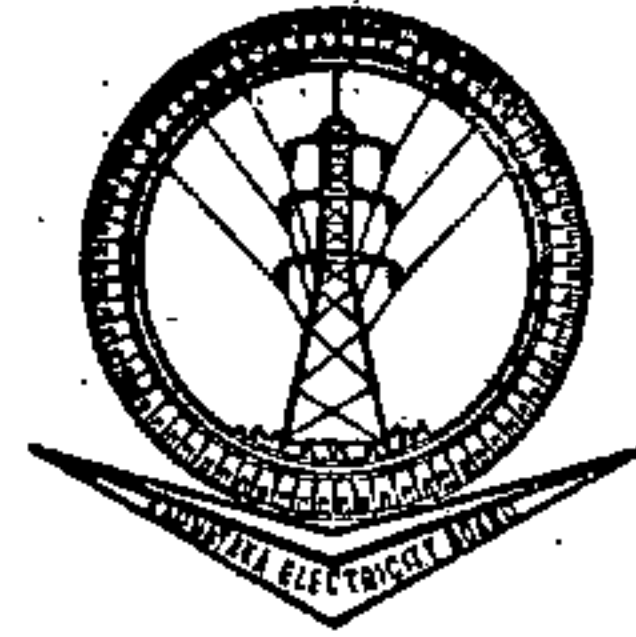


**KARNATAKA
ELECTRICITY BOARD**



**Work Load Norms
for
Revenue Accounting Offices
(Ministerial)**

1975

Copy to :

All the Chief Engineers, Electricity, K.E.B.,
The Chief Controller of Accounts, KEB., Bangalore.
The Controller of Accounts (South) (North) KEB.,
The Accountant-General, Karnataka, Bangalore.
All the Superintending Engineers, Elecl., KEB.,
All the Executive Engineers, Elecl., KEB.,
All the Deputy Controllers of Accounts, KEB.,
All the Accounts Officers (Internal Audit) KEB.,
All Officers and Heads of Sections of the Board Secretariat.
Chairman's Table/F.M's Table/Secretary's Table.

Board Resolution No. 11125

**Annexure I to Board Order No. KEB/WLIC-
10/74-75 dated the 2nd April 1975**

**Guide Lines for Calculation of number of posts admissible
For a Job :**

Minimum number of employees admissible for handling work on job is one employee, unless otherwise stated in job sheet. If after ascertaining the number of employees admissible for work on a job, the remainder of standard time exceeds 920 (Nine Hundred and Twenty) Minutes, (which is ten percent of 9198 minutes working time available per month for an employee) then, one more employee is admissible for the job. If, However, such remainder of standard time is 920 minutes, or less, the work representing this marginal excess has to be handled by the admissible employees only. In either case, the distribution of work among employees on a job, should provide, as far as possible, uniform work load for all. Marginal variation of work of work load amongst employees required to handle a job is ten percent excess or less i.e., work representing 920 standard minutes. These norms are applicable to all jobs except when otherwise specified.

**2. Calculation Showing The Available Time Per Employee
Per Month :**

Total No. of days in a year		365
Less Sundays	52	
Holidays	15	
Casual leave	15	
	<u>82</u>	82
Available days in a year per employee	 283
working time per day.		6.5 Hours
Total time in Minutes available per month, per employee.		$\frac{283 \times 6.5 \times 60}{12} = 9198$

3. a) Schedule I : Work Load data sheet for use of Divisions and higher offices.

- b) Schedule II : Work Load data sheet for use of Section/Sub-Division/Revenue Accounting Offices. Work Load data for a period of twelve months (of preceeding financial year) are to be furnished by the respective offices in these forms.
4. Number of posts admissible for handling work on each job are to be determinad by applying the average monthly quantum of work load to the formula mentioned on each job sheet, except when other wise specified.

Sd/-B. C. Thaosen
Secretary
K.E.B.,

KARNATAKA ELECTRICITY BOARD

Workload date—Ministerial (for Section Offices/Sub-Dvn. Offices / Revenue Accounting Offices)

Name of the Office.....Division.....

Sl. No.	Particulars	April	May	June	July	August	September	October	November	December	January	February	March	TOTAL	Average per month
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

1. No. of NCR Receipts drawn in the office counter.
2. No. of Hand Receipts drawn in the office counter.
3. No. of NCR Receipts drawn in other Cash counters.
4. No. of Hand Receipts drawn in other Cash Counter.
5. No. of cheques/ Demand Drafts receipted (other than Revenue) in the General cash Book.
6. No. of Vouchers charged off in the Cash Book.
7. No. of employees paid salary on 1st day of every month by the Cashier at his counter.

8. No. of pensioners paid.
9. No. of Blank-embossed agreement forms received in stock.
10. No. of Money orders received from the Consumers etc.
11. No. of Cheques/DDs. received from the consumers
12. No. of 2 MMD Receipts accounted.
13. No. Receipts accounted other than Revenue and 2 MMD.
14. No. of R. R. Nos. entered in the Reg. of Revenue written off.
15. No. of days visited for cash collection in Rural Areas.
16. No. of letters/Statements typed in terms of folio pages double space.
17. No. of letters despatched.
18. No. of letters/Bills etc. inwards.
19. No. of consumers ledgers maintained in the office.

20. Total connected load of Street Light installations. as on the date sending this statement.
21. No. of Ledger acc-
ts. maintained as
on the date of sen-
ding this statem-
ent under the foll-
owing categories.
- a) High tension
 - b) Domestic Lighting
 - c) A. E. H.
 - d) Domestic heating
 - e) Free lighting in-
cluding offices,
stoves, etc.,
 - f) Commercial Light
ing, X-Ray and
photographic Stu-
dios.
 - g) Cinemas
 - h) Irrigation Pumps
 - i) Commercial & In-
dustrial Heating
and Motive power
 - j) Temporary power
supply.

ACCOUNTANT / A. A. O. (REVENUE) / SECTION OFFICER /

A. E. E. Verified and found correct

Assistant Accounts Officer
(Audit)

Accounts Officer,
(Audit)

Annexure II to B. O. No. KEB/WLIC-10/74-75
Dated 2-4-1975

JOB No. REV-1 : For Offices Having Revenue Accounts

Maintenance of Consumers' ledger accounts in respect of Non-Commercial Lighting Heating, All Electric Home, and Commercial lighting Tariffs and allied work.

Sl. No.	Particulars
1.	Maintenance of Consumers' ledger accounts as per the elements of work.
2.	Maintaining personal diary and submitting fortnightly pending list. Reading and understanding circulars, amendments to codes and rules issued during the month. Obtaining/receiving instructions etc., from Supervisory officers.

One Junior Assistant for every 650 'Accounts' or part thereof.

NOTE :—a) All the consumers' accounts borne on the ledgers are to be taken for purpose of calculation of the number of 'Accounts' even if only balances are awaiting adjustments/recovery. The ledger account after conversion by applying the following factors is termed as 'Account'.

To arrive at the number of 'Accounts' the following conversion factors are to be applied.

- i) One ledger account under non-commercial tariff, and Free Power supply = One 'Account'

- ii) One ledger account under 'All Electric Home Tariff/
Non Commercial Heating Tariff' = 1.1 'Accounts'
 - iii) One ledger account under Commercial Tariff
Viz: Commercial lighting/X ray installation/
Photografic Studios = 1.2 'Accounts'
- b) However, due to practical difficulties it is found not possible to allocate exactly 650 number of Accounts to each of the employees, it is therefore inevitable that any employee may be required to maintain more than 650 number of accounts in the exigencies of work. In such an event it is fair to remunerate him suitably for the extra work. The following scale of remuneration is fixed for the extra work.
From 650 to 670 'Accounts' = Nil remuneration
In excess of 650 'Account' remuneration at the rate of Fifty Paise per Account per month may be paid. This remuneration is payable to an employee even if one or more employees in the Revenue Section is are maintaining less than 650/670 Accounts'.
- c) All accounts are under spot billing.

Job No. REV-2: For Offices Maintaining Revenue Accounts :

Maintenance of Ledger Accounts in respect of Tariffs Viz. Cinema, Commercial and Industrial heating and Motive Power, Irrigation Pumps, Street Lights, High Tension Installations and Temporary Installations and allied work.

Sl. No.	Particulars
---------	-------------

1. Maintenance of Consumers' ledger accounts as per the elements of work.
2. Maintenance of personal diary, submission of fortnightly pending list, reading and understanding circulars, amendments to codes, rules issued, receiving/obtaining instructions etc., from Supervisory officers.

(All Accounts are under spot billing except Street lights and H. T. Installations)

One Assistant for every 650 'Accounts' or part thereof.

NOTE :—a) All the Consumers' accounts borne on the ledgers are to be taken for purpose of calculation of the number of 'Accounts' even if only balances are awaiting adjustments/recovery. The ledger account after conversion by applying the following factors is termed as 'Account'

To arrive at the number of 'accounts' the following conversion factors are to be applied :

- i) One ledger account under cinema/commercial and industrial heating and motive power/Poultry form/Film studios = 1.75 'Accounts'
- ii) One ledger account under Irrigation pump = 1.75 'Accounts'

iii) *Street light account :*

Every 2.5 Kw load or part thereof is to be taken as

one ledger account, subject to a minimum of one ledger account per village/Town. = 1.5 'Account'

- iv) One ledger account under temporary tariffs = 2.5 'Account'
- v) One ledger Account under High Tension tariffs when there is no power cut = 10 'Accounts'
When there is power cut, from the first day of the month in which the cut is enforced one ledger account under high tension tariffs = 11 'Accounts'

- b) However, due to practical difficulties it is found not possible to allocate exactly 650 number of Accounts to each of the employees, it is therefore inevitable that any employee may be required to maintain more than 650 number of accounts in the exigencies of work. In such an event it is fair to remunerate him suitably for the extra work. The following scale of remuneration is fixed.

From 650 to 670 'Account' = Nil remuneration.

In excess of 670 'Account' remuneration at the rate of Fifty Paise per 'account' per month may be paid. This remuneration is payable to an employee even if one or more employees in the Revenue Section is/are maintaining less than 650/670 'Accounts'.

- c) All the ledger Accounts in respect of High Tension consumers are to be maintained in the Revenue Section under the supervision of the AAO (Revenue) in case there is no AAO (REV), they shall be maintained in the Revenue Sections at the Head Quarters of the Divisional Office under Supervision of the Accounts Officer of the division :

JOB No. REV—3 : For Offices Having Revenue Accounts :

By operating 'NCR' machine.

Cash counter attached to the office.

Collection of cash and cheques at the Cash counter and allied work thereon.

Sl. No.	Particulars
1.	Drawing of receipts by operating NCR machine, collection of cash and cheques, and handing over daily, the cash and cheques collected to the Office Cashier and allied works thereon. One cash collection counter for every 7600 receipts or part thereof and counter being manned by One assistant. Additional cash counters may be opened inside the City or Town in case of receipts exceeding 7600 as mentioned in Job sheet No. Rev-4 and REV-6.

JOB No. REV—4 For Offices Having Revenue Accounts

By operating NCR Machine

Collection of Cash and Cheques at the Departmental Cash Counter and remittance of the same to Bank and allied work.

(Morning counter being situated outside the office i.e. inside the City or Town)

Sl. No.	Particulars
	Drawing receipts by operating NCR machine, collection of Cash and cheques, remitting the Cash and cheques collected to the Bank and allied work thereon. One Cash collection counter for every 7000 receipts are part thereof and counter being manned by one Assistant.

JOB No. REV--5 For Offices Having Revenue Accounts :

By drawing Receipts manually.

Cash counter attached to the Office.

Collection of Cash and cheques at the Cash counter and allied work thereon.

Sl. No.	Particulars
1.	By drawing receipts manually, collection of Cash and cheques and handing over daily Cash and cheques collected to the Office Cashier and allied work thereon. One cash collection counter for every 5100 receipts or part thereof and counter being manned by One Assistant. In case of receipts exceeding 5100, additional Cash counters may be opened inside the city or town as mentioned in Job Sheet No REV--6.



JOB No. REV--6 For Offices Having Revenue Accounts :

By drawing Receipts manually.

Collection of Cash and cheques at the departmental Cash Counter and remittance of the same to the Bank and allied work (Morning counter being situated outside the office i.e inside the City or Town)

Sl. No.	Particulars
1.	By drawing receipts manually, collection of Cash and cheques and remitting the same to Bank and allied work. One Cash Collection Counter for every 4600 receipts or parts thereof and counter being manned by One Assistant

**JOB NO. REV-7 For Sub-Division/Section Offices Having
Revenue Accounts not Exceeding 6000
Installations.**

Cash, drawing receipts and compilation of D.C.B. from the ledgers etc.,

Sl. No.	Particulars
1.	Opening and checking Cash at the commencement of the day
2.	Receiving Cash, cheques etc.. from Cash counters and arranging remittance.
3.	Maintenance of Cash book and denomination register including normal payments to staff.
4.	Correspondence work including replies to auditor queries/reports, getting vouchers filed and returning to Division Office.
5.	Disbursement of Pay & allowance and pensions by the cashier at the cash counter.
6.	Going to local bank/treasury for encashment/remittance.
7.	Maintenance of imprest Account.
8.	Preparing and rendering monthly Statement of remittances to Bank (CTR) and Cash balance report.
9.	Maintenance of Stock account of Blank embossed agreement forms.
10.	Preparing and sending cash Accounts for the month in the prescribed form with its enclosures.
11.	Maintenance of registers of money orders and cheques/drafts received towards revenue collection. Register of cheques dishonoured.

$$E = \frac{214}{100} \times \text{No. of blank embossed agreement forms received in stock.} = \text{Standard time, P.M.}$$

$$F = \frac{443}{100} \times \text{No. of cheques Plus Money orders received from consumers} = \text{-do-}$$

$$G = \frac{145}{100} \times \text{No. of receipts other than for Revenue and 2 MMD} = \text{-do-}$$

$$H = 64 \times \text{No. of consumer's ledgers in the office.} = \text{-do-}$$

$$I = \frac{530}{100} \times \text{No. of 2 MMD receipts} = \text{-do-}$$

$$J = \frac{28}{100} \times \text{No. of installations given free power supply} = \text{-do-}$$

$$K = \frac{30}{100} \times \text{No. of RR Nos entered in the Register of Revenue written off} = \text{-do-}$$

$$L = \frac{80}{100} \times \text{No. of receipts drawn by NCR at the cash counter (Office)} = \text{-do-}$$

$$M = \frac{120}{100} \times \text{No. of receipts drawn manually at the Office counter} = \text{-do-}$$

$$N = 390 \times \text{No. of days visited for revenue collection in the Rural areas} = \text{-do-}$$

$$\frac{A+B+C+D+E+F+G+H+I+J+K+L+M+N}{8726}$$

= No. of Assistants required for the work.

JOB No. REV--8 For Offices Having Revenue Accounts Exceeding 6000 Installations VIZ. Sub-Division Offices Having Revenue Accounts/Revenue Accounting Offices Supervised by AAO and Situated at Sub-Divisional Head Quarter or Situated Outside the Divisional Office.

Cash, drawing receipts and compilation of DCB from the edgers etc.,

Sl. No.	Particulars
1.	Opening and checking cash at the commencement of the day.
2.	Receiving Cash, cheque etc., from the Cash counters and arranging remittance.
3.	Maintenance of Cash book and denomination register including normal payments to staff.
4.	Correspondence work including replies to audit queries/reports and getting vouchers filed & returning to division office.
5.	Disbursement of pay & allowance and Pension on last two days of the month by the cashier at his Cash counter.
6.	Going to local bank/treasury for encashment/remittance.
7.	Maintenance of Imprest Account
8.	Preparing and sending monthly statement of remittances to Banks (CTRs)
9.	Maintaining stock Account of blank embossed agreement forms.
10.	Preparing and sending Cash Accounts for the month in the prescribed form.

11. Maintenance of registers of money orders and cheque/drafts towards Revenue collection received, and Register of cheques dishonoured.
12. Compilation of DCB of Revenue & Tax and also annexure to DCB;
13. Maintenance of 2 MMD register, Register of re-payment of 2 MMD, Plus and Minus statements and allied work.
14. Maintenance of Register of Free power supply installations, consolidating monthly statement of units utilised under free power supply
15. Maintenance of Register of Revenue written off and sending an annual statement.
16. Attend to drawing receipts at the Office counter and its allied work.
17. Drawing T&P articles for use in the Office and Cash counter, maintaining its account and attending to work connected with annual counting.
18. Attending to Rural area revenue Cash Collection and its allied work.
19. Maintenance of personal diary, reading understanding circulars, amendments to codes, receiving/obtaining instructions etc., from supervisory officers.

(9198—472 = 8726)

A = 4939 Standard time fixed per month

B = $\frac{400}{100} \times$ No. of cheques/drafts received = Standard time
(other then revenue) - per month

C = $\frac{285}{100} \times$ No. of vouchers charged off
in the cash book. = -do-

D = $\frac{300}{100} \times$ No. of employees Plus pensioners
paid on last two days of the month
at the counter = -do-

$$\begin{aligned}
E &= \frac{214}{100} \times \text{No. of blank embossed agreement forms received in stock} = \text{Standard time P.M.} \\
F &= \frac{443}{100} \times \text{No. of cheques plus money orders received from consumers.} = \text{-do-} \\
G &= \frac{145}{100} \times \text{No. of receipts other than for revenue and 2 MMD} = \text{-do-} \\
H &= 64 \times \text{No. of consumers' ledgers in the office} = \text{-do-} \\
I &= \frac{530}{100} \times \text{No. of 2 MMD receipts} = \text{-do-} \\
J &= \frac{28}{100} \times \text{No. of installations given free power supply} = \text{-do-} \\
K &= \frac{30}{100} \times \text{No. of RR Nos entered in the Reg. of Revenue written off} = \text{-do-} \\
L &= \frac{80}{100} \times \text{No. of receipts drawn by NCR at the Cash counter (Office).} = \text{-do-} \\
M &= \frac{120}{100} \times \text{No. of receipts drawn manually at the office counter} = \text{-do-} \\
N &= 390 \times \text{No. of days visited for revenue collection in the Rural area} = \text{-do-} \\
\hline
& \frac{A+B+C+D+E+F+G+H+I+J+K+L+M+N}{8726} \\
& = \text{No. of Assistants required for the work.}
\end{aligned}$$



OB NO. REV-9

This job is deleted

**JOB NO. REV-10 For Offices Maintaining Ledger Accounts
of not Less than 6000 Installations.**

Reconciliation of Cash collections with credits posted into consumers' and other accounts (Tallying) and also maintenance of D-7 (Revenue Deposits) schedule.

Sl. No.	Particulars
1.	Reconciliation of Cash collection with credits posted into consumers and other accounts (Tallying) and also Maintenance of D-7 (Revenue deposits) Schedule. Maintenance of personal diary, submitting pending list, reading and understanding circulars, receiving/obtaining instructions from Supervisory officers.
	One Junior Assistant for every 7000 ledger accounts or part there of.

**JOB No. REV-11 For Offices Maintaining Ledger Accounts of
Less Than 6000 Installations.**

Inward and outward of letters, bills etc.,
tallying, maintenance of General Index
Register, Register in form No. 6A and
allied Misc. work.

Sl. No.	Particulars
1.	Reconciliation of Cash, collection with credits posted into consumers and other accounts (tallying) and also maintenance of D-7 (Revenue Deposits) schedule.
2.	i) Maintenance of General Index register and also furnishing references. ii) Maintenance of Register in form No. 6A
3.	Maintenance of postal stamp account
4.	Maintenance of outward register
5.	Maintenance of Inward letters/bills etc
6.	Maintenance of : i) Incumbent register of staff working in the Section. ii) Current files in the Section, books, and codes with correction slips pasted uptodate. iii) Calender of returns inward and outward. iv) Preparation of periodical pending list. v) Procurement and distribution of Stationery articles. vi) Any other similar work assigned by the Accountant incharge of the Revenue Section.
7.	Receiving/obtaining instructions etc., from supervisory officers (9198-268=8930)

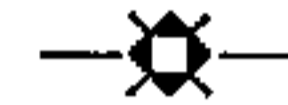
A = 1900 Standard time fixed per month.

$$B = \frac{151}{100} \times \text{No of ledger Accounts} = \text{Standard time per month}$$

$$C = \frac{446}{100} \times \text{No. of letters/bills/ cards etc., outwarded} = \text{-do-}$$

$$D = \frac{343}{100} \times \text{No. of letters/bills etc., inwarded} = \text{-do-}$$

$$\frac{A+B+C+D}{8930} = \text{No. of Junior Assistants required for the work}$$



JOB No. REV—12 For Revenue Accounting Offices; Revenue Sections AAO (Revenue) is Working Also For offices maintaining notless than 6000 Consumers' Ledger accounts Misc. duties in the office Section.

Sl. No.	Particulars
1.	Maintenance of : <ol style="list-style-type: none"> i) Incumbent register for staff working in the office/ Section. ii) Current files, books and codes with correction slips pasted up-to-date. iii) Calender of returns inward and outward. iv) Preparation of periodical pending list. v) Assisting in getting and returning records. vi) Any other similar work assigned by the AAO/ Accountant vii) Receiving and obtaining instructions etc., from supervisory officers.

viii) Procurement and distribution of stationery articles.

2. i) Maintenance of General Index register and furnishing references.

ii) Maintenance of register in form No. 6A

A = 5598 Standard time fixed per month

$B = \frac{20}{100} \times \text{No. of Ledger accounts maintained.}$

$\frac{A+B}{9198} = \text{No. of Junior Assistants required for the work.}$



JOB NO. REV-13 For Revenue Accounting Offices Supervised by Assistant Accounts Officer.

Typing, inward of letters, bills etc., and allied work thereon.

Sl. No.	Particulars
1.	Typing work.
2.	Maintenance of Postal stamps account
3.	Maintenance of Register of outward letters.
4.	Maintenance of Register of Inward letters, bills etc.,
5.	Maintenance of Typewriter machine, work diary, preparation of progress reports, obtaining/receiving instructions from supervisory officers.

(9198-404=8794).

$A = \frac{1755}{100} \times \left\{ \begin{array}{l} \text{No. of letters/Statements} \\ \text{typed in terms of Folio} \\ \text{pages and double} \\ \text{space} \end{array} \right\} = \text{Standard time per month}$

$B = \frac{446}{100} \times \text{No. of letters despatched} = \text{-do-}$

$$C = \frac{343}{100} \times \begin{cases} \text{No. of letters/bills etc.,} \\ \text{Inwarded.} \end{cases} = \text{Standard time per month}$$

$$\frac{A+B+C}{8794} = \text{No. of typists required for the work}$$

NOTE: The second and subsequent employees if admissible under this job shall be in the Grade of Junior Assistants and they will attend to all items of duties mentioned above except, typing.



JOB No. REV-14 For All Offices Having Revenue Accounts
Records Keeping: Daftary

The following are the norms for sanction of posts of Daftaries for carrying out the following duties:-

Handling of files, RR files and records, stitching of files, filing of papers, physical maintenance of files, arranging and re-arranging files, records, books etc., as instructed.

Ensuring cleanliness and tidiness of records, racks and almirahs kept in the records room, assisting fumigation of insecticides, operating vacuum cleaners.

Maintaining RR files serially in bundles of 50 each. Furnishing reference of RR files.

Number of ledger accounts Maintained.	No. of posts of Daftaries admissible
Upto 10,000	One
10,001 to 20,000	Two
20,001 to 30,000	Three



JOB NO. REV-15 For Offices Having Revenue Accounts

Intermediate level supervision over a group of consumers' ledger accounts applicable to Offices in Division/Sub-Division Head Quarters where number of 'Accounts' maintained is not less than 12,000

1. Supervision over a group of consumers ledger accounts as per checks prescribed and duties laid down.

One Accountant for every 3900 'Accounts' are part there of

- NOTE: i) While determining the number of 'Accounts' for purpose of work load, factors for conversion of ledger accounts under different tariffs as mentioned in Job Nos REV-1 and REV-2 are to be applied.
- ii) Due to practical difficulties it is found not possible to allocate exactly 3900 'Accounts' to each of the employees. It is therefore inevitable that any employee may be required to supervise more than 3900 'accounts' in the exigencies of work. In such an event it is fair to remunerate him suitably for the extra work.

The following scale of remuneration is fixed.

From 3900 to 4100 'Accounts' = Nil remuneration

From 4101 and onwards for each 'account' supervised per month, the remuneration payable is 'Eight Paise' per 'account' per month, till additional posts are sanctioned as per Work Load Norm.



JOB NO. REV-16 For Offices Having Revenue Accounts

Intermediate level supervision over Tallying and compilation group of work (Non-billing work) applicable to Offices in the Division/Sub-Division Head Quarters where the number of ledger accounts maintained are not less than 14250

1. Supervision over the work of tallying and compilation group of work (Non-billing work) as per checks prescribed and duties laid down.

$$\frac{1000}{541} \times \frac{9198}{1} = 17000 \text{ Ledger Accounts}$$

However one Post of Accountant is to be provided when the number of ledger accounts in an office exceeds 14250.

This arrangement can be continued till the number of ledger accounts grow upto 19000.



JOB NO. REV-17 For Offices Having Revenue Accounts

Intermediate level supervision over a group of ledger accounts and supervision over the entire Revenue Section including tallying, compilation, Cash Accounts and other allied items of work. Applicable to all offices where the number of 'Accounts' is less than 12,000.

1. Supervision over a group of consumers' ledger accounts as per checks prescribed and duties laid down.
2. Supervision over the entire Revenue Section, including tallying, compilation, Cash Accounts and other allied work as per checks prescribed and duties laid down.

$$A = \frac{212}{1000} \times \text{Total number of ledger accounts}$$

B = Number of 'Accounts' arrived at after applying the conversion factors (as mentioned in job No. REV-1 and REV-2) to all ledger accounts under different tariffs.

A + B = C (Total number of 'Accounts' requiring supervision by Accountants)

$\frac{C}{3900}$ = Number of Accountants required for supervision, subject to a minimum of One Accountant for each office having revenue accounts.

(The figure 3900 is derived as in Job No. REV-15)

- NOTE: i) Due to practical difficulties it is found not possible to allocate exactly 3900 accounts to each of the employees. It is therefore inevitable that any employee may be required to supervise more than 3900 'Accounts' in the exigencies of work. In such an event is fair to remunerate him suitably for

the extra work. The following scale of remuneration is fixed.

From 3900 to 4100 'Accounts' = Nil remuneration
From 4101 onwards for each 'Account' supervised per month the remuneration payable is Eight Paise per 'Account' per month, till additional posts are sanctioned as per work load norms.

- ii) Where there is only one Accountant for supervision he will attend to all items of supervision as per the Job Sheet. The next post of Accountant is to be sanctioned when the total number of 'Accounts' (which is equal to 'C' in this job) exceeds 5000.
- iii) When there are two accountants in an office the Senior of the two will be in overall charge of the Section and the other will work under the control of the Senior. The Senior of the two will supervise items of work from item 1 to 7 and 14 & 15 and the other will supervise items of work from 8 to 13 of Sl. No. XVIII of elements of work in addition to supervision over ledger accounts.
- iv) Where there are more than two Accountants in an office, the Senior most of all the Accountants will be in overall charge of the Section and the others will work under his control. In such an event, the Senior most will in addition to supervision over tallying and compilation and other allied group of work (Non-billing work), Supervise the excess of 'Accounts' left over after distribution as per Work Load norms to other Accountants.



JOB NO. REV-18 For Offices Having Revenue Accounts

Supervision over the maintenance of consumers' ledger accounts, tallying and compilation and allied work in Revenue accounting

offices/Revenue Section at Division/Sub-Division Head Quarters.

1. Supervision over the work of maintenance of consumers ledger accounts; tallying, compilation and allied work, as per checks prescribed and duties laid down.

$$\frac{9198}{500} \times \frac{1000}{1} = 18400 \text{ 'Accounts'}$$

However, One Post of Assistant Accounts Officer is to be provided when the number of 'Accounts' maintained exceeds 12,000. He will supervise non-billing items of work like tallying, compilation and allied work also in addition to supervision over Revenue billing and accounting work. This arrangement will be continued until the number of 'Accounts' increases to 15,000 at which stage One Accountant has to be provided as per Job No. REV-16 to relieve the AAO of Supervision over non-billing work.

When the number of 'Accounts' increases to 20,000 a Second AAO has to be provided abolishing the post of Accountant for non-billing work mentioned above. Each of the AAO will supervise maintenance of ledger accounts on equitable basis. Besides this the Senior of the two will be in-charge of administration of the office, establishment and Cash work, the other will supervise the remaining items of non-billing work.



**JOB NO. Gen 12 For All Divisional Offices/Other Offices
Office Attendant GR. II**

The following are the norms are proposed for sanction of the posts of Office Attendant Grade II in order to perform the following duties.

Office Attendant (Grade II)

1. One office Attendant Gr. II for each Executive Engineer or Officer of Equivalent rank working in CEE's Office and Board Secretariat.

2. One Office Attendant Grade II for office of the Superintendent of Police (Vigilance) at Bangalore.
3. For all Divisional and higher offices-excluding Revenue Sections One office Attendant Grade II for every ten class III. Ministerial employees including JTA, Draftsman, Tracer, also Supervisory staff namely senior Assistant, Assistant Accounts Officer, Junior Engineer, Asst. Engineer, Accounts Officer, Personnel Officer, Special Officer, Special Law Officer, Assistant Public Relations Officer, Asst. Secretary and similar ranks. This is however subject to a minimum of one Office attendant Gr II for every Divisional and Higher office-
4. a) For Sub-Divisional Offices with or without Revenue Accounts.
b) For Revenue Accounting offices/Revenue Sections having AAO.
One Office Attendant Gr. II for every 15 employees in Regular establishment, or part thereof in excess of 10, subject to a minimum of One Office Attendant Grade II.

Norms for sanctioning Leave Reserve and Training Reserve Staff

A) LEAVE RESERVE :

- i) Six percent of the Divisional (Accounting Unit) Strength of the Junior Assistants excluding those in-charge of consumer ledger accounts.

Six percent of the Divisional (Accounting Unit) Strength of the Assistants excluding those in-charge of consumer ledger accounts.

In arriving at the strength of leave reserve in these two cadres fractions of 16 (in the strength reckoning for this calculation) exceeding 10 may be treated as 16 to arrive at the no. of reserve due for each Division/Accounting Unit. The Head Quarters of these staff may be fixed at Divisional Office. Their services may be utilised in vacancies of not less than 7 working days and not exceeding 30 days.

i) No leave substitutes are admissible in vacancies of not less than 3 days and not exceeding 30 days of all kinds of absence including casual leave arising among Junior Assistants and Assistants in-charge of Consumers' ledgers. One or more items of day today work as detailed hereunder of the absentee may be arranged to be handled by other employees in-charge of consumers' ledgers in the office and paid extra remuneration at 1.5 paise per 'Account' in the absentee's ledger per day to the employee who handles the ledger. This arrangement may be continued even for the periods exceeding 30 days when such period is the sum total of short terms of leave applied in piecemeal by the absentee.

- | | |
|--|---|
| 1. Receipt of Tappals:- | 7. Action necessary on Cheques dishonoured. |
| 2. Preparing proforma spot bills. | 8. Preparation and submission of monthly DCB, annexure to DCB and arrears list. |
| 3. Checking spot bills, posting in ledgers, and issue of bills/revise bills where necessary. | 9. Opening New Ledger Account and sending first bill. |
| 4. Posting daily receipts in the ledger and daily abstract. | 10. Attending to Consumers' complaints/requests |
| 5. Issue of 7 days notices. | 11. Attending to correspondence work. |
| 6. Issue of Disconnection and reconnection memos and pursue their return. | 12. Any other work assigned by the Accountant /AAO. |

iii) Leave reserve may be provided at six Per-cent of the total strength of Senior Assistants/Accountants in each division

(Accounting Unit). In arriving at the strength of leave reserve fraction of 16 (in Divisional/Accounting Unit strength reckoning for this purpose) exceeding 10 may be treated as 16 to arrive at the number of reserve due for each division. The Head quarters of these staff may be fixed at Divisional/Accounting Unit office. Their services may be utilised in vacancies of not less than Seven Working days and not exceeding 30 days.

- iv) Leave reserve may be provided at Six Per cent of the total strength of AAOS in each Circle. In arriving at the strength of leave reserve fractions of 16 (in the Circle Strength of AAO's in Accounts and Audit reckoning for this calculation) exceeding 10 may be treated as 16 to arrive at the number of reserve due for each circle. The Head Quarters of these staff may be fixed at Circle Office. Their services may be utilised in vacancies of not less than 7 working days and not exceeding 30 days. Similarly in Bangalore AAOS working in the Circle may be reckoned as one group and those working in Offices of the CEE(G), CEE(S) CCA, and Board Secretariat as another group for purpose of calculation of leave reserve. The Head Quarters of leave reserve of the first group may be fixed at Bangalore Circle Office and that of the latter group at the Office of the CCA.
- v) Leave reserve in respect of Senior Assistants (Audit) may also be provided on similar lines as mentioned in para (iv) above with their Head Quarters as Circle Office/CCA's Office and their services may be utilised as detailed therein.
- i) Whenever leave is applied in excess of 30 days at a stretch a full time substitute may be appointed from the eligibility list of candidates waiting for appointment/promotion. This provision applies to all categories of employees mentioned in paras i to v above.
- j) Leave reserve at Six Per cent of the total strength of typists in the Circle may be provided. In arriving at the strength of leave reserve fractions of 16 exceeding 10 may be treated as 16 to arrive at the number of reserve due for the Circle.

The Head Quarters of these staff may be fixed at Circle Office. Their services may be utilised in vacancies of not less than 7 working days and not exceeding 30 days. In Bangalore the typists working in the jurisdiction of Bangalore Circle may be treated as One group and those working in other offices at Bangalore namely, office of the CEE(G), CEE(S), CCA, Board Secretariat and other offices outside the jurisdiction of Bangalore Circle office may be treated as another group for purpose of calculation of leave reserves admissible. The Head Quarters of the leave reserve in respect of 1st group may be fixed at B'lore Circle Office and those in respect of other group may be fixed at Office of the CEE(G) and their services utilised. The provisions of para vi above applies herealso.

viii) Office Attendant Grade I and II and Daftary.

No provision of leave reserves is admissible However the work of absentee may be carried on by the existing employees of this category in the office upto the period of 60 days. If absence exceeds this limit full time substitute may be appointed as per rules.

ix) When an employee handling consumers' ledgers, proceeds on leave for less than 3 days, his work has to be attended to by other employee handling consumers' ledgers in the Section/Office. So also work of/an employee availing leave for less than Seven days in other Sections/branches in an office, has to be attended to by employee in those sections/branches in the office.

B) TRAINING RESERVE :

Three Per cent of the total divisional/Accounting Unit strength of Junior Assistants.

Three Per cent of the total divisional/Accounting Unit strength of the Assistants.

Fractions of 100 (in the total divisional/Accounting unit strength) exceeding 50 may be treated as 100 for calculation of number of reserves due for the division/Accounting Unit

The Head Quarters of this staff will be Divisional/Accounting Unit Head Quarters. Their services may be utilised when a regular employee is deputed for training.

Sd—B. C. Thaosen

Secretary

K. E. B.

ERRATA

<u>Page No.</u>	<u>Line No.</u>	<u>As existing</u>	<u>To be corrected as</u>
3	3	For a job	for a job
3	5	handling	handling
4	7	determinad	determined
-	-	-	Page to be numbered as '5'
5	3	date	data
5	29	Ist day	last two days
6	5	froms	forms
6	14-15	accounetd	accounted
7	18	stoves	stores
7	-	Section Officer/AEE verified	Section Officer/AEE verified
-	-	-	page to be numbered as '8'
8	5	Non-commercial Lighting Heating	Non-commercial Lighting, Heating
9	14	In excess of 650	In excess of 670

		'Account'	'Accounts'
9	17	Section is are	Section is/are
11	17	In excess	In excess
11	24	(Revenue) in case	(Revenue) In case
13	17	cash.	Cash
14	13 & 14	Auditor queries	Audit queries
14	19	imprest	Imprest
15	-	$c = \frac{258}{100}$	$c = \frac{285}{100}$
17	9	ledgers	ledgers
18	11	Revenue	Revenue
18	26	Revenue	Revenue
21	8	of cash;	of cash
22	9	Sections AAO	Sections where A.A.O.
22	9 & 10	Also For	Also for
22	12	office section	office/section
24	5	duties mentioned	duties mentioned
24	23	20,001; 10 30,000	20,001 to 30,000
25	1	consumers	consumers'
26	Last line	event is	event it is
27	23	will	will
28	26-27		omit the words- "are proposed" and "in order to perform the following duties"
29	15	Revenue	Revenue
29	4	Sections	Sections :
30	line one	admissible	admissible
30	4	one are more	one or more
31	10	AAOS	AAOs
31	17	AAOS	AAOs
31	19	CEE (S) CCA	CEE (S); CCA.
31	20	purpose	purpose