

# **KARNATAKA ELECTRICITY BOARD**



## **Work Load Norms Definitions of Jobs (Duties) Ministerial**

**1975**

# **KARNATAKA ELECTRICITY BOARD**

## **Read :-**

Board Orders No. MSEB/BPO-59/71-72, dated 21-7-71 and 14-8-71 constituting Committees to determine work loads for (1) Executive and (2) Ministerial Employees of the Board and examine other allied matters as enumerated therein.

2. The report of the Work Load Committee (Ministerial) dated 9-9-1974 recommending, among other things, definitions of jobs of different categories of employees in the ministerial cadres and also elements of work forming details of duties there of.

**BOARD ORDER NO. KEB/WLIC-8/74-75,  
BANGALORE, DATED 27th March 1975.**

The Board is pleased to accord approval for definitions of jobs (duties) of different categories of employees in the Ministerial cadres and also elements of work forming details of duties thereof as enumerated in Annexures I and II respectively to this order.

2. The provisions of this order shall be effective from the dates of sanction of posts as per work load norms.

By order,  
**Sd-(B. C. Thansen)**  
*Secretary*  
**K E B**



To

All the Chief Engineers, Electricity, K E B  
The Chief Controller of Accounts, K E B  
The Controllers of Accounts, (North) & (South)  
All the Superintending Engineers, Elecl.,  
All the Executive Engineers, Elec.,  
All the Deputy Controllers of Accounts  
All the Accounts Officers, Internal Audit  
All the Assistant Accounts officers(cocurrent audit) O & M  
division KEB.

All the Officers/Heads of Sections in Board Secretariat  
The Accountant-General, Karnataka, Bangalore  
The General Secretary, K E B Employees Union, Bangalore  
The Secretary, K E B Engineers Association, Bangalore  
CM/FM/Secretary's tables.

(Board Resolution No. 11125)

**Annexure-I to B.O.No. K E B/W L I C-8/74-75  
dated 27-3-75**

Definitions of jobs (Duties) of different categories of Employees in the Ministerial cadre :-

Sl No	Job descriptions	Reference to Job Nos.
1	2	3
<b>(1) Office Attendant Gr. II</b>		
	(a) Movement of records, files and papers	
	(b) Handling of office furniture, equipments and their cleaning, keeping the office clean and tidy.	
	(c) Attending to the needs and calls of office staff.	
	(d) To guide visitors.	
	(e) Switch 'ON' and 'OFF' lights, fans and Water coolers etc. at the time of opening and closing of offices.	<b>GEN-12</b>
	(f) Similar unskilled works including helping the staff in the performance of various Board duties.	
	(g) When posted as House Orderly, assist the officer in his house in carrying out the official work.	
	h) Opening / closing covers, packets, parcels etc.,	
	i) Carrying tappals 'FROM' and 'TO' Offices, Banks. Firms etc.	
	j) Collection/delivery of tappals 'FROM' and 'TO' Post Offices.	
	k) Such other work that the Head of the Office may assign in the interest of the Board.	

**(2) Office Attendant Gr. I**

- (a) Movement of records, files and papers.**
- (b) Handling of furniture equipments and their cleaning., keeping the office clean and tidy.**
- (c) Attending to the needs and calls of Officers.**
- (d) To guide visitors.**
- (e) Switch 'ON' and 'OFF' lights, Fans, Water Coolers, Air Conditioners etc., at the time of opening and closing of offices.**
- (f) Similar works as directed by the officers including helping officials in the performance of their duties.**
- (g) Such other work that the Head of the Office may assign in the interest of the Board.**

**GEN-11**

**(3) Daftary :**

- (a) Handling and maintenance of files and records.**
- (b) Sticking of files.**
- (c) Filing of papers.**
- (d) Arranging/re-arranging of files, records, books etc.,**
- (e) Ensuring cleanliness/tidiness of files and records, racks and almirahs.**
- (f) Assisting fumigation of insecticides.**
- (g) Operating vacuum cleaners.**
- (h) Attending to Cyclostyling work including operation of cyclostyling machines.**

**GEN-10  
REV-14**

- (i) Opening/closing covers, packets parcels etc.,
  - (j) Carrying tappals 'FROM' and 'TO' offices, Banks, firms etc.,
  - (k) Collection/delivery of tappals 'FROM' & 'TO' Post Offices.
  - (l) Such other work that the Head of the Office may assign in the interest of the Board.
- (4) *Junior assistants/selection grade junior assistants.*
1. Store Price Ledger work. OMD-12, STD-7, CD-6  
JOG-8, SS-7, BCO-7  
CEG-10, CES-4A
  2. Inward/Outward of letters, bills etc., GEN-6, REV-11, REV-13,  
GEN-13
  3. Misc. duties in the Section. GEN-7, REV-12
  4. Maintenance of records, stationery, and contingent articles accounts. GEN-8
  5. Work in respect of employees State insurance. GEN-9
  6. Maintenance of 'SUS' files and file movement register. BS-5
  7. Maintenance of Provident Fund subscribers' Ledger accounts, loans and refunds including voluntary and GPF Accounts. CCA-18
  8. Maintenance of consumers' ledger accounts of tariffs viz. Domestic, Commercial, & AEH. REV-1
  9. Tallying work in Revenue Section. REV-10 REV-11

**10. General duties :**

- a) Records, files, registers, books of references handled by each are to be maintained properly and preserved safely in a well arranged pattern in the container, such as racks, Almirahs etc., so as to be easily traceable and accessible.
- b) Maintain diary of Correspondence work, files handled and/or progress register of work done, submit pending list/progress report of work as per standing orders and time schedules.
- c) Handle work and equipment in accordance with standing rules and regulations and instructions of supervisory staff and submit the notes, files and work done for further processing as per standing rules, instructions and time schedule.
- d) Prepare detailed list of papers, registers, records, files and books of reference, instruments etc., in the custody of each at the time of transfer of charge, check up such list in detail when receiving/handing over charge. Submit such list to the immediate supervisory staff and preserve the same for reference.
- e) As and when different works are entrusted to each, elements of such work from details of duties, including incidental work thereon.
- f) Such other work that the Head of Office may assign in the interest of the Board.

**(5) Assistants :**

- 1. Pay Rolls and allied personnel matters of Regular/Maintenance Establishment. OMD-1, STD-1, CD-1, JOG-1, CCA-1, SS-1, BCO-1, BS-1, CEN-1, CO-1, CEG-1, CES-1, NAD-1.

2. **Personnel matters in respect of work charged establishment, Time Roll employees and T. A. bills etc., of all categories of employees.** OMD-2, NAD-1, CD-1, STD-2, JOG-2, CCA-1, SS-2, BCO-2, BS-1, CO-1, CEN-1, CES-1, CEG-2.
3. **Cheques and Cash :** OMD-3, STD-3, CD-2, JOG-3, SS-3, BCO-3, BS-2, CEN-2, CES-2, CCA-2, CO-2, CEG-3.
4. **Processing of Bills, other than those relating to personnel claims.** OMD-4, NAD-1, STD-5, CD-4, JOG-4, SS-5, BCO-5, BS-2, CEN-2, CCA-2, CO-2, CES-4, CEG-5, CEG-9.
5. **Compilation of Accounts.** OMD-5, STD-4, CD-3, JOG-5, SS-4, BCO-4, BS-3, CEN-3, CCA-3, CO-3, CES-3, CEG-4.
6. **Maintenance of schedules and T & P Accounts.** OMD-6, STD-5, CD-4, JOG-6, SS-5, BCO-5, BS-3, CEN-3, CO-3, CES-4, CEG-5, NAD-1, CEG-6, CCA-3.
7. **New form of 'C' Register for maintenance of work accounts for all type of works, Revenue expenditure works for which completion reports are required and works under-R 7, excepts SC works by contract.** OMD-7, STD-6, JOG-7, SS-6, BCO-5, BS-3, CCA-3, CO-3, CES-4, CD-5, CEN-3, CEG-6, CEG-7.
8. **Maintenance of work Accounts for Service Connection works executed through contractors.** OMD-8, STD-6, CD-5, SS-6, JOG-7.

9. Asset register, Depreciation Accounts, Statement of operating Revenue expenditure, periodical statements and returns regarding REC schemes etc., OMD-9, STD-6, BCO-5, CD-5, JOG-7, SS-6, BS-3, CO-3, CES-4, CEN-3, CCA-3, CEG-7.
10. Maintenance of Work Accounts and schedule in respect of works executed on behalf of Government Departments, local bodies and private parties and works for Temp. Power supply. OMD-10, BCO-5, CO-3, CD-5, STD-6, SS-6, JOG-7.
11. Processing and replying Revenue correspondence, legal cases Inspection reports and audit reports of Accountant General. OMD-11
12. Work connected with recruitment of Staff : BCO-10, BS-6, CO-6.
13. Processing of files : BS-4.
14. Work connected with the Vigilance squad. BS-7, CES-6.
15. Revenue matters, work relating to Vigilance and Court cases. CEN-4, CEN-5, CES-5, CES-6.
16. Civil Engineering Works. CEN-7, CES-7.
17. Work connected with the countersigning of T.A. bills, Tree cut/compensation bills etc., CEN-8, CES-8.

18. Processing of case papers and allied works. . . . . CAN-1
19. Work connected with personnel matters in respect of Class I and II officers. . . . . CCA-4
20. Maintenance of Pension and leave contribution account and allied work in respect of employees on deputation. . . . . CCA-5
21. Annual establishment Budget. . . . . CCA-6
22. Maintenance of Non-operating Account at authorised Banks. . . . . CCA-7
23. Consolidation of monthly accounts of the Divisions. . . . . CCA-8
24. Consolidation of DCB of Revenue and Electricity Tax. . . . . CCA-9
25. Maintenance of Divisionwise suspense Accounts and work-in-progress Account. . . . . CCA-10
26. Journal Ledger, Trial balance, Balance sheet, depreciation account and allied work. . . . . CCA-11
27. Watching clearance of transactions under "Inter Divisional Transfers". . . . . CCA-12
28. Accounts of Staff security deposit and Register of estimates certified. . . . . CCA-13
29. Maintenance of HBA/MCA etc., advances accounts and Correspondence. . . . . CCA-14, CEG-13



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|-----|---|---|
| 30. | Work connected with the raising of public Loans etc.,   | CCA-15  |
| 31. | Work connected with the sanctions and payment of Pension etc.,  | CCA-16  |
| 32. | Employees provident Fund Accounts--Receipt of cheques, investments, preparation of balance sheet etc.,              | CCA-17  |
| 33. | Revenue matters, Annual inventory of Stores and T & P articles and general matters requiring sanction.              | CO-4, BCO-6, CEG-15                                 |
| 34. | Work connected with inspection/Audit reports and grievances of employees.   | CEN-6   |
| 35. | Work connected with the trainees.   | CEG-8   |
| 36. | Personnel matters in receipt of all categories of employes  | CEG-11  |
| 37. | Work connected with the Departmental examinations.  | CEG-12  |
| 38. | Work connected with the Domestic enquiry.   | CEG-14  |
| 39. | Maintenance of consumers ledger Accounts of all tariffs except Domestic, Commercial & AEH.                          | REV-2   |
| 40. | Attending to duties connected with collection and accounting of Cash, consolidation of DCB of Revenue and Tax etc., | REV-3, REV-4, REV-5<br>REV-6, REV-7, REV-8<br>REV-9 |
| 41. | Work Connected with Internal Audit Branch in Circle Offices.  | IA-5  |

42. *General duties :*

- (a) Records, files, registers, books of references handled by each are to be maintained properly and preserved safely in a well arranged pattern in the container, such as racks, Almirahs, etc., so as to be easily traceable and accessible.
- (b) Maintain diary of correspondence work, files handled and/or progress register of work done, submit pending list/progress report of work done, as per standing orders and time scheule.
- (c) Handle work and equipment in accordance with standing rules and regulations and instructions of Supervisory staff and submit the notes, files and work done for further processing as per standing rules, instructions and time schedule.
- (d) Prepare detailed list of papers, registers, records, files and books of reference, instruments etc., in the custody of each at the time of transfer of charge, check up such list in detail when receiving/handing-over charge, submit such list to the immediate supervisory staff and preserve the same for reference.
- (e) As and when different works are entrusted to each, elements of such work form detailed duties including incidental work thereon.
- (f) Such other work that the head of office may assign in the interest of Board.

(6) *Senior assistants/accountants :*

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| 1. Cheques, Cash and Bill Passing  | OMD-3, CCA-2, BCO-11<br>CO-7, JOG-3, CEG-3.                   |
| 2. Supervision over maintenance of work accounts and deposits, advances, payable and receivable and suspense accounts. | OMD-13, STD-8, CD-7<br>JOG-9, BCO-8, CEG-16A, CES-9A, SS-8 A. |
| 3. Supervision over price ledgers of Stores.   | OMD-14, STD-8, JOG-9<br>CEG-16, CES-9A, SS-8A                 |

4. Supervision over Records and Stationery article accounts. GEN-2
5. Supervision over general correspondence Records and stationery article accounts. GEN-3
6. Supervision over general correspondence work. GEN-1
7. Supervision on the maintenance of the Non-Operating accounts at Banks and allied work. CCA-19
8. Supervision over Provident Fund Ledger Accounts and allied works. CCA-20
9. Supervision over a group of consumers' Ledger accounts and non-billing work. REV-15, REV-16, REV-17
10. Audit/Inspection work in Internal Audit Branch. IA-1, IA-2, IA-3, IA-9.

11. *General duties :*

- a) Maintenance of Personal diary for duties performed.
- b) Perusal of tappais and their distribution.
- c) Arrange, preparation and submission of pending lists.
- d) Follow up cases and personally handling the papers when so required.
- e) Arranging to furnish returns as per time schedule.
- f) Obtaining / receiving instructions from Supervisory Officer, and guiding the assisting employees.
- g) Furnishing work load data periodically.
- h) Any work incidental to duties defined. To attend to such other work that the Head of Office.

- i) May assign in the interest of Board.
- j) The Accountant in charge of the Revenue Section at the O & M Sub-Dvn/Section Office shall be under the administrative control of the Asst. Engineer/Section Officer (O & M) in charge of the respective O & M Sub Dvn/Section Office as the case may be.

7) *Assistant accounts officer :*

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| 1. Supervision over the work of personnel matters, disposal of claims and maintenance of accounts.                 | OMD-15, STD-9, CD-8<br>JOG-10, SS-8, BCO-9,<br>BS-8, BS-9, CAN-2,<br>CEG-17, CEG-20,<br>CEG-21, BS-10, BS-11, |
| 2. Supervision over Pay and Accounts, Stores priced ledger accounts and allied work.                               | CCA-21, CO-5, CES-9<br>CEG-17, CEG-18, CEN-9  |
| 3. Supervision over personnel matters of Class I and II officers and allied work.                                  | CCA-22  |
| 4. Supervision over resources' operation and maintenance of non-operating account at Banks and allied work.        | CCA-23  |
| 5. Supervision over monthly review of Divisional Accounts and their consolidation and allied work.                 | CCA-24  |
| 6. Supervision over maintenance of journal and ledger preparation of trial balance, Balance Sheet and allied work. | CCA-25  |

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| 7.  | Supervision over REC Accounts and returns and allied work.   | CCA-26                        |
| 8.  | Supervision over safe custody of securities and documents, work relating to Public loans, voluntary loans / HBA / MCA etc., advances and allied work.  | CCA-27                        |
| 9.  | Special items of work such as disposal of and it reports, processing of U. O. files, checking of proposals for sanction of additional staff intrepretation of orders/ Rules, issues of correction slips to manuals and rules etc., | CCA-28, CEG-22                |
| 10. | Supervision over sanction and payments of pension etc.,  | CCA-29                        |
| 11. | Supervision over Employees Provident Fund Accounts and allied work.  | CCA-30                        |
| 12. | Supervision over Revenue Accounts etc.,  | REV-18                        |
| 13. | Audit/Inspection work in Internal audit branch.  | IA-1, IA-6 IA-7<br>IA-8, IA-9 |
| 14. | <i>General duties :</i>  |                               |
| a)  | Supervision of the work carried out by Senior Assistants, Assistants and Junior Assistants as per the checks prescribed.   |                               |
| b)  | Exercising independent Audit/inspection checks as per the the norms prescribed, in addition to supervising the work of his subordinates.   |                               |

- c) **Conduct Inspection of Stores and attend to items of works in Stores as per the norms prescribed.**
- d) **Attend personally for disposal of work prescribed to be handled by himself.**
- e) **He will function as the Head of a Section in the Office. He has to exercise disciplinary control over the staff working in his Section. He has to arrange to maintain the Attendance Register, Casual Leave Register and Incumbent Register of his Section.**
- f) **He has to arrange to maintain a file :—**
  - i) **Relating to instructions issued by higher authorities on general or particular subject (not amendment to Codes etc.)**
  - ii) **Memos issued by him or by his higher authorities regarding the work, discipline of his subordinates.**
- g) **He has to arrange to maintain.**
  - i) **Reference books, Codes and and Manuals Up-to-date with correction slips.**
  - ii) **A calender of Returns inwards and outwards, as well as a progress sheet to show the dates of actual arrival of inward returns and despatch of outward returns with the help of Miscellaneous Junior Assistant of his section. He has to ensure return of records/ registers/files to the records Section and proper up-keep of office Equipments, Furniture provided in his Section by taking timely action.**
- h) **Attend to any work incidental to duties defined.**
- i) **Attend to such other work that the Head of Office may assign in the interest of the Board.**
- j) **His immediate supervisory officer is Accounts Officer/ Deputy Controller of Accounts/Controller of Accounts.**
- k) **In the following Divisions/Circle Offices he is the Ministerial Head in the office working directly under the Executive Engineer/Superintending Engineer. He is**

the Financial Advisor to the presiding Officer. He should assist him in all matters of personnel, finance, accounts, revenue and stores.

- i) All Construction Divisions/Construction Circle Offices.
- ii) Munirabad and Sivasamudram Generating Stations.
- iii) Receiving Station Divisions at Peenya and Shimoga.

1) When working as assistant Accounts Officer (Revenue), he shall work under the Administrative Control of the Assistant Engineer, O & M Sub Division.

(8) *Typist/selection grade typist :*

1. Typing work and allied work. GEN-5, GEN-13
2. Such other work that the Head of Office may assign in the interest of the Board. REV-13, IA-4

(9) *Junior personal assistant :*

1. Typing work, Taking dictation in Short-Hand and its transcription and allied work. GEN-4
2. Such other work that the Head of Office may assign in the interest of the Board

(10) *Senior personal assistant :*

1. Typing work-Taking dictation in Short hand and its transcription and allied work. GEN-4
2. Agenda and minutes of Board and various Committees. BS-12

3. Such other work that the Head of Office may assign in the interest of the Board.

**NOTE :—**Applicable to Jobs at Sl. Nos. (8),(9) and (10) above  
As and when different items of work are assigned, elements of such work form detailed duties, including incidental work thereon.

*(Sd)*-**B. C. THAOSEN**  
Secretary.  
Karnataka Electricity Board.



**Annexure-II of B. O. No. KEB/WLIC-8/74-75**  
**Dated 27-3-75**

**ELEMENTS OF WORK**

*(2) Maintenance of establishment register :*

1. Receive sanction for posts, take out establishment register, open a Sheet for each post, write index, obtain attestation.
2. Renew the establishment Register including index once a year and obtain attestation.
3. Receive O. M. for changes in incumbency against posts, take out establishment Register, record changes, obtain attestation.

*(2) Monthly pay rolls :*

1. Verify attendance extracts duly checking whether leave is sanctioned for those on leave and in respect of officials relieved/reported, relief/duty reports respectively have been received.
2. Prepare claim for the month in the establishment register on the basis of previous months claims for unaffected items.
3. Enter correct pay and allowances and draw correctly claims for the month in the Establishment Register for the officials to whom leave is sanctioned, increment is drawn, who have reported for duty, who are relieved, pay is fixed, allowances are sanctioned etc., (affected items) duly recording relevant sanctions.
4. Verify certificates, (sanctions where necessary) in respect of conveyance and other allowances and prefer claims in Establishment Register.

5. Get the claims for the month drawn in the Establishment register scrutinised by the A. A. O and incorporate corrections if any pointed out.
6. Prepare pay roll for the office (One separate pay roll for each Section/Sub-Dvn/etc offices) by copying the claims drawn in the establishment register.
7. Total all the columns in the Pay Roll vertically duly tallying gross, deductions and net amount of the claims.
8. Calculate employers portion of ESI and PF contribution and add to the gross amount in the Pay Roll.
9. Calculate the amount debitable to different heads of account and write allocation on Pay Roll for gross amount.
10. Calculate bonus contribution and add to the amounts debitable to different heads of account and tally with gross amount of pay bill.
11. Write deduction statements for amount deducted in the Pay Roll and strike total on each statement and reconcile with corresponding figure in the Pay Roll.
12. Write passing endorsement on the Pay Roll.
13. Write details for drawing cheques for net amount Payable on the Pay Roll.
14. Write details for drawing cheques in respect of deductions made in the Pay roll and payable, duly tallying with respective deduction Statement.
15. Write heads of accounts (credit) and amount in respect of deductions towards advance or other recoveries made in the Pay Roll and adjustable.

16. Add cheques to be drawn and recoveries adjustable and tally with gross amount of the Pay Roll.
17. Record Certificates wherever necessary.
18. Prepare journal voucher in respect of salary and wages payable account and other credit heads of Accounts and record adjustment numbers and date on the Pay Roll.
19. Get the Pay Roll scrutinized and passed by the A.A.O and put up to the officer.
20. Receive Passed Pay Roll from the Officer, enter in transit register and put up to the A.A.O. Pass on Journal voucher to compilation group.

(3) *Supplemental pay rolls :*

1. List out the names of officials, nature of claims, period covered by reference to previous months' claims drawn in establishment register, sanctions, representations etc.,
2. Draw supplemental claims in Establishment register in the columns for the concerned month in respect of each employee for whom it is to be drawn.
3. Get the supplemental claims drawn in the establishment register, scrutinized by the A.A.O. and incorporate corrections pointed out.
4. Prepare Pay rolls separately for each Section/Sub-Dvn etc., offices and copy the claims drawn in the establishment register.
5. Total all columns in the Pay Roll vertically duly tallying gross, deductions and net amount of the claims.
6. Calculate employers portion of ESI and PF contribution and add to the gross amount of the Pay Roll.
7. Calculate the amount debitible to different heads of accounts and write allocation on the Pay Roll for Gross amount.

8. Calculate bonus provision debitable to different heads of Account and add to the amount debitable to different heads of account.
9. Record Non-Payment and other certificates if any.
10. Write deduction statements, total each statement and tally with amount as shown in the Pay Roll.
11. Write passing endorsement on the Pay Roll.
12. Write details for cheques to be drawn for net amount payable on Pay Roll.
13. Write details for cheques to be drawn in respect of deductions made in the Pay Roll and Payable duly tallying with respective deduction statements.
14. Write heads of account (credit) and amount in respect of deductions towards advances and other recoveries made in the Pay Roll and adjustable.
15. Add cheques to be drawn and recoveries adjustable and tally with gross amount of the Pay Roll.
16. Pass adjustment entries in respect of salary and wages payable account and other credit heads of accounts and record adjustment numbers and date on the Pay Roll.
17. Get the Pay rolls scrutinized and passed by the A .A.O and put up to officer.
18. Receive Passed Pay Rolls from the Officer, enter in transit register and put up to the A.A.O. pass on Journal voucher to compilation group.

**(4) *Surrender of leave bills for***

1. Verify leave applications for admissibility, accept or return if unacceptable.
2. Take out service register, calculate leave at credit in the Service Register and furnish title on the application for leave surrendered or admissible whichever is less.

3. Put up Draft O. M. to the A.A.O. and Officer for Scrutiny and approval respectively with Service Registers.
4. Compare typed copy of O. M. and put up for approval and issue.
5. Keep the Service Register in their places.
6. Receive O. M. take out the establishment register, turn pages draw claims in the respective columns.
7. Get the claims drawn in establishment register scrutinized by the A.A.O. and incorporate corrections pointed out.
8. Prepare Pay rolls (One for each Office) and copy out claims from Establishment Register.
9. Total the Pay Rolls vertically and tally gross, net amount etc., all columns horizontally.
10. Write allocation for amount debitable to different heads of account.
11. Write passing endorsement on the Pay roll.
12. Write details of cheques to be drawn for net amount of the Pay Roll.
13. Prepare journal voucher in respect of salary and wages payable account and record adjustment number and date on Pay roll.
14. Get the Pay Rolls scrutinized and passed by the A.A.O. and put up to officer.
15. Receive Passed Pay Rolls from the Officer, enter in transit register and put up to A.A.O. Pass on Journal voucher to compilation group.
16. Take out service register, enter the leave surrender memo No. and date and amount paid, obtain attestation of A.A.O. and Officer in Service Registers, Keep Service Registers in their place.

(5) *Festival advance bill*

1. Scrutinize the applications for advance, for admissibility, draft O. M. to convey sanction to the advance/Receive O. M. sanctioning the advance.
2. Take out establishment Register, enter the advance in respective columns.
3. Prepare Pay Roll (One for each Office) by copying from Establishment Register, total, write allocation, Record certificates if any.
4. Write passing endorsement, and details for cheques to be drawn for net amount of the Pay Roll.
5. Get the claims noted in establishment Registers and Pay Roll, scrutinized by the A. A. O. and get pay roll passed by A. A. O. and officer.
6. Receive passed Pay Roll enter in transit register and put up to the A.A.O.

(6) *Shift allowance bill*

1. Verify shift attendance extracts with monthly attendance extracts and find out whether shift allowance is admissible.
2. Enter claims in the establishment register in the respective column.
3. Prepare Pay Roll (One for each Office) by copying from establishment register, total and write allocation.
4. Write passing endorsement on the Pay Roll and details for cheques to be drawn for net amount of the Pay Roll.
5. Prepare a journal voucher in respect of salary and wages payable account and record adjustment number and date on the Pay Rolls.
6. Get the claims drawn in establishment register and pay roll scrutinized by the A. A. O. and Pay Roll passed by A. A. O. and Officer.

7. Receive Passed Pay roll, enter in transit register and put up to Officer Pass on journal voucher to compilation group.
- (7) *Other allowances bills* : (Leave salary advance double wages, O. T., remuneration for extra work load etc.,)
1. Check O. M. with reference to rules and examine admissibility.
  2. Draw claims in the establishment register.
  3. Prepare Pay Roll by copying from Establishment Register, Total, Write allocation.
  4. Write passing endorsement, on the Pay Roll, details for cheques to be drawn for net amount of the Pay Roll.
  5. Prepare journal voucher in respect of salary and wages payable account and record adjustment number and date on the Pay Roll.
  6. Get the claims drawn in establishment Register and Pay roll scrutinized by the A. A. O and Pay roll passed by A. A. O. and officer.
  7. Receive Passed pay roll, enter in transit register, put up to A. A. O Pass on journal voucher to compilation group.
- (8) *Bill for advance of gratuity at death of an employee*
1. Check the O. M. with reference to rules and find out admissibility.
  2. Prepare bill, write allocation.
  3. Prepare payees receipt for acknowledgement and return.
  4. Put enfacement, pass order and get it scrutinized by A. A. O.

5. **Receive from Officer and write in Transit register and put up to A. A. O**
  6. **Write the amount paid in the Service Register of the deceased and put up for attestation.**
- (9) ***Advance of pay and T. A. on transfer and on tour***
1. **Receive requisition cum bill, verify incidence of claim with reference to Transfer order/deputation order/O. M. relief report, and amount admissible.**
  2. **Put enforcement pass order and get it scrutinized by the A. A. O.**
  3. **Receive passed bill from officer, enter in transit register and put up to A. A. O**
- (10) ***Returns to be prepared and forwarded*** RE. PERSONNEL MATTERS
1. **Monthly return of vacancies to be filled up.**
  2. **Annual establishment budget.**
  3. **Statement of employees who are working for more than 3 years at one place.**
  4. **Statement of employees due for retirement during next year.**
  5. **Returns in respect of Income Tax deducted.**
  6. **Returns to be furnished to employment exchange quarterly.**
  7. **Non-scheduled return (4 for one year) covering information in respect of a period not exceeding 24 months only from the date of circular calling for such information.**
- (11) ***Sanction of leave***
1. **Verify leave application for correctness.**
  2. **Take out service register, calculate leave at credit in the S. R. and furnish title to leave on the application.**
  3. **Put up O. M. for approval along with leave application & S. R.**
  4. **Compare typed O. M. and put up for issue.**



5. Keep the S. R. in proper place when received.
6. Receive office copy of the O. M. Take out S.R. enter reference to sanction and relief report and send for attestation by A.A.O. and Officer.
7. Receive S. R. check attestation, keep the S. R. in proper place and O. M. for preparing bill.
8. Take S. R. enter duty report, obtain attestation, keep S. R. in its place and file duty report.

(12) *Issue of annual increment certificate*

1. Refer to Index register for drawing increments and find out to whom increments are to be drawn in the month.
2. Take out SRs of Officials to whom increments are to be drawn.
3. Check title to increments w/r to qualifying service.
4. Prepare increment certificate and put up for approval along with Service Register.
5. Receive SRs, keep in their places and send increment certificate for typing.
6. Compare typed increment certificates and put up for issue.
7. Receive increment certificate, take out SRs and enter therein details of increment drawn and put up for attestation.
8. Receive SRs, check attestations, keep SRs in their proper places and increment certificate for preparing pay Roll.
9. Maintain Index register for drawing increments upto date

(13) *Other entries in service registers*

1. Take out O.Ms, relief and duty report on transfer, promotion, confirmation, pay fixation, deputation, suspension, retirement etc.,
2. Take out SRs.
3. Write entries and put up for attestation along with OM.

4. Receive SRs check attestation, separate OMs, and keep SRs in their place.

(14) **GIVING AND RECEIVING SERVICE REGISTERS TO GENERAL DUTY ASSISTANT AND ALLIED WORK**

(15) *Correspondence work in respect of*

Obtaining sanctions for additional posts, discrepancies in leave sanction of allowances, advances etc., obtaining SR, agreement, and SR on first appointment, forwarding agreement after verification for safe custody, obtaining sanction for leave with extra cost, scrutiny and forwarding HBA, HPA, MCA, CA applications and issue of DCRG certificates, correspondence and discrepancies in LIC deductions and other deductions of pay. Issuing certificate for society/Bank/ free-lighting Issue of LPC and SR on transfer, retirement etc., attending to queries of A.A.O. and officers. Correspondence in respect of injury leave, obtaining sanction for retrenchment compensation and workmens' compensation, confidential reports, replying to audit notes of Internal Audit and Audit reports of A. G. and preparing and despatch of returns re : Family pension scheme etc.

(16) *Maintenance of incumbent registers*

Fill up all columns by reference to sanctions, relief and arrival reports and Correct as and when there is necessity.

(17) *Bonus*

1. Prepare bonus card by reference to Establishment register total the monthly entries for Pay, DA etc., calculate the bonus and put up for approval.
1. Receive Bonus cards duly approved by A.A.O. and Officer. Separate cards to be sent to outside offices. Prepare covering letter and send to outside offices for officials transferred.
3. Prepare bonus bills, One bill for each office/Sub-Dvn/

Section etc., enter totals, tally gross, and net amount and put allocation for gross amount.

4. Write cheque statements and total cheque amounts, tally with net amount of the bills.
5. Write amount deducted for adjustments against different heads of credit. Total adjustment figures and tally with amounts deducted for adjustment.
6. Total cheque amount and adjustment amount, tally with gross amount.
7. Put encasement and enter passing endorsement: prepare journal voucher, put up to A.A.O. and get it scrutinized along with journal voucher.
8. Receive passed bill from Officer, enter in Transit Register and put up to A.A.O. Pass on Journal voucher to compilation group.

(18) *Supplemental bill for bonus*

1. Collect bonus cards received from outside offices, complete the cards if necessary total up calculate bonus, put up for approval.
2. Receive cards duly approved, prepare bill, strike total, tally gross, deduction and net amount, enter allocation.
3. Write amount adjusted against different heads of credits, total tally with amount deducted for adjustment.
4. Total cheque amount and amount adjusted, tally with gross amount of the bill.
5. Put encasement, enter passing endorsement, put up the bill with Journal voucher prepared to the A.A.O. for scrutiny and signature.

6. Receive passed bill from Officer, enter in Transit register, and put up to A.A.O. Pass on Journal voucher to compilation group.

(19) *Confirmation of employees in a period of six months*

1. Prepare office note proposing confirmation of employees and put up for approval.
2. Receive duly approved, note orders, prepare an O. M. and put up for approval.
3. Receive O. M. duly approved and arrange for issue.
4. Enter number and date of O. M. in concerned Registers.

(20) *Fixation of Pay on promotion (Using printed/Cyclostyled forms only)*

1. Receive option form. Verify with duty report and Service Register.
2. Work out Pay fixation as per rules and put up for approval and order.
3. Receive duly approved, complete the O. M. and put up for issue.
4. Take out Service Register, enter option and pay fixation, put up for attestation.
5. Receive S. R. check attestation, keep in its place and arrange for filling of O. M.

(21) *Maintenance of pfrsonal diary and preparation of priodical ending list progress of report(Common to all jobs), wher-ever mentioned.*

(22) *Time rolls :*

1. Receive time cards, measurement books, progress reports and time rolls prepared by field staff with deduction statements.
2. Verify attendance shown in T. Roll with time cards. Total the days worked by each employee.
3. Check sanctions with reference to register of sanctions to appointments.
4. Calculate wages due, D. A. and outstation allowance and strike total and tally.
5. Check deductions in respect of PF family pension, PF loan, ESI w/r to rules, total deductions.
6. Total all columns vertically, tally gross, deductions and net amount of the roll.
7. Tally the net amount and deductions with gross amount.
8. Calculate employees portion of ESI, PF, and Bonus and add to the gross amount and arrive at grand total.
9. Check allocation as shown in the roll with time cards and also allocation of employers contribution of PF, ESI, and bonus, total and tally with grand total.
10. Check labour outlay w/r to provision in W. O. to satisfy for absence of excess over provision or sanction for excess and enter in a prescribed Register.
11. Consolidate and furnish allocation, under different W.O.s and block grants.
12. Check certificates, M. B. and progress reports and put up enforcement.

13. Cheque deduction statements.
14. Write cheque statements, total and tally with gross amount of the roll.
15. Write amount to be adjusted viz. credits and total, and tally with grand total of the roll.
16. Put enfacement, enter passing endorsement and get the roll scrutinised and passed by the A.A.O.
17. Prepare Journal voucher in respect of Salary and wages payable account.
18. Receive passed roll from officers, separate M.B., TC from T. Rolls, and duplicate copy of deduction statements, enter rolls in transit Registers and put up to A.A.O.
19. Collect all MBs, write returning Memos and put up for despatch.
20. Collect time cards, get them bundled keep in proper place.
21. File duplicate copies of deduction statements and progress reports for use in cash compilation, Pass on Journal voucher to compilation group.

(23) *Time roll-bonus :*

1. Elements of work same as for bonus in respect of RE/ME.

(24) Maintenance of Seniority list, Elements of work same for RE/ME.

(25) Maintenance of Salary and Wages Payable Accounts, Elements of work same as for schedules.

(26) *Supplemental time rolls, injury leave, arrears of wages, DA etc.,*

1. Collect time rolls prepared by field staff, check sanctions, amount admissible, employees & employers contri-

- bution to ESI/ and PF, Bonus check up W.Os certificates noted and tally gross amount, deductions etc.,
2. Check total allocation of expenditure against work order and block grant.
  3. Take out old paid T. Rolls, enter supplemental claims in original roll.
  4. Write cheque statements, strike total and tally with gross amount of the roll.
  5. Write amount to be adjusted (credits) strike totals, work out net amount payable to employees and tally with the grand total of the roll, specify details of cheques to be drawn,
  6. Put enfacement on the roll enter passing endorsement, prepare Journal voucher, get them scrutinized by the AAO
  7. Receive passed roll from officer, enter in transib register, put up to the A.A.O.
  8. Send back old time rolls to cash Section for record.

(27) *Correspondence Etc.,*

- i) Correspondence in respect of discrepancies in sanctions or renewals of sanction, work orders, attendance allocation, certificates on T. Rolls, PF and ESI/deductions, injury leave, workmens compensation, retrenchment compensation and attending to replies on Audit reports of A.G, Deputation of M. Estt and renewal of their deputation, fixing their wage, replying audit notes of Internal Audit. Correspondence on incidental matters. Includ ing returns relating to family Pension scheme etc.
- ii) Maintenance of Registers of sanction to Wages
- iii) Register of sanction to leave for employees covered under the Factory Act, (Workshop, RCC pole Manufacturing centre etc., as per Account code)

- iv) Processing of PF Loan and refund applications, Maintenance of Register of PF loan recovery including correspondence thereon.

(28) *Workmen's compensation bill :*

1. Receive accident report, Medical certificate and check w/r to proposals of the controlling officer.
2. Prepare a bill duly verifying pay bill/T.Rolls and calculate compensation to be deposited as per the Act with commissioner for workmen's compensation.
3. Enter the payment in a prescribed register.
4. Get the bill scrutinised by the AAO
5. Total the bill, write allocation and passing enforcement and send for passing.
6. Receive from Officer, take out transit register, enter therein and pass on to cheque writing section.
7. Attend to correspondence thereon.

(29) *T. A. bills, RE/ME/WC. establishment :*

1. Receive T. A. bills, sort out monthwise, original and duplicate.
2. Check w/r to rules, timings, distances, rates, claims, purpose, sanction, arithmetical accuracy, certificates and put up to AAO for scrutiny and thence for counter-signature.
3. Receive from AAO, cancel journals (enter corrections in duplicate) prepare bill and acquittance, total money columns vertically, tally gross claim, recoveries, and net.
4. Write allocation for gross amount and recoveries, verify T.A. provisions.



5. Write cheque statement, total cheque statement and agree with net amount of the bill.
  6. Write heads of credits for amounts recovered, deducted and total.
  7. Total cheque amounts and adjustments and tally with gross amount of bill.
  8. Put enfacement, write passing endorsement, and put up to AAO for passing.
  9. Prepare journal voucher for salary and wage payable account.
  10. Receive passed bill from Officer, enter in transit register and put up to AAO. Pass on Journal voucher to compilation group.
  11. Maintain a progress chart of arrival of T.A. bills from Divisions, Sub-Divisions/Sections and their disposal.
  12. Correspondence on T.A. bills, journey/approval, condonation of delay etc.,
  13. Supplemental bills – Check supplemental T. A. bills, prepare bill and acquittances, link up with original acquittances, record non-payment certificates, put up passing endorsement, get it further processed.
- (30) *General work connected with establishment of the entire DVN/circle office etc.,*
- A 1. Receive monthly returns of vacancies from all case-workers/sections in the division/circle office, consolidate them and send them to the concerned offices/put up etc.,
  2. Correspond with SE/CE(G1) etc., for filling up vacancies.

3. put up note for orders for filling up of vacancies for divisionwise/Circlewise/Statewise cadres. etc.,
4. Compare typed copies of orders and put up for issue,
5. Maintain register of vacancies, cadrewise including classification.
6. Maintain Seniority list of employees in divisionwise/ Circlewise cadres.
7. Put up list of employees to be selected for promotion.
8. Issue interview cards
9. Put up proposals for promotion orders w/r to results of interview.
10. Compare typed copy of order and issue.
11. Correspondence in respect of reposting orders, issue of transfers within the division/Circle, non-scheduled returns, 6 per year covering information over a period 24 months only; Obtaining sanction for additional posts for division/Circle and incidental matters.
12. Items of work similar to items 1 to 11 above re : WC and TTR employees.

**(30) *Medical Reimbursement Bill***

- B 1. Check O.M. w/r to essentiality certificate, vouchers enclosed and Rules applicable and find out amount reimbursable.
2. Put up passing endorsement, write allocation, cancel essentiality certificate and vouchers duly noting contra reference on the O.M. and put up to higher officers.
3. Receive duly passed, enter in transit register, put up to A.A.O.

**(30) *Preparing and maintaining seniority list as on 1st Jan of each year :***

- C**
1. Take out SLs, fill up all columns in the form (for Seniority list) except Sl. No. including addenda, corrigenda, details etc.,
  2. Assign Sl. No. for each official according to Seniority as per rules.
  3. Prepare Seniority list according to Sl. Nos. and get it scrutinised by the A.A.O. and put up for approval along with SRs.
  4. Keep SRs in their proper places and send Seniority list for typing.
  5. Compare typed copy/proof reading for printing and put up for issue.

**(30) *Forwarding application for departmental examinations twice a year :***

- D**
1. Take out application received
  2. Take out SRs, check entries made in the application w/r to S.R.
  3. Enter in a register to which two free attempts for payment of examination fee and T.A. and put up for scrutiny by A.A.O.
  4. Receive SRs and keep in their place.
  5. Prepare a covering letter and put up for approval and typing.
  6. Compare typed letter, enclose all applications and put up for forwardal.

**(30) *Preparation and verification of pension papers :***

1. Call for application for pension six months before date of retirement by a reference to OM authorising retirement.
2. Examine SR in detail w/r to change of appointment, pay tenure, increments, leave, transfer, joining time etc., prepare a statement of incomplete or omitted entries, take action to get them complied with.
3. Receive formal application for pension, prepare pension papers with all necessary statements duly working out pension and DCRG and family pension.
4. Put up for scrutiny by A.A.O. and Officer with a covering letter.
5. Receive pension paper and SR, separate SR and keep it in its place send statements etc., for typing.
6. Compare typed matter for forwarding pension paper to CCA and enclose pension paper and put up for signature and despatch for preliminary verification.
7. Attend to CCA's observations on pension papers and comply with them.
8. Pursue for relief on date of retirement; after relief enter in SR; prepare bill for last pay; prepare LPC, no due certificate, write-covering letter and put up for approval.
9. Compare typed letter, enclose all relevant documents, put up for signature and despatch.
10. Attend to CCA's observation if any and comply with them.
11. Receive PPO and disburser's half enter in the Register and put up for attestation in the register.

12. Forward PPO and disbursers half to the pensioner and disbursing authority respectively.
  13. Prepare fortnightly list of pension papers pending and forward to competent authorities.
  14. Maintain a register to watch the disposal of pension papers from preliminary to final stage.
- (31) *Maintenance of schedules for advance of pay and T.A, festival advance and salary and wages payable account :*
1. Elements of work similar to other schedules.
- (32) *Cheque writing*
1. Receive bills in transit register, check up whether each bill is passed by competent officers.
  2. Sort out bills according to categories, supply, pay bills etc.,
  3. Take out bills, enter in daily cheque statement.
  4. Write cheque
  5. Affix signature stamp on cheque
  6. Affix paid/cheque issued stamps on bills
  7. Enter cheque Nos and date on bills.
  8. Send cheques and bills/counterfoils of cheques to AAO/Accounts Officer for signature.
  9. Receive from officer, check signatures, separate cheques from book.
  10. Prepare covering letter and envelope for delivery of cheque.

11. Enter in Muddam book and send to despatch section
12. Write cheque Nos. and date in transit register.
13. Return vouchers and cheques to concerned cashier for writing of Cash book (In CCA's office send cheques and duplicate bill for despatch)

**(33) Bill for re-imbusement of bank balance :**

1. Take out the daily cheque statement total the statement.
2. Take out recoupment bill, enter cheques drawn as per daily cheque statement.
3. Total the bill and tally with Cash book and close the bill
4. Send to Assistant Accounts Officer for scrutiny.
5. Receive from Officer, prepare covering letter and send to despatch.
6. Pass on duplicate copies of cheque statement to compilation.

**(34) Receiving and issuing cheque books :**

1. Obtain new cheque books from banks
2. Count the leaves and record certificate
3. Enter in register of Blank cheque books for receipt and enter issue of new blank cheque book for use.
4. Preserve used cheque books till audit is over.

**(35) Cash book & denomination register maintenance :**

1. Open Cash chest, count cash, tally with closing balance of previous day, record certificate in the Register of

certificate on opening of Cash chest and sign and obtain Officer's signature.

2. Receive cheque with voucher/bills, verify, enter in the CashBook.
3. Write application for demand drafts.
4. Enter in the Register of cheques and Cash sent for remittance and encashment and obtain acknowledgement.
5. Count Cash/cheque and handover.
6. Receive Cash and drafts, count them and keep in the Cash box and record the receipt in the Register of Cash and cheque sent for remittance/encashment.
7. Prepare covering letter, enclose draft and bills, keep in an envelope send to despatch Section obtaining acknowledgement.
8. Enter in The Register of details for cash suspense, all the DDs sent for payment. Insist on acknowledgement of cheques/DDs
9. Write intimation card to intimate payees for taking delivery of cheques and send for despatch.
10. Attend to payment of staff, Pensioners and delivery of cheques in person.
11. Receive voucher with unpaid Cash/DD/Challan for remittance of unpaid Cash, verify the voucher for paid and unpaid amount, Charge off in the Cash book when cheque or amount is paid/delivered.
12. Reduce from The Register of details for cash suspense/ Imprest amount to the extent of paid voucher charged off and unpaid Cash/Challan received.

13. Put voucher stamp on bills charged off and write voucher No. and date and amount charged off.
14. Withdraw from the Cash book, cheques dishonoured at the bank.
15. Total all columns of the Cash book for the day and workout closing balance.
16. Count the Cash balance on hand enter in the denomination register.
17. Count the cheques and drafts on hand and enter in the denomination Register.
18. Enter the amount under suspense in the denomination register and total the denomination register and tally with closing balance as per Cash book for the day.
19. Get the cash book, denomination register, Sus-Register, checked and attested by the Officer duly counting Cash, keep the cash, cheque etc., in the safe, ensure locking.

**(36) Maintenance of imprest account :**

1. Obtain requisition with approval and pay order and check it.
2. Enter in the Register of Temporary imprest amount advanced and obtain acknowledgement of the recipient.
3. Count the cash and pay amount.
4. Receive the voucher duly regularised and check it.
5. Charge off in the Cash Book
6. Put voucher stamp on the voucher and write voucher No. and Date
7. Reduce the amount in the Register of temporary imprest



advanced entering reference to voucher received and charged in Cash Book.

8. Record paid certificate and obtain counter signature on imprest vouchers wherever necessary.
9. Prepare imprest bill, obtain signature of the Officer.
10. Enclose all vouchers to the imprest bill and send for recoupment.
11. Receive recoupment cheque, check disallowed vouchers with disallowance memo
12. Comply observations on disallowed vouchers and get them recouped.
13. Prepare a statement once a month for temporary imprest amount advanced under suspense correspond for obtaining back either amount or regularised voucher.
14. Total the amount of un-recouped vouchers on hand on the last day of the month; pass a minus entry in Cash book under imprest column to withdraw amount of un-recouped vouchers before closing the cash book for the month so that the balance under imprest at the end of the month is equal to the sanctioned imprest.
15. On the first day of the month charge off total imprest vouchers withdrawn as in item 14.

(37) *Incorporating receipts and remittances in sections/sub divisions and preparing cash balance report :*

1. Receive monthly accounts of Sections, incorporate receipts and remittances, close the Cash book for the month.
2. Prepare certificate of Cash balance as per denomination

register for the last day of the month and tally with **Cash book**.

3. Prepare details of Cash balance with the help of vouchers on hand, denomination register, register of details for **Cash suspense** and register of temporary imprest advanced and tally with certificate of Cash balance.
4. Prepare a statement of cheques undelivered.
5. Prepare a covering letter for sending **CBR** to accounts section.

**(38) Receipt of Cash and arranging Remittance :**

1. Receive **Cash, cheque etc.**, count them/verify
2. Draw receipt under the Head of account for which it is received, issue to the paying party.
3. Receive **Cash, cheque etc.**, from the collection counter and account them.
4. Examine cheque/DD/received for date, bank or local or moffusil, amount in words, figures, signature etc.,
5. Take out the **Cash book** enter receipt of cash/cheque, write the **Challans** in duplicate for the amount to be remitted to **Board's Account**.
6. Enter the remittance register and arrange for sending of **Cash/cheque** to **Bank**.
7. Enter in the **Register of Cash and cheques** given for remittance and encashment and obtain acknowledgement of the recipient and send for remittance.
8. Receive back the **challan and remittance book**, check the remittance and record the receipt of cheques and **Cash** sent for remittance and encashment.

9. Charge off remittances in the Cash book, put voucher stamp and write voucher no. and date and amount charged off.
10. Prepare consolidated remittance statement for the month, total the statement, obtain officers signature and send it to Chief Controller of Accounts, Bangalore.

(39) *Bank Reconciliation statement for the month :*

1. Receive weekly statement of account from the Bank, by correspondence if necessary.
2. Check entries in the Statement with the Cash book.
3. Prepare a reconciliation statement.
4. Put up for scrutiny of the Officer and forward the BRS to CCA.
5. Correspond with the Bank for discrepancies and obtain rectification.

(40) *Register of (S. B. Account, pass book, FD Certificates– Agreementbond, Etc.,) documents held under safe custody :*

1. Receive the document
2. Check its authenticity
3. Enter in the Register of documents held under the safe custody.
4. Send to Officer for scrutiny and attestation in the Register
5. Receive the Register and Documents, check them and keep in safe custody
6. Enter despatches under due authority or return of any

under due acknowledgement. Attend to correspondence and furnishing annual certificate.

7. Attend to periodical verification.
8. In CCA's Office only :- collection of interest on FD certificates pledged to the Board.

**(41) REGISTER OF DUPLICATE KEYS.**

1. Receive the sealed cover said to contain duplicate keys, check the seal.
2. Enter in the Register of duplicate keys held in safe custody.
3. Send to Officer for scrutiny and attestation in the register.
4. Enter each movement of sealed covers in the register under authority and acknowledgement. Attend to correspondence and periodical verification.

**(41 A) Correspondence work including replying audit reports/ queries and getting vouchers bundled and returning duplicate vouchers.**

**(41 B) Disbursement of Pay/Pension on P/last two days of the month. Attending on Treasury/Bank for encashment/ remittance etc., work.**

**(42) Checking and passing of bills :**

**Imprest Bills**

1. Take out the bill and Send it to storeprice ledger section for verification of purchases and necessary entries in the concerned ledger sheets. Receive from price ledger section.
2. Check each voucher w/r to sanction, Local order, certi-

ificates, and allocation of expenditure and completeness of each voucher.

3. Enter in the register of bills passed and also in recurring register for concerned vouchers.
4. Check the vouchers admitted w/r to imprest bill and round off disallowed vouchers.
5. Get it checked by the AAO
6. Cancel each voucher admitted and separate vouchers disallowed.
7. Total the imprest bill, correct the abstract of allocation, check certificate and position of un-recouped imprest vouchers recorded on the bill particularly old items and temporary advances to employees for urgent payments/ Cash purchases.
8. Write disallowance memo and enclose disallowed vouchers.
9. Write passing endorsement on the bill and put up journal entries if any.
10. Put up to AAO and Officer for passing.
11. Enter in transit register and put up for sending to cheque section.
12. Maintain diary of bills, pending list and attend to incidental matters.

**(42B) *Civil engineering bills :***

1. Take out the bill, check arithmetical accuracy of the measurements taken and recorded in the M.B.
2. Verify bill with reference to Measurement book.
3. Verify bill w/r to estimates, agreements, tender rates and last bill passed.

4. Check the accuracy of deductions from the bill w/r to statements enclosed to the bill and balances under R1, and Contractors ledger.
5. Check the arithmetical accuracy of the bill.
6. Put up to AAO for scrutiny.
7. Write disallowance memo.
8. Enter on payment sheet enclosed to the agreement, estimate and in MB, contra reference for having passed the bill.
9. Pass journal voucher for deductions/recoveries in bills.
10. Put up passing endorsement.
11. Put up to AAO/Officer for passing.
12. Receive passed bill from Officer, enter in transit register and put up for sending to cheque Section.
13. Maintain contractor's ledger, diary of bills passed, pending list and attend to incidental matters.

*(42C) Recoupment of imprest for pension payment at sub-division sections :*

1. Receive pension imprest bill, check arithmetical accuracy certificates and completeness of pension vouchers.
2. Check pension imprest bill with cash voucher, arithmetical accuracy monthly breakup allocation.
3. Enface passing endorsement, enter in check register of Pension payment and ensure that the total payment for each month does not exceed the sanctioned imprest. Put up to the AAO
4. Receive from Officer, take out the transit register and enter therein and put up to AAO.

(42D) *All kinds of bills such as supply, vehicle repair, octroi, etc.,*

1. Takeout the bill for passing and wherever necessary pass on to store price ledger Section and obtain certificate on the bill.
2. Check arithmetical accuracy, Head of debit furnished on the bill.
3. Check with sanction, local order, M. B., History book of the vehicle, estimate, deposit schedule schedule of rates, agreements, budget grant, claimants title, certificates, recurring register wherever applicable and record contra reference for the bills passed.
4. Record passing endorsement.
5. Write disallowance memo/memo of bills passed under objection.
6. Put up to AAO and officer.
7. Pass journal voucher if any for adjustments
8. Enter in transit register and put up to AAO
9. Correspondence work including watching clearance of bills passed under objection.
10. Maintenance of diary of bills passed, periodical pending list.

(42E) *Diary of bills passed- :*

1. Receive bills from muddam book
2. Enter in personal register of bills received for passing
3. Enter disposal of each bill in the register of bills received for passing.

5. Put up the pending list with register to Officer.
6. Receive the list and register from Officer and note the remarks.

**(43) Cash accounts compilation :**

1. Take out the general abstract register.
2. Post the opening balance from the last month's accounts into the General abstract Register.
3. Check the cheques receipted in the Cash book with cheque statements of the Office and CCA (Totals only)
4. Check the amount collected as per the monthly accounts of each Section office with that receipted in the Cash book and tally with DCB figures (after compilation of DCB)
5. Enter under different heads of accounts in the General Abstract Register the amount and cheques shown as receipts in the Cash Book
6. Total all columns under various heads of accounts (receipts) vertically and such totals also horizontally in the General Abstract and tally with total receipts as per Cash Book.
7. Check the amount shown as remitted to Treasury/Bank in the monthly accounts of the Section Office with that certified in the CTR/CBR and shown as remittance in the Cash book and enter under appropriate column in the General abstract.
8. Check the amount of CCA's cheques shown as remitted to Bank in the Cash book with Bank pass Book/reconciliation statement and enter under appropriate column in the abstract.



9. Takeout the vouchers and enter the expenditure under different heads of Accounts in the General Abstract Register.
10. Total all columns under various Heads of Accounts (payments) vertically and such totals also horizontally and tally with the figures shown as remitted, paid etc., in the payment side of Cash Book.
11. Work-out closing balance as per General Abstract Register and Tally with that shown in the Cash Book.
12. Receive journal vouchers, enter in journal scroll, assign journal Voucher No. and file journal vouchers.
13. Total the transit register and agree the figures booked under debits and adjustments, Close the journal scroll after the adjustments to be passed during the month have been passed including credits to pension fund by putting totals for the month in the Journal entry scroll.
14. Post the entries in Journal vouchers in the appropriate columns of Account Heads in General Abstract Registers and strike total under each head.
15. Post the Stock figures as given by the Stock compilation Assistant in the General Abstract Register under respective columns.
16. Total all columns in the General Abstract Register vertically (Cash, Stock and adjustments) and arrive at final figures and reconcile closing balances.
17. Prepare Abstract of Receipts and Payments and also covering docket.
18. Prepare/obtain enclosures for sending with abstract of receipts and payments.

1. CTR for each Office which remits the Revenue
  2. Bank reconciliation statement for current Account
  3. Statement of expenditure against Budget Grant (Capital)
  4. Statement of expenditure under Revenue Heads of Accounts
  5. Statement of D-3
  6. Statement of A-4
  7. Statement of P-3
  8. Statement of SA-IV
  9. Any other statements Prescribed as enclosures to ARP.
19. Put up to AAO. and get the monthly Accounts scrutinised by him and the Officer.
  20. Separate original and duplicate statements and arrange for despatch with all the enclosures.
  21. Receiving and returning voucher files.
  22. Correspondence, Answer observations of Officer I.A/CCA/AG regarding accounts.

**(44) *Store accounts compilation :***

1. Take out stock compilation register
2. Maintain a progress chart to watch prompt receipt of daily accounts of receipts/issues from Pricing Section.
3. Receive Store Accounts and separate them Storewise. Group receipt vouchers with daily account of receipts and invoices with daily account of issue.
4. Prepare stock compilation register by drawing lines.

5. Trace receipt vouchers into daily account of receipts, record allocation on each Receipt voucher, pass on One copy of receipt voucher to the concerned case worker.
6. Tabulate receipt vouchers of each day for each Store according to allocation on a daily classification sheet. Strike totals running under each Head of Account, agree the totals of all heads of accounts with total receipts, place all these before the AAO. for scrutiny and approval.
7. Trace invoices into the daily account of issues, record allocation on each invoice, Pass on One copy of Invoice to the concerned case worker.
8. Tabulate storewise each days invoices according to Heads of allocation on each invoice on a daily classification sheet, strike totals running under each Head of Account, agree the totals of all heads of accounts with total issues, place all these before the AAO for scrutiny and approval.
9. Post stock abstract part I and II of the particular Store with account Headwise total for that date, as in the classification sheet approved by the AAO.
10. Strike vertical totals of Parts I and II for each Store House for each month and agree horizontal and vertical totals.
11. Post O.B. Receipts, issues and closing balance of each Store House in Part III, strike totals.
12. Pass on the Stock compilation Register for scrutiny and approval by the AAO and Officer.
13. Furnish figures as per Stock abstract for the month to the General compilation.

14. Get the monthly Stores accounts bundled separately for each Stores and keep them at appropriate place.
15. Correspondence work including compliance of audit observations.

**(45) *Scrutiny of monthly accounts of sections :***

1. Receive monthly accounts from Sections by issuing reminders wherever necessary, check whether enclosures are received. (except DCB of Revenue and Tax.)
2. Check the monthly accounts of Sections with reference to arithemtical accuracy (except DCB of Revenue and tax) opening balanace, collections during the month, classification of collections and closing balance.
3. Correspond in case of discrepancies.
4. Pass on DCB, Tax Statements and also Annexure to DCB, for DCB compilation.
5. Pass on (the Section Accounts) the figures of receipts and remittance as furnished in Accounts for incorporating in the Dvn Cash book.
6. Enter progress chart on the last page of Section subdn Accounts.
7. Return One copy of 2 MMD Plus and Minus Memorandum with verification certificate to the Sections.
8. File the monthly Accounts of Sections with Statements enclosed properly.

**(46) *D. C. B. Compilation :***

1. Take out the Register, prepare the Register for compilation of D. C. B.

2. **Receive DCB and Tax statements and check opening balances and agreement of collections shown in the DCB with figure in Cash Accounts, check Arithmetical total of collection columns.**
3. **Write the opening balances of each Section office in the DCB compilation register in appropriate columns.**
4. **Tabulate the figures of DCB of different Section Sub-Division Offices under different categories of power supply, prepare the abstract, DCB for the whole Division.**
5. **Total all columns vertically and horizontally and tally by working out closing balance.**
6. **Prepare divisional DCB Statement for the month in triplicate.**
7. **Prepare Tax Statement in quadruplicate.**
8. **Get the DCB and Tax Statements scrutinized by the AAO and Officer.**
9. **Prepare journal voucher for Revenue Demand and Tax demand, free lighting units and put up to AAO, tally figures of collection as per DCB and General abstract.**
10. **Prepare covering letter and arrange for despatch of a copy of DCB to CEE and CCA and B & E statements to Electrical inspectorate.**
11. **Return One copy of DCB with verification certificates to each Section Office/Subdn Office/Revenue Accounting Office.**
12. **File consolidated DCB and Tax Statements properly.**

13. Attend to Correspondence on discrepancies in monthly accounts including compliance of audit observations.
14. Consolidation of Annexure to DCB and forwarding to CCA.

**(47) *Journal and ledger maintenance :***

1. Pass journal entries from the figures consolidated as per abstract of Receipts and payments for the month.
2. Put up the journal entries to the AAO. for scrutiny.
3. Post ledger accounts and balance in each ledger account.
4. Prepare trial balance for the month.
5. Put up the journal ledger & trial balance for scrutiny and approval by the AAO. and Officer.
6. Put up trial balance for despatch duly preparing covering letter.
7. Renewal of ledger accounts once a year.

**(48) *Journal and ledger maintenance :***

1. Receive AT for acceptance, enter in the Register of AT 'Inward' Record contra reference on the AT.
2. Verify A. T, w/r to relevant schedules, receipt vouchers etc., prepare journal voucher for acceptance and put up to AAO.
3. Prepare acceptance of Transfer and fill up necessary entries in the AT acceptance form.
4. Put up to AAO and Officer for approval.
5. Enter acceptance in the Register of Inward AT and obtain attestation of AAO. in the Register.

6. Arrange for despatch of acceptance.
7. File the accepted ATs properly with voucher bundle for the month.
8. Prepare monthly schedule of credits to interdivisional transfers to accompany accounts.
9. Attend to Incidental correspondence there on.

(49) *Sending advice of transfer* : (One A.T. should contain six invoices/three cash vouchers)

1. Pick up Cash Vouchers day to day for sending ATs for acceptance.
2. Call out Stores Accounts transactions for which A.Ts have to be sent.
3. Write out ATs not later than Once a week.
4. Put up AT for scrutiny and attestation by the AAO.
5. Enter in the Register of A.T. outwards and put up to the AAO for attestation w/r to office copy of A.T.
6. Maintain Correspondence on getting the A.Ts accepted.
7. Prepare monthly schedule of Interdivisional transfers to accompany Accounts.
8. On receipt of Acceptance of A.T, record acceptance No. and date on the counter foil of A.T, and prepare a list of acceptances received in the month to be sent with accounts to CCA.
9. Attend incidental correspondence thereon.

(50) *Replies to audit reports of A.G/Internal audit* :

1. Receive the Audit report enter it in the Register of Inspection Report arrange to issue extracts for concerned case workers for furnishing replies.

2. Obtain replies from case workers Sub-Dvns/Sections and other offices, verify and put up to AAO.
3. Study and consolidate replies, obtain approval and put up for typing with covering letter.
4. Carry on correspondence with Subordinate offices for obtaining necessary data for furnishing replies.
5. Compare typed copy and put up for despatch.
6. Receive Office copy, file each report separately for reference.
7. Attend to CEE's and other Officer's queries on replies.
8. Put up fortnightly report of pendency of reports/paras.

(51) *March final accounts preparation and sending with following enclosures :*

- i) Statement of Outstanding Liabilities
- ii) Statement of Prepaid expenses
- iii) Statement of capital loss on dismantling/discarding/disposal of Assets.
- iv) Statement showing details of recoverable amounts from consumers or others, considered doubtful for any reason.
- v) Statement showing closing balances of stock, Cash, and all account heads under loans, deposits, advances, sundry debtors and creditors as on 31st March.
- vi) Statement of Loss on Stores.
- vii) Acknowledgements for the deposits paid by the Board and accounted under R-8.

(52) *Maintenance of schedules in respect of payable/recoverable/advances/deposit/suspense accounts :*

1. Collect figures from Stores Accounts, Cash/Journal vouchers.



2. Post the Schedule. In respect of (PI) purchase Schedule, there should be only one item in the schedule for one purchase order and all transactions relating to that order should be posted against that item itself in the folios for the respective months.
3. Workout itemwise balances, total the figures in all columns put up abstract for the month and send for scrutiny of Officers.
4. Correspond for clearance of items running for more than 3 months and any discrepancies in the schedule, including sending bills.
5. Renew schedule once a year, put up abstract of yearwise balances along with March Supplemental accounts.
6. Adjust items running for over 3 years under competent authority.
7. Answer queries of IA/CCA/AG, Put up progress reports, and attend to incidental correspondence thereon including obtaining Annual certificates for deposits.

(53) *Receipt and record of estimates :*

*Capital expenditure works ; Revenue expenditure works for which CRs are required, deposit contribution works ; stock manufacture/workshop works :*

1. Arrange estimates serially according to work order number, correspond and obtain estimates if any not received for a work order, check up w/r to list of sanctions when received.
2. Enter in the Register of estimates and completion reports serially work orderwise and obtain attestation of the AAO.

3. Open 'C' Register allotting pages for different items of the estimates and writing index on the first page of the 'C' Register.
4. Record contra reference of 'C' Register volume number, on the estimates and also in the Register of Estimates and Complexion Reports.
5. Obtain attestation of official Superior for having opened 'C' Register.
6. Get the estimates filed according to serial number of work orders keeping separate file for each type of work and also list of sanctions in its file.
7. Attend to incidental correspondence there on.

**(54) Post of 'C' registers :**

1. Receive Store Invoices, Cash/Journal/vouchers and sort out work orderwise.
2. Take out 'C' Registers, post invoices against respective work orders and strike total.
3. Take out 'C' Register post Cash vouchers against respective work orders and strike total.
4. Takeout 'C' Register and Post the figures from journal vouchers against respective work orders, and strike total.
5. Prepare an abstract of out-lay (Tally sheet for works out lay under Block grants) budget headwise in three columns (Cash, Stock, adjustment) and tally with compilation figures.
6. Workout S. I. charges and furnish figures for adjustment and post it after adjustment.
7. Work out work's cost and post it.

8. Work out general establishment charges, P & L contribution, bonus, and furnish figures for adjustment and post figures after adjustment.
9. Total the postings for the month and work out progressive totals and total outlay on works and post it.
10. Send 'C' Registers, for attestation of supervisory officers
11. Receive after attestation, and keep them in proper place.
12. Return invoices; Cash/Journal vouchers after completion of posting.
13. Correspondence work, discrepancies in invoices, obtaining workslip and write back orders, revised estimates, Renewal of currency to estimates, attending to audit/inspection queries and reports, processing final bill for deposit contribution works etc.,

**(55) *Receipt and verification of completion report :***

1. Receive completion reports, sort out according to serial number of work orders.
2. Verify with reference to list of works completed during the month, correspond and obtain CRs if not received for works completed during the month or for works on which no outlay is incurred for three months,
3. Enter in the Register of estimates and completion reports against respective estimates : Takeout 'C' Register and verify C. R.
4. Correspond in case any discrepancies are found out and obtain compliance.
5. Put up passing endorsement in 'C' Register and on completion reports.

6. Put up for scrutiny and passing by AAO and Officer.
7. Receive 'CR' and 'C' Register, see attestation, separate them keep them in proper place.
8. Prepare covering letter and arrange to despatch One copy of CR to the concerned field officer and Revenue Section where necessary.
9. Tag the CR to the estimate and send to records along with respective 'C' register if it is also closed.

(56) *Statement of categorization of assets :*

1. Take out 'C' Register of Completed works and prepare categorisation of asset' statements for each kind of asset and also statement of dismantled assets.
2. Put up the asset statement for scrutiny and attestation by officer.
3. Compare the typed copy prepare covering letter and put up for despatch.

(57) *Maintenacce of register of assets :*

1. Receive categorization of asset statement, enter the figures, as per asset statement in the Register of assets and fill up other columns also relevant to the asset.
2. Put up the asset register for attestation by officer.
3. Receive the asset register, check attestation and keep it in proper place.

(58) i) MAINTENANCE OF DEPRECIATION ACCOUNT

- ii) MAINTENANCE OF REGISTER OF DISMANTLED ASSETS

- iii) MAINTAINING SUB-REGISTER FOR WATCHING PROGRESS OF EXPENDITURE UNDER BUDGET GRANT FOR EACH WORK.
- iv) PREPARING A MONTHLY STATEMENT OF OUT-LAY ON WORKS COSTING MORE THAN ONE LAKH AND SENDING TO CCA AND SE.
- v) PREPARATION AND SENDING PERIODICAL RETURNS IN RESPECT OF REC SCHEMES.
- vi) ANNUAL STATEMENT OF WORKS IN PROGRESS (ESTIMATEWISE).

(59) *Register of revenue expenditure :*

1. Prepare the register of Revenue expenditure in a blank register.
2. Post the Register of Revenue Expenditure under various heads of account, workout total for the month and progressive total.
3. Prepare a statement for the month, get it scrutinised by the AAO and Officer and pass on to compilation (Operating Rev expenditure statement)

(60) *Final orders on annual counting of stores :* (to be handled by Senior Assistant in-charge of store-Price ledger group)

1. Obtain Stores counting sheets with statements of differences, set off obsolete materials statements for each Stores and checkup whether they are prepared correctly with reference to counting sheets and standing rules.
2. Carry on correspondence with the Stores Officer for setting right discrepancies if any and also on other matter arising in this behalf.

3. Put up note letter etc for approval S.E. for set off, excess, shortage, obsolete and write off.
4. Correspondence for obtaining approval wherever necessary.
5. Communicate orders of S.E./CE to the concerned officers.
6. Obtain reports from Stores Officer that the orders are implemented.
7. Get the counting sheets with relevant correspondence bundled Storewise for the year and send them to records.

**(61) Final orders on annual counting of T & P articles :**

1. Obtain counting sheets together with difference statements, excess/shortage, set off and scrap statements for each official holding T&P articles and check up whether they are correct w/r to counting sheets and relevant rules.
2. Carry on correspondence with the concerned officer for compliance of discrepancies.
3. Put up a note, letter etc for obtaining orders on shortage, excess, Set-off, scrap, writeoff statements.
4. Maintain correspondence with SE/CEE for approval where necessary.
5. Communicate orders of SE/CE to the concerned officers
6. Obtain reports of implementation of orders from the concerned officer.
7. File counting sheets and connected papers of T & P account in the file for the year.

**(62) Record keeping :**

1. Receive letters for filing and acknowledge.

2. Sort out letters serially by as per outward numbers/inward numbers
3. Enter in Index Register of letters filed and enter file numbers.
4. Sort out papers, file number-wise.
5. Arrange letters according to Sl. Nos of files.
6. Get them filed in respective files correctly and chronologically.
7. Receive closed files/registers, records etc., for preserving and acknowledge.
8. Enter in Index Register of records and assign index number of records according to classification.
9. Get the records kept in their proper place.
10. Receive requisition for furnishing references, trace availability in Index Registers.
11. Locate the file/record and get them from the racks.
12. Prepare file movement card, keep it in place of record file, obtain acknowledgement of the recipient for the reference file in delivery book (Muddam delivery book to be maintained sectionwise) and send the file/reference to indenter.
13. Prepare a weekly list of files sent out for reference and circulate to get them back.
14. Get the files/records, keep them in their place and return /scoreout acknowledgement.
15. Prepare periodical list of files and records to be weeded out and put up for approval.
16. Obtain approval and arrange for weeding out/disposal.

17. *In Board Secretariat only :*

- i) Maintenance of new case register.
- ii) Maintenance of register of records and receipt of closed files records.
- iii) Preparation of statement of files received for records during the fortnight.

(63) *Maintenance of stock of stationery articles*

1. Prepare requisition for stationery articles and put up for approval.
2. Compare typed copy and send for issue.
3. Obtain stock from Central Stores.
4. Obtain stock from Local Purchase.
5. Check the receipt of stock with invoices and arrange them systematically in the stock room.
6. Post receipt/issue in the stock ledger and work out balance.
7. Receive indents and issue the stationery.
8. Enter in the Issue Register and obtain acknowledgement of the recipient.
9. Post the monthly totals of the Issue Register in the Stock ledger and work out balance.
10. Attend to periodical checking of stock by the Officer.

(64) *Stenography, Typing & Allied work :*

JUNIOR PERSONAL ASSISTANT



1. Take down notes in shorthand.
2. Type the letters from shorthand notes and send them to officer.
3. Despatch confidential letters putting in a cover and/ duly sealed.
4. Maintain inward and outward registers of confidential letters.
5. Attend to domestic enquiries and maintain files connected with domestic inquiries.
6. Maintain Registers of domestic enquiry cases received, disposed off and pending.
7. Prepare a quarterly return of domestic enquiry cases received, disposed off and pending.
8. Attend to the phone calls when the officer is not in chambers. Maintain Trunkcall register.
9. Maintain a register of important papers to be disposed off and follow up.
10. Maintain engagement diary of the officer and place it before him every morning.
11. Note down the proceedings of the Divisional/Circle level grievance Committee meetings, type them and send to the convener.
12. Follow up and disposal of tour notes of Officer.
13. Maintain personal work diary for number of letters typed and work done.
14. Destruction of time barred Stenographic record of confidential and secret nature.

**(65) *Stenography, typing and allied works – senior personal assistant :***

1. Taking notes in Shorthand and typing letters from the notes taken etc.,
2. Attending to telephone calls, fixing up interviews and maintaining engagement diary (One with PA and other on Officer's Table)
3. Arranging reservation of accommodation, tickets etc., for tours of the Officer.
4. Maintaining confidential files.
5. Obtaining files required by the Officer.
6. Maintaining Register of Inward and Outward letters for confidential and D. O. letters.
7. Maintenance of file movement register.
8. Progress chase of important matters/files.
9. Maintain Trunk call register and furnishing certificate on Trunk call bills.
10. Contacting various officers, persons etc., in and outside the department for obtaining information and communicating instructions of Officer to the concerned.
11. Arranging service of snacks and Tea to the VIPs calling on the Officer.
12. Destruction of time barred Stenographic records confidential and secret nature.
13. Attend to domestic enquiry hearings, take notes, maintain records connected thereto, sending periodical returns.
14. Note down proceedings of grievance committees, type them and send to the convener.
15. Arranging disposals of files which the officer marks for discussion with several officers.
16. Collection of files required for the meetings scheduled by officer.

17. Pursuing disposal of inspection notes/minutes, issued either on Inspection or observation by the Officer.
18. Maintaining records relating to Officer's notes, agenda, proceedings of meetings relating to other organisations wherein he is a Director/Member.
19. Sending messages, acknowledging invitations.
20. Maintenance of diary of work done by Senior personal Assistant.

**(66) Maintenance of personal diary (\*a)**

- \*a) Applicable to all offices except assigning separate file numbers which is done in Board Secretariat only.**
1. Receive papers from Inward by giving acknowledgement.
  2. Sort out into two category (i) fresh cases (ii) cases pertaining to old pending files.
  3. Obtain file numbers from Records Section, enter in personal diary.
  4. Take out personal diary, turn the page, enter fresh cases, open case file and assign file numbers.
  5. Obtain the old/pending file, keep the paper in the file.
  6. Enter the personal diary when it is put up, intermediate reply is given/file is finally disposed off/file is sent for opinion as U. O. file.
  7. Prepare filing docket, obtain orders, enter personal diary send to records and check acknowledgement of records.

**(67) Preparation of pending list (fortnightly)**

1. Take out the personal diary, turn the pages count the files disposed off/pending.
2. Prepare the list showing, opening balance of pending files, those received during the period, total files disposed

off during the period, strike balance pending and note down reasons for pendency.

3. Put up the pending list to AAO., receive back the list, note the orders of the officer.

**(68) Disposal of files : (in Board Secretariat)**

1. Take out the file, study the case, obtain references if any needed.
2. Put up notes with proposed draft reply, if any.
3. Receive file, study the orders on the file.
4. Receive the file, study the opinion furnished on the file, put up the file for orders of competent authority.
5. Put up the file with proposed draft reply.
6. Receive the file from higher authority, note the orders prepare a draft Agenda note and submit it for approval After file is received with Agenda note approved send to Agenda Section for inclusion into the Agenda for next Board Meeting.
7. Receive the file with minutes of the Board meeting, study the minutes, put up draft orders for approval.
8. Receive the file with draft orders approved check it; send for typing.
9. Receive from typing, compare, put up for issue.

**(69) Records section–new case register :**

1. Receive requisitions for file number.
2. Enter Serial number, Code numbers in the new case register and issue numbers as per requisition.
3. Enter contra reference in the new case register, or closure of file when closed file is received.
4. Receive file and acknowledge in the delivery book. Verify the number of sheets as recorded on the docket.
5. Take out register of records, turn pages, enter the files received for Records assign record number on the files.

6. Sort out the files according to period for which they are to be preserved.
7. Arrange the files chronologically and keep in the racks grouping them in a bundle of 100 Nos. Tag one group number card for a group of 100 files for easy location of their numbers.
8. Receive requisition for reference files.
9. Take out register of records, locate the file with reference to its period of preservation.
10. Prepare a file movement card for the file to be sent for reference.
11. Find out the bundle in the rack where the file is to be traced.
12. Open the bundle take out the file, keep the file movement card in its place and tie up the bundle of the file and place the bundle in its position.
13. Enter details of file sent out for referenc in a Reference file delivery book, obtain acknowledgement and deliver the file.\*
14. Prepare a weekly list of files sent out for reference and circulate to get them back.
15. Prepare a list of files to be weeded out by reference to preservation register of records once in a quarter.
16. Put up the list for approval and orders for weeding out/ disposal.
17. Receive the list duly approved, and check it, round off in the register of records against the file number weeded out.

\* Get the files back, keep them in their place. and remove the file movement Card. Return/Score out the acknowledgment.

18. Take out the files from the bundles kept in the rack and dispose them according to orders.
19. Take out the register of records, prepare an abstract to show total number of files received for records during the fortnight, put up for perusal and orders, file the statement when returned with orders.

**(70) Register of fatal accidents and register of HBA/HPA sanctioned to CHI officer :**

- a) Maintaining register of Fatal Accidents to Departmental and Non departmental persons and furnishing statements as per schedule.
- b) Register of HBA/HPA Advance sanctioned to Class I Officers for watching budget grant (same as in CEEs Office)

**(71) Work connected with recruitment of staff applicable to all offices where there is recruitment**

1. Draft the notification calling for applications from qualified persons.
2. Get it approved and send it to press
3. Receive requisitions from candidates and send application forms after noting down postal order numbers.
4. Maintain a register to show the distribution of applications to candidates.
5. Process of applications.
6. Prepare a list of postal orders, encash them and obtain cheque from Post Office, hand over the cheque to the Cashier.
7. Prepare a list of applications to be rejected.
8. Classify the candidates as General Class, Backward Class, Scheduled Caste/Scheduled Tribes etc.
9. Prepare classified lists districtwise/Statewise and University-wise also for statistical purpose.

10. Prepare list of candidates to be interviewed.
11. Prepare programme for interview
12. Prepare intimation cards for interviewing and arrange for despatch of self addressed cards.
13. Render necessary assistance during interview.
14. Consolidation of marks list of interviewed candidates and preparing list of selected candidates (to be handled by members of Selection Committee only).
15. Communicate selected names to appointing authority.

**(72) Agenda section**

1. Receive files requiring Boards approval and list out files.
2. Type Agenda notes if necessary by taking shorthand notes, put up for approval.
3. Receive after approval prepare stencilcopy, compare, arrange for cyclostyling take out copies and arrange the agenda notes into a book form with continuous sheets. Prepare sheet of contents for agenda note.
4. Prepare covering letter put up for Secretary's signature.
5. Prepare a file of agenda notes to be sent to each member and arrange for despatch.
6. Note down minutes of meeting dictated by the Secretary/ Dy. Secretary/Asst. Secretaries on agenda.
7. Type draft minutes, put up for approval.
8. Stencil the minutes, compare, arrange cyclostyling after getting signature of the Secretary.
9. Prepare covering letter and send minutes to Members.
10. Distribute concerned files and extract of minutes to case workers.

11. Maintain separate file of agenda and minutes for each meeting. Similar work in respect of Purchase Committee, Administrative Committee, Finance Committee and Consultative Council, etc.
12. Include resolutions into alphabetical index of Board's resolutions after every meeting—Get the index file bound periodically and preserve bound volumes carefully.

(73) *Maintaining file movement register :*

1. Obtain personal diary of Case Worker, turn the pages open FMR for each file serially as shown in the personal diary of case worker. one page is meant for movements of one file.
2. Receive file, take out the F.M.R., turn the page enter the subject and movement.
3. Receive the file, turn the page, enter the movement.
4. Receive the file, turn the page, enter reference to closure of file, send file with F.M.R. to records for acknowledgement.

(74) *Maintaining 'SUS' files :*

1. Receive the file, take out 'Sus' register, turn the page, enter the details in the register, keep the register in its place.
2. Keep the 'sus' files in chronological order of dates, according to the action which is necessary in each case  
(A) Weekly reminders (B) Fortnightly reminders  
(C) Monthly reminders (D) U.O. Files & (E) To put up on a specified date.
3. Prepare reminders and enter in 'SUS' register and put up for issue on due date (reminders in printed card) and note in the 'SUS' file.



4. Receive the reply letter, verify the file number, take out the file from 'sus' group.
5. Write an entry in the 'sus' register and send the case file to the Assistant.

**(75) Disposal of files in other offices than Board Secretariat :**

1. Take out the files, study the case, obtain reference if any needed.
2. Put up notes/with proposed draft reply if any.
3. Receive file, study the orders on the file.
4. Receive the file, study the opinion/concurrence furnished on the file by other officers and put up the file for orders.
5. Receive the file with orders, prepare draft reply or sanction, and put up for approval.
6. Receive the file with draft approved, check it and send for typing.
7. Receive typed copies from typing section, compare the typed matter with approved draft, send the proposed communication for despatch.

**(76) Register to watch the ratio of promotion of junior engineers and supervisors as assistant engineers :**

(Scale Register to be used)

**(77) Maintaining register of deputationist incoming and outgoing :**

1. Receive deputation order, relief report and duty report.
2. Take out the register, turn the page, enter the details for each deputationist and put up for attestation.

3. Receive the register, check attestation file the orders in their respective case file and keep the register in its place.

**(78) *Preparing and maintaining eligibility list of employees for purpose of promotion :***

1. Call for the list of employees.
2. Receive the list, verify eligibility with reference to seniority list.
3. If necessary call for the Service Register and verify with Service Register when received.
4. Consolidate the list, put up for approval, Receive duly approved, check it and keep it on the file for reference at the time of promotion.

**(79) *Maintaining register of Inter-Circle transfers of opted employees as per their seniority in respect of each circle-wise cadre :***

1. Receive options from employees.
2. Sort out categorywise.
3. Sort out Circlewise for each category.
4. Prepare the list of employees as per their option for each Circle.
5. Arrange the names according to their seniority duly referring the seniority list and term of service rendered in Circles other than opted Circle and prepare the list, put up for approval.
6. Enter the names as per approved list in a register, put up for attestation of the Officer.
7. Receive the Register, check attestation, keep it in its place.

8. Receive order, take out register. turn the page, enter reference to transfer orders when issued for each employee enter dates of relief and report and put up for attestation of Officer.
  9. Receive register, check attestation and keep in its place.
- (80) *Selection of employees for purpose of promotion when promotion is effected by selection. :*

1. Take out eligibility list prepare statement of employees and put up for approval and orders for date of interview.
2. Prepare list of employees to be called for interview and hand it over to AAO. for further action.
3. Put up letters to the members of the Selection Committee for intimating the date of interview, compare typed copy and put up for issue.
4. Assist in the interview.

(81) *Conducting departmental examinations :*

1. Prepare notification and put up for approval.
2. Receive the draft notification duly approved, note the approval and send for Cyclostyling.
3. Receive stencilled matter, compare with approved script and send for cyclostyling send cyclostyled copies for despatch to all Officers.
4. Receive applications and check admissibility.
5. Sort out the applications examination-wise
6. Arrange applications in respect of each examination centrewise.
7. Enter applications for different examinations in respect-

ive Registers and centrewise, assigning Sl. No. for each applicant.

8. Arrange SAS examination applications alphabetically and enter in the register.
9. Prepare time table for the examinations and put up for approval. Prepare Admission Ticket form and get it approved
10. Receive duly approved, check it, send for stencilling.
11. Receive from Typing, compare, put up for signature.
12. Receive duly signed, send for Cyclostyling.
13. Receive Cyclostyled copies, enter/paste name of candidates and Register No. in each Admission ticket, put up for despatch along with time table.
14. Receive requisitions for change, of centres, put up for approval, enter changes in the register, intimate the change of centres.
15. Prepare instructions to Invigilators, put up for approval.
16. Receive duly approved, check it and send for stencilling.
17. Receive from typing, compare, put up for signature.
18. Receive duly signed, send for cyclostyling.
19. Receive cyclostyled copies, put up for despatch.  
Assist Chief invigilator in arranging seats and entering.
20. Register numbers in examination hall.
21. Prepare attendance sheet for each paper and get the sheets to local examination centres attested by invigilators on each day and for each paper.
22. Take out attendance certificate, write it and issue to each outside candidate.
23. Assist Chief Supervisor in counting and packing answers papers.

24. Watch receipt of answer papers from each centre.
25. Check answer papers with reference to examinations conducted and attendance reports in each centre.
26. Receive requisition for marks card, enter in a register.
27. Prepare skeleton marks card and send to AAO., for further action.
28. Receive marks card from AAO., enter in the Register and send to despatch.
29. Prepare memo towards remuneration payable to Invigilators and examiners and put up for approval.
30. Receive duly approved send for stencil.
31. Receive from typing, compare, put up for issue.
32. Prepare proforma bill for each examiner.
33. Tag the memo and bill and send for despatch to each examiner.
34. After publication of results of the examinations, attend to the work connected with printing and sale of Mode Answers.

(82) *Maintaining a register to show the number of posts under each category in each office—circle—wise/division—wise etc. :*

1. Take out the register, turn pages, carry forward the total number of posts as on 31st March of each year.
2. Receive sanction.
3. Take out the register, turn the page, enter the sanction total the posts covered, embodied in the sanction.
4. Obtain attestation of Officer for each change in the register.
5. File the orders sanctioning the posts, (Circle and Divisionwise files maintained).

6. Prepare and maintain divisionwise abstracts of sanctioned strength of all categories of Posts.
7. Furnish periodical statistical data in respect of sanctioned posts when asked for.

**(83) *Payment of Stipends to :***

- i) Government of India Trainees
  - ii) Govt. of Karnataka Trainees
  - iii) Pilot Scheme Trainees.
1. Receive training programme from competent authority, duty reports, check duty reports with training programme.
  2. Take out the register of trainees, turn the page, enter the details.
  3. Receive progress reports, verify, prepare stipend bill and acquittance roll.
  4. Take out cheque book, draw cheques, obtain signature, deliver to the local trainees duly obtaining acknowledgment in the stipend bill.
  5. Prepare application to Bank for obtaining drafts.
  6. Prepare covering letter, enclose acquittance rolls and draft and put up for issue.
  7. Receive acquittance rolls, check paid certificate.
  8. Take out cash book, turn the page, charge off the stipend paid.
  9. Total the Cash Book, close the transaction for the day, put up Cash book and voucher for attestation.
  10. Receive draft/cheque, from the Government of India, or Karnataka, check it, prepare pay-in-slip, credit to

Savings Bank Account in the name of the Purchase Officer, or Accounts Officer and enter in the Cash book.

11. Receive statement of account from the Bank, reconcile with the Bank account.
12. Prepare a reimbursement bill for amount recoverable from the Government of Karnataka, put up for issue/ statement of account for money received from Govt. of India.
13. Correspond, issue reminders, obtain payment and credit to Bank.
14. Correspondence work with trainees, Board Offices, different agencies of Training programme.

**(84) *Opening letter of credit :***

1. Receive requisition from the Supplier regarding supplies ready for despatch and verify with reference to the terms of the Purchase Order.
2. Prepare requisition to Chief Controller of Accounts for opening letter of credit and put up for approval.
3. Receive duly approved, check it, put up for despatch.
4. Receive intimation from Chief Controller of Accounts for having opened letter of credit, take out Purchase Order, record contra reference and file intimation letter with Purchase Order.

**(85) *Passing of debit memos of banks :***

1. Receive debit memo of payments against letter of Credit.
2. Check it with reference to documents enclosed and terms of Purchase Order, and arithmetical accuracy.
3. Record contra entries in the purchase order for having passed the debits.

4. Put encasement on debit memo, write passing endorsement put up for scrutiny and passing of Officers.
5. Receive from Officer duly passed, separate purchase order and debit memo, keep Purchase Order in its place, prepare journal voucher, record contra reference of Journal Entry number on the debit memo.
6. Put up journal voucher with debit memo for scrutiny by Officer.
7. Receive from Officer, take out the debit memo keep purchase order & file in their places, prepare forwarding memo, enclose debit memo and bills and put up for despatch to Chief Controller of Accounts. Pass on Journal voucher to accounts Section.

**(86) *Receiving and Sending Railway Receipts***

1. Receive RRs with documents, acknowledge for having received.
2. Separate RRs with connected documents to be sent to different consignees.
3. Take out RR register (inward register form to be used) turn page, enter RRs and documents received.
4. Prepare covering letter enclose RRs and documents to be sent to different consignees, put up for approval and despatch.
5. Receive office copy, take out purchase order file and file it with purchase order, keep purchase order in its place.

**(87) *Issue of 'C' and 'D' Forms***

1. Receive requisition/invoice from supplier, take out Purchase Order, check it.



2. Take out 'C' or 'D' form book, turn the leaves, prepare the form, take out purchase order, record on it entries for issue of form, put up for scrutiny and signature. Record the issue in a register and obtain attestation.
3. Receive 'C'/'D' form duly signed, check, keep the purchase order in its place tear the leaf, keep the form book in the place--> safe custody.
4. Prepare a forwarding memo, enclose the 'C' or 'D' form put up for despatch.
5. Prepare a consolidated list in triplicate of 'C' and 'D' forms issued every month and despatch the same to Commercial Tax Officer.
6. Correspond with Commercial Tax Officer and obtain 'C' forms and 'D' forms from Central Stores Division required from time to time.

**(88) *Maintaining Register of Bank Guarantees :***

1. Receive Bank Guarantee, take out purchase order, verify it with reference to purchase order, keep purchase order in its place, put up Bank Guarantee for acceptance.
2. Receive it from the Officer, take out the concerned register, turn pages, enter particulars of guarantee therein, put up for attestation of AAO.
3. Receive from the AAO send the Bank Guarantee to the Cashier for safe custody, receive back the register, check acknowledgement and keep in its place.

**(89) *Correspondence Work :***

1. Pertaining to obtaining (a) M.A.S. (b) amendments to Purchase Orders. Correspondence with firms, banks and Board's subordinate officers on matters connected with Purchase Orders, payments etc.,

**(90) *Library account :***

1. Receive (books, reports, periodicals, maps) and sort them and affix rubber stamp of office.
2. Take out library stock register, turn pages, enter details record account number on the book etc., Place it in the appropriate cup board, rack etc.
3. Prepare and maintain index in the stock register.
4. Receive requisition, take out the stock register, refer to index, find out the required book etc., in the cup board/rack & take it out.
5. Enter in the register of issue and obtain acknowledgement of borrower.
6. Receive book etc., returned to the Library, take out Issue register, cancel the issue entry, keep the Issue register and book etc., in its proper place.
7. Once a year attend to annual verification of stock and prepare a stock sheet.
8. Correspond for obtaining approval for loss of books/periodicals/maps and cancel its account in Stock register when approval is received.
9. Obtain approval for weeding out periodicals after its preservation period is over and arrange for weeding out.

**(91) *Telex operation :***

1. Receive incoming message, enter in the Inward Message register, take out copies by typing when it is for more than one person, prepare covering letter, seal the cover when it is tenders, and send to the addressee through Muddam delivery book.

2. Receive out going messages, pass on the message—to addressee by obtaining connection through exchange, enter in the out going message register. (Telex caus register)
3. Once a month prepare list of private messages transmitted, send intimation to the Officials for payment of charges, watch payments, when record paid in the outgoing message register for the concerned message.
4. Receive telex monthly bill, verify with reference to Telex calls register, certify on the bill.
5. Maintain Diary of work done and put up for perus as periodically.

(92) *Maintaining priority list in respect of House Building Advance/House purchase Advance/Motor Cycle Advance/Car Advances bicycle Advance.*

1. Receive applications, take out the register, turn the page enter details, put up for attestation.
2. Receive after attestation, keep the register in its place, keep the application for processing.
3. Receive after sanction, take out the register, turn the pages, enter details of sanction.
4. Keep the register and files in their place.

(93) *Register to watch the balance grant available for sanction (original sanctions supplementary sanctions and renewals of sanctions) :*

1. Receive the file take out the register, turn the page, enter the details, put up for sanctions.
2. Receive the register and keep in its place and keep file for further processing.

(94) *Processing of application for house building advance/house purchase advance/motor cycle advance/bicycle advance/car advances, etc., and communicating sanctions.*

(95) A. *Processing of domestic enquiry.*

B. *Maintenance of register of domestic enquiry :*

1. Receive file, take out the register, turn the page, enter details, keep the register and file in their places awaiting further processing.
2. Close the register when the file is finally disposed off.
3. Maintain Index.
4. Prepare a quarterly return, put up for approval.
5. Receive duly approved, note it, send for typing.
6. Receive from typing, compare it, put up for issue.

(96) *Register of budget grant for purchases :*

1. Put up note proposing the communication of Budget grant for approval.
2. Receive duly approved, take out the register, enter details, prepare O. M., put up register with O. M. for approval.
3. Receive duly approved, check it, keep the register in its place, send O. M. for typing.
4. Receive duly typed, compare, put up for issue.
5. Receive office copy, note. file and attend to correspondence.

**(97) Register for watching the disposal of audit reports :**

1. Receive audit report (one case file for each report), take out the register, turn page, enter catchwords of each paragraph with its number in the respective column, put up for attestation.
2. Receive the register duly attested with case file (Audit report) check it, keep the register in its place, and file for further processing.
3. Receive the replies, verify and keep in its file, take out the register, turn the page, enter details in respective columns for keeping the register posted upto date, keep the register in its place. File for further processing.
4. Once in a quarter, prepare a pending list and put up for perusal and orders.

**(98) Pending list for audit reports :**

1. Opening balance (number of reports and number of paragraphs)
  2. Received during the quarter -do-
  3. Total -do-
  4. Disposals during the quarter -do-
  5. Pending -do-
- yearwise break up for pendency report and paragraphs)

**(99) Register of industries exempted from payment of electricity tax :**

1. Receive O. M. exempting from payment of tax, take out the register, turn the page, enter details, put up for attestation.
2. Receive register and O. M. check it keep the register in its place and O. M. in its file for further processing.

(100) *Register of arrears payable by instalments :*

1. Receive O. M. take out the register, turn the page, enter details; put up for attestation.
2. Receive O. M., register, keep the register in its place and O. M. in its file for further processing.
3. Take out the register, check the concession given with statement of arrears received from the Unit Office to ensure that the orders issued for payment of arrears are adhered to.
4. Obtain file, put up letter regarding cases where of terms are not adhered to and pursue.

101) *Consolidation of arrears statements :*

- (a) *Rs. 100 and above*      (c) *Rs. 5000 and above*  
(b) *One lakh and above*

1. Receive statements, record the receipt in a register for reference.
2. Consolidate the amount of arrears according to groups, total and put up for approval.
3. Receive duly approved, check, send for typing.
4. Receive from typing, compare, put up for further processing.
5. Put up review notes for perusal and orders.
6. Receive notes with orders, prepare letter, put up for approval.
7. Receive duly approved, check it, send for typing.
8. Receive from typing, compare, put up for issue.
9. Receive office copy, keep it in its file and for pursuit.
10. Issue periodical reminders to ensure timely recovery.

102) *Review of divisional D.C.B. of each month :*

1. Review Divisional DCB, examine whether all columns have been filled in. Work out the following ratios and put up for perusal and instructions.
  - a) Monthly demand to average monthly budget.
  - b) Workout ratio between (i) total of O. B. and Demand (ii) Collections during the month and compare with the similar ratio of previous month and work out variations.
  - c) Work out ratio between opening balance and closing balance.
  - d) Elicit whether effective action has been taken to realise arrears, with special reference to HT, LT, Street light installations.

(103) *Raising of public loans :*

1. Watch the application to the Government of Karnataka Finance Department to obtain sanction of Reserve Bank of India for raising a public loan.
2. Watch receipt of sanction of Reserve Bank of India, place it before the Board for notification.
3. Watch for sanction of the Govt. to stand guarantee for the loan and get sanctions there to.
4. Prepare a draft press notification, put up for approval
5. Receive approval send for typing.
6. Compare typed copies, put up for issue.
7. Prepare draft prospectus, application forms, put up for approval.

8. Receive duly approved, send for cyclostyling/printing.
9. Compare proofs and send to Press.
10. Receive prospectus and application forms duly cyclosty-  
led/printed.
11. Issue to the Bankers, Circle Offices & interested sub-  
scribers.
12. Receive applications, prepare a statement with details  
such as names, amount of subscription etc., and watch  
for completion of subscription for notified loan amount.  
When subscription is complete, put up for perusal of  
Chief Controller of Accounts/Finance Member.
13. Receive duly perused, send it to Board for approval of  
allotment. Put up press note for closure of loan and  
arrange to issue
14. Pass on subscriptions received to the Cashier for re-  
mittance to the Karnataka Electricity Board fund.
15. Receive allotment orders from the Board, check them,  
prepare intimation letters to the subscribers and put up  
for issue.
16. Prepare proforma bill for refund of excess subscriptions  
obtain B. R. No. put up for passing and issue of  
cheques.
17. Receive cheques, prepare covering letter, put up for  
despatch with cheques.
18. Calculate Brokerage/Underwriting commission, by  
reference to subscription list, prepare a proforma bill,  
obtain B. R. No., put up for passing and issue of  
cheque.



19. Receive cheque, prepare covering letter put up for issue, watch for acknowledgement of cheques. File acknowledgement with the bill when received.
20. Prepare and put up note for approval and printing loan bonds.
21. Receive approval and address a letter to the printing press.
22. Read the proof and communicate approval for the proof
23. Receive printed bonds, check them and count the numbers.
24. Take out the stock register, turn the page, enter bond numbers serially according to numbers and denominations.
25. Take out the bonds, write the names of the allottees according to their required denominations, put up for approval with stock register.
26. Receive duly approved, enter details in the stock register of bonds; prepare forwarding letter, put up for attestation.
27. Receive duly attested, check it, keep the register in its place, send the letter duly enclosing the bonds for despatch by registered post.
28. Watch for acknowledgement of the bonds.

(104) *Transfer of stock :*

1. Receive transfer deed executed by the transferor and transferee along with stock bond to be transferred with prescribed fee, check the title of the transferor to the stock, ownership details, put up for approval of the transfer.

2. Receive approval, record changes in stocks on transfer, take out the register of stocks, turn the page, record transfers, put up for attestation.
3. Take out register of bifurcation/consolidation, turn the page, record transfers, put up for approval.
4. Take out register of transfer adjustment, turn the page, record transfers, put up for attestation.
5. Receive duly approved, check attestation in the registers, keep registers in its place, separate stocks and transfer deeds.
6. Prepare forwarding memo, enclose stocks transferred, put up for issue.
7. Take out transfer file, file the transfer deed.
8. Attend in person to the Officer for this work.

(105) *Payment of interest :*

1. For payment of interest on stock, calculate interest, prepare proforma bill half yearly, obtain B.R. No.
2. Take out register of interest payment, turn the page, enter payments. Put up for passing.
3. Prepare I.T. deduction certificate, take out Income tax register, turn page. enter tax deducted.
4. Receive duly passed, keep the registers in their place, send bills for payment through transit register.
5. Receive bonds, verify correctness of endorsement, enter in stock register where-ever necessary.
6. Calculate interest, prepare proforma bill, put up for passing.

7. Take out bonds, enter interest payments there in.
8. Take out register of interest payment, turn the page, enter payments.
9. Prepare I.T. deduction certificate, take out income tax register, turn page, enter tax deducted.
10. Receive duly passed, keep the registers in their places, send bills for audit.
11. Receive cheques, prepare forwarding memo, enclose cheque, Income Tax certificate, bonds, put up for despatch.
12. Receive Office copy, file it in its file.
13. Receive postal acknowledgement for cheques sent, file it with concerned forwarding memo in the file.
14. Take out income tax register, prepare/monthly statement of tax deducted, put up for typing with forwarding memo, keep the register in its place.
15. Receive from typing, compare, put up for issue with Income Tax register for attestation.
16. Receive register, keep it in its place and file.
17. Attend in person to the Officer on this work.

(106) *Redemption of stocks/bonds :*

1. Receive bonds duly discharged by the holder, take out stock register, turn page, and check it.
2. Prepare a proforma bill, obtain B.R. No. enter redemption in stock register, cancel bonds, put up for passing.
3. Receive duly passed, keep register in its place, send bill for payment through Transit Register.

4. Receive cheque, prepare forwarding memo, enclose cheque, put up for despatch.
5. Receive office copy and file. File redeemed bonds in the safe custody.
6. Payment of interest on LIC, AFC, REC loans are to be attended at specified intervals in the same pattern as above.
7. Prepare Statement of interest payable on bonds/stocks/ others loans for purpose of annual accounts.

107) *Opening letters of credit (in CCA's office)*

1. Receive requisition, take out the local order verify details and terms with reference to local order.
2. Prepare proforma letter of credit.
3. Record contra reference, in the local order for having opened letter of credit and receipt of bank guarantee and pass the requisition by putting encagements.
4. Receive duly passed/approved, keep the register and local order in their places, send letter of credit for typing and issue.
5. Receive Office copy, take out local order file, file office copy of L.C. therein.
6. Correspondence on renewal of currency of letter of credit, alteration of terms etc, documents to be presented at the Bank, advice to bankers for payment.
7. Receive debit memos with all necessary documents, check the correctness of enclosures and separate them, send debit memo to compilation for bank reconciliation.
8. Take out muddam delivery book enter there in all enclosed documents, send to the office of the CE(G).

9. Receive muddam book, check acknowledgement, keep it in its place.
10. Maintenance of schedule with upto date balance to show commitment from time to time.

(108) *Foreign order bills :*

1. Receive requisition from Chief Engineer, Elec. (Gen) Import licence, list of materials, letter of authority for supplier to import materials, check them with terms of Foreign order.
2. Obtain a stamped paper of appropriate value and prepare credit application
3. Enclose all these documents to the letter of credit and send for despatch.
4. Take out register of foreign purchase order, turn page enter details, and obtain attestation.

(109) *Deferred payments bills :*

1. Receive requisition verify with reference to local order and statement of payments as appended thereto,
2. Check calculations of conversion of foreign currency into Indian currency.
3. Take out foreign Purchase Order, enter details.
4. Record encasements on bill and put up for passing.
5. Arrange for retirement of Promissory Note.

(110) A. *Verification of tenure of posts for promotion confirmation of officers :*

1. Receive proposals for promotion, take out scale audit register, turn pages, verify tenure of posts, put up for approval.

2. Receive approval, keep the register in its place, return the proposals by putting a forwarding letter and recording a certificate. In case of AAOs issue of O. M.
3. Maintain scale audit register for Class I & II Posts.

*B. Opening new sheet in Audit Register of Cl. I & II officers on promotion/appointment/maintenance of Audit Register of Cl. I & II officers.*

1. Receive order, verify vacancy, check up relief and joining report, call for S. R. Await option for pay fixation.
2. Receive Service Register, Check up entries of promotion relief, pay drawn etc., date of increment.
3. Take out scale audit register, turn page, record the required entries in prescribed columns, put up for attestation.
4. Receive the register with entries duly attested, keep the register in its place, open personal file for each officer, keep the Service Register, joining and relief report, option for pay fixation in that personal file and keep it in its place.
5. Record necessary entries when there is deputation/transfer/ retirement etc., and get them attested and also maintain personal file upto date.
6. Renew the page whenever required and get the entries attested.

*C. Issue of pay slip :*

Receive sanction, write pay slip in triplicate, record necessary entry in the Register for having issued pay slip, put up for signature.

2. Receive register and pay slips, send pay slip for despatch.

3. Receive office copy, take out personal file, file it, keep the file in its place.

**D. *Work consequent on retirement of officers :***

1. Take out civil list, turn page, prepare a statement of Officers due to retire during the next official year, put up for approval.
2. Receive duly approved, keep the register in its place and arrange to forward the statement to the Board.
- 3) Prepare statement of service and put up for approval.
4. Take out Service Registers and statements of service, prepare a forwarding memo, put up for despatch for preparation of pension papers, watch for acknowledgement of Service Registers and statement of services.
5. Receive last pay bill with L. P. C., check up, get no due certificates, put enforcement for passing, put up for issue of cheques.
6. Prepare revised L. P. C. put up for signature, and pass on to pension section.

**E. *Work consequent on deputation of officers :***

Preparation of History of Science and issue of L.P.C.

**F. *Annual establishment budget :***

Consolidation of Abstract and finalisation by preparing post-wise Abstract for all offices of the Board attending all items of work relating to printing.

**G. *Correspondence :***

With Officers for their personal claims, with Divisional Circle/Chief Engineers, Electricity Board/Accountant General's office, Disposals of Audit Reports, verification of Annual Establishment Budget, pension and leave salary contribution, verification of agreement bond in case of foreign tour, deputation etc., etc.

**(111) *Preparing and maintaining seniority list of all categories of employees as on 1st January of each year :***

1. Take out SRs, fill up all columns in the form (for Seniority List) except Sl. No. including addenda, corrigenda, details etc.
2. Assign Sl. No. for each official according to Seniority as per rules.
3. Prepare Seniority list according to Sl. Nos. and get it scrutinized by the AAO and put up for approval along with SRs.
4. Keep SRs in their proper places and send Seniority list for Typing.
4. Compare typed copy/proof reading for printing and put up for issue.

**(112) A. *D C R G Certificate :***

1. Issue of DCRG certificate for sanction of HBA/HPA.
2. Receive application with Service Register, check it, calculate DCRG admissible put up for approval.
3. Receive duly approved, prepare a covering letter, enclose DCRG certificate and Service Register, put up for despatch.

**B. *Preliminary verification of pension papers :***

1. Receive pension papers with service register enter in personal diary of case worker, open a case file.
2. Take out register of pension papers received, turn page, enter details, assign number to the case file, keep the register in its place and file for further processing.



3. Verify continuity of service, tenure of different appointments, fixation of pay from time to time, leave account, attestation for various kinds of entries in the Service Register, deputation, recovery of pension and leave contributions, option to different pension rules, put up a draft letter of observations for perusal and approval of AAO/Accounts Officer.
4. Receive the file duly approved, get the letter typed enclose necessary documents, put up for despatch.
5. Receive file after despatch, take out register of pension papers received, turn page record entries regarding despatch of observation memo, keep the register in its place. Issue periodical/reminders till observation etc. are satisfactorily cleared.

*C. Final verification and sanction of pension :*

1. Receive the file of Pension Papers, check the enclosures, take out the pending file, keep the incoming papers in the file for further processing. If preliminary verification is completed ; otherwise open a case file, keep all papers in it for processing.
2. Take out register of pension papers received, turn page, enter the receipt against old number if case file is already opened during preliminary verification. Otherwise, assign a new number to the file, enter details in the register, keep register in its place.
3. Check compliance of observations made at the time of preliminary verification. Otherwise, check the case as at item 3 of preliminary verification and subsequent declaration nominations, specimen signature, photo, history of service, no due certificate, LPC, put up for perusal and approval with observations if any.

4. Check calculations of average emoluments, qualifying service, amount of gratuity and pension admissible, family pension admissible and put up for verification and approval of Officers.
5. Receive duly approved, put up letter for obtaining compliance for observation, if made.
6. Take out register of pension paper received, turn page, enter details for returning, keep register and file in their place.
7. Receive letters of compliance from concerned office, take out register, turn page, enter receipt of compliance, keep register in its place.
8. Take out the file, check compliance of observations, put up for sanction of pension and gratuity.
9. Receive file with necessary sanction recorded thereon/ take PFC and disburser's half DCRG authorisation record entries, put up for approval and attestations.
10. Receive duly attested, take out register of pension papers received, turn page, record closing entries, obtain authorisation, keep register in its place.
11. Take out DCRG register, turn page, enter details of sanction, obtain attestation and keep register in its place.
12. Take out PPO register ; turn page, enter details, obtain attestation, keep register in its place.
13. Take out PPO disburser's half DCRG authorisation, prepare forwarding memo and put up for despatch.
14. Receive office copy, take out case, file, file it, close the file, enter in muddam delivery book, send it for records duly obtaining acknowledgement.

**D. *Sanction of family pension and gratuity at death of employee while in service :***

Elements of works are same as for sanction of Pension and DCRG.

**E. *Sanction of family pension at death of pensioner :***

1. Receive death certificate, PPO of pensioner and disbursers half, obtain case file from records.
2. Close and deface old PPO, and disbursers's half. Write out fresh PPO, disbursers half, take out registers of PPO-issued, turn page, enter new PPO issued for family pension, put up for attestation.
3. Receive duly attested, keep PPO register in its place, write forwarding memo enclose new PPO and disbursers half, put up for despatch.
4. Close the case file keeping old PPO and disbuser's half in the file, enter in muddam book, send to records by obtainining acknowledgement.

**F. *Revision of pension due to revised emoluments and reckonning of service :***

1. Receive applications with PPO, call for disbursers's half, and old case from record.
2. Study references, verify revised emoluments, change in term of qualifying service, work out revised pension and gratuity admissible, put up for approval.
3. Receive duly approved. record revised entries for pension and gratuity in PPO and disbursers half, prepare revised, DCRG authorisation putup for sanction.
4. Receive duly sanctioned, take out register of PPO and DCRG turn page, enter revised details, put up for attestation.

5. Receive duly attested, keep register in its place, prepare forwarding memo, enclose PPO and disburser's half DCRG authorisation, put up for despatch.
6. Receive Office copy, file in the case file, send file to records by obtaining acknowledgement.

*G. Commutation of pension :*

1. Receive application, PPO, disbursers half, and get the case file from records.
2. Calculate commutation admissible, put up for approval of Board.
3. Receive Board's approval along with letter to Medical authority, watch for receipt of medical certificate, check its correctness for age and condition of health of pensioner as certified therein.
4. Prepare authorisation for payment of Commutation amount, record entries for reduced pension and commutation in old PPO and disburser's half. prepare a revised PPO and disburser's half and put up for attestation.
5. Take out register of PPO and register of sanction to commutation, turn Page, enter details, put up for attestation.
6. Receive duly attested, keep registers in their place, write forwarding memo, enclose new PPO and disbursers half, authorisation of commutation, and put up for despatch.
7. Receive office copy, file in its case file, send to records by obtaining acknowledgment.

*(113) Passing of pension bills :*

1. Receive bill with PPO, issue token, record token number on the bill.

2. Maintain diary for bills passed. Take out diary of bills received for passing, turn page, enter details.
3. Check the bill for arithmetical accuracy, certification etc., with reference to PPO and disbursers half, put up for entry and attestation in PPO and disbursers half.
4. Receive duly attested, separate PPO and guardfile of disburser's half, put enforcement, passing endorsement on the bill, put up for passing.
5. Take out Income tax register, turn page, enter income tax deductions.
6. Enter in register of pensions paid.
7. Receive duly passed, enter in transit register, and for cheque writing.
8. Write M.O. form for pension to be paid by M.O. and send to cashier with pension voucher.
9. From Income Tax register, prepare a statement of I.T. deducted, total it, write entries therein relating to drawal of cheque for payment of I.T. to treasury each month, and a return to I.T.O. once a year.

(114) *Correspondence work in CCA's office (pensions :)*

Correspondence with pensioners, Division/Circle/Chief-Engineer, Electricity and Board Offices, Banks, I.T. Department, fixation of pay on re-employment, transfer of PPO and maintaining register of transfer of PPO, preparation of Pension papers for employees retired in foreign service maintaining index register of pension cases & issue of certificate of PPO for pensioners. Maintenance of register in respect of indemnity bonds/ power of attorney and connected work thereto, etc.

(115) A. *pension and leave contribution account :*

1. Receive deputation order, relief report (Service Register for Cl. III employees only), Open account for each employee and open a file for each employee and keep O.M, relief and duty report, Service Register therein.
2. Calculate P & L contribution, raise demand in the schedule (account) in the last week of every month.
3. Prepare a bill in duplicate for P & L contribution for each department/institution, where Karnataka Electricity Board employees are on deputation. total. affix stamp and put up for despatch on the last day of every month. Receive office copy of bill, keep it for pursuing, correspond for obtaining P & L contribution.
4. Receive cheque, check it with the bill, send to Cashier for account and obtain receipt No. from the Cashier.
5. Take out the schedule, post collection and strike balances if any.
6. *Monthly DCB of P&L Contribution*
  - (i) Take out schedule, turn folios, prepare DCB for department-wise.
  - (ii) Total demand and collection and workout balance.
  - (iii) Reconcile collections with Cash Account
  - (iv) Pass on adjustment as under for demand raised, credit.
    - (a) Pension fund for pension contribution
    - (b) Miscellaneous revenue for leave contribution.Debit  
(a+b) to R6  
or R7 as the case may be. Obtain attestation on DCB and pass on for incorporation in monthly accounts.
7. Renewal of Schedule once in three years.

**B. *Passing of leave salary/surrender of leave bill :***

1. Receive requisition, take out service register, calculate title to leave, put up Official Memorandum & entries in Service Register, verify claims with reference to Service Register and schedule for upto-date receipt of leave salary contribution.
2. Prepare the bill and total, record certificates for having received leave salary contribution ; Put up enforcement for passing the bill.
3. Enter details of claims paid for each employee in the concerned schedule to guard against double payment and put up for attestation.
4. Receive the bill duly passed, keep the register in its place, send the bill to cheque section in a transit register for issue of cheque.
5. Receive transit register, note cheque number in the schedule, write forwarding memo, put up for despatch through cashier.

**C. *For foreign employees on deputation in K. E. board :***

1. Receive O.M. with terms of deputation, relief and duty report, await receipt of LPC/Service Register, information on their basic pay, take out schedule, turn page, enter details for each employee.
2. Correspond with Karnataka Electricity Board Officers where they are on deputation for required information.
3. Prepare a P & L contribution bill on the 28th of every month for each Government department, take out the register, turn page, enter details for P & L contribution, put up for attestation.

4. Record passing enforcement on the bill and put up for passing.
5. Receive bill duly passed, enter in transit register, send for issue of cheque.
6. Receive cheque, note contra reference in the register, write forwarding memo, send for despatch through cashier.
7. take out the register, turn page, prepare outstanding liability statement for P&L contribution due from Karnataka Electricity Board for the year, pass on to compilation.

**D. Correspondence :**

correspond with other government departments, Karnataka Electricity Board offices, employees, maintain correspondence files, etc.

**(116) A. Maintenance of P. F. trust cash book, tally register etc.**

1. Receive cheque and subscription statements from the Karnataka Elec. Board Offices and acknowledge.
2. Check totals of the statements.
3. Check the amount of cheques with totals shown on the statements.
4. In case of disagreement, return the cheque with statement for rectification.
5. Receive cheque and statement rectified and verify.
6. Separate cheques and statements, sort out cheques, bank-wise and statements division-wise.



7. Take out tally register, turn page, enter total wages and P.F. amount of each statement and cheque number division wise pass on statements for ledger posting and obtain acknowledgement, strike monthly total for each division.
8. Take out the P.F. trust cash book, turn page, enter receipt of cheques, total amount.
9. Take out challan, write cheque details and amount, enter total and attest.
10. Proceed to Bank, credit amount, get entries recorded in the pass book.
11. Take out P.F. Trust cash book, turn page, enter reference to remittance, strike total.
12. Close the provident fund trust cash book, strike the balance, tally with cheques on hand, get it attested.

*B. Payment of inspection charges to RPF commissioner*

1. Take out abstract register, turn page, enter total wages, P.F. deducted as per the tally register for each division.
2. Strike total for the month.
3. Workout Inspection charges payable.
4. Prepare a proforma bill, obtain, B.R. No., Pass it and send for issue of cheque.
5. Receive cheque, record contra reference in the register, prepare a challan.
6. Go to State Bank of India, remit the cheque for inspection charges.
7. Prepare a forwarding memo enclose challan, record contra reference in the register send for despatch.

**C. *Investment of provident fund :***

1. Put up a note and obtain orders for investment.
2. Prepare a proforma bill for amount to be invested, obtain B.R. No., send for passing and issue of cheque.
3. Receive cheque, prepare requisition to Bank for purchase of securities, go to bank, remit cheque and application. Watch receipt of security bonds, obtain income tax exemption certificate.
4. Take out register of investment, turn page, enter details of investment, keep register and pass on securities for safe custody duly obtaining acknowledgement.
5. Enter investment in P.F. Trust Cash book.

**D. *Renewal of investment :***

1. Obtain securities from safe custody, obtain endorsement.
2. Go to Bank, obtain renewals of securities
3. Take out register of investment, turn page enter details of renewal, obtain attestation, keep register and pass on securities bond for Safe custody under acknowledgement

**E. *Collection of interest on securities :***

1. Obtain securities on which interest is due, obtain endorsement.
2. Take out register of interest, turn page, calculate and enter details of interest accrued on securities.
3. Go to concerned Bank/Post Office etc., obtain cheque for interest, pass on the securities for safe custody.
4. Prepare challan. go to Bank, remit cheque to account of Provident fund trust.

5. Take out register of securities, turn pages, enter contra reference for collection of Interest and obtain attestation, keep register in its place.

*F. Work to be attended to once in a month in respect of P. F. accounts :*

1. Attend to Bank reconciliation work in respect of Bank accounts and obtain attestation on reconciliation statement, file the statements.
2. Preparation of monthly accounts and forwarding to RPF Commissioner in prescribed form. (prescribed by P.F. Act 1952) and correspondence if any thereon.

*G. Annual statements :*

1. Maintenance of ledger and preparation of receipts and payments accounts each month.
2. Preparation of Income and expenditure account.
3. Preparation of Balance Sheet of Trustees to the Provident Fund.

*H. Maintenance of P.F. ledgers divisionwise :*

1. Receive application for opening an account and nomination form, examine correctness, open ledger account, assign account number, intimate to the concerned office, keep the application and nomination in the file for safe custody.
2. Receive monthly subscription statements and acknowledge, verify the correctness of subscriptions.
3. Take out ledger, turn folio, post credits against each subscriber's account.
4. Total the figures posted for the month duly carrying forward totals from folio to folio.

5. Tally the totals of monthly posting in ledgers with figures shown in the subscription statement register (tally register).
6. At the end of the year total the contributions for 12 months, tally vertically and horizontally on each folio.
7. Calculate interest on opening balance as well as on monthly subscription by reference to ready reckoners, post the interest amount.
8. Total, (opening balance, interest on O.B. contributions during the year, interest on contribution,) carry over to the next year on new folios as O.B. and also open new folio.
9. Write out annual account slip for each account in duplicate, obtain attestation.
10. Write forwarding memo, put up account slip for despatch.
11. Correspondence work.

*I. Provident Fund loans :*

1. Receive requisition cum bill, verify admissibility of loan, with ledger account admit or reject the loan.
2. Pass the bill duly recording amount of loan granted in the respective column in the subscriber's ledger.
3. Take out register of loans granted, turn page, enter details of bill passed, put up for attestation.
4. Receive ledger and register of loans granted duly attested, keep them in their place, pass on bill for issue and despatch of cheque through transit register.
5. Attend to correspondence work on any of the above.

**J. Provident Fund refunds :**

1. Receive application cum bill for refund, verify admissibility of refund, with reference to cause of refund and ledger account.
2. Calculate the amount to be refunded and forfeited, put up for approval.
3. Record payment details on the ledger folio, pass the bill
4. Take out registers of forfeiture amount adjusted, turn page, enter details of forfeited amount, put up for attestation.
5. Take out register of refund bills passed, turn pages, enter details of bill, put up for attestation.
6. Receive duly attested, ledger, register of forfeiture amount adjusted, and register of refund bills passed, check attestation and keep them in their places.
7. Take out transit register, enter the bill, put up for issue of cheque.
8. Receive transit register, enter contra reference of cheque number in the ledger account.
9. Maintain correspondence work relating to any of the above items.

**(117) Reconciliation of non-operating account (to be done for each bank) :**

**A. Receipts :**

1. Receive from the Banks, statements, challans, and statements of account; in case of non receipt, pursue and obtain compliance.
2. Take out the register, group the amount remitted by each Karnataka Electricity Board Office (In one column itemwise remittances and in another column bi weekly

transfers by Banks) and at the end of the month, arrive at the total amount remitted by each office and also division.

3. Receive monthly statement of remittances to Bank (M.S.R.B.) from each Karnataka Electricity Board remitting office. In case of non receipt pursue and obtain monthly statement of remittances to Bank.
4. Check the amount shown as remitted in the monthly statement of remittances to Bank with that shown in the Abstract of Receipts and payments (A.R.P.)
5. Check the amount remitted by each office with the credits shown in the Bank account (Amount entered in the register under respective remitting office).
6. Check that the amount remitted by each office has been transferred to the non operating account of the Bank at Bangalore on the prescribed days. In case of discrepancies correspond with Bank/Karnataka Electricity Board offices, pursue compliance.
7. Prepare an abstract to show the remittances made by Divisions and arrive at the total amount remitted by all divisions for each Bank and for the entire Board and tally with that shown as credits by the Bank in the non operating account.
8. Put up the register for scrutiny.
9. Receive the register, note the attestation, remarks etc., pass on for reconciliation of non operating account.

#### **B. Transfer :**

1. Receive the statement of amount transferred from the non-operating account by the Chief Controller of Accounts Office.

2. Check with the statement of account to ensure that the transfers shown in the statement of account of the Bank are correct.
3. Prepare an abstract to show the total amount transferred in the month, put up for scrutiny and attestation.
4. Receive the abstract, note the attestation, remarks etc.

**C. Reconciliation :**

1. Prepare a reconciliation statement :  $O. B. + \text{Receipts during the month} = \text{Total receipts}$ .  
 $\text{Total receipts} - \text{transfers during the month} = \text{Closing balance}$ .
2. Prepare the reconciliation statement between the General ledger account and Bank's statement of Account for Scrutiny and attestation.
3. Receive the statement, note the attestation, remarks etc., pass on for further processing.
4. In case of any discrepancies—correspond and pursue compliance. In case of overdraft, examine the causes, put up a note, take action as per orders.

**D. Obtaining interest on balances at bank account :**

1. Take out the statement of account received from the Banks.
2. Check the correctness of the closing balance on each day at the end of the month etc., as required by rules.
3. Work out interest accrued on the amount of balance.
4. Check the amount of interest accrued with that credited by the Bank in the statement of account. In case of discrepancies correspond and obtain compliance.

5. Put up the statement/register for scrutiny and attestation
  6. Receive the register, note attestation, prepare a journal voucher put up for passing.
  7. Receive the register and journal voucher duly approved and pass on for further processing.
- (E) Maintaining a perforated register for transfers to each division from non operating account to operating account and sending a monthly statement to each division.

(118) *Reconciliation of current account at bank once in a month :*

1. Receive weekly statement of account from Bank, keep in a file.
2. Receive cheque statements every fortnight and keep in a file.
3. Take out cheque statement, check with amount shown in Bank's statement.
4. Prepare a statement of cheques not presented.
5. Check the credits with pay in slips.
6. Receive debit memos against letter of credit take out a register, enter details. return debit memos.
7. Check amount as per each debit memo as recorded in the register with that shown in the Bank's statement.
8. Prepare a reconciliation statement—(unencashed cheque as at the end of previous month plus cheques issued during the month plus debit memos against local orders minus cheques not presented at the end of current month = cheques paid as per Bank statement of account,) obtain approval.



9. Take out the ledger, tally balance as per ledger with that shown in Bank's statement of account, prepare a statement of differences, obtain approval and return the ledger.
10. Propose entries for expenses, interest charged/allowed etc. found in Banks statement of account.
11. If there is over draft, put up a note, examine the causes take action as per orders, Correspond with Banks, Karnataka Electricity Board Offices, for obtaining compliance of discrepancies.

**(119) A4 Schedule (hba/hpa/mca/ca/accounts) (credit)**

1. Receive memo intimating payment of advance, take out the schedules, turnpage, open an account, enter details.
2. Receive statement, take out the schedule, post credits.
3. Put up a monthly abstract and compare credits as per schedule with those booked in accounts received from divisions and with those entered in the ledgers and obtain attestation of officers.
4. Total credits during the year and work out balance due and tally with ledger balance. Write certificate of balance for each loanee in duplicate, as on 31st March of each year, put up for issue.
5. Receive requisition for no due certificate, take out the schedules, turn page, verify accounts, prepare the certificate as per details in the register, put up for issue, keep schedule in its place.
6. Take out the schedule, list out the names of defaulters, put up a letter for issue to concerned Circle/Division.
7. Remind and obtain reasons for non recovery.

8. Put up cases for which penal interest is to be levied, duly calculating penal interest and obtain approval.
9. Prepare letter intimating the penal interest if any due, put up for issue. Prepare a statement to show interest recovered during the year & arrange for proper incorporation in annual accounts.
10. Renewal of schedule once in 3 years for HBA/HPA etc. Advances credit schedule only.
11. Correspondence with employees, M.G.I.D., Karnataka Electricity Board offices on these matters.

(120) A. *D3 schedule-staff security Deposit :*

1. Receive Official Memorandum, take out the schedule, open an account, keep the O.M. in file.
2. Receive statement, take out the schedule, turn page, enter credits and debits.
3. Total the schedule, work out balance, put up abstract Division-wise.
4. Take out ledger, tally monthly credits with ledger-accounts, obtain attestation.
5. Keep the schedule and ledger in their places.
6. Initiate correspondence about defaulters, delay in recoveries, obtain compliance, examine and put up for orders.
7. Correspond for intimation of credit outstanding whenever there is requisition.

B. *Calculation of interest : on S. D. as on 31st march every year :*

1. Take out the schedule, turn page, prepare a statement of amount deposited by each employee, calculate interest for the year put up for approval.

2. Receive approval, post credit for interest for each employee, keep the schedule in its place.
3. Prepare a consolidated statement of interest payable on S.D. prepare a journal voucher, obtain approval for it and pass on to compilation section for provision in Annual accounts.
4. Renew the schedule periodically.

*C. Passing refund bill for security deposit :*

1. Receive requisition for refund of S.D.
2. Take out the schedule, verify accounts, calculate interest payable from 1st April to required date. Prepare intimation memo, put up for approval.
3. Receive approval, keep the schedule in its place, send intimation memo for despatch.
4. Receive bill.
5. Check the bill with reference to rules for refund and with the schedule and refund intimation memo. Put up for passing, en facement on the bill, record payment in the schedule for having refunded the S. D., put up for passing.
6. Receive duly passed, examine and keep the schedule in its place and take out transit register, enter details of the refund bill pass on to cheque section with attestation of Officers.
7. Correspond with employees/Board Offices on correctness of bills and obtain compliance.

(121) *A. Payment of electricity tax to Electrical Inspectorate and recovery of commission :*

1. Receive DCB Accounts with tax statements consolidate the tax collections as found in each division's DCB.

2. Take out previous months O.M., ascertain amount of tax paid during last month, excess/short.
3. Prepare an Official Memorandum for the amount of Tax collected as per DCB.
4. Prepare preforma bill with reference to O.M., put enface-ment, enter contra reference on the O.M. for having passed the bills and put up for passing.
5. Receive duly passed, keep O.M. in its place, take out transit register, turn pages, enter bill, send for issue of cheque.
6. Prepare a bill for Commission due and send it to Elec. Inspectorate and pursue recovery and accounting.
7. Correspondence with Electrical Inspectorate on these matters

*B. Consolidation of DCB of tax and forwarding B&E statements to Electrical Inspectorate :*

1. Take out DCB of tax and consolidated B & E statements for the Division, check arithmetical accuracy O.B. with previous months accounts, demand with number of units sold under different categories, amount collected and correctness of closing balance.
2. Tally the figures in each division DCB with corresponding figures in monthly accounts.
3. Consolidate DCB of tax of all divisions total demand collection and balance for the entire Board.
4. Take out O.M. for tax paid, check with consolidated figure, for its correctness. If payment is short/excess determine such difference correctly and note on it for adjustment/payment during next month.
5. Obtain attestation on consolidated DCB of tax and get it typed and compare typed copy.

6. Prepare covering letter, enclose consolidated DCB, put up for despatch to Electrical Inspectorate (B & E statements of each division/sub-division/Section offices to be sent directly to the Electrical Inspectorate).
7. Correspondence with Sections/Sub-Divisions/Divisions/Circle Offices on DCB of tax and also with Electrical Inspectorate.

(122) A. *Watching receipt of monthly accounts.*

1. Receive Monthly accounts from divisions/Circles, take out the daily progress report, enter progress of receipt daily, put up the progress report for perusal.
2. Receive the progress report, note the orders, send the accounts to the concerned section, put up reminders calling for monthly accounts, where necessary.
3. Persue till accounts are received.

B. *Scrutiny of monthly accounts :*

1. Receive monthly accounts viz Abstract of receipts and payments (ARP), check enclosures received with entires in the forwarding memo, note the statements which are not enclosed.
2. Prepare a letter for non receipt of statements along with accounts, put up for issue.
3. Receive office copy of letter, keep on file for persuing till all statements due are received.
4. Check the figures shown in the statements endorsed with those furnished in the ARP and arthemetical accuracy of ARP.
5. Pass on the statements found correct to the concerned case worker for further processing.

6. In case of discrepancies, correspond and obtain compliance and then pass on the correct statement for further processing.
7. Fill up the progress docket on the ARP, put up for perusal.
8. Receive after perusal, pass on the ARP for further processing.

*C. Preparing consolidated abstract :*

1. Receive the abstract of receipts and payments, take out the consolidated abstract, turn page, post the figures as per ARP in the columns meant for the respective divisions in the abstract.
2. Total the figures vertically under each column, horizontally for each division, to agree with figures in the ARP, carry forward totals to next page and work out consolidated figure for the month.
3. Put up consolidated abstract for scrutiny and approval.
4. Receive duly approved, pass on the consolidated figures for further processing.

*D. Journal entries relating to consolidated abstract :*

1. Receive consolidated figures, take out journal, put up journal entries.
2. Total the figures, debits, and credits, tally, put up for scrutiny.
3. Receive journal, note the attestation, pass on journal for further processing.
4. Prepare journal voucher for corrective/transfer entries & put up journal entries for them.

*E. Ledger posting relative to consolidated abstract :*

1. Receive journal with attested entries, refer to index and note down L. F., open the ledger, and post the Jnl. Entry figures in respective accounts and columns.
2. Total the figures posted for the month into the ledger accounts strike the balance.
3. Put up ledger and journal for scrutiny of postings and balance struck.
4. Receive ledger and journal after scrutiny, keep them in their place.
5. Renew ledger accounts once a year.

*F. Trial balance in printed form :*

1. Take out ledger, turn folio after folio, copy the balance on a trial balance sheet in respective columns.
2. Total the debit and credit balances, agree both sides/ find out the difference if any.
3. Trace the cause of difference and reconcile the trial balance.
4. Pass journal entries if necessary for removing any difference traced while reconciling trial balance.
5. Post all corrective journal entries into ledger account.
6. Complete the trial balance, put up for scrutiny and approval.
7. Receive after approval, file for record.

*G. Annual financial returns :*

1. Prepare a note before 10th of April of each year detailing the returns to be obtained from the divisions/Circles, propose due dates, put up for approval.

2. Receive duly approved, get it cyclostyled put up for issue.
3. Issue reminders, obtain annual financial returns from all divisions/Circles in a complete form.
4. Receive the returns, check them for arithmetical accuracy and authenticity.
5. Put up a note for approval where discrepancies are noticed and issue.
6. Receive office copy, pursue by reminders, obtain compliance.
7. Take out register for consolidation of figures furnished in AFRs, turn page, consolidate the figures under various heads of Accounts.
8. Total each page vertically for the columns. Carry forward to the next page, workout total under each head of account.
9. Put up register for perusal and approval.
10. Receive duly approved, pass on register for further processing, file statements in their file and keep files in their place ready for check by Accountant General's staff.

(123) A. *Register of consolidation of assets commissioned during the year :*

1. Take out the statement of assets and register of consolidation of assets, turn page.
2. Write out names of divisions in the first column and at the top of the other columns, name of the assets in the order, in which they appear in the VII schedule to I.E. Act.
3. Enter figures furnished in the statement of each division against the concerned asset in the register.



4. Total the figures posted for each asset and agree with the horizontal totals.
5. Put up the register with statements for scrutiny and attestation.
6. Receive duly attested, pass on the register for ledger posting and file the statements in their respective files.

**B. Register of consolidation of assets dismantled (obsolete) during the year :**

Elements of work similar to item 123 A.

**(124) Maintenance of depreciation accounts :**

[Calculating depreciation and consolidation of depreciation provided during the year.]

1. Take out the asset register of the division, calculate depreciation to be provided for the year, for each kind of asset commissioned during previous year and enter the figure therein.
2. For old asset repeat the amount of depreciation.
3. Total the amount of depreciation, prepare an abstract of depreciation contribution due for the year for each type of asset in each division, put up for scrutiny and attestation.
4. Prepare the statement showing the depreciation due in respect of all the assets in the division and arrange to send to the Chief Controller of Accounts.

**(125) Consolidation of depreciation amount provided :**

1. Take out the register, consolidate depreciation provided for all kinds of assets in all divisions in an abstract, writing names of divisions vertically and names of assets horizontally, arrive at total amount of depreciation provided during the year.

2. Put up the abstract for scrutiny and attestation.
3. Receive duly attested, prepare journal voucher.
  - a) Prepare subsidiary statement VII–Statement of Capital expenditure for the year to be enclosed to the balance sheet.
  - b) Prepare subsidiary statement VIII statement showing provisions for depreciation for the year.
  - c) Prepare statement of written down cost of fixed assets not in use etc. (Subsidiary statement IX).

(126) *Calculation of depreciation for income tax purpose and preparation of return thereon :*

1. Take out previous years statement, prepare a statement for the year by entering the names of assets, written down cost of asset as at the end of previous year.
2. Take out register of consolidation of assets, enter in the statement cost of assets commissioned during the year in the appropriate column together with the date of commissioning.
3. Calculate depreciation admissible as per Income Tax Act for each item.
4. Total the depreciation figures and arrive at total depreciation admissible.
5. Put up statements for scrutiny and attestation.
6. Receive duly attested, keep the previous years statements in their place, send the current years statement for typing.
7. Receive duly typed, compare, put up for signature and further processing.
8. Similar work for TBHES assets.

9. Similar procedure has to be followed in the calculations of Development rebate in respect of certain assets commissioned during the year.

(127) *Consolidation of DCB of revenue :*

1. Receive DCB statements, check opening balance arithmetical accuracy.
2. Take out and Prepare the form in the register of consolidation of DCB and post figures for each division. in the respective columns, grouping divisions, Circlewise.
3. Total the columns-demand, collection and balance, work out progressive totals.
4. Work out percentage of collection in each division and post it for the respective divisions in the register. Put up the register for scrutiny and attestation.
5. Receive duly attested, obtain consolidated DCB typed/ cyclostyled, compare, put up for approval and signature.
6. Prepare a forwarding letter, enclose consolidated, DCB put up for forwarding to Board Office.

(128) *Statement of operating revenue :*

1. Take out the register, prepare the form, take out DCB of each division, post the figures, amount and unit sold tariffwise in the register of consolidation of operating revenue, total tariffwise.
2. Prepare an abstract, consolidating the tariffwise figures of all divisions, for each month so as to arrive at the figures for operating revenue of the Board and obtain attestaton of AAO.

3. Prepare the subsidiary statement I, statement of operating revenue to accompany the balance sheet, put up for scrutiny and attestation.
4. Receive duly attested, pass on the approved statement to AAO, and keep register in its place.
5. Correspondence with Divns/Circles in respect of DCB Statements.

**(129) Consolidation of revenue expenditure :**

1. Receive statement of revenue expenditure of each division, check arithmetical accuracy, verify correctness with ref. to entry in ARP of each division, Check progressive totals for each month, file the statement in respective division files.
2. Consolidate the revenue expenditure for the year under respective heads of Accounts for purpose of Balance sheet and put up for scrutiny and attestation.
3. Prepare the statement of operating expenses for the year, subsidiary statement II
4. Prepare subsidiary statement X for the year and its annexure.
5. Compare typed copy, obtain attestation in the register and on the statements, keep the register in its place and pass on statements to Balance Sheet.
6. Correspondence with divisions/Circles on revenue expenditure statement.

**(130) Consolidation of capital expenditure block grant-wise :**

1. Receive statement of capital expenditure, budget grantwise of each division, check arithmetical accuracy

progressive totals of each month and file the statement in the respective files.

2. Prepare a quarterly (consolidated) statement of capital expenditure, block grantwise, incurred in all the divisions, obtain attestation and forward to the Secretary, Karnataka Electricity Board.

(131) *Preparation of balance sheet and its enclosures :*

1. Take out March final trial balance, prepare the consolidated revenue account, put up for scrutiny and attestation (Statement II.)
2. Prepare revenue and appropriation account, put up for scrutiny and attestation. (subsidiary statement III.)
3. Prepare statement of liabilities and credit balances for the year to be enclosed to balancesheet and obtain attestation.
4. Prepare statement of assets and debit balances for the year to be enclosed to balancesheet and obtain attestation.
5. Prepare statement of capital raised and appropriated (subsidiary statement IV) obtain attestation.
6. Prepare a statement of General Reserve-Subsidiary Statement V and obtain attestation.
7. Prepare statement of development reserve-Subsidiary statement VI and obtain attestation.
8. Prepare subsidiary statements VII, VIII and IX and obtain attestation.
9. Prepare the balance sheet for the year, put up for scrutiny and attestation (Statement I.)

10. Prepare the statement of position at a glance for enclosing to the Balance Sheet.
- 11.(a) Prepare statement of liabilities and credit balances in respect of Power houses in Hyderabad Karnataka Area. for the year and obtain attestation to be enclosed to balance sheet.
- (b) Prepare statement of assets and debit balances in respect of power houses in Hyderabad Karnataka area, obtain attestation, to be enclosed to Balance Sheet.
12. Receive Audit queries on the annual accounts, furnish information to Officers.
13. Obtain from Chief Engineer, Elec. (General), summary of Technical particulars for the year to be enclosed to balance sheet (subsidiary statement XI)
14. Compare the typed memo prepared to explain briefly the working results for enclosing to the balance sheet and obtain attestation.
15. Prepare bunches of Balance Sheet with all its enclosures and put up for despatch to Secretary, K. E. Board.
16. Attend to proof reading and communicate approval for final copy.
17. Assist the staff of Accountant General's office in auditing the Balance Sheet.
18. Watch the progress in printing work and receive printed copies.
19. Forward 500 copies to Secretary, PWD Elec. Govt. of Karnataka Secretary, K. E. B. for being placed before legislature.
20. On Receipt of a report from the Secretary, Legislature

about placing the Balance Sheet on the tables of the two houses, send the Balance Sheet to compiler, Karnataka Gazettee for publication.

(132) *Preparation of following – returns to be sent to various agencies :*

1. Preparation of returns to be forwarded to the World Bank in the forms prescribed by them, obtaining approval and forwarding to the World Bank through Board (Answering queries to be attend by the AAO. & Office).
2. Preparation of Income Tax return in the prescribed form preparation of statement to support the figures shown under Income tax paid in advance and filing the return on due date, carry on correspondence with I. T. Department till the case is finalised.
3. Arrange payment of emergency risk insurance premium for every quarter, preparing a statement of book value of assets to be filed along with cheque (corrcespondence thereon to be handed by AAO).
4. Furnihing statements to show comparison of plan forecast and performance of past years in each plan period and anticipated impact of such performance on the forecasts of the current and future years, preparing statements on these lines for current and next years for submission to the State and Central Government.
5. Payment of interest on Govt. loans and furnishing acceptance for balances of loans as per Accountant General's figures and payment of guarantee commission to Government.
6. Preparation of statement showing subsidy due from Govt. for difference in interest paid to commercial bank and rates of interest paid on public loans

7. Preparation and filing statistical returns to national sample Survey Delhi.
8. Preparation and filing statement in respect of expenses incurred on research unit and obtaining payment of grants from ministry of Irrigation and Power, New Delhi and correspondence thereon.
9. Preparation and filing statistical returns to Government of Karnataka.
10. Correspondence with other Electricity Boards on accounts and obtaining/furnishing information needed.

(133) *Raising Loans by Mortgaging Properties*

1. Obtain approval from the Board for raising loan.
2. Preparation of statement of assets to be mortgaged, obtain approval for the statement.
3. Collect references from revenue and registration departments relating to Board's title to the properties as required by Life Insurance Corporation.
4. Answer any correspondence received from LIC through Secretary, Karnataka Elec'y Board, regarding matters arising out of the statements and records.
5. Obtain income tax clearance certificate from Income Tax Department.
6. Preparation of draft mortgage bond and forward for approval of Life Insurance Corporation.
7. Place draft of bond approved by LIC before Board for approval.
8. Obtain Board's resolution of approval.



9. Forward approved draft bond to LIC.
10. Get Bond typed on special bond paper.
11. Send typed bond for comparison to local LIC office.
12. Ascertain value of stamp duty on mortgage deed from Dy. Commissioner, Bangalore District.
13. Get typed bond embossed for the stamp duty by :
  - a) paying the duty to RBI and
  - b) submitting bond to Superintendent of Stamp State Huzur Treasury, Bangalore.
14. Arrange time and date of registration with Sub-Registrar Bangalore.
15. Intimate Chairman, Divisional Manager, LIC of the time and date of Registration.
16. Prepare a proforma bill for expenses of registration of mortgage bond get the cheque from chief Controller of Accounts and obtain cash for payment to Sub-Registrar Bangalore.
17. Maintain register of properties mortgaged to LIC and arrange payment of Insurance premium thereon half yearly with reference to their depreciated value.

**(134) *Maintenance of Suspence Accounts Balances***

1. Receive monthly accounts, post the figures of debit and credits, of each division in the respective book maintained.
2. Total the debits and credits and work out balance for each month for each division. Agree the totals of debits and credits with figures in general ledger.

3. Put up abstract showing divisionwise break up of balances at the end of each quarter to support figures in trial balance.
4. Advise these balances to the divisions/circles once in a quarter and get their acceptance thereto.

**(135) *Sales Tax Returns***

1. Receive statement of sales tax collected in each division, check the rates of tax and arithmetical accuracy.
2. Prepare consolidated statement for the month, total the tax collected, Put up for scrutiny and attestation.
3. Prepare a proforma bill for the sales tax payable to the Government for the month, put up for passing and issue of cheque.
4. Prepare an annual return consolidating monthly returns get it approved and file with Commercial Tax Officer of concerned jurisdiction before 30th April of each year.
5. Correspond with divisions/circle offices, sales tax officers on this matter.
6. Respond satisfactorily with Commercial Tax Officer for queries, hearing notices etc.,
7. Arrange payment of sales tax difference if any as per assessment or obtain refunds.

**(136) *Divisionwise work in Progress Accounts***

1. Take out monthly accounts of Divisions, post total capital outlay.
2. Take out categorisation statements post total of categorisation statements once a month.
3. Strike balance for each division.

4. Agree the balance under each division with figures found in the list of works in progress as on 31st March of each year received with March supplemental accounts of respective divisions.
5. In case of discrepancies correspond and get compliance.

**(137) *Furnishing Audit Certificate on Estimates***

1. Receive estimate, register, put up with budget and other records to A.A.O.
2. Take out the register, enter details, put up for approval.
3. Receive register, estimates duly signed, check it, keep register in its place, pass on the estimates to Chief Engineer, Elec'y with a forwarding memo.

**(138) *Processing of Applications for HBA/HPA/MCA/CA***

1. Receive file for advance to be sanctioned, enter in the personal diary of case worker.
2. Scrutinise the file with reference to rules, budget grant, record certificate of verification or point out omissions, put up for approval and attestation.
3. Receive duly approved and attested, enter in personal diary of case worker, prepare a forwarding memo, send the file for despatch to Chief Engineer, Elec'y (Genl).
4. Receive sanction of HBA/HPA/MCA/CA, examine it with ref. to points raised in the course of verification and keep on file.

**(139) (A) *Passing of HPA/MCA etc bills:***

1. Receive bills.
2. Check the bill and its enclosures with reference to rules record passing endorsement, put up to the Officer.

3. Prepare recovery memo in triplicate indicating amount of advance paid, number of instalments in which it is to be recovered, interest payable and installments thereof and put up along with bill.
4. Receive bill duly passed, take out transit register, enter bill, duly enclosing a copy of recovery memo, pass on to cheque section for issue of cheque, pass on one copy of recovery memo for maintenance of A4 recovery schedule
5. Take out the schedule, (A 4 debit schedule) total the debits, put up abstract division-wise, tally with accounts and ledger.

(139) (B) *Follow up action on payment of Advances : HBA/HPA Advances. For Deposit of Title Deeds & documents due thereto :*

- (139) (C) *For MCA Advances :*
- (i) Certificate from Head of the Office on road worthiness of the vehicle if it is a second one.
  - (ii) Watch report on continuance of insurance for vehicles and renewals of such policies on due dates during the period of loan.

(140) *Inter Divisional Transfers (S. A. IV)*

1. Receive schedules of credits and debits under SA IV from all the Divisions.
2. Take out the schedule of each division, check arithmetical accuracy.
3. Take out the ledger of Inter-Divisional transactions, turn the folios, post there in the debits/credits/ATs raised against that division, by other divisions.

5. Post the debits or credits in respect of ATS accepted by that division and round off corresponding debit entries in the ledger. Total the OB, debits and credits for the month and arrive at closing balance.
  4. Check the balance as per ledger with those shown in the division wise balance under suspense account.
  6. Maintain correspondence and follow up action with divisions/circle offices for obtaining acceptance of ATs pending for more than 60 days from the date of AT.
- (141) *Audit Report on Annual Accounts of The K. E. Board :*  
Receive the audit report, examine, put up replies, persue till the replies are accepted by the Accountant General.
- (142) Preparation and sending periodical returns to Rural Electrification corporation and attending to connected work there with.
- (143) *Attendance Extract :*
1. Take out attendance register and check the attendance
  2. Copy out the same and put up for signature of Officer
  3. Prepare covering letter and send for despatch.
- (144) *Revenue correspondence etc- in division office :*
- A. *Legal Cases :*
1. Receive proposal for legal action from Section/Sub-Divn,/ A.A.O. (Revenue) study the file and put up notes, obtain orders, hand over the case to the Board's Advocate duly keeping record in a register.
  2. Arrange and obtain stamp duty and court charges payable for the cases and arrange to pay Advocate.

3. Attend/Call on to the needs of the advocate for briefing and giving records on the dates of hearing, attend to the court.
4. Attend to correspondence with higher offices for Obtaining approval etc.,
5. When the judgement is received, arrange to obtain copy and attend to follow up action till finality and recovery of arrears.
6. Attend to payment of Advocates' fees.
7. Furnishing periodical returns to higher Offices on the the pendancy and disposals of cases.

**B. *Withdrawal of Revenue Demand & refund of excess payments of Revenue & Tax.***

1. Receive the proposal and forward to the Circle Office .
2. Pursue with Circle Office/or Chief Engineer, Elec'y (Genl) for obtaining orders.
3. Receive orders and communicate to the Office to which the cases pertain.
4. Obtain implementation of the orders.

(145) *Revenue correspondence for clarification etc., etc., Attending the correspondence, clarification etc in divisional offices.*

(146) *Checking of indents :*

1. Receive indents, verify whether it is correctly drawn, such as name of the work, work order No. etc.
2. Takeout the estimate, check provisions of the materials indented and admissibility with reference to balance chart recorded on the estimate.

3. Record indented quantity on the balance chart and work out balance available and pass the indent or note on the indent non-availability of balance in the estimate etc., and record attestation.
4. Keep the estimate in its place and send indent for counter signature.

(147) *Work connected with annual inventory of stores to be Handled by Senior Assistant in charge of price ledger section.*

1. Put up programme of Annual Stores and T & P counting in different stores in the Division.
2. Compare the typed copy, obtain officer's signature and send for despatch.
3. Issue reminders for obtaining certificates of completion of counting; if necessary, obtain Chief Engineer's approval for extension of time.
4. Receive certificate of completion of counting and intimate to the circle office regarding completion of counting.
5. Issue reminders for obtaining counting sheets with excess, shortage, set off etc., statements.
6. Get the stores counting sheets processed by the Price ledger Jr. Asset, Verify. Put up to the Officer, obtain orders, correspond and obtain compliance for discrepancies, if any.
7. Prepare letter and forward stores counting sheets, excess/shortage, set off statements etc., to Circle office.

(148) *Work connected with annual counting of T & P articles :*

1. Check the T & P counting sheets with personal T & P register of each employee.
2. Correspond in case of difference and obtain compliance

3. Prepare covering letter and forward T & P counting sheets duly checked to the Circle Office.
4. Follow up for compliance of the orders of the Superintending Engineer CEE on KEB Annual counting.

(149) *Maintenance of personal T & P accounts of different employees :*

1. Receive statements of T & P articles drawn and returned during the month.
2. Open the account and Post in the personal T & P accounts and work out balance.
3. On transfer of official, obtain list of T & P articles handed over.
4. Check with the personal account.
5. Prepare difference statement and intimate the official.
6. Obtain compliance and verify.
7. Intimate for issue of L. P. C. together with results of verification of T & P account.
8. File the statements, correspondence etc.
9. Renew the account whenever necessary.

(150) *Purchase of Contingent Articles :*

1. Put up a note for purchasing monthly contingent articles and obtain approval.
2. Obtain cash and purchase articles.
3. Regularise the bills and arrange for issue of local order.



4. Enter the purchase in stationery stock register, record certificate on bill and put up for approval.
5. Receive after approval and send to cashier.

(151) *Miscellaneous Duties for Junior Assistant in the Section :*

1. Receive papers from inward, acknowledge, put up for perusal.
2. Receive from Officer, sort out case workerwise.
3. Take out Section Inward Register, enter the papers Case Workerwise, deliver the papers duly obtaining acknowledgement.
4. For service registers received, enter them separately in the register, deliver then to Cash Worker and obtain acknowledgement.
5. Maintain files in respect of Circulars, Board Orders etc,
6. Maintain departmental manuals upto date duly pasting correction slips etc.
7. Attend to any other work assigned by the A.A.O.

(152) *Maintenance of Postal Stamps Account :*

1. Prepare proforma bill and send for approval.
2. Receive after approval and send for passing.
3. Receive cheque, write denominations required and obtain stamps from Post Office.
4. Enter the receipt in stock register and work out balance,
5. Issue stamps for affixing, obtaining acknowledgement of despatcher/or other recipient.
6. Write the account of stamps affixed to covers daily and work out closing balance<sup>6</sup>

7. Attend to periodical inspection of officers and answer queries, mistakes in accounting, difference in counting etc.

**(153) *Registration of Inward Letters :***

1. Receive inward registration letters and sort out D. O. letters separately.
2. Sort out inward letters Section wise
3. Affix Office & date stamps on each letter.
4. Enter the letters in inward register and assigning and recording on each letter the inward number.
5. Enter in the D.O letter register and assign number as in 4.
6. Enter in distribution books of each Section and send book and letters to each Section and obtain their acknowledgement. Where perforated inward registers are used, tear off the pages, send to the concerned section with letters & obtain acknowledgement.
7. Furnish reference to inward number when required.

**(154) *Registering of Bills (B. R. Nos.)***

1. Receive bills & affix BR stamp and date,
2. Sort out bills section wise.
3. Enter in the B R register and assign B R No & date on the bill.
4. Enter in Muddam books of each section & send for delivery.
5. Furnish reference to B R numbers when required.
6. Enter disposals from duplicate vouchers/cheque statements/bill returning memos.

7' Prepare pending list periodically and send to Sections,

(155) *Registration of Outward letters :*

1. Receive letters and check up enclosures.
2. Enter in the outward register and assign numbers and date and keep in Pegion holes.
4. Enter in the D O outward register and assign number and keep in Pegion holes.
3. Write address on covers and affix rubber stamp of office and keep the letters in cover.
5. Weigh the cover with letters and workout postal stamps necessary to be affixed.
6. Obtain postal stamps } or frank on cover.
7. Affix postal stamps }
8. Prepare a certificate of posting for letters franked.
9. Get the covers closed by pasting.
10. Receive the covers and send for despatch.
11. Sort out office copies to be sent to Records and sections.
12. Enter office copies to be sent for records in Muddam Books and send to records.
13. Enter Office copies to be returned to sections in muddam book and send to sections.
14. Furnish reference to outward number when required.

(156) *Typing Work-Typists :*

1. Take out the manuscript draft, and find out how many copies are to be typed.

2. Take out letter heads, count number of sheets required and insert the paper into typewriter.
3. Take out carbon paper, insert them in between white paper.
4. Adjust the typewriter, margin space according to the matter to be typed.
5. Adjust the line knotch according to the matter to be typed.
6. Type the matter neatly and accurately.
7. Go to the author of the manuscript, when any part of it is not legible and get clarification.
8. Complete the typing and append his dated initials at the left hand bottom corner.
9. Remove the paper from typewriter, separate the carbon papers collect the typed papers, pin them with the manuscript and send to senior assistant/Officer.
10. Insert the stencil paper.
11. Calculate the columns and space required for typing,
12. Type on the stencil paper.
13. Remove it from the typewriter and send to Senior-Assistant.
14. Maintenance of typewriter periodically
15. Maintain a work diary of number of letters typed, copies taken, pages stencilled/copied and submit as per time schedule.

**(157) Maintenance of Stores Price Ledger Account :**

**A) Price Ledger**

- 1 Receive Stores accounts from stores, check up serial numbers of vouchers and invoices with last day's No, of each stores, sort out receipt vouchers and invoices which will be in duplicate.**
- 1. Take receipt vouchers, enter value by reference to standard rates, total the amount.**
- 3. If there is no standard rate, refer to local order, enter value as per local order, total the amount entered in each voucher.**
- 4. Check L.F. entered on vouchers with reference to ledger and post the ledger, strike balance after each transaction and verify the balance shown in the receipt voucher for each item.**
- 5. Prepare daily account of receipts and total the days receipts statements and enter progressive total.**
- 6. Take invoices, enter value by reference to standard rates, if there is no standard rate, enter value as per ledger rate, total the amount entered for each item in the invoice and work out total amount of each invoice,**
- 7. Check L.F. entered in invoice with reference to ledger and post the ledger, strike balance after each entry and verify the balance shown for each item in the invoice,**
- 8. Prepare daily account of issues, total the days issue and strike progressive total.**
- 9. Write covering memos, send the receipt vouchers/invoices and daily statements to Accounts Section.**
- 10. Maintain a progress chart to watch receipt of daily**

accounts from Store houses, their pricing, posting in ledgers and forwardal to accounts Section.

11. Report delay to Sr. Asst./AAO
12. Correspondence for obtaining store accounts, rectification of in correct L.F. in receipt voucher and invoice, opening new ledger sheets and inserting new L.F. once a month. Preparation of list of V.A. items, preparation of minus (—) items statement, Peculiar balances, numerical balances, minus balances, under quantity or value to be tackled with special care and cleared etc.
13. Correspondence work for reconciliation of balances.

**B) *Certification of Supply Bills***

1. Receive MAS with bill, check it with reference to ledgers.
2. Enter value as per standard rates/local order rate and record certificate.
3. Record contra reference in the the ledger.
4. If there is difference in value prepare, journal voucher and record certificate on the bill.
5. Put up to/Sr. Asst/AAO for approval.
6. Receive from Sr. Asstt./AAO, enter in transit register, pass on to Bill Passing assistant along with journal voucher.

**C) *Reconciliation Register of Cost of stores with Account Balance***

1. Take out the register, enter L.F. and names of materials
2. Take out the ledger, turn folios, copy amount of balance as at the end of March/July/November.

3. Total the amount of balances
4. Take out the monthly accounts for March/July/Nov and copy balance as per accounts.
5. Find out the difference
6. Reconcile—the difference

**D) *Annual Counting of Stores***

1. Verify annual stores balance as entered in counting sheets with reference to ledger balance and record on the L.F. the counted balance.
2. Check the shortage and excess and put up value for them in the statements and arrive at total amount under each category.
3. Put up to Senior Assistant.

**158) *Items of Work in Respect of E.S.I.***

1. Receipt and verification of declaration forms and their despatch to ESI Office.
2. Receipt and verification of temporary identification cards and their delivery to employees on acknowledgement.
3. Receipt of permanent identity and family identity cards and deliver to employees duly obtaining their acknowledgement.
4. Maintenance of register of cheques received in respect of employees contribution and their remittances to Bank.
5. Preparing a challan and obtaining ESI stamps of the required denomination.
6. Maintaining contribution card and account of employees as per ESI Act and rules.

7. Preparing a return memo and returning ESI card to ESI office periodically when the card is completed with affixation of stamps.
8. Issue of form No. 37 duly verifying the account.
9. Issue of new or corrected identity card when there is change in family or dispensary. Renew of the card or issue when old one is lost.
10. Sending accident reports in form No. 16 and 32 duly maintaining a register.
11. Issue of form No. 71 for cash benefit and maintaining a register.
12. Maintenance of a register to keep account of the total amount of each wage bill as and when prepared and passed.
13. Prepare a statement (bill) once a quarter in respect of all the wage bills paid during the quarter as per the register, workout total wages paid during the quarter and employers contribution payable for the quarter.
14. Receive cheque towards employers contribution for the quarter, enter in the register of cheques received, prepare a challan, arrange remittance to Bank.
15. Prepare a return towards payment of employers contribution (SC2 form) and arrange despatch to ESI office.
16. Maintenance of ESI inspection book for noting the remarks of inspecting officers of ESI corporation and for their compliance.
17. Certifying the medical reimbursement bills.
18. Correspondence in respect of above cited works & obtaining benefits to employees. Procuring forms from ESI



office including maintenance of current files and incidental works connected with ESI.

### 159 *Maintenance of Consumers Ledgers*

(L.T. Supply at appropriate tariffs)

#### 1) *Opening of Ledger Accounts.*

- (a) Receive the RR file of new installations (Test report and agreement) note down meter/machinery details and issue a memo regarding any omission or particulars required for opening the ledger account.
- (b) Enter the following particulars in the ledger :
  - i) Name and address of the consumer, RR No. (duly verifying next to RR No./Folio) when the account is opened elsewhere and not at its proper place as per next to RR. No., Sufficient details should be noted in Red Ink in the remarks column meant for the month of December to facilitate the RR No. being entered as per "next to RR No." at the time of next renewal of ledgers.
  - ii) W.O. Number, Estimated cost, (Outlay incurred) and monthly minimum/line minimum due.
  - iii) Nature of supply and tariff applicable
  - iv) Installed/sanctioned load
  - v) Details of outlets/meters and meter constant
  - vi) Deposit received and receipt No. and date.
  - vii) Reading date and due date for payment
  - viii) Date of Service
  - ix) Description and initial reading of the Meter
- (c) Prepare the first bill
- (d) Put up the file, ledger and first bill to for attestation of Official Superiors.

- (e) Receive duly attested, keep the ledger for further action, send RR file to records by obtaining acknowledgement and first bill for despatch.

**2. Preparation of Monthly Bills.**

Prepare skeleton bills by entering the following items in the printed forms as per time schedule prescribed :

- i) RR. No.
- ii) Ledger No.
- iii) Folio No.
- iv) Last months's Reading and Meter Constant if any.
- v) Demand charges, Rate per Unit for Energy add also tax and Meter Hire
- vi) Arrears, demand for D & R fees, cheque dishonour fee, Fuse renewal fees etc.,
- vii) Surcharge
- viii) Reading Date
- ix) Due date for payment
- x) Month of bill
- xi) Sl. No. of bill
- xii) O & M Unit No.
- xiii) If D. L. in previous month, the amount paid for such month
- xvi) The minimum levy (Monthly/L. M. etc.)

**3. Despatch skeleton bills to the field office under acknowledgement.**

**4. Procedure on return of duplicate copies of spot bills.**

- a) Check the correctness of the spot bill (with reference to ready reckoner supplied by the Board).
- b) Enter the present reading and consumption in the ledger.

- c) Raise the demand in the ledger.
- d) Fill up the column, total amount in the ledger duly including opening balance.
- e) Prepare bills for door lock installations on average basis/monthly minimum whichever is higher and despatch them.
- f) Verify items of poor or abnormal consumption, or where readings differ and issue telephone messages for inspection and verification, and pursue.
- g) Prepare revised bills where wrong bills have been issued by the Meter Readers and/or for non recording of meters—and arrange to despatch the bills
- h) Where readings are not reported, prepare bills for minimum due and issue memo for inspection and pursue.

#### 5. Accounting Recoveries.

- a) Collect counter-foils of receipts (both Bank and Cash) from the sorting/Cash/tallying section by giving acknowledgement.
- b) Arrange receipts folio-wise and return such of the receipts which do not pertain to the ledger and obtain acknowledgement for such return.
- c) Post the receipts into the ledger duly bifurcating tax and energy charges.
- d) Workout balances still due if any and enter in the arrears column.
- e) Verify the receipts which do not agree with RR No./ Demand and in case of doubt pass on to tally section for keeping them in the D-7 (Revenue deposits) accounts and obtain acknowledgement for such return.
- f) Note down against respective RR No. collection of amount through adjustment/transfers.

**6. Issue Reconnection Memo.**

Take out the disconnection list of previous days and note the payments received, issue reconnection message for such installations.

**7. Daily Abstract.**

- a) Enter receipts in the daily abstract-Office counter/Bank counter as per the respective receipts.
- b) Strike totals in the daily abstract.
- c) Send as per time schedule the daily abstract to tallying Section with receipts posted therein, through the Accountant.
- d) When cheques are returned as dishonoured by the Bank, cancel the corresponding receipts entries of the concerned account, and issue notice to consumer calling for Cash payment using printed form, and pursue recovery or disconnection.
- e) Raise demand towards fee for cheque dishonoured and return dishonoured cheques to consumer.

**8. Seven day Notice.**

- a) Prepare notices for RR Nos. for which money is not received on the due date by entering RR No. Ledger No., Folio No. amount due and address of the consumer on these notices.
- b) Enter the RR Nos. in the Register of Sevenday notices and handover notices and register to the Accountant.

**9. Preparation of Disconnection list.**

- a) After expiry of period, prepare and issue disconnection list in triplicate noting ledger and folio No. RR No. Address and amount due to the O & M Unit.
- b) Watch return of disconnection list. When not received within four days after issue, report delay to the

Accountant and issue memo or Telephone message to field officer calling for the same.

- c) When the disconnection list is received, verify the installations disconnected and note the same in the remarks column against respective RR Nos. and raise demand for D & R fees.
- d) Examine why installations are not disconnected and trace cheques or reference to cash receipts or M. O. receipts entered in Field report of disconnection.
- e) If the reference noted in the field report is not traceable or any installation found not disconnected without any remark, issue a memo to field officer through Accountant, pressing for disconnection and pursue.

10. **D. C. B. and Tallying.**

- a) Total the demand for both energy and tax and Misc. charges etc., on the day the demands are raised for all installations in a page and strike totals and post such totals pagewise in the Abstract.
- b) After close of the month, total the receipt column and closing balance column pagewise and enter these in the abstract after necessary agreement.
- c) Reconcile the monthly total of receipts as per Ledger with the monthly total arrived at in the tally section (or RCB if there is no tally section).
- d) Furnish in the prescribed form as per time schedule the agreed figures to the DCB compilation for incorporation in the monthly DCB statements along with breakup for for cash collection and adjustments/transfers.
- e) Furnish clarification, if any, required in Tallying/Compilation
- f) Furnish requisite information as per time schedule in the prescribed form, for preparation of annexure to DCB.

11. Items of work other than billing.

- a) Call for additional deposit where average monthly bill exceeds 50% of the original deposit and pursue. Enter in the ledger when additional deposit is received.
- b) Address the Field Officer regarding removal of meters and dismantling of lines etc., as per rules of the disconnected installations. Record such removal in the ledger on receipt of the information from field officers. Prepare final bills and adjust/refund deposits.
- c)
  - i) Address the field Officer regarding abnormal consumption, continuous door lock, meter not recording etc., and pursue.
  - ii) Watch that the average power factor does not fall below the prescribed limits, take action as per rules when it is below the prescribed limit and pursue.
- d) Attend to transfer, of installation from one name to another by using proforma.
  - i) Receive requisition for transfer, verify consent of transferor. Collect outstanding arrears, transfer fee and necessary deposits or proposal for transfer of deposits/refund of deposits.
  - ii) Process the proposal for transfer after agreements and other papers are signed.
  - iii) Issue a memo informing such transfer to field office and consumer duly noting in the ledger.
- e) Issue "Pay in slips" to consumers who do not bring bills with them/request for duplicate bills when the original bill is lost, not received etc., by them.
- f) Conversion of lighting installation to AEH or vice versa.
  - i) Receive necessary documents-Check up details, put up for approval.

- ii) Receive documents duly approved open new accounts after verifying details and open new RR file for the converted installation.
- iii) Prépare final bills of defunct installation and include the demand in the first bill for the converted installation and close the defunct ledger account.
- iv) Note the change over in consumer deposit register relating to defunct installation and in the concerned RR file.
- v) Close the RR file of defunct installation and file all these papers in the new RR file for reference.
- g) Enter details of change of Meter, rating and re-rating by MRT staff/field staff etc., in the ledger.
- h) Furnish clarifications, details of account, if any, requisitioned by consumers through the Accountant/AAO.
- i) Furnish replies to consumers' letters and put up for approval and despatch.
- j) Get files from office records on a requisition and send papers for filing, and closed ledgers, registers etc., to records section under acknowledgement.
- k) Attend to work connected with re-servicing of installations under disconnection for over six months and lines that are not dismantled.
- l) Watch recovery of arrears by installments approved by competent authorities.
- m) Maintain a register showing arrears classified according to months over which they are running and furnish monthly list of arrears.
- n) Furnish information to Acct, in-connection with issuing final notices to consumers for recovery of arrears and pass on the case for taking legal action.
- o) Furnish information to Audit/Inspection Staff when required.

- p) (i) Watch fixation of meters to new installations on DC and revise bills as per rules and pursue payment/adjustment.
- ii) Attend to work connected with temporary extra power supply in permanent installation.
- q) i) Maintain personal diary of work done and submit fortnightly pending list to the official superiors.
- ii) a) Preserve the current ledger and daily abstract.
- b) Maintain satisfactorily with upto date entries, Index of ledger folios.
- r) Prepare Statement to show withdrawal of excess demands and/or refund of revenue/tax due to various reasons.
- s) Revise demands of back period w/r to any special circumstances revealed in surprise inspections, Vigilance inspections, Field Officers' Inspections, MRT staff etc., and pursue recovery.
- t) Attend to any other work incidental to maintenance of consumers ledgers.
- u) Attend to work connected with change of tariff as reported by the Field staff/Inspection staff.
- v) Attend to work connected with Power cut.
- w) i) Renew ledger folios whenever due incorporating all essential details as prescribed for opening a new account.
- ii) Copy details for installations when reshuffling is done due to formation of new ledger changes of reading dates etc., By using RED INK. sufficient details are to be recorded in the remarks column against each RR No. in the old ledger for carryover to the new ledger and in the new ledger for brought over from the old ledger so that proper link is provided in case of references.
- x) Maintain register of agreements including periodical renewal of agreements.



- y) Attend to work connected with change of reading dates of RR Nos as reported by the field staff.
  - z) Preparing and sending non-scheduled returns covering a period of twelve months only, two returns for a year.
12. A) Additional items of work required for employees' installations having Free Supply and Boards Offices, Stores etc.,
- 1. All items of work prescribed for L. T. installations at appropriate tariff have to be carried out except.
    - a) Seven Day Notices.
    - d) Disconnection Lists.
  - 2. A separate D. C. B, may be drawn up, to show the actual consumption, demand and Electricity tax at prescribed rate, total up and send the same to the DCB compilation for consolidation and forwardal to the Accounts Section for passing necessary adjustments in their accounts. On receipt of adjustment number and date. the same shall be entered in the recovery columns.
- B. Additional items work for Street Light Accounts (Non spot bills)
- Receive meter reading, post in the ledger. workout monthly consumption, prepare bill, duly including cost of replacement of lamps and or handling charges, and put up for approval and despatch.
- C. Additional items of work for I. P. Installations.
- Raise demand in December of every year for difference if any noticed between Annual HP minimum due at prevalent rates and actual demand raised w/r to recorded consumption and pursue payments.

(160) *Maintenance of (separate volume of ledger to be maintained) account of temporary installations.*

1. Receive and examine the file relating to temporary installation containing.
  - a) Estimate for power supply.
  - b) Agreement executed by the consumer.
  - c) Receipt for deposits collected.
  - d) Wiring diagram and
  - e) Test report,
2. Open the ledger account noting all the details in item 1 above and also the following details.
  - a) Name of the consumer and address, RR No., nature of installation and tariff applicable.
  - b) Load sanctioned/installed.
  - c) Meter details and constants
  - d) Initial Readings
  - e) Date of service and reading date
  - f) sanctioned term of service.
3. Get the entries attested in the ledger.
4. Keep the file in Almirah for reference.
5. Watch for weekly report of meter readings.
6.
  - i) Check spot bill for minimum or demand plus consumption charges, whichever is higher, plus Meter Hire and Electricity, Tax Enter in ledger.
  - ii) Watch the average power factor and take appropriate and prompt action when the power factor is below the prescribed limit and pursue.
7. Watch for payment on the next day.
8. If payment is not received, issue disconnection memo immediately and pursue its return.

9. When payment is received enter the receipt No. and date and issue re-connection memo where necessary and raise demand for D & R fees.
10. Enter the collection in Daily abstract, strike total and send the abstract with receipts to the Accountant.
11. Repeat the process of billing and collection and accounting etc., every week.
12.
  - i) Watch for close of term of sanction for temporary supply and remind about the extension or termination of supply.
  - ii) Renew the ledger whenever necessary.
13. Every 5th weekly bill should contain claim for depreciation charges on cost of returnable materials provided in the estimate if such charges are not received in advance.
14. On termination of power supply, prepare final bill on the same lines as the weekly bills. Adjust the deposit recovered against the final bill and arrange for refund of deposit if any after obtaining refund vouchers or recovery of balance remaining after adjustment of deposit.
15. Post the total of demand, collection and balance etc., for each month in the DCB Statement and arrange to include the same in the monthly DCB Statement.
16. Other elements of work applicable to permanent installations shall apply mutatis mutandis to these cases also.

**(161) *Maintenance of consumers ledgers-H. T. Supply :***

1. Opening of account.
  - a) Receive RR file containing Text report with connected documents, open ledger accounts ;—enter the name and address of the consumer.

- b) Enter the Work Order No. Estimated Cost, Actual Actual out lay and L. M. due and tariff applicable.
- c) Note down the nature of industry on which the power is used.
- d) Enter the contract demand as per agreement.
- e) Enter machinery details, details of meters and connected load.
- f) Note down the description of maximum demand meter, meter constant, if any, and initial reading.
- g) Note down the details of energy meters, initial reading and meter constants, if any.
- h) Enter the reading date and due date for payment,
- i) Enter details of deposits recovered.
- j) Enter the date of service.
- k) Enter the RR Nos. of any installations fed in the same circuit as the HT installation, but metered separately by Sub-meters and chargeable at other rates than HT.
- l) Put up the RR file and ledger account opened for attestation.
- m) Receive duly attested, keep the ledgers for further action and send the RR file to records by obtaining acknowledgement.

## 2. Monthly Bills—Working out Consumption.

- a) Receive field report duly attested by competent authorities in respect of monthly readings of different meters.
- c) Enter Meter Readings in respective columns in the ledger.
- b) Workout the difference between the present and previous month's readings of the respective meters and enter in the ledger.

- d) Workout the actual consumption and maximum demand recorded after multiplying by the meter constant, if any.
  - e) Total the consumption in different energy meters of separate circuits in the H. T. installation.
  - f) Total the consumption recorded in the Sub-Meters.
  - g) Deduct (f) from (e) to arrive at actual energy consumption of the H. T. Installation and enter the same in the appropriate column.
3. Preparation of monthly bills :
- a) Work out demand charges at prevailing rates.
  - b) Work out energy charges at prevailing rates.
  - c) Strike totals of (a) and (b)
  - d) Workout rebates if any due
    - i) for H. T. Supply
    - ii) New industry
  - e) Deduct (d) from (c) and enter the difference
  - f) Enter meter hire
  - g) Strike the total of (e) and (f)
  - h) Compare (g) with line minimum and enter higher of the two (viz: g or L. M.)
  - i) Calculate Electricity Tax at prevailing rates.
  - j) Enter the total (h) and (i)
  - k) Enter the arrears outstanding, if any.
  - l) Add interest if any, due on power charges at prescribed, rates.
  - m) Add interest if any due on Electricity Tax at prescribed rates.
  - n) Total the bill.
  - o) Enter the total in words and figures.

**NOTE :** Items (a) to (c) above may be based on average M. D. or consumption if the respective meters are reported as not having recorded correctly or if the readings are open to doubt.

4. Get the bill checked by Accountant and AAO.
5. Enter the details of demand in respective columns of the ledger.
6. Arrange for despatch of the bill to consumer and higher authorities in Board.
7.
  - i) Receive the receipts from the tally Section by giving acknowledgement, post them and workout balance if any.
  - ii) Enter the recoveries in the daily abstracts in separate column meant for office counter or different banks. Total the abstract, pass on the abstract with receipts to the Acct/AAO.
  - iii) Issue 7 day notices (By Registered Post) wherever necessary.
  - iv) Watch collection, and issue disconnection memo at the end of the notice period and pursue its return. Trace amounts if any collected as per remarks of field staff on disconnection memo.
  - v) Raise demand for D & R fees and note the date of disconnection in the remarks column against respective RR Nos.
  - iv) Issue reconnection memo when the payment is received and note the Date of reconnection.
8.
  - i) Total the columns of monthly demand and collection for power charges and Tax, Interest and balance etc., in the ledger for purpose of monthly DCB and submit monthly DCB.

- ii) Prepare annexure to DCB in the prescribed form and put up for scrutiny and consolidation.
  - iii) Maintain current ledgers and daily abstract satisfactorily and send closed ledgers and registers etc., to records by obtaining acknowledgement.
9.
    - a) Examine variation in consumption month after month as compared to contract demand and report wide variations for investigation and pursue till finality.
    - b) Attend to work connected with power cut.
  10.
    - a) Enter the change of meters, rating reports of MT/RT and other field reports and obtain attestation.
    - b) Watch fixation of Meters to new installations on DC and revise billing as per rules and pursue payments/adjustments.
    - c) Watch that the average power factor does not fall below the prescribed limit, take appropriate and prompt action where the P. F. is below the limit prescribed and pursue.
  11. Maintain correspondence, and take appropriate action if any emerging out of the field reports, vigilance reports and inspection reports and or the data already on record.
  12. Review annual revenue demand with reference to annual minimum due and raise demand, if the latter happens to be higher and pursue payments.
  13. Answer inspection reports of different inspecting agencies as also observations of the higher officers.
  14. Attend to renewal of ledgers whenever due.
  15. Attend to queries, letters etc., received from consumer or higher authorities in the Board regarding the accounts.

16. Attend to transfer of installations as per rules.
17. Maintain of Register of classified arrears of Revenue, send periodical return, and pursue recovery of arrears proposing legal action if necessary.
18. Maintenance of Register of arrears of Revenue written off and send annual statement.
19. Maintain register of agreements including periodical renewal of agreements.
20. Attend to work of withdrawal of excess demand/refund of excess payment and backbilling.
21. Maintain accounts of Interstate sale of power receive reading, prepare bill, pursue payments.
22. Watch adequacy of minimum deposit, obtain additional deposit whenever necessary. Arrange refund of deposit when due.
23. Get files from office records on a requisition, send papers for filing, closed ledgers, registers etc., for records under acknowledgement.
24. Attend to any other work incidental to items of work mentioned above.
25. Other elements of work pertaining to ledger accounts under L. T. tariffs, Mutatis Mutandis apply to these accounts also.

(162) *Tallying* (Revenue Section)

1. Receive Receipts from the Cashier, count them and acknowledge.
2. Receive receipts and statement of daily collections from the Banks, check the receipts with the statement.



3. Check the arithmetical accuracy of the Statement.
4. File the statements as a record in lieu of RCB for collections by Banks.
5. Record the total number of receipts received on the day in the Muddam book for purpose of tallying.
6. Sort out the receipts ledger wise and account wise for other heads of account and keep in the pigeon holes.
7. Ascertain ledger number by reference to Index register for illegible receipts.
8. Count the receipts for each ledger, take out muddam book for delivery of receipts, enter number of receipts relating to each ledger.
9. Total the receipts distributed for each ledger and tally with total number of receipts received from the Cash counters and Banks.
10. Receive the receipts of Incorrect ledger nos or RR nos or amount not tallying with demand, check with index registers, M. O. Register, Register of cheques, make necessary corrections in the Muddam book for delivery of receipts.
11. Correspond with Banks for non-receipt and incorrect receipt and errors in statements and obtain compliance.
12. Receive the daily abstract from each Jr. Asstt/Asstt. with receipts, count the number of receipts posted and tally with the number of receipts delivered as per muddam book. Preserve receipts till tally work is completed.
13. Take out the tally register (seperately maintained for Bank and Board counter) turn the page, enter the

amount for the day as per daily abstract in the tally register for each ledger and for miscellaneous receipts after satisfying that the Accountant has attested the correctness of the daily abstract.

14. Take out the register of dishonoured cheques, enter the amount of Cheques dishonoured against each ledger in the tally register, deduct the amount and strike net amount.
15. Total the tally register for the day and tally with the total amount as per RCBs and Bank statement.
16.
  - i) In case not tallied, check the receipts with entries in daily abstract (vide item 12 above).
  - ii) Check the arithmetically accuracy of the total amount as per daily abstract and RCB/Bank statement.
  - iii) Trace the Miscellaneous receipts posted into the register with respective receipts as also the arithmetical accuracy.
17. Total the tally Register for the month and agree with the total amount of collections as per Cash Book.
18. Maintain D-7 (Revenue Deposits) Register and attend to clearance of items. Furnish periodical returns.

**(163) *Maintenance of minimum deposit register :***

1. Receive MMD receipts from cash section and examine correctness.
  2. Take out the Register, turn page, enter the deposit in the Register filling up all column therein correctly with reference to receipt, fresh as well as additional deposit.
- 2A. Total the amount and tally with the tally Section figures**

3. Obtain test reports from Jr. Asstt/Asstt and take out the register, turn page and enter RR Nos. against each receipt.
4. Obtain refund bills, indemnity bond where necessary, take out the Register, turn page and enter refunds.
5. Obtain adjustment book, take the Register, turn page and enter refund by adjustment.
6. Take out the Register, open page and enter contra reference in case of transfers & additional deposit.
7. Enter refunds of MD in the Register of repayments of MMD, total the repayments during the month.
8. Prepare plus and minus statements for each month and consolidate.
9. Receive requisitions, S.M. bills etc., and furnish reference to concerned register.
10. Prepare and forward statement of yearwise breakup of MD deposits Once a year (One lumpsum figure for deposits of 10 years old and yearwise for the rest).
11. Prepare a statement of credits to MD during the month and send with monthly accounts.

(164) *Duties of cashiers at the counters :*

A. *NCR Machine*

1. Check the opening receipt number of NCR machine with the previous day's closing receipt number.
2. Receive bill and Cash from the consumer, count the Cash and check with the bill.
3. Keep the Cash on the table.

4. Take the card and insert in the machine.
5. Operate the machine.
6. Take out the card and record the name of the consumer in respects of receipts other than power bills etc.,
7. Take the Revenue stamp, affix on the card and initial.
8. Take the change to be returned and count or record on receipt the excess recovery.
9. Give the receipt and the bill and change if any, to the consumer. Put the Cash tendered by the Consumer into the Cash box.
10. Count the Cash collected on the day and put up denominations and tally with the amount shown by the machine after the machine is unlocked.
11. Enter the opening readings from the last page and work-out the total number of receipts and amount collected.
12. Take out the denomination register, turn the page, and enter closing readings of the NCR.
13. If differences are noticed between machine figures of collection and physical Cash, report the same to Cash Officer, strike total of the roll manually, settle the question of difference (if not located as per rules).
14. Tear the days printed receipt roll in the machine, paste it to the RCB.
15. Write the total amount collected in figures and words and record signature and date in the RCB (closing for the day).
16. Count the Revenue Stamps on hand, write the O. B and total number of used stamps, workout balance and tally with balance on hand.

17. Get all cancelled, corrected etc., receipts attested by the Cash Officer (all the three copies in case of cancellation).
18. Enter total number of receipts in a Muddam delivery book, handover receipts to Revenue Section Tally Section and obtain acknowledgement.
19. Write challans, Remittance Register, proceed to Bank and remit Cash and cheques, handover to the Cash officer, Challans and remittance register duly acknowledged by the Bank. When there is holiday for Bank or Bank does not work, proceed to the office and handover challans, remittance Register, Cash and cheques collected to the Cash Officer.

**B. *Hand receipts :***

1. Receive Cash and bill from the consumers, count the Cash and check with the bill and keep the Cash on the table.
2. Take out the receipt book, insert the Carbon papers and write the receipt, one independent receipt for each RR No.
3. Tear the triplicate receipt and affix revenue stamp and initial.
4. Take out change to be returned, count and deliver the change, Cash receipt and bill to the consumer or record the excess received on the receipt.
5. Lodge Cash tendered by the consumer in the Cash chest.
6. Count the Cash collected for the day, total the RCB and check total with collections and if there are differences, check Cash and entries and totals in RCB and reconcile. If difference is not located, proceed as per rules to record excess or shortage in Cash records. If

there are no differences write totals in ink, in figures and record signature and date.

7. Get all receipts cancelled, corrected etc., attested by the Cash Officer (All the three copies for cancelled receipts).
8. Write O. B. of Revenue stamps, used for the day and workout balance. Check the balance with physical balance.
9. Enter total number of receipts in a muddam delivery book, handover receipts to tally section and obtain acknowledgement.
10. Write challans, Remittance register, proceed to Bank and remit the Cash. Hand over to Cash officer, challans and remittance register duly acknowledged by the Bank. When there is holiday for Bank or Bank does not work, proceed to the office, handover challans, remittance register, Cash and cheques collected to the Cash Officer.

**(165) A. Register of M. O. received :**

1. Receive M. O. count Cash, check with M. O. and keep Cash in the chest.
2. Write M. O. received in the Register of M. O. received and send the register, M. O. coupon to the officer and get his acknowledgement.
3. Get back the M. O. Register from the Officer and check up his acknowledgement.
4. Enter the receipt number and date against respective MOs in M. O. Register before closing Cash account for the day.

**B. Register of consumer cheques received :**

1. Receive cheques and requisition furnishing details of RR No. etc.,

2. Takeout the Register of cheque received, enter details of cheque.
3. Enter receipt No. and date against each cheque in the Register.

**C. Register of consumers cheques' dishonoured :**

1. Receive dishonoured cheque from Bank.
2. Takeout the Register of dishonoured cheques from Bank, enter details of such cheques.
3. Withdraw credit in the RCB.
4. Send dishonoured cheques to Revenue Section for further action.

**(166) Maintenance of stock register of blank embossed agreement forms :**

1. Receive embossed agreement forms, count them.
2. Take out the register of embossed agreement forms, enter the stock received and work out balance.
3. Receive requisition, and issue forms with acknowledgement.
4. Take out the Register and enter the issue and workout the balance.
5. Attend to periodical checking of the balance.

**(167) A. Register of revenue written off :**

Maintain the Register with upto date entries and prepare and forwarding annual return.

**B. Register of free power supply installations :**

Maintain the Register with upto-date entries. Consoli-

date statement of Free Power units utilised and furnish consolidated figures for DCB compilation with a statement.

(168) *Monthly accounts of sub-dvn/section/revenue accounting office :*

Prepare Cash Accounts for the month in the prescribed form with its enclosures, obtain approval and pass on to compilation.

(169) *Compilation of D. C. B. of revenue and tax : (From Consumers' ledgers)*

1. Receive DCB of each ledger, check opening balance and incorporate corrections and agree the closing balance.
2. Check collections as per ledger DCB, with tally register.
3. Enter DCB of each ledger in a register, tariffwise, for consolidation.
4. Verify demand for tax, tariffwise, with reference to consumption.
5. Total the columns vertically.
6. Prepare DCB statements in triplicate.
7. Prepare B & E statements for tax in triplicate.
8. Receive statements of energy units exempted from tax from the Jr. Assts/Assts in charge of ledgers and prepare consolidated statement.
9. Collect statements of accounts for the month and collections under D-1, D-2, D-4, D-6, D-7, R-1, Misc Rev. etc., and statement of free power units.
10. Prepare a covering letter, enclose DCB and other statements and put up for approval, signature and despatch.



11. Collect arrears statements (Part I, II, and III) from Jr. Asstt/Astt. and forward along with DCB.
  12. Attend to correspondence work.
- (170) *Maintenance of register of new installations serviced and ledger accounts opened (Form 6A), KEB accounts manual vol-I)*
1. Arrange test reports according to serial number of RR Nos.
  2. Takeout Register in Form No. 6A, turn the page enter test reports according to RR Nos. and record contra reference of page No. of the Register on the test report.
  3. Sort out the test reports according to ledgers, and send to concerned Accountant for acknowledgement.
- (171) *Maintenance of General Index Register :*
1. Receive test reports after opening ledger, acknowledge.
  2. Takeout GIR, enter details of RR No. and folio No.
  3. Keep the GIR in its place, takeout muddam delivery book, enter test report, send to records.
  4. Receive Muddam delivery book, check acknowledgement, keep in its place.
  5. Renew the GIR when necessary.
  6. Receive complaints from consumers/requisitions from office staff, find out ledger number by reference to General Index Register, record it on requisitions, pass on to the office staff.
- (172) *Daily log of bills/7 day notices : (If sent by Post)*
- A 1. Receive bills/Sevenday notices, enter RR nos in a despatch register (outward Register)

2. Count the bills/Sevenday notices, ledgerwise and record the total bills/sevenday notices ledgerwise and send the cards with outward register to despatch section and obtain acknowledgement.

**B** *Sending & receiving disconnection and reconnection memos :*

1. Receive disconnection/reconnection memos from Accountant, enter in Muddam book, ledgerwise, send them to field staff and obtain acknowledgement.
2. Receive disconnection/reconnection memos from field staff and acknowledge them.
3. Sort out the disconnection/reconnection memos ledgerwise, enter in Muddam book, send them to Accountant and obtain acknowledgement.

**(173) Maintenance of Records (Revenue section) :**

1. Receive RR files, acknowledge.
2. Take out index register of records, turn page and enter the RR Nos.
3. Arrange the files according to Serial number of RR. Nos and arrange to keep them on racks, in bundles of fifty files each.
4. Receive papers, office copies, MR/MF reports, MRT reports etc., and enter in Index register of papers filed.
5. Sort out the papers serially according to files and arrange to file in respective files.
- 5A. Receive closed ledgers, enter in the Index Register and keep on the racks serially ledgerwise.
6. Receive requisitions for reference files and take out the files requisitioned.
7. Enter in a register of files taken for reference and obtain acknowledgement.

8. Prepare a fortnightly list of files not returned from Sections and put up to AAO (Accountant.)/[Revenue]
9. Receive files taken for reference, cancel entry in the register of files issued for reference, and arrange to keep the files in their proper place.
10. Prepare a list of files to be weeded out or destroyed and put up for approval.
11. Correspond for obtaining approval.
12. Arrange for weeding out the old and time barred files.

(174) *Applicable to Senior Assistant/Assistant in-charge of cash duties :*

- a) Attending to remittance and encashment work by using Board's vehicle in the Division and higher offices.
- b) Attending to remittance and encashment work at Sub-Dvn/Section offices by using his conveyance.
- c) Attend to Rural area Cash collection work.

## Particulars of Checks Prescribed for Supervisory Staff

- NOTE :
1. Where a general check/review is prescribed important aspects of fundamental nature should receive due attention.
  2. Where a percentage check is prescribed for Supervisory Officers, they should select such items which are not checked and also checked by the Subordinate Supervisory staff and items involving heavy financial implications.
  3. All items checked are to be attested by dated initials of the Supervisory staff exercising checks.
  4. Check of currency of claims and record of payments, Checks prescribed are in addition to attesting passing endorsement wherever necessary.

### Checks prescribed

<i>Items of work</i>	<i>Assistant Account Officer</i>
1. Maintenance of Establishment Register	100% check
2. Monthly Pay Bills	100% for affected items both claims and deductions,

25% for unaffected items/claims and deductions so as to complete all items once in four months.  
 100% for journal entry  
 100% watching of sanctions for temporary establishment  
 100% for arithmetical accuracy of cheque statement.

- |  |   |
|--|---|
| <b>3. Supplemental Bills.</b>                    | i) Sanction ii) Rate and amount of claim admissible and deductions.<br>iii) Period of claim iv) Journal entry<br>v) Record of payment under original claims vi) Cheque statement. |
| <b>4. Surrender of leave Bill</b>                | i) Sanction ii) Rate & amount of claim and deductions ii) Period iv) Cheque statement v) Journal entry vi) Entry in Service Register.   |
| <b>5. Festival Advance Bill</b>                  | i) Sanction ii) Recovery of previous advance iii) Pay and rate of F.A.<br>iv) Cheque statement.   |
| <b>6. Shift Allowance Bill</b>                   | i) Attendance Sheet ii) Rates and amount iii) cheque statement<br>iv) Journal entry.  |
| <b>7. Other allowance Bill</b>                   | i) Sanction ii) Attendance sheet<br>iii) Rate and amount iv) Cheque statement v) Journal entry.   |
| <b>8. Advance of Pay &amp; T.A. on transfer.</b> | i) Sanction ii) Incidence of charge<br>iii) Rate and amount   |
| <b>9. Leave Salary Advance</b>                   | i) Incidence ii) Sanction iii) Rate and amount i) Journal entry   |

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|---|--|
| 10. Bill for Advance of gratuity at death of an employee                  | i) Incidence ii) Sanction iii) Claimants title and enclosures of the bill. iv) Amount v) Service Register entry.                 |
| 11. Medical Reimbursement Bill  | i) Sanction and title to claim ii) Essentiality certificate iii) Admissibility of reimbursement of medical charges iv) Vouchers. |
| 12. Returns to be Prepared regarding personal matters                     | i) 100% Check of all returns.  |
| 13. Sanction of leave   | 100% check of calculations, title, entry in Service Register.  |
| 14. Issue of Annual Increment Certificate                                 | 100% check in respect of calculations of title, entry in Service Register.   |
| 15. Preparing and Maintaining Seniority list as on 1st Jan. of each year. | 100% in respect of changes.<br>25% in respect of other items.  |
| 16. Other entries in Service Register                                     | 100% Check.  |
| 17. Forwarding applications for departmental examinations twice in a year | 1. Minimum service<br>2. Number of attempts by the applicants.   |
| 18. Preparing and verification of pension papers.                         | 1. Details of first appointment and confirmation.  |

2. Service outside the Board if any
  3. Deputation to foreign countries by Board/Study leave.
  4. Absence constituting non-qualifying service.
  5. Excess leave
  6. Emoluments reckoning for Pension
  7. Length of qualifying service.
  8. Amount of Pension and gratuity.
  9. Claimants for Family Pension if any
  10. Prescribed enclosures to pension cases.
  11. Detailed scrutiny of replies to CCA's objections.
19. Correspondence work in respect of personnel matters. Scrutiny in respect of satisfactory compliance of rules.
20. Incumbent registers 100% in respect of periodical changes and renewal of register.
21. Bonus
1. Satisfy that claim is preferred for all the employees with reference to establishment register/T. T. Rolls.
  2. 25% detail check of all cards including arithmetical accuracy.
  3. Correctness of entries in the bonus bill cum acquittance with reference to bonus cards.
  4. Correctness of statutory deductions.
  5. Correctness of cheque statement.

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| 22. Confirmations of employees once in a period of six months           | 100% check of vacancies and seniority.  |
| 23. Fixation of Pay on promotion  | 100% check  |
| 24. Maintenance of personal diary by Case workers                       | 100% check of pending list.   |
| 25. Time Rolls  | <ol style="list-style-type: none"> <li>1. Check of rates and designation with reference to sanctions.</li> <li>2. Check of attendance and allocation furnished on T.T.Roll with reference to time cards.</li> <li>3. Check of provision for labour with reference to estimates and outlay booked.</li> <li>4. 25% check of total wages and deductions of individual employees.</li> <li>5. Journal entry</li> <li>6. Cheque statement.</li> </ol> |
| 26. Supplemental Time Rolls for injury leave, arrears of wages, DA etc. | In addition to checks prescribed for T.T. Rolls, recording on original time rolls.  |
| 27. Correspondence in respect of all items of work.                     | Scrutiny in respect of satisfactory compliance of rules and time schedules.   |
| 28. Workmens compensation Bill  | Verify with reference to the Workmens compensation Act so as to determine the correct amount of compensation payable.   |



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| 29. Register of sanctions to wages, and Register of sanction to leave  | Competancy of sanction, rates, designation, and sanction to works.<br>100% check of leave account.   |
| 30. TA Bills, regular establishment, maintenance establishment, Work charge Establishment & including supplemental claims. | <ol style="list-style-type: none"> <li>1. 100% check in respect of transfer claims.<br/>25% check in respect of tour claims (except arithmetical calculations)</li> <li>2. 100% check of acquittance rolls and cheque statement.</li> <li>3. 100% check in respect of allocation of expenditure and journal entry.</li> <li>4. In case of supplemental claims check with ref. to original claims.</li> </ol> |
| 31. General Work connected with Establishment of the entire Division/Circle Office.  | 100% Check.  |

*MAS Bill*

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| 32. Supply Bills passing. | <ol style="list-style-type: none"> <li>1. Terms of local order</li> <li>2. Specification and quantity of materials received.</li> <li>3. Recoveries/disallowance/objection memo.</li> <li>4. Claimants title</li> <li>5. Taxes levied on the bill</li> <li>6. Arithmetical accuracy if the bill is for Rs. 1000/- and above</li> <li>7. Journal entry</li> <li>8. Cheque statement/enfacement.</li> </ol> |
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33. Vehicle repairs bill
1. Sanction
  2. Frequency of repairs.
  3. Provision of fund with ref. to annual limits prescribed.
  4. Entry in registers
  5. Certificates prescribed
  6. Passing endorsement.
34. Imprest Bills
- 100% check except arithmetical accuracy if the bill does not exceed Rs. 1,000. If it exceeds Rs. 1000/- 100% check including arithmetical accuracy.
35. *Service main bill*
1. Rate
  2. Measurements & completion report
  3. Certificates
  4. Journal entry
  5. Arithmetical accuracy if the bill exceeds Rs. 500/-when it is overhead, Rs. 1000 when it is underground.
  6. Passing endorsement.
36. Octori Bill
- Note : Items 2 & 3 to be got done by Senior Assistant incharge of 'C' Registers*
1. Rates
  2. 25% materials claimed in the bill with 'C' register
  3. Arithmetical calculations if the bill exceeds Rs. 500/-
  4. Passing endorsement

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| 37. All other Bills   | <ol style="list-style-type: none"> <li>1. Sancation and agreements</li> <li>2. Period of claim</li> <li>3. Claimants title</li> <li>4. Certificates</li> <li>5. Passing endorsement</li> <li>6. Entry in registers for record of payment</li> <li>7. Recoveries</li> <li>8. Arithmetical accuracy if the bill Exceeds Rs. 200/-</li> </ol> |
| 38. Civil Engineering Bills                                     | 100% check except arithmetical accuracy if the bill does not exceed Rs. 2,500/- ; if it exceeds Rs. 2,500/- 100% check including arithmetical accuracy.  |
| 39. Pension payment Bill/voucher, in Circle Office/CCA's Office | 100% check   |
| 40. Recoupment of Imprest for Pension payment                   | 100% check   |
| 41. <i>Cash section</i><br>Cheque writing.                      | <ol style="list-style-type: none"> <li>1. Check passing endorsement recorded on the bill</li> <li>2. Detailed check of daily cheques statement</li> <li>3. Contents of the cheque with ref. to bill.</li> <li>4. Crossing on the cheque</li> <li>5. Affix signature on cheques</li> </ol>  |
| 42. Recoupment bill for cheques warnd                           | 100% Check.  |

43. Cash Book & Denomination register maintenance. and Maintenance of Imprest Account 100%-check in respect of
1. Amounts & cheques shown on receipt side of the Cash book with reference to Revenue Cash Book, and cheques drawn and cheques received from higher offices
  2. Vovchers charged off in the Cash book
  3. Daily and monthly closing of Cash book
  4. Denomination Register, Suspense Register and Register of Temporary imprest/advances out of imprest
  5. Check imprest account with special reference to old items in the register of suspense/Tempy. imprest and deferred vouchers.
44. Incorporating receipts and remittances of Sections / Sub-Divisions. 100% check
45. Preparing Cash Balance report 100% check
46. Receipt of cash and arranging remittance 100% check
47. Bank reconciliation statement for the month 100% check
48. Register of (S.B. Account Pass Book, FD, Certificates, Agreement bond etc.,) documents held under safe custody 100% check

49. Register of duplicate Keys 100% check

50. Correspondence in respect of obtaining vouchers and unpaid cash, regularisation of imprest, Bank reconciliation and CTRs etc. Scrutiny for compliance with rules and time Schedule

*Note :* Item Nos 42 to 50 above are applicable to dns/offices where there is no Accounts officer and for others when the Accounts officer is on tour, leave etc.,

51. Cash Account compilation

1. Pursue weekly progress in posting General abstract
2. Check of entries in general abstract with reference to vouchers of the value of Rs. 1000/- and above
3. Check of entries in general abstract in respect of amount received under various heads of account (other than revenue) items of 250/- and above.
4. Check whether opening balance, receipts, payments and closing balance as per cash book agree with the general abstract
5. Check whether total amount of credit and debit as per adjustments register agree with that shown in the General abstract

6. Tracing of totals exceeding Rs. 50,000/- under any head of account in general abstract into the ARP
7. Check of OB & CB as posted in the ARP
8. Check the total figures entered in the enclosures to ARP with those in the ARP itself
9. Check Cash collections shown in DCB with those in cash accounts.
10. For correspondence including replies to audit notes/memos/reports etc., scrutiny for compliance with rules and time schedule

**52. Store accounts compilation**

1. Check of Classification of store receipts and issues as pictured in the daily classification sheet
2. Check of totals as per daily abstract of receipts and issues with those in the daily classification sheet
3. Test check of daily totals of classification sheet posted in the stock abstract in respect of items exceeding Rs. 10,000/-
4. Check of O.B. and C.B. under each stores
5. Check of TWS transactions
6. Check of stock compilation figures incorporated in the general abstract in respect of items exceeding Rs. 10,000/-

53. Scrutiny of monthly accounts of sections Sub Dns.
1. Check O.B. and C.B.
  2. Check receipts with remittances and CTR and CBR
  3. Check classification of receipts with details in the statements enclosed in respect of items of Rs. 100/- & above
  4. Check abstract of receipts with total amount shown in the enclosures
  5. Check cash balance report with ref. to unpaid amount held in cash balance
  6. Arrange appropriate action on irregularities noticed
54. March Supplemental accounts
- 50% check of statements enclosed and also A.R.P.
55. D. C. B. review & compilation
1. Check of O.B. & C.B.
  2. Check collection with cash account Review variations in demand/collections with reference to previous months respective figures.
  4. Check total figures shown in B & E statements with those in the DCB
  5. Check list of exempted installations with previous months list
  6. Check figures taken in respect of free power installations for purpose of adjustments
56. Maintenance of journal & ledger
1. All journal vouchers to be scrutinised
  2. Test check of 25% ledgers posting and balancing including renewal of ledger

3. Investigation of differences in trial balance
57. Acceptance of advice of transfer
1. Scrutiny of journal entries
  2. Check pendency every week and cause appropriate action for accepting the ATs
  3. Check total as per schedule with that incorporated in the monthly accounts
  4. Weekly review of Register of Inward ATs
58. Sending advice of Transfer
1. Scrutiny of ATs with ref. to classification in stock abstract and cash vouchers so as to ensure that all necessary particulars regarding the transactions are properly recorded on the A.T.
  2. Ensure that ATs are sent once a week in respect of the transactions occurred during that week
  3. Weekly review of arrival of acceptances and cause appropriate action for getting acceptances.
  4. Check the totals as per the schedule with that incorporated in the accounts
  5. Weekly review of registers of outward ATs
59. Replies to audit reports of A. G. and Internal Audit.
- 100% scrutiny with original references and records so as to expedite replies and effective follow up action with



ref. to list ; Reply to Internal Audit memos within 6 working days and to local enquiries of Accountant General within two days

60. Final orders on Annual counting of Stores
1. 25% test check of differences below Rs. 500/- unit rate under stores and Rs. 50/- unit rate under T & P and 100% check for higher items
  2. Detailed review of reasons furnished by field officers regarding differences
  3. Ensure proper accounting of excess and shortages to bring about an agreement between ground and book balances
  4. Pursuit of implementation of orders of competent authority on difference statements, and obsolete and unserviceable material statement

<u>Items of work</u>	<u>Checks Prescribed</u> <u>Senior. Assistant</u>	<u>Assistant Accounts Officer</u>
61. <i>General</i> duties common to all Senior Assistants	<p>General : Maintenance of personal diary for duties performed by him. Persual of tappals and arranging their distribution</p> <p>Arrange preparation and submission of pending list of his group.</p> <p>Follow up cases and personally handling the papers when required arrange to furnish returns as per time schedule, guiding the Jr. Asstt./Assistants, obtaining/receiving instructions etc., from Supervisory officers. Furnishing work load data periodically</p>	General supervision over the work of senior assistant
62. <i>Maintenance of work Accounts</i>	1. 100% check of estimates for Competency of sanction, Allocation of expenditure	

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|   | <ol style="list-style-type: none"> <li>2. 100% check, correctness in opening 'C' registers duly filling all necessary columns including Register of estimates, and completion reports</li> <li>3. Maintain Progress chart for work in his group</li> </ol>                            | <p>Critical scrutiny of the estimates from the financial view point and allocation of expenditure, review of progress chart</p>  |
| <p>63. <i>Monthly posting in 'C' register</i></p> | <ol style="list-style-type: none"> <li>1. Check classification and total of tally sheet with that entered in the Stock Abstract and General Abstract</li> <li>2. Check 25% of posting in 'C' registers</li> <li>3. Check all percentage levies booked in the 'C' registers</li> </ol> | <ol style="list-style-type: none"> <li>1. Check 5 % of postings in 'C' registers to cover works under different Capital expenditure Heads of account</li> <li>2. Scrutinise variations between actuals and estimate &amp; variations between financial progress and field progress</li> <li>3. Ensure that percentage levies have been regularly booked monthly</li> </ol> |

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| <p>4. Check transposition of figures of total outlay from 'C' registers to sub-register so as to watch outlay w.r.t. budget grant</p> <p>5. Cause appropriate action for regularising excess over budget grant, excess over estimate, material deviation, currency of sanction, outlay without estimate etc. and also follow up action</p> <p>6. Check transposition of outlay from 'C' register to monthly report of outlay</p> <p>7. Attest monthly closing entries and arrange despatch of monthly returns</p> <p>8. 25% test check of totals under each Sub-Head and check of monthly</p> | <p>4. Pursue action regarding item of 5 Senior Assistant</p> <p>5. Ensure prompt despatch of monthly reports</p> <p>6. Attest the monthly closing entries other than service connections works</p> <p>7. Review progress chart</p> |
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works cost and total outlay under each work

**9. Maintain Progress chart**

**64. Completion Reports**

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| <ol style="list-style-type: none"><li>1. Check the list of works completed during the month</li><li>2. Check the list of works on which outlay is not booked for the last three months</li><li>3. Check arrival of CRs once a week with reference to Register of estimates and completion reports</li><li>4. Cause appropriate action for obtaining completion reports which are not received</li></ol> | <ol style="list-style-type: none"><li>1. 10% Check in respect of items 1 to 3 of Senior Asst.</li><li>2. 10% check in respect of completion reports for the estimates costing less than Rs. 25,000/- other than service connection works</li><li>3. 100% check in respect of completion reports for estimates costing Rs. 25,000/- and above and all dismantling estimates</li><li>4. Attestation of passing endorsement on all completion reports and closing entries in 'C' registers</li></ol> |
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5. Check variations between 'C' register and completion reports
  6. Check stock manufacturing and workshop accounts so as to ensure prompt closing of accounts and correct valuation of finished articles
  7. Attest passing endorsement on completion reports and closing entries in 'C' registers
  8. Cause appropriate action for compliance of variations pointed out
  9. Check return of completion reports duly verified, to the concerned offices
  10. Check list of completion reports and 'C' registers which are to be sent to records
  11. Maintain progress chart.
5. Review progress chart

65. Categorisation Statements and Register of Assets	100% Check	10% check in respect of work costing less than Rs. 25,000/- 100% check in respect of works costing Rs. 25,000/- and above
66. Depreciation Account	100% Check	100% for first and last year's calculations. 10% check for other Yrs.
67. Register of rev. expenditure, heads of account	25% check for posting and 100% for progressive total of O & M expenses statements	Check of total expenditure with ref. to general abstract and variations with ref. to previous months expenditure and follow up action
68. Correspondence	Scrutiny in respect of satisfactory compliance of rules and time schedule prescribed.	General review

13	69. Maintaining sub-register : Monthly statement of outlay on works costing Rs. 1,00,000 and above	}	100% check	Attestation on monthly posting and returns
70.	Deposits, Advances Recoverable, Payable and suspense accounts	<ol style="list-style-type: none"> <li>1. 25% check in respect of : Incidence of charge, narration, posting of debit &amp; credit and balance against each item</li> <li>2. Check of arithmetical accuracy of the schedule once in a quarter</li> <li>3. Check monthly totals struck in the schedule with ref. to general abstract and attestation of monthly closing of schedule</li> </ol>	<ol style="list-style-type: none"> <li>1. Test check of 5% items posted</li> <li>2. Review progress of clearance every month with special reference to items outstanding for more than three months</li> <li>3. Monthly review of total credit and debit booked with reference to General Abstract</li> </ol>	



4. Cause appropriate action for clearance of items out standing for more than three months
  5. Check in respect of Annual closing and yearwise break-up of balances
  6. Check of renewals of schedule once a year
  7. Certification of balances in the schedules for purpose of balance sheet & also with balances maintained in CCA's office
4. Attestation of the schedule every month and for annual closing
  5. General review of Annual closing and renewals
  6. Ensure prompt disposal of Internal Auditor's memo and audit report
  7. Review progress chart

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8. Cause appropriate action for replying (as per time schedule) memos of Accounts Officer (L.A.) and Audit reports
  9. Maintain progress chart

71. Price Ledger Account

1. Keep a watch over arrival of daily stores accounts from Store Houses & cause action regarding delay.
  2. Check transactions posted in the ledger including pricing and balancing so also reconciliation of balance between numerical and price ledger under different items viz.,
1. General supervision
  2. Weekly review of progress chart

- i) 20% for items having unit rate less than Rs. 100/-
  - ii) 40% for items having unit rate less than Rs. 500/-
  - iii) 60% in respect of items having unit rate of Rs. 500 and above
3. 100% check of daily statements of account of receipts and issues including arithmetical accuracy of the statements
3. Check transactions posted in the ledger including pricing & balancing so also reconciliation of balance between numerical and price ledger under different items viz., 5% in respect of items having unit rate below Rs. 500/- and 10% in respect of others

4. Check progress of daily posting and movement of stores accounts to accounts section
4. Attend to auctions at stores when conducted, ensure collection of EMD, bidders are only the depositors, collection of bid amount as per rules from the highest bidder and all cash collections are properly and correctly brought to account, cash refunds are arranged to unsuccessful bidders
5. Examine and arrange for appropriate action in respect of irregular balances

6. 20% check of reconciliation between cost of stores balance and accounts balance and arrange action in case of difference and pursue to finality
7. Processing and obtaining final orders on annual stores inventory and pursuing till they are implemented (as per elements of work)
8. Maintain progress chart

72. M.A.S. Bills, value adjustment and certification

100% check

General supervision to ensure prompt disposal of bills

73. Items of work in respect of ESI

- i) 25% check of monthly accounts of stamps and cards. Maintenance of statutory records

General supervision with ref. to maintenance of statutory records and sending periodical returns as per the time schedule

- ii) 100% check of quarterly returns in respect of employers' special contribution and employees' cards
- iii) Detail scrutiny of correspondence work

<u>Items of work</u>	<u>Checks prescribed for AAO.</u>
74. a) Public Loans	100% check of essentials
b) Transfer of stock	100% check
c) Payment of Interest	100% check
d) Redemption of Stocks/Bonds	100% check
e) Voluntary loans	100% check
75. Foreign order bills	100% check
76. Deferred payments bills	100% check
77. a) Maintenance of scale register for posts of Cl.I & II Officers and Asst. Accounts Officers	100% check
b) Opening new sheet in Audit Register for Officers	100% check
c) Writing pay slips	100% check
d) Items of work on deputation and retirement of Officers	100% check
78. Annual Establishment Budget	100% check for changes 10% for rest of the posts-progress of work with time schedule

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| 79. a) | Preliminary verification of Pension papers  | 100% check   |
| b)     | Final verification and sanction of pension  | 100% check   |
| c)     | Sanction of family pension and gratuity at death of employee while in service             | 100% check   |
| d)     | Revision of pension due to revised emoluments and reckoning of service                    | 100% check   |
| e)     | Commutation of pension  | 100% check   |
| f)     | Monthly return of income tax deducted from pensions                                       | 100% check   |
| g)     | Register of indemnity bonds from Banks/Power of attorney                                  | 100% check   |
| 80. a) | Pension and leave contribution account (for employees on deputation inwards and outwards) | Correctness of particulars, Check demand, collection and balance with ref. to action taken for prompt recovery every month and journal entries |
| b)     | Monthly DCB of P & L contribution   | 100% check   |
| c)     | Renewal of ledger   | 100% check   |
| d)     | Passing of leave salary Surrender of leave bill   | 100% check   |



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| 81. a) Employees provient fund account                           | 1. Review of register of cheques and their accounting |
| b) Investment of P. F. Fund                                      | 2. Check Cash book                                    |
| c) Renewal of Investment   | 100% check  |
| d) Collection of interest on securities                          | 100% check  |
| e) Bank reconciliation and monthly return to R.P.F. Commissioner | 100% check  |
| f) Annual accounts and statements of P. F. Trust                 | 100% check  |

Items of Work

Sr. Assistant

A. A. O.

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| g) Maintenance of Ledger Account, renewals of ledger, and annual accounts slips | 100% check of | i) Tallying  | ii) Regularity of recovery  |
|   |               | i) 100% check of opening of accounts and closing of accounts | ii) 10% check of annual accounts slips and calculation of interest to cover 25% of items checked by Sr. Asst. |

	iii)	Variations in recovery	iii)	General review of renewals of ledger, follow up action on discrepancies & correspondence work
	iv)	Calculation of interest		
	v)	25% annual accounts slips & renewals of ledger accounts		
	vi)	Follow up of action on discrepancies and correspondence work		
h)		Meetings of Board of Trustees of P.F.		Arrange periodical meetings, send agenda, record proceedings, send minutes, implement decisions
i)		P. F. Loans		100% check
j)		P. F. Refunds		100% check
82.		Non operating accounts at Banks		
a)		Receipts		
	1.	Control over receipt of weekly statements of accounts with enclosures from Banks & MSBR from all remitting Offices		Review receipts of statements with enclosures from Banks & MSBR from all remitting offices with ref. to time schedule and follow up action
	2.	100% check of receipts.		Random check of 10% with ref. to heavy amounts

b) Transfers & monthly statements to drawing officers	- -	100% check
c) Reconciliation	Detail check of differences between bank account and our books every month	Review of the reconciliation statements and follow up action
d) Obtaining interest on balance at Bank account	100% check for correctness of interest accrued and payment received	Review and follow up action
e) Correspondence work	100% check with ref. to rules & time schedule	Contact Banks when necessary keep a watch on over-drafts, delay in transfers, Pursue final action. General review with ref. to time schedule

*For A.A.O.*

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| 83. a) A4Credit Schedule (HBA/HPA/MCA) D3 Schedule (statements of staff security deposit)            | } | i) Correctness of instalment amount<br>ii) Regularity of recovery<br>iii) O. B., C.B. and agreement with general ledger   |
| b) Interest on S. D. as on 31st of March every year  |   | 100% check  |
| c) Refund bill for Security Deposit  |   | 100% check  |
| 84. Payment of electricity tax to electrical Inspectorate and Receipt of commission on tax collected |   | 1. Check the abstract with DCB Statements<br>2. Check O. M, and arrange to issue<br>3. 100% check for bills for payment of tax and receipt of commission on tax collected |
| 85. Consolidation of DCB of tax and forwarding B & E Statements to Electrical Inspectorate           |   | 1. Check with DCB of Divisions<br>2. Check differences in closing balance   |

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| 86. a) | Arrival of monthly accounts                                      | 100% check  |
| b)     | Scrutiny of monthly accounts                                     | Review the accounts with particular references to heavy and peculiar figures  |
| c)     | Consolidated abstract  | <ol style="list-style-type: none"> <li>1. Check O. B. and C. B.</li> <li>2. Check totals of consolidated abstract under different heads with totals struck by other case workers in respect of suspense, revenue and capital expenditure heads and Revenue receipts and treasuries and Bank accounts</li> </ol> |
| d)     | Journal entries  | 100% check  |
| e)     | Ledger posting   | 100% check  |
| f)     | Trial balance  | 100% check  |
| g)     | Annual financial returns   | 100% check  |
| h)     | Depreciation account and consolidated statements thereof         | <ol style="list-style-type: none"> <li>1. 100% check in respect of additions and removals and items which have completed their life term</li> <li>2. For remaining items examine variations between preceeding year and current year</li> </ol>   |
| i)     | Register of consolidation of assets commissioned during the year | 100% check  |

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| j) Register of consolidation of assets dismantled (obsolete) during the year   | 100% check   |
| k) Subsidiary statement VII Statement of capital expenditure for the year to be enclosed to Balance Sheet and subsidiary Statement VIII showing provisions for depreciation for the year | 100% check   |
| l) Calculation of depreciation and Development Rebate for Income-Tax purpose Preparation of Returns thereon  | 100% check<br>Check of   |
| m) Consolidation of D.C.B. of Revenue in the office of the Chief Controller of Accounts  | 1. O. B. & C. B.<br>2. Demand & Collection with ARP.<br>3. Demand with ref. to Budget<br>4. Review of arrears. |
| n) Subsidiary Statement I Statement of operating Revenue to accompany Balance Sheet  | 100% check   |
| o) Consolidate statement of revenue expenditure  | Check progressive totals   |
| p) Statement of Operating expenses for the year, Subsidiary Statement II   | 100% check   |
| q) Subsidiary Statement X for the year and its annexures   | 100% check   |

r)	Consolidation of capital expenditure block grantwise	Check progressive totals. 100% check of consolidation in every quarter
s)	Balance Sheet and Statements that are to be enclosed to it	100% check including all statements to be enclosed to the Balance Sheet
t)	Returns to be sent to various Agencies	100% check
u)	Raising loans by mortgaging properties	100% check
87.	Maintenance of suspense accounts balance except SAIV	<ol style="list-style-type: none"> <li>1. Test check of posting to the extent of 33-<math>\frac{1}{3}</math>% so as to cover all items during a quarter</li> <li>2. Arrange for advice of balances to Circles/Divisions promptly on 15th August, 15th Novr. 15th Feby and 15th May and pursue reconciliation</li> </ol>
88.	Maintenance of Divisionwise balances under work in progress	50% check so as to cover all divisions once in two months
89.	Sales Tax returns	100% check

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| 90.    | Furnishing audit certificate on estimates     | <ol style="list-style-type: none"> <li>1. 100% check of all aspects (except arithmetical accuracy)</li> <li>2) Furnish budget certificates</li> </ol>   |
| 91. a) | Processing of applications for CA/MCA/HBA/HPA | 100% check  |
| b)     | Passing of Bills for CA/MCA/HBA/HPA           | 100% check and control over receipt of mortgage and other documents and their renewal from time to time   |
| 92.    | Inter Divisional Transfers (SA IV)            | <ol style="list-style-type: none"> <li>1. Control over receipt of schedules</li> <li>2. Pursue progress of ledger posting and balancing</li> <li>3. 20% test check of ledger posting</li> <li>5. Cause appropriate action for getting acceptance in respect of ATs pending for over 60 days</li> <li>5. 100% check of renewals of ledger</li> </ol> |
| 93.    | Audit report on annual accounts of the Board  | 100% check  |



94.	R.E.C. returns and work connected thereto	100% check & effective follow up to keep time schedule
95.	Maintenance of personal diary of Subordinate staff	Review of the personal diary once in a week
96.	Preparation of pending list once a fortnight	Review of pending list with ref. to personal diary of case worker with particular reference to old items pending for more than a fortnight
97.	Disposal of files	Detailed scrutiny with ref. to rules, orders and time schedule prescribed for disposals
98.	Maintaining register of Fatal accidents to departmental and non departmental persons }	100% check
99.	Work connected with recruitment of staff	<ol style="list-style-type: none"> <li>1. Check the list of candidates prepared with ref to rules &amp; orders</li> <li>2. Ensure proper &amp; correct accounting of postal orders received</li> <li>3. General supervision over other works</li> </ol>

100.	Maintaining File Movement Register	Review once a week FMR for its satisfactory maintenance
101.	Maintaining 'Sus' files	Review 'Sus' register on every alternate day to ensure satisfactory maintenance, and follow up
102.	Arrival and disposal of returns	The A. A. O. has arrange to keep a calendar of returns in respect of his section and keep a vigilant watch for compliance as per the time schedule
103.	Maintenance of register of vacancies to be filled up	100% check
104.	Register to watch the ratio of promotion of J. E. (Grd) and J. E. (N. Grd) as Asst. Engrs	100% check
105.	Maintaining register of deputationist incoming and outgoing	100% check
106.	Preparation and maintaining eligibilty list of employecs for purpose of promotion	100% check

107.	Maintaining register of inter circle transfer of opted employees as per their seniority in respect of each Circle-wise cadre	100% check
108.	Selection of employees for purpose of promotion when promotion is effected by selection	100% check
109.	Work regarding departmental examinations	100% check
110.	Maintaining a register to show the number of posts under each category in each office, Circle wise/divisions-wise	100% check
111.	Miscellaneous work of the Jr. Assistant in the Section	<ol style="list-style-type: none"> <li>1. Check prompt distribution of papers</li> <li>2. Check pending list</li> <li>3. Check maintenance of reference files and manuals</li> </ol>
112.	Payments of Stipends to j) Govt. of India Trainees ii) Govt. of Karnataka Stipendiary scheme iii) Pilot scheme trainees	<ol style="list-style-type: none"> <li>1. Exercise checks as prescribed for pay/supplemental pay bills</li> <li>2. 100% check in respect of maintenance of cash account</li> </ol>



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|------|---|---|
| 115. | Issue of 'C' and 'D' forms  | <ol style="list-style-type: none"> <li>1. 100% check with ref to local order and invoices</li> <li>2. Review the registers maintained</li> <li>3. 100% check of periodical returns as per the time schedule</li> </ol>  |
| 116. | Maintaining register of Bank guarantees   | Review the register and ensure prompt sending the documents for safe custody  |
| 117. | Maintaining priority list in respect of HBA/HPA/MCA/CA advance<br>Register to watch the balance grant available for sanction (Original sanctions and supplementary sanctions and renewals of sanctions) and processing of files | 100% check in respect of <ol style="list-style-type: none"> <li>1. Register maintained for priority list</li> <li>2. Scrutiny of documents enclosed to applications</li> <li>3. Compliance with legal and audit observations</li> <li>4. Budget grant</li> <li>5. Notes put up and orders for communication for sanction</li> </ol> |
| 118. | Register of domestic enquiry  | <ol style="list-style-type: none"> <li>1. Monthly review of progress and issue of reminders</li> <li>2. Review and ensure periodical returns in detail and ensure their despatch on time schedule</li> </ol>  |

119.	Register of budget grant for purchases	100% check with ref. to allotment of budget
120	Register of Industries exempted from payment of electricity tax	<ol style="list-style-type: none"> <li>1. 100% check of incidence for sanction</li> <li>2. Essential particulars as per the Government Orders</li> </ol>
121.	Register of arrears payable by installment	Review once a month in respect of implementation of order
122. a)	Consolidation of Revenue arrears statement (In CEE's Offices)	<ol style="list-style-type: none"> <li>1. Review the statement with ref. to deposits</li> <li>2. Pendency and adequacy of action taken</li> <li>3. Follow up action</li> </ol>
b)	Review of Divisional DCB for the month	<ol style="list-style-type: none"> <li>1. Review the DCB with ref. to various ratios worked out and cause appropriate action to investigate variations so as to realise revenue</li> <li>2. Cause follow up action for realising arrears with particular reference to, from local bodies, village panchayats, &amp; Govt. departments</li> </ol>

**For SENIOR ASSISTANT**  
(Subject to general supervision by AAO)

123. In the Board Secretariat.
- |  |   |
|--|---|
| a) Records Section–New Case Register                 | Review of prompt compliance and current numbering   |
| b) Maintenance of Register of records                | 10% test check of the files sorted according to the period of life of the file  |
| c) Furnishing reference files                        | 20% test check for compliance of requisitions for records<br><br>100% check of pending list of files taken for reference but not returned to records section and arrange to cause appropriate action to get them back |
| d) Weeding out of time barred records/files          | 100% check for weeding out of time barred records.<br>20% check has to be exercised by the officer before approval is accorded for weeding out  |
| e) Fortnightly list of files received-record keeping | General review  |

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|------|--|---|
| 124. | Library account  | <ol style="list-style-type: none"> <li>1. Review of the stock register and issue register</li> <li>2. 100% check of weeding out time barred periodicals</li> <li>3. 100% check of inventory differences and compliance of orders on such differences</li> </ol> |
| 125. | Telex Operation  | <ol style="list-style-type: none"> <li>1. Scrutiny and certification on bills</li> <li>2. Check the recovery of cost of private calls</li> <li>3. General supervision</li> </ol>  |
| 126. | Receiving Tappals & arranging the opening of covers & Distribution of Tappals                            | 100% check  |
| 127. | Supervising over inward of letters, bills etc., outwards of letters, maintenance of postal stamp Account | <p>100% for registered letters/cheques/drafts/Railway receipts</p> <p>15% random check, inward, outward letters, bills etc.</p> <p>100% for covers requiring Re. One and above-postage stamps</p> <p>100% of postal stamp account</p>                           |



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|------|---|---|
| 128. | Supervising over Maintenance of Stationery accounts                                       | 100% check for receipt of articles with reference to requisitions sent and supply invoices including pursuit of obtaining stock<br>10% for printed stationery articles issued<br>20% for other items issued   |
| 129. | Supervising over record keeping   | 20% check of compliance of requisitions for records<br>100% for pending list of files taken for reference but not returned to records section and arrange to cause appropriate action to get them back<br>10% test check of papers filed per month<br>100% check for weeding out of time barred records<br>20% test check is to be conducted by the officer before approval is communicated for weeding out |
| 130. | Procuring, Maintenance of Accounts and proper distribution of monthly contingent articles | 100% check  |
| 131. | Drawing T & P articles for the Division & higher Office proper                            | He should personally handle the work  |

132. Issue of uniforms to the eligible employees attached to the Divisional and higher offices proper He should personally handle the work
133. Supervision over Typing work Equitable distribution of papers amongst typists and Jr./Sr. P.A. timely clearance of papers from typing. Review of diaries of Typists and Jr./Sr. P.A. Once a week.

**For A. A. O.**

**134) *Issue of Certificate on local orders :***

100% check before issue of Local Order/Contract :  
necessity of materials w/r to stock on hand, provisions  
in sanctioned estimates quotations, tenders, and availability of budget grant.

**135) *Issue of Certificate on estimates :***

100% check except arithmetical accuracy w/r to :

- a) Necessity for the work as explained in the report accompanying the estimate.
- b) Revenue return.
- c) Incidence of future expenditure as a result of this work.
- d) Impact of the proposed work on the pattern of O&M Staff existing or proposed.
- e) Availability of funds and allocation of expenditure.

**136) *Duties of accountant-in-charge of a group of consumers, ledger accounts :***

1. Supervision of the work of employees handling consumers' ledger accounts consisting of the following items
  - a) Prompt distribution of inward letters.
  - b) Maintenance of Control chart (to be maintained ledgerwise) to exercise efficient control over the day today work of Junior Assistants/Assistants.
    - i) Date of despatch of proforma spot bills.
    - ii) Dates of meter readings/spot billings returned
    - iii) Due dates for payment.
    - iv) Dates of issues of seven day notices.
    - v) Dates of issue of disconnection lists.
    - vi) Dates of submission of DCB,

- c) i) He has to receive test reports and connected documents, check their correctness, open a RR files by keeping the test reports and connected documents in a file, record RR No. on the file, pass on RR file to the Junior Assistant/Assistant for opening ledger account
  - ii) Check entries of all new accounts, calculating L/M applicable if any, similarly for temporary installation also (opening of new ledger accounts).
  - iii) Correspondence for obtaining compliance of omissions/irregularities noticed.
2. Review of Monthly bills :
- a) Check of 20% of domestic, commercial, AEH and IP sets accounts.
  - b) For L. T. Power check of 40% Accounts.
  - c) Check of 50% Street light accounts.
  - d) Cause appropriate and prompt action when the average power factor is less than the prescribed limit.
  - e) Ensure prompt and appropriate action when there is power cut.
  - f) Special attention should be given to prevent accumulation of arrears.
3. a) Check of 25% receipts posted in daily abstract and its arithmetical accuracy.
- b) Check of 25% receipts posted in the ledgers
- 4) Check first and final bills of all the installations after verifying Test reports, agreements, deposit details etc.
5. a) Check prompt issue of 7 days notices, disconnection lists and reconnections. Watch return of field reports and on these items and pursue their processing by the Junior Assistants/Assistants.

- b) Review of disconnected installations to ensure removal of meters and despatch of final bills.
- c) Take prompt notice of cheques dishonoured:
  - i) Arrange to withdraw credits in the ledgers as well as in the daily abstract and issue of 7 day notices.
  - ii) Watch receipt of collection and follow up disconnection if money is not recovered.
  - iii) Ensure raising demand for penalty due at the prescribed rate for cheques dishonoured.
  - iv) Arrange to issue notice in the printed form to the consumer intimating him about the rejection of cheque received from him in future.
- 6. a) Ensure correct maintenance of accounts of Temporary installations maintain Register of Temp. installations and ensure prompt closing of Accounts.
- b) Ensure prompt despatch of weekly bills to all Temporary installations.
- 7. a) Attend personally to the correspondence for obtaining approval and recovery of arrears by instalments.
- b) Ensure submission of DCB Statements by each Junior Assistants/Assistants not later than the third working day of the every calendar month. Test check 10% of its accuracy with reference to ledger.
- 8. Ensure despatch of monthly list of arrears on due dates and check its accuracy check the register of classified arrears maintained by each Junior Assistant/Assistant.
- 9. a) Check entries of field reports like meter testing reports, rating and re-rating reports, disconnection and re-connection reports. meter changing reports into the ledger and watch correct incorporation of these details in the bills.

- b) In respect of all installations variations in consumption and abnormal/Sub-normal and nil consumption should be specially examined by arranging to issue memos to field officers, for specially inspection of installations/meters to satisfy about bonafides of cause of variations.
  - c) Pay special attention for reports received from the Vigilance Squad about theft or misuse of power and the Revenue demand due thereon.
  - d) Cause action necessary for getting suspected and faulty meters tested/checked/replaced and examine-impact of field reports on past/present Revenue Demand.
  - e) Check transfer of installations from one consumer to another and conversion of installation from one tariff to another.
  - f) Cause appropriate action to fix meters on un-metered installations and review of their past demand with reference to consumption recorded after fixing meters.
10. Report all items of arrears outstanding for more than 6 months, obtain approval for legal action, take action for issue of legal notice, pursue, handover the case to take legal action where necessary. Maintain a Register to show suits filed against consumers for recovery of arrears and post this register with upto date details of progress of the proceeding. Assist the Legal Adviser in presenting the case successfully at the courts.
  11. Scrutinize correspondence addressed to consumers carefully to ensure that the language is courteous, the points in the consumers letters are satisfactorily met and the particulars reported are accurate.
  12. Random check of files of RR Nos. to ensure proper filing of papers in the RR files kept in the records (5% of

RR Nos per month for his group other than those newly opened).

43. Fortnightly check of pending list to ensure prompt disposal of letters and bills for refund of consumers deposits.
14. Check in detail ledgers of IP installations in the month of December to ensure that the Annual HP minimum is claimed whenever consumption is low.
15. Ensure prompt action for collection of additional deposits for installations in which available deposits are less than double the monthly bills
16. Attend to complaints of consumers on disputed cases/clarifications etc., through the Assistant Accounts Officer (Revenue).
17. Periodical review of registers of Agreements to ensure that all agreements are current, all essential particulars in the agreement are duly filled in and the agreements are in safe custody.
18. Check 100% of renewal of ledgers with reference to essential details including meter constant and ensure agreement of closing balance in the old ledger with opening balance in the new ledger as well as for new accounts opened elsewhere in the ledgers during previous year, the correct position as per 'Next to RR Nos-mentioned in the test reports.

This item of work is to be completed before 31st March of every year and any errors noticed are set-right before closing of Annual Accounts.

19. Guide the Junior Assistant/Assistant in all matters connected with their work.
20. Maintain diary of Ledgers checked or other items of work carried out day after day and have the diary scruti-

nised and attested by the Supervisory Officer. Furnish work-load data of his group periodically.

21. Devote prompt attention to inspection notes/memos/reports received from different agencies to ensure their satisfactory disposal as per time schedule.
22. Check in detail all statements of withdrawal of excess demands, refunds, back billing and refund of MMD.
23. Attend to any incidental work thereon/assigned by Supervisory officer.

(137) *Duties of Accountant in-charge of tallying and compilation group of works (non-billing work) :*

1. Supervision over the work of employees handling non billing work.
2. Detail check of monthly accounts including consolidation of DCB and other periodical returns and classification of collections properly. Ensure prompt despatch of returns of due dates.
3. Supervision over maintenance of Register of inward and outward returns.
4. He should arrange to prepare scheme-wise DCB statement for RFC schemes to watch the receipt of guaranteed minimum Revenue ; so also for Rural Electrification works executed out of Board's own funds.
5. Check maintenance of Register of Arrears of revenue written off and sending an annual statement.
6. Where there is no Assistant Accounts Officer (Rev), the Senior most of the Accountants shall be in-charge of the entire Section. Arrange to maintain a Register to show the change of incumbency and change of ledgers



held by each of the Junior Assistants/Assistants from time to time and similarly incumbency of Accountants. He has to ensure equitable distribution of work among all employees according to work load norms subject to admissible marginal variations. He has to review the staff position every quarter and initiate action for obtaining additional staff. He should arrange to shift employees from one ledger to another regularly once in half year.

7. Attend personally to Establishment matters of the Revenue Section as instructed by the AAO (Revenue.) Where there is no AAO (Revenue) the Accountant in-charge of the Section has to personally attend to this work.
8. Procurement of stationery articles and their satisfactory distribution.
9. Supervision over inward, outward, postal stamp account and typing work.
10.
  - a) Check 25% of entries in the tally register with those in the ledgerwise daily abstract.
  - b) Check of allocation to other heads of account than Revenue and Tax Accounts.
  - c) Check of agreement of tally register with RCB.
11. Check the correct maintenance of "D-7, Revenue Deposits" Registers and its clearance.
12. Check the correct maintenance of Register of MMD, Refund of MMD, Plus and Minus Statements.
13. General Supervision over the records of Revenue Section with special reference to satisfactory maintenance of RR files and other registers and records. Compliance of requests for RR files and other records for references, watching their return after donewith. Attend to weeding out time barred records under competent approval.

14. Supervision over maintenance of Register in form No. 6A of KEB Accounts Manual Vol. I, to ensure opening of Accounts of new installations promptly and General Index Register of the entire Revenue Section and its renewal periodically.
15. Where there is AAO (Revenue), supervision over Cash Accounts as per elements of work vide item No. 138 sub item 22.

(138) *Duties of assistant accounts officer (revenue)*

1. He will function as Head of the Revenue Section. He is in-charge of general supervision over the work carried out by the staff under his control. He will exercise disciplinary control over such staff.
2. He will arrange to maintain attendance register and Causal leave register.
3. He will arrange to maintain a incumbent register to show full description of ledgers handled by different employees from time to time.
4. He should arrange to shift employees from one ledger to another regularly once in half year.
5. He will arrange for equitable distribution of work according to work load norms, among all the employees sanctioned with permissible marginal variations.
6. He has to arrange for maintenance of file relating to instructions, circulars, etc., issued by higher authorities on general or particular subjects (not amendments to manuals etc.) He should also circulate circulars, instructions etc., among all the employees in the Section/office and maintain a record to prove such circulation.
7. He has to arrange to maintain a file containing memos

issued by him or his higher authorities regarding work, discipline of his sub-ordinates.

8. He has to arrange to maintain reference books, codes and manuals up-to-date with correction slips with the help of an employee meant for miscellaneous work in his section.
9. He has to maintain, with the help of the employee meant for miscellaneous work, a calendar of returns inward and outward as well as a progress sheet to show the dates of actual arrival of inward returns and despatch of outward returns, as compared to prescribed due dates. He should take action regarding delay noticed in this behalf.
10. He has to ensure proper maintenance of records viz. RR files/other files/records of Revenue Section and prompt return of records/registers/files to the records Section.
11. He has to ensure timely procurement and proper upkeep of office equipments and furniture in his Section by taking timely action.
12. He has to review once a week, the diary and control chart maintained by each Accountant to ensure that they have performed their duties satisfactorily, so also periodical pending list of each Junior Assistant/Assistant.
13. He should ensure prompt receipt of Meter Readings of HT installations and check all HT bills and accounts every month and keep a watch on timely receipt of collections due. He should arrange to report promptly any variations in maximum demand in relation to contract demand, variations in consumption in relation to contract demand and maximum demand. He should

arrange for careful review of rating reports received from the field staff w/r to details contained in the previous report those on record in the ledger.

14.
  - i) Check  $\frac{1}{2}$ % of accounts (Per month) under domestic installations with special reference to heavy installations.
  - ii) Check 2% of accounts under AEH and Commercial tariffs every month with special reference to heavy installations including Govt. installations.
  - iii) Check first bills of installations serviced under LT power tariffs, IP and Street light Accounts.
  - iv) Check 5% of Accounts per month under LT power and IP accounts with special reference to heavy installations and installations where meter is changed and rating and re-rating is done, changes in load and other factors affecting revenue.
  - v) Check variations in monthly demands of street light accounts and satisfy about prompt despatch of bills and satisfy that new Street lights serviced are duly included in monthly bills and those that are removed are excluded. Special attention should be devoted to Street lights which are charged at Line Minimum.
15. He should ensure by periodical review of the Register in form No. 6A of Accounts Manual of Vol. I, that for new installations, accounts are opened on receipt of Test reports and files in the Revenue Section and cause appropriate action in respect of RR Nos whose test reports are not received.
16. He should exercise an effective check over satisfactory disposal of field reports regarding, change of meters, removal of meters, test of meters, not recording meters, rating and re-rating reports, grounding reports and vigilance squad reports, so also inspection/audit reports.

17. He should satisfy that Accountants deal satisfactorily with the cheques dishonoured.
18. He should review, once in a fortnight, the register of temporary installations to ensure that accounts are properly maintained and demands are promptly recovered/adjusted. Check final bills of these installations.
19. He should review progress every week, in the return of disconnection memos from the field staff and cause action regarding delay in this behalf.
20. He should review the register of classified arrears with particular reference to old items and heavy amounts. He should arrange to adjust deposits available against arrears. He should pay particular attention to arrears due from Government Departments and local bodies.
21. He should initiate legal action wherever necessary after satisfying that the records are properly built up for this purpose. Review the Register of suits field, maintained by Accounts to satisfy that no case is wanting in action at his level.
22. He should sign Money Orders and discharge duties as Cash Officer for his Section :
  - a) Test Check 20% of RCB and its arithemetical accuracy.  
Check.
  - b) Total amount as per receipt-cum-RCB is accounted in General Cash book as well as other entries in Receipt side of Cash book.
  - c) Remittances and supporting challans of banks.
  - d) Dishonoured cheques and their withdrawal from the cash book
  - e) Vouchers charged off.
  - f) Imprest account w/r to old and deferred vouchers.

- g) Register of cheques received, dis-honoured and M. O. received with entries in RCB.
  - h) Daily and monthly closing of Cash Book.
  - i) Denomination Register and Physical balance of Cash, cheques etc.,
  - j) Cash Balance Report and monthly statement of Bank remittances.
  - k) Pay surprise visit to the Departmental Cash collection counters twice in a month to satisfy that the Cashiers perform their duties correctly.
23. He should ensure prompt and satisfactory despatch of accounts and returns in the prescribed forms and on due dates. He should satisfy himself about the correctness of particulars embodied in these reports and returns.
24. He should ensure that replies are sent to letters received from higher authorities with due expedition. No such letter should remain un-attended for more than a fortnight from date of its receipt in his Section.
25. He should ensure satisfactory maintenance of Registers and records relating to consumers deposits (MMD) and Revenue Deposits (D-7).
26. He should ensure that tallying work relating to cash collections and their allocation to different Heads of Account is attended and reconciled satisfactorily, day after day. He should contact personally (whenever necessary) Banks entrusted with work of Revenue Collection to see that daily scrolls and receipts are received every day.
27. i) Check in detail all statements prepared for withdrawal of excess demands and refund of Revenue and Tax. He should ensure proper and timely implementation of sanctions on these statements.

- ii) He has to check details necessary to establish back billing/demands/charges arising for any reason in a consumers' account and enforce its timely recovery.
28. He has to maintain a register (with the help of the miscellaneous Junior Assistant) to show the arrival and disposal of inspection reports of various authorities. He should ensure that replies are sent promptly and action is taken to implement observations contained therein.
  29. He should attend to consumers' complaints and cause to take appropriate action on chronically erring and defaulting employees.
  30. He has to review the staff position in the Section every quarter with reference to work load norms and initiate action for obtaining sanction for additional staff.
  31. He has to review the annual revenue return from RE schemes and REC schemes and arrange for despatch of bills for deficiency in the minimum return guaranteed by the VP or Local bodies and pursue payment of bills.

### **INTERNAL AUDIT BRANCH**

- Note :-**
1. Where General check/review is prescribed for Officer, he should concentrate on important aspects of fundamental nature.
  2. Where a percentage check is prescribed for Asst. Accounts Officer, he should select such items which are checked as well as not checked by the subordinate staff and items involving heavy financial implications.
  3. All items checked are to be attested by dated initials of the Supervisory Staff exercising checks.
  4. Checks prescribed are in addition to attesting/signing passing endorsement wherever necessary.



**CHECKS PRESCRIBED**

<i>Items of work</i>	<i>Senior Assistant (Audit)</i>	<i>Asst. Accounts Officer (concurrent audit)</i>
(1)	(2)	(3)
1. Establishment Register for Pay & allowances drawn.	100% for changes in sanctions	} Review of sanctions of strength and allocation of expenditure and journal entry- 10% for affected items.
2. Monthly Pay Bills	50% of affected items and arithmetical check.	
3. Supplemental Pay Bill	-do-	10% for unaffected items. Check of sanctions, allocation & Journal entry.
4. Surrender of Leave Bills.	100% check	Check of sanctions, allocations and journal entry and entry in Service Register
5. Festival Advance, Shift Allowance Bill	100% check of bills of Rs 100/- and above.	Check of attendance and rates.

1	2	3
6. Other allowances Bill (double Wages, O.T, Hotline etc.)	-do-	-do-
7. Medical Reimbursement Bill	100% check of claims of Rs. 25/- and above.	20% test check of admissibility with reference to frequency.
8. Annual Establishment Budget	100% Check	General review of variations in number of posts.
9. Statement of employees due for retirement during the next year.	100% Check	Check the list with reference to graduation list.
10. Sanction of leave	50% Check of entries in the Service Register with reference to ; 1) Title 2) Availment and return. 3) Surrender 4) Attestation of entries in S.R.	10% test check of all aspects in Service Registers (History of Service in CCA's Office) with particular reference to employees due for retirement.

1	2	3
11. Issue of Annual increment Certificate	50% check in respect of : 1) Title 2) Rate and Grade 3) Attestation of entries in Service Register	10% test check of increments drawn with reference to entries in Service Register/History of Service in CCA's Office.
12. Other entries in Service Registers	50% check of entries and attestation in Service Register.	10% Test check of entries in Service Registers.
13. Bonus	50% check of cards and bills.	10% test check of bonus cards and review of the bill.
14. Confirmation of employees once in a period of six months.	100% check of vacancies and seniority.	General review of vacancies and seniority.
15. Fixation of pay on Promotion.	100% Check	20% Checks
16. Time Rolls	25% Check in respect of :	General review of attendance and

1	2	3
<p>17. Supplemental Time Rolls for injury leave, arrears of wages, D.A. etc.,</p>	<p>1) Register of sanction to wages and Labour provision and Budget Grant, upto date outlay.  2) Rates and designations sanctioned and sanction of leave with reference to leave account.  3) Progress reports.  4) Arithmetical accuracy.  5) Certificates prescribed to be recorded on Time Roll by different authorities.  6) Deductions  7) Allocation of expenditure and journal entry.</p> <p>50% check as for Time Rolls, in addition to check of recordings on original time rolls for payments.</p>	<p>claims.  Provision, outlay for labour and progress reports.</p> <p>Check of incidence of claim and record in the original Time Rolls.</p>

1	2	3
18. Workman's Compensation Bill	100% Check	Check of admissibility, title of claimant.
19. T.A. Bills, R.E., M.E., and W.C. Estt.	1) 25% check in respect of transfer T.A. claims 2) 25% check in respect of other T.A. claims 3) Check in respect of allocation of expenditure. 4) journal entry and availability of provision in Budget/Estimates.	1) 10% test check in respect of Class III and IV employees and Transfer T.A. claims. 2) 10% in respect of others and Transfer T.A. claims. 3) Test check of allocation and journal entry.
20. i) Supply Bills (MAS) ii) Debit Memos iii) Advance payment Bills. iv) Opening letter of credit.	100% check including sanction for bills above Rs. 1,000/-.	1) 50% check for bills above Rs. 25,000/- 2) 20% check for bills above Rs. 5,000/- 3) 10% check for rest of the bills. 4) 100% check for opening letter of credit

1	2	3
21. a) Service Main Bills, b) i) Vehicle Repair Bills ii) Octroi Bills.	a) 50% check of bills above Rs. 500/- for underground lines and above Rs. 250/- for overhead lines. b) 50% check of bills above Rs. 500 and 10% for others.	20% check for all bills with special reference to heavy bills
22. Imprest Bills	100% check of all vouchers exceeding Rs. 20/- each, arithmetical accuracy and allocation of expenditure	General review of the bill with reference to : 1) 50% check of vouchers for Rs. 100/- and above and for others 10% check except arithmetical accuracy. 2) Special attention to temporary advances and locking up of funds.
23. Other Bills	50% check with special reference to bills involving heavy amount.	1) 20% check in respect of bills for Rs. 250/- and above. 2) 10% check for others.
24. Civil Engineering Bills	50% check for bills not less than Rs. 2,500/- and for other bills 25% check.	1) 100% check in respect of all final bills other than A.R. bills except arithmetical check.

1	2	3
25. Pension Payment and recoupment of Imprest :	50% check of bills for Rs. 100 and above with reference to pension register and imprest amount and for other bills 20% check.	2) For other bills check in respect of : i) Tender rate ii) Quantities as per bill and estimate. iii) Deductions iv) 20% test check of quantities shown in the bill with reference to M.B. and also calculation for them in M.B.
26. Register of Suspense and denomination register.	—	General review of register of pension payment and imprest account.  Critical examination of Cash book, denomination register and suspense account register and register of temporary imprest, cash balance report and

1	2	3
	—	certificate of cash balance, CTR and CBR (Remittance to Bank) once a month.
27. Bank Reconciliation Statement of Current Account for the month	—	General Review.
28. Register of (S.B. A/C Pass Book, FD certificates, Agreement Bond Etc) Documents held under safe custody.	----	Once a quarter, examine whether documents held in safe custody are complete in all respects, and whether documents are released after compliance of the prescribed conditions and collection of interest and payment to depositors.
29. Register of Duplicate Keys.	—	Review once a quarter.
30. Cash Account Compilation	I. 100% check of posting of vouchers of Rs. 500/- and above in the	1. Review the total Cash receipts and charges as per Cash Book with



1	2	3
31. Store Account Compilation	General Abstract and check of receipts posted in the General Abstract with reference to Cash Book and their allocation under correct heads of Account.	those booked in the General Abstract.
	<ol style="list-style-type: none"> <li>2. Review of journal vouchers with ref. to Cash vouchers.</li> <li>3. Check of O. B. &amp; C. B. and transposition of figures from General Abstract to A. R. P.</li> <li>4. 20% Test Check of arithmetical accuracy in General Abstract, A.R.P., Cashbook and adjustment book.</li> <li>5. Check all the prescribed enclosures to the monthly accounts.</li> </ol>	2. Review of adjustments.
	<ol style="list-style-type: none"> <li>1. 25% Check of allocation in respect of transactions under R. I., D 6 and TWS.</li> </ol>	<ol style="list-style-type: none"> <li>1. 10% Test Check of all items under 1 to 7 of Col. 2 except arithmetical check.</li> </ol>

1	2	3
	<ol style="list-style-type: none"> <li>2. 25% check under other heads of account.</li> <li>3. 100% check of total in the daily classification sheet for 5 days having heavy transactions in a month at the rate of one day for a week, with daily statements of account of receipts and issues.</li> <li>4. 100% check of transposition of figures from daily classification sheet to stock abstract in respect of 10 days in a month.</li> <li>5. check 25% of totals in the Part I, II, and 100% of Part III of Stock Abstract.</li> <li>6. 100% check of abstract of Part I, II and III of each division.</li> </ol>	<ol style="list-style-type: none"> <li>2. Review the closing balance in each store house with reference to limit prescribed.</li> </ol>

1	2	3
32. Scrutiny of Monthly Accounts of Sub-Divisions/Sections.	<p>7) 100% check of transposition of figures from stock abstract to ARP.</p> <p>8. 100% check in respect of prescribed enclosure to monthly accounts.</p> <p>1. 100% Check of amount collected &amp; collections shown in DCB with ref. to that remitted and CBR.</p> <p>2. Chhck classification of receipts with statements received with accounts.</p> <p>3. Check O. B. C. B. &amp; details of cash balance report with ref. to old items of unpaid salary and wages. undelivered cheques, temporary imprest and unremitted revenue.</p> <p>4. Check arithmetical accuracy.</p>	Review Cash Balance report, CTR, CBR with refence to accounts and incorporation in General Cash Book.

1	2	3
33. DCB compilation in Divisions.	<ol style="list-style-type: none"> <li>1. Monthly check of O. B. and C. B.</li> <li>2. Detail check of consolidation of D. C. B. once in a quarter.</li> </ol>	<ol style="list-style-type: none"> <li>1. Critical examination of DCB of revenue &amp; Tax statements with reference to arrears.</li> <li>2. Review of adjustments &amp; check with figures incorporated in monthly accounts.</li> </ol>
34. Journal & Ledger Maintenance	<ol style="list-style-type: none"> <li>1. 100% check of journal with reference to A.R.P., ledger posting and balances and renewals of ledger.</li> <li>2. 100% check of trial balance.</li> </ol>	Review of trial balance with special reference to peculiar items.
35. March Supplemental Accounts.	<ol style="list-style-type: none"> <li>1. Same checks as for monthly accounts.</li> <li>2. 100% check of statements that are to be enclosed to the accounts.</li> </ol>	Review and certify.
36. Acceptance of A. T.	<ol style="list-style-type: none"> <li>1. 10% test check journal entries</li> <li>2. Check pendency with reference to Register of ATs.</li> </ol>	<ol style="list-style-type: none"> <li>1. Critical examination of pendency.</li> <li>2. Review adjustments for difference in value advised and accepted.</li> </ol>

1	2	3
	<ul style="list-style-type: none"> <li>3. Verification of schedule with ARP.</li> <li>4. Review adjustments for difference in respect of values advised and accepted.</li> </ul>	
37. Sending Advice of Transfer.	<ul style="list-style-type: none"> <li>1. Check once a week that ATs for transactions occurred during the week have been sent to respective officers and recorded in the register of ATs.</li> <li>2. Check the Schedule with the Debits shown in Accounts.</li> </ul>	Review the action taken for getting the ATs accepted with reference to ATs pending for more than 30 days.
38. Replies to Audit Reports of A. G.	- - - -	Review disposals once a month with reference to pendency.
39. Final orders on annual counting of Stores & T & P.	Check whether all differences have been covered by the order and pursue implementation.	Review implementation of orders

1	2	3
40. Audit of Work Accounts.		
a) 'C' Registers & completion reports, Catgn. of assets statement, Registers of assets, Register of depreciation etc.,	<ol style="list-style-type: none"> <li>1. 25% audit of sanctions to estimates sanctioned in each month so as to cover estimates costing of Rs. 2,500/- and above.</li> <li>2. 10% test check for works sanctioned under each budget block grant in respect of :               <ol style="list-style-type: none"> <li>i) Works cost &amp; total outlay posted every month.</li> <li>ii) Completion reports, categorisation statements and asset register.</li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>1) Check 5% for works costing Rs. 50,000 and less.</li> <li>2) Check 10% for works costing above Rs. 50,000/-</li> <li>3) General review of audit of sanctions to estimates, 'C' registers, completion reports and categorisation statements and registers of assets and depreciation.</li> </ol>
	Special emphasis to be given for works having heavy outlay.	

1	2	3
b) Stock manufacture and Workshop estimates.	20% check for all aspects.	Same as in the item No (a) above
c) Register of Depreciation account.	<ol style="list-style-type: none"> <li>1. Check 100% for first &amp; last year calculations and 10% for other years.</li> <li>2. 100% check of annual statement for purposes of annual final accounts.</li> </ol>	<ol style="list-style-type: none"> <li>1. 20% check for first, and last years calculations and general review for other years.</li> <li>2. Review with depreciation account register and certify annual statement for final accounts.</li> </ol>
d) Register of Revenue expenditure & statement of operating revenue expenditure.	<ol style="list-style-type: none"> <li>1) Check of progressive totals.</li> <li>2) 20% check of postings.</li> </ol>	10% test check selecting vouchers invoices/adjustments of heavy amounts
c) <ol style="list-style-type: none"> <li>1. Maintaining Sub-Register.</li> <li>2. Monthly statement of outlay on works costing Rs. 1,00,000 and above.</li> </ol>	25% check of posting and progressive totals and monthly statement.	10% test check of Sub-Register postings and for monthly statements.

1	2	3
41. Deposits, Loans, Advances, recoverable and payable accounts and suspense accounts	1) 10% check of month'y posting, balancing and abstract with ref to monthly accounts 2) Point out pendency of items remaining uncleared for more than 3 months. 3) 25% check of renewal and yearwise breakup of balances.	1) Critical review with reference to satisfactory maintenance and special reference to items not cleared. 2) Check whether balances as per schedule have been tallied with those of CCA's Office, once a quarter.
42. Stores Price Ledger Accounts.	Check transactions posted in the ledger including pricing and balancing under different items viz., 1) 10% for items having unit rate of Rs. 100 and below. 2) 20% for other items. 3) Examination and report of irregular balances thrice in a year.	Check transactions posted under different items in the ledger including pricing and balancing viz., 1) 5% of items cement, Iron and steel inclusive. 2) Review of adjustments for difference in value and irregular ledger balance 3) Review the reconciliation register and persue adjustment of differences



1	2	3
	4) Check adjustments of difference in standard rate and actual rate.	
	5) Examine the reconciliation of defference and pursue.	
43. E.S.I. Accounts	—	Review with reference to prompt and satisfactory sending of statutory returns to ESI Office.
44. Raising of Public Loans.	—	100% check for : 1) Brokerage 2) Under writing charges 3) Return of excess subscription.
45. Transfer of Stock :	100% check for propriety,admissibility title of the transferror.	Check of titles.
46. Payment of Interest.	100% check of payments exceeding Rs. 5,000/- and 20% check for others.	10% check with special reference to heavy items.
47. Redemption of Stocks/ Bonds.	—	100% check

1	2	3
48. Voluntary Loans.	100% check	20% check.
49. Pension and leave contribution Account	<p>For deputationists within the Board &amp; out side the Board</p> <ol style="list-style-type: none"> <li>1) 100% check for changes in employees, and change in pay and allowances of existing employees as recorded in the P &amp; L Contribution register and service register.</li> <li>2) 10% check for other items.</li> <li>3) 100% check for payment of leave surrender and leave allowances.</li> <li>4) 100% check of DCB relating to each foreign employer.</li> </ol>	20% check of all items in Col. 2.
50. Passing Refund Bill for Security Deposit.	100% check	10% Check.

1	2	3
51. Passing of Bills : House Building Advance HPA/MCA/CA	100% check of all bills except cycle advance.	20% check so as to cover all types of advances.
52. Pre-audit of Tenders and Purchase Orders.	---	100% check covering all aspects.

**53) Duties of Senior Assistant (Inspection)**

**(Audit to be conducted under the Supervision of Asst. Accounts Officer (Inspection))**

1. Examine Cash Receipts for correctness and check the daily totals in the RCB. These totals should be traced into collections entered in the General Cash Book.
2. Check the amount entered in the General Cash book with remittance register and acknowledgement of the Bank. If there is difference between total amount shown as remitted in the Cash book and that certified by the treasury/Bank, the details for such difference should be examined to satisfy that it is properly and correctly accounted.
3. Compare daily Cash balance as per General Cash book with the denomination Register.
4. Check the register of money orders and Register of consumers' cheques received with Cash receipts drawn.
5. Check the Register of cheques dishonoured with the withdrawal entries in General Cash book and corresponding withdrawal entries in tally register and Consumers' ledger.
6. Check the account maintained for Revenue and postal stamps/Frinking machine.
7. Check the MMD Register with the respective receipts, monthly total struck in the register and the amount shown under MMD in Tally Register. Check repayments of MMD of Rs. 5/- and above with original credits and balances struck after re-payment and Cash repayment in the cash book, Check plus and minus statement, check adjustments of Rs. 5/- and above entered in the Register with those entered in the ledgers.

8. Check the register of Revenue deposits (D-7) with tally register for credits and consumers' ledgers for debits, check whether items outstanding for more than three accounting years have been credited to Misc. Revenue and reasons if any, for not crediting.
9. Check the register of used receipt books with the receipt book received by the Cashier to ensure that all the used receipt books have been brought on the register chronologically.
10. Check the stock register of embossed agreement forms, with the stock on hand.
11.
  - i) Detail check of 60% of Accounts of the Domestic lighting tariff installations from the date of last checking so as to include all the installations billed under two slabs of the tariff and 5% of accounts already checked by the Accountant of the Section. Special attention to be paid to delay in disconnections, meter not recording, door lock, abnormal/low consumption and direct connection installations.
  - ii) Trace collections posted in the ledger to receipts entered in daily abstract and then to the tally register for two months at random as selected by the A.A.O (Inspection) in a year.
  - iii) Check the RR files of all new installations serviced since the last checking to ensure that the file is properly maintained, test report and other documents are correct as per rules and tariff applied is correct. Check the opening entries in the ledger with these details.
  - iv) Check the RR files of installations where there is change of load, transfer of installations from one consumer to another, change of meter, Test of meter,

bifurcation, consolidation, etc., so that the RR file is kept upto date with reference to corresponding details entered in the ledger.

- v) Review the register of arrears w/r to period for which outstanding, deposits available, adequacy of action taken for recovery.
- vi) Review minimum deposits w/r to average monthly bills of each installation to see that deposit is collected promptly.
- vii) Detail check of withdrawals, refunds, backbilling and write off for propriety and competency of sanction.

Items 11 (i) to (vii) cover domestic lighting accounts only.

12. Check DCB of all tariffs and ledgers for One month together with arithmetical totals (Month selected by the AAO (Inspection), Check adequacy of action taken for reconciliation of difference if any in balance between ledger and DCB.
13. Prepare notes on the audit work carried out and put up to the AAO (Inspection) for Scrutiny, approval, and incorporation in the Audit Report.
14. Attend to any other item of work connected with local audit as instructed by the AAO (Inspection)

54) *Duties of Assistant Accounts Officer (Inspection)*

1. In respect of audit conducted by the Senior Assistant (Inspection).
  - i) Test check 5% of receipts so as to include receipt of Rs. 100/- and above.
  - ii) Review the differences between the total monthly amount shown as remitted and that certified by the Treasury/Bank.

- iii) Review such of the dishonoured cheques which cover more than One installation, trace its withdrawal in cash book, and ledger and check levy of penalty.
  - iv) General review of Revenue and postal stamp account, MMD account, D-7 Revenue deposit Account, Register of embossed agreement forms, Register of used Receipt books.
  - v) Test check of 10% Domestic tariff accounts for all aspects, 10% test check of accounts and RR files of new installations serviced since last inspections.
  - vi) Scrutiny of notes prepared on the audit work conducted by Sr Asst. Inspection for incorporation in the audit report.
2. Audit to be conducted by himself for all kinds of installation (except domestic/lighting but including temporary installations)
- i) Detailed check of ledger accounts and RR files of all categories of installations except domestic lighting since the last inspection.
  - ii) Check the RR files of all new installations (except domestic) serviced since the last Inspection to ensure that the files are maintained properly. Test report and other documents are correct as per rules, tariff applied is correct, check the opening entries in the ledger with these details. RR files of all temporary installations should also be similarly checked.
  - iii) He has to examine RR files of all HT, LT, Street light installations to make sure that changes in load, machinery, meters etc., have been properly taken into account in raising demands month after month.
  - iv) Special attention has to be paid for unmetered installations, with particular reference to variations in load, consumption for metered periods and consequent withdrawals, refunds, and short claim, In

case of metered installations, examine the propriety of recorded consumption with reference to installed/rated load to see whether recorded consumption is commensurate with load, whether meters are tested periodically, rating and re-rating is conducted and results properly considered in billing.

- v) General review of receipt of monthly collections as per rules, adequacy of penal measures and other action for recovery of arrears, issue and return of disconnection and re connection list.
  - vi) Examine the adequacy of minimum deposit with reference to average monthly bills.
  - vii) Check whether ledger balance agree with those in consolidated DCB and review of differences., if any.
  - viii) Trace collections posted in the Ledger to receipts entered in daily abstract and to tally Register for two months at random in a year.
3. Review the register of classified arrears and adequacy of action taken for recovery with special reference to Government departments and Local Bodies.
  4. Review the DCB of RE schemes and REC schemes to know whether they are properly maintained and whether deficiency in annual minimum return is claimed.
  5. Check all items of withdrawals of excess demands, refund of excess payments, back-billing write off w/r to propriety and competency of sanction
  6. Examine the following registers to satisfy that they are maintained as per rules : REGISTER OF
    - i) Applications for Power Supply
    - ii) Applications for I.P. Sets
    - iii) Agreements



- iv) Requisitions for Street-lights
  - v) Inventory of Street lights
  - vi) Temporary installations
  - vii) Fuse off calls
  - viii) Sealing of meters
    - ix) R&R of Meters
    - x) Opening of daily cash
    - xi) Stock of blank Receipt books together with counting of stock on hand
    - xii) Duplicate keys
    - xiii) Replacement of St. Lamps and claims due thereon.
    - xiv) Receipt and disposal of Test Reports for new installations.
7. Check Cash Balance on any one of the days of inspection without prior notice.
  8. Check imprest account with special reference to temporary advances given
  9. Check the Register of undisbursed pay and allowances and their remittances to the treasury and bank as per rules.
  10. Test check donomination register for four days in each month w/r to Cash book.
  11. Detailed check of One months Cash Account w/r to original records and Registers.
  12. Check of Casual leave register, attendance register and time book, check whether time cards are sent daily to divisions/Circle office.
  13. He may discuss with the presiding officer any lapses, delays in following the prescribed rules, chronic mistakes and errors, and record in his report the results thereof.
  14. He may examine, investigate, and collect information about any matter referred to him by higher authorities.

15. Examine replies to old reports with reference to original records, examine reasons for paras in old reports pending reply.
  16. Prepare report on the audit work conducted and put up to the Accounts Officer/ (I. A.) for perusal and issue.
- 55) Duties of Assistant Accounts Officer (Concurrent Audit) in respect of inspection of Stores and Sub division/Section offices.
1. General review of numerical ledgers so as to ascertain that the postings are up to date.
  2. Random check of Store balances of 10% of the items of materials. Enter counted balance of the counting sheets and obtain signature of the Storekeeper. Items to be checked should include Essential line materials, Iron, Cement, Lamps, Tubelights, Insulated wires, Fuse wires, Torch cells, Silver lead and Soldering lead, Pipes of different varieties, copper conductors, and materials meant for T & P.
  3. Enter Counted balance in the respective ledger (in words and figures with dated initials) and ledger balances on the counting sheets; work out differences between ledger balance and counted balance and enter on counting sheets.
  4. Prepare a statement of materials found on ground but not in the ledger and in the ledger but not on ground by verification at random, one in ten of the items of materials.
  5. Critical examination of minus balances and also irregular transactions noticed.
  6. Where maximum and minimum limits have been fixed, prepare a statement showing items exceeding the maxi-

imum limit and items less than the minimum limit, found during the inspection at random of one in ten of the items.

7. Check of postings of one months store transactions in the numerical ledger.
8. Critical examination of salvage and scrap materials awaiting disposal.
9. Review of disposal of previous reports on annual inventory of stores (stock verification/inspections) including the implementation of orders thereon.
10. Critical examination of purchases with reference to stocks on the date of issue of local orders and its utilisation after its receipt.
11. Critical examination of purchases on local orders where there is rate contract.
12. Review of History books of vehicles for record of repairs and replacements with reference to local orders.
13. Checking of the Imprest Account, Pension payments, Register of contingent articles, Register of unpaid salary and wages, Remittance of unpaid salary and wages amount as per rules, and Register of power development deposit/advance power charges by visiting one sub division/section office every month by rotation.
14. Prepare a report on the inspection conducted and put up to the Accounts Office (Internal Audit) for perusal and issue. Hand over one set of store counting sheets to the store officer and another set to the Accounts Officer (Internal Audit).

**Sd.**

*Secretary*

**Karnataka Electricity Board.**

## ERRATA

Sl No	Page No.	Line No.	Existing	To be corrected read as.
1	2	3	4	5
1.	2	9	cocurrent	concurrent
2.	2	10	division	divisions
3.	7	21	Accouts	Accounts
4.	11	25	many	may
5.	15	17	and and	and
6.	15	25	Equipments, Furniture	Equipments & Furniture
7.	16	6	Staiion	Station
8.	16	24	Persoual	Personal
9.	18	4	estalishment	establishment
10.	19	15	amoutns	amounts
11.	20	25	the	the
12.	26	3	report report	report
13.	26	6	and O. Mfor preparing	and file O.M. after prepar- ing
14.	27	5	respe:t	respect
15.	27	6	discrepencies	discrepancies
16.	27	7	etc., obtainidg	etc., obtaining
17.	27	10	scuitny	scrutiny
18.	27	13	deduetions	deductions
19.	28	11-12	scrutinizeda long	scrutinized
20.	28	23	deducted	deducted
21.	29	22	filling	filing
22.	29	23	pfrsonal	personal
23.	29	23	priodical	periodical
24.	30	11	deducations in respect of	deductions in respect of
25.	30	15	net mount	net amount
26.	31	5	ef	of
27.	32	14	serutined	scrutinized

**2**

28.	32	1	bonus check	bonus. Check
29.	32	21	deductions	deductions
30.	32	27	Includ ing returns	Including re- turns
31.	33	26	and net	and net amount
32.	35	19	employees	employees
33.	35	25	duly nothing	duly noting
34.	36	15	examinatious	examinations
35.	40	13	Section	section
36.	40	15	The	the
37.	40	26	The	the
38.	42	23	ann	and
39.	44	17	Agreementbond	Agreement, bond
40.	45	19	Disbursent of pay/pension on P/last	Disbursment of pay/pen- sion on last
41.	45	22	chekieg	checking
42.	47	16	attand	attend
43.	47	17	sension on payment at sub divion	pension pay- ment at Sub division
44.	48	11	vechicle	vehicle
45.	50	4	ail	all
46.	56	11	cill	cull
47.	58	21	requfred	required
48.	59	18	nd	and
49.	63	26	file	file
50.	64	1	seraially by	serially
51.	65	8	put ud	put up
52.	66	28	ang	and
53.	67	21	t me	time
54.	68	11	In	in

55.	68	13	category	categories
56.	71	4	how	show
57.	71	18	CIII officer	CL I & II officer
58.	71	16	recruitmeet	recruitment
59.	73	3	Administrative Committee	Administra- tive Sub Committee
60.	73	11	one	One
61.	74	5	in other offices than	in offices other than
62.	75	15	seniority	seniority
63.	77	4	nd	and
64.	77	29	ans we	answer
65.	80	5	reimbuisement	reimburse- ment
66.	80	17	requistition	requisition
67.	80	20	Acconuts	Accounts
68.	82	7	in the place-7	in the place for
69.	84	3	Telex caus	Telex calls
70.	84	6	when record paid	record when paid
71.	84	10	Perus as	perusal
72.	86	1	repropts	reports
73.	86	16	pendig	pending
74.	88	13	street iight	Street light
75.	91	9	in its place	in their place
76.	95	5	Register	Register
77.	95	8	vacany	vacancy
78.	96	17	pet	put
79.	96	20	science	Service
80.	96	23	attendant	Attendant
81.	96	26	Divisionl	Divisional

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82.	99	4	offiers	officers
83.	100	15	disbuser's	disburser's
84.	100	17	obtainining	obtaining
85.	101	23	forwording	forwarding
86.	103	9-10	Electry	Electricity
87.	112	14	attenstation	attestation
88.	113	6	registor requistion	register requisition
89.	115	25	calculaiion	calculation
90.	115	26	yeary	year
91.	116	26	compliancec	compliance
92.	116	27	Electrical	Electrical
93.	118	18	entires	entries
94.	118	26	arthemetical	arithmetical
95.	119	10	poge	page
96.	120	13	falio	folio
97.	122	25	consoldation	consolidation
98.	126	6	Electriclty Board	Electricity Board
99.	126	24	obtatn	obtain
100.	127	4	of respect	respect
101.	127	23	Bralance	Balance
102.	128	3	Gazettec	Gazette
103.	128	9	attend	attended
104.	128	16	insurncc	insurance
105.	128	18	corrcespondence	correspondence
106.	128	20	Furnihing	Furnishing
107.	130	15	bondget	bond. Get
108.	134	1	ATS	ATs
109.	135	23	checking	checking
110.	136	23	Jr. Asset	Jr. Asst.
111.	137	5	accounnts	accounts
112.	137	18	correspondencee	correspondence
113.	138	9-10	acknowment	acknowledgement
114.	138	12	then to cash worker	them to caseworker

115.	138	13	acknowledge ment	acknowledgement
116.	141	3	insert then	insert them
117.	141	23	aworkdiary	a work diary
118.	146	29	first bill to for	first bill for
119.	147	10	months's	month's
120.	149	29	due to the O & M Unit	due to the Board
121.	150	28	for cash collection	cash collection
122.	151	14	per	per
123.	152	21	conected	connected
124.	153	24	accout	account
125.	154	27	minlmm	minimum
126.	155	13	installat!on	installation
127.	156	24	elements	elements
128.	156	24-25	installalions	installations
129.	156	27	cousumers	consumers
130.	157	1	Estimated cost, Actual	Estimated cost,
131.	157	16	initallion	installation
132.	159	19	necessarry	necessary
133.	160	25	higher and persue	higher, pursue
134.	161	2	Maintain of Register	Maintain Register
135.	162	8	refernee	reference
136.	162	16	nosor RR nos	Nos. or RR Nos.
137.	162	18	reg!sters	registers
138.	162	22	eceipt	receipt
139.	162	25	ofre ceipt	of receipts
140.	163	13	check the arith metically	Check arithme- tically the
141.	166	18	weite	Write
142.	167	21	receivec	received



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143.	168	23-24	Preparr-re and forwarding	Prepare and forward
144.	169	4	revcnue	revenue
145.	170	1-2	Jr. Asstt/Astt	Jr. Asst/Astt
146.	170	22	reqiusions	requisitions
147.	171	5	reconnection	reconnection
148.	172	2	AAO/(Accountant) (Revenue)	AAO/Accountant (Revenue)
149.	173	24	Assistant Aocount Officer	Assistant Accounts Officer
150.	174	(last line)	amount i) Journal entry	amount iv) Journal entry
151.	177	31	Biil	Bill
152.	179	17-18	Rs. 500/-when it is overhead Rs. 1000 when it is underground	Rs. 500/-when it is for overhead service mains and Rs. 1000/-when it is for underground since mains.
153.	180	13-14	in-culuding	including
154.	180	24	ceeques	cheques
155.	180	32	warnd	drawn
156.	182	13	dns/offices	Dvns/Offices
157.	182	23	uf	of
158.	183	3-4	Sections Sub Dns	Sections/Sub Dvns.
159.	185	11	scruting	scrutiny
160.	186	1	Aud't	Audit
161.	186	12	snortages	shortages
162.	188	10	Xpenditure	expenditure

163.	190	10	check	check
164.	190	16	recived	received
165.	192	1	work scosting	works costing
166.	195	6	Price Leger Account	Price Ledger Account
167.	195	8	regardnig	regarding
168.	196	13-14	in in respect of	in respect of
169.	202	1	provient	provident
170.	202	7	retuin	return
171.	210	16	supervirsion	supervision
172.	211	5	AAO has arrangc	AAO has to arrange
173.	212	12	Checck maintena- nce of  referrence	Check mainte- nance of  reference
174.	214	5	sending the	sending of the
175.	215	14	Particuiar	Particular
176.	216	1	tne	the
177.	217	11	outwards	outward
178.	218	9	bank	back
179.	220	4	hard	hand
180.	221	2-3	open a RR files	open RR files
181.	221	14	commerclal	commercial
182.	222	7-8	dls-connection	disconnection
183.	222	11	from	form
184.	222	24	of the every	of every
185.	224	6	installatlons	installations
186.	227	16	incumbernt	incumbent
187.	229	32	metrrs	meters
188.	230	15	promplly	promptly
189.	230	17	field	filed
190.	230	24-25	chcck	Check
191.	230	32	Imperst	Imprest
192.	231	8	surprice	surprise
193.	232	19	int he	in the

194.	235	12	service	service
195.	239	3	Billss	Bills
196.	240	14	examinatiod	examination
197.	241	4	General	General
198.	244	8	Genelel	General
199.	244	9	chhek	check
200.	245	2	Divistions	Divisions
201.	255	23	loca	local
202.	256	11	installatious	installations
203.	257	19	demestie	domestic
204.	257	13	whit	with
205.	230	17	referenee	reference
206.	12	30x31	To attend to such other work that the Head of office	(i) To attend to such other work that the head of office may assign
207.	13	1	(i) May assignin the in test of Board.	in the interest of Board.

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