or from one stores to another stores by Board's lorries/trucks with trailers.

- (2) In urgent cases and also in cases of non-availability of Board's vehicles, the materials may be sent by Railway or by engaging Transport contractors.
- (3) Where materials are sent by Railway, the concerned officer should record reasons therefor.
- (4) Entrustment of loading and unloading and transportation of materials from one stores to another stores or from stores to worksites, to transport contractors, requires approval of the Board.
- (5) The transport bills, should be checked with reference to approved rate per M.T. per K.M. and the terms and conditions stipulated in the orders.
- (6) In remote areas, where there are no motorable roads, carts may be engaged for transporting materials, Divisional Officers are empowered to sanction cart hire.
- (7) The following particulars are required to be furnished on the transport bills, by an executive subordinate or any other employee authorised by the Divisional Officer:
 - (a) The names of the materials transported;
 - (b) The total weight of those materials transported; in Metric Tonnes;
 - (c) From placeto place.....
 - (d) Actual distance covered in Kms.
 - (e) Was there any shortage of materials, at the time of taking delivery at the destination.

373. SERVICE CONNECTION BILLS:

Any refund, out of the amount paid by the consumer, shall be authorised, in accordance with the relevant Regulations of Electricity Supply Regulations.

374. BILLS RELATING TO ELECTRIC INSTALLATIONS WORKS:

(a) Board has authorised for getting the following works executed on labour contracts;

(i) Village electrification works and works contemplated in R.E.C. schemes.

(B9/B8/1369/84-85, dt. 11-6-84,13-7-84)

(ii) Low Tension/High Tension line works including the transport of materials required for those works ;

(B9/B8/1369/84-85,dt.23-4-85,3-12-85)

(iii) Erection of Transformer Centres.

(B9/1369/84-85/Vol.II.dt. 24-3-88)

(b) Bills are to be checked with reference to checks prescribed in para 370. Special care should be taken for timely scrutiny of the agreements executed and securities furnished by the contractors, responsibility devolves on the concerned officers for ensuring proper supervision over execution of works, according to time schedule and quality of workmanship.

375. BILLS TOWARDS ROAD CUTTING CHARGES:

(1) When underground service main is laid, the road cutting charges are payable by the consumer.

(2) When underground cables are laid by the Board, the road cutting charges are payable by the Board to the concerned local authority.

376. BILLS TOWARDS COMPENSATION FOR TREES CUT/CROPS DAMAGED:

(1) Based upon the survey conducted, the jurisdictional Divisional Officer will have the information about the number of trees to be felled/ quantum of damages to be caused to the crops grown in the fields enroute, while laying High Tension/Low Tension transmission lines. Before taking up the work for execution, the owners of the respective

lands will have to be served with notice, in the prescribed form, requesting their consent for felling those trees and/or for causing damages to crops grown in their fields.

- (2) On receipt of their consent, Mahazar shall be get done by the Village Accountant or by any Officer belonging to Mandal Panchayat in the presence of the owner and a few important persons of that place. The owner is also required to produce 'PAHNI' certificate (An extract of Revenue Record) containing:
 - (a) Names of the owner of the land/field;
 - (b) Survey numbers;
 - (c) Number of trees to be felled, with their types and ages;
 - (d) Names of the person to whom the compensation amount is payable.
- (3) On receipt of these documents, the concerned officer of the Board shall request the owner/owners to get the trees felled. The owners have the right to take possession of the timber of the trees.
- (4) The bill in duplicate (in the prescribed form) shall be obtained from the owner of the land/person legally entitled to receive the amount of compensation. In every case, an Indemnity Bond on a stamped paper of appropriate value shall be obtained.
 - (a) * Payment of tree cut and crop compensation of Rs.1000/- and below shall be made in cash instead of by cheque to the farmers.
* (KEB/B19/7654/84-85/dated 25-1-95)
- (5) (a) Officers of the rank of Executive Engineers and above are empowered to fix up reasonable amount of compensation for crops damaged or trees cut without reference to the authorities in the Revenue, Forest and Agriculture departments, subject to the following limitations.

Executive Engineers, (EI) Rs.1000/- per party. Superintending Engineers, (EI) Rs.2000/- per party. Chief Engineers, Electricity.....Full Powers.

(b) The amount of compensation payable for trees cut shall be regulated as per the rate of compensation as furnished in the Annexure - II. As regards the amount of compensation payable for crop damages, the financial evaluation of the food and commercial crop has to be made by taking into consideration the density and growth of crop (i.e. Food and commercial crop) its probable yield and present market rates.

(c) In respect of any species not included in the annexure and in the cases of special crops like cardamum, coffee, etc., the concerned authority in the Revenue, Forest and Agriculture Departments shall be consulted and then refer all such cases to Board.

(B19/7654/84-85/1-8-1988)

(B9/2228/78-79/29-12-1978)

(B9/5846/67-68/11-11-1977)

(See Section 18 &19 of I.E.Act 1910)

377. BILLS TOWARDS PAYMENT OF SOLATIUM TO THE OWNERS OF ANIMALS, THAT DIE OF ELECTROCUTION:

(1) Zonal Chief Engineers/Circle Superintending Engineers are empowered to sanction payment of solatium upto a limit not exceeding Rs.2,500/- (Rupees Two thousand and five hundred only) per animal to the owner of the animal which died of electrocution. Before the payment is made, it shall be established that the death has occurred due to a lapse on the part of the Board.

(2) The amount payable in each case should be got fixed by an officer of the Department of Animal Husbandry and Veterinary Sciences. In case the amount of compensation fixed were to exceed Rs.2,500/- a sum of Rs.2,500/- may be paid to the claimant initially and the balance paid only after obtaining approval of the Board.

NOTE : (i) Rates revised in B.O.No B7/ASB/89-90/Vol.II dated 16-1-1990 - See Annexure-IV.

* (ii) Rates revised in B.O.No B7/ASB/89-90/Vol-II dated 20-11-1991- See Annexure-IV.

378. Bills towards payment of compensation to the legal heirs of a non-departmental person who died on account of electrocution:

- (1) Whenever there is a loss of human life on account of electrocution, compensation is payable by the Board, to the legal heirs of the deceased subject to the following conditions:
 - (a) It is established that the death has occurred due to a lapse on the part of the Board;
 - (b) Should be supported by a post-mortem certificate and death certificate;
 - (c) A copy of the electrical accident report.
- (2) The amount of compensation payable in each case of death on account of electrocution is to be determined and fixed by a competent authority.
- (3)
 - (a) Superintending Engineers are empowered to sanction compensation upto a limit not exceeding Rs.5,000/- for each human life lost;
 - (b) Chief Engineers may accord sanction for the payment of compensation upto a limit not exceeding Rs.10,000/- for each human life lost;
 - (c) The maximum amount of compensation payable is Rs.50,000/- in respect of each case of human life lost.

(B5/3410/77-78, dt. 5-9-1984)

Note: Rates revised in B.O.No. B7/ASB/89-90/Vol-II
dated 16-1-1990. See Annexure-IV

ISSUE OF MATERIALS:

General - Issues of materials to works whether from stock or by purchase, transfer or manufacture, are divided into two classes:

- (1) Issues to contractors - Issues of materials to contractors with whom agreements in respect of completed items of works i.e., for both labour and materials have been entered into.

- (2) Issues to works - Issues of materials to works done by Board or by contractors whose agreements are for labour only.

ISSUES OF MATERIALS TO CONTRACTORS :

- 379.** General conditions - The issues of materials to contractors, who have contracted for completed items of work is generally permissible only in the following circumstances :

- (1) When in the interest of work or with the object of utilising existing stocks of materials, it is desirable to retain in the hands of the Board the supply of certain other materials as well and a condition to this effect has been inserted in the contract.

- 380.** The contract should specify:

- (1) the materials to be supplied by the Board for use on the work;
(2) the place or the places of delivery and
(3) the rates to be charged to the contractor for each description of materials.

The contractor should be held responsible for obtaining from Board all such materials required for the works and for making payments therefore, by deduction from his bills at the rates specified, regardless of fluctuations in the market rates or in the stock rates of the Division.

NOTE: The rates to be charged to the contractors for the materials to be supplied should definitely be specified.

- 381.** The following procedure is prescribed in regard to sale of cement, and steel to tendered contractors for Board's work.

(B5/2794/85-86, dt. 1-1-1986)

A. ISSUE OF CEMENT:

- (1) The rate of cement and steel at which they will be sold to the contractors shall be indicated in the tender notification itself so that the contractor will know the rates of these two essential materials while working out their data sheets for individual items of works.

(2) Issue rate of Cement:

- (a) When departmental supply of cement is one of the tender conditions:-

The issue rate of cement shall be at the ledger rate at time of tender plus TEN per cent handling charges. This issue rate shall be indicated in the tender schedule and also in schedule 'A' of the contract agreement. The same rate shall be applicable for supply of cement for the extended periods also, but for tendered quantity only.

Note: If the actual cost of cement is more than the rate fixed, the difference shall be debited to the respective works.

- (b) When issue of cement is not one of the tender conditions, but is to be issued in the interests of Board's work:

- (i) The issue of cement in this case shall be resorted to only when the situation warrants issue of cement and in the interests of expediting the works, subject to availability of cement.
- (ii) While inviting tenders itself, the contractors shall be asked to furnish the cement price based on which they have quoted their rates. Evaluation of tenders shall be done on the basis of market rate prevailing at the time of opening of tenders, i.e., all the offers are to be computed to the common market price prevailing at the time of tender by loading/de-loading the difference in cost on account of cement between the tenderers price and the market price.
- (iii) When cement is to be issued at a later date departmentally for the reasons cited above, it shall be on the basis of the price of cement indicated by the tenderer at the times of quoting.

Note: Issue of cement shall be on sale basis only.

- (c) When works are awarded at S.R. rates without inviting tenders and issue of cement is one of the conditions:

Issue rate of cement shall be at S.R. rate assumed in the estimate. The difference, if any, between S.R. rate and ledger rate shall be charged off to works.

Note: Issue of cement shall be on sale basis only.

- (d) When works are awarded at S.R. rates without inviting tenders and issue of cement is not one of the conditions;

The issue rate of cement shall be at the ledger rate at the time of issue of cement plus TEN per cent handling charges or non-levy rate (Market Rate) whichever is higher.

Note: Issue of cement shall be on sale bases only.

- (e) When once the cement is sold to the contractor, the cost of cement includes the cost of cement bags also.

(B7/1241/80-81, dt. 27-9-1980)

- (f) Transportation charges and other incidentals in transporting cement from Board's stores to the work sites shall be borne by the contractors in all the above cases.

- (g) The above provisions are not applicable in the cases of issue of cement to pole manufacturers for whom the respective purchase orders terms are applicable.

(B5/2974/85-86, dt. 1-1-1986)

B. ISSUE OF STEEL:

Whenever steel has to be issued to contractors for use on bonafide Board's works, executed through contract agency, the issue rate shall be fixed at ledger rate leviable or market rates plus taxes if leviable whichever is higher.

- 382.** (1) All materials required for issue to a contractor should be made over to him as soon as they are received.
- (2) An unstamped but dated acknowledgement detailing full particulars of the materials including the rates and values chargeable to him should at once be taken from the contractor.

- 383.** On the authority of the contractor's acknowledgement the cost of the materials should be debited at once to his personal ledger account for subsequent recovery by deduction from the amount due to him for work done.
- 384.** As the issue of materials to contractors under the foregoing rules is permissible solely for the bonafide requirements of Board's works, Divisional Officers should make such arrangements as may be deemed suitable for limiting the total issues to a contractor in connection with a particular work to the reasonable needs of that work. This precaution is particularly necessary when the rates at which any materials issued are lower than the prevailing market rates or when the latter are expected to rise appreciably. In such cases, if the transactions are of any importance, it should be seen that the aggregate of the quantities of any or all the materials issued to a contractor from time to time for use on a work remains within the estimated requirements of his contract.
- 385.** Board do not undertake to take over from contractors, whether before or after the completion or determination of contracts surplus materials which were originally procured by contractors for themselves or were issued to them and charged to their accounts. Such materials are the property of the contractors and can be taken over by Board, if required for use on other works in progress only by special arrangements and at the prevailing market rates. If the materials were originally supplied by the Board the price allowed to the contractors on requisition should not exceed the amount charged to the contractor.

Note: Contractors are however not at liberty to remove from the site of works, without the written permission of the divisional officers, materials which have been issued to them for use on a work and a stipulation to this effect should ordinarily be embodied in their agreements.

HEAD OF ACCOUNT:

- (1) 22.340 - Materials issued to Contractors;
- (2) 22.360 - Materials returned by Contractors.

ISSUE TO WORKS:

- 386.** Materials to the extent of actual requirements only should be drawn from stores for immediate use on a work. The cost of those materials, is debited to the respective work orders.
- 387.** (a) When materials are drawn and stocked at work sites for gradual utilisation of those materials, the cost of those materials are also to be debited to the respective work orders.
- (b) At the same time, 'Materials at Site Account' shall be maintained by the concerned executive subordinate and a parallel account shall also be maintained at the Divisional Office.
- 388.** (a) Drawal of materials for works particularly during the financial year end, only with a view to get the outlay booked is strictly forbidden.
- (b) The time lag between the drawal of material and its usage should not exceed one month.
- 389.** (a) All surplus materials and materials drawn in excess of requirements should be returned to the stores at the earliest possible time, by the executive subordinates.
- (b) Released materials/salvaged materials on dismantling/ decommissioning of an asset should be returned to stores, without delay.

MATERIALS AT SITE ACCOUNT :

- 390.** Numerical or quantity account of receipts, issues and balances has to be maintained, in respect of materials issued to works with a view to control the balances efficiently until the materials are utilised on works. This account is called 'Materials at Site Account'.
- 391.** Materials at site account should also be opened in the register of works. It should be regarded as a material suspense account, as it will be a record of cost of materials issued to works. The responsibility for clearing this suspense account rests with the Divisional Officer and Divisional Accounts Officer.

- 392.** The quantity and value of unused balance of materials remaining at the site of the work at the end of the month, should also be brought on to the materials at site account.
- 393.** Unused balance of materials charged to works should be verified once in three months and a report of verification of the materials at site should be prepared by the executive subordinate and submitted to the Divisional Officer. The verification reports of unused materials received should be checked by the Divisional Officer/Divisional Accounts Officer and the differences, if any, should be got set right or to initiate such action as may be deemed necessary for the recovery of the cost of shortages.

HEAD OF ACCOUNT:

- (1) 22.310 - Materials issues - Capital
- (2) 22.320 - Materials issues - (O&M)
- (3) 22.640 - Materials at Site Account

RELEASING AND REFIXING OF ENERGY METERS :

- 394.** Defective energy meters as and when detected should be replaced by good meters, to avoid loss of revenue and inconvenience to the consumers. Delays in the replacement of defective meters might be attributed to non-availability of good meters. In order to prevent delays in the replacements of defective meters by good ones and consequent loss of revenue, the following procedure is prescribed.
- (1) O & M, Sub-Divisional Officers shall authorise their Sectional Officers (Accounting/Non- Accounting)/ Junior Engineer (Meters) O & M units, to draw sixteen single phase energy meters, on indents, under imprest.
 - (2) The energy meters so drawn, under imprest, shall be used only for the replacement of defective meters, as and when detected/reported. If it is used for servicing a new installation, the concerned executive subordinate shall be held responsible.
 - (3) Immediately after removing the defective meter, a good meter shall be fixed. A sticker containing the following particulars shall be pasted on the released meter.

STICKER:

Meter Serial Number
Make:
From R.R. No.
Released On (Date)
Final Reading
Name of the O & M
Unit/Section

Signature

- (4) When the number of released energy meters reaches eight or within 14 days of the replacement, whichever is earlier, the released energy meter should be returned to stores.
- (5) The imprest stock of energy meters shall be recouped when the stock reduces to eight or as the case may be, by drawing good meters against the defective meters returned to stores.
- (6) The Section Officer/Junior Engineer (Meters) shall maintain R & R Register to indicate the following details:

R.R.Number

Meter Details	Released Meter	Fixed Meter
Meter Serial No.
Make
Capacity
Initial Reading
Final Reading
Date of removal / fixing
Reason for removal

- (7) The replacement of the defective meter shall be reported to the Revenue Section, duly furnishing all the above particulars.

- (8) The Store Keeper shall keep a separate account of the released meters that are received. These defective meters shall be sent to Meter Testing Section/Sub-Division/Division for test, repairs and return.
- (9) The meters released on consumer complaints and on payment of meter testing fees and on suspicion of the incorrectness of recording of energy consumption shall be sent directly to M.T.Sub-Division/ Division. The M.T.Section/ Sub-Division/Division shall return the meter, with test report within one month.
- (10) The M.T.Section/Sub-Division/Division, on receipt of faulty energy meters, should first test them. Such of those faulty meters found repairable, should be repaired, calibrated and then seal them under proper supervision. The meters should be cleared and spray painted. The date of repair and the name of the unit which has repaired the meter should be painted with the help of stencils. The meters are then returned duly packed in card board cartons properly and labelled fully. Meters found not worthy of any repairs shall be returned to stores as faulty meters, to be scrapped.
- (11) On receipt of these meters with a test and repairs Return Article Invoice, the Store Keeper will make an entry in the Register of Test and Repairs and also in the account of released meters. The Store Keeper/Store Officer shall watch the return of all the meters sent for repairs.
- (12) The energy meters released from permanently disconnected installations shall be sent to stores under intimation to the Revenue Section, for recording the fact on the concerned Revenue Ledger.
- (13) Good meter removed from an installation on account of disconnection made due to non-payment of energy charges or due to any fault in the internal wiring, should be retained by the J.E. (Meters)/Section Officer, for a day or two so that it can be refixed immediately at the time of restoring power supply. On the third day the meter shall be returned to stores, in case the consumer does not come forward to get the installation reconnected.

- (14) In the case of three phase energy meters no imprest is permitted. Good meters shall be drawn for each of the installations for which the meter has to be replaced. Other procedure will be same as for single phase energy meters.
- (15) Statement of energy meters released, in the prescribed proforma shall be sent by the J.E.(Meters)/Section Officer, to the Sub-Divisional Officer/Divisional Officer. The Divisional Officer shall send one consolidated statement to S.E. (E) O&M Circle/Zonal Chief Engineer.

HEAD OF ACCOUNT :

74.510 - Repairs and Maintenance -
Metering Equipments.

(B8/2711/86-87, dt. 31-3-87)

RELEASING AND REFIXING OF TRANSFORMERS AND OTHER MAJOR EQUIPMENTS :

- 395.**
- (1) Failure of transformers and other major equipments like oil circuit breakers, switch gears, current transformers, potential transformers, group operating switches, etc., installed in extra high voltage stations and failure of transformers of various capacities installed in the distribution system, shall be reported to the concerned authorities within 24 hours after its occurrence.
 - (2) Action should be initiated by the Divisional Officer to repair and recommission the faulty equipments within the shortest possible time.
 - (3) A faulty or burnt out transformer should be released and a good transformer installed with the least possible delay to avoid loss of revenue. The released transformer should be returned to stores with a Returned Invoice. A card indicating details, such as condition of valves etc., should be attached to the released transformer.
 - (4) Similarly, the other major equipments, which are found faulty and need repairs, should be replaced by good ones.
 - (5) The released faulty transformer/major equipments shall be returned to stores by a returned invoice.

- (6) The Store Keeper/Store Officer, should send them to M.T.Division or to an authorised local agency or to Central Stores, as the authority directs for test and repairs.
- (7) Those faulty transformers/major equipments found irreparable should be returned to the stores for scrapping under competent approval.
- (8) The cost of repairs/reconditioning the transformer/ major equipments, if done by M.T.Division, is debitible to 74.101 - Repairs to Plant and Machinery - M.T. and if got done by private agency, the cost is debitible to 74.110 - Repairs to Plant & Machinery - others.
- (9) The concerned J.E./A.E. of the O&M. Unit should maintain a Register of R&R transformers, in the same way he maintains a Register of R&R meters.
- (10) The Store Keeper/Store Officer, should watch for the return of all faulty transformers/major equipments sent for repairs.

**REPAIRS, REPLACEMENTS TO TRANSFORMERS AND METERS -
PROCEDURE :**

- 396.** (1) An estimate in the prescribed format has to be prepared for repairs and/or replacements of the transformers and meters, by adopting schedule of rates / market rates and should be got sanctioned by the competent authority. The expenditure on repairs / replacements is to be charged to revenue account only.
- (2) Where the work of repairs/replacements is entrusted to firms/ contractors, the values of the transformers at written down value/the values of the meters at standard rates, issued to firms/contractors shall be debited to Account Code 26.604, by drawing an issue invoice. When the transformers / meters are received back, they are to be thoroughly checked before acceptance and on acceptance their values are to be credited to Account Code 26.604. Necessary entries shall be recorded in a measurement book.
- (3) The firm/contractor shall present the bill towards repairs/ replacements. The amount of bill passed and paid shall be debited to Account Code 74.101.

REPAIRS TO STREAM LINE OIL FILTERS:

397. (1) Stream line oil filters should be kept in good condition. Where a filter set needs repairs, it should be sent to M.T.Division or to an authorised local agency for repairs.
- (2) To ensure that parts are not lost in transit or at receiving end or at the sending end, each filter set should be sent along with a cord showing the missing parts.

ADJUSTMENT IN ACCOUNTS :

398. (a) In addition to cash payments and materials costs there may be other transactions relating to work accounts or other accounts, which may be in the nature of adjustments in accounts.
- (b) Adjusting entries (i.e. entries intending to transfer an item of receipt, issue or charge from one work to another or from one head of account to another or to correct an error of classification in the original accounts or to bring to account certain classes of transactions which do not pass through cash or stock accounts) are necessary and are to be done through journal entries.
- (c) For every journal entry, there should be an authority or a document and should be attested by Assistant Accounts Officer / Accounts Officer.

ACCOUNTS OF WORKS AND REPAIRS :

399. (1) The books, accounts and returns relating to works and repairs required to be maintained in a Divisional Office are:-
- (a) Register of Estimates.
 - (b) 'C' Registers/Register of Works.
 - (c) Contractors bills or other bills.
 - (d) Temporary Time Rolls.
 - (e) Completion Reports.
 - (f) Accounts of a Contractor.
- (2) Register of Estimates: A Register of Estimates for recording chronologically all estimates sanctioned by the various authorities

from time to time, shall be maintained in every Divisional Office under classified head of accounts. All estimates sanctioned in a year should be numbered in an annual series and such number should be mentioned in all the connected records.

(3) 'C' Register/Register of Works :

- (a) A cost register or a register of works shall be opened for each work after the receipt of a copy of the sanctioned estimate. Separate registers should be opened for recording expenditure for different works (Capital/Revenue/Deposit Works).
- (b) Each work is made up of various items of sub works. A work order has to be assigned for each item of sub-work. Some pages will have to be set apart for recording the expenditure under each work order. After providing the required number of pages for all the work orders of a work ONE or TWO pages shall be marked for recording the abstract outlay for each work order and for striking the total expenditure in respect of the work at the end of every month. The register should be neatly indexed for ready reference. Details such as Name of the Division, Name of the Work, Head of Account/Account Code number, Reference to sanctioned estimate, estimated cost of work, currency of sanction to the estimate, work order numbers assigned are to be written, in the first one or two pages of the register.

POSTINGS :

- (c) Materials cost and quantities are to be posted from the stores invoices, received through pricing ledger section, labour cost is to be posted from paid T.T.Rolls/Wage Bills and other paid vouchers. Adjustments in accounts affecting work accounts are to be posted from journal entries. The cost of the quantity of materials returned from the works are to be posted from materials returned and acknowledged invoices and any cash refunds should also be posted from the paid voucher. Such returns/refunds should be shown in the register as 'MINUS ENTRIES'. The percentage of progress of work is to be copied from the entries recorded in the Measurement Books.

CHECKS:

- (d) At the end of every accounting month, it should be seen that the expenditure recorded under each work order and the total expenditure of the work do not exceed the amounts as provided in the sanctioned estimate and in the Annual Financial Statement for the year. In cases of excesses, action should be initiated to get the excesses regularised by the competent authority.
- (e) The Divisional Accounts Officer should report to the Divisional Officer all cases of excesses, materials alterations and any deviations noticed by him/her and to assist/advice the Divisional Officer, in getting the excess expenditure regularised and the materials alterations, deviation if any, approved by the competent authority.
- (f) Whenever a discrepancy is noticed the Divisional Officer should issue a notice in the following format, to the concerned executive subordinate:
 - (i) Progress of work - TARDY/NOT SATISFACTORY.
 - (ii) Work not taken up for execution even after ONE/TWO/THREE MONTHS - Reasons.
 - (iii) Materials drawn against work order number..... under Invoice number..... dated..... is in excess of the quantities provided in the sanctioned estimate/deviates from the provision in the sanctioned estimate.
 - (iv) Sufficient quantities of materials for the work have been drawn but the expenditure on labour is low/very low - Reasons.
 - (v) Limited quantities of materials have been drawn but the expenditure on labour is high/very high - Reasons.
 - (vi) All materials have been drawn and the percentage of work done has also reached 100%. Submit the completion report within..... days.
 - (vii) Any other point.

- (4) It is important to close the accounts of works as soon as possible after the actual work of construction is completed. Before the accounts of a work can be closed on its completion, it should be seen that all adjustments of cost necessary have been duly made in accounts.
- (5) When the work is completed and the accounts thereof is closed, a double red ink line should be drawn below the final entries and a note made in the RED INK -

“WORK COMPLETED AND COMPLETION REPORT APPROVED

Submitted to for approval.

This note should be signed by the Divisional Officer.

- (6) When once the work account is closed, no further expenditure shall be booked nor any error or an omission noticed in the recorded expenditure shall be rectified without the approval of the Competent Authority.

(Commissioning and Capitalisation of an Asset -
Refer relevant para of Volume - III)

ACCOUNTS OF A CONTRACTOR :

400. (a) The following accounts shall be maintained:

	Account Code
(1) Cost of materials issued to a contractor for execution of Board's works.	22.340
(2) Cost of materials returned by the contractor.	22.360
(3) Cash advance to contractor	
If interest bearing	26.601
If interest free	26.602
(4) Contractor's materials Control Account	26.603
(5) Expenses Recoverable from contractor	28.810

(6) Contractor's Control Account	42.401
(7) Provision for liability to contractors	42.501
(8) Security deposits received from contractors	46.101

- (b) The accounts of a contractor should be closed without delay on the completion of the contract. If a contractor delays to receive FINAL PAYMENT for more than a month after the final bill has been passed the accounts of the work and of the contractor should be closed. The amount due to the contractor should be credited to Account Code 42.401 - Contractor's Control Account.
- (c) The Divisional Accounts Officer/Assistant Accounts Officer shall be held responsible for the correctness of the several accounts relating to the contractor and for securing agreement month by month between the balance, in the 'C' Register / Register of works and the corresponding balances in the concerned accounts of the contractor.
- (d) Periodically all the accounts of the contractor should be examined to see:
- (i) that the balances do not remain outstanding for a long time without justification, and
 - (ii) that in the case of running accounts bills are prepared at reasonable intervals.

CATEGORISATION OF ASSETS :

- 401.** (1) When the assets erected/constructed are commissioned and the total outlay is accepted, the total outlay on works has to be categorised. Capitalisation of assets can be made only on the issue of "Assets Commissioning Certificate" by the concerned Divisional Officer.
- (2) An asset register in the prescribed form shall be maintained in each O&M. Divisional Office in respect of all those assets commissioned on or after 1-4-1985. In respect of those assets categorised before 1-4-1985, the assets registers shall be maintained in the office of the Chief Controller of Accounts.

(3) Separate fixed Assets Register - ONE for Individual Assets - ANOTHER for Block-wise Assets shall be maintained.

(a) Fixed Asset Register for Individual Assets - there are Fifteen Assets, which are classified as individual assets
(See Annexure - III)

(b) Fixed Asset Register for Blockwise Assets - there are Thirteen Assets, which are classified as Block-wise Assets
(See Annexure III)

(c) In order to have a continuity of record of the various assets of the same type, a set of two to five pages may be left for each item depending on the frequency with which fresh assets of the same type are acquired in Division, so that all assets coming under a particular item are kept in successive pages.

All the Asset coming under blockwise category should be booked together for each year and recorded in one page for each sub-group under each block of asset.

(d) These Asset records are expected to be operated in the same registers for a period of TEN years. All the details should be entered in the fixed assets registers as per the column provided in the registers.

(e) Transfer of Assets - Where an asset is transferred from one Division to another Division due to re-adjustment of the Divisional jurisdiction, the value of the asset has to be transferred through an advice of transfer duly furnishing the following particulars.

1. Name of the Asset Transferred.
2. Date of Commissioning the Asset.
3. Original cost of Asset.
4. Depreciation earned to-date.
5. Written down value.
6. Life span of the Asset.
7. Rate of depreciation.
8. Number of years for which depreciation has been calculated.

When acceptance is received, necessary entries for the deletion of the asset shall be made in the Assets Register of the sending Division.

DEPOSIT CONTRIBUTION WORKS - PROCEDURE:

402. (1) Board may undertake to execute works for Government Departments, Local Bodies, other organisations and individuals. Such works are classified as "Deposit Contribution Works".
- (2) Before works are undertaken for execution, the design/plan for such works has to be prepared and approved by the authorities for whom the work is to be executed. The formal acceptance by the Board for undertaking such works for execution is termed as "Administrative Approval".
- (3) After the receipt of Administrative approval, a detailed estimate in the prescribed format has to be prepared and got it sanctioned by the competent authority. Such sanction is termed as "Technical Sanction".

FORMAT:

- (1) Cost of materials, as per Data sheet or as estimated;
- (2) Cost of Labour - as estimated;
- (3) Employee cost and other expenses at 20% on cost of materials and cost of labour:
- (4) Electrical Inspectorate charges:
- (5) Contingencies at 3% on the total amount (Item numbers1 to 4)
(B19/345/85-86, dated 16-9-86)
(See Rule No.82 of I.E.Rules 1956)
- (4) Estimates for deposit contribution works should be prepared as accurately as possible, providing for the exact quantity and quality of materials required. The materials cost should be realistic and to take care of any escalation in the cost of materials lateron.

- (5) The concerned authority for whom the work is to be executed shall be requested to deposit the amount of the sanctioned estimate.
- (6) In all cases the parties should be intimated that the amount of deposit paid represents only the cost of the work as per the sanctioned estimate and that they are liable to pay the excess amount of expenditure, in case the expenditure were to exceed the estimated cost.
- (7) Before taking up the work for execution, a written approval to the estimate and the design / plan must be obtained from the authority depositing the amount; in addition an acknowledgement, to the effect that in undertaking the work, the Board does not bind itself to complete the work within the estimated cost and that the authority depositing the amount agree to finance any excess that may occur, should be obtained. Any material alteration in design should be similarly dealt with.
- (8) Responsibility rests with the concerned Divisional Officer to intimate the parties concerned about the physical and financial progress of the work.
- (9) Immediately on completion of the work a statement of account, in the following form, shall be rendered to the depositor.

STATEMENT OF ACCOUNT:

Name of the Deposit Contribution work	
Cost of the work as per sanctioned estimate	Rs.
Total Expenditure incurred	Rs.
Amount Deposited (Vide Receipt No....Dated..)	Rs.
Amount refundable	Rs.
or	
Balance payment payable	Rs.

Signature of the Divisional
Officer with Office Seal.

- (10) Balance amount payable by the party should be collected or the amount refundable should be refunded immediately after the acceptance of the completion report.
- (11) The deposit amount should not be utilised for meeting the expenditure in respect of another work.
- (12) In case the work is not taken up for execution and there is practically no expenditure, the amount of deposit may be refunded, after obtaining approval from the competent authority.
- (13) No interest will be payable on the amounts deposited towards "Deposit Contribution Works".
- (14) Accounting Method:

	Account Code
(a) Deposits received from Govt. Departments, Local bodies, other organisations and individuals for execution of works, on their behalf. On completion of the work it becomes the property of the Board.	47.305 - Deposit Contribution Works
(b) Deposits received from H.T. and L.T. consumers for service connection works. On completion of the work, it becomes the property of the Board.	47.311 - Deposit Contribution works for Service Connections of HT & LT Consumers.
(c) Deposits received from Govt. Departments, Local bodies, other organisations, individuals, consumers, etc., for works. On completion of the work, it has to be handed over to the depositor.	47.306 - Deposit Works

(d) Deposits received from other State Govts, State Electricity Board, N.T.P.C., Etc., for Inter-State Transmission line works. On completion of the work, it has to be handed over to the depositor. } 47.310 - Deposit works Schemes outside the State Sector.

(15) Works which are taken up and completed under Account Codes 47.305 and 47.311 only have to be capitalised and assets created. The works, which are taken up and completed under Account Codes 47.306 and 47.310, are only deposit works and no categorisation is necessary.

(16) Powers of Sanction : * From 16-10-97.

(1) Chief Engineers	: Full powers.	Full Powers
(2) Superintending Engineers	: Rs. 4,00,000/-	Rs. 8,00,000/-
(3) Executive Engineers	: Rs. 1,00,000/-	Rs. 2,00,000/-
(4) Assistant Executive Engineers incharge of Sub-Divisions	: Rs. **5,000/-	Rs. **25,000/-

** only in respect of shifting of meters, poles, lines and allied works, at the instance of consumers, (Account Code 47.311)

* (B.O.No.KEB/B5/3410/77-78/dt.16-10-1997)

(17) If the existing meters, poles, lines and allied works are shifted at the instance of the consumers, such works need not be capitalised.

HEAD OF ACCOUNT :

Works, Capitalised - Debit Asset Account under Account Group 10.
Credit 55.1 Consumers' contribution towards cost of capital assets.

WORKSHOP AND STOCK MANUFACTURE ACCOUNTS:

403. (1) Line materials and accessories, such as Clamps, Anchor Rods, Cross arms, Guy Rods, Structural parts for transformer centres, etc., are manufactured in the workshops, for internal consumption. Repairs to Tools, Plant and Equipment are also undertaken.
- (2) No work is to be undertaken in workshop other than those required for the various Divisions of the Board, except under orders of a competent authority.
- (3) For every job, there must be an estimate duly sanctioned by the competent authority and accepted by the indenting officer.

FORMAT :

Estimate for the manufacture of

Indented by

1. Materials cost details :

2. Labour cost details :

3. Employees cost at 14% on item (2) :

4. Contingencies at 3% on items 1 to 3 :

TOTAL :

Credits:

Articles - Finished products:

Wastage :

HEAD OF ACCOUNT : 22.710 - Workshop Account

- (4) The job work should be undertaken only after the receipt of sanction to the estimate, subject to availability of funds and raw materials.

NOTE : Officers incharge of workshops should obtain license and pay duty on the materials manufactured in the respective workshops and to observe all other formalities in consultation with the jurisdictional Superintendents of Excise.

(B7/9364/86-87, dt. 1-12-86)

- (5) In the case of works done in one Division/Workshop on behalf of another Division, the expenditure should be debited by transfer, on completion of the job.
- (6) Articles manufactured in workshop for internal consumption are subject to levy of 'Basic Excise Duty' (BED) and Special Excise Duty (SED) at certain percentages on the cost of the finished articles.
- (7) The cost of the work plus BED and SED payable/paid thereon represents the cost of the article manufactured and enters the accounts of the Division, where the article is used on works. In case the article is held in stock pending issue to the works, the cost of the article enters the stock account.
- (8) The detailed accounts of a manufacture are to be maintained in the same manner as the accounts of works are maintained. In addition, an account in respect of the quantities and cost of the articles manufactured should also be maintained. The accounts should be kept in such a manner as to show clearly the financial results of manufacture operations and shops.
- (9) A separate register called 'Register of Manufacture' shall be maintained. Entries in that register are to be posted from the 'C' Register. The quantity and the value of the materials out-turned should be shown. On the completion of each job, the difference between operation and out-turn should be adjusted.
- (10) The unit cost of manufacture should be compared with the prevailing market rates and the profit or loss resulting on such comparison should be worked out and reported to the concerned authorities.
- (11) If daily rated workmen are employed, their wages are to be drawn and paid on Temporary Time Rolls. The system of time keeping as prescribed for daily rated workmen is applicable.
- (12) The following records/forms are to be maintained/used:
 - (a) Time Book and Time Card;
 - (b) Temporary Time Roll;

- (c) Combined Indent-Cum-Invoice;
 - (d) Register of workshop manufacture orders;
 - (e) Return article invoice;
 - (f) Schedule of work-donē or the out-turn.
- (13) No work should be started, except under the written orders of the officer incharge of the work-shop. The order shall be conveyed to the Foreman in the form of a work order. Immediately after the receipt of the work order, it should be entered in the register of workshop orders. The work orders are to be given consecutive numbers for each accounting year and to be filed in a guard file.
- (14) The cost of materials drawn from the stores and the cost of labour are to be posted in to the 'C' Register, from stores invoice and paid T.T.R./ Wage bill respectively.
- (15) On completion of the job, the finished articles should be returned to stores with a Returned Article Invoice and an acknowledgement invoice obtained from the Store Keeper. Before sending the finished articles to stores, it should be seen that they are perfectly coated with protective paint.
- (16) In the consumption of raw materials, care should be taken to see that the wastage is within the permissible limits.
- (17) The value of articles so returned to stores is to be posted in the 'C' Register as a MINUS AMOUNT against the work to which it was originally charged. The out-turn statement will then be prepared from the 'C' Register.
- (18) It is essential that the accounts of a manufacture shall not remain open indefinitely. If the operations are seasonal, the accounts of each season should be kept separate and closed as soon as the season is over. In cases in which the operations are continuous, the accounts should be closed periodically i.e., Monthly, Quarterly or Half Yearly. In any case the account of each operation should be closed and the financial results worked out at the end of each financial year.

- (19) The workshop accounts should be checked by the Internal Audit staff and to report about:
- (a) the wastages in the consumption of raw materials;
 - (b) the disposal of surplus materials and waste materials;
 - (c) the turn over of jobs in each accounting year;
 - (d) the full utilisation of the plant and machinery installed and the labour force employed, and
 - (e) any other matter affecting the working of the workshop.
- (20) In respect of the articles manufactured for internal consumption, a statement showing the name of the articles manufactured, rate, quantity manufactured and the total cost of each type article should be prepared. The basic excise duty leviable at prescribed percentage on the cost of each type of article and special excise duty at 5% on the basic excise duty should be worked out and noted against each item. The total amount of excise duty thus worked out should be paid by crossed cheque to the concerned authority of the Excise Department.
- (21) The issue rate that is to be fixed should also include the element of excise duty payable/paid.

WORK ACCOUNTS OF METERS & TRANSFORMERS AND RELAY TESTING DIVISIONS

INTRODUCTORY:

Extracts from the Indian Electricity Rules 1956.

RULE 57(3) : "Every supplier shall provide and maintain in proper condition such suitable apparatus as may be prescribed or approved by the Inspector for the examination, testing and regulation of meters used or intended to be used in connection with the supply of energy;

Provided that the supplier may with the approval of the Inspector and shall, if required by the Inspector, enter into a joint arrangement with any other supplier for the purpose aforesaid".

RULE 57(4) : "Every supplier shall examine, test and regulate all meters, maximum demand indicators and other apparatus for ascertaining the amount of energy supplied before their first installation at the consumers' premises and at such other intervals as may be directed by the State Government in this behalf".

RULE 57(5) : "Every supplier shall maintain a register of meters showing the date of last test, the error recorded at the time of the test, the limit of accuracy after adjustment and final test, the date of installation, withdrawal, reinstallation etc., for the examination of the Inspector or his authorised representative.

[Inspector means Government Electrical Inspector; Supplier means Supplier of Energy - Electricity Board].

In order to comply with the above cited Rules, an independent Division called "Meters and Relays Testing Division was established on 1-2-1960. With the expansion of the area of supply and increase in the number of consumers the work load on that one division became heavy. Hence the function of the M.R.T.Division was bifurcated in to Meters and Transformer

Testing Division and Relay Testing Division. There are two Meter Testing Divisions and two Relays Testing Divisions, each of them located at Bangalore and Hubli. Two more Divisions called M.R.T. Divisions have been located at Gulbarga and Shimoga. An M.T. Section is also attached to each O & M Division.

404. The functions of Meters and Transformers Testing Divisions are as follows:-

- (1) Calibrations & Testing of meters at the consumers' premises periodically;
- (2) Repairs to meters and instruments;
- (3) Repairs to failed/faulty distribution and power transformers;
- (4) Repairs to Switchgear and other Electrical Equipments, including Motors, Oil Testers, Voltage Regulators etc.
- (5) Precommissioning tests for, transformers and switchgears;
- (6) Breakdowns and rectification of faults in the stations and recommissioning of faulty plant and equipment, after repairs;
- (7) Rating of L.T. power installations;
- (8) Carrying out acceptance test of meters supplied by manufacturers;
- (9) Sealing of all the meters supplied by suppliers;
- (10) Testing and Calibration of meters on consumers' request;
- (11) Manufacture of sealing leads and any other works of miscellaneous nature;
- (12) Rewinding of motors, generators etc.

405. The functions of Relays Testing Divisions are:-

- (1) Periodical testing and calibration of Relays and Meters of all the Stations;

- (2) Testing and Calibrating of meters of H.T. installations;
- (3) Testing and Calibrating of current transformers and potential transformers;
- (4) Before commissioning new stations;
 - (a) Testing, Calibration of Meter Relays and checking the wiring and equipments;
 - (b) Checking and commissioning of new panel installation.

- 406.** (1) The Executive Engineer, Meters and Transformers Testing Division, will draw an estimated quantity of energy meters from stores under Imprest. These meters should be tested and calibrated and sealed in the presence of an Assistant Engineer/ Assistant Executive Engineer. Such meters are to be sent out for replacing an equal number of energy meters in service in consumers' premises, during routine job of checking.
- (2) The meters released from consumers' premises by replacement of tested and calibrated meters, are to be retested and calibrated in the M.T.Division/Sub-Division/Section and kept ready for reuse by replacing meters of other consumers. The rotation of meters should be done in such a way as to ensure that all meters in consumers installations are tested atleast once in three years.
 - (3) Repairs to faulty transformers, oil circuit breakers, switch gear and other electrical equipment, including Motors, Voltage Regulations, Ammeters etc., are to be got done under the personal supervision of an Assistant Executive Engineer.
 - (4) For every job or work done, there must be a work order and sanctioned estimate.
 - (5) The M.T.Division/Sub-Division/Section, should be fully equipped with all the tools and spares required for repair of meters, transformers, switch gears and other electrical instruments and equipments.

- (6) Expenses incurred for the repairs and maintenance of plant and machinery at M.T.Division is debitable to 74.101 - R&M to Plant and Machinery - M.T.Division. (See also para 394).
- 407.** (1) R.T.Division should be fully equipped with the necessary tools and instruments and spares for carrying out the testing and calibration of relays and meters of H.T. installations.
- (2) The Executive Engineer, R.T.Division should undertake periodical testing and calibration of Relays and Meters of all the sub-stations in his jurisdiction.
- (3) For every job or work done, there must be a work order and a sanctioned estimate.
- (4) Expenses incurred for the repairs, calibrations etc., is debitable to 74.102 R&M to Plant and Machinery - R.T.Division.
- 408.** The functions of the two M.R.T. Divisions located at Gulbarga and Shimoga will be the combined functions of M.T.Division and R.T. Division as detailed in paras 404, 405, 406 and 407, in the areas of Gulbarga and Mangalore Zones respectively.

TELECOMMUNICATION DIVISION

- 409.** (1) There are four Telecommunication Divisions, located at Bangalore, Hubli, Mangalore and Gulbarga to look after the telecommunication network in their respective jurisdictions.
- (2) The Telecommunication Division should be fully equipped with spares for rectification of any fault in the system and for the repairs of PLCC equipment, telephone instruments etc.
- (3) For every job or work done, there should be a work order and a sanctioned estimate.
- (4) Expenses incurred on repairs and maintenance is debitable to 74.104 - R & M T.C.Division.