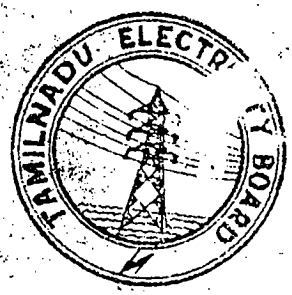

TAMIL NADU ELECTRICITY BOARD

MANUAL

VOLUME I

ADMINISTRATIVE, FINANCIAL AND ACCOUNTING PROCEDURE

SECOND EDITION

(Embodying corrections made upto January 1972)

Issued under the Authority of the Chairman, Tamil Nadu Electricity Board, Madras

TAMIL NADU ELECTRICITY BOARD
1972

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PREFACE

The Madras State Electricity Department Manual was issued with reference to G.O. Ms. No. 606, Public Works (Electricity), dated 27th March, 1940 and orders of the Competent Authorities of the former Electricity Department of the Government of Madras. It has to be read in conjunction with the provisions of Madras Financial Code, Madras Account Code, Madras Treasury Code and other codes, issued by the Government of Madras, in so far as they were applicable to the former Electricity Department.

The Madras State Electricity Board was formed on 1st July, 1957 under Section 5(1) of the Electricity (Supply) Act, 1948. Under the transitory Regulations framed by the Board, the Board continues to follow the provisions in the above Madras Electricity Department Manual to the extent they are not in conflict with the above Act. After the formation of the Board, the above Manual was reissued as Madras State Electricity Board Manual (First Edition) in 1960. To meet the urgent requirements of Staff and pending a thorough revision of the provisions of the Manual, a reprint of the Manual has become an immediate necessity and this reprint is being issued as Tamil Nadu Electricity Board Manual.

June, 1972
Madras-2.

C. G. RANGABASHYAM,
Chairman,
TAMIL NADU ELECTRICITY BOARD.

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The Tamil Nadu Electricity Board Manual

Volume 1

CHAPTER I

EXTENT OF APPLICATION

This Manual is intended to cover only the special administrative, financial and accounting procedure concerning the Electricity Board. The main financial and accounting rules which are common to all departments are not included in this Code as they are incorporated in the Madras Financial Code, the Madras Account Code, etc. It also deals briefly with the administrative and executive functions of the officers in relation to the financial transactions included in the accounts. The special rules, relating to statutory inspections are also included for the guidance of the officers of the Board.

2. The rules contained in the Fundamental Rules and the Subsidiary Rules thereto, the Madras Manual of Special Pay and Allowances and the Pension Rules (including Wound and Injury Pension Rules) in the Civil Service Regulations are applicable to the Electricity Board. The rules in the Madras Treasury Code and the Madras Financial and Account Codes are followed in the Electricity Board, except in so far as they may be over-ridden by express provisions in this Manual.

3. This Manual is to be read in conjunction with the relevant provisions of the Indian Electricity Act and the rules thereunder, Electricity (Supply) Act, 1948, Workmen's Compensation Act, Telegraph Act as may be amended from time to time. It does not deal with any technical instructions or specifications which may be

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issued by the Chief Engineer, although certain quasi-technical rulings of procedure are included for guidance, and does not attempt to be a technical or construction code of the Board. All amendments to this Manual will be issued by the Chief Engineer for Electricity based on the orders of the competent authority.

CHAPTER II

DEFINITIONS AND ABBREVIATIONS

4. Unless there be something repugnant on the subject or context, the terms defined in this chapter are used in this Manual in the sense herein explained.

(1) *Account numbers* : The accounts of electrical undertakings are maintained under statute on the double account system. Cost accounts are maintained on the commercial double entry basis for all transactions. The divisions of the detailed cost accounts are denoted by the account numbers assigned to each distinct cost account. The account numbers are separate for each block of fixed capital accounts and for subsidiary accounts under them. By combining the symbol of a subsidiary account with that of the main group, a complete identification is secured. Separate series of account numbers are assigned to operating and revenue accounts. A list of account numbers is given in Appendix IV.

(2) *Administrative approval* : This term denotes the formal acceptance by the competent authority concerned of the proposals for incurring any expenditure in the Electricity Board. The administrative approval is accorded by Board or the officers of the Board to whom power has been delegated.

(3) *Appropriation* means the amount provided in the budget estimates for a unit of appropriation or the part of that amount placed at the disposal of a disbursing officer.

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(4) *Assets* : The term asset as applied to the Electricity Board comprises mainly the value of all the Hydraulic and electrical apparatus and appliances of the power stations, lands and buildings, transmission, distribution and service lines, as well as the entire stores in the Board. It also includes the several amounts due to the Board from Government departments as well as private individuals or bodies for services rendered or supplies made together with the balances outstanding against the Government towards depreciation and other funds or suspense accounts of the Board.

(5) **Board means the Tamil Nadu Electricity Board** constituted under section 5 of the Electricity Supply Act, 1948. This term should be applied in place of the Government Electricity Department where the context so admits.

(6) *Book transfer* : This term is applied to the process whereby financial transactions which do not involve the giving or receiving of cash, or of stock materials are brought to account. Such transaction may either affect the books of a single Accounting Officer, or they may involve operation on the books of more than one Accounting Officer whose accounts are ultimately incorporated in the accounts of Board. They usually represent liabilities and assets of Board or the balances in the various ledger accounts adjusted by way of settlement or otherwise, but they may also represent corrections and amendments made in cash, stock or book transfer transactions previously taken into account.

(7) *Central Office* is the main Revenue and Accounting office of a system or project wherein all financial transactions affecting the system are dealt with finally. The initial departmental accounts are maintained and compiled accounts rendered to the Chief Engineer and to the Audit Office. The administrative and commercial work of the system is also attended to in the same office and submitted to the Superintending Engineer.

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(8) *Chief Engineer* means Chief Engineer for Electricity of the Board.

(9) *Clearing Accounts* are the accounts of transactions relating to suspense, deposit, remittance and miscellaneous heads of account. Charges of a common nature which have to be allocated to final heads of account in the commercial books are in the first instance accounted for under clearing accounts.

(10) *Commercial Department*: See Appendix II.

(11) *Conductor* means an electrical conductor arranged to be electrically connected to a system.

(12) *Consumer* means any person who is supplied with energy by the Board or whose premises are for the time being connected for the purposes of a supply of energy with the works of the Board.

(13) *Contingencies (Works)*: When used in respect of the accounts of works, the term CONTINGENCIES indicates the incidental expenses of a miscellaneous character which cannot appropriately be classified under any distinct sub-head or sub-work, yet pertain to the work as a whole.

(14) *Contract and Contractor*: The term CONTRACT as used in this Manual, means any kind of undertaking written or verbal, express or implied, by a person, not being a Board servant, or by a syndicate or firm, for the construction, maintenance or repairs of one or more works, for the supply of materials, or for the performance of any service in connection with the execution of work or the supply of materials. The term CONTRACTOR means a person, syndicate or firm that has made such an undertaking, but often its use is restricted to contractors for the execution of the works or for services in connection therewith.

(15) *Department*: This term, when qualified by the prefix "The" is used to indicate the Electricity Board.

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(16) *Deposit works*: This term is applied to works of construction or repair, the cost of which is met not out of Board funds, but out of funds from other sources which may be placed at the disposal of the disbursing officer. Non-Board works for which cost including supervision charges as prescribed under the Indian Electricity Act or the Indian Electricity Rules is recoverable from the parties interested in them do not however come under deposit works.

(17) *Detailed Account Head* means the lowest accounting unit under which the transactions of the Board are recorded in the accounts and also the lowest unit for which figures are given in the budget estimates.

(18) *Distributing main* means the portion of any main with which a service line is, or is intended to be immediately connected.

(19) *Division* as applied to technical or executive unit is the charge of a Divisional Electrical Engineer and as applied to Accounts, revenue or financial matters in the system is the charge of the Central Revenue and Accounts office—The Central Office.

(20) *Electric Supply line* means a wire, conductor or other means used for conveying, transmitting or distributing energy together with any casing, coating, covering, tube, pipe or insulator, enclosing, surrounding or supporting the same or any part thereof, or any apparatus connected therewith for the purpose of so conveying, transmitting or distributing such energy.

(21) *Superintending Engineer*: This term is applied to an officer in charge of the administration of power system or project.

(22) *Chief Controller of Accounts*: This term is applied to an officer who assists the Chief Engineer for Electricity, Chief Operation Engineers and Chief Construction Engineer to control and co-ordinate all accounting matters in the Electricity Board.

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(23)

(24) *Final payment* means the last payment on an account made to a contractor on the completion or determination of his contract and in full settlement of the account.

(25) *Grant* means the amount approved by the Board in respect of a demand for grant.

(26) *High tension*: Supply of electrical energy at 11, 22, 33, 66, 110 and 230 kV. etc. is said to be of high tension.

(27) *Intermediate payment* is the term applied to a disbursement of any kind on a running account not being the final payment. It is made in respect of work done or supplies made by a contractor and duly measured or certified. Such a payment may or may not be for the full value of work or supplies and is subject to the final settlement of the running account on the completion of the contract for the work or supplies.

(28) *"Issue Rate" :* This term denotes the cost of an article borne on the stocks, at a valuation arrived at by the *"Weighted* average" methods as and when fresh stocks arrive, of further charges are added to the cost of the material, for the purpose of calculating the amount creditable to the stock account by charge to the account or service concerned when any quantity is issued from stock".

(29) *Liabilities*: This term includes payment due to be made by the Board towards materials purchased or for services obtained either from Government departments or private bodies or individuals as also the advance payments received in respect of works or services required of the Board or amounts deposited as earnest money for securing continuity of service or for other purposes. When used in respect of accounts of works, this term includes all anticipated charges which are adjustable as final charges but have not been paid regardless of

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whether or not, they have fallen due for payment, or having fallen due, have or have not been placed to the credit of the person concerned in a suspense head subordinate to the account of the work concerned.

(30) *Licensee* means any person or body licensed under Part II of the Indian Electricity Act to supply electrical energy.

(31) *Low tension*: Supply of electrical energy at 400 volts or 230 volts is said to be of low tension.

(32) *Main* means an electric supply line through which energy is or is intended to be supplied by the Board to the public.

(33) *Major estimate* is the term applied to the estimate for a work when the sanctioned amount of works expenditure exceeds Rs. 10,000. This term is also applied, for the sake of convenience to the work itself.

(34) *Major head* means a main head of account for the purpose of recording and classifying the receipts and disbursements of public revenues in the accounts of Board.

(35) *Market rate* used in respect of an article borne on the stock accounts at a particular place, this term indicates the cost per unit at which an article, or an article of similar description can be procured at a given time from the public market suitable to the place for obtaining a supply thereof. This cost should be inclusive of carriage and incidental charges and may even include a reasonable provision for wastage where this is inevitable.

(36) *Minor head* means a head subordinate to a major head.

(37) *Minor estimate* is a term applied to the estimate for a work when the sanctioned amount of the works expenditure does not exceed Rs. 10,000. This term is also applied, for the sake of convenience to the work itself.

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(38) *Reappropriation* means the transfer of savings in the appropriation for a unit of appropriation where it is not required, to meet excess expenditure anticipated under another unit.

(38) (a) *Revenue Unit:* This term is used to describe the decentralised unit of the Revenue branch of an operating system, under the charge of a Deputy Chief Accountant. The unit will deal *inter alia* with assessment, collection and accounting of L.T. revenue from the consumers in the distribution attached to the unit.

(39) *Running account* is a term applied to the account with a contractor or a consumer when payment for work or supplies is due to or from him at convenient agreed intervals subject to final settlement of the account on the completion or determination of his contract.

(40) *Scheme* is a proposal or plan for generation, transmission or distribution of electric energy. Large schemes under investigation or construction are called projects.

(41) *Service line* means an electric supply line through which electrical energy is or intended to be supplied by the department from the distributing main to consumers.

(42) *Suspense accounts*: This term is applied primarily to certain heads of account, falling under the minor head 'Suspense' of a major head of expenditure, which are reserved for the temporary passage of such transactions as must at once be taken to the account of the sanction of grant concerned but cannot be cleared finally either because the relevant payment, recovery, or adjustment is awaited or because it is necessary to keep an effective watch over the values of any stock materials until their final disposal. The charges under a suspense account are taken in enhancement of the charges under the major head of expenditure concerned and the receipts in reduction thereof.

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(43) *System* means an electrical system in which all the conductors and apparatus are electrically connected to a common source of electrical supply or distribution. A system while under construciion is usually called a project or a scheme. This term is also applied for the sake of convenience to the administration of the system as a whole.

(44) *Tariffs* means rates or charges for energy supplied to consumers. It also covers the general methods of charging.

(45) *Technical sanction*: This name is given to the order of competent authority sanctioning a properly detailed estimate of the cost of construction, repair or maintenance proposed to be carried out in the Electricity Board. Ordinarily such sanction can only be accorded by CEE. or by such authorities to whom power has been delegated by the Board.

(46) *Unit of appropriation* means the lowest account or detailed budget head for which specific appropriation is placed at the disposal of the spending authority.

(47)

(48) *Work* includes electric supply lines and any buildings machinery or apparatus required to supply energy. The term 'work' when by itself is used in a comprehensive sense, applies not only to works of construction or repair but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant, the supply or manufacture of other stores or the operations of a workshop.

(48)(a) Whereas materials are supplied for body building on the chassis of vehicles the property there on pass under contract such should be classified as one of sale of goods and not as a works contract.

(49) *Work order*: This term is applied to an order which contains a description and an estimate of cost of a proposed work and also conveys the executive approval to proceed with it. It is issued from the central office at

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the instance of an officer not below the rank of an Assistant Engineer and is usually in respect of a small work or a distinct unit of a large one.

(50) *Works outlay and works expenditure*: These terms are used to indicate respectively the capital charges and the expenditure on special services connected with the construction, repair and maintenance of works. They do not include the cost of the general services, tools and plant and establishment or any charges not taken to final heads of account but kept under one of the suspense accounts.

Abbreviations

B.S.S. stands for British Standard Specifications.
H.P. stands for Horse Power.
H.E. stands for Hydro-Electric.
H.T. stands for High Tension.
K.V.A. stands for Kilovolt ampere.
K.W. stands for Kilowatt.
K.W.H. stands for Kilowatt hour.
L.T. stands for Low Tension.
M.R.T. stands for Meter and Relay Test.
M.T.C. stands for Madras Treasury Code.
M.F.C. stands for Madras Financial Code.
T.N.E.B. stands for Tamil Nadu Electricity Board,
N.M.R. stands for Nominal Muster Roll.
P.O.C.C. stands for Post Office Cash Certificate.
R.P.M. stands for Revolution Per Minute.
S.I.B. stands for Stores Issued Book.
S.R.B. stands for Stores Received Book.

CHAPTER III

ORGANIZATION, DUTIES AND ROUTINE

Section A

5. "Subject to the provisions of the Electricity (Supply) Act 1948, the Board shall be charged with the general duty of promoting the co-ordinated development of the generation, supply and distribution of electricity

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within the State in the most efficient and economical manner with particular reference to such development in areas not for the time being served or adequately served by any licensee.

6. The activities of the Board are confined to—

(1) *Engineering Branch*: Investigation, Design, Construction and Maintenance of water storage works relating to Hydro-Electric schemes, Generating stations whether Hydro or Thermal Electric, Transmission and Distribution lines and other equipment including buildings required for the administrative purposes of the Board, and,

(2) *Central Office*: The sale of power in bulk and also in retail in non-licensed areas and the assessment and collection of the revenues of the department.

The designing, executing, and bringing into operation of the former, including stores purchase and commercial activities are controlled by the Engineering Branch of the department, while the latter, viz., assessment and collection of revenue in the Board as well as the receipts and disbursements and the accounts relating to execution of the works are controlled by the central office under the immediate supervision of the Superintending Engineer.

7. Both for the construction and the development of Project or scheme it is often necessary to carry on some experiment or research and propaganda to stimulate the use of electricity; but the activities in this respect should be strictly limited to those essential for the purpose and should not extend beyond recognized precedents except with the special approval of Government. It is the declared policy of Government to promote the steady expansion of Electric Supply Undertakings by taking up promising large schemes especially if they exploit natural resources as they will provide a cheaper and more flexible and therefore more reliable supply of power than small and uneconomic stations.

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(i) Chief Engineer for Electricity

8. The Chief Engineer is the administrative head in the Electricity Board having under his control the officers in charge of the Investigation, Design, Construction and Operation of Electric Schemes.

9. The charges of all Headquarters Offices, Chief Operation Engineers, Operating Systems, Chief Construction Engineer, the Superintending Engineer (Technical), the Chief Controller of Accounts and their establishments are debited to 'F' Administrative Expenses.

The charges of the operating staff of Hydro and Thermo-Electric schemes are debited to Revenue expenses.

10. The Chief Engineer is responsible to the Board for the efficient administration and general professional control of the operations of both Engineering and Financial branches of the Board and is its chief professional Adviser in all matters connected with Electricity.

11. In G.O. No.2300 P.W. Dated 7—9—1961 the Chief Electrical Inspector to Government has been statutorily appointed as Electrical Inspector for the entire Madras State including the areas of supply coming under the Madras State Electricity Board and the installations of the Electricity Board in these areas, the inspection of which was being done by the Chief Operation Engineer or the Chief Distribution Engineer of the Board. The fees for such statutory inspections by the Chief Electrical Inspector to Government at the scale prescribed are to be paid by the Board.

12. It will be the duty of the Chief Engineer to recommend to the Board transfers and postings of Superintending Engineers, as well as transfer of other establishment from one system or independent division to another.

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13. The Chief Engineer will exercise efficient control over the duties of the officers of the Central Office and other officers of the Board in connexion with the maintenance of the accounts. He will further ensure that the Central Office functions efficiently in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores and the maintenance and submission of accounts and will take disciplinary action on officers not complying with such instructions. He will havo no authority over the Audit Officer in regard to audit matters but will have a claim on him for assistance and advice in matters relating to accounts and finance. He will arrange that the Audit Officer is fully cognizant of all proceedings and proposals to enable the latter to fulfil his functions.

NOTE: The Chief Engineer will report to Board on audit and account matters which, in his opinion, are prejudicial to commercial accounts or adversely affect the interest of the Electrical undertakings.

14. The Chief Engineer will call for reports from the systems wherever accidents and consequent damages or losses to machinery and equipment or where serious interruptions to service have occurred and deal with them in the manner best required. Wherever losses due to negligence or other acts require report to the Board he will promptly do so and recommend any action to be taken.

15. The Chief Engineer will prepare annually, the portion of the budget estimate relating to the works under his control. It will be his duty to administer the grant and with this object to keep a close watch over the progress of the expenditure against it, with a view to seeing that no excess is permitted to occur and that if additional funds are necessary application for the same is made. It will further be his duty to see that the grant is fully expended in so far as is consistent with general economy and the prevention of large expenditure in the last months of the year and that any money that is not

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likely to be needed during the year is promptly surrendered so as to allow of its appropriation for other purposes by the proper authority.

16. The assessment and realization of revenue in electrical systems will rest with the officers of the Central office subject to the tariff policy laid down and general control and supervision of the Chief Engineer who will frame the necessary estimates and watch carefully the progress of realizations during the course of the year.

17. The Chief Engineer will always watch zealously that proper steps are being taken to encourage electrical development.

NOTE : From the monthly progress reports received from the various officers of the department the Chief Engineer will prepare a quarterly consolidated progress report for the whole department showing the activities of all the branches iucluding the investigation of new works in a sufficient form and forward it to Board.

18. He is responsible for all important technical designs (Electrical, Mechanical or Civil) and controls the central designing offices managed by the Superintending Engineer, Technical. This responsibility extends to the financial forecasts of all schemes submitted to Board or sanctioned by him.

NOTES : (1) Designs for all original works of electrical or mechanical nature likely to exceed a cost of Rs. 25,000 are prepared and all the estimates requiring sanction of the Chief Engineer checked in the Technical Branch and Supcrintending Engineer, Technical, is also in general charge of the purchase of stores for the various works in this province and the preparation of contract documents for electrical or mechanical wcrks and functions as an assistant to the Chief Engineer in these matters.

(2) The Superintending Engineer, Technical, will be responsible for the engineering features, correct estimates. calculations and the accuracy of data of all the estimates checked of prepared in his office.

(3) The Superintending Engineer, Technical, is in charge of (1) the investigation and survey of new projects and extensions

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of magnitude and (2) preparation of designs of all Civil works in the department, which are beyond the powers of sanction of the Superintending Engineers of the systems.

(4) As a general rule the responsibility for the technical features of all designs rests with the office of their origin and for this purpose all possible information including field conditions shall be ascertained and examined.

(ii) Chief Distribution Engineers, Chief Operation Engineers, Electricity Operating Systems

The Chief Distribution Engineers, The Chief Operation Engineers, Electricity Operating Systems (North and South) will have control and general supervision of the operation and maintenance of all Thermal and Hydro power systems respectively of the department and be responsible for the satisfactory operation of the various stations and the proper distribution of loads in their branches.

The Chief Distribution Engineers, The Chief Operation Engineers, Electricity, will normally be the final authority on all technical matters of an electrical or mechanical nature affecting operation and maintenance of power systems in their respective branches, but all important and costly technical decisions especially those concerning additions and alterations to power houses, important sub-stations and main lines and their operation should be referred to the Chief Engineer for confirmation.

They will be responsible for the Commercial work including the tariffs in their respective branches of the department.

The services of the Technical Branch will be available for the technical and commercial work of the Chief Operation Engineers.

The Chief Distribution Engineers, The Chief Operation Engineers will be competent to order transfers and postings of all non-gazetted staff and also Assistant

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Engineers of all classes in their branches and will exercise powers in respect of grant of leave, etc., to the extent delegated to them. They will correspond direct with the Board on all matters connected with their duties. They should however submit proposals on subjects of importance and those involving policy to the Chief Engineer who will address Board for orders, where necessary.

(iii) Chief Construction Engineer, Electricity

The Chief Construction Engineer, Electricity, will be responsible for the Civil and Hydraulic Engineering in the department. He will also be in technical charge of the maintenance of all major civil and hydraulic structures in the power systems and will inspect such structures periodically and advise on their maintenance. He will also direct all major construction works both civil and electrical and when required to do so by the Chief Engineer undertake investigation of projects and surveys and furnish field materials required for preparation of Project Reports.

The Chief Construction Engineer, Electricity, will normally be the final authority on all technical matters of a civil and hydraulic nature but all important and costly technical decisions should be referred to the Chief Engineer for confirmation.

The Chief Construction Engineer, Electricity, will prepare all Projects Reports in colloboration with the Chief Operation Engineers, where necessary and under the direction of the Chief Engineer. He will utilize for his work the services of the Technical Branch.

The Chief Construction Engineer will be competent to order transfers and postings of all non-gazetted staff and Assistant Engineers of all classes and borne on the department cadre in the Construction Branch and will exercise powers in respect of grant of leave, to the extent delegated to him. He will also be competent to order

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postings and transfers of all temporary staff not borne on such cadre and arrange for temporary loan of staff from the P.W.D. or other departments.

The Chief Construction Engineer will correspond direct with the Board on all matters connected with his duties. He should however submit proposals on subjects of importance and those involving policy to the Chief Engineer who will address the Board for orders where necessary.

(iv) Chief Controller of Accounts CFC

The Chief Controller of Accounts will work directly under the Chief Engineer for Electricity and be responsible for assisting him and the Chief Operation Engineers and the Chief Construction Engineer to control and coordinate all accounting matters in the Electricity Board in order to ensure that a sound financial and accounts organisation is maintained throughout the department.

While the responsibility for the financial propriety of expenditure and the rendering of accounts for the expenditure is that of the engineer, who is the spending officer, the Chief Controller of Accounts is responsible to the engineers for the compilation, maintenance, checking and submission of the accounts and ensuring the implementation of regulations concerning the disbursement of money and the accounting of stores by the Board's officers. He will control the accounting and field procedures and introduce modifications, wherever necessary, in consultation with the Chief Operation Engineers and the Chief Construction Engineer wherever necessary. To this end, he will control and generally supervise the working of the accounts offices of the operating systems and construction circles of the department.

The duties of the Chief Controller of Accounts are—

(i) to compile the departmental budget in consultation with the controlling officers of the Board, to assist

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the Chief Engineer for Electricity in budgetary control and co-ordination with actual results and the consequential enquiries such as appropriation accounts, audit objections, etc;

(ii) to reconcile figures system with those in the Account's Wing of the Board regularly and render certificates in regard to treasury works and stores transactions particularly and to see that all audit requirements are met in the maintenance of accounts, the punctual rendering of accounts and their reconciliation;

(iii) to assist and advise the Chief Operation Engineers, the Chief Construction Engineer and the Superintending Engineers of systems and circles in accounting and financial matters;

(iv) to supervise, and control the assessment and realisation of revenues of the Board; and

(v) to pay particular attention to the costing accounts of the various systems and the compilation of the standard costs of the different units of construction and maintenance and to prepare analysis and comparisons of actual costs with the standard costs for purposes of control and regulation of expenditure by the engineers.

The Chief Controller of Accounts will exercise the following powers:—

(i) The Chief Controller of Accounts may correspond direct with officers of the Board. He may deputise for the Chief Engineer for Electricity in correspondence on routine matters entered into with the Accountant-General and other departments of Government on accounts matters. In all other matters of importance, it will be for the engineers to correspond with the Accountant-General.

(ii) *(a)* He will have full administrative control over the staff working directly under him.

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(b) For purpose of appointment, transfer and promotion, the ministerial establishment of and below the rank of Assistants in each operating system or circle or office of the Chief Controller of Accounts will be a separate unit.

(c) The Accounts Officer or the Chief Accountant of the system or circle will be under the joint control of the Chief Controller of Accounts and the Superintending Engineer concerned. In accounts work, the Accounts Officer or the Chief Accountant will be under the technical control of the Chief Controller of Accounts and will report direct to him and take instructions or directions from him. The Accounts Officer or the Chief Accountant will otherwise be under the administrative control of the Superintending Engineer and give him assistance in all financial and accounts matters.

(iii) *(a)* The Chief Controller of Accounts will be of the status of a Superintending Ehgineer and will exercise powers delegated to him under the statutory rules.

(b) He will make his recommendations to the Chief Engineer for Electricity on all gazetted accounts staff for transfers, leave, promotion etc.

(v) Superintending Engineer (Technical)

The Superintending Engineer (Technical) will be in charge of the Technical Branch comprising electrical and mechanical and civil and hydraulic divisions and will co-ordinate their work. In respect of all important technical matters of a civil and hydraulic nature he will consult the Chief Construction Engineer.

The Superintending Engineer (Technical) should normally decide all technical matters of an electrical or mechanical nature under the guidance where required of the Chief Operation Engineers in respect of those affecting the power systems and of the Chief Engineer in other cases.

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The Superintending Engineer (Technical) will afford all technical assistance that may be required by the Chief Engineer, Chief Operation Engineers or the Chief Construction Engineer.

The Superintending Engineer (Technical) will prepare all Project Reports under the direction of the Chief Engineer with field materials furnished to him by the Chief Construction Engineer and in consultation with the Chief Operation Engineers where necessary.

The Superintending Engineer (Technical) will be responsible for all designs and specifications prepared in his branch and for maintaining existing ones uptodate. He will also be responsible for completion reports drawings and all technical records. All important contracts will be drawn up by him, the Chief Construction Engineer being consulted by him in respect of tenders for civil work.

(vi) Superintending Engineer (Electricity System)

19. The administration of an Electricity System will be in charge of a Superintending Engineer.

20. The Superintending Engineer is responsible to the Chief Engineer and the Chief Operation Engineers for the administration and general professional control of the entire system and of the officers of the department subordinate to him. He is also responsible for the efficient management of the undertaking as a commercial concern and in accordance with the commercial policy laid down by the Chief Engineer or Board. He will be responsible for the commercial propaganda and all other work carried out in the interests of popularizing the use of electricity.

21. The Superintending Engineer is empowered to order transfers of non-gazetted Engineering establishments within his jurisdiction but appointments and promotions in respect of members of the Madras Electrical Subordinate Service will be ordered by the

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Chief Engineer on his recommendations. The Superintending Engineer will have full powers with regard to workcharged establishment subject to the orders of the Chief Engineer in regard to creation of posts, dismissals, etc. He shall also exercise such powers over the provincial staff as are delegated to him under the statutory rules.

22. It will be his duty to recommend removals and transfers of gazetted officers and to note on all reports on the Engineering and subordinate establishment before submission to the Chief Engineer or the Chief Operation Engineers.

23. He will review the registers of financial irregularities and commercial work done and will bring to notice cases of incompetence or other disqualification for public duties and in like manner all instances of extraordinary zeal and ability. He will further exercise such powers of punishments, promotion and control as are conferred on him under the statutory rules.

24. It is the duty of the Superintending Engineer to inspect the important works in his area, to satisfy himself that the system of management is efficient and economical and that the instructions of the financial branch as regards works, operation, stock and accounts are strictly observed and that the executive and administrative work of the system is satisfactorily performed.

25. He shall satisfy himself that the staff employed (Provincial as well as workcharged) is actually necessary and adequate. He will exercise concurrent control with the Chief Accountant and ensure that the subordinate officers, watch carefully the expenditure on works, operation and maintenance expenses, growth or load and sales of electrical energy in the area under their control.

26. He will watch and control the rates paid for work and see that no extra staff or labour is employed

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on the works and he may require any officer subordinate to him to report to him such details of expenditure as he may desire.

27. When submitting to the Chief Engineers or the Chief Operation Engineers any report, design or estimate, the Superintending Engineer will invariably state his own opinion and recommendation.

28. He is responsible for the engineering features of design and the rates in estimates prepared or sanctioned by him.

29. The Superintending Engineer is responsible for reporting without delay the probability of any excess over estimates not within his powers of sanction and should arrange for prompt revision of the estimates whenever necessary.

30. The Superintending Engineer, should immediately report to the Chief Engineer any serious loss of immovable property caused by any accident or unusual occurrence within his jurisdiction (as required by paragraph 299 of the Madras Financial Code, Volume 1).

31. Immediately after work is finished the Superintending Engineer will arrange to close its account and prepare the completion report if required by the rules. In this connexion it will be his duty to see that the works are not protracted beyond a reasonable time and the completion reports are not unduly delayed.

32. The Superintending Engineer will be in general charge of the purchase of stores and their disposal within his limits of his powers and subject to stores purchase rules and instructions issued from time to time by the Board or the Chief Engineer.

33. All interruptions of large works in progress or serious stoppage to Electrical power service should be reported to the Chief Engineer by the Superintending Engineers according to the orders which may be issued

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by the Chief Engineer from time to time. The classes and probable durations of service interruption being duly explained.

34. While the Chief Accountant of the system will be responsible for the direct supervision of all accounting work relating to the undertaking and for all receipts and disbursements, and will be in entire and direct charge of the operating and revenue accounts of the undertaking, the Superintending Engineer will retain his general responsibility for the financial results shown and will exercise general supervision over the Chief Accountant's work in relation to them. The Chief Accountant will also act as a general Personal Assistant to the Superintending Engineer.

35. The Superintending Engineer should generally supervise and control the correct assessment and realization of such revenue as is assessed or collected in the electric system. The Chief Accountant will be responsible for the detailed assessment and collection of the revenue and shall maintain such records and accounts for the purpose as may be prescribed.

NOTE: The Superintending Engineer will decide all cases of doubt involving technical interpretation in the matter of billing for energy supplied. If the decision involves a deviation from any rule prescribed by Board, orders of the competent authority should be taken. When metering is in dispute, however, the case will be dealt with in accordance with the provisions of the Indian Electricity Act, 1910.

36. The formation of the accounts and revenue office or the central office and the controlling organization of the system is intended for intensive and effective internal control and to relive the Superintending Engineer of the bulk of the accounts, revenue and allied financial work, giving him the necessary help and advice for the financial administration of the system. The Superintending Engineer is however responsible for seeing that the work of the central office is efficiently performed and controlled by the Chief Accountant and that the field officers observe the instructions promptly.

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37. He shall personally review the monthly financial progress reports on the operation of the various undertakings and will comment on any marked variations in revenues and in operation or maintenance expenses.

38. The Chief Accountant is responsible for seeing that the accounts of the system are not allowed to fall into arrears but if arrears or confusion arise, which in the opinion of the Superintending Engineer cannot be cleared without the assistance of the Accountant-General or extra staff the Superintending Engineer should at once apply for such assistance as is necessary.

39. The Audit Officer and the Superintending Engineer should assist each other in rendering the management of departmental accounts as perfect as possible. To this end, during inspections, the Superintending Engineer or the Chief Accountant will examine the registers and other account and measurement books, the mode of preparation of estimates, contractor's accounts and agreements, the system of recording plans and papers and office work generally. He is expected to communicate freely and personally with his officers and to advise them in the performance of their duties.

(vii) Chief Accountant

40. As a Commercial Body the transactions of the Electricity Board demand an effective system of internal administrative check conducted by an officer of the Central office with an intimate knowledge of its working and with better information than that which can be derived from mere compiled accounts and documents. A Chief Accountant is therefore appointed as the head of the electricity, revenue and accounts office functioning as the central office and controlling accounts organization of the system.

41. The Chief Accountant shall be a gazetted officer, with sound experience of the accounts and administrative office control. He is the head of the central office of the system in immediate charge of the central office and be responsible for its efficient working.

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42. The Chief Accountant will be responsible for the direct supervision of all accounting work relating to the undertaking and for all receipts and disbursements. He will be in entire and direct charge of the expenditure and revenue accounts of the undertaking and shall normally report to the Superintending Engineer of the system. He will also act as general Personal Assistant to the Superintending Engineer. In all matters relating to accounts the Accounts Officer, Chief Accountant will be under the technical control of the Chief Controller of Accounts and report direct to him and take instructions or directions from him.

43. His main functions are broadly classified below :—

(i) Financial adviser to the Superintending Engineer,

(ii) Accounting and disbursing officer of the system,

(iii) Officer in charge of the revenue assessment and realization and of the internal checks of financial transactions incorporated in the accounts.

44. The Chief Accountant while being under the administrative control of the Superintending Engineer renders accounts to the Accountant-General through the Superintending Engineer and should act on Accountant-General's instructions in all audit and accounts matters in so far as they do not interfere with commercial accounts and principles. He shall have the status and the general powers of an Assistant Engineer in addition to others approved by competent authority.

45. He will have full administrative control over the Central Office and other accounts and collection staff of the system, viz., accountants, clerks, store-keepers, bill-collectors, etc., and other inferior staff and should secure efficient supervision over them, subject to such orders or limitations as imposed by the Superintending Engineer. He shall further see that field staff entrusted with the

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custody of money or stores or other valuables, maintain and render correct accounts on reliable data for eventual incorporation in the system books.

46. The Chief Accountant is authorised to correspond direct in all accounts and revenue matters to the extent approved by the Chief Engineer or Superintending Engineer. In other matters he will act under the orders of the Superintending Engineer as his Personal Assistant.

47. The duties of the Chief Accountant will be—

(i) to supervise and be responsible for the maintenance of financial accounts, cost accounts and other statistical data, other than purely technical, required by the department;

(ii) to supervise the office routine generally and be the financial adviser to the Superintending Engineer in all matters affecting the system;

(iii) to supervise the work of the purchasing department and the priced accounts of stores maintained. The Chief Accountant will check the stock accounts including physical verification of stores wherever convenient and call for and deal with any excesses or deficits brought to light during the annual stock-taking.

(iv) to assist and co-operate with the field officers (Divisional Engineers) in the tracking and rectification of all wastages and leakages including those arising from mismanagement or negligence or oversight and report on all such items to the Superintending Engineer;

(v) to take charge of budgetary control including the preparation of the budgets, their reconciliation with actual results and any subsequent enquiry resulting therefrom;

(vi) to see that sound financial and accounts organization is maintained throughout the system;

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(vii) to advise on the financial aspects of all important contracts;

(viii) to safeguard against fraud; and

(ix) to assume responsibility for their proper assessment and collection of revenue.

48. To ensure a financially sound administrative organization the following test checks may be conducted by the Chief Accountant in respect of facts which are incorporated in the accounts books and which form the basis for proper expenditure and revenue. The checks will include amidst other items :—

Test check of meter reading, surprise check on collections in outstations and isolated areas, test check of labour payments and time roll in the outstations, inspection of imprest cash and petty purchases from imprests, occasional inspection of stores where discrepancies are suspected. Such checks will preserve the moral influence and strength of the organization as a whole.

49. The Chief Accountant should present through the Superintending Engineer a clear analysis of the financial position of the undertaking as a whole so that the management may promptly take steps to remedy any weakness in the field organization.

50. He will be responsible for the efficient working of the various sections of the Central Office comprising, Cash, Stores, Revenue, Commercial, Establishment, Costing, Routine, Audit, Municipal and the General section dealing with the payment, Establishment and Travelling Allowance bills and also the Stores and Work bills. He will co-ordinate the work of various sections and satisfy himself that all the accounts, records and ledgers are maintained uptodate, that all the priced ledgers of stores are correctly maintained and that the revenue assessment and realization are properly watched in time. He shall report on all outstanding and important points to the Superintending Engineer.

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51. It shall be his duty to report on all excesses over estimates, deviations from the rules and assist in taking steps for regularization. He shall see that all audit requirements are met in the maintenance of accounts and shall obtain orders of the Superintending Engineer in case of difference of opinion with the Audit.

52. It will be his duty to satisfy himself that regulation as regards works, stock and accounts are strictly observed; to watch and compare the rates paid for work and bring to the notice of the superior officer any economies seen from the acccunts to be possible.

53. He will be responsible for the correctness of the original records of cash and stores, receipts and expenditure and for submission of complete vouchers from the information supplied by the field.

54. He shall review the ledgers and registers periodically and satisfy himself that they are maintained neatly and up to date.

55. He shall be responsible for the punctual rendering of the accounts of the System as separately required by the Chief Engineer and the Accounts Wing, Board in accordance with the Rules, and instructions in force and will exercise efficient control over the Divisional Accountant.

NOTE.—The duties and powers of the Chief Accountant and the Divisional Accountant in the office of the Superintending Engineer are more fully described in G.O. No. 530-W., dated 28th February 1935, subject to such modifications as may be made from time to time.

56. The Chief Accountant is responsible for seeing that the accounts of the System are not allowed to fall into arrears; but if arrears or confusion arise he shall report to the Superintending Engineer with his recommendations for such action as is needed.

57. The whole expenditure in the System is subject to check in the Central Office before payment or admit-

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ting the amount. The work in this Branch includes also preparation and check of the revenue demands, realization, the maintenance of accounts—vide Chapter on Sales and Revenue. The system of check of payment and receipts in the Central Office is on the lines settled by the Chief Engineer in consultation with the Accountant General and approved by Board, keeping in view the requirements of the system as a commercial concern and providing for efficient internal checking both on the spot as well as in the office.

58. Claims of all kinds except those for petty payments to be made out from imprests placed by the Chief Accountant in the hands of the Field officers will be checked in the Central Office and paid by cheques issued by the Chief Accountant on Government treasuries or Banks.

NOTE.—[1] The Chief Accountants of System Offices and Construction Circles including the Generation and Distribution Branches of the Madras Electricity System and the Accounts Officer, Madras Electricity System, will draw bills of pay and travelling allowances in respect of the accounts staff and technical and other non-gazetted staff in the system or circle concerned. They will sign the above bills in their individual capacity as Accounts Officers of the systems and circles concerned, provided the bills are covered by sanctions and the travelling allowance bills are countersinged by the appropriate controlling officers. They will be responsible for the maintenance of service books, leave accounts, etc.

[2] (i) The Chief Accountants of System Offices and Construction Circles including the Generation and Distribution Branches of the Madras Electricity System and the Account. Officer, Madras Electricity System, will pass all other bills (e.g.) stores bills, firms' bills, contractors' bills, subject to the usual rules of check-measurement, agreement, local purchase orders sanctioned estimates, etc., up to Rs. 25,000 in each case.

(ii) The Chief Accountants of System Offices and Construction Circles including Generation and Distribution Branches of the Madras Electricity System and the Accounts Officer Madras Electricity System, will sign cheques up to Rs. 25,000 in each case, the cheques above this amount being signed by the Chief Accountant or the Accounts Officer and the Superintending Engineer concernod.

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(iii) The Chief Accountants of System Offices and Construction Circles including the Generation and Distribution Branches of the Madras Electricity System and the Accounts Officer, Madras Electricity System, will sign all journal vouchers up to Rs. 15,000.

"The Chief Accountants of Systems/Circles will sign the advices of transfer and acceptances of credit or debit irrespective of the monetary limit provided the journal vouchers are approved by the competent authority as under :

1. Upto Rs. 15.000/- (Rupees fifteen thousand) Chief Accountant.

2. Above Rs. 15,000/- (Rupees fifteen thousand) Superintending Engineer.

(3) The Chief Accountant should submit to the Superintending Engineer a monthly return of outstanding bills (both receipts and disbursements) delayed beyond the time limits prescribed with brief explanations for the delay and steps taken to clear the outstanding items.

(iv) The A.O./Pykara Electricity System, Coimbatore will pass bills each upto Rs. 25,000 and sign cheques upto Rs. 50,000.

59. He is responsible for submitting to the Superintending Engineer all points involving technical interpretations of difficulties in the application of the tariff.

60. "Government/Board Loan Bonds and other Securities of the Government tendered voluntarily by consumers as security with reference to the clause in the agreement for supply of energy may be pledged in the name of the Chief Accountant. In the case of post office cash certificates and National Savings Certificates held by the Board as Security, the Chief Accountant may also sign endorsement of transfer of the cash Certificates standing in the name of the Superintending Engineer on the written authority issued by the latter, a copy of which should be sent to the Director of Postal Audit.

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61. The Chief Accountant of the System is generally responsible (under the orders of the Superintending Engineer) not only for the financial regularity of the transactions of the whole system but also for the maintenance of the accounts of the transactions correctly in accordance with the rules in force. He is further required to submit the accounts to the Account's wing who has to apply to them such audit checks as may, from time to time, be prescribed. In addition to the accounts return prescribed in Chapter VII, the Accountant-General is authorized to call for additional accounts, books, papers and writings having relation thereto, should he consider them necessary for elucidation thereof.

62. The responsibility for the check of receipts lies entirely with the departmental officers. But a test audit of the receipts of Electrical Undertakings of Government is conducted by the Accountant-General. This audit of receipts was at the instance of the Government of Madras, originally entrusted to the Accountant-General by the Government of India under Rule 12 of the Article, General Rules (dated 13th April 1926).

(viii) Deputy Chief Accountant

62-A. (1) The Deputy Chief Accountant is appointed mainly to give relief to the Chief Accountant. He will assist the Chief Accountant in all matters and will take over from the Chief Accountant such duties and functions as may be allotted to him by the Superintending Engineer.

(2) He shall be a Gazetted Officer and as the immediate gazetted assistant under Chief Accountant in charge of the Central Office staff will assist the Chief Accountant and act under his orders in exercising administrative control over all the Central Office under him.

(3) He can correspond with all Officers of the system direct in accounts matters and in other matters,

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he will act on behalf of the Superintending Engineer and Chief Accountant under their instructions and authority.

"Deputy Chief Accountants in charge of the regional Revenue Units can correspond direct with the consumers in their designation on routine matters, and where any important decision is to be taken and in policy matters the correspondence shall be in the name of the Superintending Engineers/Chief Accountants under their instructions and authority".

(4) The duties of the Deputy Chief Accountant will be—

(i) to supervise, subject to general review by the Chief Accountant and the Superintending Engineer to be responsible for the maintenance of financial accounts, cost accounts and other statistical data required by the administration;

(ii) to assist the Chief Accountant in supervising the office-routine generally;

(iii) to supervise the work of the purchasing section and priced accounts of the stores maintained;

(iv) to assist the Chief Accountant in the matter of budgetary control including the preparation of the budgets, their reconciliation with actual results and any subsequent enquiry resulting therefrom;

(v) to assist the Chief Accountant in seeing that a sound financial and accounts organization is maintained throughout the system;

(vi) to assist the Chief Accountant in safeguarding against fraud;

(vii) to assume complete responsibility for assessment, issue under his signature, realization, etc., of all L.T. bills of the system subject to the General Control of the Chief Accountant.

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(5) The Chief Accountant will be responsible for the efficient working of the various sections of the Central Office comprising cash, revenue, commercial establishment, costing, routine audit. Municipal and the General section dealing with the payment, establishment and travelling allowance bills and also the stores and work bills. The Deputy Chief Accountant will be responsible for the proper work of the billing (L.T. bills) sections, ledger section, accounts section and stores section. The Chief Accountant and the Deputy Chief Accountant will co-ordinate the work of the various sections under their control and satisfy themselves that all accounts, records and ledgers are maintained up to date. The Deputy Chief Accountant will be responsible to see that all the priced ledgers of stores are correctly maintained and that the revenue assessment (L.T. bills) and realization thereof are properly watched in time and that all outstanding points are brought to the notice of the Chief Accountant and the Superintending Engineer. The Chief Accountant will satisfy himself that the revenue assessment (other than L.T. bills) and realization are properly watched in time.

(6) The Deputy Chief Accountant should bring to notice of the Chief Accountant all excesses, over estimates and deviations from the rules and regularize them by obtaining orders of competent authority.

(7) The duties and powers of the Chief Accountant in Appendices I and II of G.O. No. 530-W., dated 28th February 1935, should be deemed to be modified to the extent to which they are now transferred to the Deputy Chief Accountant.

NOTE1—The Deputy Chief Accountant will exercise the following powers in respect of passing of bills. Payments will however be made by the Chief Accountant.

(i) All work establishment rolls countersigned by the Assistant Engineers will be passed by him, provided they are covered by sanctions.

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(ii) All actual expense bills of the work-charged staff will be passed by him provided they are countersigned by the Assistant Engineer concerned.

(iii) All imprests will be checked and passed for payment if they are countersigned by the Assistant Engineers.

The vouchers will be admitted by the Deputy Chief Accountant. Any violation of the departmental rules or extravagant expenditure should be reported to the Chief Accountant and Superintending Engineer.

(iv) All nominal muster rolls will be passed by him if they are countersigned by Assistant Engineers and the rates are within sanction.

(v) All other bills, e.g., stores bills, firm's bills for articles purchased for stocks, refunds of amounts relating to L.T. supply, e.g., refund of service connection deposits, excess collections, arrears of wages, etc., will be passed by him up to Rs.1500 for each bill subject to usual rules of check-measurement, L.P.O.s and sanctioned estimates and check-measurement of the Assistant Engineer when required.

(vi) He will conduct a cent per cent check of the entries on the payments side of the cash book daily in addition to the check done by the Divisional Accountant. For this purpose he will be deemed to be Disbursing Officer within the meaning of paragraph 165 of Madras Public Works Account Code.

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(vii) The Deputy Chief Accountant in charge of cash will sign cheques up to Rs.10,000 in each case.

(ix) Divisional Electrical Engineers

63. The technical and executive unit of the system is the division in charge of a Divisional Electrical Engineer who is responsible to the Superintending Engineer for the execution and management of all technical and field works in his jurisdiction. The Divisional Engineer is also expected to assist in the commencial work and to keep himself and the Superintending Engineer informed of all commercial, industrial and rural development. He will co-operate with the Chief Accountant of the System and give him all legitimate support in rendering the management of the accounts of the Division as efficient as possible. He will

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be responsible to see that prompt attention is paid by all his staff in complying with the instructions issued from the Central Office on all financial and accounting matters.

64. He will generally control and will recommend appointments and dismissals in the case of the work-charged establishments for the works in his charge.

65. The Divisional Electrical Engineer is responsible for seeing that proper measures are taken to preserve all the buildings and works in his charge. He must keep accurate plans of all Government lands borne on the registers of the Electricity Department and ensure that his subordinates are acquainted with the boundaries.

66. All lands should be demarcated, wherever that has not been done, and this work should be carried out by the subordinates of the Electricity Board in consultation with the Officers of the Revenue department.

67. He should report immediately to the Superintending Engineer any serious loss of immovable property caused by any accident or unusual occurrence in accordance with the rules in force as required by the Madras Financial Code.

68. The Divisional Electrical Engineer is responsible for seeing that the surveying and Mathematical instruments within his territorial charge are properly cared for and will report on their condition to the Central Office once a year in April. Any injury to the instruments due to neglect or carelessness should be made good at the expense of the officer or subordinate responsible for the damage.

69. He is responsible for the Engineering features of designs and the rates in estimates prepared or forwarded by him.

70. He is prohibited from commencing any work, or expending any public funds, without the sanction of

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the competent authority or from making any other than trifling deviations from sanctioned designs in the course of execution except in the case of emergency.

71. All interruptions of works in progress or to the electric power service should be immediately reported by the Divisional Engineer to the Superintending Engineer, the causes and the probable duration of such interruptions being duly explained.

72. The Divisional Engineers are in entire charge of all the Works, Stores, etc., in their jurisdiction and to this end it is their duty to see that the administration is financially sound within their areas.

73. He should check periodically and at least some of the main items of stores in the various sub-stores during each inspection of work, and thus ensure that the stock accounts are properly maintained by the Junior Engineers and the Store-keepers.

NOTE.—This will avoid large discrepancies arising at the annual verifications.

74. He should check-measure all important works in his area and at least 24 works in a year and maintain a register for the purpose and produce it to Audit.

75. He should see that the initial accounts of works are properly maintained by the Assistant Electrical Engineers or Junior Engineers and that the works accounts are not long kept open by the Field Officers to admit of slow creeping in of discrepancies in the accounts.

76. He may periodically inspect a few important power services in his jurisdiction and report to the Superintending Engineer and the Central Office any discovery of leakage or wastage of revenue for taking remedial steps.

NOTE: Divisional Electrical Engineers in operation Systems (Including Generation Circles) who have cheque drawing powers and who have been specifically authorized by the Chief Engineers for Electricity may exercise the following additional powers.

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(i) Passing of first and final works bills and suppliers, bills upto Rs. 1,000/- and bills for petrol, quarterly tax and repairs to vehicles upto a limit of Rs. 1,000/- the cost of which are already included in the Maintenance Estimate.

(ii) Make payments upto Rs. 10,000/- on intermediate works bills.

NOTE: Alternate running account bills should be sent and got checked by the Central Office.

(x) Assistant Engineers

77. An Assistant Engineer is in charge of works, operation, distribution (including commercial activities) or construction, as the case may be, in the area assigned to his charge and he is responsible to the Divisional Engineer (or Superintending Engineer, as the case may be) for the efficient discharge and management of the departmental activities in his area. He is also responsible for furnishing to the central office correct information and data in respect of all financial matters, budgets, expenditure and revenue whenever called for.

78. The Assistant Engineer will be responsible for seeing that the transfer reports of Junior Engineers and Supervisors are complete and in all respects thorough and should ensure that the new comer perfectly understands his duties.

79. Designs and estimates for all works proposed by him for replacements, additions or improvements will be prepared by the Assistant Engineer and submitted to Divisional Engineer who will scrutinize and submit them in complete shape to the Superintending Engineers.

NOTE.—Subject to the rules and orders in force from time to time the Assistant Engineer is personally responsible for methodical organization of the operation, maintenance and construction works in his charge. He should see that the lorries are properly maintained and should check their proper use. The daily lorry reports shall be scrutinized by the Assistant Engineer and the lorry log statements will be certified by him.

The Assistant Engineer will submit monthly progress reports to the Divisional Engineer.

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80. It will be the duty of the Assistant Engineer to regulate expenditure with economy and he should in no case exceed his budget allotments or the estimate amounts without the orders of the Superintending Engineer which should be obtained through his Divisional Engineer.

81. If any excess is seen to be unavoidable during the progress of a work he should submit details to the Divisional Engineer promptly who will make his recommendations to the Superintending Engineer for extra funds. Savings foreseen should also be dealt with in a similar manner. Copies of usual communications should be sent simultaneously to the Central Office.

82. All accidents should be reported by the Assistant Engineer in the usual form to the Divisional Engineer who will report at once to the Electrical Inspector, District Magistrate, Commissioner for Workmen's Compensation Act (if required) and to the Superintending Engineer in duplicate.

83. An Assistant Engineer will normally deal with all technical matters in regard to L.T. consumers and L.T. distribution lines, but should obtain the orders of Divisional Engineer in important matters.

NOTE.—When such matters affect the accounts, either revenue or expenditure he should inform the Chief Accountant.

84. He will check and see that the instructions from the Central Office are complied with promptly. He should ensure prompt action being taken on consumer's arrears and disconnection notices issued by the Chief Accountant.

85. Any abnormal conditions (including arrears) will be reported to the Divisional Engineer who will report to the Superintending Engineer, if necessary.

86. The Assistant Engineer is responsible for the general condition of the tools and plant and stores in

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his area and for the proper maintenance and due submission of the respective accounts by his subordinates. He shall report on all excesses or surpluses and take action on all unserviceable items and for this purpose review the condition of tools and plant and stores not less than once a year.

87. He should arrange for test check of not less than 5 per cent of the meter-readings, test reports and connected loads statements of his subordinate staff every quarter and should himself test check 1 per cent. All such items should be attested. Discrepancies should be reported to the Chief Accountant, important cases being sent to the Divisional Electrical Engineer also. He should check-measure all works (work orders) costing over Rs. 500 executed departmentally or by contract. He should also check-measure all service connection works exceeding Rs. 500 and 5 per cent of the remainder.

87.A. *Stores Superintendent*

I. Control and Administration

The Stores Superintendent will be under the direct control of the Superintending Engineer for technical as well as administrative purposes. The Stores Superintendent is responsible to the "Superintending Engineer for overall control and administration of the Stores Organisation of the System/Circle.

The Stores Superintendent will be the immediate administrative head in respect of Central Stores and will also exercise technical control for proper upkeep and maintenance of the sub-stores)

II. Acquisition of Stores and Distribution of Stores

The Stores Superintendent will act as a liaison officer between the Stores, field and purchase organisation. He will get the requirements of the field at specified periods, review the stock position of the materials both in the Central and Sub-stores, and send periodical approved list of requirements to the purchase section for arranging purchase.

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The Stores Superintendent will see that adequate materials are kept in stock so that the work does not suffer and at the same time are not kept in excess of requirements so as to lead to unnecessary locking up of capital.

The Stores Superintendent should watch the supply of materials within the prescribed delivery period for each indent and take appropriate action for any delay in supply.

He should also watch the taking over of materials diverted from other systems/circles. Diversion of materials within the system/circle to meet the demands should also be properly arranged.

III. Responsibility for receipts

The Stores Superintendent is generally responsible for the proper receipt and accounting of supplies received against purchase order and will ensure that the supplies are with ref. to the specification of the purchase order.

He will ensure that cases of damages and shortages noticed in the supplies are promptly taken up with the suppliers and that defective materials or materials pending receipt in stock accounts are not stacked alongside regular stock materials.

He will personally examine the register maintained by Store-keepers, of Stores not taken into stock for various reasons and take prompt action to expedite the matter.

He will ensure that the bills of the suppliers are promptly sent for payment to Central Office with the receipt certificates furnished by the Store-keepers.

IV. Responsibility for Stock

The Stores Superintendent will ensure proper arrangement and upkeep of Stores, to avoid loss or deterioration of stocks in store-houses, provision of

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proper accommodation, weighing facilities, fencing, yard lighting, watch and ward and protection from fire, theft etc., in all stores of the systems/circles.

He should conduct a test check of physical balances to avoid discrepancies, frauds, etc., He should also ensure that the numerical balances are reconciled monthly with the priced ledger balances.

He should list out obsolete and surplus stores and submit proposals to the Superintending Engineer for their disposal. Periodical disposal of scraps and empties etc., should be arranged by the Stores Superintendent, under the orders of the Competent Authority.

Reserve limit of stock of the System/Circle should be reviewed and appropriate action taken to see that the Reserve Limit is not exceeded.

V. Responsibility for issue

The Store Superintendent should ensure that issues are quickly done and that all the issues from Stores are properly accounted for and covered by proper requisitions etc. He may also test check the quantities issued with those indented in the requisition.

Requisitions for Inter-Stores transfers should be countersigned by the Stores Superintendent in respect of the Stores attached to the Stores Superintendent.

VI. Responsibility for Railway Clearance

The Stores Transport Staff in charge of clearance and despatch of materials of the System/Circle will work under the Stores Superintendent.

He will ensure (unless alternative arrangement has been ordered) that the consignments cleared from Railway Stations are safely transported without loss or damage in stores transit and accounted for properly in

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stores. He will periodically visit the transport yard and ensure that despatch and receipt of consignments are done with the least possible delay.

The Stores Superintendent is responsible to ensure that proper claims for loss or damages are preferred by the Store-keepers or Transport Oversears against Railways and refunds obtained. The registers maintained in this respect shall be reviewed by the Stores Superintendent.

Proper maintenance and use of department lorries attached to the Stores should be checked by the Stores Superintendent. The daily lorry reports shall be scrutinised by the Stores Superintendent and the log books certified and countersigned.

VII. Responsibility for accounting matters

The Stores Superintendent should ensure that the Stores Accounts are properly maintained by a percentage check of the Stores Accounts such as S.I.Bs. S.R.Bs., and Bin Cards and other prescribed registers.

The Stock verification Reports etc., shall be scrutinised by the Stores Superintendent and suitable recommendations offered by the Stores Superintendent in-respect of discrepant items.

The Stores Superintendent should ensure that advances of cash taken by the Store-keepers, Transport Overseers etc, towards payment of freight charges etc., are closed promptly.

VIII. Inspection

The Stores Superintendent should periodically inspect the various substores and exercise effective control over the Store-keepers incharge of the Stores and ensure that the Stores are properly kept and accounts correctly maintained in addition to test check of a few items.

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IX. General

The Stores Superintendent will report to the Superintending Engineer any irregularity or malpractice committed by the subordinate stores staff for taking further action.

The Stores Superintendent will generally be responsible for an efficient management of the Stores and shall take all reasonable steps to achieve that objective.

The Stores Superintendent will be responsible to the Chief Accountant for maintenance of accounts and regulating the receipts and issues strictly in accordance with the departmental regulations.

NOTE : The duties and responsibilities shall be exercised by the Assistant Engineers (Stores) or the territorial Assistant Engineers who may be incharge of Central Stores or Sub-stores as the case may be.

Section C—General and miscellaneous rules

88. The following are the general instructions for the guidance of officers :—

Compensation for loss of property.

(*a*) No public officer is entitled to compensation for loss of property caused by an accident of any kind, merely because such accidents may have happened to him while he was employed in the service of the State except to such an extent that the Government may relax the provisions of this rule.

Instructions for the guidance of heads of departments in recommending the grant of compensation for loss of property to Government servants serving under Government have been issued in the annexure to G. O. No. 279, Finance, dated 12th August 1938.

Any amount paid to a Government servant under the orders of the Government as compensation for loss of property will be debited to the same major and minor head of account to which the Government servant's pay is debited but under a different sub-head, viz., contingencies.

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Service under local funds, etc.

(*b*) Members of the department may be transferred temporarily to work under the Local funds or municipalities and be paid wholly from such funds under the Foreign Service Rules in Part VII of the Fundamental Rules. Officers wholly or partly employed on Local Fund or municipal works under the orders of the Chief Engineer will be wholly subject to the departmental rules. No such officer may receive any additional emoluments in connection with such works except as provided in Fundamental Rule 47.

Police and other guards.

(*c*) When marching or in camp on public duty, officers are allowed a guard for the protection of public property. Such guards are supplied without charge by the Police department and the application for them should be made to the Superintendent of Police by the officer requiring them unless he be an Assistant Engineer or Junior Engineer, when the application should be made to the Divisional Engineer. Such guards will not however be supplied unless the officer travelling is in charge of Government money or valuable Government property or unless the country is disturbed.

In all cases where through the inability of the Police department to supply a guard from the regular police force, special guards have to be entertained, the sanction of Government will be necessary. Officers may, however, in urgent cases, entertain the guards in anticipation of sanction, reporting their action at once to higher authority. The services of such extra guards should be dispensed with directly they are no longer required.

Miscellaneous rules.

(*d*) Persons employed in the department shall have no personal pecuniary interest, directly or indirectly in the construction of any public work, or in the manufacture, supply or sale of building materials. They are further subject to the rules laid down in "the Government Servants, Conduct Rules."

Every member of the department whether civil or military, must consider that his pay, for the time being or as defined in any agreement, is sole legal remunera-

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tion, and that the receipt of commission, or any consideration, directly or indirectly or account of any business or transaction in which he may be concerned on behalf of Government, is prohibited. Every officer of Government is bound to report to his departmental superior any infringement of this rule which may come to his knowledge.

NOTE.—(1) An exception is, however, allowed in cases of arbitration as follows:—

(*a*) An officer shall not act as arbitrator in any case without the sanction of his immediate superior or unless he be directed so to act by a Court having authority to appoint an arbitrator.

(*b*) No public officer shall act as an arbitrator in any case which likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.

(*c*) If an officer acts as arbitrator at the private request of disputants he shall accept no fees except as provided in Fundamental Rules 46 and 47.

(*d*) If he acts by appointment of a Court of Law, he may accept such fees as the Court may fix.

(2) There is also no objection to an officer of the department competing for any prize offered by a Municipality for preparing for it any designs or estimates, and to his receiving the award if he competes successfully.

(3) An officer of the department called upon by Court to act as a commission to give reliable information on certain technical points of engineering, may comply with the request unless debarred by the operation of clause (*b*) of note 1 above. If he accepts the commission, he may retain such fees as are fixed by the Court.

Publications of rules and notices.

(e) Drafts of rules, regulations and notifications having the force of Law and affecting the outside public should before issue under any Act, or in cases in which the previous approval or sanction of the Governor-General in Council is necessary, before submission to the Government of India be published with a view to ascertaining whether any valid objections can be taken thereto. A similar course should be adopted in the case

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of rules or notifications affecting the outside public intended to be issued not under any Act or Regulation, but as Executive Orders.

When drafts of any rules, regulations or notifications of the foregoing classes are submitted for the sanction of the Governor-General in Council, it should invariably be stated whether they have been published and the result of publication described. If they have not been published, the reasons for non-publication should be fully explained.

General rules of office procedure.

(*f*) No officer or subordinate of the department may except with the previous permission of the authority to which he is immediately subordinate, seek an interview with any officer in respect of any matter affecting him personally as a Government servant. The previous permission of the Chief Engineer should be obtained through the proper channel in the case of an interview with a Minister or a Secretary to Government.

No officer should correspond with any authority superior to the officer under whom he is immediately serving or with the Government, out of the regular course, except in a case of extreme urgency, in which case he must send copies of his communications to his immediate superior.

No anonymous communications regarding the conduct of any Government officer shall be acted upon without the permission of the Board, excepting so far as to endeavour to remove any apparently well-founded causes of complaint which do not affect the character of individuals. With the above exception, every complaint by or against any person in the department must be received and enquired into by his superior officer.

Procedure in regard to law suits.

(*g*) When any officer or subordinate in the department is personally sued in any civil court, by parties claiming from him wages or money arising out of transactions in which he is concerned only in his official capacity, and *bona fide* on behalf of Government, it will be necessary that he defends the suit by pleading

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that Government should be made the defendant as the party really interested. But when the suit is for damages in respect of an alleged wrongful act of Government officer, the party aggrieved may, as a general rule, bring the suit against such officer, and it would be no defence for the officer sued to contend that Government ought to be the defendant. The plaintiff may legally contend that he has a right to look to the party by whose act he has been aggrieved, whether he could or could not have sued that party's principal. The distinction is between suits on contracts and suits for wrings. In cases of the latter kind, it will remain with Government to determine whether it would be just and proper that the defence should be carried on at the expense of Government. This course should ordinarily be adopted only in cases where there is no reasonable doubt of the innocence of the defendant. When there is *prima facie* evidence that he has acted improperly he should be left to conduct his own defence the question of Government contributing towards the cost of the defence being subsequently considered. Whatever be the nature of the case, failure to defend the suit, or to reply to the plaint in person or by the counsel, as the case may require, will render the officer or subordinate personally responsible.

N.B.—An officer, receiving a summon to produce official documents in a Court of Law, should, provided the documents be specified, produce them to the Court unless they are unpublished official records relating to any affairs of State, when he must refer to the officer at the head of his department.

Institution and defence of original suits and appeals.

(*h*) Government have ordered in G. O. No. 1274, Electricity, dated 24th June 1940, that the Chief Engineer shall exercise all the powers now exercised by the Board of Revenue in regard to according sanction to the institution and defence of original suits and appeals, the money value of which does not exceed Rs. 10,000 in each case, unless they involve any important question of principle or are in the nature of test suits, in which case, irrespective of the money value, the orders of Government should be obtained.

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NOTE.—The point whether a case does or does not involve a question of principle shall be decided by the Chief Engineer for Electricity.

Before according such sanction, the Chief Engineer, shall obtain the opinion of the Government Solicitor, Madras, in regard to litigation in the City, and shall obtain or cause to be obtained the opinion of the District Government Pleader in regard to mufassal litigation and follow the instructions in G.Os. No. 3470, Law (General) dated 12th September 1931 and No. 4100, Law (General) dated 6th November 1931, as subsequently amended.

If the Chief Engineer finds himself unable to accept the legal advice obtained in any case, he should report the matter to Government for orders.

The Superintending Engineer, while submitting the records of a case in which in his opinion a suit or appeal should or should not be filed, or the defence should or should not be undertaken should send along with the records *(a)* the opinion of the District Government Pleader and *(b)* the opinion of the Collector in suits and appeals affecting or likely to affect any department, under his control as to the advisability or otherwise of filing or defending the suit or appeal.

(*i*) *Security deposit from subordinates* :— The following subordinates in the department have to pay security deposit :—

Store Superintendent.
Store-keepers.
Cashiers.
Bill-collectors.
Drivers and Cleaners of vehicles.
Transport overseers I gr. Rs. 500
,, II gr. Rs. 250

NOTE.—(1) The security deposits furnished by the subordinates of the Electricity Department will be kept in the safe custody of the Chief Accountants of the System Offices of the Superintending Engineers concerned. They need not be sent to the District Treasuries for safe custody.

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The security deposits of subordinates may be recorded in a separate register other than that of consumers' security deposits.

NOTE (2).—Security taken from a Government officer or a contractor should be in one of the following forms :—

(*a*) Cash.

(*b*) Government Promissory notes, Municipal debentures of Port Trust Bonds;

(*c*) Post Office Savings Bank Pass Books;

(*d*) Post Office Cash Certificates, Defence Savings Certificates and National Savings Certificates :

(*e*) Deposit receipts of recognized banks approved by the Government for the purpose ; and

(*f*) Fidelity bonds from Insurance Companies of reasonable financial standing in forms prescribed by the Government.

NOTE.—The expenditure on account of payment of premia to Insurance Companies towards Fidelity guarantee bonds and cost of stamp paper for execution of security bonds by the Cashiers and Chief Cashiers and the two assistants in the Office of the Chief controller of Accounts who are in charge of Cash employed in the Electricity Board shall be met by the Board.

When a Board Servant is permitted to handle in his official capacity moneys received, not on behalf of the Board but in connection with the affairs of the Board/ Government institution or non-Government/Board Institution such moneys should be accounted for initially in the Board's ~~Bonds~~. Funds.

89. The requirements of the department will, as a rule, be met from the Civil Assistant Surgeon Branch of the Civil Medical Department of the State Government. Medical Establishments.

(1) Civil Assistant Surgeons will be allowed as part of the Electricity Department and furnished with medicines at the public expense wherever any large body of workmen is collected together. Sanction to their appointment must be obtained under the usual rules regarding increase of establishment and applications for

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the services of individuals to fill sanctioned appointments will be made through the Superintending Engineers to the D.M.S.

Pay and Allowances of Medical Establishments

(2) A Civil Assistant Surgeon employed in the department is entitled to the pay he was drawing in the time-scale of pay of his class at the time of his transfer and to the usual annual increments which will be sanctioned by the Administrative Medical Officer. He will also be entitled to draw the special pay or compensatory allowance, if any, that may be attached to his new appointment.

Transfer of Civil Assistant Surgeons

(3) On the transfer of a Civil Assistant Surgeon from civil employment for duty in the Electricity Department, the following documents should be forwarded for custody to the Chief Accountant of the system in which he is to be employed until he is transferred elsewhere:—

(i) Service register with the leave account and the leave sheet.

(ii) Extract from orders of transfer.

(iii) Last pay certificate.

Leave, Retirement and Resignation of Civil Assistant Surgeons

(4) Application for leave, retirement or resignation, as well as casualty reports and invaliding papers should be forwarded to the Administrative Medical Officer.

Removal of Civil Assistant Surgeons

(5) Whenever it is thought desirable to remove a Civil Assistant Surgeon from the Electricity Department, the reasons for so doing should be reported confidentially to the D.M.S. who will take further action as may be considered necessary in accordance with the rules regulating the procedure to be observed in such cases.

Section D—Office routine.

90. The office procedure will be generally in accordance with the working instructions — vide Appendix XXIV.

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A list of periodical returns and the registers to be maintained in the various offices is included in the Appendix XXI.

Destruction of official records

91. The records may be destroyed after the periods specified in Appendix XXII, unless, in any case, a record has been specially ordered to be kept for a longer period. As regards records not inlcuded in the Appendix, the sanction of the Chief Engineer should be applied for annually in the month of January. The Accountant-General should be consulted in respect of Audit records before applying to the Chief Engineer. In ordering the destruction of such records, great care should be exercised that it is confined to such as are valueless, but the following should on no account be destroyed :—

(1) Records in connection with expenditure which is within the statute of limitation.

(2) Records in connection with expenditure on works not completed although beyond the period of limitation.

(3) Records of experiments and observations.

(4) Records in connection with claims to service and personal matters connected with persons in the service.

In the office of the Divisional Engineer and the Central Office of a System full details of all records destroyed from time to time should be maintained permanently.

Recording of plans and drawings.

92. The Superintending Engineer of the System shall keep on record in his office the following plans or such of them as are required in his system—

(i) Copies of all standard plans of buildings, completed plans, sections and elevations of every building under his charge the boundaries of the ground attached to any buildings being distinctly shown.

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Detailed drawings including foundations, where practicable, of all other civil works in the system as actually completed and the boundaries of the ground attached to such works.

(ii) Accurate plans of all electrical and mechanical equipment in the system.

Maps showing distributions and the tapping arrangements including extensions to existing feeders.

(iii) Copies of all specifications issued.

(iv) All estimates sanctioned from year to year.

N.B.—The Divisional Engineers shall also maintain copies of the above as pertaining to their areas.

Transfer of charge

93. A register of incumbents of charges shall be maintained in the Central Office showing the period of incumbency of each gazetted officer or accountant in charge of sections. The Divisional Engineer shall maintain similar incumbency registers in their offices in respect of their subordinate executive staff.

94. (1) On assuming charge, every officer shall make it his business to acquaint himself with the works and the special features of the items in his charge. The officer shall count, weigh or measure selected stores in order to test the accuracy of their accounts and should minutely examine the works in progress as to their quality and as to their accordance with the sanctioned plans and estimates. He shall further go through the books, registers, and ledgers accounts and report on any arrears or confusion that may come to his notice. The above are the general instructions relating to the functions of each officer. If the relieving officer fails to bring to the notice of his superior within a reasonable period (say, three months) any deficiency or defect in work, stores accounts, etc., taken over, he will be held responsible for the same so far as he was in a position to ascertain it.

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(2) The relieved officer should give the relieving officer a memorandum showing all the works in hand, the orders remaining to be complied with, and matters of importance relating to operation; maintenance, load and other items in his charge. All matters which particularly require the attention of the relieving officer should be detailed with full explanation of any peculiarity.

(3) An officer must not delay making over charge after the arrival of the relieving officer; nor must he, without the permission of his immediate superior officer, leave the station before the arrival of his successor. The relieving officer will take up the expenditure of cash and stores from and for the first day of the month during which the relief took place, and submit the next monthly accounts in the same manner as if he has been in charge during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency.

(4) Whenever the transfer of charge is prolonged so that two Government servants may be entitled to draw pay and allowances simultaneously for the same appointments (*see* Audit instructions under Fundamental Rule 107) the Superintending Engineer should intimate to the Audit office if the time taken is reasonable and the relieving officer may be considered as on duty for the period. If, however, the Superintending Engineer considers the time taken in making over and receiving charge to be excessive, the relieving officer must be treated as if he was on leave or on joining time, etc., as the case may be, for as much of the time as may be regarded as excessive.

In the case of an executive charge becoming vacant by the death or sudden departure of the officer in charge, the next senior officer of the department should assume charge and proceed with the normal work.

(5) It is an object of great importance to secure as far as possible continuity in procedure or practice in

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regard to cases and matters actually under settlement and to this end the Superintending Engineers and Chief Accountant should make special mention about such matters in their notes to successors.

(6) When a Divisional Accountant is about to be relieved of his duties in a system either permanently or temporarily he should prepare a memorandum reviewing the Accounts of the system with which he is concerned as primary auditor or compiler of accounts. The memorandum should include notes of all points which have to be kept in mind by the relieving Division Accountant as requiring action. In regard to transactions with contractors and suppliers which are under settlement recoveries to be made from them and other points which should receive special attention should be mentioned. A statement of original tenders and agreements handed over and taken over should also be appended to the transfer report. The memorandum should be in a tabular form with columns for (1) remarks by the relieving Accountant, (2) remarks by the Superintending Engineer in charge and (3) orders of the Accountant-General. The relieving Accountant should examine it when taking over charge and promptly forward it with his remarks, to the Accountant-General through the Chief Accountant who will record such observations as he may consider necessary.

N.B.—Forms of questionnaire shall be drawn up and issued with the approval of the Superintending Engineers for guidance of officers preparing transfer notes.

They should be merely taken as indicating the general lines on which transfer notes should be prepared and should not be considered to be exhaustive.

Inspections

95. The Officers of the Systems should make it a point to inspect the offices and stores of their subordinate during tours and this will help a long way to prevent the accumulation of arrears and discrepancies in stores and accounts besides fostering an impetus in the field for a sound administrative organization in each section.

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The lines of inspection may be classified under the following broad outlines :—

Administration ;
Technical or Executive ; and
Financial.

Administration: Under this may be grouped seniority list of work-establishments in the sections, seniority roll of daily-paid men on higher wages, register of work, register of returns progress reports and other similar items including files relating to accidents.

Technical or Executive : List of drawings and plans, pole schedules of works, distribution charts, load record statements, interruptions to supply, etc., correspondence on electrical inspections and other items purely of a technical nature may be included here.

Financial: Every commitment for expenditure or revenue is an important item. All items whether purely of a technical or administrative nature ultimately leading to some financial effect, budget, revenue or expenditure, should be classified under this group and dealt with accordingly.

The following officers will be the inspecting officers in each system and the scope of their inspections will be as heretofore mentioned :—

The Superintending Engineer is the Controlling Officer of each system and the following main items will be inspected by him during his tours :—

Administration: The offices of the Assistant Engineers and the Junior Engineers will be inspected by the Superintending Engineer as and when convenient and the office of the Divisional Electrical Engineers will be inspected not less than once a year. He will inspect whether the several registers and returns are properly maintained, whether the progress reports, interruption reports and load record statements are concurrently written up and whether the Divisional Engineer is and

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the Assistant Engineers are exercising their checks efficiently and discharging their duties satisfactorily. He will further see that the stores are properly maintained and obsolete materials are not over stored, that not more than the required spares and tools and plant are kept in.

Technical or Executive: He will see that the distribution charts and plants and sketches of the transmission lines and sub-stations and other buildings are properly maintained; that the execution of operation, maintenance and construction works are properly executed as per approved designs and plans; that interruptions are properly remedied and that the sub-stations and equipments are well maintained.

He will further see that the supply to H.T. consumers is well attended to; that their maximum demands, metering arrangements are all well inspected periodically and that important technical matters are promptly attended to by the Assistant Engineers and the Divisional Engineers.

Financial: From the commercial point of view, the financial aspect of the undertaking is most important The Superintending Engineer should check, wherever he considers necessary, the following points during his inspections :—

That the H.T. power consumers' services are periodically inspected by the Assistant Engineers and Divisional Engineers to ensure correct recording of meters so that loss of revenue may not occur; that the maintenance staff and expenditure are kept at the minimum; that the collections (wherever attached to sections) are properly watched; that the initial record of accounts, work orders are regularly maintained; that the imprest accounts are correctly maintained and rendered to the Central Office; that no unauthorized work, though in the interest of service, are executed; that the accounts returns are periodically and correctly rendered; that measurement books and other initial records are properly maintained and work orders closed as expeditiously as possible. He

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should further check at least a few items of stores whenever convenient and ensure that the bin cards, ledgers, etc., are concurrently posted and the quantitative balances agree.

Divisional Engineers—Administration:—The Divisional Engineers are each in charge of one electrical division and are responsible for the entire works in their jurisdiction. They are primarily responsible for the proper administration in each division and should inspect subdivisions in their area once in each half-year and the distribution offices once a year at least and ensure that the records of returns are properly maintained; that the stores required for operation, maintenance and construction for a six months' requirements are stored; that the work-charged establishment is kept at the minimum and has full-time work, etc.

Technical: They will review the register of works, check-measure as many major works as possible concurrently as the works are proceeded with; satisfy that the designs and specifications are correctly followed; that deviations wherever necessary are brought to his notice for approval by competent authority. They should at least inspect once in a year all the H.T. services in their jurisdiction and report to the Superintending Engineer any important feature detected. The commercial activity of each subdivision is a main feature for the development of load and the Divisional Engineers should ensure that this item is well realized by the Assistant Engineers and sufficient progress in investigation made by them.

Financial: The Assistant Engineers are primarily responsible for all financial matters, expenditure and revenue. However, the Divisional Engineers should, during their inspections, check the initial records of all accounts, works, stores, spares, tools and plant imprest accounts, measurement books, collections, petty cash books, etc.' and take prompt action to communicate to the Superintending Engineer cases wherever negligence, or oversight

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would result in loss of revenue or property, unprofitable outlay, etc. They should also check the register of meters' history of services, etc. The Divisional Engineers should be primarily responsible for the spending of appropriations and see that there are no excesses or lapses.

Assistant Engineers—Administration: The Assistant Engineers are in administrative charge of each subdivision and in direct immediate control of the Junior Engineers, Supervisors and Line Inspectors in their distribution areas. They are responsible for the work and conduct of the staff in the distribution area and report to the Divisional Engineer wherever action is required. They should periodically inspect and see that the offices are well maintained, that the lines are patrolled and that diaries are maintained and important features are communicated to the Assistant Engineers without delay.

Technical: They should inspect the various works and as many of the service connexions as is possible and see that they are executed as per standard designs. They should check-measure all works costing over Rs. 500 and all service connections costing over Rs. 500 during inspections and make a record of all such check-measurements. As many of the important power service connexions as possible should be verified to see that the wiring connexions, etc., are intact. All the registers pertaining to technical returns due to the Chief Engineer or Superintending Engineer should be reviewed and instructions given to the subordinates wherever required for maintaining up-to-date records. The return of service connexions connected is an important record to watch load developments and should be reviewed by the Assistant Engineer during each inspection.

Financial: The following records maintained by the field are the initial records of accounts and of great financial importance. The Assistant Engineers should see that these are properly maintained and should report all cases requiring attention and rectification to the Divisional Engineers and the Chief Accountant:—

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(a) Cash: The Assistant Engineers should check the imprest and temporary advance accounts and satisfy that the expenditure was necessary and no amount has been spent unnecessarily or to the advantage of an individual.

(b) Stores: Forms and stationery, service stamps and stores including spares and tools and plant are as good as cash. The records containing the numerical accounts, bin cards stores ledger accounts should be checked in respect of a few items at least during each inspection so that the main important items may be verified completely in the course of the year and discrepancies traced and rectified without undue delay. A report should be made to the Chief Accountant wherever losses are detected for pursuing action by the Central Office.

(c) Accounts: The Assistant Engineers are responsible for appropriation, expenditure and revenue and should therefore check the initial records of works accounts maintained by the Junior Engineers, etc., and should see that the estimates and appropriations are not exceeded or allowed to lapse; that materials drawn for one work are not utilized on another for which no appropriation is made, that the execution of works are not delayed or protracted resulting in the postponement of revenue earning stage; that the labour employed is not excessive, etc.

They will completely inspect the offices of the Junior Engineer and Supervisors in their area once in every quarter and ensure that the office registers and accounts are well maintained. They will count the cash balance and check the bill collections, etc., and will report on all points to the Central Office through the Divisional Engineers. They will ensure that the work of the subordinates is current and all technical and field work up to date. They will go through the arrear list of the Junior Engineers as to

(i) correspondence with consumers;

(ii) correspondence on technical matters;

(iii) correspondence on accounts and pending references of superior officers (and the Central Office) and see that they are dealt with expeditiously and issue necessary instructions as to disposals.

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Chief Accountant

The Chief Accountant will inspect the various sub-offices in the system with a view to see that the financial records are maintained correctly to furnish the initial field data required for the Central Office for proper accounting of revenue and expenditure and to avoid lossess in revenue, etc. All matters associated with financial effect will be checked by him and this will be in addition to the inspections conducted by the Divisional Engineers and Assistant Engineers.

All matters relating to cash disbursements on account of work establishment and nominal muster roll, imprest cash account and bill collections will be checked either by the Chief Accountant or his authorized Accounts Assistant periodically to ensure that these accounts are correctly maintained and written up concurrently and necessary records furnished to the Central Office for accounting purposes. He will see that the initial records of works accounts are maintained as per standing instructions and advice the concerned officers wherever necessary for proper maintenance of the records.

He will test check the labour roll in places where the frequent check of Assistant Engineers is not possible to ensure that Government money is not wasted and report to the Divisional Engineers and the Superintending Engineer where discrepancies are noted.

The Chief Accountant or his authorized senior assistants may check the important items of stores once in a year to see that the stores accounts, bin cards, etc., are properly and concurrently written up and that no deficiencies or surpluses in stock are allowed to accrue by oversight. He will report to the Divisional Engineer and the Superintending Engineer wherever action is called for.

A questionnaire for inspection is included in Appendix XXVI.

The results of the inspection by the Chief Accountant should be reported to the Superintending Engineer wherever necessary and communicated to the Divisional Engineers wherever action on their part is called for. Any irregularities detected will be noted in a register and submitted to the Superintending Engineer for scrutiny and record in the confidential files.

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CHAPTER IV

SALE OF POWER

A. Classification of revenue receipts

Sources of Revenue.

96. The revenue of the Electricity Board is derived from power supplied under the following heads :—

(1) Industrial power such as mills and factories—H.T., L.T.

(2) Power to Railways—H.T., L.T.

(3) Agricultural Power.

(4) Domestic Lighting and Power.

(5) Commercial Lighting and Power.

(6) Street Lighting.

(7) Power to Government Departments.

(8) Special contracts including temporary supply.

Miscellaneous receipts.

97. Revenues incidental to sale of power such as meter rentals, disconnexion and reconnexion fees, centages on service connexions, fuse of calls, surcharges for belated payments, testing fees, sale of pamphlets, fees for changing meters minimum charges for unconnected services, etc., are grouped under Miscellaneous Receipts. Receipts of the nature of hire of tools and plant, hire of electrical equipment, rent on buildings, sale of materials, interest on hire purchase loan repayments, commission on show room sales, centages on stores, lapsed deposits, inspection bungalow fees, etc., are also grouped under this head.

Classification.

98. Detailed classification and the Departmental Account numbers are given in the Appendix III.

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B. General rules governing supply of power

Conditions and rates of supply.

99. The rules regulating the conditions, rates and general information for the supply of electrical energy under the different agencies of supply are—

(1) The Electricity Department—vide Appendix XI.

(2) Municipal councils whose electrical distributions are managed by Government.

(3) Licensees under the Electricity Act.

NOTE.—(1) The application of rules to consumer should not be harsh and should be reasonable, as far as possible, to create a good feeling among other power consumers.

(2) The applications for power, contracts, execution of works, internal wiring by consumers, testing of installations before supply, pressure of supply and other matters should generally be in accordance with the rules and the notes and instructions on the various forms prescribed.

(3) The conditions and rates of supply may be supplied to the public at a nominal cost of 2 annas per copy. An account showing the receipt and disposal of these booklets should be maintained.

Service connexions for supply of L.T. energy

Applications.

100. Applications for electric supply shall be received in form M.E.D. 1-A at the office of supply by the Distribution Engineer. Register of application shall be written up in Form M.E.D. 21 and shall be maintained in the office of each Assistant Engineer.

NOTE:—(i) In respect of a premises which is already electrified and where the service stands in the name of the owner, supply will not be given to the tenant under any circumstances. Similarly if the service stands in the name of the tenant, supply will not be disconnected at the instance of the owner of the premises or transferred in his name without the consent of the tenant. If however, he (owner) takes possession of the premises and applies for disconnection or applies for fresh supply, it will be arranged.

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(ii) In the case of a premises which is not already electrified, supply may be given to the tenant without the consent of the owner after obtaining enhanced security deposit, an indemnity bond and an undertaking agreeing to adjust the security deposit against the current consumption charges and other expenditure which the Board will be put to on account of termination of the agreement earlier than the agreed period rendering dismantlement of the lines by the Board (Vide sub-para one of ~~128~~ 129 Ibid).

(iii) If supply already exists in a premises standing in the name of the owner, the request of the tenant for supply to a purpose different from the existing one involving change of tariff. etc., will not be complied with, unless the tenant produces consent letter from the owner or specific directions from a Civil Court.

(iv) Temporary disconnection for default in payment of arrears, for rectification of defects in the consumer's installation or at the request of the consumer will not amount to termination of the contract. It will not therefore enable the Board to give fresh supply in the name of a person other than the consumer. Supply should be restored on payment of the arrears, rectification of the defects or at the instance of the consumer.

101. The acceptance or otherwise will be notified to the applicant by the Assistant Engineer or Distribution Engineer. Service connexions will be given if the premises are within economic reach of the distributing main. The department will arrange to bring the supplying main to the street pole nearest to the consumer's premises, if such an extension is remunerative according to departmental standards—vide paragraph ~~508~~. 494 Acceptance.

NOTE :—(1) The Distribution Engineer shall inspect the localities *in person* as early as possible, and advise the consumer as to how best his installation work shall be carried out and the conditions under which power could be supplied.

(2) In no case, should the department undertake to execute electrical works for private individuals or private bodies except under special conditions.

(3) Service connexion applications pertaining to important consumers and power loads exceeding 30 horse-power shall be reported separately by the Divisional Engineers to the Superintending Engineer and Central Office by letter in addition to usual procedure.

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(4) Where extensions are required the proposals shall be dealt with promptly as laid down.

Estimate of cost and report

102. When a service is to be given either on completion of an extension or otherwise, the service connexion estimate shall be prepared by the Engineer in the M.E.D. Form 14. The First 100 feet or less of the service line on public road is free and borne by the department. The excess of the service line is to be paid for by the consumer except in the case of Agricultural Services—vide clause 5 of the Conditions and Rates of Supply. Five per cent is added for contingencies to the estimate amount including the portion chargeable to the consumer and then 15 per cent is added to the consumer's share only, towards recoveries of supervision charges.

NOTE :—The 15 per cent is exclusive of audit charges and no audit fees are separately leviable in Service Connexion Cost Ledger Accounts.

Service connexions—Classifications

Vide Schedule VI of Elcy Rules also Rule 6 under Part I Indian Elcy rules 1956 Annexure VI.

103. Under proviso to sub-rule (3) of rule 32 of the Indian Electricity Rules, the Government have decided that—

(1) The cost of the first 100 feet of the service line from the licensee's distributing main, or the cost of the entire length of the line if it is less than 100 feet from the distributing main up to the point it enters the consumer's premises, should be debited to capital account.

(2) The cost of the portion of the service line beyond the first 100 feet referred to in paragraph (1) above, should be shown on the debit side of the revenue account. The payment made by the consumer on this account should be shown on the credit side of the revenue account and should not exceed the amount shown on the debit side plus 15 per cent of it on account of the licensee's supervision.

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(3) The ownership of the entire length of the service line, whether the cost is entirely borne by the licensee or a portion of it is recovered from the consumer, vests in the licensee, and he will be responsible for its maintenance.

(4) When service line which has been paid for by the consumer is utilized for serving other consumers, proportionate rebate should be granted to the previous consumers.

(5) If several consumers are supplied from the same extension, the licensee should normally meet the cost of the entire line by refunding the amounts recovered from the consumers, in which case the cost of the same may be treated as the cost of the original 100 feet.

104. The Distribution or Assistant Engineer should then obtain from the persons, the deposit of the estimated cost of service line, an agreement in form M. D. E. B. 76, when necessary, and Security Deposit in cash or Government/Board Loan Bonds and other securities of the Government. The cost of the agreement stamp should also be recovered along with the deposit for service connexion.

105. Work orders in M.E.D. Forms 16 and 17 for service connexions costing less than Rs. 250 each, are issued by the Assistant Engineer, provided the agreement Security deposit in cash or Government/Board Loan Bonds and other securities of the Government (other than National Plan Certificates and National Plan Savings Certificates etc.,) and deposit for the service connexion are obtained. Similar procedure is adopted in the case of service connexion estimates exceeding Rs. 250 but the estimates should be sanctioned by the Divisional Electrical Engineers. **Issue of work orders.**

NOTE:—(1) Service connexion works shall be executed on separate work orders even though the provision for service connexion is included in the extensions. Thus an estimate for extension or rural distribution should be split up, during execution, into two parts, viz., extension proper and service connexion.

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The work falling under extension proper should be executed by the staff in charge of the construction of the extension, while the service connexion work should be executed only by the operation and maintenance staff, after receipt of the deposits, agreements security deposit in cash or Government/Board Loan Bonds and other Securities of the Government (other than National Plan Certificates, National Plan Savings Certificates etc.,) from the consumer.

In the case of agricultural services all lines up to and including the terminal pole near the well for supply to one or more wells come under extension proper. The connexion to the meter from the terminal pole with pipe and V.I.R. wire including the fixing up of meter, meter board, etc., comes under service connexion.

(2) Copies of work orders supported by the estimate accompanied by a detailed report, necessary sketches, etc., application and agreement should be sent to the Central Office as and when the work orders are issued by the Assistant Engineer or the Divisional Electrical Engineer.

(3) A ~~monthly~~ fortnightly return of work orders issued should be sent by each Assistant Engineer or Divisional Electrical Engineer to the Central Office of the system to reach by the ~~first of the month~~ 20th & 5th of the succeeding month.

(4) All service connexion works shall normally be executed departmentally.

(5) Where a service line paid for by one consumer is tapped for supply to another consumer the former shall be entitled to proportionate refund. By change of tariff, a consumer may be eligible for refund or be liable to be charged for cost of service line. In these cases, estimate of cost should be prepared showing the allocation with sketches. The refund or charge should be based on the original cost less depreciation for materials to be recommended by the Divisional Electrical Engineer. The cost allocation sheets between Government and consumer with sketches should be sent by the Divisional Electrical Engineers with full report and their recommendations to the Central Office.

(6) When a single phase service is converted into three phase supply, two-thirds of the labour charges incurred by the Department with respect to three phase supply will be debited to capital and the balance one-third to operation and maintenance towards the original debit so that the capital may not be over estimated or inflated.

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106. The work should commence only when the consumers wiring is completed and after the issue of work order which should exhibit separately materials and labour as estimated. The initial accounts of the work should be maintained on the back of the work order by the Distribution Engineer and continued on a separate sheet if necessary. The initial account should show the estimated quantity of material and labour in the horizontal columns. The requisitions should be noted in the vertical column—Vide instructions on the work order. Commencement of work and initial accounts

107. It is essential that a service line is well and truly designed and constructed in the first instance so that the portion of its cost chargeable to consumer may be correctly debited to him in the first instance. The service line paid for by consumer becomes the property of the department and no further debit can be raised against him on account of replacements by costlier materials found necessary during maintenance unless the replacements can be ascribed to increased load of the service. Sound construction

NOTE 1—The service line materials are the property of the department as long only as the line is a service line; immediately there is no further use for the service line—under the rare circumstances as the premises are demolished or so completely altered as to necessitate a different service line—and the line is *actually dismantled* at the request of the owner, the ownership of the line materials is controlled by the ordinary law of property.

The department after dismantling the line at the cost of the owner should return to him the actual materials dismantled: alternatively if the owner elects, the department could refund their present value (actual cost less suitable depreciation).

108. The service connexions shall be regulated in accordance with the requirements of the Indian Electricity Act and the rules thereunder, the licence and the agreement with the consumers.

NOTE :—(1) Except where earthed concentric wiring is used, all conductors in consumer's premises should be insulated either by being carried inaccessibly on insulators or by using insulated cables [vide section 34 (1) of Act and rules 41 and 49]. Unless the

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neutral conductor is fully insulated on consumer's premises, there would be possible danger by contact to human life as also damage by leakage to communication circuits and reinforced concrete structures.

(2) In all service connexions, the following instructions should receive special attention so that the requirements of Rule 51 of the Indian Electricity Rules, 1937 may be satisfied :—

(i) In the departmental portion a fuse on the phase wire and a link on the neutral wire should be provided in the meter board.

(ii) The consumer's side should be thoroughly examined to see that there is no switch or fuse on the neutral wire.

(iii) Single phase service connexion estimates should provide for only one single pole cut out and one link.

(3) In all polyphase services whether agricultural, domestic or industrial a main switch near the point of origin of the consumer's installation should be provided by the consumer as required by Rule 60 (*b*) of the Indian Electricity Rules, 1937. No supply should be given unless this switch is provided.

(4) In respect of supply of electric energy to a consumer under different tariffs, separate connections should be insisted upon.

Use of consumer's materials.

109. Generally, consumers should not be permitted to supply materials for erecting service lines, nor to execute them by their contractors, as the principle of allowing consumers to install their own service line is unsound. In special cases and for recorded reasons, consumer's materials can be used with the permission of Divisional Electrical Engineer. If they are up to departmental standard at the market rates but 15 per cent supervision should be charged on the value of such materials also.

Testing consumer's installation

110. (i) Supply shall not be effected till the consumer's installation. is inspected and tested and record of the test results made. If as a result of such inspection and test, it is felt that the installation is likely to constitute danger, the applicant, for supply would be served with a notice in writing requesting him

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to make such modifications as are necessary to render the installation safe. Supply may be refused to be connected until the required modifications have been completed and intimated.

(ii) Conditions under which this inspection and test are conducted are given in Part-III "Scale of Miscellaneous Charges for Service connection, testing etc."—Vide Appendix XI.

(iii) No electrical installation work which has been carried out in contravention of sub-rule (i) of Rule 45 of the Indian Electricity Rules 1956 should be connected to the supply.

111. When the installation satisfies the test, the test report, in M.E.D. Form 18, the green meter card in M.E.D. Form 23 *(b)* should be sent by the Distribution Engineer to the Central Office of the system on the date the service is connected. A white meter card in M.E.D. Form 23 *(a)* should be placed in the Meter Board. The initial meter reading should be noted in both the meter cards and also in the test report. The meter cards should contain full information regarding consumer's name, premises, connected load, meter number, date of connection, class of tariff all of which should be attested by the Junior Engineer or Supervisor at the time of their opening.

NOTE:—(1) Meter cards are also required in the case of flat rate consumers.

(2) No fee under clause 3 of the "Scale of Miscellaneous charges for service connexions, etc." will be charged for the inspection by the departmental office of the alteration.

(3) Testing important power installations should be done by the Distribution Engineer under his personal supervision although small lighting installations can be tested by line Inspector.

(4) In the case of temporary electrical installations in places of public resort like exhibitions, shows, entertainments, fairs, etc., the person or party applying for temporary installations might be asked to obtain a certificate from a qualified electrical engineer.

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Closing of work order

112. Within six weeks from the date of giving service or earlier the completed work order should be closed and sent to the Central Office. The work order should be sent with a detailed bill of service connexion in M.E.D. Form 15 showing the allocations between the consumer and Government and supported by requisitions and devolutions, so that the accounts of the service may be closed and any refunds or charges due to or from the consumer settled promptly.

NOTE :—(1) The certificate regarding devolution of materials should be furnished.

(2) The Assistant Engineer should check measure the work if required by rules before sending the closed work orders to the Central Office.

Right to refuse

113. The department reserves the right to refuse to give supply to any applicant without assigning reasons therefor, and to discontinue the supply at any time. While doing its best to ensure the uninterrupted service it does not in any way accept any responsibility for any inconvenience, loss or damage caused to the consumers by interruption or causes beyond the control of the department.

NOTE :—(1) The department shall be at liberty to discontinue service if any fault is discovered, until such fault is set right to the satisfaction of the department.

Theft of fuse carriers meter, breaking of meter, glass, etc., in consumers premises loss

(2) The meter and the fuse carriers are the property of the Electricity Department and the consumer is in the position of a bailer in respect of those articles. Each case of loss or damage will have to be decided on its merits.

(3) For requesting consumers to make deposits and to sign agreements printed forms M. E. D. 13 and 20 should be used; correspondence with the consumers should be normally curtailed by the local Engineer by personal contact. Arrangements should be made at every office to attend to all enquiries from the public.

(4) Delays in issue of service connexion should be avoided as it will delay in accrual of revenue.

(5) Individual extensions involving a few spans of lines may be treated as service connexions. This will not apply to extensions for agricultural services.

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(6) The deposit of service connexion cost should be credited in the Treasury to the credit of P. W. 1. Remittances—I. Remittances into Treasury of.....(Electricity System) or to the credit of personal deposit accounts of the Municipalities concerned. The collection and remittances will be accounted for in the petty cash book and sent to the Central Office of the system with supported chalans.

(7) Temporary receipt issued will be confirmed by permanent receipts from the Central Office.

114. As soon as a copy of the work order issued by the Assistant Electrical Engineer is received a folio for the consumer should be opened in the Service Connection Cost Ledger in M.E.D. Form 41 and preliminary entries made at the top of the folio. The deposits received from the consumer in cash should be entered in the consumers' deposit and advance ledger in a separate folio. The security deposit received from the consumers should be entered in the register of security deposits and consumers' deposit ledger. This should also be entered in the consumer ledger folio when service is given with full particulars of date of deposit, amount, reference to security deposit ledger folio, item number of security deposit register and amount of yearly interest. In the case of receipt of Security deposits received in the shape of approved form of securities by the Board as laid down in para 128(7) voluntarily tendered by the consumers, the No. and date of securities with the face value should be written in the consumers' ledger as well as in the Register of Securities. **Procedure in the Central Office.**

As and when expenditure is incurred on work orders, it is booked in the Service Connexion Cost Ledger from the relevant cash book, journal vouchers and stores requisitions. The ledger should be reviewed monthly to see that there is no avoidable delay in closing the accounts.

115. The closed work orders received on completion of works and the initial accounts are checked with the entries in the service Connexion Cost Ledger. The centage on account of supervision at 15 per cent (vide

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clause 1 of the scale of miscellaneous charges) on the portion of the expenditure chargeable to the consumer is then adjusted to the debit of the Service Connexion Cost Ledger Account by credit to revenue through the journal. The account in the Service Connexion Cost Ledger is closed by transfer of expenditure chargeable to the consumer to his account in the Deposit and Advance Ledger and by transfer of that chargeable to Government, to the work concerned. The latter is posted under the detailed account numbers for "service connexions" and "meters and meter testing equipment" in the Construction Operation Ledger. The balance on consumers' account in the deposit and Advance Ledger will represent the amount due to or recoverable from the consumer. In both the cases, a bill of cost of service connection should be sent to the consumers, indicating the settlement of account.

Refunds, wherever due, will be made by cheque or by Money Order at the consumers' cost. Where recoveries are to be effected, the realisation has to be watched through the Deposit and Advance Ledger and in the event of non-receipt, action has to be taken under Section 24 of the I.E. Act, after due notice to the consumer.

NOTE:—(1) The expenditure on service connexion work orders is debited to suspense account (Account No. 090) in the first instance and then finally adjusted against the deposits received.

(2) The accounts of closed service connexions should be reviewed by the Sectional Accountant to see that the estimation is generally accurate, that no large savings or excess occur, resulting in refund or recovery of appreciable amounts and that the ratio of consumers' share to Government share does not call for any special remarks in allocation.

(3) A return of services connected in M.E.D. Form 86-A should be sent by each Assistant Engineer in charge of distribution to the Central Office every month. The return should be checked with the one for the previous month and the register of service connexions. Ten per cent of the connexions during the

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month should be checked by the Accountant with the consumers' ledger. An abstract of the services connected during the month for the whole system should then be prepared and a copy sent to the Chief Electrical Inspector to Government.

116. On receipt of the test report in the Central Office an entry should be made in the register of service connexions in M. E. D. Form 21 and a number assigned to the service connexion. All papers relating to the service connexion excepting the agreement should be filed in a docket in M. E. D. Form 12 (*a*), 12 (*b*) or 12 (*c*). The agreements should be entered in a register of power agreements and kept in separate files arranged in the order of service connexion numbers.

Simultaneously with the writing up of the register of service connexions, a folio should be opened in the consumer's ledger and all relevant particulars entered at the top of the folio. The green meter card should then be returned to the Junior Engineer after noting therein the service connexion number.

NOTE:—The Accountant of the section shall be responsible to see that all returns are received in proper time and promptly attended to. Delays and special item should be brought to the notice of the Chief Accountant.

C. Tariffs

Tariffs present an important problem and if not formulated with broad technical and commercial judgment, might result in financial difficulties to an electrical undertaking, however efficiently and economically administered in order respects. Great care and attention should therefore be paid to framing of new tariffs or to changes in the existing rates. New tariffs should be devised to meet the requirements of special loads when necessary and to attract new classes of consumers. While it is desirable to pass on all possible reduction in tariff to deserving consumers, it is of the utmost importance to realize that there is no particular merit in

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having the lowest tariffs unless such tariffs are economically justifiable. In fixing the rates, the cost of generation, transmission and distribution should be taken into consideration as also the cost of power from competitive sources. Below is given a brief description of the general tariff structure applicable to areas supplied direct by the Board.

The tariff may be divided into two main classes, viz., High Tension and Low Tension :—

(a) High Tension two part tariff for connected loads above 75 horse power at 11, 22, or 5 K. V. is applicable to bulk supplies, industries, railways, water works, tea factories, commercial houses and similar loads. High Tension consumers in the area covered by the Madras Thermal Station are subject to a fuel surcharge. In the case of new industries, concessional tariff amounting tof our fifths of the High Tension rates will be charged for the first three years after commencement of production. For film production Commercial and non-industrial loads, the above tariff with 20% extra will apply. This extra rate of 20% will not apply to fuel surchage in the case of High Tension consumers in the area covered by the Madras Thermal Station. The demand charge is on KVA basis. The tariff rates for maximum demand and consumption are based on slab system. The demand payment will be a fixed monthly charge whether energy is consumed or not and constitute a minimum monthly payment. It will be based on the KVA of demand recorded in that month or the average of the recorded demand for the twelve months ending with the month in question whichever is higher. The above tariff is subject to a minimum specified in the tariffs and agreements.

(b) There is provision for special rates for Railway electrification, isolated installations, Electro-Chemical factories or other special loads to be finalised by negotiation.

(c) Low Tension tariff for loads below 75 horse power of connected load at 230 Volts single phase or

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400 volts three phase is applicaple to domestic, non-domestic public lighting, industrial, agricultural and mixed loads supplied by the Board. The low tension tariff of the Board is a common unified tariff on a slab system throughout the State served by the Electricity Board.

D. Agreements for supply of power and deposits for consumption.

Agreements

117. Except in the case of domestic lighting of power or heating and cooking where the application form itself serves the purpose of an agreement, separate agreements should be obtained from all consumers for the supply of power for industrial or agricultural purposes or street lights as per conditions specified for each in the form prescribed in the Appendix XI.

Agreements with the mills and other large H. T. consumers are of special nature (vide Form M.E.D. 77 in the Appendix XI) and such agreements are taken either in the Central Office. Commercial Office or the Office of the Divisional Electrical Engineer as may be convenient.

Special contracts in individual cases, licences, etc., are entered into by negotiation at the Madras Office. Supplemental agreements where necessiated are also dealt with in a similar manner.

Agreements for emergency supply, interchange of power etc., are taken on terms mutually agreed upon after acceptance by the Chief Engineer or Board and in consultation with the Government Solicitor.

Power of acceptance

118. The Superintending Engineers of the power systems are empowered to accept the agreement for L.T. supply of power. Agreements for H.T. supply, special contracts are accepted by the Chief Engineer.

NOTE :—All hire-purchase. high-tension and other contracts to be accepted by the Chief Engineer should be submitted in triplicate, the first two copies on stamped paper and the third on ordinary paper.

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The two stamped copies of hire-purchase and the duplicate of the power agreement will be sent to the Superintending Engineer, of which one copy should be sent to the consumer. A further authenticated copy of the power agreement should be retained in the Central Office.

Register of agreements

119. In order to watch the currency of the agreements and other points, the agreements shall be registered in the Central Office in a register prescribed for the purpose reviewed monthly by the Sectional Accountants and by the Chief Accountant periodically. Timely action should be taken to see that the agreements are reviewed not later than 30 days prior to the date of expiry of their currency. In the case of special contracts such as for H. T. supply, action should be taken for their renewal at least six months before the date of expiry of the agreements.

NOTE :—(1) Separate pages should be set apart for H.T. and other special contracts including licences.

(2) It is preferable to register the L. T. agreements in the order of the service connexions so that it may be seen that agreements are taken in respect of all the services for which agreements are necessary.

(3) Agreements received with proposals should be entered in the register of unconnected services and transferred to the regular register when services are given. Agreements not so transferred are for unconnected services which should be periodically reviewed and action taken.

Revised agreements

120. Agreements for power supply shall be for periods of ten years in the following cases :—

(1) Domestic services ~~with special guarantee~~ ; } 10 years

(2) L.T. industrial and agricultural services when S.C. has to be collected .. } 10 years

(3) Street lighting ; and 10 years

(4) H. T. Services.

NOTE :—(1) In the case of domestic services with tariff guarantee, the application forms take place of agreements and no separate agreement in these cases is necessary.

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(2) The power from Government mains should be used for supplying a distinct and separate section of the industry and under no condition, will other prime movers be allowed to supply load in parallel with Government supply mains.

121. (1) In cases where extension schemes are sanctioned and executed on the basis of special guarantee the agreements with the parties will be taken on the guarantee specified in the schemes and the parties shall certify that they have clearly understood the special guarantee in respect of consumption, if consumption falls below the limit.

(2) Any additional services given from an extension already laid on a special guarantee basis should be subject to the payment of the same special guarantee.

(3) The revenue realised from the extension should be reviewed at the end of every year and the special guarantee derated suitably in all cases uniformly.

(4) The special guarantee should be derated to the tariff minimum only when the annual revenue realised is 20% of the capital outlay. In all such cases orders of the Chief Engineer for Electricity should be obtained to derate the special guarantee.

(5) In cases in which the return based on current consumption charges alone works out to less than 20% derating of the special guarantee should not be permitted without the specific orders of the Board.

NOTE :—Only the rates and the minimum mentioned in the official tariffs should be entered in the agreements. Special guarantees, if any, to make the scheme remunerative should be entered in the agreements in clause 4 of the schedule. Such special guarantees may be monthly in order to avoid larger bills at the end of the year. The exceptional cases, they may be annual. In such cases the tariff minimum if any should be omitted in the agreements.

The subordinates will be personally responsible for the realisation of the estimated revenue assumed in extension scheme proposals. Such estimated revenue may also be adopted as special

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guarantee and provided for in the agreements at the discretion for the Superintending Engineers but subject to the specific prior written consent of the parties thereto being obtained.

Reduction, Splitting and shifting of the guaranteed load

121-A. Ordinarily, reduction of guaranteed load is not permitted unless the schemes prove remunerative after reduction of the load applied for.

Splitting and shifting of the un-utilised portion of the guaranteed load is permitted to subject to the following conditions :—

(i) The consumer should clear off all the arrears accrued by way of current consumption and annual minimum charges in sanctioned load and agree to execute fresh agreement for the unexpired period of the original agreement entered into by him for the actual load installed in the old well as well as in the new well with the same rate of special guarantee obtained in the main scheme, at his cost ;

(ii) The consumer should bear the entire cost of the extension to the new well.

(iii) The transformr capacity should be adequate enough to cater the entire load to be installed in the new well, and

(iv) The two wells old and new, should be fed from the same transformer and the two wells owned by the same consumer.

NOTE :—The Chief Distribution Engineer is empowered to cancel the old agreements entered into with the L.T. industrial consumers in respect of cases where the consumers taking supply under special guarantee wish to shift their factory or workshop from one place to another under the same distribution after taking a fresh agreement for supply at the new place and after collecting all the arrears accrued upto the date of shifting of the service. In such cases the possibility of recovering the erection and dismantling charges in respect of the original service connection should be examined with reference to the merit of each case.

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Supply of agreements —Returns of agreements

122. (*a*) The printing of standard forms of L. T. agreements, street light agreements, etc., shall be arranged for in the Central Office. ~~Arrangements will also be made with the Treasury officers to have them adhesive stamped with Rs. 2-30 P~~. The cost of printing and adhesive stamps will be charged to commercial expenses, and recoveries from the consumers credited to revenue. The value of stamps used shall be as required in the Stamps Act.

(*b*) The stamped agreements will be supplied monthly or at periodical intervals to various officers on requisition.

(*c*) An account of stamped agreements shall be kept at each office and a monthly return of balances, receipts and issues shall be furnished to the Central Office in the prescribed form.

(*d*) Special contracts may be arranged for to be typed on 12 annas stamp paper if printed forms are found to be unsuitable for the purpose.

Stock of stamped agreements

(*e*) Adhesive stamps are of the nature of revenue stamp. Agreement forms with adhesive stamps should be accounted for as imprest.

Change of tariffs

123. If a consumer who has given an agreement for taking supply under a particular tariff, subsequently finds another tariff is more advantageous to him, his application for transfer to the new tariff may be accepted provided his minimum guarantee is not reduced.

For e.g., in the case of industrial services, consumer under II (*a*), II (*b*) or II (*c*) may be permitted to come under II (*d*) but not the reverse.

NOTE :—In the case of change from one tariff to another an addendum to the original agreement may be obtained and additional deposit as may be required from time to time obtained in cash or in any other form of securities described in paragraph 10.

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Sale or transfer of properties

124. The party who has contracted for supply, or the consumer who has been taking supply to any premises or property should give notice to the department in advance of the intention to sell the premises or property to another person. Similarly a tenant should give advance notice of his intention to vacate the premises for which he has been taking supply :

Provided that all the charges due up to that date and the balance of guarantee or minimum for the unexpired period of the agreement are paid by the party/consumer, before the date specified in the notice on which he intends to transfer/vacate the property, the agreement for supply in so far as the party with whom it has been entered into shall cease to operate. Where the buyer/transferee of the property enters into an agreement with the department at the same guarantee according to the departmental rules, the guarantee for the unexpired period shall not be enforced on the seller of the property. Unless notice is given as stated above, the original owner or the tenant, as the case may be, shall continue to be liable to pay the charges for consumption of power/minimum charges even beyond the date on which the property is sold or vacated.

Alteration of H.P. prior to execution of extensions

125. In cases where the party to an agreement discovers, subsequent to his signing the agreement and prior to execution of extensions to his installation, that the capacity of the motor as per the agreement is more than his installation will stand and therefore installs a motor of lower capacity, the agreement may be altered after full examination of the case and recording reasons for such alteration, provided the remunerative nature of the extension is not affected.

Initial L.T. supply to H.T. consumers

126. When consumers who have signed H.T. power agreements are given temporary L.T. supply for power and lighting purposes, during construction, the cost of service connexion need not be recovered from them. The cost of such temporary supply should be included in the

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estimate for the extension of H.T. supply. Agreements and Security deposit in cash or any other form of securities approved by the Board as laid down in para 132(2) should however be taken for the L.T. supply before the operation of the H.T. Agreement. The L.T. agreement should be deemed to have been terminated as soon as supply under H.T. agreement is commenced. The lighting circuit if separately given, may be dismantled, if the consumption of energy for lighting is within the limit permissible under H.T. power supply. 128

NOTE :-(1) The limit for the consumption below which the enhanced rate of 1.25 anna per unit will be applied under 11 *(a)* tariff shall be calculated proportionate to the period during which L.T. supply is taken in the year.

(2) Where the industrial tariff does not allow for any lighting on the industrial circuits or where the allowance is exceeded, lighting circuit should be on an independent circuit and be charged for under appropriate tariff. Only the excess above the allowance is to be charged according to the appropriate lighting tariff.

(3) H.T. supply will have to be taken as soon as any *manufacture* of the industry is started and consumption paid for as per terms of H.T. agreement.

127. The following instructions should normally be observed in taking agreements :—

(1) Date of agreement should not be filled up at the source. This will be the date on which the accepting authority signs the same. If one consumer has more than one installation of this own, separate agreements should be taken for each service.

(2) Corrections in the agreements should be attested by both the parties. Separate sheets of clauses should not be pasted. It is preferable to insert them in writing or type in the blank space of the agreement form and have them signed.

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No variations should be made in the terms of the standard agreements without the consent of the accepting authority. In important cases, the permission of the Chief Engineer should be taken.

(3) The officer taking the agreement should sign his name, rank and station at the extreme bottom left-hand corner of the last printed or typed page of the form.

(4) The proviso in Clause 4 of the L.T. agreement (standard form) is not intended to be used for monthly tariff minimum but for annual guarantees when specially required to cover the line extensions or similar expenditure. In an ordinary agreement this proviso may be left blank.

Minimum guarantee

(5) Wherever minimum guarantees are fixed, they represent only revenue by sale of power.

Consent of land owner

(6) If the signatory to the agreement is not himself the owner of the well or premises a letter of consent from the owner only may be obtained. The agreement period shall be only for the period of the lease.

Service may be given to the owner or tenant or any other person having right to the possession or use of the premises. The party to whom service has been given shall be responsible for the observance of all the conditions.

In the event of a dispute between the owner and the tenant or other person having a right to the possession of the premises, the department reserves the right to terminate the agreement with the owner and enter into a fresh agreement for power supply with the party having right to the possession or use of the premises.

One agreement covering two different tariffs

(7) When the same consumer takes supply under two different tariffs, through the same service connexion, either from the commencement of supply or afterwards, it is enough if one agreement is taken, but in the latter case an acceptance letter is necessary.

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Agreement for lighting bungalows.

(8) As a rule, it is advantageous to take the agreements from the owners instead of from the tenants as the latter are likely to change often. Though no formal agreement need be taken in the case of domestic services, it does not preclude taking agreements at discretion, the period being limited to one year instead of two years under the general orders of the Divisional Electrical Engineer applicable to any particular area.

Agreements under II (a) lighting.

(9) In cases where factory lighting is also taken by the consumer under tariff 11 (*a*), the relevant particulars of tariff 1 (*b*) have to be included along with the tariff for general industrial purposes. One agreement is sufficient.

Stamp duty.

(10) The value of stamp ~~to be~~ used on all *agreements* ~~is Rs. 2-30 paise~~. L.T. agreements with adhesive stamps will be supplied by the Central Office of the System. The stamp duty is recoverable from the consumer under the Stamp Act—vide paragraph 128.

(11) Transfer of an agreement is, in reality, a conveyance and has to be made with a duty as provided in section 4 of the Stamp Act. For practical purposes, it is cheaper for assignee (consumer) to enter into a fresh agreement with stamp duty therefor.

(12) L.T. agreements taken for service connexions not included in extensions, should be sent to the Central Office along with the copies of work orders and in other cases with the proposals by the Assistant Engineers.

(13) Agreements should be completed by the accepting authority before the service is given or as soon after as possible.

(14) As these are important financial documents for revenue assessment, the Chief Accountant should witness the signature of the Superintending Engineer completing the agreements. They should be previously checked in the Central Office enfaced with the stamp checked over the dated initials of the Bill Superintendent.

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(15) Copies af agreement if demanded by the consumers may be furnished in the usual stamped agreement form, the cost being borne by them. Copies of agreements are not required by the Divisional or Distribution Engineers. Any special features affecting the field in an agreement which is not in the standard form should be communicated to the Divisional Electrical Engineers by the Central Office. For other instructions—vide paragraph 184.

General purposes domestic supply.

(16) Requisition for supply of L.T. energy for domestic consumers will suffice. Changes in load may be noted in the relevant records and in the case of changes in tariff rates exchange of letters may be accepted as sufficient.

(17) The revised form of requisition for supply of energy may be adopted with the pericd of supply as two years.

Agreements on stamped paper should however be entered into with Industrial and Agricultural consumers.

Change of premises increase in loads etc.

18. In cases involving important changes, such as change of premises, increase in load, enhancement of special guarantee etc., fresh agreements or supplemental agreements may be entered into.

When agreement and deposits to be taken.

128. Before commencing work on an extension scheme agreemets, wherever necessary, should be obtained from the prospective consumers (Whether owner, lessee or tenant) included in the scheme as laid down in para 111 of the Manual. But the estimated cost of service line, etc., payable by the parties and Security Deposit as may be required should however be collected from the prospective consumers only if it could be reasonably foreseen that supply could be effected within a month. In cases where the amounts have already been collected and it is found not possible to give the service connection within a month, the amount already collected from the prospective consumers should be returned and recollected near about the time of giving the service connection.

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The Security Deposit should be tendered by L.T. and H.T. consumers unless specifically exempted—vide para 129 (iv). However, in the case of the electric licensees takiug bulk supply (including Municipal Electrical Licensees), Security Deposit need not be demanded unless they default in payment of dues.

Cash deposits.

The security deposit shall be in cash. However deposits voluntarily tendered by the consumers in the shape of Government/Board Loan Bonds and other securities of the Government (other than National Plan Certificates and National Plan Savings Certificates etc.,) will be accepted but no interest will be paid by the Board in such cases.

Deposits in the approved form of securities.

Government/Board Loan Bonds and other Securities of the Government (Other than National Plan Certificates and National Plan Savings Certificates etc.) when tendered voluntarily should be pledged in the name of the Chief Accountant. In the case of Post Office Cash Certificates and National Savings Certificates already held by the Board as Security, the Chief Accountant may sign in his designation endorsements or transfer of cash certificates standing in the name of the Superintending Engineer on the written authority issued by the latter, a copy of which should be sent to the Director of Postal Audit, Madras This procedure is to be followed in cases of conversion of existing Post Office Cash Certificates or Post Office National Saving Certificates etc. in to cash.

NOTE :—(i) If the Post Office Cash Certificates are held by one officer with different designations fresh certificates need not be obtained every time the designation is changed.

(ii) The Chief Accountant of the systems have been empowered to hold as pledges, the Post Office Cash Certificates in a fiduciary capacity under their Official designation in excess of Rs. 10,000 face value B. P. M.S. No. 2872, dt. 12—12—64 & Memo No. 1648 A/65—1 dt. 3—8—65.

129. The amount of deposits shall generally be regulated as follows:

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Bds Memo 68608 dt-23.11.74

Bais of deposit calculation.

In the case of lighting and other installations the deposit shall normally be to cover the three months estimated current consumption bills or any other amount as may be demanded from time to time.

In cases of supplies to tenants without the consent in writing of the owners of the premises, enhanced security deposit equal to six months current consumption charges, subject to a minimum of Rs. 100/- (RUPEES ONE HUNDRED ONLY) shall be taken from the consumer together with an undertaking agreeing to the security deposit being adjusted not only against the arrears of current consumption charges, if any, but also against the expenditure which the Board would be put to should the consumer terminated the supply earlier than the agreed period rendering dismantlment, by the Board, of the line and equipment erected for the supply.

An indemnity bond should also be got executed by each of the consumers agreeing to indemnity the Board against any loss on account of the supply.

Panchayat and local boards.

(ii) The deposit shall be taken in the case of Panchayat Boards or other local bodies, for street lighting as well a for other purposes.

Flat rate services.

(iii) Deposits in the case of flat rate services shall be taken in cash in advance to cover one month's bill amount only.

Exemption to Government Departments, Nationalised Institutions and Foreign Diplomats

(iv) Government departments (both Central and State) for supply to non-residential buildings, Madras Port Trust, Nationalised Institutions such as Reserve Bank of India, etc. and Foreign Diplomats and their staff occupying buildings as offices or residences.

Fixation of deposit amount and accounting

(v) All security deposits whether from High tension or Low tension consumers should be rounded off to the multiples of Rs. 10 if the deposit amount is below Rs. 500 and to the nearest Rs. 100 if the deposit amount exceeds Rs. 500. The receipt of deposits if received in cash in

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(8) The rate of interest is 5% per annum with effect from 1.1.75

the field should be recorded in the petty cash book and temporary receipts issued. For collections in Central Office, entries should be simultaneously made both in the petty cash book or in the cash book and permanent receipts issued to the consumers.

Interest on deposits.

(vi) In the case of cash deposits, the amount will carry 3½ per cent interest per annum which is subject to revision by Board from time to time. The annual interest will be calculated once a year, for the year ending 31st March and credited to the consumers' account and deducted in the electricity supply bill for March to be issued in April. Full calendar months only will be taken for the purpose of calculation of interest and fraction of a month ignored. All interest calculations will be to the nearest ~~anna, half anna and over being taken as one anna.~~ 5 paise

DFC x/NRI/85-86/13-2-75

~~(vii)~~ VI(2)(8)

Interest adjustment while closing consumer's accounting.

(viii) In cases where the account of a consumer is closed finally and Security Deposit has to be refunded after adjustment of dues, the balance of deposit due to the consumer shall be intimated and the consumer advised to receive the amount within a period of 15 days from the date of such intimation, failing which, he shall be informed that interest on the amount held will not be allowed. However, interest for the complete months upto the date of expiry of the above 15 days time limit will be allowed (vida Para 108 and the Notes thereunder.)

Cash deposits accounts of.

(ix) All cash deposits should be accounted for under "096 — Security Deposit" in the deposit ledger accounts and posted from date to date direct from the cash book.

Reconciliation.

(x) Every month, a statement showing the amount of deposits received as per Security Deposit Register should be drawn up and reconciled with the total of the security deposit ledger and a certificate to that effect recorded in the security deposit register and duly attested by the Deputy Chief Accountant and the Chief Accountant.

Internal checks.

(xi) The following internal checks should be made monthly on the various entries ;—

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(*a*) All entries from the petty cash books made in the Security Deposit Register of the distributions and entries in the top column of the consumers' ledger should be checked and attested by Bill Superintendent and Accountant (100 per cent).

(*b*) The Deputy Chief Accountant and the Chief Accountant will test-check 10 per cent of the entries in the Security Deposit Register from the original records and 10 per cent of the entries in the consumers' ledgers.

(*c*) The Bill Superintendent and Accountant will attest the certificate of reconciliation between the financial ledger entries and security deposit register entries monthly. The Chief Accountant will have to sign this cerificate monthly.

(*d*) The items checked should be initialled by the respective officers against the entries. The adjustment of interest annually should be recorded at the foot of cash folio in the security deposit register by the Bill Superintendent and Accountant and attested.

(*e*) All items of refund or adjustment should be noted and attested by the Deputy Chief Accountant or Chief Accountant in the security deposit register and against the original entry in the deposit ledger. The nature of adjustment should be noted in the Deposit Register.

(*f*) Enhancement or deductions in the deposit amounts should be noted in the consumers' ledger and attested.

(*g*) All vouchers for refund or adjustment of deposits against arrears should contain a certificate of the Accountant as "Noted and attested against the original entries in the deposit ledger or register."

(*h*) The Chief Accountant will be personally responsible for proper maintenance of the deposit ledger, deposit register and permanent receipt books and for enforcement of the internal checks.

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130. (*a*) A register should be opened for the cash deposits for each distribution (separately for High tension and Low tension). The register may be posted day to day from the petty cash books of the field and the central office in which the original entries are made. Reference to consumers' ledger should be given against each item of entry in the register. Register of cash deposits.

(*b*) Government/Board Loan Bonds and other Securities of the Government (other than National Plan Certificates and National Plan Savings Certificates etc). Voluntarily offered by the consumers towards Security Deposit should be entered in the Register of Security Deposits to be maintained. The register should be reviewed monthly. The Securities (including Post Office and other Cash Certificates) should be verified half yearly by a Gazetted Officer other than the officer holding them and the results of verification recorded in the Register. The register should provide for columns showing encashment of the various securities, renewals, etc., and should show the No. and the amount of each category of securities on any given date.

(*c*) A separate set of receipt books serially machine numbered are to be set apart for the issue of receipts for cash deposits from the Central Office. Whenever the security is collected by the field Officers on temporary receipts and accounted for in the petty cash books, the permanent receipt should be issued from the Central Office, and the number and date of this permanent receipt should be noted in cash book and petty cash book folios. When the respective temporary receipts (duplicate copies) are received or when the temporary receipt book is duly recorded the permanent receipts should be noted on each of the temporary receipt copy to ensure that all the temporary receipts are brought to account. Unless this check is carried out the next temporary receipt book to the field officer should not be issued.

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Receipt books for Post Office National Savings Certificates

These sets of permanent receipt books should be in the custody of the Chief Accountant and the issue of new books should be watched through a register of receipt books kept with him under safe custody. At the time of issue of fresh receipt books the used books should be reviewed to ensure that all entries are brought into the cash book and then recorded under the initials of the Chief Accountant.

The receipt book intended for acknowleding the approved form of securities described in para ~~132 (2)~~ 128 should be used in cases where such securities are voluntarily offered by the consumers.

The receipt in form M.E.D. No. 172 for the approved form of Securities as described in para 132 (2) may be signed by the Accountants.

Conversion of Post Office National Savings Certificates

131. The post office cash or National Savings Certificates that are now being held as security may be converted into cash on maturity after notifying the consumers and the face value of the securities realized credited to the account of the consumer by taking the amount into cash book, security deposit ledger and register and a permanent receipt issued to the consumer. The interest realized may be adjusted to the credit of the consumers' account and deducted in the subsequent month's power bills.

Refund of security deposit furnished by consumers to their legal heirs

131-A. In cases of refund of security deposit furnished by a consumer to his legal heir, the security deposit upto Rs. 500/- may be refunded or adjusted in favour of the heir of deceased depositor after the heir makes a claim and after enquiry by the disbursing officer supported by statements of trustworthy and disinterested persons and on the strength of the certificate of title issued by the village munsif on the anology of the provisions in subsidiary rule 90 (c) and (d) under rule 16 of the Madras Treasury Code.

The excess amount, if any, over Rs. 500/-may be paid after obtaining the orders of Government as cont-

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emplated in subsidiary .Rule 90 (d) under Rule 16 of the Madras Treasury Code. However in cases of doubt as to the claiment's right and title, payment should be made only to the persons producing legal authority.

E. Supply under different conditions of load

(*a*) Rules governing lighting installations.

Supply to a block of Building

132. The department will arrange supply to a block of building owned by an individual at one point if so desired, provided all the buildings are in the same premises and not separated by a public road. The supplier will be billed by the main meter under appropriate tariff. The owner of the premises is not however entitled to recover from the tenants at rates different from that charged by the department to the consumer at the point of supply and for the purposes—nor, can he give lights at flat rates to shops on his pials. The tariffs and supply are controlled by the licensee and not the consumer.

NOTE :—There is, however, no objection to two or more services being given to the same block of building; for example, two or three storied building occupied by different tenants and each occupant requiring a service.

133. When a consumer (having supply to several houses and one of the houses being vacant for non-tenancy) applies to the licensee for temporary disconnection owing to non-tenancy of his house, the licensee may comply with such request. He will not be billed the monthly minimum and it will be waived subject to

(*a*) the agreement period being extended by the period of waiver.

(*b*) that reconnection fee is paid when the service is resumed.

Supply under different tariffs

134. In cases in which the consumption in a premises is for combined purposes and falls under different tariffs the consumption under each may be billed for separately

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under the appropriate tariff. The departmental officers should explain this point to the consumers to enable them to arrive at the most favourable rate. Separate circuits and meters should be provided for consumption under each class of tariff. (For e.g., lighting and heating loads, lighting and industrial loads, etc.)

NOTE :—(1) The consumer (not the department) is at liberty to choose the tariff most advantageous and suitable to him.

(2) In the tariffs approved in G.O. No. 2764, W., dated 19th December 1933, there was the following item :—

1 (*e*). Lighting bulk supply 2·5 annas per unit.

Consumer under old bulk supply rate

Minimum Rs. 45 per mensem per service. Though in the revised tariffs there is now no such tariff corresponding to item 1 (*e*) of the tariffs of 1933, this rate may be continued to those consumers who immediately prior to 1st March 1937, were either taking energy on that tariff or had contracted to so do and who preferred to be billed at the old rates. This principle applies to all revisions of tariff when particular rates are modiffed or are deleted.

Change of tariff.

135. When a consumer under lighting tariff installs a fan after sending due intimation to the distribution Engineer arrangements should be made by the latter to take the meter reading on the date of installation. If however this is not done, the proportionate consumption, upto and from the date of installation of fan should be worked out from the total consumption for the month and billed for under tariff, for lighting only and lighting and fan combined. The principle of proportionate charges is also applicable to the monthly minima if they are different. The point is that the consumer should not be asked to pay any extra amount for a failure on the part of the department. The same principle should be followed whenever any change in the installation entitling the consumer to a different rate is intimated.

NOTE :— (1) The change of tariff is permissible only from date of inspection by departmental staff or date of receipt of intimation from consumer and not from a prior date.

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(2) If the consumer has changed his installation in a manner not entitling him to the concessional and reduced rates without intimation to the department, his service is liable to be disconnected until he pays to the department the assessed loss.

Inspection of load for reduced rates.

(3) Meter readers should at the time of taking meter readings observe if the fans or other appliances entitling the consumer to an advantageous tariff installed in the services are in proper working order and are being utilised by the consumer. A note of his inspection should be made in the 'remarks' column of the meter card. Any change should be reported to the Central Office by the Junior Engineer without delay so that billing may be made at the appropriate rate.

Government buildings responsibility for consumption charges, etc.

136. In the case of Government buildings, both residential and non-residential, which are likely to be vacant, the head of the office in whose charge the building is, should ask the Electricity Department or the Licensee, as the case may be, to cut off the supply only in cases where the total of the minimum charges payable for the complete calendar months the building is expected to be vacant, would be more than the reconnecting fee. In cases where the building is likely to be vacant only for a short period, the meter rent and minimum charges should be paid to the Electricity Department or the Licensee and debited to the annual maintenance estimate of the building.

Monthly bazaar rates

137. In respect of Services under monthly Bazaar rates, the initial advance payment should be proportionate charge based on the practices of the month during which supply is available. All subsequent monthly payment is to be collected in advance and no agreement or deposit is required ; where bills are not paid at the local office or by post by 3 P.M. on the first of the month following that in which they are issued, the service will be disconnected. In this case, the cost of service connection and internal wiring should be borne by the consumer.

Public-lighting rates

138. Municipal cart stands, parks, markets, etc. (were public lighting is to be allowed) may be lit at public lighting rates. This will not however apply to

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buildings or quarters situated in the compound, not to clubs, town halls, etc.

Consumers inside the market will be supplied only by the department.

139.

All Electric Home

140. As the nomenclature of the tariff implies this is applicable to domestic consumption only. However, if supply to a small portion of the premises is utilised by Doctors, Engineers etc., for consultation purpose pertaining to their respective profession, this may be permitted under the Domestic Bulk supply tariff applicable to the premises. But where such portion of premises is utilised for running private hospitals, clinics etc., as distinct from consultation rooms forming part of the dwelling premises of the Doctor etc., the benefit of domestic bulk supply tariff need not be allowed.

NOTE:—(1) The condition for eligibility of Domestic bulk supply tariff are,

(a) Lighting, fans, refrigerators and similar domestic appliances may be on a combined circuit and

(b) The connected and ulilised load for electrical equipment other than lights, radios, fans should not be less than 1000 watts.

(c) While the ordinary tariff for "Domestic purposes" will be applicable to all bonafide residences used for domestic purposes, irrespective of number of families occupying them, the domestic bulk supply will be given to bonafide domestic residences, either complete or 'flats' each occupied by a family without any portion thereof being sublet or let and wired for separate metering arrangement and metered and billed for as separate service.

NOTE:—(2) (i) :—The connected load for lights and fans and appliances may be assessed on the following basis as minimum for arriving at the fixed charges.

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(*a*) *Light points:*—

First 10 amps at 40 Watts per lamp.
Next 10 amps at 30 Watts per lamp.
Rest of the lamps at 25 Watts per lamp.

(*b*) *Ceiling Fans:*—

60 Watts per ceiling fan.

(*c*) *Plug points:*—

The load connected to plug points by way of lights and fans etc., should be taken into account and the plug points should not be considered on their own.

(*d*) *Appliances like Cookers, Water heaters etc.*

The actual rated capacity as given in the name plate may be taken in respect of all electrical appliances and equipments.

NOTE:—(3) :—*Regulations* (1) :—Lights (except portable standard bath room appliances) and ceiling fans to be permanently wired. All appliances in bath room to be earthed.

(2) Single phases five amp plug points may be installed as desired, but no appliance of greater capacity than 750 W. should be connected.

(3) Large fires exceeding 750 Watts Hot plates, small cookers, grillers, etc., from 1000 to 2000 Watts capacity each must use 15 amps plug points.

(4) All plug sockets shall be of the three pin type with the third pin permanently and efficiently earthed.

(5) Installations with a connected load as under must be wired for the supplies specified below :—

Not exceeding 4000 Watts :—Single Phase.

Exceeding 4000 Watts :—Three phase with the three points circuits kept separate and the loads in the 3 phases kept balance as for as possible. Motors and apparatus requiring more than 2500 Watts should be supplied only at 400 Volts or 440 Volts 3 Phase.

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Disconnections of flat rate services

141. Disconnection of flat rate services should be effected at the aerial or other point outside the premises. Internal wiring up to the ceiling rose may remain but pendent or other fittings should be removed.

NOTE :—(1) In the tariff is general, viz., consumers are liable to have supply disconnected after 7 days, notice if the bills are overdue for more than 30 days. In spite of this, flat rate consumers should be cut off before the deposit is exhausted and this note will not apply to them. If disconnection is made in the course of a week, the charges shall be recovered for the whole week. This applies to consumers billed monthly also.

(2) In cases of disconnexion in less than one year, the deposit of Rs. 2 is to be set off against the capital cost of the service connexion. The arrears of consumption charges and dues for fused bulbs, etc., should be collected from the consumers besides forfeiting the cash deposit.

142. Reconnexion to flat rate services disconnected, at the request of the consumer should be given after collection of Rs. 2 for effecting disconnexion and reconnexion; if for default the fee payable is the amount that would, but for the disconnexion, have been due from the date of disconnexion to the date of reconnexion subject to a maximum of Rs. 3 and a minimum of Rs. 2.

NOTE :—The period of disconnexion shall be omitted in reckoning the period of one year under L. T. Tariff "Special Small Consumer Rate."

Reconnection of existing flat rate services and conversion into metered service

143. (i) In the case of existing flat rate services where the internal wiring & service connection is given free of cost of the consumers, if the service has remained disconnected for more than three months, reconnection will be refused, unless metered supply is agreed to.

(ii) Where flat rate service had been disconnected and reconnection is given within three months, the consumer should be informed that if there is further disconnection, reconnection will not be given unless the consumer agrees to take metered supply.

(iii) No application for additional lights or for increased wattage in the existing services will be entertained unless the service is on a metered basis.

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(iv) In converting the existing flat rate services for bazaar shops and small houses to metered basis, the charges for internal wiring and service connection beyond 100 ft. should be collected from the concerned consumers, at the present market value less depreciation plus centage charges in four monthly instalments, if such charges are Rs. 60/- or less in each case, and in six monthly instalments if the charges are above Rs. 60/-

Street lighting

144. As a general rule, all street lights required either by a municipality, panchayat, district board or public body or private persons will be installed by the department as per conditions and rates stipulated in the agreement prescribed for street lighting. The street light extensions will be carried out at the cost of the department, if the extensions are found remunerative and if the consumer enters into an agreement for ten years and sends a resolution agreeing to the rates and the lights required.

NOTE :—(1) The consent of the Inspector of Local Boards for the street lighting expenditure is necessary in addition to a resolution of the panchayat board. Additional street lights will be provided subject to the same conditions as above.

(2) Clause 17 of the street lighting agreement does not confer on the board, the right to purchase all the property of the department within the limits of the panchayat area. It is not the policy of Government to hand over retail distribution of power to panchayats, as they are too small to embark upon an electric-supply undertaking and cannot generally afford to employ fully qualified staff. The Government take up the distributions by investing all the capital required for distribution and also the street lighting on flat rate basis. Government in undertaking such distributions are in a position to supply energy to consumers at standard rates which are definitely cheaper and cannot be worked to by a Panchayat Distributing Licensee.

(3) The flat rate per lamp is a general charge for all the panchayats and is based on the generally low consumption in small areas, the department bearing the cost of street light fixtures, etc.

(4) The general profits, if any, go to the revenues and no portion of it can be allocated to panchayats.

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(5) In the case of street lights on metered system several meters may be installed for measuring the consumption in street lights at different places as they are fed from different transformers. The consumption may be clubbed and billed as though the service is at one point but rent is to be charged for all meters.

Agreements and rates for lights on the distribution poles for private persons.

145. (*a*) In areas where there is no local authority or in case the local authority is unable to finance for street lighting and a private person requisitions for the street lighting which is approved by the local authority, the department will erect the distribution line and supply power to street lights mounted on distribution poles on public roads leading to consumer's premises, either at flat rates or at the rates for supply to panchayats, provided the agreement is signed for ten years.

Street lighting

(*b*) The rates for street lights to panchayat boards on the basis of a lighting schedule of 2,400 hours per year are as follows :—

Each 25 watt lamp	... ...	Rs. 15	per annum
Each 40 watt lamp	... ...	,, 18	,,
Each 60 watt lamp	... ...	,, 24	,,
Each 100 watt lamp	... ...	,, 36	,,

Ordinarily lamps having a wattage below 40 should not be permitted as such small lamps will adversely affect the remunerativeness of the scheme and are poor propaganda for the use of electricity.

Use of 25 watt lamps is permitted provided (i) there are distributors to make up a connected load of 40 watt per span (average) from domestic services and (ii) on every pole without gaps.

Hours of burning

(*c*) It is essential that the limit of 2,400 hours per year for the burning of lights should be observed. The Distribution Engineer should arrange for the burning of the lights every day during the specified period according to the street light schedule prepared in consultation with the Chairman, Municipal Council, or the President, Panchayat Board. He should keep a record of the number of hours the lights are burning every day and also note the number of hours for the month on the reverse of

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the meter card. The street lights burning for more than 2,400 hours shall be charged proportionately. Bills for excess hours of burning shall be rendered at the end of the year or as soon as the excess over 2,400 hours occurs whichever is earlier, but the consumer shall be intimated of the probability if the monthly burning hours exceed 200 hours.

Street lights in the area of local bodies. Rebates for non-burning hours.

146. (*a*) The rates applicable to street lights in panchayat areas are special and fixed by Government from time to time. An agreement in M.E.D. Form 85 should be taken from the local body. According to the agreement the department is responsible for maintaining the lights in good condition and proper working order. Rebate is therefore permissible for each of the bulbs for the number of days it does not burn. Details for rebate should be indicated in the meter card in the column for remarks and the initials of the Municipal Chairman, or President, Panchayat Board as the case may be taken therein in token of his acceptance. If in any case, the burning hours in a calendar year are less than 2,400 according to the street light schedule mutually agreed on, no rebate is permissible for the hours of burning not utilized.

Renewal of lamps

(*b*) Under the provisions of the standard agreement, if any lamp is renewed more than three times in one calendar year it shall be done at the cost of the local authority. In order to give effect to this clause, a register in M.E.D. Form* should be maintained for each local body by the Junior Engineer or Supervisor in charge of the distribution. Entries in the register should be made whenever bulbs are renewed. The initials of the Municipal Chairman or the President, Panchayat Board, should be obtained against the entries in the register so that there may be no difficulty afterwards when the cost of bulbs renewed more than thrice is billed for. The register should be submitted to the Central Office for review quarterly. The cost of renewals of bulbs recoverable, if any, shall be included in the bill for the month of January.

* Not printed.

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Check of street lights.

(*c*) During their inspections the Assistant Electrical Engineers are required to examine this register to see if the postings are made in proper time and to initial them in token of their inspection.

Change of position of lights.

NOTE :—(1) The street lights will initially be fixed at places indicated by the local authorities but any subsequent changes will be at the expense of local authorities only. The deposit of charges shall be the labour involved in dismantling the existing lights, value of dismantled materials which cannot be devoluted to stock at a valuation and probable cost of replacement. The deposit should be made in advance before the changes can be effected.

Standard of lighting.

(2) 40 watt lamp on each pole in important roads and bazaars with 60 watts and 100 watts at important traffic junctions and centres; and 40 watt lamp on alternate poles in unimportant roads.

(3) The register of street lights should show the additional lights installed from time to time, disconnections of existing ones and also particulars regarding the number of lamps, kind type, capacity, etc.

Ledger accounts.

(4) Separate ledger Folios should be opened in the consumer's ledger for each Panchayat or local body street lighting showing each kind of light, charges for each, date of service, additions, disconnections, or replacements, etc., as soon as information is received.

(5) It should be noted that the bills are payable within 30 days from the date of issue of such bill and that surcharge is leviable on all overdue accounts besides the service being liable to disconnection.

(6) Deposits to cover three months' consumption should be obtained from the local bodies.

(7) The rate of depreciation to be entered in clause 17 of the agreement in the Form M.E.D. 85 for Village Panchayat distributions is 4 per cent per annum.

Distribution schemes in panchayat areas, park and market lighting.

(8) In Panchayat areas, the general illumination inside parks and markets can be considered as street lighting and included in the estimates and carried out if it satisfies the standard formula for remunerativeness.

Individual shopkeepers inside the market shall be supplied direct by Government under flat rate: but the shopkeepers being tenants under the panchayats, the latter's permission to give supply to the shops should be obtained.

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(9) If the rate for metered supply contemplates the renting of street lighting fixtures and the renewals of lamps, an all-inclusive rental of five annas per fixture per month, independent of the size of the lamp, is to be charged to provide for rent, depreciation, repairs and switching. Renewal of lamps will be at the cost of the panchayat boards.

(*d*) Conversion to metered supply will be agreed to provided:

(i) A minimum consumption as per tariff is guaranteed by the panchayat;

(ii) The panchayat boards may vary the lighting hours but the consumption should not be less than 1000 units per month and if it is 1000 units should be paid for.

(iii) The panchayat board can increase the number of lamps if they are to be installed on already existing poles, the new fittings being supplied and fixed by the department;

(iv) If the panchayat board wish to extend street lighting in areas not covered by the network, the new revenue should yield the standard return of 10 per cent on the fresh capital expenditure;

(v) The adjustment in the present arrangement of burning hours and the number of lamps may be permitted so long as revenue to the department is not reduced.

(*b*) Supply to industrial consumers.

Supply to industrialists.

147. Supply at L.T. will be given to industrialists, having capacity of more than 3 H.P. on the terms for ordinary service connections, if they are within economic reach of the distribution lines. Extension of lines, if required, will be undertaken, provided the extension is remunerative as per departmental standards.

NOTE :—Power connections should not be given without prior intimation to the local officer in-charge of operation; connection exceeding 30 H.P. should be reported to the Superintending Engineer and the Central Office also.

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L.T. and H.T. supply

148. In urban areas no L.T. service will as a general rule be given, if the connected load per service is 75 H.P. or more nor H.T. service if the load is less than 75 H.P. Exception may be made only in special cases, with the permission of the Chief Distribution Engineer. In rural areas, the type of service supplied will depend on the cost of providing the necessary lines and equipment. The factories should be registered and possess licence from the local authority.

Oil Engines

149. The Departmental Engineers are enjoined to see that no oil engines or other prime movers are installed in places where electricity is economically available, as it retards electrical development. If for want of enough load immediate supply of power cannot be arranged, second-hand engines for generation of electricity may be hired by negotiation and with the prior approval of the Chief Engineer. In such cases, an agreement should be entered into that power from Board will be taken when it is available. The territorial staff should pay more attention to obtaining new consumers near the existing lines and persuading oil engine users to change over to electric drive, than to canvass loads far away from the existing lines.

Review of factories unconnected to electric supply

150. The list of factories and other industries should be obtained from the Local Body or the Government Department concerned. The list should be periodically reviewed by the Divisional Engineers and reported on to the Superintending Engineer as to the progress and the special efforts made to extend electric supply to all such industries.

Preference to be given to electric drive for sanitary schemes.

NOTE:—(1) In preparing plans and estimates for water-supply and drainage schemes preference should be given by the Sanitary Engineering Department to electric drive, where a supply of electricity is available from a Government or Municipal Electricity Undertaking.

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(2) Heads of departments are also required to consult the Chief Engineer before any form of engine, other than an electric motor, is installed for power purposes, in areas where public electric supply undertakings are in operation or likely to be soon in operation.

Chief Engineer to be consulted for installation of engines—other than electric motors.

151. Separate tariffs are provided for supplying L.T. power for industrial purposes to suit the different types of industries. A nominal minimum of Rs. 6 per H.P. per annum is provided under General Industrial Tariff for the benefit of the small seasonal loads. Lighting to a limited extent is also permitted if power is taken under the bulk supply rate. The consumers may choose the tariff most advantageous to them.

Tariffs.

152. The qualification of minimum of 3 H.P. prescribed under the General Industrial Tariff is for one motor and not for the connected load. Motors under 3 H.P. come under domestic appliances; but it is permissible to combine fractional H.P. motors of small industries with one single motor of more than 3 H.P. and take advantage of the General Industrial Tariff rates.

General Industrial Tariff motor capacity and concessions defined.

N.B.—If a consumer who has installed a small motor for industrial purposes under domestic appliances tariff I (*e*) instals subsequently a motor of 3 H.P. or above under the General Industrial Tariff II (*a*) he will be allowed the concession of whole installation being billed under 11 (*a*). He may also have the two installations on two circles and metered separately for his convenience if he so desires, provided the rent for the two meters is paid.

Motor capacity defined.

153. Pumps having motors of 3 H.P. and over on domestic and industrial premises but not used for bona fide agricultural purposes, should be classed as General Industrial Load [under II (*a*)] and not as agricultural load [under II (*e*)].

Pumps for domestic and industrial purposes.

154. Power may be supplied under General Industrial Tariff—

(i) to supply to arc lights (used for projection purposes only but not illumination for the building), if the motor generator for arc is more than 3 H.P.

Motor generating sets.

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(ii) other appliances including motors of cinematograph machines where direct current is a necessity,

(iii) to Tunger Rectifier if the condition of 3 H.P. is satisfied and if it is used for industrial purposes,

(iv) to A. C. power driving motors for generating D.C. power.

When the supply is not under the tariffs for mixed loads energy supplied to cinemas or lighting and fans is not to be treated as industrial and all lighting and fans whether taken directly or from the motor generator set (i.e., whatever may be the source) should be separately metered and charged for under tariff I *(a)* or I *(b)* as the case may be. The department should satisfy itself that risk of unlawful use is reduced to minimum by frequent surprise inspections.

Lighting in the factory premises

155. Bulk supply L.T. rate for combined lighting and power load includes lights and fans in the factory premises upto 50% of the total connected load as specified in the tariff. Lighting circuit in this case is taken from the power meter only.

Tariff when lighting exceeds permissible limit

NOTE: (i) Electrical Power required for lights and fans in excess of the percentage limit mentioned above shall be separately metered and charged at the standard rates.

Security deposit

(ii) The amount of security deposit to be taken in cash or in other approved form of securities should be as may be fixed from time to time.

Lighting in factory premises

156. The General Industrial Tariff (for small power loads) does not include any lighting excepting a few indicating lamps of low capacity. The lighting circuit should be connected outside the power consumption meter and separately metered. If the lighting is taken on the flat rate basis, the lights may be on the power circuit only, so that the meter registers consumption of the lamps also. The wattage and the number of flat lights should be noted each month on the back of the meter card for billing purposes.

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NOTE:—(i) The factory lighting tariff I (*h*) is applicable to the lighting in the factory only and not to that in the residential portion attached to the factory (i.e., lighting in rooms where electrically-driven machinery is installed; in places like office, stores, godowns, show rooms located in the same premises, factory compound lighting, etc., may be included under this tariff, but not lighting for general purposes other than *for bona-fide factory use.)*

(ii) Power installations do not include cooking and heating installations or advertisement circuits.

(iii) No wall plugs or batten holders for pilot lamps allowed for under the power circuit under this tariff will be permitted to be installed.

Not more than 3 pilot lamps shall be used for indicating. They should not be used for general illumination purposes.

(iv) A consumer under I (*a*) who subsequently takes additional power under II (*a*), (*b*) or (*c*), can be charged for lighting under I (*h*).

Conversion of domestic lighting into factory lighting

(v) Services under factory lighting tariff are dependent on services under II (*a*), (*b*) or (*c*). No fresh agreement is therefore necessary but a supplementary schedule specifying the rate should be got signed. As a separate minimum has been fixed under this tariff, additional deposit should be taken in respect of this service.

No agreement but deposit

(vi) For factory lighting under I (*h*) the tariff is I (*b*) and not I (*a*) and the consumer cannot elect to come under I (*a*) to take advantage of the reduced minimum.

(vii) A consumer having his residence and factory side by side will be charged for domestic lighting being under I (*h*) and for factory lighting under I (*b*) normally. Thus, ordinarily two minima are contemplated for the two services, but if the house and the factory are contiguous and not separated by property (including land) of any other party, a single point of supply under I (*b*) is permissible.

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(c) Supply for agricultural purposes and cottage industries

General power for pumping for irrigation and agricultural purposes

158. Electrical power supply will be arranged for irrigation purposes, whether from wells or other authorized sources of water-supply in all places where electric power can be made economically available as per rules of the department. Free service line subject to a maximum cost of Rs. 60 per H.P. of connected load will be given from the nearest distributing line up to the meter. Distribution lines will also be extended where necessary, if such extension is remunerative. The rates to be charged will be as per tariff approved from time to time. Pumping sets will also be supplied under hire purchase terms of the department.

Mowing, thrashing and sugarcane crushing

159. (*a*) Power will also be supplied and service given for the purposes noted on the margin under the same terms as per agricultural power provided (i) they are not on an industrial scale, (ii) the consumer's main occupation is agriculture and (iii) the operations are carried out in the land or premises of the consumer.

Cottage industries

(*b*) Small cottage industries having connected H.P. not exceeding 5 will be supplied power at low tension under the same terms and rates as for agricultural purposes.

NOTE :—This limit may, however, be relaxed by Chief Engineer for Electricity under special conditions.

160. The following conditions should be satisfied in order that an industry may be classified as a bonafide small cottage industry :—

(1) It should be conducted entirely within the home, the home being deemed to be permanent residence of the proprietor.

(2) The industry shall not cause the residence to constitute a factory within the meaning of the Indian Factories Act.

(3) Not more than two persons outside the immediate family of the proprietor shall be employed in the industry.

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(4) The product is not merely utilized mainly for the domestic consumption of the proprietor but should also be available for sale to the public.

161. Flour mills also can be classed as cottage industry if all the above conditions are satisfied. Flour mills

162. The officers of the department who negotiate with a prospective consumer will render advice to the party on the suitability of the motor, with specific reference to H.P. capacity required for the lift requirements and the availability of water in the well. Suitability of motors.

Care should be taken to enter motor installation of reasonable capacity in the agreements.

Non-standard sizes of motors like 9 H.P., etc., should not be suggested. Frequent starting and stopping of a higher capacity motor on account of low water level is costly to the consumer. In such cases of slow yield in a well, the consumer would be better advised to have a smaller pump, pumping continually for longer hours than a larger one as above. The special guarantee, if any, should be exhibited separately thus :—

	Rs.
. . . H.P. at rupees ...	
Special guarantee	
Total guarantee	

The consumer should further certify that he understands the special guarantee.

163. When the capacity of motor actually installed is different from that specified in the agreement the annual guaranteed revenue as per tariff should be based on the H.P. as specified in the agreement or the H.P. of the plant as installed whichever is greater. Bill, when installed motor, varies from agreement

164. The following concessions are permitted under agricultural power supply for the benefit of consumers in addition to the concessions of free service line up to the

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meter permissible under the tariff and the reduction of guarantee for reasons of exceptional draught.

Disconnection for dryness not necessary

(1) Agricultural services need not be disconnected if pumpsets are removed for want of water, if, however, the service is disconnected at the party's request or for any other reason (change of Motor from one bed to another and similar cases), no reconnection fee need be levied. This will not, however, apply to cases of disconnection of service for default in payment of current consumption charges, etc. and reconnection fee will be levied in such cases as per rules.

Monthly minimum when consumption is low

(2) If the consumption falls below the equivalent monthly minimum and the consumer requests that he may be charged the monthly minima to prevent a large bill at the end of the year, his request will be complied with.

NOTE:—Agricultural load is essentially a seasonal load and for such a seasonal load, annual guarantee is the only reasonable basis. Hence the question of proportionate minimum per month under the tariff does not arise. The above is therefore a concession.

Application for reduction of guarantee for reasons of dryness

(3) When an application for reduction of the annual minimum guarantee is received from a consumer a letter in M.E.D. Form 205 will be sent to him by the Assistant Engineer of the Distribution with a blank M.E.D. Form 205 for necessary action.

Sliding scale

(4) For applying the sliding scale of rates the installed horse-power of the motor will be taken into account and not the horse-power entered in the agreement. The minimum guarantee will however be arrived at on the basis of the installed or contracted capacity whichever is greater.

Waiver of minimum

(5) In addition to the reduction of guarantee permissible under the conditions of agricultural tariff when the wells are dry and pumping is not possible, the consumers are eligible to waiver of minimum when they are prevented from taking or using energy either in whole or in part owing to causes beyond their control (vide paragraph 17 *ibid*).

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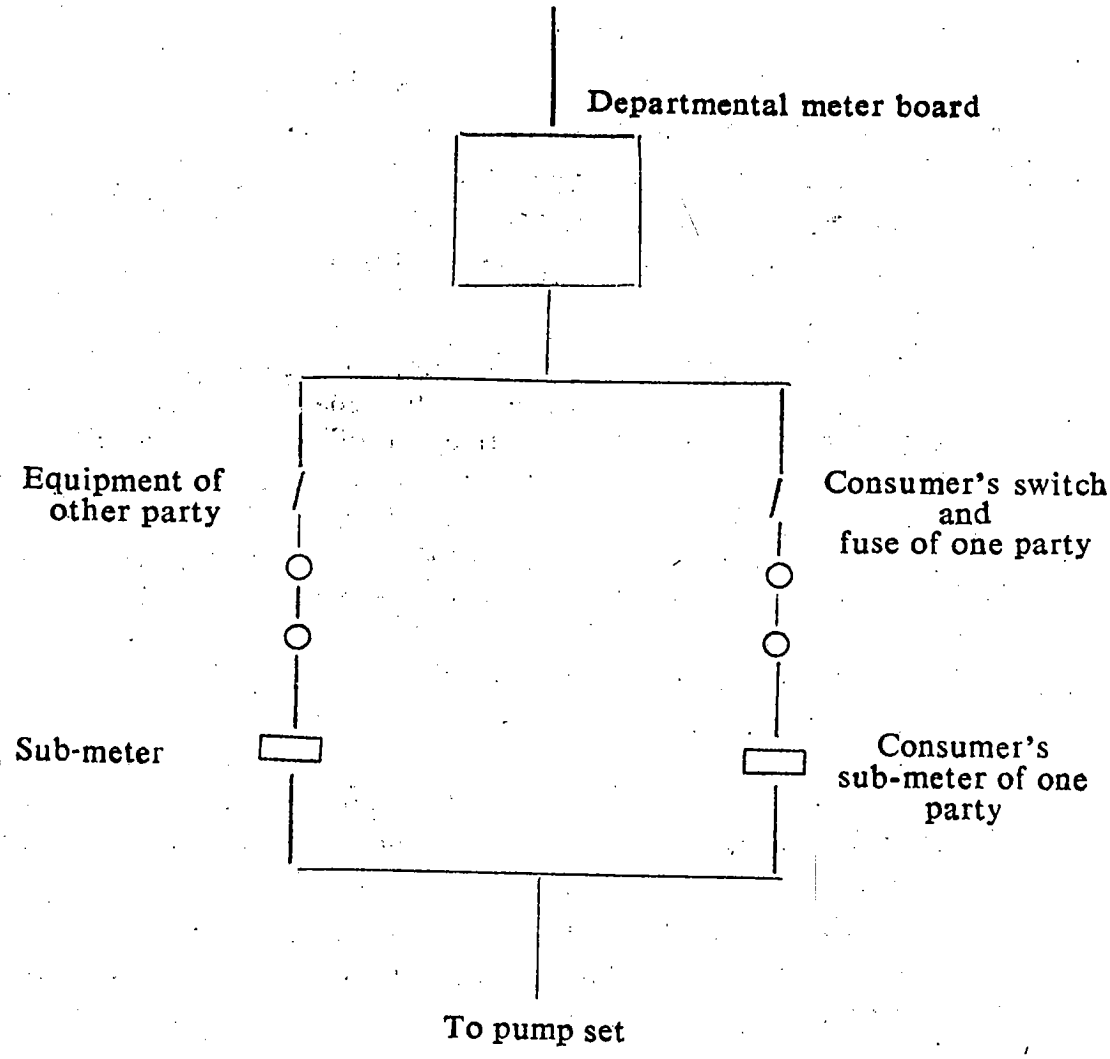
165. When a well is owned by different partners' the bills will be rendered only on the basis of the main meter. The consumer may have a sub-meter for apportioning the consumption of the partners. To avoid any misuse of the common double-throw switch provided on the consumer's side, the arrangement of the switches should be as follows :—



The parties can have separate switch and fuse before their sub-meter which will be at their cost and which can be kept under lock and key so that one party cannot run the motor through the other man's sub-meter. This arrangement would avoid any misuse or misunderstanding.

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Proportionate reduction of special guarantee for dryness and scarcity of water in wells how calculated.

166. The reduction in the annual minimum guarantee will be proportionate to the number of days during which the well was dry owing to (Supernatural) draught or the period during which the water in the well was insufficient to work the pumpset subject to the condition that the period of the agreement is extended by a like period for which the concession of waiver is granted. The reduction will be further limited to the difference between the minimum guarantee prescribed and the actual consumption charges.

Thus, *if the guarantee is* Rs. 120 per annum and the well is dry or having insufficient water for 73 days in a year the amount to be remitted will be subject to a maximum of Rs. 24 (one fifth of Rs. 120). If the actual consumption charges amount to Rs. 100 the remission will be Rs. 20 only.

NOTE:—(1) It is important that in cases of dryness the consumer sends the intimation to the department as soon as the well is dry to enable the departmental officers to inspect the well immediately on receipt of intimation and allow the remission. The report on inspection of the well be filed in the Central office and remission allowed without further reference from the consumer, only when the annual consumption falls below the minimum guarantee. Remission can be considered only from the date of intimation and not for earlier periods in case of dryness.

(2) In case of insufficiency of water, the applications for waiver should be supported by a certificate from the Revenue authority (not lower in rank than that of a Deputy Tahsildar) that the water in the well was insufficient to work the pumpset and that the water from the well was not used for raising any crop in the field during the period to which the certificate relates.

Rate of annual guarantee-change how worked out.

167. Whenever the annual guarantee rate per horsepower is changed, the new rate should not be applied unless one full year of minimum is covered under the new rate. The annual guarantee should be worked out by adopting the old rate for the portion of the year prior to the date of change and the new rate for the remaining portion of the year.

Point of supply.

168. The point of supply under this tariff is the meter. Service lines and connection will be given free

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upto the meter on the terminal pole. Beyond the meter, all connections to the consumers' apparatus will be at the cost of the consumer. If the meter is not located on the terminal pole in any case, the connection from the terminal pole to the meter board at the consumer's shed or bunk will be at the cost of the consumer.

In the case of original schemes, the scheme estimate itself should provide for extension of lines upto the terminal poles situated near the consumers' wells. In the case of extensions not contemplated in the original scheme, all extension proposals should be finalised and sanctioned on the basis of remunerativeness as per rules of the department. Connection for limited lighting within the farm should be at the cost of the consumer and suitable fuses and cut-outs must be supplied.

NOTE :—The concession of free service lines for agricultural consumers, subject to the condition that the cost of service line does not exceed Rs. 60 per H. P. of connected load will apply to extension from existing lines and is intended to be used in place of the 100 feet free line on public roads allowed in the standard conditions of supply as being more advantageous. In this interest of uniform procedure installation of the meter and control in a box on the terminal pole may be added.

But the cost of meter, meter board and cut-out should not be taken into account for arriving at the cost of service line for the application of the limit of Rs. 60/- per H. P.

Farm lighting.

169. The agriculturist may extend his own lines for the purpose of lighting his farm house, cattle shed etc., within the limit of the farm for his *bonafide* agricultural uses but not for those of a neighbour or sub-tenants on his farm, subject to the express condition that the connected load in lighting does not exceed 5% of that for power.

170. The lighting service should be taken not from the consumer's main fuses or switch but from the sealed cutout and neutral link of the department.

Wall plugs and lighting.

NOTE :—(1) Wall plugs should not be permitted as they may be used for purposes other than lighting. For use of radios or appliances separate service should be given under Tariff 1 (*a*), i.e., lighting.

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Lighting consumption.

(2) In a service for which 3 single phase meters have been installed, even if it is seen clearly from the meter readings that consumption for lighting in disproportionately large, no objection need be taken to it, as under the tariff the limit for the lighting is fixed on the basis of load and not on the basis of consumption.

(3) The agricultural consumers will be permitted lighting upto 50 watts per 1000 watts of motive power connected subject to a maximum of 150 watts inclusive of wattage of pilot lamps each of which should not exceed 15 watts and with not more than 3 lamps (excluding pilot lamps) for lighting the farm or the field around the pumpset; energy used for radios and other appliances including domestic lightig in farm houses shall be metered separately and charged for at the appropriate tariff.

(4) In the case of permissible lighting load connected to the unmetered phase in agricultural services, Rs. 1-50 per month per 40 watts will be charged.

(5) Extra lighting in agricultural services over the permissible limit will be charged for either if separately metered as per L.T. Tariff III if not separately metered on a flat rate of Rs. 1-50 per 40 watts lamp. Larger lamps, in proportion.

Waiver of minimum for causes beyond control.

171. In cases where a consumer taking low-tension power from Government is prevented from taking or using energy either in whole or in part owing to causes beyond his control for, e.g., strikes, riots, insurrection, command of local authority, civil or military, low water restrictions, etc., the minimum charge or guarantee will be reduced proportionately to the number of days in the month or the period of restrictions in which power could not be used. The minimum for such period, will however be either the quota, if any, allowed or the actual consumption whichever is higher. The concession will not be admissible to industrialists who are prevented from taking supply of power for reasons incidental to business. The Superintending Engineers of various systems are authorized to sanction the reduction of the minimum charges or guarantee. The reduction in guarantee will be subject to the express condition that the consumer agrees to the extension of the period of agreement by a like period.

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172. If in one and the same service, power is used for different purposes for which different rates are chargeable and only one meter installed (the party not having intimated in time) the consumption shall be charged for at the higher rate without prejudice to minimum under either of the rates. If previous intimation is given, action should be taken at once for installing different meters and in the absence of the same, the consumption should be allocated according to local conditions and approved by the Divisional Electrical Engineer. **Only one meter for different purposes.**

In special cases, where a motor is used for running an irrigation pump as well as an industrial machinery, the power consumed shall be divided *pro rata* on the basis of respective loads and billed for at the rates applicable to each without prejudice to the minimum.

173. The Department may allow concessional rates for power consumed during off peak hours but such offer shall be made only in exceptional cases with the prior approval of the Chief Engineer. **'On and off' peak load consumption**

Similarly a peak load surcharge, not exceeding 20 per cent on all energy consumed for industrial purposes between peak load hours may be levied. This provision shall not however be resorted to without previous sanction of the Chief Engineer.

174. If during construction of an extension, it is proved to the satisfaction of the Superintending Engineer that a prospective consumer who has signed the agreement under *bona fide* intentions, is unable to abide by the Agreement for reasons beyond his control, such as insolvency, sale of land, acute financial reverses, civil suits, etc., the Superintending Engineer may for recorded reasons cancel the agreements. **Unconnected services—Cancellation of agreements.**

Revised financial forecast of the extension excluding the service for which the agreement is cancelled should be prepared. If in the revised financial forecast the extension does not prove to be remunerative according to departmental standards, the orders of the competent

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authority should be obtained in the matter. The Distribution or Commercial Engineer who originally took the agreement will be held responsible for any financial loss resulting from its cancellation unless it can be shown to the satisfaction of the Superintending Engineer that the Distribution Engineer acted cautiously and prudently.

NOTE:— For cancelling agreements entered into by prospective consumers before their premises are connected, when they plead inability, to take supply the consent of the parties is not necessary, as it is not an agreement but a promise which takes affect only from the date on which the consumer's premises shall be connected.

(d) Supply of H. T. power to large industrialists

H.T. Supply.

175. The Department will extend the transmission mains and supply power at H. T. to large industries situated in the area where electric supply is available at comparatively low rates published under Department H. T. Tariff. The tariff provides for the various types of load. The consumers should enter into contracts for such power supply subject to the conditions stipulated in such contracts.

Extension of transmission lines are undertaken if they are remunerative as per paragraph ~~508~~ 494, *ibid.*

176.

Metering at one point of supply.

177. A self-contained industrial undertaking within well defined boundaries, if divided by a public road will be given supply of power at one point provided that:

(a) Both parts belong to the same owner and lie on opposite sides of the road.

(b) The internal distribution system from the point of supply is installed at the cost of the consumer.

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(*c*) Electrical inter-connecting cables across the road between the two parts of the establishment shall be underground and installed at the cost of the consumer.

(*d*) The characteristics of the load meet the conditions of the tariff applied.

Licensed areas.

178. Save in cases where H. T. distribution is definitely prohibited by the licence or power agreement industrialists intending to locate in licensed areas supplied with Hydro or Thermo electric energy and likely to have a connected load of 150 H.P. or more may have the same tariff as that existing in the Government Tariffs. The local licensee will have a first option to supply such industrialists at that tariff or lower.

NOTE :—The Development of load both in licensee's areas as well as in non-licensed areas should be the main concern of the Departmental Officers. All load possibilities should be followed up and cases where the licensees are unable to supply within their areas on account of prohibitive cost of extending their mains reported to the Chief Engineer for decision. Should such load be nearer to Departmental mains (although within the licensee's area) the feasibility of the Department supplying should be examined. Only in special cases should the Departmental mains be allowed to be tapped by the licensees for supplying within their area subject to,

(*a*) the licensee paying all costs including Departmental expenditure incident on the tapping ;

(*b*) Licensee providing approved protection to Departmental lines and supply at or within one span of tapping point ;

(*c*) adequate metering and billing (tariff) being decided.

Alternatively, the Department may extend the lines subject to the licensees guaranteeing the remuneration fixed by Board (vide paragraph ~~509~~ 495) or the Department itself may supply the load direct.

Municipal areas.

179. Under clause 5 of the licence granted to municipalities, the maximum load supplied at 400 volts or lower shall not exceed 50 K.W. per service. The object of this condition is that Government should have control over such loads. In cases, where supply to loads of more than 50 K.W. cannot economically be arranged by Government they may be permitted to be served by the Municipalities with the special sanction of Government.

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180. In general, in urban areas, no L. T. Service shall be given, where the connected load per service is 75 H.P. or more nor H. T. service given where the connected load is less than 75 H.P. Exceptions should be made only with the sanction of the Chief Distribution Engineer. In rural areas, the type of service supplied will depend upon the cost of providing the necessary lines and equipment.

181. The following provisions should be observed in the agreements and bills of H. T. consumers.

(1) Revised H.T. tariffs in force only should be entered in the agreements when taking them and not the superseded tariffs.

Change of tariff

(2) If the agreement or any tariff provides that the consumer may take advantage of any new rates or conditions subsequently made and applicable to consumers of the same class, the consumer concerned should immediately be invited to exercise his option but no change in billing should be made until the option has been exercised. If the option is exercised, the change will be allowed to have effect from the date on which the revision of tariffs comes into effect and not from any prior date.

If such provision is not made in the agreement, no change in billing should be made and no reference should be made to the consumer. A consumer should conform to *all* the conditions of the revised tariff *in toto*, if he desires to take advantage of the new tariff.

(3) In preparing the first bill it should be seen :

(i) that the option of the consumer to be billed on K.W. or K.V.A. has been obtained ;

(ii) that monthly minimum (the fixed charges) has been charged ;

(iii) that the charges for the maximum demand as well as consumption are calculated proportionately for the month ;

(iv) that meter rent has been similarly charged on proportionate basis.

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(4) If the metering set is connected on the L. T. side of consumer's transformers the transformer loss to be added to consumption and demand should be arrived at by adoption of the formulae indicated below:

Addition to consumption:

(i) When the supply is with the transformers upto 50 K. V. A. $\frac{720 \times 1.5 \times KVA \text{ rating of the Tr.}}{100}$ = Units per month

(ii) When the supply is with transformers above. 50 *KVA.* $\frac{720 \times 1 \times KVA \text{ rating of the Tr.}}{100}$ = Unit per month

Addition to the recorded maximum demand:

(i) 1.5 per cent of the transformer capacity for transformer upto 50 KVA per month.

(ii) 1 per cent of the transformer capacity for transformers above 50 KVA per month.

H.T. Agreements.

(5) *Option to charge from K. W. to K. V. A.* —The consumer should exercise the option in the first instance at the time of signing the agreement or in the first bill. Then he can have another option to change during the life of the agreement. A subsequent change, if necessitated by special circumstances, can be permitted in exceptional cases only by entering into a fresh agreement with the approval of the Chief Engineer.

H.T. supply-Billing for part of a month.

(6) If a consumer charged on a demand basis commences to take power in the course of a month, the demand payment for the first month should be proportionate to the number of days during which energy is taken. The unit rate to be adopted will depend upon what the monthly consumption would be if supply is taken during the full month instead of during a part of the month.

Demand for January

(7) The demand for January is the average maximum demand for the month and should therefore be taken into account for arriving at the highest of the average of the monthly maximum demand in subsequent months.

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Marginal relief maximum demand.

(8) If a consumer guarantees the minimum of a step relating to a maximum demand in the sliding tariff, he may be charged at the rate applicable to that step and billed for that minimum step irrespective of the average maximum demand being less than that figure. For each month, the average maximum demand should be worked out in accordance with the prescribed method and if the maximum demand be less than the guaranteed minimum, then the consumer should be billed for the minimum guaranteed by him.

(9) In the case of H.T. consumers who are having more than one point of supply the increase in maximum demand recorded at one such point, resulting on the temporary transfer of loads from the other point of supply for short duration for bona-fide reasons of repairs to equipments, etc., may be ignored for purposes of billing with the approval of Chief Operation Engineer.

Strikes—Rebate

182. According to the provisions of the H.T. agreement, if, at any time, the consumer is prevented from receiving or using electrical energy, either in whole or in part due to strikes, the minimum charges or guarantee payable by the consumer shall be reduced in proportion to the ability of the consumer to take power. As according to the agreement, the maximum demand charge constitutes the minimum charge rebates in the maximum demand charge proportionate to the number of days of *complete* strike on *mill working* days may be allowed. Rebate for holidays during a continuous period of complete strike is also permissible. The H.T. consumers should be asked to give intimation to the department then and there whenever a strike starts or is called off together with information as to whether the strike is partial or complete.

182-A. The following points should be borne in mind while examining claims for rebates :—

(*a*) No period of less than 24 consecutive hours should be considered and in cases where the whole supply is not affected the part referred to shall not be less than 33⅓ per cent of the total.

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(*b*) A strict interpretation of the force majeure conditions, should be adopted in deciding the admissibility of rebate. Rebates should not be allowed merely for the reason that the consumer applies for it. All doubtful cases including those involving curtailment of production due to trade depression and similar indirect causes should be referred to the Chief Engineer for Electricity.

(*c*) No rebate should ordinarily be permitted in the minimum or guaranteed revenue unless explicitly provided for in the power agreement. Rebates should not be 'understood', if they are prejudicial to the departmental revenues.

(*d*) Special rebates should in all cases be referred to the Chief Engineer for Electricity for his orders.

(*e*) The limits prescribed in paragraph (*a*) will be incorporated in future agreements. Even in the case of existing agreements it is expected that the consumers will have no cause for complaint.

ANNEXURE.

General instructions for calculating the rebate on demand charges.

Cases coming under the purview of the rebate clause of the H.T. power agreements can broadly be divided into six categories each of which is dealt with in detail below :—

Category 1:—(*a*) When the force-majeure conditions last for the whole month, i.e., the inability of the consumer to take or the Department to supply power is a general feature for the entire month, then the actual maximum demand for the month should be billed for instead of the demand computed in accordance with the relevant clause of the agreement.

(*b*) If no energy is consumed in a month, there is no demand and that month, should therefore be omitted for computing the average demand. If according to the power agreement no rebate is permissible for the month,

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the minimum monthly charge, guarantee or previous month's demand whichever is relevant should be charged.

Category 2:—If the force majeure conditions last for fractions of a month say f_1, f_2, f_3, etc., where $f_1 + f_2 + f_3 < 1$, then the rebate R may be calculated by the following formula :—

$$R = XC \leq \frac{CY - C_1 Y_1}{Cy\ Y} f_1 \ldots\ldots\ldots\ldots\ldots (I)$$

where

(i) 'x' is the billing demand for the month calculated in accordance with the relevant clause in the power agreement ;

(ii) 'y' the actual maximum demand during the month ;

(iii) y_1, y_2, y_3, etc., are the actual maximum demands during the fractions of the month f_1, f_2, f_3, etc., and

(iv) cx, cy, c_1, c_2, etc., the monthly demand rates corresponding to the demands x, y, y_1, y_2, etc.

NOTE.—Normally during the periods f_1, f_2, etc., when there is total interruption to service, there can be no demand, so c_1, y_1, c_2, y_2, etc., become zero so that the rebate

$$R = XC \text{ x} > f_1.$$

Category 3.—When the force-majeure conditions occur only on certain days and for certain hours in the day, then the following formula may be used :

$$R = \frac{X\ Cx}{N} - \frac{Cy\ Y - C_1 Y_1}{Cy\ Y} T_1 \ldots\ldots\ldots\ldots\ldots (II)$$

where

(i) N = Number of days in the month.

(ii) T_1, T_2, T_3, etc., are the fractions of the calendar day for which the force-majeure conditions lasted.

(iii) Other symbols have the same meaning as in formula (I) except that y_1, y_2, etc refer to T_1, T_2, etc.

Category 4—If the bill rendered in any month is on the basis of maximum overall unit rate permissible under the tariffs, then rebates are to be computed on the

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maximum demand portion of the charges. If 'L' is the total charge based on the maximum overall unit rate and 'M' the charge for the unit consumed according to the relevant tariff, then (L—M) represents the demand portion of the charge and will replace 'xcx' in the formulae I and II.

Category 5—(a) If the bill for the month represents only the demand charge 'D' which will be the case if the bill based on the maximum overall unit rate is less than 'D' then rebate should be evaluated on the demand portion of the charges, viz., (D—M).

(b) If there is no demand during the month, the month should be omitted in averaging and if no rebate is permissible for the month the minimum monthly demand charge, guarantee, or previous month's demand charge whichever is relevant should be charged.

Category 6—If the tariff is on the basis of Rs. K.W. or K.V.A. year as in the case of Madukarai Cement Factory and Tiruchirappalli Licensee, then the rebate will apply to the total bill for the month.

NOTE 1—When the actual demand on any day or period during the force-majeure conditions is not measured or recorded, an agreed value may be adopted.

NOTE 2—Only the actual demands should be taken for calculating the average demand in any month. If there is no demand the month should be ignored for averaging. If the actual demand or an agreed value is not available then the previous month's demand may be adopted for averaging.

NOTE 3—No rebate should be allowed for periods less than 24 consecutive hours.

NOTE 4—Where only a part of the whole supply is affected rebate is permissible only when the part (demand) is not less than 33-1/3 per cent of the whole.

NOTE 5—Category No. 3 will be applicable only when fractions of a calendar day less than 24 hours are considered for rebates. It will not be operative as long as the restriction in Note 3 applies.

NOTE 6—Under category No. 2, continuous periods of force-majeure conditions covered by the fractions f_1, f_2, f_3, etc., should not be split up into smaller periods to the benefit of the consumer.

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Billing H.T. supply without H.T. metering.

183. If the installation of H.T. metering sets is delayed, until after the supply is given, it is not correct to bill for the L.T. consumption at the maximum overall unit charge per unit. The billing should be made on the basis of maximum demand which may be ascertained by either of the two methods indicated below :—

(1) The Junior Engineer or Supervisor should himself take the highest of not less than 4 consecutive half hourly readings of the L.T.K.W.H. meter twice in each month at periods when the mill is known to be on its maximum output for combined power and lighting. Twice the highest of these figures plus 3 per cent will be the maximum demand in K.W. for the month. If the demand is required in K.V.A. the power factor should be taken concurrently on each occasion.

(2) By fixing an L.T. maximum demand indicator. This procedure will also apply in the rare cases where a meter is out of commission.

In exceptional cases, when this is not possible and maximum demand cannot be derived or computed, maximum overall rate is the only alternative.

NOTE : If, in a particular month, the meter is out of commission, and if no check meter is also installed, the Maximum demand or consumption during the month shall be computed or determined, based on the average of the previous three months. If in any or all the previous three months, the Maximum Demand or consumption had already been computed or based on previous three months, average, such computed or average Maximum Demand or consumption need not be excluded, but taken into account for purposes of averaging on future occasions, as such computed or average figure, has the same force and purpose as actual demand or consumption.

Tea estates

184. In the case of tea estates under H.T. Tea Estates tariff or H.T. General tariff the following special points should be observed :—

Connected load—Defined.

(1) In order that there shall be complete freedom in the design of electrification schemes in Tea factories, the connected horse-power may be based on the measured horse-power demand for 15 minutes at full output instead

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of the rated capacity, with a minimum of 50 horse power.

NOTE—The consumers, ledger and the docket should exhibit clearly the following:

(1) Number and H.P. of all motors.
(2) Connected H.P. in motors.
(3) Number and K.W. capacity of heaters.
(4) Connected K.W. in heater.

(*N.B.*—Capacities of heaters installed must not be less than 30 K.W. for obtaining the heating rate).

(5) Number and capacity of transformers.
(6) Total K.V.A. of transformers.
(7) Lighting points and connected load in lighting.

(2) The prescribed minimum per annum includes the revenue derived from withering load or heating load as well.

Tea estates, double tariff —Billing for demand.

(3) The maximum demand on the heating equipment will be determined monthly or as often as necessary by mutual agreement or by direct measurement. This demand will be deducted from the demand registered on the main meters. Similarly the consumption of energy registered on the meters connected in the heating circuit should be deducted from the consumption registered on main meters. The resulting demand (when included) and consumption will be billed at the appropriate rates and the amount added to the bill for heating.

NOTE (1)—In billing tea factories having separate heating circuits, care should be taken that the maximum demand determined for heating installation coincides approximately with the maximum demand of motive power otherwise the resultant demand charge may be too low.

For example :-

Summation reading is—

Maximum demand	X K.W.
Total consumption	A units.
Heating demand (to be measured or calculated) say.	Y.K.W.
Heating units	B units.

The bill will be as follows:—

Maximum demand charges for (X—Y) K.W....	(*a*)
Power consumption for (A—B) units... ...	(*b*)
	(*a*) plus (*b*).

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Subject to Maximum over all unit rate ...(*c*) } whichever
Or Maximum Demand charge... ... ...(*a*) } is greater
Heating Bill ... ...(*d*)
Bill will be (*c* or *a*) plus (*d*) or (*a*) plus (*b*).

(2) Fans can be included in the heating circuit, provided the maximum demand of fans and other motive power does not exceed 20 per cent of the normal maximum demand of the heating equipment.

(3) Any appliance which may be strictly considered as forming part of the electrical heating equipment may be included under the heating rate except motive power in excess of a total of 5 H.P.

185. Supply to tea estates, not within economic reach, will be permitted if increased guarantee which is liable to reduction as additional revenue accrues from the particular feeder can be obtained. The guarantee should be a proportion to the capital outlay involved. Such cases should be reported to the Chief Engineer for decision.

186. In general, rebates, if any given, under special clauses of agreement, for, e.g., on the basis of meter testing, should be without prejudice to guaranteed minimum *monthly or annual*, unless rebate applies specifically to the minimum itself.

187. Stand by emergency supply can be given by special negotiation in approved cases under orders of the Chief Engineer for special guaranteed revenue by the consumer.

188.

Return of connected load

189. An annual return of connected load as on the 31st March in M.E.D. Form* should be obtained from all H.T. consumers. A blank form of the return should be forwarded to the consumer under cover of M.E.D. letter*.

* Not printed.

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(e) Special concessions

190. Under section 28 (1) of the Indian Electricity Act, 1910 (as amended). Government may permit a person or a corporate body to supply energy within a specified area, till such time as a licensee is able to supply in that area. The bulk rates at which energy will be supplied by the department to the person or corporate body and also the retail rates to be adopted by the latter will be fixed by Government in each case. Authorization

191. The Anamalai Planters Association has been permitted to supply energy within the area included in the Valparai Township. The rates at which the association shall buy energy from the department are as follows: Valparai Township

A flat rate of 1·25 anna per unit subject to a maximum monthly guarantee of

Rs. 100	for connected load up to	15 H.P.
Rs. 150	Do.	25 H.P.
Rs. 200	Do.	50 H.P.

and subject also to the condition that if the lighting load exceeds 15 per cent of the total load the flat rate will be increased to 1·5 anna per unit.

192. Messers. The English and Scottish Joint Co-operative Wholesale Society, Limited, have been permitted until further orders to supply electric energy, from the Iyerpadi Tea Estate, for lighting and fans, to the Anamalai Ropeway Station situated in the estate, subject to the conditions that the rate of supply shall not exceed 5 annas per unit for lighting and 4 annas for lights and fans combined, and that the permission shall extend to the supply and use of the energy only within the Estate limits of Iyerpadi. Supply by the Iyerpadi Tea Estate to the Anamalai Ropeway Stations.

193. In the agreement entered into with the Railway Company for supply of electrical energy to stations, there shall be a clause to the effect that the company shall not sell electrical energy obtained from Government to any one outside its boundaries unless sanction in writing of the Government has been obtained under the Indian L.T. Supply to Railway Stations.

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Electricity Act. This clause enables the Railway Company to sell electrical energy to the Stall-keepers, Royal Mail Service and Police departments, etc., within the boundaries of the company. It is unnecessary to stipulate the condition that the company shall not make any profit by the sale of such energy, if the company has a pooled rate for the supply of energy to outsiders, which is applicable to all electrified stations on the Railway. In certain stations, the difference between the rate of purchase and the pooled rate may appear comparatively large, but this cannot be avoided as there may be other stations where the pooled rate is less than the rate of purchase.

Lavish Illumination.

194. With a view to discourage lavish use of electricity for private functions such as marriages, garden parties etc. special rates as fixed by Government from time to time will be charged for such consumption for vanity illumination.

Concession rates of supply to departmental employees, etc.

195. Free supply of electric energy for lighting will be given to the staff of the Electricity Department employed on the operation of the Pykara System in the Nilgiris (except at Ootacamund) within the maximum limit shown below :—

Type of quarters	*Name of Quarters*	*Maximum free allowance per quarters.*
A	Resident Engineer (now Divisional Electrical Engineer, Nilgiris)	100 units
B	Rest Houses	40 ,,
C	Assistant Engineers	60 ,,
D	Junior Engineers	30 ,,
E and F	Supervisors and Clerks	25 ,,
G	Peons and Maistries	15 ,,

Energy consumed in excess of the limit whether for fans, heating or other purposes will be charged at a flat rate of eight paise per unit.

N.B.(1) Meter rent will however be recovered from the occupants.

(2) In the case of 'G' type quarters, no meters are necessary but necessary control should be excercised by restricting the member of lights and the wattage of the lamps.

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(3) The above concessions are also applicable to members of the workcharged establishment and to apprentices employed at Pykara.

(4) If due to paucity of quarters, two operators are compelled to occupy one quarter jointly, the joint occupants may be allowed double the above concession of free lighting because they have to stay in the quarters at different hours as they work in different shifts and consequently the lights have to burn for longer hours.

Cost of power consumed by station auxiliaries.

(5) The cost of energy consumed in auxiliaries like exciters, motor generators for charging batteries, pumps for circulating water and oil in the machinery, station lighting, station crane, etc should not be credited to revenue and debited to working expenses. Such energy may be treated as loss in auxiliaries.

Where energy is used for maintenance e. g., filtering and testing of oils, drying transformers, cleaning machinery by compressed airs, etc., it is logical to credit revenue and debit working expenses.

In the case of new works the cost of energy supplied for initial drying out of transformers and other similar purposes may be charged to those works under capital and credited to Revenue.

F. Miscellaneous and general rules regarding services

Unconnected services.

Unconnected services

196. (1) As soon as an extension scheme is energised and brought into operation the Assistant Engineers of the Distribution System should issue notices in (M.E.D. Form 206) to the consumers who have signed power agreement and to the other prospective consumers listed in the revenue forecast of the scheme from whom applications have been received. Acknowledgments for the notices, if served in person, should be taken from the consumers. If the notices are sent by post, they should be sent by registered post acknowledgment due. A report about the energising of the lines together with the list of persons to whom notices have been sent should be sent to the Central Office simultaneously.

(2) In the Central Office the date of energising should be noted in the register of unconnected service (in M.E.D. Form 207) and the list of persons to whom notices have been issued checked with the names of consumers included in the scheme as per column (4) of the register. The dates of acknowledgment of the notices by the parties should be recorded in column (7) of the register.

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(3) This register should be reviewed completely every month by the Sectional Accountant to see that all items for which service connexions have not been given within three months from the date of acknowledgment of notice of availability of power are transferred to the ledger of unconnected services for levying the minimum charges with reference to clause 1 of the agreement.

Dismantling of feeder lines of default services after two years.

(4) Feeder lines of default services may be dismantled after two years if there is no prospect of connection at all. after the minimum for the full period of the agreement is recovered. In cases where at the discretion of the Superintending Engineer in charge of power systems the penalty is not enforced for bonafide reasons of inability on the part of the consumer to receive supply, the approval of the Chief Engineer should be obtained for dismantling the lines if supply has not been availed for two years or if there is no prospect of connection at all.

(5) If minimum has been waived for certain portion of the agreement period, the recovery should be for the period of the agreement minus the period for which the recovery has been waived.

Powers of Superintending Engineer to dismantle lines.

If the loss to the department by dismantling should be within the powers of the Superintending Engineers to write off the Superintending Engineers can order dismantling of lines, a copy of the directions being furnished to the Chief Engineer and the Accountant- General.

Note: If the services remain unconnected owing to exceptional draught and scarcity of water in the wells, remission of minimum bills can be claimed on production of dryness certificates subject to the same conditions as regular services.

Temporary services.

Temporary services.

197. (1) All applications for temporary services shall be registered in the Assistant Engineer's office in a separate register called "Register of temporary installations." The service shall be given subject to the conditions and the rates for temporary services.

NOTE—Temporary supplies will be given to those class of loads as specified in the tariff under the appropriate rates and conditions prescribed therein.

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(2) Date of starting service, registered number of meter and its capacity, etc., initial readings should all be sent with the test report to the Central Office.

NOTE :—(1) All the charges incurred in respect of service connexion should be charged against the consumer and no portion of it charged to the department under clause VI (*b*) of the schedule to the Indian Electricity Act. **Charges how accounted.**

(2) In the case of temporary service connections to touring talkies, necessary deposits may be taken from the parties and agreements entered into in advance even before they obtain the requisite licences under the Cenematograph Act so that all the connected works may be executed and kept ready to given supply. But actual supply should be given only after the production of licence. In case the consumer is unable to obtain the requisite licence, he will not be entitled to any damage or for refund of service connection charges but will be eligible only for refund of the deposit towards Current Consumption Charges Specific provision should be made in the agreement to the above effect. **Temporary cinemas.**

The deposit in respect of the service line charges will be limited to the cost of irretrievable materials, labour for erection and dismantling, centage charges and 10 per cent of the cost of the retrievable items.

(3) The meter rent of Re. 1 prescribed in the tariff is for a single phase meter and not for a polyhase meter. The rent for a polyphase meter (or for 3 single phase meters used for a polyphase meter) should be Rs. 1-50. **Meter rent**

(4) The bill for change of meters other than for test in temporary services will be labour charges+15 per cent and meters rent=Re. 1. **Change of meters.**

(5) The procedure regarding estimate, work order, issue of bills, etc., shall be the same as for ordinary services except that meter readings shall be taken at the end of each period and bills rendered promptly.

(6) The deposit shall cover—

(i) service connexion charges without allowing for credit in the first instance (i.e., gross charges) on account of materials which will be devoluted eventually. Fifteen per cent should be charged on gross cost;

(ii) meter rent; and

(iii) estimated consumption charges and need not include the cost of meter, meter board and cut-out. These temporary services are not entitled to 100 feet of service line free on public road.

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The deposits shall be taken in *cash* and not by cheques as these are not permanent consumers.

The temporary supply may be permitted by the officers concerned for the periods noted against them. (vide Appendix I of Volume II).

Chief Engineer for Electricity — For a period exceeding 2 years at a time.

Chief Operation Engineers. — For a period upto 2 years at a time.

Superintending Engineers. — For a period upto 1 year at a time.

The tariff rate should be on the consumption during the month or part of a month whichever is less.

The deposit shall be calculated as follows:—

Total value of materials to be used on the service connexion	A
Less value of meters, meter board and cut-outs	B
Net value of materials to be recovered from the consumer.	A—B
Add labour charges to be incurred (no allocation between Government and consumer as it is to be borne entirely by consumer)	C
Fifteen per cent on (A — B + C)	D
Probable consumption charges	E
Meter rent	F
Total deposit to be obtained	A — B + C + D + E + F)

(7) The extension of temporary service shall be for 15 days each time after the maximum period of 45 days defined in tariff. A part of this shall be treated as a 15 days payment for bill purposes.

Disconnexions, etc.—General rules

7 (seven) days notice if disconnexion is required.

198. (1) Consumers wishing to discontinue the use of electricity (whether permanently or temporarily) shall give at least 7 (seven) days' notice, in writing, to the Distribution Engineer who will arrange to disconnect the installation on the required date; failing such notice, the consumers will be liable to pay for the intervening

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days up to the date of disconnexion whether power was consumed or not. The seven days' notice will apply also to flat rate and all other services.

Note.—(1) Consumers should leave their correct postal address in order to facilitate correspondence after disconnexion.

Temporary disconnexion.

(2) In cases in which agreements are taken for a minimum period the agreement period shall be extended by the period during which temporary disconnexion of service is permitted under paragraph 16 of Part I of the conditions of supply.

At request of tenants not desirable.

(3) Before a service is disconnected it should be acsertained whether the person who has enterd into the agreement himself vacates the premises and whether his statement to that effect is really a fact. Disconnexions may not be effected at the request of tenants.

Permanent disconnexion.

(2) Whenever a service is discontinued, the Assistant Engineer should examine the case and decide whether the service is likely to be resumed in the near future by the same consumer or a new consumer. Resumption of service either by the old consumer or new consumer, if the service connection still exists, only reconnection fee is charged. If the meter has been removed, no charge shall be made for its installation. If the service is not likely to be so resumed within the next six months, service connexion should be taken down and the materials devoluted. Services which are not likely to be resumed should be disconnected at the aerial.

Adjustment of security deposits and refund of balance

(3) After the installation is permanently disconnected, a bill covering the account upto the date of disconnection or upto such other date as per rules and conditions of the contract with the consumer will be rendered to the consumer indicating the adjustment made out of Security Deposit and the balance due to or by the consumer under Para 129 (viii). Refunds wherever due will be made. If, in any case, the amount of remains unclaimed for a period of over 3 years from the date of finalisation of the accounts, such deposits will lapse and the lapsed deposits will be credited to the accounts of the Board.

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Dismantling service lines after six months of disconnexion where there is no prospect of reconnexion.

(4) Service lines may be dismantled after six months of disconnection where there is no prospect of reconnection in cases where the agreement has been terminated. In cases where the period of agreement has not expired, the minimum should be enforced without dismantling the lines.

N.B.—Before an installation is reconnected after long disconnexion it should be tested. No charge for the test will be levied if the consumer is new.

Notes on L.T. agreement.

NOTE—(1) If a consumer has taken supply for the specified period of the agreement and discontinues afterwards, he is liable to give a month's notice or pay the minimum charges for that one month—vide clause 9.

(2) If the consumer's supply is disconnected due to default before the expiry of the agreement period, the consumer is liable to the minimum charges for the unexpired portion of the agreement.

The consumer has to pay the monthly minimum for the unexpired period irrespective of the fact he has paid consumption charges for energy actually consumed which is equivalent to the charges for the agreement period at the minimum rates.

(3) The Department can determine the agreement on request by a consumer if he is unable to take supply. The Department should make efforts for continuing rather than terminating the agreement. Hence agreements do not include a clause for terminating the agreements. The consumer has, however, the option to terminate the agreement by giving one month's notice, else he is liable for the minimum for one month. In the case of defaulters, the supply is discontinued but the agreement is not terminated. Supply should be reconnected as soon as the default ceases.

(4) A consumer taking supply to premises 'A' wants disconnexions of supply as he is vacating the premises and a fresh supply to premises 'B' which he has occupied. Though the minimum under the agreement is not fulfilled, it may be waived as the party is taking supply to the new premises but he should pay for the service connexion cost in the new premises as though it is a fresh service connexion, that is, a fresh agreement, security deposit in cash or in any other form of Government securities for cost of service connexion or reconnexion fee.

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(5) Agreements for domestic consumption, etc., once concluded cannot be cancelled, except under clause 8 with the consent of the Department. The agreement can however, be transferred by the outgoing occupant to the incoming occupant in case he has to vacate the building.

(6) A consumer's service is disconnected for non-payment. The arrears for consumption charges, minimum up to the date of disconnection minimum for unexpired period of agreement, half the appropriate fee for reconnection should be adjusted from the security deposit tendered by the consumer.

Any balance left from the security deposit may be utilized towards the continuance of the connection but no longer. The consumer should be notified to make up the full amount of the security deposit in the interval. The agreement is still in force—even though the deposit has been forfeited—until another agreement is made for the same installation or the original terms expires.

The defaulting consumer will be liable to a civil suit for any sums due which procedure would not be considered for the ordinary domestic consumer and action would only be taken in very special cases.

(7) A default ceases as soon as arrears are paid and reconnection made. The agreement is not therefore terminated by temporary disconnection for default and the question of its renewal after reconnection does not arise. Agreements when renewed.

In the case of new consumers taking an existing service, fresh agreement, security deposit in cash or in any other approved form of securities as laid down in para ~~132 (2)~~ 128 will be taken.

(8) Clause VIII of L.T. agreement provides for transfer of right to any other person with the approval of the Engineer. The valid assignments as contemplated should be on Rs. 1-50 stamp paper. It is therefore preferable to determine the old agreement and enter into a fresh agreement.

(9) Fresh agreements are not necessary on the expiry of the minimum period specified in the existing agreements so long as the supply continues.

(10) The above and similar interpretations shall be most liberal from a commercial point of view and discretion should be freely exercised in waiving the claims of Government in bonafide cases.

199. Disconnection for default should normally be made at the cut-out and a reconnection fee of Rs. 5

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only charged for reconnection. If the disconnection was made at the aerial owing to the inaccessibility to the premises caused by the old consumer, the reconnection fee recoverable from the new consumer is Rs. 5 only and not Rs. 15 fixed for disconnection and reconnection at the aerial. The actual charges for giving reconnection also should not be recovered from the new consumer in addition to the above fee even if they amount to more than Rs. 5. In no case can the new consumer be penalized for the default of the old consumer.

NOTE—Disconnection and reconnection fee is Rs. 5.

Disconnexion for non-payment before due date.

200. In the event of any bill for supply of electricity not being paid fully on the due date, the department reserves the right to disconnect the service, after giving seven day's notice. Reconnection will be made after receipt of arrears and the fees. The arrears include not only the payment of bills rendered but also for energy consumed and payments due up to date of disconnection. In special cases the amount of bill for the month in which the reconnection is made, may be claimed along with the monthly bills.

NOTE.—(1) Discretion should be used before disconnecting and exceptional cases of non-disconnexion may be retained in service under orders of the Assistant Engineers or the Central Office. The Assistant Engineers should communicate their reasons forthwith to the Central Office and such discretion shall be exercised not more than once for each consumer within a period of twelve months.

(2) If the bills for energy consumed are not received by parties within twenty days from the end of the month to which they relate they can write to the Central Office and ask for duplicates. Non-receipt of bills shall on no account be accepted as excuse for delay in payment.

(3) As mistakes are likely to occur now and again in the Central Office in regard to the proper crediting of Amounts received in connexion with bills and thus giving room to the possibility of service being disconnected, notwithstanding payment having been made in respect thereof, the consumers are advised to produce receipts for payments or alternatively, postal Money Order receipts, etc., before the officers directed to make disconnexions for default in payments. This will avoid

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needless inconvenience to consumers by preventing disconnexions of service where payments have been made.

Disconnection shall be made only when the receipts are asked for but not produced.

Disconnexion of services to Government buildings and local bodies.

(4) Ordinarily no service to a Government building should be disconnected for default in payment of dues without an intimation in writing to the head of the office in charge of the building.

(5) The Superintending Engineers are however authorised to use their discretion to defer disconnection of supply to Government Buildings in particular cases with reference to the special circumstances of the cases concerned.

Reconnexion due to alterations in building.

201. In no case should fees for reconnexion be charged if the consumer has paid the cost of shifting the meter board during remodelling of his premises. If the remodelling does not entail shifting of the meter board but only necessitates disconnexion and reconnexion, the usual disconnexion and reconnexien fee should be charged.

Meters during temporary disconnexions and reconnexion fees.

202. During the period of temporary disconnexion under paragraph 16 of Part I of conditions and rates of supply, the meter will remain in the consumer's premises unless the consumer requires it to be removed. The waiver of minimum contemplated during non-tenancy includes periods of major repairs to a building rendering it to be vacant.

NOTE:—As it is not desirable to allow or encourage frequent disconnexions within twelve months under clause 16 (*b*) of Part I of the conditions and rates of supply, enhanced reconnexion fee for second and subsequent reconnexions in a year provided for in clause 4 (*d*) of Part III of the conditions of supply should apply to reconnexions.

Review of disconnected services

203. A list of disconnected services from which materials have not been devoluted to stock and also disconnexions made from commencement and not resumed should be maintained in the Central Office. The list should be reviewed periodically and enquiries made of the field offices to ascertain whether the service will be made use of in the near future.

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Acceptance of part payment arrears in the case of disconnected services.

203. (A) In the case of all disconnected L. T. services where the arrears including Annual Minimum charges exceed Rs. 100/- (RUPEES ONE HUNDRED ONLY). the Superintending Engineers of the Operating Systems concerned may, at their discretion, permit the payment of arrears in equal monthly instalments not exceeding six, depending on the amount involved and also given reconnection subject to the following further conditions :

(i) Reconnection should be allowed only on payment of the first instalment.

(ii) The additional Security Deposit, if any required and the reconnection fee should be paid along with the first instalment.

(iii) The outstanding arrears will be subject to the levy of penal surcharge etc. until they are cleared.

(iv) The above delegation is to be exercised in special and deserving cases of the kind mentioned below :

(a) When the parties have been billed for large amounts due to revisions of bills, due to wiring meter readings, change of meters, levy of penalties, etc., and

(b) When large amounts get accumulated owing to change in tenancy or ownership, bills not having been received by consumers or when bills are wrongly addressed.

NOTE:—The instalments allowed should be paid each month on or before the date corresponding to the date of reconnection. Supply will be disconnected without notice for non-payment of any of the instalments within the above date. The monthly current consumption bills should also be paid within the due dates. When once the supply is disconnected either for default in payment of the instalment amount or for default in payment of current consumption charges, supply will be given only on payment of (i) all outstandings upto date and (ii) reconnection fees.

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Fuse-off calls

204. A fuse off call book in M.E.D. Form 62 is maintained for each distribution or section of a distribution system. It should be written up in duplicate by carbon process. Fuse off call cards in M.E.D. Form 28 are sent to the Junior Engineer from the Central Office usually in convenient batches of 50 or 100 numbers. When they are received in the distribution office, first and last numbers of the batch should be entered in the book, and at the end of the month the numbers of unused cards should be recorded under the signature of the Junior Engineer.

205. Whenever a fuseman or other member of the distribution staff proceeds to attend to a fuse off call, he should take with him the blank card in M.E.D. 28 for noting the call hour and the name of the consumer who called and after renewal of fuses complete the card and obtain the signature of the consumer or his representative. The numbers of fuses renewed should be specially noted in the card. On return to the office he should make entries in the fuse off call book and send the card to the Central Office of the system. At the end of the month, one copy of entries in the fuse off call book should be sent to the Central Office along with meter cards.

206. In the Central Office, the extract from fuse off call book will be checked to see that the cards are issued serially and that the amounts of fuse off call fees noted in the book are correct in all cases with reference to the particulars of the fuses as given in the consumers' ledger and meter cards. The appropriate fees should be entered in the consumers' ledger and also included in the bills concerned for the month and the numbers of the bills noted in column 9 of the extract from the fuse of call book against the entries concerned. The extract should be filed under the dated initials of the Chief Accountant.

NOTE—(1) Fuse off call cards should be used for flat rate services under Tariff I (*e*) also, though no fees are leviable. In

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column 5 of the Fuse off book the entry "flat rate-no charge" should be made against entries relating to such calls.

Fuses-off calls—Rates when charged.

(2) Aerial fuses are to be renewed at the cost of the department. These should, however be witnessed by the consumer in the cards. Fuses replaced at the cutouts owned by the Department should be charged to the consumer whenever the cause of the fusing is in the consumers' installation. Unnecessary calls made by the consumers and attended to by fusemen should be charged to the consumer.

Charges for renewing more than one fuse at a time.

(3) The charge to be collected shall be for each call made irrespective of the number of fuses renewed at a point of supply on a call.

(4) Gazetted Officers should occasionally make intelligent enquiries among consumers to ascertain when fuse off calls were last attended to in their services and verify whether the calls have been registered in the books maintained by the Junior Engineers.

Testing fees.

207. No charges will be made for the first test of any new service; but a fee of Rs. 10 payable in advance will be charged for each subsequent test, if at the time of the previous test the installation is found to be unsatisfactory or the consumer's representative fails to be present.

Consumers are advised to have their installations tested periodically say, at least once in two years, in their own interest to avoid any danger due to grounds, short circuits and the department shall undertake to do this at concessional rates. Any defects pointed out should be got rectified immediately.

NOTE:—The Department is *only entitled* to discontinue supply under clause VI (i) (*d*) of the schedule to the Act, if the consumer effects alterations in his writing or load or repairs to building or installation are carried out. The Department should, in its own interest obtain notice of additions but his retesting the installation or discontinuance of supply for non-intimation is entirely a matter for its discretion and commercial interest with reference to the magnitude of alterations and such other local circumstances.

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Bills and Payments.

Billing for whole units.

208. Billing for energy consumption of all classes should be for the whole number of units. In the meter readings, however, decimals will be shown and also the multiplying factor where it is used. The actual consumption will be the difference between the two readings, or products as the case may be. When this defference includes decimals, 0·5 and above will be reckoned as one unit and the rest ignored. Consumption in the first month shall be charged at rates applicable to the monthly supply and monthly consumption.

Whenever tariffs are revised, the revised tariffs shall be applied to consumption since last month's meter reading as it is obviously not possible to give effect from date of order or from first of the month, etc.

Payments.

209. Consumers should be advised and persuaded to pay the bills at the office. The terms of tariff should be explained to them by Bill Collectors, Meter Readers and other staff.

Payments at office in rural areas.

NOTE:—(1) In rural distributions if payments are made to Bill Collectors, within the time prescribed under Tariffs I (*a*), I (*c*) and I (*g*) they may be deemed to have been made at the local office or by post.

(2) All bills should be paid monthly unless the tariff states otherwise. The question of quarterly or annual payments by II (*e*) consumers was considered several times and not found feasible.

Bill collections.

(3) Bill collectors should be changed from time to time if possible and where there are more than one in a locality, their jurisdictions should be changed every half year.

(4) Technical Officers should not be entrusted with the duty of collecting money due from consumers nor should they be asked to act as cashiers. This is entirely the function of the ordinary collecting staff. For collecting of arrears the Bill collectors or the officers deputed to collection work where no Bill collector is appointed should first be addressed through the Distribution Engineer or the Sectional Accountant under whose direct supervision he works for the collection of arrears. Only in important and prolonged cases of delay should the Engineers be advised to interview the consumers for collection.

(5) In respect of L.T. running services, payment of Annual Minimum charges relating to the preceding year of supply by

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instalments, at consumer's request may be allowed at the discretion of the Superintending Engineers of the system [Vide note (4) of para ~~302~~ 290 of the Manual].

(6) In respect of running L. T. Services where current consumption bills included accumulated arrears of Annual Minimum charges of earlier years and/or current consumption charges due to the unauthorised loads, rectification of wrong billing and/or revision of bills due to defective meter, and where the amount in each such case exceeds Rs. 100/- and the parties express difficulties for payment of the amount in one lumpsum, such arrears may, in deserving cases, be permitted by Chief Distribution Engineer to be paid in suitable instalments not exceeding six depending on the amount involved.

(7) Work-charged staff, lower in rank than Line Inspectors should not be deputed to explain the bills or tariffs to consumers.

Levy of Belated payment surcharge.

210. Till such time as the Security Deposit is adjusted towards the dues of the consumer, the belated payment surcharge has to be levied on the total arrears and on the balance of the dues ofter adjustment of sucurity deposit till the arrears are finally cleared by the consumer (Vide Para ~~203~~ 198).

(1) If the last date of payment without surcharge falls on a holiday no surcharge need be levied if payment is made on the next working day.

Important loads—Review of consumption.

211. The Engineers in charge of distribution are expected to have personal touch with all important consumers. Sudden fall in the consumption and maximum demand in a month which cannot be ascribed to known reason should at once be investigated and the mistake rectified. Very often low consumption is due to one or other of the fuses being blown off. The Junior Engineers who are in charge of mill terminals and distributions should inspect the fuses, L.T. connexions. etc., whenever the consumption of energy drops and report to the Central Office in addition to their Divisional Electrical Engineers.

Applicability of 2,500 watts limit

212. In the case of domestic appliances. viz., domestic heaters, cookers, etc., designed and fitted for single-phase insulation the condition in paragraph 17 of Part I of the Condition, Rates of Supply, etc., may be relaxed

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and single-phase connexions given even though the wattage exceeds 2,500. Before giving such a relaxation, an officer not lower in rank than an Assistant Engineer shall record in writing that the connexion will not be prejudical to the use of energy by other consumers.

Change of load—Revised rates.

213. A consumer who makes any alterations either by addition or removal of any fittings or apparatus in his installation should give previous intimation to the department so that the appropriate tariff may be applied. The consumer is liable to be disconnected as a penalty for not giving this previous intimation –vide clause VI (i) (*d*) of the Schedule to the Indian Electricity Act. Neglect to intimate may also lead to further action for attempted fraud. In no case will change of tariff to the advantage of the consumer be permitted with retrospective effect if the intimation is sent after the alteration. Similarly changes to the wiring, if any, should be previously notified to the department.

Ignorance of rules.

214. Ignorance of procedure and rules on the part of consumer does not exonerate them from the payment of fees for fuse off calls, reconnexion, etc.

Service connexion number to be given in all correspondence.

215 The number assigned to each installation (which is also painted on the meter board) should invariably be quoted in all correspondence failing which the consumer cannot expect to obtain a prompt reply.

NOTE:—The consumers should be instructed that—

(1) on all matters regarding fuse off calls, interruption of supply, applications for service, disconnexions and reconnexions, they should apply to the local Junior Engineer or to the Assistant Engineer and that,

(2) on all matters regarding bills, refunds of service connexion charges, etc., they should address the Chief Accountant of the System. Complaints should be addressed to the Divisional Engineer or Superintending Engineer.

Right to disconnect installations.

216. The department reserves the right to disconnect the services not conforming to the regulations and also where power has been used, in the judgment of the Superintending Engineer of the System, in a manner prejudicial to the interests of the department. In such cases he shall also have the right to, impose such

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penalty as he may decide in each case before reconnexion.

217. In all matters regarding disputes, claims, penalties, etc., the decision of the Central Office with the concurrence of the Superintending Engineer shall be final and binding. The right of appeal shall however lie with the Chief Engineer.

Municipal tax.

218. Municipal tax is not leviable on electrical equipment and installations nor on the cost of electric installation to houses.

The Government power-houses are exempted from licence fee. Licence fees should in general be only a reasonable rate to cover the incidental expenses involved in grant of licences, but should not be made a source of revenue.

Testing of meters, reading and adjustment of bills of consumers.

Meters and Relays Testing Branch.

219. In each system a testing subdivision or section is constituted and this branch undertakes testing of meters, relays, transformers and other protection equipment.

The functions of the M.R.T. Branch—

(1) Testing the pressure or periodicity of supply as required by clause XIII to the Schedule to the Indian Electricity Act.

(2) Periodical testing and rectification or repair, wherever necessary, of meters, relays, instruments and other equipments in power-station and sub-stations.

(3) Testing of all service meters as per a prearranged programme.

(4) Testing of complaint meters either at the instance of the department or at the request of the consumer.

(5) Testing of electrical apparatus belonging to consumers and others.

Facilities are also afforded to consumers and others for testing their electrical apparatus in the laboratory.

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220. Testing of consumers' apparatus will be undertaken at the M.R.T. Branch on the following conditions :— Conditions regulating testing of apparatus.

(1) Apparatus will be received at the laboratory between the hours notified (usually between 9 a.m. and 12 noon and 2 p.m. to 5 p.m.) on all working days and must be delivered at and removed from the laboratory at the cost of the applicant.

(2) Apparatus must, ordinarily, be accompanied by an application in M.E.D. Form * copies of which can be had free of cost from the M.R.T. Branch.

(3) All apparatus sent for testing should be provided with suitable terminals or leads so that they can be readily connected to the testing circuit without soldering. They should also bear their manufacturer's name and number for identification purposes.

(4) Fees in accordance with the scales laid down should be paid in advance at the Central Office and the number and date of the receipt quoted in the application.

(5) Every reasonable care will be taken for the safety of the apparatus while in the laboratory but the department will not be responsible for any damage or loss sustained in consequence of the time that may elapse before the apparatus is removed from the laboratory.

NOTE :—(i) The scale of fees for testing consumers' and licensees' apparatus are given in Appendix X. Scale of fees

(ii) Fees for tests not specified herein will be actual cost plus 15 per cent thereon.

(iii) The scale of fees chargeable for deparmental tests are also given in the same Appendix.

(iv) The sub-standards should be arranged to be tested at Madras Laboratory at periodical intervals as may be determined by the Chief Electrical Inspector to Government. Fees for such calibration are payable annually.

(v) In addition to testing of meters and apparatus, testing of transformer oil filtering and reconditioning is undertaken according to the terms and scale of fees given in Appendix X.

(vi) *Testing licensees' meters* :—Meters of licensees who are departmental consumers (other than the checkmeter for Government supply) and belonging to its consumers, may be *checked* at M.R.T. but not *officially tested*. Meters may be

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adjusted but errors at various loads should not be communicated. Fees should be recovered in accor ance with fees for private parties.

Periodicity of testing.

221. In addition to the testing of suspected meters, all meters should be tested and, if necessary, adjusted, within the periods noted below :—

	MONTHS.
(a) H.T. meters on both System and consumers' premises.	12
(b) L.T. Polyphase meters	24
(c) Single-phase meters on polyphase services.	24
(d) Other single-phase meters	36

Programme.

222. *Procedure regarding testing*:—A programme of periodical tests of relays and meters in the System should be prepared by the M.R.T. Branch so that the several tests may be carried out at the prescribed intervals.

NOTE :—(1) The programme for the test of L.T. meters due for test shall be drawn up by Distribution Assistant Engineers and communicated to M.R.T. for consolidation in the final programme.

(2) An estimate should be got sanctioned for the progrmme of tests of relays, meters sub-station meters, standards, etc., with details every year in February.

(3) The new meters shall be tested as and when received in the stores room suppliers.

The responsibility for periodical testing of L.T. meters rests with the Territorial Assistant Engineers and the Divisional Engineers in consultation with M.R.T. while in the case of H.T. meters and relays, etc., the responsibility for the programme and completion of the periodical testing rests with the M.R.T. itself. Complaint or special tests should be arranged for by Territorial Engineers by obtaining special work orders from the Central office. The Assis ant Engineer, M.R.T., should report to Superintending Engineer the adequacy or otherwise of the programmes.

Notice.

223. Both in the case of periodical tests and complaint tests one week's notice to consumers should be given in M.E.D. Form * by the Assistant Engineer in charge of distribution. This is necessary to avoid disputes with the consumers in the matter of revision of bills based on the test results. Before removing the meter for test, it should

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be seen that the seals are intact and the connexions are in order.

224. Departmental tests, whether routine or otherwise, other than on complaint, from the consumer, which do not disclose errors beyond permissible limits, need not be reported to the Divisional Electrical Engineer or to the Central Office. The results of such tests may be recorded in the M.R.T. Branch itself. The tests should however be included in the monthly outturn statement (in M.E.D. Form*) of the M.R.T. Branch sent to the Central Office. The test results should be recorded in M.E.D. Form No. 9*. Other test results should be sent to the Central Office for adjustment in bills, a copy being simultaneously sent to the Divisional Engineers.

N.B.—In the case of relays, sub-station meters and other protective equipment not included in billing meters, test results of importance should be sent to the Superintending Engineer through the Divisional Electrical Engineer with the proposals if any of the M.R.T. so that orders of the Superintending Engineer may be passed thereon.

225. For testing work carried out in the M.R.T. work orders are necessary as indicated below:— Work orders for testing.

(a) Separate single work orders for the year for—

(i) Periodical routine tests of service sub-station meters and instruments.

(ii) periodical routine test of service meters including meters of the municipal schemes managed by the department.

(iii) periodical tests of relays and protective gear, and

(iv) repairs to furniture, testing standards, and sundry jobs, including tools and plant, new supplies.

NOTE:—Testing meters, relays, etc., other than periodical may also be carried out against the above work orders but provision should be made in the estimate and work order separately. Special reasons for the tests outside the programme should be furnished.

Frequent tests by the department, indicating executive irregularity in execution, installing and upkeep, should be

* Not printed.

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watched by the Divisional Engineers and repo ts subm tted to Superintending Engineer with copy to the Central Office, if any disciplinary action is called for. The-e will be no hesitation in enforcing recoveries of expenses of tests made from the parties responsible.

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(b) Separate work order for the t st of each of the complaint meters and meters not belonging to the department.

(c) Separate work order for each work undertaken on behalf of private individuals.

(d) The condemned meters survey-reported need not be destroyed. They may be handed over to the M.R.T. who will try to make as many serviceable meters out of them as possible. The M R.T. will maintain a numerical account (number of meter shells with their serial numbers ent red in a register). Any rehabilitated meters will be transf rred to stock at a valuation to be fixed by M.R.T., the amount being credited to the work order for r pair of old meters. This numerical account will be appended to the tools and plant account of M.R.T.

A special work order will be given for rehabilitation of meters.

Testing of new meters.

N.B:—(1) Testing of new meters will be done without work orders and this will be arranged for by the Chief Store-keeper. The untested new meters will be sent to the M.R.T. Branch on a formal requisition to be obtained from that branch. On receipt back after test, the value of the meters will be enhanced by the testing fees through the S.R.B. Repairs to new meters will be dealt with similarly.

(2) The pay of the testing staff (work establishment and Provincial) should be allocated to the work orders, only for the actual number of working days spent in the calendar month. The balance should remain charged to the general expenses of the M.R.T.

The energy consumed during the test should be noted on the white card and must be reported to the Central Office along with the test results. M.R.T. should also report the cost of labour for testing and the Distribution Engineer the cost of labour involved in removing a meter for test and refixing the same after test. These charges will be debited to testing account in the case of licensee's meters and to consumers' account in the case of his meters.

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(3) A progress report of testing done with an allocation table should be forwarded *monthly to reach the Chief Accountant on the last working day of the month to which the report relates.*

(4) The meter section should maintain a record of the initial readings of all meters issued from the testing laboratory or tested in situ.

226. The consumers' bills should be adjusted as a result of testing of meters. The results in such cases should invariably be furnished to the Central Office by the Meter Testing Engineer with a note that Bills require adjustment. The following orders on the subject should be carefully noted:—

(1) Primary test or Secondary test.

The meter must be considered together with its C.Ts. and P.Ts. and hence the test results should be based on the primary test. In practice, it is possible to have recorded the errors of instrument transformers for use in testing the meter alone and in adjusting the bill amounts.

(2) Site or Laboratory tests.

Unless the consumer has expressed his intension to refer the dispute to the Chief Electrical Inspector to Government, any disputed meter can be removed for test after notice and the test room results utilized for bill adjustments; for all small meters in dispute cases, site tests should be made if possible.

(3) Periodical tests and complaint tests.

Adjustment of bills based on absolute accuracy should be made only when the error of a meter is found, whether by site test or by test at Departmental Testing Room, to exceed the statutory limits; but such adjustments need be made only on the consumers' previous complaint or when a meter is found to have stopped working. Adjustment in bills is not necessary when the meters are tested periodically or when the department makes it a complaint test. Adjustment of bills should be made in the case of meters found recording fast or slow beyond the statutory limits during the departmental periodical tests.

NOTE:—The adjustments required should be on three months' bills normally unless there is evidence for adopting any other period and is applicable to all H.T. services including those metered on L.T. side. Refunds of meter rents should be given

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for the period involved. Adjustment should be made not only on consumption of energy (units) but on maximum demand as well in accordance with test results.

(4) Period and method of adjustment.

Adjustment in bills should be made for the previous three months from date of test or defect normally unless there is strong evidence for a different period.

Adjustments should be made for absolute accuracy on the basis of test results in the case of H.T. and L.T. consumers. When the meter got stuck up the period shall be limited to the stuck up period and the adjustment shall be on the average of the three months' consumption during the previous three complete months.

When the agreement provides the basis of the corresponding months of the previous year, the adjustment may be accordingly for three months.

One of the following methods for computing consumption is generally followed when the meter is taken out for test or stops running when in service :—

(1) The load in amps. and K. W. is noted just before disconnexion of the meter; an ammeter is left in the circuit and its readings are noted every fifteen minutes during the period of test. From these figures the consumption in units is arrived at, the demand in K.W. being taken proportional to the amps. on the assumption that the power factor and voltages are constant.

(2) Where checkmeters are installed and hourly readings and consumption available, the consumption as per the check meters during the interrupted period, is adopted.

(3) Where checkmeters are installed at a distance from the Government meter and hourly readings available, the consumption during the interrupted period as per checkmeter together with a percentage for line losses, is adopted.

(4) Where no checkmeters are installed and hourly readings alone are available, the average consumption for the corresponding period in the previous weeks, is adopted.

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(5) Where no checkmeters are installed and where only daily readings are available, for that whole day the average consumption of the corresponding week days in the previous weeks, is adopted.

(6) Where a meter is out of commission for a long period and the exact time or date when the meter went out of order cannot be determined with any degree of accuracy, the average consumption in the previous three months' consumption is adopted for computing the consumption for the defective period. This average is reckoned on the total number of days and not on the working days alone.

However when the non-working days comprised in the period of interruption from a disproportionate portion of the working days, due allowance should be made.

Cases not covered by the above where any other method of computation is to be adopted the prior sanction of the Chief Engineer should be obtained :—

(5) Meters defects.

The meter may be—

(i) Creeping,

(ii) stopping (due to burning or sticking up),

(iii) incorrectly reading (due to inherent error or potential coil being open circuited or fuse blown off, etc.).

(iv) out of commission for a period, say during test.

In item (i), creeping is an error which, at once classes a meter as 'incorrect'. The meter should be readjusted at site or tested—vide paragraph 227. The Junior Engineer of the distribution is authorized to inspect and report the rate of creeping and if the rate of reduction is less than one revolution in 5 minutes, no adjustment in bills need be made. In other cases, the adjustment in bill is to be made on the actual rate of creeping 'forward' or 'backward' *from date of complaint or inspection* whichever is earlier. This may be done on the assumption that the creep uniformly exists throughout the 24 hours even when the load is on.

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In case (iv), the consumption is taken from the checkmeter, if available, or on the basis of average consumption for the same load immediately preceding the test and accepted by the consumer.

Cases (ii) and (iii) are dealt with in item 4 above.

The maximum period in the case of a meter stopping due to burning sticking up cannot be more than one month as the defect should have occurred since last meter reading.

(6) B.S.S. limits of error and adjustment in bills.

The following types of meters conform to B.S.S.—

(1) Single-phase meters,

(2) three-element, four-wire three-phase low tension polyphase meters without maximum demand.

(3) three-phase, two-element low tension and high tension meters without maximum demand.

Limits of error are—

(i) Meters with C.T's.—

F.L. to 1/10 F.L. U.P.F. and ·5 P.F.—2·5 per cent.
1/20th F.L., U.P.F. only—2·5 per cent.

(ii) Meters without C.T's.—

F.L. to 1/5th load U.P.F. and ·5 P.F.—2 per cent.
1/5 to 1/10 F.L., U.P.F.—2 per cent.
1/10 F.L. ·5 P.F.—2·5 per cent.
1/20 F.L. U.P.F.—2·5 per cent.

Adjustment in bills for error at average load and P.F. should be made when the meter is incorrect at any one of the loads as per B.S.S. even though the error at average load is within the limits.

When the meter is 'incorrect' meter rent and testing fees are to be refunded. Meter rent is refundable for the actual period of adjustment.

Cases of average load exceeding full load capacity of the meter should be very rare and meter should not be unduly loaded or underloaded. The meter should conform to the actual load in operation. In the rare case of such meters adjustment in bills need not be made.

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Calculation of average load and P. F.—In calculating the average load, the following instructions may be used as a guide:—

Low tension domestic.—30 per cent of the connected load may be taken as average load and P. F. assumed as unity.

Low tension industrial.—60 per cent of the connected load and 8 P.F. to be assumed.

Low tension agricultural.—60 per cent of the connected load and ·8 P.F. to be assumed.

High tension industrial.—As the load is generally steady $\frac{\text{consumption}}{\text{Number of working hour}}$ may be taken as average load and the P F. at the time of maximum demand may be taken to be the P.F.

Types of meters are—

Non-B.S.S. meters and limits of error.

(i) Low Tension 3-phase 4-wire 2 element meters with maximum demand and without maximum demand;

(ii) 3-phase 3-element 4-wire with maximum demand (low tension).

(iii) 3-phase 3-wire 2-element with maximum demand (high and low tensions).

(iv) Trivector, K.V.A. with maximum demand.

Limits of error.

227. The meter shall not register more than 3 per cent above or below absolute accuracy at all loads in excess of one fifth of full load and up to full load at consumers' power factor.

No meter shall registers at no load—

Conditions of maximum demand indicators.

(*a*) It shall not register more than 3 per cent above or below absolute accuracy at all loads in excess of one-fifth of full load and up to full load at consumers' power factor.

(*b*) It shall not register at no load. The error is individually for unit consumption and demand indication and adjustments are to be made separately for each according as the meter is within or beyond limits. Meter rent and testing fees are as per 'incorrect' meter, if either the K.W.H. or maximum demand meter is beyond limits.

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Polyphase service having 3 single phase meters.

When one of the single phase meters has become defective the following procedure will apply, As generally 3 single phase meters are to have balanced load except in cases where lighting is taken on one of the circuits the consumption is to be taken on the basis of the other meters instead of on the basis of test results.

As the meter is defective no meter rent is chargeable for the service as a whole. Testing fees will however depend on the accuracy or otherwise of the meter.

Even if the meter on test is found to be incorrect, no adjustment in bills on the basis of test results of any one of the 3 meters is necessary.

If a simultaneous test of all the 3 meters is made and all the 3 meters are found to be out of adjustment bills have to be made on the basis of average of the errors of all the 3 meters at average load and P.F.

M.R.T. Suspense—Accounting.

228. The M.R.T. is a service branch of the system and all periodical, routine and special tests are to be conducted by this branch. The maintenance account of M.R.T. will be born under working expenses and this will be debited with the entire cost of the provincial establishment, together with the maintenance and operating costs of the laboratory. Being a service branch, no recoveries will be taken for routine and periodical tests of meters and relays done by programme nor will the cost accounts of the Sub-station or Distribution be debited with such service charges.

229. The detailed procedure for accounting such transactions is described below :—

A.M.R.T. suspense account will be opened to which all charges relating to services rendered other than for normal and routine tests will be debited. This account will be credited with the fees received or adjusted for such services.

Thus one or more accounts—as may be warranted by the circumstances—will be maintained with full

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details of such expenditure. Small work orders in the case of complaint meters will be grouped under one account, while a separate account may be maintained for testing of new meters or for testing municipal scheme meters and so forth. The expenditure on these accounts will be transferred to M.R.T. suspense account at periodical intervals, as and when the work orders are closed. The work orders when closed to the M.R.T. suspense account will be allocated with the proportionate pay of provincial and work establishment staff by crediting to "Recoveries of M.R.T. maintenance account." Thus the M.R.T. suspense account will be debited and credited as s own below :—

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(1) Testing charges of new meters.	(1) Fees for complaint meters.
(2) Testing of complaint meters.	(2) Value of meters repaired.
(3) Repairs to damaged meters.	(3) Revenue assessed at departmental rate for new meters and municipal meters, etc.
(4) Special tests.	(4) Recoveries from private parties.
(5) Testing of municipal meters.	
(6) Testing of private meters.	

The balance of M.R.T. suspense debit or credit will be transferred to working expenses or revenues as the case may be at the end of the year, while the charges under M.R.T. maintenance account less the recoveries will remain as maintenance expenses of the laboratory under the sub-station account in which the laboratory is situated.

230. The following are the general instructions on the care, proper sealing and testing of meters :—

Seals

(1) All H.T., L.T. and other meters of 10 amperes rating and over should be sealed under the supervision of the Junior Engineer (or Supervisor) whose seal should be distinctly different from that of the Line Inspector or Electrician. The seals of meters received from the M.R.T. should be broken only after they are mounted and ready for connexion and this should be done under the supervision of the Junior Engineer (or Supervisor) who should see that meters and their accessories such terminal cover-meter box, etc., are re-sealed forthwith.

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N.B.—(1) Cut-outs should be sealed by a Line Inspector or Electrician. In the case of fuse-off calls attended to by lower ranks, the seal should be replaced by the Line Inspector or Electrician as soon as possible and positively within 24 hours of removal. In no other case should seals be broken except by the person authorized to make the seal.

(2) Sealing pliers should be in the personal custody of the person to whom they are issued. They should never be lent to anyone else even of higher rank and should be kept locked when not under use. The Superintending Engineer will issue for each distribution a list of authorized sealers with the type and the form of the seals and a copy of it should be carefully maintained in the distribution office.

(3) In no circumstances should supply be given unless both the meter and the cut-outs are sealed separately as indicated above.

Cut-out

(2) The phase cut-outs should be mounted on one side of the meter box on the outside. They should be fixed by means of cup-headed bolts with locknuts inside the meter box. The hings should be rivetted with good heads or should be sealed by the Line-Inspector or Electrician.

Connexions

(3) All cables and connexions up to the supply side of the meter should be metal clad throughout, i e., if the cable itself is not armoured, it should be enclosed in continuous screwed piping. If flanges or running couplings are to be employed, they should be sealed by the Junior Engineer and the fact recorded.

Meters

(4) Meter and terminal cover must be sealed by the Junior Engineer after he himself has made the connexions and seen that all contacts are tight. The meter is to be enclosed in a box through the back of which the metal covered cable will pass completely so that no cable is accessible from outside.

231. The following special instructions must be observed in the case of H.T. metering cubicles :—

(*a*) Meter and terminal cover are to be effectively sealed by Junior Engineer (or Supervisor) who will also ensure that no small wiring is acessible to the consumer.

(*b*) Potential fuses where these are accessible are to be provided with a cover which should be sealed by the Junior Engineer (or Supervisor).

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(c) Pilot lamp bulbs are to be sealed or fitted with close mesh wire guards which should be sealed.

(d) As in (*a*) the Junior Engineer (or Supervisor) will ensure that no small wiring under (*b*) and (*c*) is accessible to the consumer.

Current transformers of L. T. supply should as far as possible be avoided and direct meters should be installed. Whenever C.T.'s have to be used they should be enclosed in a well ventilated box which should be sealed by the Junior Engineer or the Supervisor and all bare parts should be h avily taped.

Check and inspection

232. The line Inspector (or Supervisor) should inspect the service connexion seals each month and make a report to the Junior Engineer (or Supervisor). The Junior Engineer (or Supervisor) should also independently test check the seals in selected cases in a month and furnish a certificate to the Assistant Engineer concerned to the effect that the seals and cut-outs in the section are intact. The Assistant Engineer should furnish a monthly certificate to the Central Office stating that he has obtained from all the Junior Engineers and Supervisors under him certificates regarding inspection of seals and that they are O.K. Meter readers should also examine all seals at the time of taking readings so also bill collectors on their rounds and bring to the notice of the Distribution Engineer all cases of tampering with the seals. At the same time, a copy should be sent to the Central Office.

N.B.—(1) Assistant Engineers should inspect all H.T. service connexions including cut-outs and meters once every quarter and send a quarterly report of such inspections through the Divisional Electrical Engineer. The above instructions should be insisted by the Divisional Electrical Engineers in their areas for effectively dealing with cases of tampering with meters, unlawful extraction of energy and sudden fall in the consumption of energy by any of the consumers.

(2) Indicating lamps (which will light up when a fuse blows) may preferably be connected in all H.T. metering sets to provide visible indication of the blowing off of instrument fuses.

Procedure for Prosecution for theft of energy.

233. The following procedure should be adopted for prosecution in cases of theft of energy—

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(1) Theft of energy should be dealt with under section 39 of the Indian Electricity Act and section 379 of the Indian Penal Code. It is essential that the accused be charged not only under the Indian Electricity Act but also under the Indian Penal Code, the reason being that it enables the Magistrate to inflict imprisonment and heavier fines and also brands the accused if convicted as a criminal; this is very necessary to deter repetition of the offence.

(2) Breaking of seals or their replacements by false seals is governed by rules 56 and 138 of the Indian Electricity Rules 1956.

(3) When a consumer is suspected, none but the Electrical Engineer and the most senior member of the distribution staff in whom confidence can be placed, should attend to the matter. When by watching and inspection, the offence is considered provable, a confidential letter should be sent to the District Superintendent of Police stating that the department has evidence to believe that such and such an offence is occurring or has occurred; this letter should be delivered personally to the District Superintendent of Police and not be forwarded through the ordinary channel of correspondence. The District Superintendent of Police should be asked to depute an Inspector of Police to proceed in company with the Electrical Engineer and the other member of the distribution staff referred to above and be shown the evidence. The Inspector of Police would prepare in the consumers installation *Maza* which would be signed by the entire party including the consumer if present to whom the *Maza* would be read over if necessary; preferably at this stage one casual witness should be brought in from the street also to be shown the evidence and sign to the *Maza*.

NOTE.—Where for any reason it is expedient and necessary, the Section Officer in-charge of the distribution can take immediate action by contacting the nearest police officer (not lower in a rank than a Sub-Inspector) and record all available evidence of theft in the manner indicated above. In such cases the Section Officer should immediately intimate the Assistant Engineer and

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the Divisional Electrical Engineer of the matter either through phone or a special messenger and the Divisional Electrical Engineer will then take the matter up with the District Superintendent of Police and proceed further in the case.

(4) A second letter is then openly sent to the District Superintendent of Police stating evidence has been found and shown to the inspector of Police and asking the District Superintendent of Police to take the necessary action.

(5) It is very important that unless the case is clear no prosecution should be launched; it does great harm to take up a weak or doubtful case.

(6) Magistrates have been instructed by Government to ensure that adequate sentences are passed in respect of offences under Indian Penal Code Act and the rules thereunder.

Tampered meters, examination and report by the electrical Inspector

234. Ordinarily, the police should record the evidence of the Departmental Engineer in presenting and conducting the necessary examination in the case of offences under the Electricity Act, the services of the Electrical Inspector being called in only in important cases, or cases of difficulty or doubt.

235. If the magisterial sentences are inadequate, the Secretary to Government, Law Department, should be addressed to remedy matters for future cases.

'Correct' meter

236. Under section 26 of the Indian Electricity Act, the department is responsible for maintaining energy meters on consumers' premises correct. All meters should be maintained within permissible limits of accuracy prescribed in rule 57 of the Indian Electricity Rules, 1956. From the financial point of view of the department, the extreme importance of keeping the meters accurate can be gauged from the fact that the correctness of assessment of revenue in the department depends entirely on the correctness of the readings of meters.

Whenever the consumption registered by a meter arouses suspicion, arrangement should be made for testing it.

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Check of metering connexions

237. All new meters received in stock should first be tested and calibrated and then only issued for being put into service. Before a supply is given the following points should be checked and certified by the Assistant Engineers in the test reports in M.E.D. Form 18 :—

(i) Metering arrangement and connexions.

(ii) Whether the meter has been tested before installation.

(iii) Whether the meter is suitable for the particular load conditions. Care should be taken to see that such meters are calibrated beforehand. There is ample time in every case, since transport and erection take time. Delay in calibration leads to several complications both with the consumer and the audit and the use of untested meters should be limited to exceptional cases only.

238. The Assistant Engineers are responsible to see that all meters in their jurisdiction are suitable for the load conditions and in the case of H.T. and important L.T. meters, the responsibility is for personal check in each case.

Meters not conforming to B.S.S.

NOTE :—According to Electricity Rules, meters not conforming to B,S.S. should be within limits of errors+3 per cent from full load to 1/5 full load No limits of errors are specified for loads below 1/5 full loads. Hence loss of revenue is possible on consumption at loads below 1/5 full load. The Assistant Engineers should examine the meters with reference to this point also. Peak loads should be constantly watched at each metering equipment and the lowest C. T. ratio consistent should be adopted.

Register of meters.

239. In order to watch that meters are tested periodically a register showing the history of each meter should be maintained by the Assistant Engineer in charge of distribution in M. E. D Form*. The date of last test should be entered in it from the reports received in M.E.D. Form 103 in the case of L.T. meters and the special reports in the case of H.T. meters. The register should be reviewed monthly and arrangement made with the M.R.T. branch for testing these meters for which tests are over-due -vide paragraph 252(12). This register should give the serial number service connexion number, name of service, tariff, meter number, date of last test,

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and also consumption for 12 months so that it may serve the purpose of consumption register also. Detailed instructions are given on the form.

240. Meter cards should contain the following particulars:— Meter cards—Particulars

(1) Meter number and make.
(2) M.R.T. number.
(3) Amps.
(4) Type.
(5) Date of test.
(6) Whether departmental or consumer's.

Whenever meters are removed the reasons therefor as also the particulars noted above in respect of the substitute meters should be entered in the cards. The meter cards also provide for monthly reading and consumption for two years, date of meter reading, service connexion number connected load, meter hire and monthly minimum charge.

NOTE:—Completed meter cards (white and green) should be returned to the financial branch where they will be recorded. The Assistant Engineer will be responsible to obtain acknowledgements from the Central Office for such recorded meter cards.

241. The fee of Rs. 5, 10, 25 for testing meters on complaint or under dispute applies to L.T. single-phase, polyphase and demand or special type meters. Should the consumer dispute the accuracy of the meter he may apply along with the deposit of Rs. 5, 10, 25 to the Distribution Engineer to have the meter tested departmentally. The deposit should be remitted into the treasury or to the Central Office and the Distributing Assistant Engineer should obtain a work order from the Central Office for testing the meter. If the meter is found on test to be recording within permissible limits, the deposit will be credited to Board. If, however, the error exceeds the limits, the deposit will be refunded or adjusted in next bill and any recovery or rebate admissible on the results of test will be included in the next bills.

NOTE:—For testing three single-phase meters used in polyphases service simultaneously the charge is Rs. 10.

*Not printed.

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Change of meters.

242. Meters once fixed should not be changed except under the orders of a gazetted officer who should carefully examine the necessity therefor. However, if a meter of capacity higher than what is necessary for an installation is fixed initially owing to shortage of meters of lower capacity, it should be changed as soon as one of the requisite capacity is available. The actual expenditure on the changing of meters should be debited and the difference in value of the two meters credited to maintenance of the distribution system.

In such cases, no fees for change of meters shall be chargeable to the consumer.

In other cases except as provided in paragraph 263 changing of meters shall be charged for at the rates in the conditions and rates of supply.

NOTE:—All changes of meters should be reported to the Central Office immediately by the Distribution Engineer in M.E.D. Form 133. Reasons for change or replacement should be invariably given on the reverse of the form.

L.T.meters —Test by replacement method.

243. Meters should be sent to M.R.T. subdivision or section by the replacement method and for this purpose a stock of meters should be kept in the numerical account. No adjustment on accouut of the value of meters will be made when one is sent for test.

The cost of meters in other cases will be adjusted as shown below.

The cost of meters for service connexions included in the extension estimates should be charged to the estimates concerned.

The cost of meters for independent service connexions not included in the estimates for the extensions (i.e., meters fixed for house connexions generally) should be charged to the general estimate for service connexions in a year. The expenditure on this general estimate will be booked by account numbers so that it may be correctly transferred to the accounts of the distribution lines concerned in the fixed capital ledger. Meters removed from disconnected services should be credited to service connexions general—meters and testing equipment and debited to Stores or Tools and

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Plant (rolling stock) as the case may be. If the meter is reconnected a work order should be applied for the meter's cost being debited to service connexion and credited to Stock or Tools and Plant.

244. Meters not used for billing purposes should not be rented out i.e., such a meter should not be dealt with under conditions and rates of supply of energy nor is it desirable to hire it as of electrical plant and equipment. They should be purchased by consumers outright, preferably not from the department.

245. In special cases, meters may be sold to consumers, but the cut-outs must remain the property of the Board. Also the meter boards should be the property of the department as the cut-outs are mounted on the meter board. Thus, only the full cost of the meter plus centage should be charged.

The meter should, of course, be sealed by the department just as though it was a rented meter.

Consumer's meters.

N.B.—(1) Consumers may in special cases be allowed to have their own meters for billing purposes. One of the conditions of such an arrangement is that the meters should be tested by the department at consumers' cost prior to being put into service and this should be done by the M.R.T. branch. The cost of such test will be recovered from the consumer if the meter is found to be incorrect. Makers' certificates if produced by the consumer for his meter will not suffice as the meter would have been subject to handling over a considerable distance and by several agencies. The certificate of test in the consumer's laboratory, if any, may, however, be accepted subject to the departmental test above.

A consumer's meter cannot be removed for test owing to any alleged defect without notice. A week's notice should be given and the consumer required to take measures to keep it correct as per section 26 of the Indian Electricity Act. If the consumer does not respond, the licensee can refuse to supply through the meter but has no option of removing the meter or testing it at his laboratory and recovering the costs.

Consumers' meters used for billing purposes may be tested periodically (as in the case of meters owned by the department) as though they are claimed to be inaccurate. If the meters are found to be correct, no charge will be made; but if the meters are incorrect the consumer will have to pay the testing charge and necessary adjustment in the bills for three months preceding the test will also be made in such cases.

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(2) The cut-outs and also the meter boards because the cut-outs are mounted on them should always be fixed at the cost of the department. The meters should, of course, be sealed by the department as if they are owned by the department.

Testing consumers' suspected meter.

(3) If the departmet suspects the corretness of a consumer's meter a week's notice should be given to the consumer to keep it correct. If the consumer does not comply with the notice, the only course open to the department is to refuse supply through that meter. The department has no authority to remove the meter for testing at the M.R.T. branch and to recover the cost except on written consent of the consumer. If the meter is found to be correct on test, no fee will be charged to the consumer.

Working load to be furnished.

(4) When sending meters for test to the M.R.T. branch, the distribution staff should furnish the average working load as well as the power factor so that test can be conducted at those conditions also. The S.C. number to which the meter relates and whether it is periodical test or due to departmental complaint or consumer's complaint should also be stated.

Polyphase meters—Newly installed.

(5) Whenever a polyphase meter (H.T. or L.T.) is newly installed the person who makes the initial reading *in situ* should take a second reading between the 7th and the 10th day of service and should report at once to the Divisional Electrical Engineer concerned if there is any cause for suspecting that the meter is not recording correctly.

Polyphase service single-phase meters testing.

(6) For all L. T. 3-phase loads where the phase current is not likely to exceed 10 amps, and the maximum demand measurement is not required, three single-phase meters may be used instead of a 3-phase one as the former will be more economical. The design for the meter board should be thief-proof. When any one of the three single-phase meters employed in a polyphase poly-service is to be tested, it is necessary to test also the other two single-phase meters simultaneously as the three single-phase meters together constitute a polyphase meter.

Creeping.

(7) Creeping is one of the defects in a meter which renders it incorrect. The rectification of creeping meters comes under testing. In the case of L.T. meters it is not possible for M.R.T. to test all creeping meters '*in situ*.' The test by the local Junior Engineer will be accepted as valid for purposes of billing. The usual rules and procedure for testing will be observed in such cases.

When creeping of meter is suspected action may be taken as follows among other items :

(i) To replace the "creeping" meter by another and thus rectify the metering in the premises.

(ii) To instal the meter in another premises and see if it is still creeping. If so, it may be sent to M.R.T. for testing and rectification.

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(iii) To report working details of adjustment in bills with special reference to—

(*a*) period of adjustment ;

(*b*) per cent of adjustment, i.e., rate of creeping (both at no load and on load).

L.T. meters —Date of test to be recommended and communicated to consumer—Not obligatory.

(8) It is not obligatory that the date of testing of L.T. meters on complaint from consumers should be intimated to them. However, it is desirable, if a consumer so wishes, to inform him of the date of testing so that he may be present at the time of testing. In all cases, of *in situ* tests, the date of testing should be intimated to the consumers and he should be requested to be present if he chooses.

Meter at sub-station.

(9) Both ammeters mounted in cubicles and ammeters mounted on feeder panels in control rooms, when such panels are also equipped with K. W. meters when fitted with switches having an 'off' position should be switched to the 'on' position only when readings are required to be taken.

Meter reading.

Meters for recording consumption.

246. After an installation is tested and service is given a departmental tested meter or meters will be installed for recording the consumption of energy for both power and lighting—except in the case of panchayat street lighting, lighting at flat rates, etc., and in cases where unit charge is not made.

Meter readings.

247. The meter readings shall be taken by authorized persons, meter readers, line inspectors, electricians, Junior Engineers or other persons authorized by the Superintending Engineer of the system or gazetted officers on his behalf. The readings shall be taken monthly on fixed dates and full particulars for billing purposes (i.e., consumption, maximum demand power factor, etc.) noted on the meter cards.

Seals.

248. The condition of seals, etc., at the time should be reported promptly to the Central office whenever required and any leakages investigated and action taken by the Assistant Engineer.

Check readings

249. The Junior Engineer or Supervisor will check not less than 5 per cent of readings every quarter and the Assistant Engineer himself 1 per cent in every quarter.

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A return of check readings should be sent to the Central Office monthly by the Assistant Engineer. Meter readers should be periodically changed.

Whenever a departmental officer of rank not less than a Supervisor inspects any metered service he should take the opportunity of noting the meter reading on the white card and attest it with dated initials. This should be transferred to the green card by the meter readers even though such reading is not required for billing.

Surprise Inspection of services, Billing Revision.

249-A. Generally, the following nature of defects are likely to be noticed during inspection of services:—

(i) Non-applicability of the tariff billed (i.e.) lower tariff being applied instead of higher tariff as the pattern of load has changed.

(ii) Party connecting up and utilising lighting load under power meter.

(iii) Power load having removed, lighting is being billed for under the original power tariff.

(iv) Clubbing of meter-readings when separate meters are installed for the installations.

(v) Charging meter rent as for single phase when actually a three phase meter exists.

(vi) Inter-change of meter readings, i.e., when there are two services in a premises, one for power and the other for lighting, in actual billing, the power consumption billed under lighting and vice versa.

In all the above cases, in the absence of records to substantiate the date from which the abuses have occurred, the procedure as indicated below may be followed for revision of billing.

In respect of items (i) to (iii) the billing under correct tariff may be made from the date of inspection. For Item (iv) to (vi) the bills may be revised completely for the back periods where it is not difficult to fix the dates (as the incorrect billing is for a known period).

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250. The date of reading of meters for each section is fixed by the Assistant Engineers in consultation with the Central Office and this date should not be altered except for valid reasons and with the previous approval of the Central Office. The object of the rule is to avoid recalculation of meter rental and minimum charges. In any calendar month, the interval between the dates of reading of the meters and the last date should be the same for a section, i.e., if in a section, the meter readings are taken on the 26th in a month of 31 days they should be taken on the 25th in a month of 30 days and so on.

Meter readings H.T. services.

251. In the case of high-tension services the meter readings should be taken by an officer of rank not less than an Electrical Supervisor. It is essential that the readings should be taken on the same relative day every month and at precisely the same time which should be fixed in consultation with the consumers.

252. The following are instructions in reading the consumption of the power installations :—

Instructions :—(1) Detailed specification in reading the consumption of the meter with meter number should be given on the top of the meter card.

(2) It should be clearly stated whether the meter belongs to the consumer or to the Board.

(3) Multiplying constant, if any, for the units or for the maximum demand should be given in the meter card and every time meter readings are noted, great care should be taken to multiply the readings by this constant to arrive at the correct figures. Great care should be taken to see that no arithmetical errors are committed while computing the readings.

(4) The maximum demand pointer should be reset to zero after readings are taken on the last day of each month and the resetting mechanism properly sealed. The monthly resetting should be done only just after the time switch has made the contact and the driving

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point has come to zero. Otherwise undue force will result on the driving pointer and may cause bending and erratic action.

(5) The meter readers (every time they go for readings) should examine whether seals on the link boxes, meters M.D. attachments and on the L.T. fuse holders are in tact and if not, these should be made good and the matter reported to the Assistant Engineer and the Central Office.

(6) The signature of the consumer or his representative should be obtained on the meter card at the time of noting the meter reading. This is specially necessary in the case high-tension services and other industrial or commercial establishments where it should always be possible to obtain the signature of the consumer or his representative.

(7) The entries of technical details on the meter cards of every high-tension meter and tea factory meters and other large consumers should be checked and certified by the Assistant Engineer in charge for the first time before submission to the Central Office.

H.T. services permanent.

(8) "Power factor should be determined quarterly and noted in the meter card corrected to two decimal places in respect of all H.T. services (including supply to Tea Estates) where there is no installation of trivector meter. The power factor charts should also be sent to the Central Office.

The following are other general instructions:—

Meter cards.

(9) If necessary, the meter cards may be sorted out according to localities to enable the meter reader to take readings in the quickest possible time.

(10) Meter cards are also used for street lights and flat rates.

(11) Where it is more convenient, meter card books may be used, arranged for each locality, readings recorded every month and sent to Central Office for billing purposes. This will be the same as meter registers.

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If new installations were to come up in any locality, they should be entered forthwith, but the service connexion number assigned in Central Office should also be noted in addition to the serial number.

(12) (i) The readings of the L.T. Meters should be duly posted in the register of meters and the meter cards sent on the due dates to the Central Office. The Distribution Engineer should review the meter readings every month and certify to the effect that the consumption is normal. The Assistant Engineer should check compeletely the registers with the sections during inspection and send a certificate of review to the Central Office. The review by the Assistant Engineer should be so conducted that the registers of every Section in his jurisdiction are examined atleast once in a quarter and a certificate of review furnished to the Superintending Engineer. The Accounts Section should watch for the receipt of the certificate of review in proper time from every Distribution Engineer and Assistant Engineer concerned.

(ii) The comments and review of the readings should be in two statements:—

(a) Those affecting billing, ledgers, tariffs or other allied questions (copy to be sent to Chief Accountant and the Divisional Engineer)

(b) Comments affecting purely technical questions (copy to be sent to Divisional Engineer only)

(iii) The register will serve the purpose of a Meter Register and a Consumption Register. It should be available for inspection by any Senior Field Officer or other inspecting officers of the Accounts Branch and M.R.T. The number of Units sold in each of the Distributions should be intimated to the Central Office and by the respective Section Officers with copy to the Assistant Engineer.

(iv) The certificate referred to in sub-para (i) above should be in the following form and be furnished by

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the Assistant Engineer in respect of checks conducted during inspection and by the Distribution Engineer is respect of all distributions in their charges :—

Certified that I have reviewed the Meter Registers showing the monthly consumption of distributions* (Noted-below) in my charge and satisfied myself that the consumption during the months..... (to be specified) is reasonable subject to review.

*Name of Distribution checked.

1.
2.
3.

Note: 1. Copies of the above certificate may also be sent to the Divisional Engineer.

2. As the energy sold in the Distributions is known, the Assistant Engineer should work out the line loss if units received are available and reasonableness thereof verified.

3. In respect of H.T. Services, the meter readings should be reviewed **monthly** by Assistant Engineers and a certificate of review of normal consumption of services furnished by them along with the meter cards.

(13) Any abnormal line or distribution losses should be promptly investigated and traced down to one or other causes of the following :—

(a) Normal transmission losses which cannot be eliminated.

(b) Inaccurate service meters.

(c) Wrongly connected service meters on power installations.

(d) Imperfectly connected meters (i.e., poor contact, etc.).

(e) Tampering with meters (suspected but not proved).

(f) Voltage drop.

(g) Off season demand, etc.

These correct metering therefore forms the essential part of the investigation. In the case of suspected tampering secret test checks of feeders, distributions, special sealing arrangements should be resorted to. Losses due to voltage drop should be rectified by

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improving the regulation; those due to low off season demand, by cutting out distribution transformers, where the load permits, to reduce the line losses. The intensity of watch over all the points should never be reduced by the field staff and the Divisional Engineers should pay particular attention to this. The instructions with reference to suspected tampering or unlawful abstraction of energy should be strictly enforced, where necessary. Immediate enquiry should be made by the Distribution Engineer in all cases of reduced consumption. The enquiry should be secret and if there appears to be no sound reason for the reduction, the Distribution Engineer should, without raising any suspicion in the minds of his own staff or of the consumer; arrange to fix a check meter and so check up the consumption. This should be done as far away as possible, in the first instance and it may be assumed that other meters falling within the check are correct. If, after adding line losses, there is material disparity, a closer check should be made The consumer's meter should then be examined externally, in company with a departmental witness. He should not however break the seals. If he sees any sign of tampering, he should send the witness to bring a Police Officer, but he should not have the meter out of his own sight. On arrival of the Police Officer or earlier, the consumer should be informed and the meter should be put under complaints at once. The instructions in paragraph 238 should then be followed for prosecution.

The Divisional Electrical Engineers should send a copy of all consolidated certificates with his comments to the Central Office reporting abnormal cases to the Superintending Engineer.

(14) The readings of the meters should be taken during test at the laboratory or site and furnished by the M.R.T. to the Central Office where they should be entered in the consumer's ledger and verified with the meter reading for that month.

(15) Whenever meters are changed, a report together with the particulars of the new meter, its

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reading and the reading of the old meter should simultaneously be sent to the Central Office for similar action in M.E.D. Form 133.

Check meters.

253. Check meters may be installed by consumers purely for their information and guidance. They need not be sealed by the department. The meter cards for the Board's meters should indicate whether the consumer's check meter is available or not. For billing purpose the readings of the departmental meters alone will be adopted and its is open to the consumers to challange their correctness in the usual manner. The only case, in which the readings of the check meter is adopted for billing purposes is when the departmental meter is defective or stops registering, provided there is a clause to this effect in the agreement as is usual in the case of H.T. agreements.

Check meter

N.B.—The readings of the check meter should also be invariably taken and noted in the departmental meter card separately (i.e., noted in the meter card for Government meter) and send to the Accounts office along with the regular meter card. If in any month the check meter is not available the fact should be noted in the departmental meter card. If the readings of departmental meter and check meters differ by more than 5 per cent the discrepancy should at once be investigated and the desirability of departmental meter being tested reported to the Divisional Electrical Engineer with copy to the Chief Accountant. If on test the departmental meter is found to be correct, the Divisional Electrical Engineer will advise the consumer to keep the check meter correct or consider the advisability of making it a 'complaint meter' and a report on this sent to the Central office so that the readings in the check meter may not be made any use of for billing purposes.

Meter reading inaccessibility.

254. When the meter is locked up or otherwise rendered inaccessible, the procedure indicated in sub-paragraph (3) of clause 16 of the conditions of supply should be strictly followed. Notice in M.E.D. Form 24 should be issued to the consumer by post or otherwise by the Junior Engineer.

Billing when there was no meter.

N.B.—(1) Even if a service is without a meter for a few days only in a month, the consumption for the period should be calculated on the basis of the average consumption of the past three available months and not on the basis of the average

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consumption per day during that month. In the rare case of the first unmetered connection, the average consumption for the metered period will be taken for the unmetered period also.

(2) Also where the operation of the agreement clause, viz., average of three months operates obviously harsh to the consumer, as in the case of seasonal loads, the computed consumption on some reasonable basis may be accepted.

(3) An industrial consumer reports that the meter was not working properly. The consumption by the meter was therefore suspected. Either the meter should be tested in such cases and error fixed in which case the consumer is bound by the results of the test and the adjustments thereon. Thus the reading recorded by the meter is binding. But there is no objection to any other method of computation being adopted on agreement. Thus the consumption may be computed on the basis of outturn in the factory if there is relation between the consumption and production but not otherwise. Meters.

(4) When for a polyphase service, three single phase meters are installed and only one of them becomes defective, bills forthe period of defect of the meter may be made out on the basis of average of other two single phase meters recording correctly and it is not necessary to resort to the provisions of the agreement, viz., average on the previous three months.

(5) In the cases of L.T. services, where the past three months' consumption is not available and where the meter gets stuck up after one or two months of initial supply (i.e., in cases where consumption for one or two months alone is available) consumption for meter stuck up period may have to be computed based on the past consumption available for the complete months. In other words, if the meters get stuck up after one complete month, the consumption for meter defective period will have to be basec on the consumption for the first complete month only. If, on the other hand, meters get stuck up in the third month, the consumption for the stuck up period has to be computed based on the average of two complete months' consumption, prior to the date of defect.

In cases, where the meters get stuck up during the initial month itself for which no complete month's consumption is available, the consumption for the full month of the meter defective period may be computed based on the consumption for the subsequent complete month, i.e. after the meter has been rectified (vide para ~~250~~ 245 (5) *infra*).

Rents.

NOTES:—(1) Meter rent collected is not to be construed as part payment for the cost of the meter and it represents interest, depreciation, maintenance and testing charges.

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(2) Meter rent for the first month of service shall be proportionate to the number of days in the month.

Meters during reconstruction of buildings.

255. If during reconstruction of a building, the meter is removed at the request of the consumer and the usual charges for changing or moving a meter board are paid by him, neither meter rent nor minimum charges need be recovered for the disconnected period if it exceeds two months.

NOTE.—No fees for reconnection should also be charged if the consumer has paid the cost of shifting the meter board during remodelling of his premises. Even if the disconnection was made at requisition account of remodelling, reconnection fees is not leviable as disconnection and reconnection are incidental to the shifting of the meters. In cases where the remodelling does not entail shifting of the meter board or other works, except disconnection and reconnection, the usual fee for disconnection and reconnection should be levied. When the shifting of meter and disconnection and reconnection thereby is due to default in addition to remodelling of buildings, both reconnection fee and shifting charges should be paid.

Change of meters fees.

256. No fees are leviable for changing meters in the following cases :—

(1) If the existing meter creeps when it is vertical and within voltage limits and the phase sequence is correct, the fact of creeping should be certified by the Junior Engineer.

(2) Permanent addition of load in service.

For temporary additions to load on occasions like marriages, festivals, etc., the fees for installing higher capacity meters should be paid. As soon as the temporary load is removed by consumer, the original meter should be refixed free of cost. If for want of a higher capacity meter, an additional meter is installed no additional rent should be recovered for the additional meter.

Meters of disconnected services.

257. When a service is disconnected, the meter may either be devoluted to stock or transferred to the numerical list of tools and plant intended for testing purposes. The value of meters should be credited to the general estimate for service connections and shown under the account numbers to which it was originally debited.

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If the meters are transferred to the numerical list of tools and plant their value should be debited to the estimate for tools and plant new supplies.

Service connections (meters).

NOTES.—(1) As a matter of convenience and to avoid incidental labour, the meter may be allowed to continue in the consumer's premises so long as the distribution Engineer feels no risk of loss of the Government property, but no meter rent shall be charged.

(2) If a consumer prevents access for the removal of the departmental meter, action should be taken as follows :—

Under section 20 (I) (*c*) a duly authorized person may, at any reasonable time and on informing the occupier of his intention, enter for the purpose of removing apparatus.

Under section 20 (2) of I.E.E. Act 1910 a first class Magistrate or in a Presidency Town by Presidency Magistrate may order permission to enter for the purpose of examining and testing *for removing*.

Application should be made to the Magistrate under section 20 (2) for permission to enter and on receipt of permission, the occupier should be informed under section 20 (1) (*a*) and (*c*) of the intention to enter at that time for the purpose of inspecting and removing the apparatus.

G. Advertisement propaganda and commercial facilities.

Commercial propaganda

258. Commercial propaganda may be carried out by the department to explain the use of electricity and promote power demand. The previous approval of the Chief Engineer should always be obtained for all new or additional items of expenditure. The propaganda may be by (*a*) advertisement, (*b*) demonstration and (*c*) maintaining show rooms.

259 to 261—*Deleted.*

Hire of electrical equipment

262. The following rules govern the hire of electric plant and equipment (other than used generating plant) to intending consumers of electric power :—

(1) An application for the supply on hire of electric plant and epuipment should be made to the Superintending Engineer of the System, in the prescribed forms. Copies of the forms may be obtained on application from the office of the Electricity department.

(2) The Superintending Engineer shall cause enquiry to be made as to the solvency of the applicant

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and if he is satisfied that the result of the enquiries is favourable, a departmental Engineer will then inspect the site or factory at the earliest opportunity to ascertain local conditions and requirements.

(3) The applicant will be advised as to when power can be supplied with an estimate of the costs he will have to incur.

(4) Having agreed to the estimate of costs the applicant shall be required to enter into an agreement in the prescribed form.

(5) Where an applicant does not own the property on which it is proposed to instal the plant and equipment, then it shall be necessary to obtain the landlord's consent in the prescribed form.

(6) An initial payment will in all cases be necessary and will be based on an estimate of the cost of transporting and erecting the plant equipment, insuring it and placing it in a satisfactory operating condition plus 15 per cent on account of supervision expenses.

(7) The agreement having been signed and the landlord's consent obtained, when necessary, and the advance payment made, work shall be started on the installation as soon as practicable.

(8) After the completion of the installation a bill showing the actual cost incurred in the erection of the plant plus 15 per cent for supervision shall be prepared and any surplus due to the applicant by reason of the advance payment made by him shall be deducted from the hire rent due by him.

(9) A monthly hire rent equal to 1 per cent of the cost (book value) of the plant and equipment shall be payable by the applicant every month strictly in advance. It shall include minor running repairs and replacement of parts worn out by legitimate wear and tear.

(10) The supply of plant is subject to the express condition that the applicant shall take electric energy from Government/Municipal Council for working the plant.

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(11) The plant and equipment will remain the property of Government/Municipal Council unless agreed to be sold to the applicant according to the terms of his agreement.

(12) Any extra work or repairs shall be undertaken by the department at cost plus 15 per cent when required.

Register of equipment on hire.

263. When any electrical plant or equipment is lent on hire an acknowledgment from the hirer should be obtained and sent to the chief store-keeper in the central office. The chief store-keeper will on the authority of this acknowledgment show the item as an issue in the quantity column only in the stores ledges and make in the remarks column thereof a note about the item being lent out. The fact of having lent out the plant should be intimated to the revenue section of the central office where an account will be opened in the hire charges ledger and the monthly recovery watched—*vide* paragraph ~~279~~ 267

264. A separate numerical register of tools and plant lent out on hire in M.E.D. Form 55 should be maintained in the stores section which should periodically be checked with the hire charges ledger in M.E.D. Form 68 maintained in the revenue section to ensure that assessment of hire rent is made in all cases. When the hire agreement is terminated the Assistant Electrical Engineer-in-charge should see that the plant is returned to stock safely at the cost of the hirer. The chief store-keeper will show the item as a receipt in the quantity column only of the stores ledger and make a note about the return of the item in the remarks column of the stores ledger and a suitable entry in the register of tools and plant lent out on hire. An intimation about the termination of the hire agreement should also be sent to the revenue section.

Hire of used generating plant.

265. The rules for the supply on hire of used generating plant are given below:—

(1) An application for the supply on hire of used generating plant shall be made to the Chief Engineer.

(2) The applicant will be furnished with a list of plant available with the Government for supply on hire

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and will be advised of the probable date of availability of the generating plant of the capacity required, the depreciated value thereof and the hire amount to be paid thereof.

(3) After the applicant has specified the particular set required by him and agreed to the hire amount he shall be required to enter into an agreement in the form prescribed in Appendix XI.

(4) If the applicant is not the owner of the property on which it is proposed to instal the generating plant, he shall obtain the owner's consent to the installation in the Form M.E.D. 4 or 6 prescribed in Appendix XI and forward it with the application.

(5) The dismantling, packing and delivery of the plant at the railway station nearest to the place where the plant is to be installed will be undertaken by the Government and the cost thereof shall be added to the price of the plant. The unloading at the railway station together with transport to site and erection shall be undertaken by the hirer at his own cost.

(6) When the plant is no longer required by the applicant he shall at his own cost deliver it in sound condition securely packed to the satisfaction of the Chief Engineer and free on rails at the railway station nearest to the place where the plant is installed. Alternatively this may be done by the Chief Engineer at the cost of the hirer.

(7) A hire amount equal to $3\frac{1}{8}/6\frac{1}{4}$ per cent of the depreciated value of the plant plus the cost of dismantling, handling and transport shall be payable quarterly/half-yearly in advance. A rebate of 50 per cent of the hire amount will be allowed from the dateof the delivery of the plant at the railway station to the date on which it is put to use provided the plant is transported and installed within a reasonable time fixed by the Chief Engineer.

(8) The plant shall be maintained by the hirer to the satisfaction of the Chief Engineer during the hire period and any part or parts becoming defective during the period shall be suitably replaced.

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(9) The plant will remain the sole property of the Government unless purchased by the applicant in accordance with clause 4 of the agreement mentioned in rule 3.

Hire of Lorries.

266. Vide Appendix IX of the Madras Manual of Special Pay and Allowances.

267. When tools and plant or electrical equipment are lent out on hire the monthly hire charges should be worked out according to the rules in paragraphs ~~271 to 278~~. 259 to 266 Hire ledger.

An account for each hirer should be opened in the ledger in M.E.D. Form 68 and the amount of the monthly instalment noted at the top of the folio. Bills should be made out monthly in advance and the numbers and amounts thereof noted on the debit side of the ledger. The debits during the month should then be abstracted and the total thereof credited to Miscellaneous Revenue V/9/4 and debited to 091—Hire charges suspense. The recoveries of the hire charges are posted in the ledger from the cash book. At the end of the month the credits in all the accounts in Hire charges ledger are abstracted and credited to 091— Hire charges suspense.

N.B.—Hire agreements are taken in the Central Office.

H. Revenue Accounts—Billing, collection, and books maintained.

268. Correct assessment and revenue collection from the sales power consists in seeing—

(*a*) that the power generated, transmitted and delivered to various premises is correctly metered and that the instruments are kept within permissible limits of accuracy; Internal checks on revenue.

(*b*) that the meters are properly read and that such readings, being the initial record for assessment are checked by superior authority;

(*c*) that all services connected or which should have been connected are brought to account for purposes of billing;

(*d*) that the bills for consumption of power are made out *correctly*, in accordance with agreements and rules in force;

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(*c*) that the bills are issued promptly on prescribed dates and that the revenue is collected, promptly remitted and brought into account immediately ;

(*f*) and finally, that proper books of account and ledgers are maintained, reviewed and correct accounts rendered to the management as well as to consumers.

269. The following procedure from commencement to realization of revenue is prescribed ; paragraphs 282 to 291 contain the percentage checks to be exercised at various stages to prevent mistakes and leakages in assessment and collection.

Responsibility of Chief Accountant.

270. The Chief Accountant shall enforce the procedure and internal checks prescribed and report to the Superintending Engineer and the Chief Controller of Accounts any neglect on the part of the officers.

A. Metering arrangements

Accuracy of meters.

271. All meters should be maintained within permissible limits of accuracy according to the rules laid down for testing of meters.

Loss in transmission and distribution.

272. The system 'distribution losses' as indicated by a comparison of units generated (or supplied) and units sold (or delivered) should be scrutinized monthly by the Divisional Engineers by sections and excessive losses should be traced down to source.

273. The instructions regarding sealing of meters, checking metering connexions, etc., should be scrupulously observed.

B. Service connexions

Prompt disposal of applications so as to avoid delay in revenue.

274. The Assistant Engineer are empowered to issue work orders for service connexions; registers of service connexion applications should be reviewed by the Assistant Engineers monthly to avoid delays in giving services.

A similar register should be maintained in the Central Office for H. T. applications. In addition, registers of extension estimates should be maintained. These should be reviewed monthly by the Chief Accountant and delays in disposal should be watched.

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Services connected (or to be connected) to be brought to ledger for purposes of billing

275. As soon as service is connected, a test report should be sent to the Central Office. On receipt of this report an account in the consumers' ledger should be opened for the consumer and installation or service connexion number together with all relevant particulars such as details of agreement, security deposit, connected load, etc., entered in it. A separate ledger sheet shall be allotted to each service and it will contain a record of two years' transaction. If loose leaf ledger sheets are maintained, the sheets should be securely locked in the binders and the keys shall be kept with the Chief Accountant. Insertions and removals of sheets shall be done only under the supervision of the officer.

The ledger sheets should not be destroyed but if it is a 'dead account' it may be removed and transferred to another binder for final record. A note of this should also be made in the register of service connexions also.

NOTE:—(1) The postings in the ledger should be checked with the monthly return of services connected and certified by the Accountant.

(2) As a further cross check, a monthly check should be made by the Accountant from the service connexion cost ledger to see that all connexions are brought to account and that services are given without delay.

276. In the case of H. T. licensees and other bulk consumers the application register kept in the Central Office should be reviewed every month and the entries in the ledger should be made as soon as the agreements is taken or test report is received whichever is earlier.

NOTE :—The above checks and cross checks—

(*a*) from the test reports to consumers' ledger.

(*b*) from the service connexion cost ledger again to Consumers' ledger.

(*c*) from the return of service connected.

(*d*) from the register of service connexion applications in other cases ensure that all services which are connected or should have been connected are brought to account for billing purposes.

Periodical (annual) verification of list of consumers.

277. A list of consumers in each distribution should be maintained in the central office and furnished to Assistant Engineers of the distribution as and when required. This list should be verified as indicated below and

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returned to the Central Office with a certificate recorded by the Assistant Engineers, that the list is complete and correct.

(i) The Assistant Engineer will check fully i.e., cent per cent of all the power services and 10% of the other services.

(ii) The Section Officer (Junior Engineer or Supervisor) will check the remaining 90% of the other services.

The periodicity of complete verification is triennial. The verification may, however, be so phased that some of the sections are taken up for complete verification at a time and all the sections in a sub-division completely verified in three years time.

NOTE :—Changes of addresses, connected load, etc., should be notified to the Central Office immediately by the Field.

Review of other consumers due.

278. The extension estimates or the schemes sanctioned should further be reviewed as soon as the execution of the work is completed and the consumers who have not yet taken power notified of their liability for the minimum; such cases should be frequently reviewed and pursued.

C. Meter readings.

Readings.

279. The meter readings shall be taken by authorized persons monthly on fixed dates and full particulars for billing purposes noted, *i.e.*, consumption, maximum demand, power factor, etc.

NOTE :—These meter cards should be sent to the Central Office not later than the fifth of the month or according to a programme as may be intimated by the Central Office if billing is spread over throughout the month for convenience.

The condition of seals, etc., at the time should be reported promptly and any leakages investigated and action taken.

Check of Readings.

280. The Junior Engineer/Supervisor will check a percentage of the readings every month and the Assistant Engineer every quarter. The initial records should be attested in token of such check in the white meter cards.

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NOTE :—Return of check readings should be sent to the Central Office monthly. During inspection of distribution by the Accounts Branch a percentage of services may be checked with a view to see that these are followed.

281. The consumption in each case should be reviewed in the Central Office and any abnormally low or excess consumption should be in vestigated. Review of consumption.

NOTE :—The Assistant Engineers also are responsible for review of consumption and reporting cases of investigation.

D. Billing (*i.e.*, assessment of revenue).

282. The meter cards contain full information as in the ledgers, viz., service connexion number, consumers' name and premises, connected load, meter number, date of connexion tariff as per agreement, etc., which should be attested by the Junior Engineer/Supervisor when opening the meter card and brought up to date whenever any changes occur. Meter cards.

NOTE :—The particulars in the meter card shall be checked by the Accountant in the Central Office before the first billing is taken up and also whenever there are changes.

283. All items of the agreement affecting billing should be prominently written in the ledger. Similarly any subsequent changes, surcharges, fuse-off calls, meter changes, disconnexion and re-connexion fees should be noted in the ledgers and fully attested by the Bill Superintendent. Agreements and tariff.

284. The billing shall be classified as convenient and the more important and complicated bill will be prepared by a senior clerk. Bills.

285. From the meter cards, the columns in Debtor side of the consumers' ledger are posted by a bill clerk with reference to the consumption, tariffs and remarks made in the meter cards by the meter reader, etc. The dates of payment of the previous bills as noted in the ledger should be scrutinized to see whether surcharge is leviable and the same should be posted during the month in the column for the purpose. A note about the levy of surcharge should be made in the meter card for the guidance of the clerk who will make out the bill. The same procedure should be adopted in respect of fee for Preparation and check of L.T. bills.

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fuse-off call and adjustments to be made in bills if any. As the consumer's ledger is posted meter cards not received should be listed out and called for from the field. Enquiries should be made of the Junior Engineer concerned about any low-consumption or other abnormal feature for which explanation is not given either in the remarks column of the meter card or separately. Meter constants shall be carefully noted when working out consumption. The meter cards should then be handed over to another clerk for preparing the bills when prepared should be checked with the postings in the consumer's ledger wherein the numbers of the bills should be entered in the column provided therefor. The bills and the ledger postings are to be checked by Billing Superintendents and for this purpose, the following minimum check should be exercised by the Billing Superintendents.

Check by Billing Superintendents.

(a) All L. T. power bills, street lights, Domestic Bulk supply bills and temporary supply. — Cent per cent

(b) Domestic and Commercial bills of Rs. 50/- and above. — Cent per cent

(c) All other bills ... Twenty per cent.

The above checks will be exercised by Billing Superintendents even in cases where one clerk prepares the bills and another clerk makes entries in consumers' ledger. The Billing Superintendents will check fully all the bills, if the billing clerk himself posts the ledger. All new bills and bills involving change in tariff should be fully checked.

286. In addition, the accountant will check 5 per cent of the routine bills and postings and cent per cent of all new bills and other containing changes. Postings of special items in the ledger such as surcharges and fees for fuse-of calls should be fully attested by the Bill Superintendent. In the case of items which are permanently disconnected or have ceased to exist for any reason, the Bill Superintendent should record the fact above his signature in the ledger sheets with the reasons.

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287. Bills for unconnected services with reference to clause 1 of the L. T.' agreement and for monthly flat rate services should be made out monthly from the ledger itself. In the case of weekly flat rate services the bills should be prepared weekly. It is to be noted that bills for flat rate services whether on the monthly basis or the weekly basis should be prepared in advance. These ledger should be checked monthly or weekly by the Bill Superintendent to see that Bills have been issued for all the items included in them. Bills for unconnected services and flat rates.

288. The H. T. and licensees' bills, including special contracts, will be fully checked by the Bill Superintendent as well as the accountant. These will issue only after examination by and with the signature of the Chief Accountant. Preparation and check of H.T. bills.

289. The abstract of the bill book and the permanent receipts will be simultaneously written up and also the bills analysis sheets consumers' summaries.

NOTE :—(1) Any short or excess claim made in the bill should be indicated in the abstract so as to facilitate the reconciliation of the total of the bill abstract with the corresponding total in the proof sheet of consumer's ledger postings—vide paragraph ~~304~~ 292

(2) Overwritings in bills and receipts should be scrupulously avoided.

290. The Chief Accountant will conduct a general review of the work in connexion with billing and check 2 per cent of the L. T. bills and 5 per cent of the new bills and others involving changes. The fascimile signature of the Chief Accountant will then be affixed both in the bill and receipt. Review and supervision by the Chief Accountant

The check or review referred to above comprises—

(*a*) check with agreement,

(*b*) check with tariff,

(*c*) arithmetical check, and

(*d*) other checks.

NOTES.—(1) Each bill clerk is expected to maintain the accounts relating to 500 lighting consumers or 400 power consumers and carry on the correspondence connected therewith. The following are the main items required to be done :— Items of work to be done by bill clerk.

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(1) Entry of reading from meter cards or meter reading books,

(2) Working out the amount due,

(3) Preparation of bills and receipts,

(4) Posting of receipts from bill collectors remittance chalans,

(5) Check of accuracy of demand,

(6) Check of correctness of bill,

(7) Preparation of monthly abstracts,

(8) Preparation of list of arrears,

(9) Making out disconnexion lists,

(10) Reconciliation of credit and debit of 092 with consumers' ledger.

(2) The Bill clerks should thoroughly be conversant with the departmental rates and the commercial procedure. The bill clerk shall be changed as often as possible once in six months or annually as may be convenient.

(3) The work of bill clerks should be closely supervised by the Bill Superintendents (Junior Accountants, in charge of Revenue sections). It should also be seen that the bills of demand are properly made out and ledgers correctly and neatly posted up to date.

Minimum bills.

(4) The consumer ledger shall have, at the top prominently written as regards date of annual minimum bill if any, or special guarantee and a note will simultaneously be made in the ledger against the respective month so that this may not be lost sight of. In billing for the particular month the minimum, if any, or balance of special guarantee will be included. If no annual adjustment is necessary, an entry 'no adjustment' should be made in the column for the year in the register. The Sectional Accountant should attest the entries and the bills prepared fully.

Register of bill books.

291. A register of bill books used every month shall be maintained to prevent unauthorized use of bill books. All cancelled or supplemental bills, as also any unusual or cancelled pages, should be put up to the Chief Accountant for check and attesting together with journal entries or credit notes necessary.

Total assessment

292. Every month the totals of ledger debits, as taken from the abstracts of proof sheets, month bills abstracts of all bill books used in the month, bills analysis sheets, should be reconciled with each other before the trial balance are drawn up and certified by the Accountant as

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this ensures the correctness of the consumers' individual accounts with the billing suspense account. Revised, cancelled and supplemental bills and journal entries should be carefully taken into account and posted in the ledgers.

NOTES.—(1) One of the columns of the debit side of the proof sheet is to be allotted for entry of miscellaneous dues from the consumer which do not relate to revenue, e.g., balance of service connexions charges due which has been transferred to the consumer's ledger.

(2) The abstract of the proof sheets for the various classes of consumers in each distribution should be prepared. The debit side of abstract will show the total figures relating to the various revenue heads and total of the non-revenue items included in the ledger. Proof sheet

(3) The total debit should agree with the total of the bill abstracts of the distribution excepting for the difference due to short or excess claims made in the bills.

(4) Extracts from the abstracts of proof sheets of all distributions relating to the revenue heads only are then prepared and consolidated. The consolidated figures are adjusted to the credit of various accounts in the Revenue ledger by debit to the billing suspense account through the journal.

(5) In the case of agricultural services progressive figures for the consumption during the year may be noted when necessary both in the remarks column of the meter card and in one of the blank columns of the consumer's ledger so that billing may be made at the appropriate rates.

(6) In the case of H.T. services, a bill of consumption in M.E.D. Form 164 should first be prepared and checked by the Chief Accountant. A copy of this should be sent to the consumer as an enclosure to the regular bill in M.E.D. Form 25.

(7) The Accountant shall review the consumers' ledger within 10 days of the prescribed date for issue of bills and certify that all consumers have been billed.

E. Issue of bills and collections.

293. The H.T. bills (mills, tea estates, licensees, etc,), will be issued direct from the Central Office to respective consumers and the realizations watched. Issue and collection of H.T. bills.

NOTE:—Certificate of posting shall be obtained for the bills.

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Issue of L.T. bills.

294. The L.T. bills together with the permanent receipts and abstracts should be sent to the Distribution Engineer who will check and acknowledge receipt of them. If however the headquarters of the Distribution Engineer are not within the area of the distribution concerned, to avoid delay the bills will be sent directly to the bill collector or other subordinate deputed by the Distribution Engineer. The abstracts of bills will however be sent to the Distribution Engineer who should obtain an acknowledgment from the bill collector or other subordinate for the bills received and forward it to the Central Office.

Issue of bills.

NOTE.—(1) L.T. bills for metered services will be dated the 15th of the month and will be despatched together with permanent receipts in batches to the field before that date as and when billed.

(2) Thirty days' time will be allowed for the payment of the bills, i.e., all bills must be paid before the 15th of the next month. The Junior Engineer/Supervisor should arrange the delivery of bills to consumers within 3 days from date of receipt by him through the bill collectors or other authorized staff.

Collection of L.T. bills—(bill collector).

295. Payment will normally be received by the bill collectors at the office.

296. The bill collectors will furnish security at the discretion of the Superintending Engineer.

297. Simultaneously with the receipt of money for bills, the bill collector will write up (bill collector's remittance chalan) and issue the permanent receipts after dating them. The date of collection will also be noted by him in the bills abstract.

NOTES.—(1) Separate bill collectors remittance chalans should be written for each distribution and these should be enumerated in the petty cash book.

(2) Each day's collections will be handed over to the Junior Engineer/Supervisor by the Bill Collector for safe custody wherever the headquarters of the Bill Collector and the Junior Engineer/Supervisor are the same. In those cases where the Bill Collectors are stationed outside the headquarters of the Section Officer, the Collections should be remitted by the Bill Collectors as soon as possible but not less than twice a week, as fixed by the Superintending Engineers of the Operating Systems and also invariably whenever the balance with the Bill Collector exceeds

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Rs. 500/- (Rupees Five hundred only). On the days of remittances, the Bill Collectors should visit the headquarters of the Section Officer concerned with the Petty Cash Book, Bill Book Abstract, Permanent receipts and Bill Collectors remittance chalans for check by the Junior Engineer or the Supervisor. The cash collections should remain in the safe custody of the Bill Collector till remittance into the Treasury.

(3) The collections shall be remitted into the treasury weekly by the section officer or by the bill collector subject to the condition that the unremitted amount does not exceed Rs. 500 at any time. All collections at the end of the month shall be remitted into the treasury to enable the monthly collections being brought to account.

(4) In stations where the number of consumers is small and the appointment of a bill collector is uneconomical, Junior Engineers and Supervisors are permitted to collect money and handle cash without furnishing security subject to the condition that the total collections at any one time with a Junior Engineer/Supervisor does not exceed Rs. 250.

(5) The duties of the bill collectors will be—

(*a*) Serving bills within 3 days of receipt of bills.

(*b*) Collection work *at office* and writing bill collectors remittance chalans and remitting, issue of permanent receipts.

(*c*) Serving arrears notices or circulars, etc.

(*d*) Explaining doubts in bills or arrears, etc.

(*e*) Preparation of arrear notices under instructions of Junior Engineers or Accountants from the bill abstract with the Junior Engineer or Accountant.

(*f*) Going round with field staff for disconnection.

(*g*) Giving refunds of service connection (when not adjusted) also collecting additional deposits, etc.

(*h*) Transmission of consumer's correspondence in special cases such as enhancement of deposits, etc.

(*i*) Door to door collections where not completely stopped.

(*j*) Reminding for outstanding arrears.

(*k*) Any other work entrusted under orders of the Chief Accountant.

(6) If the consumers pay the current consumption charges by cheques, all cheques should be drawn by the consumers in favour of Chief Accountant and crossed.

All bill-collector's remittance chalans should be printed with serial numbering.

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298. The bill collectors will also keep all tariff pamphlets, conditions and rates of supply, application forms for supply, application for hire purchase and landlords, consent in addition to forms for bill collection.

The commercial work in the office is to be done by the seniormost field engineer and should not be entrusted to the bill collector.

The bill collector should be extremely courteous to consumers, offer them seat and attend to all receipts. Any commercial work and applications for power are to be directed to the Line Inspector or Junior Engineer for action.

299. The collection work is to be supervised by the Junior Engineer or Supervisor and Accountants, as the case may be and has to be frequently checked by Junior Engineers and Accountants. The Assistant Engineers are also authorized to check the collections during their inspections.

The Junior Engineers/Supervisors should visit the headquarters of the Bill Collectors in the outstations (i.e.) outside their headquarters atleast once a week and conduct a careful check of Bill Collector's work fully and particularly examine the proper accounting of cash. They should verify the cash on hand and agree the same with the balance as per petty cash book which has been checked by the Section Officers and stated above.

300. The bill collections at outstations will be periodically checked by the Chief Accountant along with the other internal check on Revenue.

301. The extract of the petty cash book with treasury chalans and the bill collectors' remittance chalan should be sent to the Central Office the same day through the Junior Engineer/Supervisor.

Supervision of collection by Junior Engineer/ Supervisor.

302. (*a*) The Junior Engineer/Supervisor will be responsible for efficient supervision of the collections received and their remittance and will daily check all the permanent receipts remaining.

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(*b*) In token of this supervision and responsibility, he will countersign the bill collector's remittance chalans (with the treasury chalans) and will attest daily the entries of collection in the bill book abstract. He will also record a certificate of balance of unremitted cash with him daily as per the bill collector's petty cash book.

(*c*) In respect of collection centres outside the headquarters of Junior Engineers/Supervisors the permanent receipts, Petty Cash books, etc. should be checked by the Junior Engineers/Supervisors on the date of remittance when the Bill Collectors visit the headquarters of Junior Engineers/Supervisors as well as when the Junior Engineers/Supervisors visit the offices of the Bill collectors as laid down in para 299. The Junior Engineers/Supervisors should review the records completely so as to ensure that the amount are remitted promptly and that the petty cash book, Bill Book Abstract, etc. are maintained properly by the Bill Collectors Vide Note (2) under para 297. They should also check the Bill Collectors remittance chalans sent through them containing particulars of cash with the Bill Collectors and see that the cash balance is not large and that remittance into the treasury is not delayed.

(*d*) As part of their responsibilities for the check and supervision over the Bill Collector's work, the Junior Engineers/Supervisors will be responsible, inter alia

(i) To ensure that the Bill Book Abstracts with the Bill Collector are maintained properly;

(ii) To check the entries made by the Bill Collectors in their copies of the Bill Book Abstract with reference to those made in the Bill Book Abstract maintained by the Junior Engineers/Supervisors.

(iii) To verify whether the extra items noted as collections by the Bill Collectors over those of items in the Bill Book Abstract of Junior Engineers/Supervisors have been duly accounted for and cash remitted, and whether the permanent receipts are available in respect of all other uncollected items.

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NOTE.—In case of cash collections received daily direct or through the bill collectors working in the Central Office, this supervision and responsibility should be exercised by the Accountant in the Central Office.

Daily return of cash collections to the Central Office.

303. The bill collector's petty cash book should be incorporated in the cash book and the bill collector's remittance chalan should be passed on to the ledger clerk the same day.

NOTES.—(1) The pages of the petty cash book should be in duplicate and machine numbered serially so that the consecutive numbers may be watched. For facility of reference, numbers should be given to the bill collector's remittance chalans also. If at the time of receipt of the amount of a bill at the office, the permanent receipt is with the bill collector who has gone out for collection, a temporary receipt should be issued by the Distribution Engineer or Accountant to the party. The permanent receipt should be sent subsequently as soon as possible.

(2) In rural areas, bill collectors may be sent out for collection to the several villages according to a pre-arranged programme. He should be entrusted daily with the permanent receipts relating to the area he proposes to visit that day. A copy of the programme of the bill collector indicating the dates on which he will visit the several villages should be hung in the notice board of each of the rural offices for the information of consumers.

(3) Temporary receipts shall not be used by bill collectors or cashiers.

(4) Revenue receipts for bills issued should be distinguished from other receipts, like deposits for service connections, fees for meter changes, meter testing, etc., and shown distinctly in the petty cash book.

(5) Permanent receipts signed by the competent authority will be prepared in the Central Office/Unit Offices when the Petty cash book is incorporated in the cash book of the System and issued to the parties direct by post. All acknowledgement issued by Section Officer/Junior Engineer will contain the full postal addresses of the parties tendering the amounts.

Ledger posting

304. The revenue ledger should be written up periodically (not later than once a week) from the cash book. The consumer's ledger shall be written up daily from the remittance chalans incorporated in the cash book and 10 per cent of the credit postings in the ledger checked by the Bill Superintendent.

NOTE—.The billing clerks should refer to the revenue ledger at frequent intervals and post in the consumers' ledger, all the

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credits relating to their distributions which are not included in the bill collector's remittance chalans. Before posting such credits in the consumer's ledger, the entries in the cash book should be independently verified by the Bill Clerks. The postings from the journal in the Revenue Ledger and the consumer's ledger may be made as in the case of cash book.

Checks on collections brought to account.

305. A trial balance of credit of postings in the ledger should be drawn up and reconciliation effected between the following :—

092 credit posting (billing suspense realization account)

Totals of credit postings of ledgers,

Totals of remittance chalans for the month,

Totals of bills abstract books showing realization less unremitted balance certified by the Junior Engineer/ Supervisor or Accountant.

The Accountants should see that this reconciliation is effected before the consolidated trial balance is drawn up. This ensures cross checks on the amounts realized and *brought* to account.

Arrear notices.

306. On the due date the permanent receipts on hand with the bill collectors should be verified by the Junior Engineer/Accountant and checked with the uncollected items in the bill abstract.

Arrear notices in the departmental form should be prepared and served immediately on the defaulters.

Arrear notice.

NOTE :—The bills issued in previous months which have been collected during the month should also be entered in the bill abstracts for the month. On the due dates as per tariffs the Chief Accountant should arrange to prepare a further list of defaulters from the list of arrear notices and subsequent collections and issue instructions to the Junior Engineer or Supervisor for disconnecting the service and intimate the fact to the Assistant Engineers concerned for information.

307. The bill book abstract should then be sent to the Central Office with a certificate that the permanent receipts on hand were verified with the uncollected items and that notices have been served. The Accountants in the Central Office should put this up to the Chief Accountant on the next day positively and the outstation returns should be

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posted to the Central Office the same day by the Junior Engineers. The returns should be checked and the arrears verified with the ledgers by the Accountant within three days. Discrepancies should be reported to the Chief Accountant.

Disconnection notices.

308. (*a*) On the due date as per tariff, the Chief Accountant should arrange to prepare a further list of defaulters from the arrear notices and the subsequent collections reported and issue notices to the Distribution Engineer for disconnecting the services, and intimate the fact to the Assistant Engineer for information.

(*b*) The instructions regarding disconnection notices should be carefully observed.

(*c*) Within three days of the date of issue of disconnection notices, the Junior Engineer should furnish to the Central Office a list of services disconnected; where the notices are not complied with reasons, with supporting authority should be furnished.

(*d*) The Accountants should check the above list and verify credits for the realizations in the books.

(*e*) All exceptional cases should be reported by the Chief Accountant to the Superintending Engineer.

NOTES.—(1) In the case of services for which dues are not paid by due dates the department reserves the right to disconnect the service, reconnection being made only on receipts of amounts due.

(2) The Assistant Engineers are authorized to allow not more than three days of grace at their discretion in deserving cases beyond the due date of payment.

(3) Where the meter readings are spread over to the entire month as, the bills are issue from day to day and the payments become due by different dates in the month disconnection notices shall issue on the several due dates for each group of services.

(4) Immediately the lists of installations to be disconnected are received, the Distribution Engineer should arrange for their disconnection by deputing responsible line staff. The disconnection shall be made only after intimating the consumers and asking them to produce receipts for payments if any.

(5) In the case of important power consumers, a formal letter should be sent after the due date from the Central Office before disconnection is made.

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(6) With a view to restore service immediately to a service disconnected or to avoid disconnection where payments are received in the Central Office the clerks in charge of revenue ledgers should furnish a list of such cases to the Distribution Engineers in the same day.

(7) Disconnections effected should be noted in the ledgers, and the list of disconnected items reviewed periodically and reported to the Divisional Electrical Engineers with a view to their reconnection.

Outstanding Accounts.

309. (*a*) The items disconnected, with the arrears outstanding should be brought on to an outstanding ledger account and the arrears pursued.

(*b*) Items such as reconnections, surcharges, change of tariff, penalties, etc., should be reviewed by the Chief Accountant.

Disconnection notices.

NOTE.—If necessary, action should be taken to adjust the dues from the security deposit amount tendered by the consumer.

Books maintained

310. The following ledgers and books are maintained in the Central Office in connection with the billing and assessment of revenue:—

(1) Consumers' Ledgers—M.E.D. Form 39, 39 (*a*) or 39 (*b*).

(2) General Consumers' Ledger—M.E.D. Form 37.

(3) Proof sheet of postings in Consumers' Ledger—M.E.D. Form 40.

(4) Bill Books—M.E.D. Form 25.

(5) Revenue Ledger Account—M.E.D. Form 37.

(6) Outstanding Ledger in M.E.D. form (not standardized).

(7) Unconnected Services Ledger (not standardized).

(8) Revenue Return.

Consumers' ledger.

(1) *Consumers' Ledger.*— This register is intended for all metered services including street lights and flat rate services. All items of agreements affecting bills and subsequent changes therein should be noted in the top of each ledger folio and fully attested by the Bill Superintendent. Security deposit amount if in cash or number and date of other securities with values in the case of metered services and amount of cash deposit and reference

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to the Deposit and Advance Ledger in the case of flat rate services under tariff I (*g*) should be noted in the consumers' ledgers in the space provided for the purpose.

(2) An account is opened in this ledger for each distribution.

General consumers' ledger.

(3) *Proof sheet of postings in the Consumers' Ledger.*— This is intended not only to prove the correctness of the postings in the Consumers' ledger but also to analyse them for the purpose of writing up the Revenue Ledger account and the Revenue return. Soon after the trial balance for the month is tallied a reconciliation should be effected between the closing balance for each distribution as per proof sheet and the corresponding balance in the General Consumers Ledger and prompt action taken to rectify discrepancies, if any.

Bill Books.

(4) The pages of the bill books are machine numbered and are in duplicate. The form of permanent receipt is attached to each bill at the bottom. The first few pages of each book are intended to be used as abstracts of bills.

Revenue ledger account.

(5) An account is opened for each of the various revenue heads by the account numbers.

(6) When a service is disconnected for default, the account in the consumer's ledger is closed by transferring the outstanding balance to the outstanding ledger. This ledger should be reviewed weekly and action taken for the early recovery of the dues. There may be further billing on account of meter rents, minimum for the unexpired portion of the agreement period, etc., and the debits on account of these should be posted in the ledger and also in the proof sheet of postings in the consumers' ledger.

(7) The purpose of the unconnected services minimum ledger has been explained in paragraph ~~201~~ 196.

Review of ledgers.

311. The Accountants shall review the consumers' ledgers, accounts and books monthly and ensure:

(*a*) Compliance with conditions of the agreements and conditions of supply.

(*b*) Enhancement of deposit to the amount required from time to time.

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(*c*) Investigation of unusually low consumption.

(*d*) Attention to any other items such as disconnections, surcharges, fuse-off calls, arrears, periodical minimums, etc.

312. The Chief Accountant should examine the Revenue ledgers and bills periodically with a view to satisfy: Review of ledger accounts.

(1) that the ledgers are being posted then and there up to date,

(2) that bills are prepared correctly and verified by another clerk and that initial checks are being carried out,

(3) that prompt action is being taken towards recovery of arrears,

(4) that timely disconnections are made,

(5) that changes in connected load, etc., are incorporated then and there,

(6) that the ledgers are maintained in a neat and up to date condition without overwritings or erasures.

313. A return of refunds of revenue should be sent to the Accountant-General every year in the month of August with a copy to the Chief Engineer. Refunds of revenue.

NOTES.—(1) Refunds mean revenue actually assessed, collected, credited and *refunded*. Remissions, waivers, writes off, withdrawals, claims relinquished are not to be treated as refunds on the expenditure side but as reduction of revenue assessed. They should not be exhibited under Refunds.

(2) Superintending Engineers can sanction refunds of revenue under 'XLI. Receipts from Electricity Schemes' subject to (1) that the amount originally collected is in excess of the amount already due according to departmental tariffs, and conditions and terms of agreement subsisting between the Government and the party to whom refund is due and (2) that the refund is subject to any departmental orders issued by the Chief Engineer.

(3) The rebates granted for prompt payment of consumption charges or for any other causes such as fast recording of meters, excess or incorrect meter readings, withdrawal of annual minimum bills in full or in part based on the subsequent production of dryness certificate for wells, rebates allowed to H.T. consumers for maximum demand charges during any period of strike or other force majeure conditions should be treated as

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reduction of gross receipts and shown as deductions under Revenue minor head 'Sale of power' and should not be shown under 'Refunds' or as deduction under "Miscellaneous Revenue." Rebates given in respect of fuse-off calls, meter rents, surcharge on delayed payments, etc. should be shown as reductions under Miscellaneous Revenue.

I. Miscellaneous revenue.

314. In addition to sales of power and other commercial revenues, the following other receipts are realized in the department:—

(1) Rents of buildings (Vide paragraph 315).
(2) Scavenging charges (Vide paragraph 318).
(3) Water charges (Vide paragraph 318).
(4) Rents of lands (Vide paragraph 320).

Rent of Buildings.

315. All the residential buildings in the department are intended for occupation by departmental officers and subordinates. Recoveries of rent are effected by deduction from pay bills of the officers and subordinates. In the case of provincial establishment, the amounts of rent to be recovered should be shown in the pay bills. On receipt of the schedule of receipts back from the treasury, the amounts recovered are adjusted in the accounts of the system through the journal. In the case of members of the work-charged establishment the recoveries made by deduction from pay bills are posted in detail on the receipt side of the cash book. From the cash and journal, the account for rents of buildings (V/9/6/h) in the Revenue Ledger is posted.

NOTES.—(1) A statement of rent recoverable from pay bills in Form* should be sent on the 20th of each month by the Chief Accountant attached to the pay bill of each Gazetted Officer from whom house rent is recoverable. This statement will be received back from the Treasury Officer after completion and should be sent to the Audit office along with the half-yearly schedule of rents of buildings.

(2) Recoveries of rent from Government servants occupying portions of private buildings leased by Government should be adjusted as revenue and not taken in deduction of charges.

316. To enable the Central Office to correctly make deductions on account of rent from the pay bills of provincial establishment to check the correctness of

*Not Printed

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such deductions in the pay rolls of work-charged establishment, all officers in charge of residential buildings should furnish not later than the 15th of every month, to the central office a statement showing the particulars regarding the names, designation, emoluments, etc., of the officials occupying quarters. Changes in the occupancy after the 15th of the month should be intimated as and when they take place.

NOTE.—For the purpose of the above rule, it will be sufficient, if the officers in charge of building intimate monthly in the form of additions to, and changes in the completed statements once furnished. Where there are no changes, the fact should be intimated to the Central Office.

317. If in any special case, a departmental building is let to a person not in the service of Government, the full assessed rent must ordinarily be recovered in advance, exceptional cases being dealt with as in a commercial concern. **Rent of buildings to private persons.**

NOTE:—Sums received in advance for payment of rents of land should be credited direct to revenue.

318. The procedure to be adopted in effecting recoveries on account of scavenging charges and water charges is the same as that in the case of recovery of rent. Recoveries on account of scavenging charges will be necessary if such charges are paid by the department in the first instance to the local bodies concerned or if the department itself engages scavenging in any particular place. Water charges will be recovered from occupants of Government quarters if departmental supply of water is arranged for. The recoveries on account of scavenging taxes and water charges will be credited to Accounts Nos. V/9/6/h (*a*) and V/9/6/h (*b*) in the Revenue accounts.

NOTE:—The operation Subordinate Service staff occupying departmental quarters are allowed the concession of free scavenging and free water supply as a permanent measure.

319. A register in Form* should be maintained in the Central Office—Audit section to show the monthly assessment, realizations and balances of rents, scavenging charges and water charges in respect of all

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residential buildings. In this register the transactions relating to the three classes of recoveries should be entered one below the other for each building. Recoveries are posted in this register from the details in the Revenue ledger and the journal and cash book. The total realizations in a month under all the three classes of revenue taken together from this register should be agreed with the corresponding total as per the Revenue Ledger.

Register of lands.

320. For watching the recoveries on account of rent of land a simple register in M.E.D. Form 171 is maintained. Any miscellaneous properties from which revenue is anticipated may also be included in this register.

CHAPTER V.

FINANCING WORKS, ACCOUNT AND RETURNS.

Section I—Budgets and control of expenditure.

A. Classification and system of accounts.

Classification of transactions.

321. Under Section 61 of the Electricity (Supply) Act, 1948 the Annual Financial Statement containing the estimated capital and Revenue Receipts and expenditure should be prepared for each financial year in the prescribed form and submitted to the State Government for being placed on the table of the houses of the State Legislature—Under Section 16(6) of the said act the Annual Financial Statement should also be placed before the State Electricity consultative council.

The Budget is presented in the form of statement as follows :—

(1) Capital Receipt.

(2) Capital Expenditure.

(3) Revenue Receipts.

(4) Revenue Expenses.

(5) Debt and Deposits and

(6) Loan to Electric Licences.

A list of Major, Minor and detailed heads into which the above sub-divided is given in the Appendix—II.

322. The Annual Financial Statement in the prescribed form of the estimated capital, Revenue receipts and

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expenditure for the ensuing year including a statement of the salaries of members, officers and servants of the Board and of such other particulars shall be submitted to the State Government in February of each year and shall be opened to discussion by the houses of State Legislature but shall not be subject to vote.

The Madras State Electricity Board may at any time during the year in respect of which a statement had already been submitted, submit to the state Government a supplementary statement. The provisions applicable to the main statement shall apply to the supplementarly statement also.

The Board shall take into consideration any comments made on the statement in the state legislature.

323. The departmental subdivisions of accounts for cost and statistical purposes are known as *Account Numbers* and are designed for administrative financial control and maintenance of commercial accounts. A list of these is given in the Appendix III. The transactions of the department are accounted for initially under the Departmental Account heads and subsequently grouped under the Major and Minor heads in Government accounts.

Capital and Revenue.

NOTES.—(1) The Capital expenditure is recorded under construction operating accounts; the Revenue expenditure and Receipts under operation, maintenance and Revenue accounts and Debt and Remittance heads under clearing accounts in the departmental classification. Certain items of a general nature which are eventually to be charged to construction operating accounts are also accounted for under clearing accounts in the first instance. The relation between the Departmental Commercial Accounts and Budget Classifications is further shown in detail in Appendix III.

Deposit Head.

(2) The transactions relating to certain receipts and payments held in suspense pending clearance by payment or recovery (as the case may be) in cash or otherwise are accounted for under these heads. The Suspense accounts are treated either as subordinate to the expenditure heads or as independent heads of account.

Remittance heads.

(3) Receipts as well as payments from cash, stores, or other values received from or paid to or on behalf of other Divisions or departments will appear under this head as receipts or payments.

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No Budget estimate is necessary under the Deposit or Remittance heads so far as the departmental officers are concerned.

System of accounts.

324. The system of accounting in the department is in accordance with Modern Engineering Accounting, sufficiently detailed to furnish the true costs of the various jobs and sections and is managed and maintained by a centralized accounting organization. The various Divisional and Subdivisional Officers in the unit have only the field work to do and furnish the Central Office such information and data as are required for the maintenance of a perfect record of Accounts.

325. The Field officers have however to maintain the initial accounts of cash and stores handled and of works in good order and on the basis of these the Central accounts are written up and kept. The Field officers maintain a list of materials drawn work order-war under the various requisitions for or devolutions to stores. All petty cash expended by them out of their imprests is also noted and all wages rolls allocated to the various work orders. The Central Office checks the actuals against books and closes the works accounts on the basis of completed work orders.

326. In the Operating Systems, the accounting system is similar to those employed in many light and power organizations and is managed by a Chief Accountant.

327. All expenditure is subject to check in the central office before payment, except the payments made out of imprest, which are post audited before admittance. The revenue is assessed and billed for and realization considered in that Branch.

328. The receipts and expenditure are incorporated in the Department cost and commercial accounts initially, a trial balance of the books is drawn up and the statements of expenditure against the budgets are compiled and the accounts rendered. The latter are compiled under the supervision of an Accountant and sent to the Accounts Wing of the Board.

B. Preparation of budgets.

329. The budgets should be prepared in accordance with the General Rules in the Madras Budget Manual.

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Preparation and submission of budgets.

The Central Office of the system is the unit for the preparation, consolidation and submission of budgets. The detailed procedure is explained below :—

Gross receipts.

(1) The Chief Accountant should prepare the revenue statement in the M.E.D. Form* against each source, showing the actuals of last year, actuals to end of the month during the year, and the probables as may be estimated. The sources of revenue should be grouped under H.T. consumers, licensees, Government departments, L.T. distribution, etc., as may be convenient and under departmental classifications. The statements should then be sent to each Divisional Engineer for verification of probables and filling in his estimate. Any new sources of revenue, marked decrease or increase should be indicated and noted on by the Divisional Engineer. Additional revenue expected from new services likely to be given during the year as well as revenue expected from places under electrification should be taken into consideration when framing the estimates. The statements received should be consolidated by the Chief Accountant and submitted to the Superintending Engineer for approval before submission to the Chief Engineer. The commercial section may also be required to give its forecast for checking the divisional revenue estimates. In respect of miscellaneous revenue and other items or groups of items, the estimates should be worked out in the Central Office on the basis of actuals and the information available.

WORKING EXPENSES.

(1) *Works charged to Revenue.*

(2) Expenditure on improvements and replacements below Rs. 1,000 and other works fall under this classification. In the departmental accounts, the Chief Accountant should arrange to have the work orders issued separately classified in the maintenance operation ledger. Proposals are registered in the proposal register, sanctions and work orders issued being indicated against each item. A statement of work

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orders, sanctions and proposals should be prepared in the Central Office in M.E.D. Form* noting the actuals and the probables as from the work orders and sent to the Divisional Engineers for checking the probables of expenditure and noting the month of completion within the financial year.

(3) The Accountant-General's Accountant maintains separate details of items of improvements to quarters, etc., under this head for modification of data statements and submission to the Accountant-General.

Maintenance charges

(4) In respect of maintenance and other charges directly incurred by the field staff, the Divisional Engineers should be required to send in their budget estimates in M.E.D. Form.* The budget should be worked to a fair approximation with reference to previous years' expenditure under ordinary items. In the case of special items such as renewals of lamps, repairs to plant and machinery, jungle clearance, repairs to buildings, etc., working estimates should be enclosed.

Renewals and replacements

(5) The cost of "heavy renewals and replacements" of plant and distribution lines should be charged to the grant under "Depreciation fund" to which an annual contribution is made from out of the revenues of the year. Minor renewals, replacements and improvements should be charged to grant provided for under "Works charged to Revenue" as indicated above.

(6) The maintenance budget should further correspond to the annual maintenance estimates sent by the Divisional Engineers in the financial progress report form, any variations (savings or excesses) being explained in detail. The opportunity should be taken to keep the maintenance charges to the absolute minimum. The following items should be carefully reviewed and results reported along with the budget estimates :—

(i) Consumables and the standards fixed,

(ii) Work establishment sanctions and

(iii) Other labour and repairs including renewals to buildings and equipment—vide also instructions on the preparation of maintenance estimates.

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(7) The estimates relating to provincial Establishment, Allowances and Contingencies are prepared by the Chief Accountant with reference to the sanctions and average expenditure in M.E.D. Form * and agreed with the number statement prepared in the M.E.D, Form.* Establishment

The estimate of recoveries and other charges due to and recoverable from other Government departments and municipalities are prepared by the Chief Accountant in M.E.D. Form * with reference to the scale of fees fixed in each case.

(8) *Tools and plant.*—The estimates for tools will be dealt with in the same manner as "Works charged to Revenue." The Divisional and Assistant Engineers will be responsible to see that the estimates under tools and plant chargeable to operating and construction accounts are regulated strictly in accordance with rules in paragraph 509 and limited to the bare minimum. They are further responsible that the consolidated estimate is sanctioned in March of each year for the coming financial year and that estimates are not exceeded and steps are taken to place orders and articles received before December of each year.

The permanent equipment of tools, testing instruments, etc., should be provided for under capital ordinarily but those for ordinary maintenance should be provided for separately.

Recoveries of tools and plant will be worked out by the Chief Accountant with reference to the scale of charges.

(9) *Suspense.*—The budgets for the detailed heads of suspense fall under the major heads "81-A. Capital outlay on Electricity Schemes" and "Working Expenses". The suspense is divided in Government accounts under miscellaneous advances including conversion fund and hire purchase advances, purchases, stock, workshop suspense and London stores, but the initial accounts are under the various departmental clearing accounts which

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should be grouped in budget and Government accounts as indicated in the Form M.E.D.* and briefly explained below :—

Miscellaneous Advances.—091,092,050,060

(1) Billing suspense; (2) Service connections ; (3) Expenditure in excess of deposits ; (4) Recoverable items from Municipal Schemes managed by Government ; (5) Other Miscellaneous items of advances of stores, etc.

The budget estimates are prepared by the Chief Accountant with reference to the details of each transaction, their clearance, opening balance at the beginning of the year and the probable balance expected at the close of the year under each item. This shall be based on an intimate knowledge of the transactions and information obtained from consumers or other field officers.

(10) *Purchases.*—The estimate under this is closely connected with the stores budget. The budget under this head is also prepared by the Chief Accountant with reference to the above principles. The deliveries of materials expected and the payments which can be made within the financial year after taking into account the contract conditions, the time taken for verification, scrutiny and payment of bills should be carefully examined and the programme of clearance well planned.

Stores budget

(11) *Stores.*—The budget under stock suspense needs careful attention. Unlike Public Works Department or other departments which get most of the works done through contract agency, the Electricity Department undertakes to do almost all its works by departmental agency. Consequently it has to deal with a large amount of stock materials, the annual receipts and issues amounting to several lakhs. The preparation of stores budget therefore needs special care and attention of all the officers of the department. The Divisional Engineers should prepare the draft stores budget showing the value of stock on hand, the amount of stores required to be

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purchased and the probable value of stores likely to be issued during the year under the various works. The stores budget should show separately the stores meant for ordinary operation and maintenance works, spares, service connections and construction works. Heavy materials required for large capital works, or renewals or replacements chargeable to depreciation fund should be carefully analysed. Time allowed as per local purchase orders for delivery of materials should be noted and the reserve limit of stock prescribed should be taken into consideration in preparing the budgets for stock. The stores budget shall be consolidated by the Chief Storekeeper under orders of the Superintending Engineer and sent to him through the Chief Accountant for his check and remarks.

Arrangements should be made to have the stores budget received sufficiently early and scrutinized for incorporation in the budget estimates.

(12) Recoveries of tools and plant will be worked out by the Chief Accountant.

(13) The budgets under workshop suspense shall be prepared by the Chief Accountant with reference to the principles under miscellaneous advances and purchases.

(14) *London Stores.*—The budget is prepared by the Chief Accountant with reference to indents placed. The provision is however made on the demands of the High Commissioner for India only.

(15) *Conversion fund.*—The estimates shall be prepared by the Chief Accountant in Form* showing the loans sanctioned and the disbursements expected as ascertained from the orders placed or information furnished by consumers, Divisional and Field officers or the Commercial Engineer as the case may be. Time required for receipt of materials, verification and completion of hire agreements should be allowed for. Ordinarily, this information shall be ascertained in the case of H.T. consumers by reference to Divisional or Commercial Engineer or consumers, but in the case of loans to

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agricultural consumers, the territorial staff should look into the local conditions and furnish the necessary information.

Where advances to consumers in the area of extension works under construction are included the date of completion of extensions also should be taken into account and no advance should be made before the supply is ready.

The recoveries of principle and interest, etc., shall be worked by the Chief Accountant from the instalments of payments fixed in the agreements. The recoveries of principles in the case of H.T. loans and both principle and interest less interest on completed accounts to be transferred to revenue during the year will be shown under this item.

This item will be separately shown under suspense as "Deduct recoveries of instalments."

The suspense budget shall be consolidated by the Chief Accountant in the M.E.D. Form*.

Capital budget

(16) As in the case of "Works charged to revenue" statements of capital Expenditure should be sent by the Chief Accountant to the Divisional Engineer. The statement should show the name of work; Estimate amount for works only, work order amount, expenditure to end of the year, expenditure during the year and the probables. It should also show the sanctioned works for which work orders have not been issued and the proposals likely to be sanctioned as far as information is available. The Divisional Engineers should carefully scrutinize the programme of works and fill in the estimated works expenditure for which funds are required within the official year. The availability of materials, the dates of delivery of contracted supplies, the urgency of works, the departments, liability to consumers to supply power, the proposals expected to be sanctioned should be carefully taken into account. Remarks "subject to availability of materials" or "sanction of estimates in time" should be avoided as the Divisional Engineers are primarily responsible to ensure these factors in time.

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The estimates of works expenditure furnished by the Divisional Engineers shall be scrutinized, consolidated by the Chief Accountant and the percentages of establishments and tools and plant and other centage charges as per scales fixed worked out. Any adjustments necessary as seen from the accounts shall be provided for in the Central Office—For example.—

Released equipments in so far as it concerns the wiping out of original erection and establishment charges from capital.

Depreciation on materials and equipment transferred to other works or systems, etc.

(17) The estimates under 'F' Administration Expenses and other Major heads will similarly be worked out based on other adjustments in the capital and working expenses, budgets including Municipal schemes.

GENERAL.

330. As far as possible, M.E.D. Form should be used as working sheets in the preparation of budgets.

331. While framing the budget estimates, the revised estimate for the current year and the budget estimate for the ensuing year should be taken up together for consideration with reference to actuals during the year.

332. The budgets as obtained from the Divisional Engineers in respect of field details and as, prepared in the Central Office will be scrutinized by the Chief Accountant and consolidated in the Form required by the Chief Engineer and submitted to the Superintending Engineer with his comments and review for approval.

333. The following are the special features of appropriations relating to the major head. "Capital Outlay on Electric Schemes":—

(1) To meet the demands of consumers promptly, lump sum provisions are made in respect of operating systems to cover expenditure on construction of line extensions for supply of power to intending consumers or for unforeseen works. The provision for each system

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is split up into two portions, the one for works costing over Rs. 10,000 and the other for minor extensions costing not more than Rs. 10,000 each. As new extensions are sanctioned, funds to meet the expenditure thereon are provided for by reappropriation by Government and the Chief Engineer or the Superintending Engineer from the two portions of the lump sum provision. The Chief Engineer or the Superintending Engineer can reappropriate funds from "Lump sum for minor extensions costing not more than Rs. 10,000 each" only to meet expenditure falling under the head "Distribution of power in the System." Copies of orders of reappropriation sanctioned by the Superintending Engineer and the Chief Engineer should be forwarded to the Finance Department and the Accountant-General. The final reappropriation statements for transfer from the head should be prepared only by the Chief Accountant. The Superintending Engineer will sanction those within his powers and forward the others to the Chief Engineer for sanction.

NOTE.—The lump sum provisions mentioned above are commonly called "Blanket grants". No expenditure will be booked directly against the "Blanket grants."

There is no objection to starting extension works costing over Rs. 10,000 at the end of the year though under the preparation of the rule in paragraph 105 of the Madras Budget Manual specific appropriation of Government by transfer from the "Blanket grant" cannot be obtained for the works. The fact that there was no time to apply for appropriation would be a sufficient and acceptable explanation of the technical irregularity involved. Extension costing more than Rs. 2 lakhs are treated as "New Services" and specific individual appropriations are obtained.

(2) "Lump deductions for probable savings" are made from total provisions made for the Hydro and Thermo Electric Schemes. The deduction under each is made at 5 per cent on the demand for works including provision made under the Blanket grant. It is not the intention that the lump deduction should reduce

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the limit up to which the department is free to spend on each individual work as shown in the budget. Supplemental appropriation should however be applied for in due course if the total grant for the year for Hydro or Thermo Electric Schemes after taking into account the lump sum deductions for probable savings is likely to be exceeded.

334. The Superintending Engineer should scrutinize the field estimates especially the capital expenditure, the stores budget and the maintenance estimate, with a view to controlling the programmes of the respective Divisional Engineer and co-ordinate the works and stores. It should also be seen that the budgets are economical and extravagance or rush of expenditure is avoided. The "Gross Receipts" and "Working Expenses" should be personally scrutinized to keep down the working expenses to absolute minimum and ensure progress in the development of the revenues. The works expenditure should also be programmed with this object. It should be borne in mind that the Superintending Engineers and Divisional Engineers are personally responsible for steady growth of revenues with minimum outlay and for the commercial stability of the system. This should be portrayed by the results of the budget.

335. If necessary a conference of the Divisional Engineers, Assistant Engineers and the Chief Accountant shall be held before the consolidation of budgets at which all doubtful provisions can be discussed and settled.

336. The budget estimates thus prepared will be forwarded by the Superintending Engineer to the Chief Operation Engineer/Chief Construction Engineer on the due dates. The Chief Controller of Accounts will scrutinize and consolidate the various estimates, incorporating his own estimates and those of the Chief Engineer for Electricity, Superintending Engineer, Technical (Electrical) and Superintending Engineer, Technical (Civil).

NOTE.—(1) Provision of funds by competent authority is a condition precedent to incurring expenditure on a work or

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other object. The term 'expenditure' used here includes working expenses of Electric schemes but not refunds of revenue receipts.

(2) For payments chargeable to the accounts of other system or departments or of non-Government works and repayments of deposits no specific provision of funds is necessary. It is sufficient to see that such payments are made only in accordance with the rules in the relevant chapter of this Code.

(3) The budget should be in full detail in respect of major works showing separately, works sanctioned and in progress, works sanctioned to be started, works not yet sanctioned. It should be seen that the works in progress are completed before fresh works are undertaken and that the execution of works is not prolonged by short provision of funds. The unexpended allotments of the official year will not be available for expenditure in the following year, unless specific provision is previously applied for well in time explaining the reasons for the delay in completing the works before the end of the year.

(4) No provision should be made for any unsanctioned works. Allotment of funds in anticipation of sanctioned estimates should be exceptional and on the express orders of competent financial authorities or Local Government.

(5) The outlay on the works and services must be kept within the provision and under no circumstances may liability be incurred in one year against anticipated grants in the next year.

C. Communication of grants.

Communication of grants.

337. The sheets of detailed budget estimates containing the demands for grants of the Electricity Department are communicated by the Board to the Chief Engineer. They show the budget estimates as finally fixed for the various units of appropriation. Figures are entered not only against the various sub-heads of appropriation but also against the detailed account heads of which they are composed. Copies of these estimates are communicated to the Superintending Engineers by the Chief Engineer.

NOTE.—(1) Distribution of the amounts allotted against the various units of appropriation among the several systems will not ordinarily be necessary in the Electricity Department as the units of appropriation are arranged by systems and therefore each unit will invariably relate to one system only. In the case of capital works however if any work of importance relating to a system is executed by the special construction

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circle, it may be necessary to distribute the grant for a unit of appropriation between the system concerned and the construction circle. This distribution is made by the Chief Engineer and intimated to the Superintending Engineers.

The Divisional Engineers will be intimated by the Central Office of the funds allotted with information whether the estimates have been sanctioned, work order issued or not. It shall then devolve on the Divisional Engineer to see that the estimates are sent in time, stores arranged and the work orders issued, amount spent in full in time. It may be taken that the work orders issued are for the funds available.

(2) No liability of any kind should be incurred in respect of any new scheme for which provision has been included in the budget before the relevant demand has been approved by the Board.

338. An appropriation or reappropriation within the grants of a year can be authorized at any time before, but not after the expiry of the year.

Powers of reappropriation of the several officers are given in the Appendix I.

NOTE.—(1) An appropriation is intended to cover all the charges including the liabilities of past years, to be paid during the year or to be adjusted in the accounts of it. It is operative until the close of the financial year.

(2) A register of appropriations should be maintained in each system wherein all appropriations and reappropriations sanctioned should be entered.

339. The expenditure should be strictly limited to the grants sanctioned and no expenditure should be incurred without appropriation or in excess of it; should any necessity arise for charges for which no appropriation is made, supplemental grants should be applied for as soon as possible.

NOTE.— Whenever a proposal is made in the course of a year to incur expenditure on an object for which no provision has been made in the budget, the application for sanction to the expenditure should be accompanied by reappropriation statement for the additional reappropriation during that year.

D. Control of expenditure.

340. Sanction to any given expenditure does not become operative until funds have been allotted. Sanction to a recurring expenditure covering a specified term of years becomes operative when funds are

Control of expenditure.

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appropriated to meet the expenditure of the first year and continues in operation for the rest of the specified period, subject to appropriation in the following years.

341. The Chief Controller of Accounts will assist the Chief Engineer for Electricity in watching the progress of expenditure of all heads of charges under the latter with a view to see that the sanctioned grants are not exceeded and that, if an excess is unavoidable, prompt action is taken for applying for additional funds. He will also see that the allotments of the year are fully expended in so far as is consistent with general economy. A special report explaining the excesses or savings should be submitted to Government at the end of the year.

Presence of the head of the Department at the meeting of the Committee on Public Accounts.

Government have impressed on all the heads of Departments the necessity for their presence at the meetings of the Committee with the business of which they are concerned except in most unavoidable circumstances. When it is not really practicable for the head of a department to be present at a particular meeting the fact should be intimated in advance to the Secretariat of the Legislature explaining the circumstances fully and seeking permission to be represented by a Deputy".

342. A careful forecast of the operations of the year has to be made so as to minimise the difference between actuals and the estimates to the utmost extent.

343. Any money which is not likely to be needed during the year should be promptly surrendered so as to allow the authority competent to appropriate it to other purposes. The Superintending Engineers will exercise the same duties as above with respect to the grants allotted to them. The Chief Accountant will watch the expenditure against grants from the compiled statements, draw attention to the Divisional Engineers and report, if necessary, to the Superintending Engineer any tendency for excess or short outlay.

344. Expenditure will as far as possible be evently distributed through out the year and rush of outlay during the last months of the official year involving irregularities of the following type avoided:—

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(i) payments charged off in the accounts of the year as expenditure without their actually being made to the parties concerned, and without the work being actually executed;

(ii) payment made before the work or service for which they are due is performed;

(iii) purchase of stores or advances to contractors for material when they are not required in the near future; and

(iv) fictitious adjustments or drawals or devolutions of materials with a view to cover up excess or short outlay.

345. The Central Office is responsible to see that the total expenditure under a grant does not exceed the allotment beyond the permissible limits and that the Divisional Engineers and subordinate officers watch and control the expenditure.

NOTE.—(1) The Divisional Engineer will keep a constant watch over the progress of expenditure and keep himself fully informed of such circumstances as may affect the progress in order to take steps to obtain extra funds or surrendering probable savings in time. For this purpose, the Divisional Engineer should send his clerk to the central office on prescribed dates monthly and have his statements of expenditure against works posted up to date every month.

(2) Work orders are being issued from the central office only limited to provision of funds-vide paragraphs 611 and 612. A register of work orders should be maintained and the expenditure against each work order reviewed. The quarterly return of progress of expenditure against work orders to the Chief Engineer referred to in paragraph 619 will also enable the control of expenditure. This together with the monthly statements give adequate information for exercising the necessary control.

346. The Central Office should further review all expenditure and undischarged liabilities such as those outstanding in the suspense accounts. Anticipated credits (if any) which will ultimately be taken in reduction of expenditure should also be taken into account.

347. The appropriation for suspense accounts provide for the net increase or decrease during the year, i.e., for the difference between the gross debits and credits of the whole year, They impose an obligation on the Chief Accountant so as to regulate his transactions during the

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year as to work up to the anticipated increase or decrease in the suspense balances. There is a corresponding obligation on him to make in the accounts of the year, all the adjustments, recoveries or payments necessitated by the actual transactions of the year. This responsibility is in respect of both the opening balances and fresh operations (debits or credits) during the year. Where the clearance of any item is likely to cause any additional charges against other units of appropriation necessary allotment should be reserved under those units.

NOTE.—(1) It is to be remembered that all the expenditure relating to a system including pay and allowances and expenditure incurred by the High Commissioner for India are ultimately accounted for in the departmental accounts.

(2) In the case of units of appropriation under "Working Expenses" and in the case of schemes and major works under schemes detailed in the budget estimates expenditure against appropriation is watched through the schedules of expenditure and abstracts of expenditure against grants.

(3) In cases in which a lump sum has been placed at the disposal for a number of works, the Superintending Engineer may distribute the lump sum among individual works. The expenditure on each of the latter should be watched by noting all the required particulars in the office copies of the various schedules of expenditure. Suitable statements and abstracts showing the expenditure against appropriation for each major head of account or section thereof should be prepared monthly in the forms prescribed by the Chief Engineer.

(4) The Chief Controller of Accounts will review the progress of expenditure for each system with the help of the statements sent to him and take action as laid down in paragraphs 80 and 84 of the Madras Budget Manual.

(5) In the case of establishment charges incurred in England the sterling payments are converted into rupees at the par rate (Rs. 13-1/3 to £1) and the rupee equivalent to the sub-head "Charges in England". The difference between this amount and the rupee equivalent (at the average rate of exchange) advised by the Accountant-General is booked under the minor head "Loss or gain by exchange". In the case of stores, the loss or gain by exchange is not separately exhibited but is merged in the debit to the works concerned or stock. For preparation of the budget estimates for charges in England and the control of the expenditure, see paragraphs 40 to 47 and 89 of the Madras Budget Manual.

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Section II—Cash.

A. Introductory

348. The funds allotted for works in Section I (Budgets) are spent in three ways, viz., (1) Cash, (2) Stores, (3) Transactions affecting the accounts (Receipts and Expenditure) which are adjusted in the books through the Journal.

Disbursements.

349. As all payments in an Electricty System are prechecked in the Central Office and paid, the Chief Accountant is primarily the responsible disbursing officer; where such an independent officer in charge of Central Office (Accounts and Revenue and Disbursement) is not appointed, the Superintending or the Executive Engineer, having drawing powers and rendering account will exercise the functions. The Divisional and Field Engineers are placed in funds by the Chief Accountant by imprests opened with them. When it is necessary to have large payments by Divisional Engineers to meet the special exigencies of large construction works, the Chief Engineer for Electricity may delegate limited drawing powers to Divisional Engineers till the completion of such works. In such cases the Divisional Engineers will render sub-cash accounts to the Central Office of the system.

B. Receipts.

350. The following is the detailed procedure:—

RECEIPT OF MONEYS IN THE ELECTRICITY DEPARTMENT.

Moneys received are—

(i) sale of power from L.T. consumers,

(ii) sale of power from H.T. consumers,

(iii) hire receipts, and

(iv) all other receipts, such as deposits, receipt for testing, reconditioning oil, meter testing service connexions, petty shop-keepers, rents, damages for losses, etc.

(i) Moneys are received both at out-stations and at headqnarters on bill for which permanent receipts have already been written up and stamped with the facsimile

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signature of the Chief Accountant or other authorized officers in his absence. The permanent receipts are handed over to bill-collectors and other collection staff (where there are no bill-collectors) but the abstract of receipts are retained by the Distribution Engineer or the Accountant as the case may be. The collecting staff collect the revenues, writing up at the same time the bill-collectors' remittance chalan with full details of the daily collections and issue the permanent receipts. The amounts of bill-collectors remittance challans are included daily in the petty cash book of the subordinate. The amount is remitted into the treasury with a treasury chalan or paid to the Central Office with the bill-collectors' daily remittance chalans and extracts from petty cash book at intervals prescribed by departmental instructions. The bill-collectors' daily remittance chalans should be duly countersigned by the Engineer or the Accountant as the case may be and before countersigning, the Engineer or the Accountant shall complete the bill abstract in respect of the day's collections.

(ii) and (iii) In these cases also the permanent receipts are written up along with the bills but kept unsigned with the cashier at headquarter. Receipts for these items realized at headquarters will be taken directly into the cash book and permanent receipts issued under the signature of the Chief Accountant. Collections made at out-stations and at headquarters during the absence of the Chief Accountant or the Deputy Chief Accountant in charge of Cash Section in respect of these will be on acknowledgements signed by the Engineer or the Accountant, who will also enter it simultaneously in the petty cash book with full details and remit the amount in the same way as bill collections in (l) above, either into the treasury accompanied by a chalan or to the headquarters with the petty cash book.

(iv) *Other receipts.*—Same procedure as for collections in (ii) and (iii) except that where the receipts of bills are not issued, permanent receipts in the departmental form will be issued.

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351. The copy of the petty cash book with the bill collectors remittance challan together with the cash collections or the treasury chalan shall be sent at intervals prescribed by departmental instructions to the Chief Accountant or other officer in charge of the cash book. That officer will incorporate the transactions in his cash book. Permanent receipts with the facsimile stamps (in the case of receipts for L.T. bills) or with signature in the case of other receipts should be issued in lieu of acknowledgements. Such permanent receipts are sent direct to parties by post.

Receipts books and their custody.

352. The required receipt books and acknowledgements (printed and machine numbered), will be obtained by the Chief Accountant from the Superintendent, Government Press. The acknowledgements books should be issued only to officers authorized to receive money and grant acknowledgements. A register of receipt acknowledgement books should be maintained by the cashier in the Central Office—Cash section—showing the number of books received, issued and completed in the same manner as the register of cheque books.

Safe custody of receipt books.

353. The receipt books are generally in books of 50 pages each. The receipts are in duplicate and on each receipt and its counterfoil is printed both the serial number of the receipt and the book. The receipt books should be carefully kept under lock and key in the custody of the officer at outstations and the Accountant in charge of Cash department in the Central Office. This should be followed for acknowledgement book also.

NOTE.—(1) No duplicate of a receipt should be issued. Certificate of receipts that a specified sum has been received on a specified date may be issued on payment of Re. 1/- for each such certificate. This fee may not be insisted on a certificate for the first time, but no second certificate will be issued without the fee.

(2) A fee of Re. 1/- (Rupee one only) should be levied for furnishing the statement of accounts relating to current consumption charges in respect of each service connection for one calendar year (or shorter period) if the copies of accounts applied for are not more than five years old, including the current calendar year and a fee of double the said rate viz., Rs. 2/-

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(RUPEES TWO) should be levied similarly if the copies of accounts applied for relate to earlier period. The copies of statement of account should be certified as correct by a Gazetted Officer of the Board.

Register of bill books.

354. A register of bill books is also necessary as these books also contain permanent receipts. The bill books are obtained from the Government Press, Madras. The pages in the books and also the books themselves are machine numbered. As soon as books are received in the Central Office, they are entered in a register of bill books. The columns 'to whom issued,' 'date of issue' and 'date of completion' are entered as and when the books are issued or completed. The issue of bill books, their completion and recording are watched through the register of bill books and unauthorized use of bill forms and receipts prevented.

NOTE:—The acknowledgement book with outside officers and the permanent receipt books with officers in charge of cash book should be produced on demand by any Inspecting Officer who should verify the used books, unused books and the stock balance. Ordinarily more than one book should not be used at one and the same time and a new book should be brought into use only when the old one is exhausted. The Inspecting Officers should also see that the amounts received as per receipts granted have been brought to the cash book. Completed books should be sent to the Chief Accountant who will arrange to check that all the receipts have been brought into account.

Custody of cash.

355. Public money in the custody of the department should be kept in strong treasure chest and secured by two locks of different patterns. The duplicate keys of the cash chest of the Central Office and the cash chests of Engineers, storekeepers, bill collectors, etc., who are regularly entrusted with disbursement or collection of public money should be placed under the seal of the Chief Accountant in the custody of the Treasury Officer. A duplicate key register should be maintained and once a year, in the month of April, the keys should be sent for, examined and returned under fresh seal, a note being made in the register that they have been found correct. The key of the one lock should be kept apart from the key of the other lock and in a different person's custody where practicable.

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NOTE.—(1) The above rule should be strictly followed in offices where cashiers have been appointed and where persons dealing in cash have been required to furnish security. In other offices, where iron safes and cash chest are embedded in masonry and the cash to be deposited does not ordinarily exceed Rs. 500 a single lock is sufficient. Portable cash chests should always be provided with two locks of different patterns.

(2) In the case of the Central Office one key should be with the officer in charge of cash and the other in charge of the cashier. The officer may entrust the key to the Senior Accountant when on camp. The object is that the chest should never be opened or closed without both the custodians. In the case of outstations the key should be with the officer in charge of cash, unless otherwise exempted by the Chief Engineer for Electricity.

Disposal of receipts

356. Cash realized by the officers of the department should be paid as soon as possible, into the nearest treasury for credit as receipts of the department. If it is found necessary to defray expenditure on current works, departmental receipts may be utilized for the purpose under the provisions of rule 7 (2) (*e*) of the Madras Treasury Rules. Before the end of the month, the Disbursing Officer should send to the treasury a cheque for the amount thus utilized, drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Electricity Department".

Remittance to treasuries.

NOTE.—(1) The Chief Accountant should keep a remittance book for each treasury in Form P.W.D. VI-14 in which he should enter all the remittances into the treasury as transactions are incorporated in the cash book. If the remittance of cash is made into the treasury from the Central Office, this book should accompany the cash.

(2) The minimum precautions for safeguarding Government money, while encashing bills or remitting money, outside a Government office under normal circumstances are given below. The officers should use their judgment as to additional precautions that may be required to meet any specified or unusual conditions, such as, transporting money to long distances ensuring against property being unusually ripe in any particular area, the country being disturbed and so forth.

(3) However the Superintending Engineer/Madras Electricity System (Distribution) may retain and utilise Part of the daily collections in the last few working days of each month to an extent not exceeding Rs. 6 Lakhs (Rupees six lakhs) so as to facilitate convenient disbursement of wages of Operation Subordinate Service/Workcharged etc. staff under his control on the pay day and also to avoid risk in transit of cash to and from Bank frequently.

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1. The collection of current consumption charges from L.T. consumers by the bill collectors should be

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remitted by the bill collectors into the treasury daily or not later than twice a week or whenever collections exceed Rs. 500.

2. For the remittance of revenue collections and drawal of cash towards pay bill of establishment, etc., by the cashiers in Central Offices of the Operating Systems and Circle Offices, the following agency should be employed :—

(*a*)	For sums below Rs. 500/-	A single peon.
(*b*)	For sums Rs. 500/- or above but less than Rs. 1,000/-	Two peons or a clerk.
(*c*)	For Rs. 1,000/- and above but below Rs. 5,000/-	A clerk and a peon.
(*d*)	For sums exceeding Rs. 5,000/- but not Rs.20,000/-	Cashier and a permanent senior clerk accompanied by a permanent or senior peon.

NOTE.—Departmental Vehicles may be requisitioned in cases (*b*), (*c*) and (*d*).

3. For the cash handled by the Junior Engineers or Supervisors in regard to permanent imprests, temporary advances, pay bills of work establishment and N.M.R. accounts, the agency of a permanent or senior peon should be employed up to Rs. 500. For all sums exceeding Rs. 500 the Junior Engineer or the Supervisor, as the case may be, accompanied by a peon, should be employed.

4. For the cash handled by the Assistant Engineers towards permanent imprests, temporary advances and pay bills of provincial establishment, the agency of a permanent or senior peon should be employed up to Rs. 500. For all sums exceeding Rs. 500 but not Rs. 2,000 the agency of a senior or permanent clerk accompanied by a senior or permanent peon should be employed (cases exceeding Rs. 2,000 will be rare).

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5. For the cash handled by the Divisional Engineers and Executive Engineers towards permanent imprests, temporary advances and pay bills of provincial establishment, the agency of a permanent or senior peon should be employed up to Rs. 500. For all sums exceeding Rs. 500 and up to Rs. 5,000 the agency of the head clerk accompanied by a peon should be employed.

(Cases exceeding Rs. 5,000 do not ordinarily arise.)

C. Payments.

Manner of payments.

357. Claims of all kinds except those for petty payments to be made from, out of the imprest amount placed in the hands of the field officers, will be checked and paid in the Central Office. Payments on pay rolls of the Work Establishment and time rolls will be made out of temporary advances given to travelling cashier or field officers as the case may be. Other payments to contractors, the suppliers of stores, etc., will be by cheques sent either direct or through the field officers as may be convenient.

NOTES.—(1) It is permissible to make payments to suppliers of stores by obtaining remittance transfer receipts or D.D. from the District Treasury in accordance with the rules in article 125, Madras Financial Code, Volume I. Remittances for such purposes, for which remittance transfer receipts cannot be issued by treasury officers, may be made by postal money order at the public expense.

(2) The disbursing officers of the systems/circles of the department may obtain acknowledgments from contractors for the net amount of the bill.

(3) Payment of rent to the owners of the private buildings rented by the Electricity Board may be made in cash direct from the Central Office of the system/Circle or through the Section Officers of the Board by opening temporary advance if the owners of the private buildings specifically requested cash payment. Pre-check should however be carried out in Central Office.

D. Imprests and temporary advances.

Imprest account.

358. The Superintending Engineer of a System may, by a general order, permit payment from their imprests by Divisional Engineers up to Rs. 100 by A.E.Es up to Rs. 100 and by J.E.Es up to Rs. 50 in each case without pre-check in the Accounts Branch; such payments should

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be as few as possible circumstances of such payments being recorded on the vouchers.

NOTE.—(1) The imprest account is maintained in the petty cash book form M.E.D. which is printed so as to facilitate copies being taken by carbon process. The first sheet should be retained by the imprest holder and the detachable sheet supported by vouchers should be forwarded to the Central Office. This should be sent through the Assistant Electrical Engineer in the case of his subordinates. The Assistant Electrical Engineer will examine the imprest account and supporting vouchers and initial and date both the account and the vouchers in token of his approval. The imprests account should be submitted for recoupment as often as is necessary, i.e., as soon as 50 per cent of the amount is spent and invariably on the 25th of each month including the transactions up to that date. In the Central Office the imprest account and the supporting vouchers checked and the recoupment, enhancement, reduction or closing of the account as the case may be should be authorized by a pay order signed by the Chief Accountant recorded in the account. Receipts like deposits for service connexions, cheques received for recoupment, enhancement, or opening of permanent advances will also be entered in the Petty Cash Book on the receipt side. Payments from the imprest, remittances into the treasury of the collections received will be accounted for on the payment side. The chalans together with the details of collection should be sent then and there to the Central Office for incorporation in the cash book and should not be held up till the petty cash book is sent for recoupment of imprest.

(a) In the case of Divisional Electrical Engineers and Executive Engineers who are delegated with powers of drawing officers and who therefore maintain cash book, the opening of imprest and recoupment in respect of their subordinates will be done by them.

(2) Should any item in an imprest account appear to the recouping officer to be open to objection, the imprest should nevertheless be recouped in full, and the item under objection should be classified under the head "Miscellaneous Advances" and pursued until either the objection is removed or the amount is made good by the imprest holder. Objectionable payments, not requiring investigation may be disallowed and the officer intimated to increase his closing balance by the disallowed amount.

(3) The holding of imprests by the following officers up to the limits indicated against them has been permitted in the departments :—

	Rs.
Chief Storekeeper	100
Storekeepers	50
Line Inspector (Work Establishment) ...	50
Surveyors (Work Establishment)	50
Foreman (Work Establishment)	50

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Store Assistant	25
Divisional Engineers	500
Assistant Engineers	300
Junior Engineers/Supervisors	200
Transport Overseers	250
Stores Superintendents	300
Deputy Chief Accountant, Distribution Revenue Office ...	200
Bill Superintendent, Local Accounting Offices	25
Head Clerks—Central Office of Superintending Engineers	10
Medical Officers in the Project Dispensaries	100

The Chief Engineer (Electricity) can authorize the opening of imprests and prescribe the money limits generally necessary for execution of works in the department subject to the money limit of Rs. 1,000 in each case.

(4) The limit of payment of petty bills by imprest holders on their own responsibility is fixed at Rs. 25 excepting in the case of payment of railway freight. For Divisional Engineers A.E.Es and J.E.Es vide paragraph 358.

(5) The previous sanction of the Assistant Engineer, the Divisional Electrical Engineer or the Superintending Engineer, as the case may be [vide paragraph 582 (7)], to the grant of these advances should be obtained except in emergent case. In the latter case, the sanction of the competent authority should be obtained immediately after the advances are granted. Payment of bus fares and actual expenses.

358-A. *Lapse of Sanction:* A sanction for any fresh charge accorded by the Board or an authority subordinate to the Board lapses if it has not been acted on for a year unless it is specifically renewed. This rule does not apply to :

(1) the sanction for an allowance granted to the holders of a post or a class or posts subject to certain conditions but not drawn by a particular incumbent or incumbents because the conditions are not fulfilled.

(2) the sanction of a competent authority for additions to be made to a permanent establishment progressively from year to year.

(3) a sanction conveyed in an order passed by a Court in its judicial capacity;

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(4) a sanction for a provident fund advance which will remain operative for a period of three months and

(5) sanction for loans which will lapse at the close of the financial year.

E. Contingencies

Contingent charges.

359. Cash required to disburse contingent charges is obtained from treasuries by cheques, i.e., in the same way as for works payments. Payments should be brought to account, in the first instance, in cash books or imprest accounts. At the end of the month, all contingent charges *(including stock and adjustment transactions)* should be consolidated in a bill in Madras Financial Code, Form 8 (headed not payable at the treasury) for submission to audit with the monthly account. Particulars of charges need not be entered in this bill except in the case of miscellaneous items which do not fall under one of the classified sub-heads for specific charges. For abstracting the contingent charges of the month, the operation and maintenance ledger or the C.O.L. may be used. In order that adjustment and stock transactions may be clearly set forth, the use of a schedule docket form in support of the consolidated contingent bill is recommended.

NOTE :—(1) Payments for contingencies should be made out of the regular cash or imprest balances and not out of undisbursed balances of cash drawn from treasuries for payment of establishment charges.

(2) Payments for value of service stamps obtained by indent from treasuries should invariably be made by the cheque indents being prepared in form T. & A. 32 N. The Treasury Officer will retain the indent and grant a receipt in machine numbered M.T.C. Form No. 5-A (T. & A. Form No. 85) written up by the clerks of the treasury and signed by himself whatever the amount may be. [Vide Rule 1 (*a*) of item 52 of Appendix 7 to the Madras Financial Code, Volume II.]

(3) The peons may be advanced travelling allowance from regular cash from Central Office to enable them to go on tour with the officers, the amount being claimed by the persons and passed by the controlling officers. Such advances should be treated as regular cash only, and subsidiary account of advances being maintained and the amount being recovered in the

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travelling allowance bill for the journey concerned. The officers will be personally responsible for any overdrawal of the advance. Similarly, the Divisional Electrical Engineers, being controlling officers, can pay advances to peons on tours from out of their imprests, but they will be personally responsible to see that such advances are recovered in the travelling allowance bill to be prepared. The advances should form part of cash balance and not be charged as final payment.

(4) (i) The pay of the menials paid from contingencies be allowed as fixed by the District Revenue Officers of District concerned (or Tahsildar Madras in case of Madras City) but the minimum pay shall not be less than Rs. 15/- p.m.

(ii) The following certificate should be furnished by each drawing officer along with the pay bills claiming wages for contingent Staff.

(a) Certified that the rates and allowances for the different classes of menials are fixed with due regard to the nature of work and with reference to the rates of pay fixed by the District Revenue Officers concerned, subject to a minimum pay of Rs. 15/- per mensem. (B. P. 486 dt. 14—3—66)

(b) Certified that the rates of Dearness allowance and Special compensatory allowance are claimed as per the Board's orders in force. (The Board's Proceedings No. and date should be quoted).

(5) Expenditure on supply of hot or boiled water to the staff in Government offices is not a legitimate charge on Government funds. Expenditure on watermen in Government offices should be scrutinized by heads of departments from time to time and sanctioned.

Stationery.

360. Stationery is supplied by the Controller of Stationery and Printing, Madras, to the Indenting Officer of the System. Officers other than those to whom power has been delegated are prohibited from obtaining elsewhere articles which can be procured from the stationery offices except under orders of Governme t in each case. The Divisional Engineers in the case of their divisions and the Chief Accountant for the other system requirements will prepare indents for stationery required and send them to the controller of Stationery and Printing duly countersigned by the Superintending Engineer. Bills of cost will be paid in cash on certified invoices by the Chief Accountant.

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Forms.

361. All the Electricity Department forms are standardized by the Chief Engineer printed at Government Press and stocked in the system and sub-offices.

NOTE :—The Chief Accountant of the System will prepare the indents for the requirements of the forms and submit them to the Chief Engineer through the Superintending Engineer for placing the indents on the Government Press. Bills of cost will be paid by the Chief Accountant

362. All officers entrusted with a supply of stationery and forms for their official use take proper precautions to keep them in the custody of a responsible and trustworthy person and to maintain a record of the receipts, issues and balances. Stock should be verified annually and the certificate of verification recorded in the register of stationery over the signature of a gazetted or other responsible officer.

Service stamps.

363. Indents for service stamps in the M.E.D. Form* shall be sent to the Central Office on the 1st of each month so that the consolidated requirements of the system may be drawn once a month and supply effected to all offices.

363-A The Central Office of the System/Circle should purchase revenue stamps required for receipts for sums exceeding Rs. 20/- based on the approximate requirement of its subordinate offices, viz., Bill Collection Centres and the Central Office and distribute the stamps. A separate account for the revenue stamps purchased and issued should be kept by the System/Circle.

364. Forms of deeds and other documents ordinarily required by the department will be settled by the Law Officers of the Government and furnished through the Chief Engineer to whom all applications on such matters should be addressed.

Warm and water-proof clothing.

365. Supply of warm and water-proof clothing is made to certain classes of the Provincial and work-charged establishment under the orders of Government. The Scale of supply and the intervals at which the supply is made are fixed by Government in each case. Every

* Not printed.

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year in the month of April a certificate should be furnished by the Chief Accountant to the Accountant-General to the effect that the supplies of warm and water-proof clothing made during the previous year to the work-charged establishment in the System were in accordance with the scale and rules prescribed.

NOTE:—(1) Stationery will be distributed to the various sub-offices by the Divisional Electrical Engineer or from the Central Office, as the case may be.

(2) Quarterly verification reports of stationery should be sent on the due dates to the Central Office by the Divisional Electrical Engineers and from the Central Office to the Chief Engineer for Electricity.

(3) Similarly, forms will be distributed to the divisions and sub-divisions in respect of field requirements from the Central Office.

(4) The Chief Accountant of the System should examine the custody disposal and accounts of stationery forms, service stamp, stamped agreements, warm clothing and other items during his local inspections. The officer will be responsible for economic use and curtailment of avoidable correspondence and this aspect should be commented upon by the Chief Accountant.

365-A. The following categories of workers in the department are entitled for the supply of uniforms made of Khadi.

I. General Subordinate Service:

(i) Bill Collectors.

(ii) Sub-Inspectors of Bill Collectors;

Supply of Uniforms

II. O.S.S. and EX. M.E-S.C. Special Cadre:

(iii) Watch and ward staff including Gurkha Watch man and sergeants;

(iv) Lorry Drivers and Lineman Drivers;

(v) Cleaners;

(vi) Filter Operators;

(vii) Sweepers, Scavengers and Gardeners.

III. In M.E.S. Alone:

(viii) Fuse men; and

(ix) Meter reading staff i.e., Meter Inspectors, Meter readers and Meter reading Assistants in O.S.S. and Ex. M.E.S.C. Establishments and N.M.R. establishment.

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(2) The staff coming under categories I and III of para 1 above will be supplied annually with the following:—

(i) Two pants.
(ii) Two bush coats and
(iii) One pair of shoulder titles (Brass)

(3) The staff coming under category II except (vii) will be supplied annually with the following:—

(i) Two pants.
(ii) Two shirts.
(iii) One pair of shoulder titles (Brass).

(4) The sweepers, scavengers and gardeners item (vii) under category II will be supplied annually with a pair of shirts or blouses and pair of half trousers or sarees as the case may be.

NOTE:—The uniforms may be made of Khadi Drill except in the case of women sweepers and scavengers, who may be supplied with blue or green Khadi sarees.

F. Pay and Allowances.

366. The pay and allowances of officers and Establishment relating to System/Circles are budgetted in the Systems/Circles and specific appropriations are obtained under the sub-heads. The following procedure is adopted in drawing of bills and account of the expenditure:—

(1) The pay and travelling allowance bills of gazetted officers working in mofussil are prepared and directly drawn by them from the Superintending Engineer of the concerned System/Circle, Central Offices after pre-check by the Divisional Accountant. The Gazetted Officers working in the Offices located in Madras will draw their personal claims from the Accounts Wing of the Board. The pay and allowances of Gazetted Officers (other than Travelling Allowance) will however be regulated with reference to pay slips issued from the Accounts Wing of the Board. Travelling Allowance bills will be scrutinised and countersigned by the controlling authorities wherever necessary before presenting to the Paying authorities. The cheque relating to the personal claims

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of the Chief Accountant will be signed by the Superintending Engineer and that relating to the Superintending Engineer will be signed by Chief Accountant.

(2) The pay and T.A. bills of the Non-Gazetted establishment attached to the System/Circle Offices in the mofussil are prepared in the Central Office and the cheques are drawn by the Chief Accountant after the bills are prechecked and passed for payment by the Divisional Accountant. During the absence of the Chief Accountant, the Superintending Engineer may authorise the Deputy Chief Accountant to draw the Cheques as are within his powers.

In respect of the pay and T.A. claims of Non-Gazetted staff attached to the Offices located in Madras City, the Accounts Wing of the Board will receive bills and make payments.

The pay and T.A. bills of the Non-Gazetted staff of the Investigation Circle serving in the mofussil will be drawn by the Superintending Engineer/Investigation and the bills will be sent to the Superintending Engineer of System/Circle in whose are the mofussil staff of the Superintending Engineer/Investigation is working. The Chief Accountant of System/Circle after due precheck by the Divisional Accountant will draw the cheques in favour of the disbursing Officer as indicated by the Superintending Engineer/Investigation in the bill. The disbursing Officer will be responsible for the encashment of the cheque and disbursement of the amount.

The Gazetted Officer of the Investigation Circle in the mofussil will also present the bill of their personal claims to the Superintending Engineer/System/Circle in whose area, they are stationed.

The Superintending Engineer Generation-Erode will receive the bills drawn by Chief Operating Engineer in respect of his staff and issue cheques as per the usual procedure. The Superintending Engineer/Generation-Erode will also deal with the personal claims of the Gazetted Officers in the Chief Operating Engineer's Establishment as in the case of Gazetted Officer in his Circle.

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(3) Cash obtained on encashment of cheques for pay and allowances is kept in amanath and disbursements made. Undisbursed pay and allowances in amanath are treated and accounted for as per the instructions contained in the M.F.C. Volume–I.

(4) The amounts lying undisbursed beyond the prescribed period will have to be refunded or remitted to the Central Office or Treasury as the case may be. The amount remitted into the treasury should be credited to the Head "T. Remittances under the Electricity Board's Funds."

(4) All the transactions affecting the pay and allowances and other personal claims will be accounted for in the System/Circle office in full. All the bills for pay and allowances before check and pass order by the D.A. will have to be journalised by the Pay Roll Section to the debit of the service heads of accounts for the gross amount and the recoveries credited to the concerned heads of accounts. The net amount of pay and allowances payable in respect of each bill will be credited in the journal to the head "Net salaries payable (Provincial Staff). When the cheques are issued for the net amount, this head will get cleared through cash book.

The recoveries made in the pay bills on account of Postal Life Insurance, Income-tax, etc., which are payment due to outside authorities will have to be accounted for and cleared in the account by the System/Circle office. These recoveries will be credited in the journal to special head of account "Recoveries Suspense" and be cleared by drawing bills which will also be passed by D.A. and cheque issued.

Payments and recoveries of repayable advances within the Boards deposit account such as OBA, Motor Car Advance, other conveyance Advances, Festival Advance, Mosquito Net Advance, Warm Clothing Advance, etc., should be accounted under the distinct head of account opened under 'Debt advances etc.'

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Necessary ledger account should also be maintained for all the above heads of accounts in the System/Circle central office under commercial system.

Where pay and allowances relating to one System/Circle are drawn in another System/Circle, the debits are advised through transfers division accounts.

Pay bills, travelling allowance bills, tour advance bills, bills for advance of pay on transfer, bills for provident fund advance, etc., in respect of the stock verifiers employed in the M. S. E. B. shall be prepared and presented in the Accounts Wing at Madras every month, by the Stores Accounts Officer, Office of the Chief Controller of Accounts. The Accounts Wing will issue a separate cheque to the S.A.O. which will be encashed and remitted to the concerned Stock Verifier by Money Order at the Board's cost. The Accounts Officer, Madras Electricity System shall give cash in advance to the Stores Accounts Officer keeping the cheque relating to the monthly salary only in his account so that the money may be remitted on the first of every month to the stock verifiers.

NOTE:—(1) The preparation of pay and allowance bills is guided by the instructions contained in the M. F. C. Volume-I. Absentee statements, increment certificates, declaration of Income-Tax, Last Pay Certificate, etc., are attached to the pay bills wherever required.

(2) A separate cash book for recording the transaction on account of pay and allowances should be maintained by D.C.A. Cash. This may be in the same form as cash book for works and Stores payments.

(3) The disbursing Officer shall be responsible for accounting of the money entrusted to him for disbursement. For this purpose, the amount on account of cheques encashed should be posted in the subsidiary cash books and the disposal of the undisbursed amount watched through the amanath register as at present.

(4) Service Books and Service Rolls of all non-gazetted establishments are maintained at the Central Office and reviewed and entries attested by the Chief Accountant or the Asst. Administrator as the case may be whenever the necessity arises, viz., promotions, increments, etc.

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(5) Advances of pay and travelling allowance are regulated under the rules in the Madras Financial Code, Volume I.

(6) In special cases, where encashment of Cheques will mean delay and the disbursement of pay or travelling allowance is urgently required, viz., on transfer or on tour, payment may be made from regular cash balance of the system and treated as temporary advance. This should be recouped as soon as the cheque is encashed.

Section III—Stores

(i) Administration of Stores.

General

367. The Electricity Board undertakes to do almost all its works departmentally. This is due to the necessity for accelerating the execution of extensions to supply power to consumers within the minimum time possible. Further spares are always to be kept to meet breakdowns and emergencies. These spares are useful not only to the departmental works but also to large consumers having their own equipment. Consequently, the Board has to deal with large stock of materials, the annual receipts and issues of which amount to several lakhs.

Administration

368. The general administration of all the stores of a system is vested in the Superintending Engineer, and this includes the direct responsibility for arranging, in accordance with the rules, for the acquisition of stores, their custody and distribution according to the requirements of works.

369. For this purpose, the Divisional Engineers are generally held responsible for the stores situated in their area and they are enjoined to acquiant themselves with the stores on hand and their requiremets. The Stores Superintendent or Assistant Engineer/Stores is responsible to review the balances of all stores in the system every month and bring to notice of the Divisional Engineers any stores falling short with a view to ascertain their requirements. The Superintending Engineer shall be posted with the information on the requirements of the respective divisions and the availability of stores and the action taken for the balance every month by the Stores Superintendent or Assistant Engineer,

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Stores. It should be seen that no works are held up and supply delayed to any consumer for want of stores. This requires careful forecast on the part of the Officer's concerned.

370. The stock articles of each system are kept in the Central Stores at the headquarters of the system under the direct control of the Superintending Engineer. This stores will ordinarily supply all the stores required for the distributions and constructions. A sub-store is attached to each divisional headquarters under the immediate control of the Divisional Engineer and contains stock of materials to be distributed to the several distribution stores in the divisional area. The Distribution and Sub-station stores in each division are in charge of the Senior Executive Subordinate of the place under the control of the Assistant or Divisional Engineer concerned.

The Stores Superintendent will work under the Superintending Engineer and act as per his instructions.

371. All officers in charge of the stores are required to take proper precautions against deterioration or loss. Materials kept in the open places should be protected against the effects of weather. Valuable stores and fittings should be kept in locked rooms and the possibility of pilfering guarded against. Special attention must be directed to fire conservancy. No oils, varnishes, inflammable compounds, kerosene, petrol, packing materials, etc., should be stored with other materials. Materials of this nature should be stored separately, at a safe distance from places where other materials are stored, so that there will be no danger of fire spreading to the store houses and material yards.

372. Notice boards both in the English and the language of the place should be placed at the entrance of the store house, and on other places where materials are placed, prohibiting smoking in the store house or in the immediate vicinity.

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Custody of stores.

Custody

373. Large stores requiring whole-time work are held in the custody of the Storekeepers appointed for the purpose. In other cases, they are in the custody of the Supervisors or Junior Engineers, as the case may be.

374. The Storekeepers in the several sub-stores, or the Engineers where no Storekeepers are appointed and the Chief Store-keeper will be responsible for the custody preservation and issue of the stores and to keeping the required returns relating to them. They will be responsible to the Chief Accountant for the maintenance of the accounts and regulating the receipts and issues strictly in accordance with the departmental regulations.

375. Storekeepers should deposit security which may be fixed by a general order of the Superintending Engineer.

376. The Chief Accountant should arrange to give training to as many clerks and Accountants as possible in the Stores field work comprising handling stores, indentification, receipt and issue and stores pricing so that the system may have trained staff in all branches of stores, pricing and accounts. This will secure efficiency both in the field and in the office.

Acquisition of stores.

Preparation and scrutiny of indents.

Purchase of Stores.

377. The following is the procedure adopted for the purchase of stores in a system. The materials in stock are intended for—

(i) maintenance and operation,

(ii) service connections,

(iii) spares and tools and plant for general purposes, and

(iv) construction of works including extensions, petty replacements and improvements.

378. The materials comprise those which can be expected in the Indian markets and those which are to

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be shipped from abroad. The indents for stores are submitted by the divisions every half-year and should clearly show the two classes of materials separately. The indents should be prepared in the M.E.D. Form 71, and the quantities worked out showing the opening balances on the date of indent, probable consumption before the next supply period, and the quantity required during the half-year covered by the indent. The quantities should be worked out separately for maintenance materials, service connection articles, spares and line materials for constructions. The service connections expected, the extensions in progress, sanctioned works on hand and proposals which are likely to materialize should be clearly specified. In addition to these quantities, the stock should provide for a minimum length of H.T. line and L.T. line materials to be always available for emergencies. The normal delivery periods by suppliers, the time taken for consolidation and scrutiny of indents by the Superintending Engineers, the Superintending Engineer (Technical), calling for tenders and placing orders should be taken into account and the stock regulated accordingly. It should be noted that no works are to be held up for want of stores and the primary responsibility for seeing that the materials are available rests with the field officers. Indents should therefore be carefully prepared as, on the availability of stores, mainly depends the programme of works and development.

Consolidation of Indents.

379. The requirements of stock materials in the system for the half-year ending 30th September and 31st March should be consolidated from the divisional indents, well in advance, by the Chief Store-keeper, from the data furnished by the Divisional Engineers including therein a similar indent for the Central Stores at headquarters.

380. Whenever the quantity of materials requisitioned for is in excess of the quantity used during any one of the last three official years, a clear explanation in

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support of the increased demand should be furnished in the remarks column.

381. The maximum and minium limits proposed for each article at each distribution should be taken into account and in no case should quantity in excess of the maximum be included except on specific grounds of actual requirements.

NOTE :—(1) The maximum and minimum limits refered to in the paragraph will not apply to construction works, provided that the purchase of materials for work are kept within the reserve limit of stock fixed for the construction circles.

(2) The limits referred to in the paragraph will not also apply to the Operating Systems in respect of construction materials subject to the condition that the stores exclusively acquired for Operation and Maintenance works in the Operating Systems are clearly segregated from those acquired for operation and maintenance including construction, and that separate ledgers are maintained therefor.

382. The quantities should be limited to the absolute minimum consistent with the satisfactory and efficient working of the department and unnecessary locking up of funds should be avoided.

383. The indent should be consolidated by the Stores Superintendent and put up through the Assistant Engineer incharge of purchase to the Superintending Engineer.

384. A consolidated requisition in M.E.D. Form 71, for all the materials (including those for which orders are to be placed by the Superintending Engineer), should be prepared and submitted to the Chief Engineer by the first week of January and July of each year. The indents will be scrutinized by the Superintending Engineer (Technical) tenders called for and local Purchase Orders for items beyond the powers of purchase of the Superintending Engineer will be placed by the Superintending Engineer, (Technical,) or the Chief Engineer for Electricity as the case may be.

NOTE:—(1) Supplemental demands for the purchase of materials not included in the half-yearly list of requirements should be few and made as and when necessity arises and the Superintending Engineer, (Technical), addressed where necessary

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for placing orders. It should be noted that Divisional and Assistant Electrical Engineers can make purchase of stores only in special or emergent cases—*Vide* Appendix I. The Officer from whom proposals for indents originate should follow up the indents, if necessary, by periodical reference to the Superintending Engineer. The responsibility for the availability of the articles when they are required in the field rests with the initial Indenting Officer.

385. The powers of sanction for the purchase of stores are included in the Appendix I.

386. Conditions regarding quality and price being equal preference should be given to articles held in stock in India; and it is only when the articles cannot be purchased locally, they need be imported, by placing orders on the India Stores Department, London.

387. Orders for purchase should not be split up, merely with a view to bring parts of the same demand within the powers of sanction of a subordinate authority.

388. Copies of orders according sanction for the purchase and specifying the conditions of supply of stores and payment for them should be communicated to the Chief Accountant for check and payment of bills. Further correspondence affecting payments and conditions should be similarly communicated. To avoid audit objections and consequent delay in payments, the sanction of appropriate authority should invariably be obtained at the time of deviation from and additions to the orders and also for any modification in design, rates, etc. Reference to such sanction should be invariably quoted in the bills.

In Systems/Circles the Assistant Engineer in charge of purchase of stores should send the draft Local Purchase Orders, abstract of tenders, comparative statement of costs with recorded reasons for placing the order on a particular tenderer, etc., together with all connected correspondence direct to the Superintending Engineer for his orders.

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Rules to be observed in purchase of stores.

389. The following rules should be observed in placing orders for the Stores:—

(1) The rules in Chapter VII of Madras Financial Code Articles 125 and 126, may be referred to.

(2) The object of the rules referred to is among other things to encourage the local purchase of stores. As most of the manufacturing firms of foreign countries have agencies in India prepared to deliver articles at the places required and to give where necessary technical advice and service, it is unnecessary to place orders for articles of foreign manufacture with India Stores Department, London. Conditions regarding price and quality being equal, preference should be given to Indian articles and articles (even of foreign manufacture), held in stock in India. It is only when the articles cannot be purchased locally with advantage, they need be imported by placing orders on the India Stores Department, London. As the placing of such orders with the India Stores Department, London, involves needless extra expenditure to Government in the shape of charges for technical advice furnished or other service rendered in connexion with the actual execution of the orders, it is incumbent on the purchasing officer even when articles of special or unusual character or other specified equipment is to be purchased from outside India to satisfy himself, that suitable and economic purchase cannot be made in India and when purchase abroad is resorted to, they should clearly place on record the reasons for doing so.

Local purchase to be encouraged.

Purchase outside the India Stores Department.

(3) Direct purchase of stores may be made, from outside the agency of the India Stores Department contracts—

(i) at places other than those where stocks are held against such contracts;

(ii) if the supplies are required urgently and can be obtained locally or from a nearer station; and

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(iii) if the value does not exceed Rs. 100 in each case and Rs. 1,000 in the aggregate in any one year.

The responsibility for watching this limit rests with the Central Office of the system and not with the Audit Office of the India Stores Department.

(4) A list of India Stores Department rate contracts and the stores which should ordinarily be obtained against such contracts is included in the Appendix V. A list of exceptions to stores to be purchased through India Stores Department is also included. Hand-carts, trucks, trolleys (Indian made wooden and cane furniture, country carts and boats, etc.), which can be satisfactorily and economically obtained from local sources should be obtained locally.

NOTE.—The charges for testing and inspection of articles by the India Stores Department are given in the India Stores Department contracts.

When inspection fees are chargeable on the value, they will be calculated on the value of articles accepted, as shown in the order. If freight charges are shown separately in the order, they will be excluded in calculating the fees but not otherwise.

(5) When large quantities of materials, which are commonly sold in an adulterated condition or of an inferior quality, are purchased in India, it is desirable to ask the firms supplying or desiring to supply the articles, to support their quotations with a certificate of test from the Government Test House at Calcutta and with a guarantee that the article supplied will be reasonably in accordance with the quality certified. Samples may be sent to the Test House occasionally for confirmatory test, to satisfy that the supplies are good.

(6) Inspection during manufacture of structural work undertaken on behalf of Government by certain engineering firms is provided for by the India Stores Department and the assistance of the Chief Controller of Stores (Inspection branch), India Stores Department, may be obtained in suitable cases.

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(7) For reasons of standardization, articles similar to those already in use in the department should as far as possible be purchased. Items are best purchased in bulk such as lamps, lubricating oil, etc. No purchase for special equipment should be made without orders of the Chief Engineer.

Tents.

(8) Tents and other articles manufactured in jails should invariably be purchased from the Jail department unless the previous sanction of Government is obtained to their purchase elsewhere and on grounds of superior quality, cheapness, guarantee, etc.

(9) All proposals for the supply and disposals of tents should be submitted to the Chief Engineer for sanction.

(10) Transport of tents, taken on tour, by gazetted officers for their personal use, should be treated as contingent expenditure subject to the maxima rates and scales prescribed, if any. If they are used for works, the charges should be debited to works. Ordinarily in the Electricity department, this will be carried by lorries.

(11) An annual return of tents should be submitted to the Chief Engineer in the C.F. No. 479—report of the condition of tents revised in Memorandum No. 17073-Pen-2, dated 20th June 1935.

Jail articles.

(12) (*a*) The rules regarding purchase of articles from jails apply mainly to furniture. If furniture or other articles manufactured in jails could readily be purchased in the departmental workshops there is no objection to order being placed on departmental workshops as they are constituted for the convenience of the department, without depending on other agencies for such supply. Reasons why Jail articles are inconvenient, such as delays, should however be recorded in the orders on the workshops.

(*b*) With a view to enable the jails to comply with the orders for supply of standardized articles of furniture within the same financial year, a forecast of

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the requirements of furniture during the ensuing official year should be forwarded to the jails in February or March of every year and early in the official year firm orders for the supply of furniture should be placed on the jails.

(13) If the jail or school is unable to supply the indent, the order should be offered to another jail or school situated within 100 miles, if it makes the articles. Rush of orders at the end of the financial year should be avoided. It is also permissible to obtain supplies from any of the Government Industrial Schools at Madras, Bellary or Calicut, or Government Trade School, Mangalore, if the school is nearer than jail.

(14) Madras timber only should be used and the possibilities of getting the requirements of wood or timber from the Forest Utilization Officer ascertained before going to the outside market. All indents for furniture should be restricted to that made of Madras Timber only. Timber.

(15) All soap requirements should be obtained from Kerala Soap Institute, Calicut. Soaps.

(16) All articles which are manufactured at the Board's workshops at Mettur should be obtained from there. The Public Works Department workshops and other Government workshops authorized to undertake work for other departments should also be given opportunities to quote for works which the Mettur workshops cannot undertake. Transformers and motors which are in need of repairs and which cannot conveniently be undertaken locally should be sent to the Mettur and other workshops of the Board. Provided prices are reasonable, orders should be placed where necessary with industrial workshops or other establishments utilizing Government electric supply only.

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Local purchase orders—Preparation, scrutiny and issue of orders.

390. Indents may conveniently be grouped under—

(1) Bulbs.
(2) Meters.
(3) Cables and cable boxes.
(4) Iron articles.
(5) House service connection materials.
(6) Spares for equipment.
(7) Transformers.
(8) Metering and feedering cubicles.
(9) Conductors.
(10) Switchgear, etc., lightning arresters.
(11) Poles, crossarms and clamps.
(12) Insulators.
(13) Testing instruments, etc,

NOTE.—Longcloth is not an article of stationery and may be obtained as stores by indenting officers.

391. As far as possible, materials should be standardized including the nomenclature. In the indents, only this nomenclature and classification should be adopted, those not falling under them being detailed at the end of each class.

392. When machinery, spare parts or accessories to existing machine, instrument or equipment are requisitioned for, it is most important that a statement, more or less in detail, should be given of the purpose for which it is required. In the case of spare parts or accessories, full particulars should be given, viz., the date of supply, the names of the makers, the number, if any, of the machine, the ship by which received, the serial number, capacity range, etc. When the nomenclature of a spare is in any way doubtful, a description and a sketch should accompany the demand. The departmental specifications should be given in the orders.

393. Indents or orders for spare parts should not be sent, piecemeal but half-yearly or three months, as this will be advantageous for better prices.

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394. None but the approved type of article for which a type or pattern has been laid down may be included in the requisition without the orders of the Chief Engineer.

395. For standard articles, use should be made as far as possible of the contract schedules of the India Stores Department. But for large quantities if there is a possibility of securing lower prices for materials satisfying departmental specification, tenders should be invited.

396. All orders must state clearly the head of charge to which the cost is to be debited. All requisitions should state definitely the date or dates by which the stores are required. Vague phrases, such as "urgently required", "wanted as early as possible", convey no precise meaning.

397. When placing orders for stores, the original will be sent to the firm with whom the order is placed, one copy will be sent to the Chief Accountant, one copy to the Superintending Engineer, one to the Audit Officer, if necessary, and another filed with the office of origin. Orders should be placed in the special M.E.D. Form 146, printed for the purpose.

398. The order should give the various items serially numbered, a brief specification of the materials to be supplied, the quantity in numbers or weight, the unit rate and the cost of the item. The order should also specify definitely and clearly the place of delivery, date of delivery and penalty for late delivery.

399. The orders for purchase of stores will further clearly state whether the rates are f.o.r. destination or freight prepaid, or to pay, as the case may be, the supplying firms being asked to include in their bills the charges not covered by f.o.r. prices supported by cash vouchers.

400. For facility and economy, orders will be placed for a particular item or group of items covering the requirements of the entire department, but it is also

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permissible to place separate orders pertaining to each paying unit, i.e., system.

401. Any changes in the agreed rates made subsequently to placing of the orders, must be intimated to all officers to whom the original order is communicated, particularly the Chief Accountant, the Superintending Engineer and the Audit Officer. Such changes in the rates must invariably be entered in the original copies with the officers and attested.

402. The calculations and specifications must be complete and clear in every respect and be accompanied by the necessary drawings and models or samples. Full information should be given as to the requirements in all cases where doubt can possibly arise. The local purchase order should show the total value of stores under each classified head as well as the grand total.

403. The time within which delivery of materials should be made should be specified in all important and urgent cases and a clause as to the levy of penalty for late delivery inserted in the local purchase orders relating to them. In the case of Local Purchase Orders placed by the Superintending Engineers of Systems/Circles within their monetary powers, the Superintending Engineers are authorised to sanction extension of delivery period only upto a period of six months on reasonable grounds and any extension of delivery period beyond six months should have the approval of the Chief Distribution Engineer, the Chief Operation Engineer and the Chief Construction Engineer, as the case may be.

404. (*a*) If the amount of the L.P.O. is less than Rs. 5,000 discretion rests with the Superintending Engineers of the System or Circle to impose the retention clause or waive it, even though generally if the material requires some interval of service to be confirmed satisfactory, 10 per cent retention will require to be imposed even for L.P.Os. within Rs. 5,000.

(*b*) If the amount of the L.P.O. is more than Rs. 5,000 and if the material requires test and interval

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of service to be pronounced satisfactory (like meters, transformers, etc.), the Superintending Engineer will have no discretionary powers to waive the retention clause, but if he feels that special reasons exist for waiver, he should refer the case to Chief Operation Engineer for orders.

(*c*) If the material purchased does not require test and is of a standard design and workmanship not requiring an interval of service to be pronounced satisfactory, the Superintending Engineer can be vested with discretionary powers (without referring to Chief Operation Engineer), to waive the retention clause even if the value exceeds Rs. 5,000. The Superintending Engineer should in such cases submit to Chief Engineer (Electricity), a monthly return giving details of suppliers name, materials ordered, value of L.P.O., reasons for waiver, etc. Full payment can however be made only after the materials have been duly received and checked for quantity and quality and found to be completey satisfactory.

405. Contracts should specify that—

(1) the approval or waiving of test certificates shall be by the Superintending Engineer (Technical). He will refer all important cases to the Chief Engineer before giving his final decision.

(2) Bills should be forwarded to the Chief Accountant of the system, to whom all further correspondence regarding payment be addressed.

(3) The receipt of the local purchase order should be acknowledged.

(4) If for the convenience of the supplying firms payments of their bills are required at their headquarters through demand drafts, the exchange commission charged by the bank have to be borne by the firms concerned.

(5) A forwarding invoice in triplicate should be sent to the consignee along with the railway receipt to each station and got acknowledged by the receiving officer. A copy of this acknowledged invoice should be attached to the bills sent in duplicate.

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406. In view of the general unsteadiness of the market in the case of imported materials, a date should invariably be specified for receipt of tenders and acceptance should be communicated to the successful tenderer immediately and before the market rates rise. If the prices have fallen, before the communication of acceptance of the tenders, the lower rates should be accepted with the consent of the tenderer.

407. Reminders for the delay in deliveries of materials may be issued (i) by the Divisional Electrical Engineers in the case of orders placed by Superintending Engineers, with the copy to the Chief Accountant and (ii) by the Superintending Engineer with copy to the Superintending Engineer/Technical and Central Office in the case of orders placed by the Superintending Engineer/Technical or the Chief Engineer.

408. Indents for supply of medical stores will usually be confined to the supply of one of the other of the medicine chests provided under the Civil Medical Code for issue in particular cases, e.g., "Working parties," etc. They should be usually submitted through the District Medical Officer or the Director of Medical Services. They should be prepared in quadruplicate. Form No. 4 obtainable from the nearest civil hospital or from the Director of Medical Services, by carbon paper and must be legibly written. All columns in the indent should be properly filled in.

NOTES.—(1) No indents should be submitted between the 10th February and 31st March as the Medical Stores Depot will then be engaged in stock taking.

(2) Indents should not be submitted piecemeal by officers. Annual requirements of drugs should be included in the indent referred to above.

Insurance of Government property.

409. It is a general principle that Board bear their own risks and do not insure Board property except in the case of specially valuable property liable to special risks. In the latter case, the sanction of Board should be obtained. In the case of goods indented from abroad, insurance

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charges are payable by Government only, when the purchase price includes cost, insurance and freight of goods as delivered at the Indian port.

In connexion with imported materials covered by contracts for supply and erection, where necessity for storage of materials at site, after receipt and before commencement of erection is being felt, insurance of materials during the period of storage is permissible in cases where there is some risk of breakage or damage. The cost of such insurance should be borne by the department. If the storage continued for a longer period, the Chief Engineer should obtain the sanction of the Government in sufficient time before the expiry of the six months explaining fully the circumstances. These instructions will also apply to payment of war risk insurance charges.

The following officers are empowered temporarily with powers to insure goods not covered by Article 319 of the Madras Financial Code Volume I upto the limit mentioned against each :—

Name of Officers	*Power to Insure*
Chief Engineer	Rs. 20 lakhs (Rupees Twenty lakhs) in each case.
Chief Construction Engineer	Rs. 25,000 (Rupees Twenty-five thousand) in each case.
Chief Operation Engineer	Rs, 25,000 (Rupees Twenty-five thousand) in each case.
Chief Distribution Engineer	Rs. 25,000 (Rupees Twenty-five thousand) in each case.

NOTE :—(1) The Powers delegated to the above Officers of Tamil Nadu Electricity Board authorising them to insure goods are only temporary. As per B.P. MS. No. 480 dt. 19—3—71 the powers are being continued upto 31—3—1973.

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410. The following registers are maintained in the Stores section of the system in connexion with the purchase of stores :—

(i) Register of Local Purchase Orders.

(ii) Register of Indents for English Stores.

(iii) Register of I.S.D. Contracts.

(iv) Register of Indents sent to the Executive Engineer Electrical and Mechanical Division.

In order to have a complete record of all consignments received or sent by rail and also a check over payments for transport of materials from or to the Railway Station, the Chief Store-keeper and each Junior Engineer or Store-keeper in-charge of stores should maintain a Register of Railway Receipts Inwards (M.E.D. Form)* and a Register of Railway Receipts Outwards (M.E.D. Form)*. The Register should be reviewed monthly and submitted to the Chief Accountant with the results of such review and the action taken.

At the end of each calendar year the Engineer in-charge of Power Systems and Construction should submit to the Chief Engineer by the first week of January a return showing the quantity of explosives purchased and the price paid therefor.

(ii) Accounting of stores transactions.

Classes of stores.

411. The stores are broadly divided into the following categories, viz. (1) stock or general stores; (2) tools and plant charged to final accounts, transmission line, sub-stations and distributions (whether capital or maintenance) and (3) spares charged to works. The accounts of the stores of the department are based on the fundamental principle that the cost of the purchase should be debited, in the first instance, to the suspense account 'stock' though the articles purchased may be for a

* Not printed.

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particular work, or chargeable to other heads of account or meant for general purposes. That is, stores transactions of the department whether charged to the suspense account 'stock' intended for general purposes and kept in the store house or whether they are intended to be finally charged off to tools and plant or to work will pass through stock accounts.

NOTES.—(1) Thus the cost of items (2) and (3) above, viz., tools and plant on sanctioned estimates and spares to be eventually charged to works, ordered and obtained, pass through stock accounts initially by receipting them, but should be charged off to the respective accounts by showing them as issues on requisitions by the officers, whether they have passed through store house or have been obtained directly on spot.

(2) All other stores should continue to be kept in the suspense account pending clearance as the materials are actually used by charge to the specific account or works.

(3) The cost of materials intended for definite and ascertained purposes, or tools and plant or spare as in note (1) above, whether they are kept in the store house or delivered at site, should, though initially passing through stock accounts, be charged to the respective final accounts without delay and for this purpose, work orders should be obtained and requisitions issued by the concerned officers in the same month of receipt, if possible.

(4) Tools and plant and spares, not immediately required for specific works or normal operation maintenance [vide Notes (1) and (2)] are held as part of stock.

NOTE.—The word "Spares" is illustrated below:—

A lightning arrester unit may be used—

(*a*) to replace a broken down unit in service,

(*b*) to protect an existing service previously not so protected or inadequately protected,

(*c*) on a new extension;

only in case (*a*), the unit is termed "Spare" in the replacement sense and is borne on operating account. In both cases (*b*) and (*c*) it is a charge against capital, and should invariably be kept on stock until drawn on a capital work order.

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(5) In the case of special tools and plant borne on "Stock" but used on capital works, the tools and plant will be devoluted to stores on completion of the construction and a percentage of the value of the tools and plant debited to capital by credit to stock. The actual depreciation to be allowed will be noted in the devolution note as determined by the Superintending Engineer.

(iii) Numerical accounts and stores.

412. The detailed accounts procedure for stores held under stock is given in paragraphs 413 to 429. In respect of items (2) to (3) mentioned in paragraph 411, through their cost is finally charged to the estimates, numerical or quantity accounts of receipts, issues and balances should be maintained as indicated in paragraph, 461 with a view to have proper control over the articles.

Accounting of stores transaction—Receipt of stores.

A. Receipts in stores.

413. Materials may be received on stock from the following sources :—

(1) Local Purchase.

(2) Foreign Purchase.

(3) Board's workshop manufacture.

(4) Inter-stores transfers.

(5) Inter-Systems transfers.

(6) Stores devoluted from works.

Examination of stores from abroad.

414. In the case of materials imported from abroad they should be examined on receipt by a responsible officer of rank not lower than an Assistant Engineer and action taken as indicated in Appendix V. The packing account referred to in the appendix will be sent to the stores concerned by the landing and clearing agents, or by the Chief Store-keeper. An immediate report should be made to the Superintending Engineer (in duplicate),

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when articles are received damaged or other discrepancies found between the materials as received and the particulars as per the packing account as noticed.

N.B.—One copy of verification report is intended for use in the stores accounts branch.

Stores transferred from works

415. When materials drawn for works and found surplus are returned to stock, they should be accompanied by a stores devolution note in M.E.D. Form 52. The devolution notes are written by carbon process in quadruplicate by the officer in charge of the work. In order to enable the Central Office to correctly value the stores and credit the account number concerned, reference to the original requisition and the work order for which the materials were drawn from stores should be given in the devolutions. In the case of dismantled materials devoluted to stock, if the numbers and dates of the original requisition cannot be given by the field, such particulars as will enable the Stores department to correctly trace the original requisition should be given in the devolution notes. One copy of the devolution is retained by the subordinate and the other three copies sent to the store-keeper with the stores.

Inter-stores transactions.

416. Materials are obtained from other stores within the system on requisitions from the officer in charge of the indenting stores. The store-keeper of the stores indented upon will comply with the indent in full or if he is unable to do so make suitable alterations (attested by his dated intitials) in the quantities shown in the requisition.

Other sources.

417. (a) Materials from all the sources mentioned in paragraph 413, should be examined and counted, weighed or measured, as the case may be, when delivery is taken. They should then be entered directly in the Stores Received Book in M.E.D. Form 53. The Stores Received Book maintained in the stores is an initial record serving the purpose of a measurement book in so far as stores

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received are concerned. The pages of the Stores Received Book should be machine numbered. It should be written in triplicate by carbon process. The following further instructions for the maintenance and writing up of Stores Received Books in store should be observed :—

(1) Entries should be made in ink or in indelible pencil.

(2) Entries should be recorded continuously and no blank page should be left or torn out. Any page left blank should be cancelled by diagonal lines, the cancellation being attested. None of the lines should be left blank. Any lines not required should be carefully scored through in order to prevent additional entries being made later on.

(3) No entry should be erased. If a mistake is made it should be corrected by crossing out the incorrect words or figures and re-writing the correct words or figures and the corrections made should be attested with dated initials by the store-keeper or Junior Engineer concerned.

(4) Detailed account of measurement of stores should be kept in the Stores Received Book.

(5) Reference to Local Purchase Orders (copies of these are sent to the stores) and suppliers' name should be given in respect of materials received from suppliers. In the case of purchases through the agency of the India Stores Department, that department should be shown as suppliers, the name of the firm actually supplying being noted within brackets. Similarly, when an order on a firm is executed by their agents, the firm and not the agents should be shown as suppliers.

Reference to the supplying company's despatch advice note should also be quoted in the Stores Received Book. Brief account of damages or defects should be mentioned in the Stores Received Book as well as in all the copies of the despatch advice note returned to the supplier duly acknowledged.

(6) The quantities to be noted should be in the same unit as that adopted in the Local Purchase Order

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Any certificate the Store-keeper or the Junior Engineer concerned may be called upon to record in respect of the receipt of the stores should be in the following form :—

Received on and duly recorded in Stores Received Book Folio No.

Date (Signature)

(7) *Clearing pakages at destination.*—Unloading facilities at Railway stations of destination, demurrages to be paid otherwise should be looked into carefully. Where no Chief Store-keeper or Transport Overseer exists, the Assistant Engineers will be responsible to see and arrange well in advance for any special unloading and transport facilities called for, specially when heavy equipment is expected. In other cases, the Chief Store-keeper or Transport Overseer will be responsible. The Chief Store-keeper should scrutinize all local purchase orders, bills of lading, shipping documents, etc., and intimate Divisional Electrical Engineers well in advance of all cases requiring the special arrangements. The territorial Assistant Engineers will also take similar action.

Any discrepancies in weight or description noticed between the actual consignments delivered and as entered in the suppliers' despatch advice note should be examined and if necessary proper entries made in the railway delivery registers. If, however, there are any outward indications of extraction, damage or loss "open delivery" of the consignment should be applied for and a certificate of damage and loss obtained. Any laxity in this respect resulting in loss of property shall be liable to be made good by the Officer clearing the goods.

(8) The following points among other things should be noted in verifying the stores :—

(i) Whether breakages, shortages or other defects are required to be replaced or not should be specified.

(ii) If the specifications, such as the Catalogue number of the materials received, are not in accordance with those as per order, it should be specifically mentioned

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that the materials actually received can be made use of, and will be as efficient as those in the order, in case such materials are accepted.

(iii) In the case of materials short received or breakages or not up to mark, it should be stated whether the bill may be passed deducting for replacements or replacements should be awaited; if the former, suitable deduction should be proposed.

(iv) In the case of materials like meters, transformers, lamps, etc., test certificates will be watched by the Central Office, unless the field states that laboratory test is required before accepting—this should be for special reasons to be advanced.

(v) There should be no delay of more than three days in verifying the materials received and taking to the Stores Received Book; delays exceeding this limit should be briefly explained in the remarks column of the Stores Received Book.

(vi) The reason for breakages, etc., should be stated in the covering letter. If some breakages can be set right locally, the approximate cost to be recovered should be specified.

(vii) The Accountant of the Accounts payable Section should certify, before passing the bills, to the effect that he has compared the rates in the invoices with those of the orders placed with the firm and found them correct and that the materials received have been accounted for. He is also responsible to see that the verification report conform to the above instructions and that suitable deductions are made where necessary.

(viii) If any loss to Government results, as a consequence of the failure or delay to report the non-receipt of shortages or damages, etc., the departmental officers will be held personally and financially responsible for such losses.

(9) In the case of materials ordered by the Assistant Engineers and Divisional Electrical Engineers for local purchase, under their powers for emergency use and

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delivered at site, measurements should be recorded in the measurement books in the same way as for work done. These are not passed through Stores accounts.

10. Units for accounting of copper and other conductors, manilla rope, etc., should be standardized. The manilla rope should be accounted for in Metres and Kilograms. Conductors should be accounted for in Kilometres and conversion tables for weights should be at every stores.

(b) In regard to receipting of coal at the Basin Bridge Power House Stores of the Madras Electricity System, the following procedure may be adopted.

As wagons containing coal are weighed at the Power House Premises, the weights are punched by mechanical process in the weighing machine. After verification of the name of the supplier, type of coal etc., the receipt may be taken into S.R.B. with reference to the weights noted in the punched card, which is to be taken as the initial record of weight.

Issues from stores.

418. Materials may be issued from stock for the following purposes :—

(*a*) for use on works either direct or by issue to contractor,

(*b*) for despatch to other stores of the system,

(*c*) for despatch to other system,

(*d*) for sale to contractors, employees and other persons or local bodies, where the materials can be spread without prejudice to departmental work.

419. (a) Issues are made in all cases only on the authority of requisitions (M.E.D. Form 51). The requisitions are written in quadruplicate by carbon process and should be filled up very carefully as all subsequent accounting depends upon it. One copy is retained by the requisitionist as his office copy and the other three copies are after countersignature by the Assistant Engineer presented to the Store-keeper for compliance. The quadruplicate fast copy should

Requisitions

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not be detached from the requisition book. In special and urgent case, Store-keepers may issue materials without countersignature by the Assistant Engineer. But in such cases the requisition with the subordinate in charge of the work should be sent to the Assistant Engineer who will countersign it and forward it to the Stores within three days of the receipt of materials. The Store-keeper will note in the other three copies of the requisition that one has been countersigned by the Assistant Engineer.

Responsibility of Assistant Engineers for requisition.

NOTE: (1) In exceptional and urgent cases, however, issues may be made on Transport Notes or slips issued by the Field Officers. Issues of this kind should be very rare and should be regularised by obtaining requisitions immediately thereafter. It will be incumbent on the Officers who draw materials without requisitions to send promptly a requisition in proper form and the requisition should in any case be furnished within 6 days of the drawal of materials.

(2) Such issues should be entered by the Store keepers in a Register in the prescribed form as soon as the transactions are over and noted therein the number and date of requisition as soon as this is received from the field officer concerned. The Store-keeper should remind for the requisitions if these are not received within a maximum period of 6 days from the date of issue.

(3) The register should be submitted to the Superintending Engineer by the Stores Superintendent every month so that he may satisfy himself that justifiable circumstances existed for the field officers to draw materials without requisition and also to see that the requisitions are being promptly received.

(4) All issues without requisitions should be simultaneously posted in the Bin cards giving reference to Transport Note or authorisation slip with reference to which materials were issued. When requisitions are received lateron reference to the requisition should be noted against the relevant entries in the bin cards.

(b) In regard to preparation of Requisition for coal issued to Boilers at Basin Bridge Power House of the Madras Electricity System, the following procedure is followed:—

Requisitions are prepared at the close of the day and posted into the SIB with reference to the Registers maintained at the weighing machines which give

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uptodate information as to the quantity of coal delivered. In other respects, the rules observed in regard to writing up of requisitions are followed in this case also.

420. All requisitions should bear the work order and account numbers in addition to a brief description of the work. Ordinarily a requisition will be for materials to be drawn on a single account or work. When it is unavoidable to issue a single requisition for the two or more works, the account numbers, work order numbers against each material should be distinctly given. The Assistant Engineer countersigning the requisition is responsible for seeing that a work order has been issued for the work and that the requisition is limited to its actual requirements.

421. Stores are expected to be drawn only for immediate use on the works. They should not be drawn in advance and more than the requirements as no materials accounts at site are maintained.

Note.—The Store-keeper should issue the materials immediately the indents are presented to him in the order of the indents received by him. Generally all issues from stores should be before 12 noon each day, except in really very emergent cases.

422. In case where materials are issued to departmental employees, contractors, or the public, acknowledgment of the parties or their authorized agents should be obtained in the requisition form kept in the stores. In all cases of issue of materials from stores where the person physically present to take the materials is one other than the drawing officer or the party concerned, there should be an indication in requisitions as to the person to whom the materials are to be handed over and his acknowledgment should always be taken at the time of issue of materials. A register should be maintained by the Store-Keeper showing the specimen signature of the drawing officers who sign requisitions for drawal of materials from his stores. The messenger authorised by the drawing officer to receive materials from the store-keeper should sign in the requisition in the presence of the drawing officer,

Acknowledgment of materials.

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before the latter's authorisation. The messenger will again sign in the requisition in the presence of the store-keeper at the time of receiving the materials by way of acknowledgement. This signature will be compared by the store-keeper with the signature originally affixed in the endorsement by the messenger in the presence of the drawing officer to satisfy himself about the identity of the person.

Notes.—Requisition books, devolution books, stores transfer note-books, work order books, stores issue books, stores receipt books, transport notebooks, time roll books, log books, fuse of calls, bill books, etc., are of money value in that their use results in financial transactions. They should therefore be used only one at a time and the same care as in the case of measurement books, receipt books, etc., should normally be taken.

For this purpose the Store-keepers in charge of the stores shall be the custodians of Requisition books, Devolution books, S.I.Bs. and S.R.Bs., Transport note books, Stores transfer notes for the requirements of the field officers in the stores area and shall maintain a register showing their receipts and issues. This register should be sent to Accounting Department for review along with the Stores Abstract Book-Vide paragraph 425.

The following instructions should be observed :—

(1) A line should be drawn entering across the page under each item of a requisition and if there is any space left, double lines should be drawn diagonally across the blank space in opposite directions.

(2) If the materials as per exact specification of the requisition are not available in the stores, the Store-keeper should run a line through that item over his initials and write 'not in stock'.

(3) Under no circumstances, should any corrections be made in the requisition by the Store-keeper in respect of quantities except under the initials of the requisitioning officer, nor should materials differing those specified be issued.

(4) If there is in stock an article, very near that specified, then the Store-keeper should make a note on the requisition covering those materials which he is able to issue to that effect and if the material is required, he should issue it on a new requisition which will be completed in exactly the same manner as other requisitions.

(5) When requisitioning for materials, the several component parts of any article should be shown as separate items; for

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example, if a 10 K.V.A. transformer with oil, hooks and primary cutouts is required, then the transformer should be one item, the oil a second item, the hooks a third item and the primary cutouts the fourth item. It should be clearly understood that no materials forming part of an article should be issued unless the requisition clearly calls for that article, even in the case of articles like transformers which are listed in the ledgers as complete with oil, hooks and so forth.

(6) In no case, should additions and alterations be made in a requisition, as there is no possible way of telling whether the additions have been made after or before the requisition was presented. The Store-keepers should not accept unattested alteration and corrections and return the requisitions for the issue of a new one, if necessary. Any correction found necessary due to items not supplied or short supplied for want of sufficient stock should be initialled by the party receiving the material and also attested by the Store-keeper in all the copies of the requisition. Requisitions shall be current only for 7 days from the date of requisition by the Junior Engineer; lapsed requisitions should not be presented to the Stores.

(7) In the case of materials returned back to Stores, only devolution notes should be used.

(8) In no case shall requisitions complied with be kept aside without being incorporated in the Stores Issue Book concurrently and sent to the Central Office immediately (the same day).

(9) The responsibility for the correct delivery of materials as per requisitions rest on the indenting officer only. He may depute an intelligent and competent subordinate he can trust to get the stores. In any case, when he himself does not go to stores, he should check up immediately on the receipt of the stores with the requisitions.

(10) One copy of the requisition viz., triplicate copy should be made over to the Messenger or the field officer, as the case may be, by the store-keeper to be taken with the materials to the indenting officer. On receipt of the materials with the copy of the requisition, the indenting officer will check up the quantities in the fast copy and the returned copy of the requisition and verify that the materials received tally with the quantity with reference to the particulars entered by the Store-keeper and acknowledged by the messenger or the field officer who received the materials at the stores. Any discrepancy should be taken up for suitable action immediately. The copy of the requisition received along with the materials should be

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suitably pasted with the corresponding fast copy of the requisition in such a matter as not to obliterate the entries in either of the two copies.

(11) The store-keeper will be left with two copies. He will send the 2 copies, original and duplicate, of the requisitions along with the copies of the S.I.B. to the Central Office. The Pricing Section will post the entries in the Priced Ledgers after noting down the "issue price" in the two copies of the requisition and pass on the duplicate copy of the requisition to the indentor and the other to the financial ledger section for posting in the financial ledgers. Thus only one copy of the requisitions will be filed in the Accounts Branch of the Central Office.

The Indentor will check that the valued copy of the requisition received from the Central Office tallies with the quantities originally noted in the triplicate copy of the requisition received from the Store-keeper. This check is necessary to ensure that the quantities entering the financial accounts and the quantities received against the requisitions tally. This copy will also be useful to work out the value of materials to compare with the estimates. After the comparison and posting the value in the initial accounts, this copy of the requisition will be filed with the work order and initial accounts for submission to Central Office on completion of the work.

(12) In the case of inter-system transactions alone, the store-keeper may send all the three copies of requisitions to the Central Office. In this case, it is not necessary to send a copy of the requisition along with the materials as the receiving officer can check up the quantities actually delivered by the issuing store-keeper with reference to the copy of the Transport Note handed over to the Messenger and with reference to the fast copy of the requisition available with him. The Central Office will send one of these copies along with T.D.A. and if necessary, one separately with valuation to the other Superintending Engineer for account purposes in his books. In all other cases of issues, the procedure of sending one copy with the materials to the indentor and two copies to the Central Office should be followed.

(13) The requisition books, both used and unused should be kept securely locked. All alterations e.g., in quantities description, etc., in requisitions should be attested by the Counter-signing Officer. If any requisitions are cancelled, all the four copies should be cancelled and the forms of such cancellation should be sent to the Central Office. Copies of requisitions should be written by carbon process only. If double side carbon paper is available, it may be referred to one side carbon paper.

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Stores Issue Book.

423. A daily record of stores issued is kept in the Stores Issue Book in M.E.D. Form 54. The pages of the Stores Issue Book are in triplicate and entries are made in it on the authority of the requisitions. This daily account is the basis of the stock transactions of the department; therefore as many details as possible should be given of each transaction as it occurs day by day. If the daily account, the Bin Card and ledger is properly and concurrently kept, there is no chance of errors or of any items being lost sight of, but any carelessness or delay in writing up might cause endless trouble. Serious notice will be taken of the Store-keepers indulging in such lapses. The Chief Accountant and the Accounts Assistants should check such initial accounts locally in their turns.

Stores Ledger kept in Stores.

424. The Stores Ledger (M.E.D. Form 56) should be posted from the Stores Received Books and Stores Issued Books. Only quantity columns need be posted in this ledger. The general principle is that in all the records kept at the stores the quantities only should be posted by the Store-keeper, the pricing being done in all cases in the Central Office, Pricing Section. After posting the ledger, the Store-keeper should daily forward to the Chief Accountant extract in duplicate from the Stores Received Book with the Devolutions and similar extracts from the Stores Issue Book supported by requisitions.

Stores Abstract Book.

425. The accounts of all stores for the month should be closed on the 20th. On closing the accounts, the abstract of stock receipts, issues and balances (M.E.D. Form 57) should be prepared and forwarded to the Chief Accountant within five days. In this abstract also, the store keeper should post only the quantities.

NOTE :— (1) The above procedure regarding preparation of abstract of stock receipts, issues and balance and forwarding it to Chief Accountant is applicable to sub-stores situated at Stations other than that of the Central Office. In respect of stores which are located in the same station as the Superintending Engineer's Office, the maintenance of Numerical Abstracts is dispensed with. In such cases, the quantity ledgers maintained

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in the stores should be taken to S.E.'s office for comparison with the priced ledgers maintained in that office every month regularly. The comparison should be made by the Stores Section of the Accounts Branch.

It should be arranged that the ledgers are taken to the Central Office by responsible persons and precautions are taken against loss of the ledgers.

(2) The maintenance of Numerical abstract in respect of stores in the sub-stores in the Kundah Circle is dispensed with subject to the following conditions.

(a) The concession should be made applicable to the sub-stores within a radius of 20 miles from the Superintending Engineer's office.

(b) The numerical ledgers should be taken to the Central Office for comparison with the priced ledger in that office regularly every month.

(c) The Superintending Engineer should ensure that the ledgers are taken by responsible persons to Central Office for reconciliation and that the ledgers are taken up for conciliation in the Central Office, immediately on receipt and are returned to the sub-stores after verification.

(d) The reconciliation of stores as required under para 429 of the M.E.D. Volume-I must not in any way be affected due to the new procedure.

Bin Cards.

426. A Bin Card (M.E.D. Form 50) is hung up outside each bin or rack in the stores. The minimum and maximum quantities to be stocked in respect of the material as fixed by the Superintending Engineer are noted in it. Each time articles are placed into or taken out of a bin or rack an entry is concurrently made in the Bin Card and the balance struck. Where materials are stored in yards Bin Cards should be separately maintained by the Store-keepers and all issues and receipts concurrently noted. The Bin Cards should show the balances at any moment and this should tally with numerical accounts. This agreement between the bin card and the numerical ledger will not however exist in regard to issues of materials without requisitions as per the note to para 419 above, for, in these cases, while the posting of the issues is made in the bin cards at the time of issue, the S.I. Bs are not prepared nor the posting made in the Numerical ledgers until the receipt of requisitions".

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NOTE (i):— The fixation of maximum and minimum will not also be insisted upon in respect of construction materials used in operating Systems subject to the condition that the Stores exclusively acquired for Operation and Maintenance works in the Operating Systems are clearly segregated from those acquired for Operation and Maintenance including construction works, and that separate ledgers are maintained therefor.

Valuation of stores transaction.

427. The following procedure shall be adopted in Central Office in pricing the stores.

(a) In regard to materials received from Suppliers the receipts are valued at invoice rates. If these rates are not available, the rates showing the relevant Purchase Order are adopted. If the Purchase Order rates also are not available, the current market rates or valuation approved by the Superintending Engineer is adopted. Later, when the bill is passed for payment, adjustment is simultaneously made for the difference between the bill amount passed for payment and the amount initially debited, thus bringing the final figure equal to the bill amount.

(b) (i) When dismantled materials or surplus materials are returned to stores from works, such stores are ordinarily valued at the original issue rate unless there is a general revaluation of stock when depreciated value can be adopted, wherever needed.

(ii) In cases where materials have heavily deteriorated (e.g.) if they cannot be put to ready use with equal efficiency without some repairs it is permissible to take them into stores at a depreciated value. Unless this is done, the cost of works will not take into account the cost of wear and tear of the materials used on works. This will not, however, apply to depreciation in regard to heavy tools and plant of construction works devoluted to stock, for which see instructions in para 449-A infra.

(iii) Where tools and plant articles issued to field have been worn out and are no longer fit for use, they should be survey reported under orders of competent authority by the field and then returned to stores as scrap item only. In this case the receipt will be taken into

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the "scrap" folio at the scrap value given by the field officer in the devolution note.

NOTE :— The devolution note in all cases of return of materials, tools and plant etc. should contain the following particulars.

(i) When the materials were originally issued to work, giving reference to requisition number and date on which originally issued.

(ii) condition of the materials; if the materials have been worn out, the percentage of depreciation that has to be allowed, and

(iii) recommendations.

(c) When materials are received from other systems or circles of the department, a provisional value with reference to valuation of similar articles in the priced ledger is initially adopted. On receipt of the debit advice from the Issuing System or Circle, adjustment will be made with plus or minus entries so as to bring the total value in respect of the material to the value intimated in the Debit advice.

(d) Where materials are transferred from one store to another of the same system or circle, the valuation of the receipt is done with reference to the issue rate obtaining in Priced Stores Ledger of the Issuing Stores, which is readily available in the Pricing Section and not with reference to the issue rate shown in the Priced Stores Ledger of the Receiving Stores.

(e) In respect of (a) and (c) above, if by the time the adjustment is made for the actual value a portion of the material concerned has been issued out from stock, it will not be necessary to debit the works concerned for the difference in value adjusted through S.I.Bs since the value so adjusted will get merged with the value balance available in that particular account. The future "Issue rate" will be the opening balance in value at the time of adjustment plus or minus the value adjusted, divided by quantity balance in that account. If however the adjustment in value relates to materials of isolated transactions (e.g. Transformer of heavy capacity or say Wood Poles, cases in which all items have been

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issued out) and at the time of adjustment there is no balance in quantity in the account or the quantity is too disproportionately low to bear the adjustment value, the adjustment in value to works should be made immediately in proportion to the relevant materials issued out.

427-A. All incidental expenses connnected with stores (viz., cost of carriage, store-keeping maintenance expenses, rent for storeshouse, wages paid to stores coolies and workcharged establishment for handling of materials in the stores godown or yard etc.) will be debited initially to a Suspense Account (270 stores handling suspense in the case of Operating Systems and 039 stores handling suspense in the case of Construction Circles). This suspense account will be cleared by a levy of a percentage charge on the value of stores issued. The percentage for each year will be fixed with reference to the value of stores issued during the year before the last and the incidental expenditure debited to suspense that year. The percentage may however be suitably modified with reference to any changed conditions. The percentage so fixed may also be varied periodically as detailed below. The idea is to exactly clear the debits to the suspense head by this percentage allocation. The progress of clearance will be continually watched and the "percentage charge on value of issues" will be refixed if necessary every 3 months under the orders of the Superintending Engineer so as to ensure that the suspense balance is almost wiped off, if not completely by the end of each financial year. The uncleared balance (whether debit or credit) if any, left under this suspense account at the end of the financial year will be transferred to Operation and Maintenance Expenses or Revenue as the case may be in respect of Operating System; and in respect of Construction Circles the uncleared balance at the end of the financial year (debit or credit figure) will be transferred under orders of the Superintending Engineer to the works accounts of the circle, to which bulk of the stock materials were issued during the year.

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Exception: (a) The incidental expenses mentioned above will however be debited direct to the stock material concerned as representing a part of the cost in the case of heavy equipments or heavy materials or materials in respect of which incidental expenses could be readily allocated. These are Transformers, Cement, Girders, Joists, Rail Poles and other Line Supports. But the percentage charge on the value of issues will be made applicable to these materials also and the centage charges so calculated on these materials will also be set off against the amount kept under suspense towards handling charges.

(b) Customs duty and taxes will, in all cases, be debited to the account of the materials concerned.

(c) Overseas freight and Insurance charges etc., will also be a directed charge on the stores and will not be pooled under the suspense head.

(d) As far as possible, stores imported directly for specific works should include ocean freight and handling charges upto destination, which will be debited to the Capital Works concerned.

NOTE (1):— When surplus materials are returned from a work to Stock the cost of carriage should be borne by the work and it should not be debited to Stock or the Suspense account referred to above.

(2) In the case of stores temporarily located with a view to catering to a particular construction work or works, the cost of shifting of such stores to another place on completion of the works should be straightaway debited to the work or works for which the stores were originally maintained and should not be debited to value of the stock materials concerned resulting in increase of the value or to the suspense account mentioned above.

(3) The charges for provincial establishment for the custody and account of stores are debited to the Working Expenses of the Operating Systems or to the scheme or schemes of construction circles. Hence no addition is made to the cost of stock materials on this account.

427-B. When materials are issued from stock, the issue rate is fixed on "Weighted average method". This rate will include the invoice rate only and not that

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part of the incidental expenses which are taken to the suspense head. Incidental expenses will however be included in weighted average in the special cases mentioned in Exception (a) above.

428. The requisition and Stores Issued Books are valued according to the above method and postings made into the Priced Stores Ledger in M.E.D. Form 56, from the extracts of the Stores Received Books and Stores Issued Books both in the quantity and value columns. One or more ledgers are kept for each of the Stores. One copy of the devolution note and one copy of the requisition duly valued should be sent from the Stores Pricing Section to the officer in charge of the work for his use in closing the work order.

NOTES:—(1) No journal vouchers are prepared in respect of transactions to be posted in the Priced Stores Ledgers. Whenever corrections or adjustment of the differences in values are found necessary, they are made by entries in Stores Received Books (with devolutions where necessary) and Stores Issued Books with requisitions for the plus or minus amounts to be adjusted.

(2) The Stores ledgers which are in loose leaf ledger form should be securely locked. The keys of the stores priced ledgers should be with the Chief Accountant or the Accounts Officers as the case may be. The keys of the Stores Numerical ledgers should be with the Stores Superintendent in the case of Central Stores and with the Assistant Engineer concerned in the case of Sub-Stores. Insertions of New folios or removals should be done under the orders of the Officer who has custody of the keys.

(3) After posting the Priced Ledger, one set of extracts of Stores Received Books and one set of extracts from Stores Issue Books with devolutions and requisitions are handed over by the Stores Pricing Section weekly or at earlier intervals as may be convenient to the General Accounts Section in the Central Office.

Stores Abstract Book of Central Office.

429. The abstract of stock receipts and issues showing both quantities and values for each of the stores is then posted from the ledger (after the month's transactions are posted). "The totals of the value columns of the receipts and issues in the abstract for each of the stores should agree with the corresponding totals of the Stores Received Books and Stores Issue Books including those prepared in the Stores Pricing Section of the Central Office." The quantities shown in the Store-

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keeper's abstract (vide paragraph 425) are then checked with those in the abstract of the Central Office, Pricing Section and, the former returned to the Store-keeper concerned with remarks, if any. A General abstract (M.E.D. Form 57) showing by values the opening balance, receipts, issues and closing balance for all the stores in the system should be prepared and a copy thereof handed over to the Accounts Section. The values as per this abstract and those in the clearing ledger for the various stores should be reconciled as indicated in paragraphs 433 to 436.

Payment of supplier's bills

Payment for stock received.

430. The suppliers (including other systems or departments) should be required to send bills to the Chief Accountant for materials supplied to each stores even though the local purchase order may cover supplies to several stores.

The supplier should also attach to each bill a copy of his forwarding invoice bearing acknowledgment of the receiving officer to ensure early payment without further reference to receiving officer.

Checks in Stores Section.

431. The bills for each stores are entered in a Purchase Day Book as and when received in the Accounts Payable Section and passed on to the Stores Section. They are verified with the Stores Received Book and certificates of check measurements received and references noted on the bill and Stores Received Books in the Store Section. The bills are then checked with local purchase order or indent and passed on to the Audit Section. Reference to Purchase Day Book should be given in the Stores Received Book and reference to the Stores Received Book folio number and date given against the item in the Purchase Day Book.

NOTES :—(1) It is permissible to send the bills to the field for verification and noting the Stores Received Book number, etc., if care is taken that delays in such verification and payment to suppliers are avoided.

(2) Discrepancies in the quantity received or defects in the materials (such as breakages, short or new receipts, objection and not up to the specification) should be noted in the Stores

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Received Books by the receiving stores and correspondence on this should be looked into when passing the bill.

(3) The Officers verifying the stores received should certify on the Company's despatch advice note or on the bill whether any railway freight or wharfage or undercharge was paid by them on the consignments and if so, whether any such payment is recoverable from the suppliers.

Check in audit section.

432. In the Audit Section, the Divisional Accountant should check the bills with the entries in the Stores Received Book and Purchase Day Book, and the local purchase order and ensure that all the conditions are satisfied. He should particularly see whether the value of shortages noticed or other items in the correspondence such as defects, etc., are deducted under order of the Chief Accountant and the bill is passed only for the amount due. The Purchase Day Book is treated as a book of original entry, from which the firm's Ledger and Clearing Ledger for Stock are posted.

NOTES :—(1) Items of purchases in the Stores Received Book for the month for which bills have not been received are entered in the Purchase Day Book at the end of the month with full particulars as given in the Stores Received Book and a consolidated journal entry made for the total values of such items as per local purchase orders, debiting stock (account No. 270, and crediting the suppliers. The fact of having included the items in the consolidated journal entry should be noted in the extracts of Stores Received Book.

(2) If it is known before the close of the month that the amount of a bill has already been included in the consolidated journal entry of a previous month, the amount as noted in the Purchase Day Book should be suitably marked and ignored in the total of the Purchase Day Book for the purpose of posting the clearing ledger for stock, care being taken to intimate the fact immediately to the ledger clerk maintaining the firms' ledger so that he may score out the item if it has already been posted.

If for bona fide reasons, the company cannot produce satisfactory evidence or vouchers in terms of the conditions of contract, the following procedure may be adopted in making payments for war risk insurance charges relating to imported stores :—

(*a*) In support of the rate for war risk insurance charges, the prevailing war risk insurance rate or that furnished in the common certificate issued by the British War Risk Insurance Office or other insurance body, where available may be accepted.

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(*b*) In support of the amount of insurance charges in the bill a certificate from the company's auditor or responsible representative to the effect that the amount is a correct debit against the concerned order of the department will be accepted provided that the cost price as arrived at from the rates of insurance and the amount of insurance is less than 90 per cent of the sale price in the order.

(*c*) In the case of an order executed in different shipments at intervals for which individual bills are sent provisional payment of each bill may be made on the above basis, subject to the check on receipt of the last bill to ensure that the sum of the values covered by each bill at the rate pertaining to each is less than 90 per cent of the sale price in the order.

(*d*) If the cost price arrived at exceeds 90 per cent of the sale price, sanction of Government should be obtained. Exceptional cases may be referred to if and when necessary.

(3) If action is not taken as stated in Note (1) above, the double credit afforded to the firm should be withdrawn by means of journal entry. Similarly when a bill is passed for an amount less than that claimed in it the difference in value should be withdrawn. The Divisional Accountant will be responsible for the proper journal entries in these cases.

In cases, where war risk insurance amount is not originally stated in the tender or order, production of vouchers in support of the actual amount towards such insurance may be insisted on before making payment.

Small plus or minus differences of the quantities supplied against Local Purchase Orders may be accepted provided the surpluses can be utilized and the shortages do not affect the execution of works. Any inconvenience should be reported by the field officers and in the absence of the same, bills will be passed in the Central Office.

Superintending Engineers may sanction extension of delivery time upto a period of six months on reasonable grounds and waive the operation of the penalty clause, if they think fit without reference to the Chief Distribution Engineer, Chief Operation Engineer and the Chief Construction Engineer so long as there is no departmental inconvenience, or consequential monetary loss or contravention of rules, in respect of the Local Purchase Orders placed by them within their monetary powers of purchase. Any extension of delivery period beyond the above limit of six months should have the approval of the Chief Distribution Engineer, Chief Operation Engineer and the Chief Construction Engineer as the case may be.

Each individual case of non-delivery of materials in time need not be reported to the requisitioning Officer, unless the delay has resulted in the inconvenience and the penalty clause

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of the previous month should be looked into and adjusted in the current month should be marked Special action should be taken for the differe remaining still outstanding. The Stores reconcilia Memo. should be signed both by the Accountants (St Pricing and General Accounts Section) who sho indicate against the items concerned the action tak by each.

Reconciliation of stores value as per accounts and stores books.

435. The following are the usual causes for the differences between the balances in the Priced Store ledger maintained in the Stores Pricing Section and the balances in the Clearing Ledger maintained in the General Accounts Section :—

(1) In the case of materials transferred from store to another which are in transit at the end of the month the Priced Stores Ledger of the receiving stores will no include the value of the materials as they have not yet been received there. But in the Clearing Ledger the value of the stores would have been debited as though the materials have actually been received there on the authority of the requisition. This difference will automatically be adjusted in the next month, when there wil be a corresponding difference, but of opposite natur between the Stores and Accounts Ledgers.

(2) A Devolution note might have been omitted t be posted by oversight. This difference is rectified b posting the Devolution note in the next month.

(3) Discrepancies between the amounts of the Purchase Day Book or Consolidated Journal Entry and the corresponding amounts in the Stores Received Book. The adjustment of all these differences are watched through the stock reconciliation memoranda ; vide also paragraph 437 in respect of item (1).

N.B.:—No discrepancies in the postings relating to Stores Issue Book and requisitions should occur as they can be detected at the time of preparing the trial balance and rectified before the accounts of the month are closed.

436. A certificate of monthly reconciliation of th Priced Stores Ledger and the book balances in respect c

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is to be enforced. Cases of enforcement of penalty clause should be reported to the officer who placed the order, for his decision. The officer receiving stores or check-measuring should certify that the delay if any to be specified has not resulted in inconvenience and assessed loss. In the absence of this certificate, the Chief Accountant will make the payments and the responsibilities for the belated delivery and inconvenience, etc., rests entirely with the field.

Procedure in the general accounts section of the Central Office

Clearing Ledger.

433. The devolution notes and requisitions received in the General Accounts Section are checked with Stores Received Books and Stores Issue Book (vide paragraph 429,) and then distributed among the ledger clerks for posting the various cost ledgers. Before the distribution of devolution notes, their amounts should be entered in a statement by the various stores to which they relate. A ledger account by value is maintained for each stores in the Clearing Ledger. In this ledger account the debit column is debited with the value of (*a*) the Purchase Day Book total for each stores which contains the value of stores received by bills consolidated journal entry, (*b*) the total of the devolutions as taken from the Devolution analysis sheet, (*c*) individual cash vouchers paid towards transport railway freight, demurrage or other incidental charges, increasing the value of stock which does not enter the Purchase Day Book and which should be covered by a separate Stores Received Book for such payments, (*d*) requisitions in the case of inter-stores transactions.

434. This ledger account is credited with the value of Stores Issue Books for each stores for the month. The debits and credits as per this clearing account in the General Accounts Section may not agree with the receipts and issues as per abstract value prepared in the Stores Pricing Section and reconciliation should be effected each month. For the clearance of differences which will not automatically be adjusted in the next month action should be taken by the Accountant (Stores Section or General Accounts Section) as the case may be for their rectification. The reconciliation memo. (M.E D. Form*)

* Not printed.

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each of the stores in the system should be sent by the Chief Accountant to the Accountant-General by the tenth of the second month succeeding the month to which the accounts relate.

Interstores transactions and other adjustments

437. In order to pair off correctly both the values and quantities of inter stores transfers within the system two separate registers should be maintained for each of the stores, one for receipts from other stores and the other for issues to other stores. Against each of the entries in these registers, reference to contra entries in the register of the other store should be given and attested by the person who verifies the two sets of entries. Differences noticed between the quantities or values as per the register of the receiving stores and those as per the register of supplying stores are adjusted by making necessary entries in the Stores Received Book or Stores Issue Book with requisitions in the latter case. Interstores transactions

438. All transactions relating to purchases are passed through the stock accounts. Even when materials are received from suppliers or other systems or departments directly at site of works, the officer who receives the materials should fill up a detailed requisition for the material received and send it together with a verification report of the materials to the neighbouring stores where the Store-keeper will, on the authority of the requisition, write up both the Stores Received Book and Stores Issue Book, thus showing the materials as having been received into and issued from stock. The advantages of this method are (1) uniformity in accounting treatment is secured and (2) a permanent record of the transaction is kept in the Stores Ledger which will be helpful for future reference. Exception is however made in the case of large contracts for supply including erection, viz., delivery and erection of 5,000 K.V.A. transformer, when the materials under a contract are debited direct to work. Stores received directly at site of works from suppliers.

439. Every officer should see the actual requirements of materials and draw only such and so much of Stores returns.

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the materials as are strictly necessary for the due economical completion of the work. There should be absolutely no appreciable returns of materials from works to stock or to other works. Each case of return of materials should be accompanied by a detailed report containing the following informations :—

(1) The quantity estimated.

(2) The quantity drawn.

(3) The quantity used as actually measured or counted.

(4) The surplus.

(5) Explanation.

Scrap. **440.** All scrap materials including copper, brass, lead, iron and aluminium scrap, worn out and broken apparatus, etc., should be returned to stores when it will be taken at the valuation prevailing and prescribed by the Superintending Engineer. The account of this should be kept in a separate folio in the ledger and action for disposal taken every half year under orders of the Superintending Engineer.

Unserviceable hardware materials sent to stores as 'scrap' on their cost being written off on survey reports should be taken over by the store-keeper into 'Stock' and disposed of periodically as per instructions. The devolution note should contain a detailed list of articles as per the survey reports or work order estimate. The store-keeper should check the materials with the list, classify them as iron, copper, etc., and have each group weighed in the presence of the person presenting the material. The weight of the material should be entered in the devolution note and acknowledged by the store-keeper.

Receipt accounts. **441.** Empty cement bags, transformer oil tar barrels, oil drums and cans should be returned to stores with devolution notes at a nominal valuation and accounted for numerically in the Stores Ledgers. They should be periodically disposed of, in the same way, as scrap materials.

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Torn or otherwise unserviceable empty gunnies may be utilised for wrapping copper or other coils or bushings for protection against weather.

Transfer of materials from one work to another.

442. Direct transfer of materials from one work to another should be avoided as a rule. It may be permitted in special cases where it is anticipated that unnecessary expenditure will be incurred in sending them to stores. In such cases, the executive officer transferring the materials should make out a Stores Transfer Note (M.E.D. Form 63), obtain the acknowledgment of the officer to whom they are transferred and forward it to the Central Office after obtaining the countersignature of the Assistant Engineer. Reasons for the transfer and if the value involved is large, the circumstances in which materials were obtained for in excess of requirements, as above, should be stated in the Stores Transfer Note. Stores Transfer Notes are posted in the ledgers in the same way as a journal voucher.

NOTE.—The stores transfer notes may be treated as requisition and devolution slips but it is necessary to effect adjustment of the value in the accounts by means of consolidated journal entries which should also be sent to audit along with the monthly accounts along with such transactions.

442-A. Where materials are transferred from one work to another, Stores Transfer Note should be simultaneously prepared. Delays in preparation of Stores Transfer Note would mean incorrect accounting both in the field and the Central Office. The Section Officers should furnish a certificate to the Assistant Engineer concerned so as to reach him not later than the 10th of the following month to the effect that in respect of all transfers of materials from one work to another during the month, Stores Transfer Notes have been submitted to the Central Office and included in the accounts maintained by the field. The Assistant Engineer will record these certificates in his office and intimate to Central Office not later than the 20th of every month the fact of having received the certificates from all the Section Officers from whom they are due together with a list of such Section Officers. Compliance with these instructions for prompt

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preparation of Stores Transfer Notes should be enforced by the Assistant Engineer concerned.

443. All transactions of receipts and issues should be recorded, strictly in accordance with the rules, in the order of occurrence and as soon as they take place. Fictitious stock adjustments are strictly prohibited, such for example, as (1) the debiting to a work of the cost of materials not required, or in excess of actual requirements, (2) the debiting to a particular work for which funds are available of the value of materials intended to be utilized on another work for which no funds are available, (3) the writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc. Any breach of this rule constitutes a serious irregularity, which will be brought prominently to the notice by the Chief Accountant and serious disciplinary action will be taken by the administrative controlling authority. Where, such adequate action is not taken, it will be brought to the notice of Government by the Accountant-General.

Reserve limit.

444. ~~The sanction of Government should be obtained for the maintenance of reserve stock up to a maximum~~ value to be prescribed for such system. The fixed maximum should be kept at the lowest point compatible with efficiency and the Stock Accounts of a system should be carefully scrutinized by the Chief Accountant from time to time with reference to this point. The maximum and minimum of each article of stores should also be noted in the Bin Card and the store-keepers are responsible to see that they are maintained up to date. Inspecting officers and the Chief Accountant during inspections will ensure compliance of these orders.

Counting of stores.

Counting of stores.

445. The Stores Superintendent in the stock verification sub-division, will be under the control of the Stores Accounts Officer, should draw up programme for annual verification of all the stores after consulting the Superintending Engineers if necessary, obtain the approval of the Chief Controller of Accounts and should arrange for the

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verification by stock verifiers within the allotted period. In addition, the Divisional Engineers, the Superintending Engineer and the Chief Accountant will verify a percentage of the stores during their tours. The latter will inspect the books, in addition and satisfy himself that the accounts and stores are well maintained. The following instructions should receive special attention :—

(1) Before starting the counting of stock it should first be ascertained up to what date transactions have been posted in the Store-keeper's quantity ledger in M.E.D. Form 56, and a list of items to be verified each day should be obtained from the Store-keeper before commencing verification.

(2) Articles of a like nature should be verified at the same time. The verifying officer should not refer to the Store-keeper's ledgers before verification but should go to the place where the items to be verified are stated to be kept and proceed to ascertain the quantity in stock. All stores should be counted or weighed in the presence of the verifying officer. Where counting or weighing of large quantities is necessary, the number of weight may as an alternative, be determined by weighment and count respectively on the basis of the average sample weight of quantities selected at random. In the case of coal, coke, etc., the materials may be stacked in convenient sizes and the weight ascertained on the basis of the average of weight of a few stacks. If such methods are adopted small differences noticed between the actual balance and book balance may be ignored.

(3) The quantities actually verified should be entered in the daily report of verification by ink or by an indelible pencil by carbon process by the verifying officer. The balances as per the Store-keeper's ledger should then be entered against the items verified. The transactions of receipts and issues that have taken place after the date up to which postings have been made in the ledger should be noted against each item from the entries in the Stores Received Books and requisitions concerned and

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the ledger balance under each item on the date of verification derived in the verification report. If a discrepancy between this book balance and the actual balance is noticed against any item, the quantity actually found (as on the date up to which postings have been made in the ledger) should be noted in the remarks column of the verification report a brief note on the action taken. The detailed instructions are included in the Appendix V.

Adjustment on stock verification

446. Stock found in excess during verification should be taken as receipts both in the quantity and value accounts, the valuation being made at the current market rate. The value of the stores found surplus should be credited as a revenue receipt or a receipt on capital account as the case may be. In the case of stock found deficient, the accounts should be examined to see if the deficiency is due to error in accounts. If it is not due to error in accounts, the deficiency should be shown as issues both in the quantity and value columns in the ledger and the value debited to 'unadjusted items 091', pending recovery from the person responsible for the deficiency or sanction to write off as the case may be.

447. When stores (including tools and spares) of any kind become unserviceable, a report must be made at once, on discovery of the fact, together with a survey report, as it is desirable to avoid keeping worthless materials on stock. The report should state the period during which the articles have been in store or in use and the cause of deterioration. Ordinarily such write off of stores should be brought up only after the annual verifications of stores, as they can be verified by the officer at the time. The survey reports of unserviceable articles for write off should contain proposals as to their disposal for e.g., by sale in public auction by using a scrap, by total destruction and throwing, etc., by using for repairs. The sanctioned survey reports should be returned with the accounts to the Chief Accountant with a certificate by the Assistant Engineer, whether the disposal of article has been made as sanctioned.

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448. For condemned meters, vide paragraph 225. It is essential that correspondence on the discrepancies shall not be protracted and hence the Verifying Officer should investigate on the spot as far as possible and send his verification report with his detailed findings, the explanation of the store-keeper or the Junior Engineer and supported by the rectification statements of Stores Received Books, Stores Issue Books, Devolutions and Requisitions, if any. If further correspondence is being protracted, the Chief Accountant should arrange to have a local verification and examination of the facts with a view to speedy settlement.

Depreciation on Tools and Plant and Transport Vehicles-Adjustment of

449. In the case of tools and plant including lorries the expenditure is charged to Project Estimate and is kept under the clearing account 030. When not required for use on works, they are devoluted by giving credit to the work concerned at the original book value without any depreciation. At the completion of the Project, the tools and plant are salvaged depending on their then condition. The net amount standing in the clearing account is distributed to all main capital accounts of the Project. Thus, the accounts of the Project are charge pro-rata a portion of the cost of tools and plant including the lorries. A History Card will also be maintained for each vehicle and heavy construction plant. This is intended to show the full particulars for determining the depreciation charges and to facilitate the allocation of the depreciation to the jobs concerned and thus obviate the possibility of a part of depreciation being debited to jobs to which plants and machinery have not been used at all.

The History Card should include the following details :—

(a) Make with specification number and capacity.

(b) Date and year of purchase.

(c) (i) From whom purchased or taken over (new purchase or transfer or purchase from Military surplus to be clearly shown).

(ii) Condition of the vehicle at the time of receipt.

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(d) Book value of the vehicle as per books.

(e) Number of miles run at the time of taking over (in cases other than new purchases).

(f) Total number, nature and size of tyres on the vehicle.

(g) Date of payments of renewal licence fee.

(h) Date of renewal of Brake Certificate.

(i) Spares and accessories with the vehicle.

(j) Name of the driver and cleaner in the vehicle.

(k) Particulars of Log Books with the vehicle (volume numbers with the periods of recordings).

(l) Repairs, servicing, overhauling etc., carried on the vehicle with brief details and amounts and quoting reference to page and volume number of the Log Books wherein recorded.

(m) Various works on which the machine or vehicle was put into use, with periods of such use and mileages done for determining the depreciation charge; if required.

(n) Special defects if any noticed in the vehicle and special aspects to be attended to with reference to the vehicle.

450. Meters and instruments are scrapped at the end of their useful life. Their original cost less salvage is written off and the general depreciation fund is debited. Meters, etc., will be returned to stores and reissued at their book value. Depreciated values could not be taken in these cases until they have been relieved from service and scrapped or sold as above.

451. Similarly scientific instruments kept in stock should not be depreciated. When the instruments are returned to stores after use on works, they should be revalued carefully, taking into account the depreciation, cost of reconditioning, the instruments, the value of similarly used and reconditioned instruments available in

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stock and the market value of the instruments of the kind. This depreciation will be debited to the work.

452. The depreciation on stores should be debited to the municipal schemes and Government works in proportion to the value of stores intended for them. The general depreciation, if any, will be a charge on the revenues.

Disposal of stores

453. The Divisional Engineers should, in case of any robbery, loss or destruction by fire or otherwise of public stores, immediately submit a report to the Superintending Engineer, with a copy to the Central Office. The Superintending Engineer will, if necessary, report the matter to the Chief Engineer and Accountant General. An immediate report of the loss should also be made to the Police whenever considered necessary. Damages to equipment and consequent loss, accidents due to negligence, should be treated as loss of stores and dealt with accordingly. Loss of stores.

For detailed instructions for the proper and safe custody of materials in the Electricity Department see Appendix V.

454. When stock materials could be spared without inconvenience to works and are sold (1) to contractors for departmental works, (2) to private parties, (3) to officers and staff of the Department, (4) to other Departments or are issued on account of any work executed for them in work-shops at their full value, the amount to be recovered should be the book value or the market value whichever is higher together with a centage charge of 10 per cent on the higher of the two values plus the actual cost of packing and despatch of materials. The sales of stock should be only under orders of Superintending Engineer—in the Central Office—and will usually be on the recommendation of the Divisional Engineers in the case of stores in the divisions. The centage charge of 10 per cent may, however, be waived by the Superintending Engineer in the case of surplus stock which, in his opinion would otherwise be unsaleable. Sale of stock articles.

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The cost of materials sold to contractors should be recovered from their bills concerned or in cash in advance at the time of issue. In the case of departments, recovery may be effected through book adjustment. In other cases, the recovery should be effected in advance before the articles are issued.

NOTE—No materials or equipments should be sold at rates "F. O. R destination." If for any special reason "F. O. R. destination" is unavoidable, the cost of freight and incidental charges should be carefully ascertained and allowed for in the prices themselves.

455. No public stores may be sold otherwise than by public auction, without the permission of the Superintending Engineer except as auctioned above. Commission which should ordinarily not exceed 5 per cent may be allowed to the auctioner, not being a departmental subordinate, but no commission can be allowed on private sales.

The waste paper accumulated in the various offices of the Madras State Electricity Board including the Board's Secretariat shall be disposed of in the following manner :

(i) When the accumulations of waste paper are heavy it should be disposed of by calling for sealed tenders by advertisements.

(ii) When the accumulations of waste paper are not heavy, the Superintending Engineer should resort to inviting limited tenders from well known waste paper merchants, and

(iii) The accumulations of waste paper in each office should be weighed in the presence of a Gazetted Officer or the head of concerned office if there is no Gezetted Officer in that office.

The receipt towards disposal of waste paper accumulated in the Board's Secretariat should be maintained in a separate account.

456. Unserviceable materials, including tools and plant charged to works, the value of which does not exceed Rs. 100 in the case of any one item or Rs. 500 in

Deleted

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all at any one time may at a time be auctioned by the Superintending Engineer, the result being communicated to the Central Office. Sale proceeds will be credited to receipts. Prices may be offered on the following basis for the sale of second-hand generating plant in the possession of the Electricity Department is subject to such conditions as may be stipulated by the Chief Engineer or Board.

Surplus stores.

457. Simultaneously with the annual verification of stores, a return of surplus stores should be prepared by the Counting Officer as seen from the transactions and the information obtained at the time of verification and sent immediately to the Divisional Engineer for his remarks and recommendations within two weeks. The list of surplus stores should then be sent by the Divisional Engineer to the Central Office and reviewed by the Stores Superintendent or Assistant Engineer stores with reference to the Divisional Engineers' recommendations. The list should be sent to other Divisional Engineers for their review and recommendations within a fortnight. The recommendations should then be consolidated by the Stores Superintendent or Assistant Engineer stores and a final list should be prepared within six weeks of the verification of the stores. The list should be divided as follows :

(i) List of stores which are unserviceable.

(ii) List of articles which can be transferred to works from the same stores or which should be kept for emergencies.

(iii) List of stores which can be transferred to other stores within the system for use within 12 months as stated by the Divisional Engineer or the Superintending Engineer.

(iv) List of stores which are definitely surplus.

Action should be taken on item (i) in the Central Office under orders of competent authority. Orders may be given for transfer of articles in list (iii) to other stores. Articles in list (iv) should be communicated to

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other systems and the Superintending Engineer (Technical) for remarks if they are required. The Superintending Engineer (Technical) should scrutinize these surplus stores returns in connection with the purchases to be ordered and intimate to the Superintending Engineer if the surplus stores can be transferred to other systems. If they are not required action should be taken under orders of the Superintending Engineer or other competent authority for their disposal by sale or otherwise.

458. An annual review of the balances under stores should also be made by the Stores Superintendent or Assistant Engineer stores after the close of each year and submitted to the Superintending Engineer through the Chief Accountant and effective action should be taken to reduce unnecessary locking up of funds under stores balances.

Accounting of tools and spares—Transmission lines, sub-stations and distribution.

Tools and plants described.

459. The cost of tools and plant purchased specially for construction works and for initial operation is charged to the work orders concerned as part of the works expenditure. The cost of initial supply of tools and plant required for bringing a new scheme into operation is similarly treated as part of the construction works expenditure. The tools intended for the normal operation and maintenance, purchased after the close of the capital account including office furniture is charged to the account tools and plant under "Revenue Expenses". Articles comprised within the account "Tools and Plant" under "Revenue Expenses" can be drawn from stores only against sanctioned work orders.

In the case of special tools and plant borne on 'Stock' but used on Capital works in the department, a percentage of the value of the tools may be debited in the first instance to the 'Capital' work by credit to 'Stock' if the cost of tools cannot remain at debit of the work till they are required elsewhere. The actual depreciation to be allowed to each case is left to the discretion of the Superintending Engineers.

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NOTES—In all estimates for extensions costing over Rs. 10,000 the following provision may be made :—

(i) Three per cent of the amount of the estimates for extension of 'work' or Rs. 2,500 whichever is greater for special Tools and Plant for construction with provision under credits, for the serviceable Tools and Plant, for devolution after the completion of construction works. Credit should be normally for the full amount. Cost of any Tools and Plant not devoluted will stand charged to the extension.

(ii) Half per cent of the amount of the estimate for 'works' for initial Tools and Plant for operation and maintenance.

(iii) This is in addition to the usual 1 per cent for the use of operation tools.

Spares described.

460. In the case of electrical works and equipment, it is usual to purchase the requisite spares required for initial replacement and service charge their cost to capital during construction of the works. Such spares are normally included along with the original order or contract for the supply of the equipment. The maximum numbers of spares of the various kinds to be kept during operation for each station or equipment should be fixed by the Superintending Engineer. When it is considered necessary to augment or replenish the spares, originally obtained, the cost of subsequent purchase should be debited to operation and maintenance.

Materials left over out of the quantities ordered of the contractors on completion of the contract works, may be taken over by the department subject to a limit of 5 per cent of the total value of the contract. Whether such materials are intended for unforeseen contingencies in construction or for maintenance, these should be brought on to the 'Stock' account.

NOTES—(1) Besides the spares initially obtained on construction work orders or subsequently obtained and charged to maintenance as above, it is desirable to have, in stock sufficient spares for general purposes. This item is dealt with under stock generally in the same way as other materials obtained for stock purposes.

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(2) Stock of identical spare components of equipment should be kept at the safe minimum in a system. It is not necessary that they should be maintained at all stations.

(3) The spares should be used for replacement generally on the same lines for which they were obtained. The tools and plant borne on operating account may be used for small construction works where it is uneconomical to obtain tools and plant separately for construction. One per cent for tools and plant is recovered for extension works for the purpose and should shown as deduct recoveries under tools and plant working expenses.

Special tools required for construction works, tools required entirely for large constructions, tools and plant for bringing the extension into operation should be included in the cost of the extensions and obtained separately as per above instructions.

Accounting of spares and stand-by.

460-A. A distinction should be drawn between what are really " Spares " and what are " standby " that is to say between asset which are ultimately required for replacement and renewal purposes and assets which " take turns" in working and which are expected to be put in use on occasions of emergency or excess load. The cost of spares should not be charged off finally to the capital account but should be kept under stock so that when these spares are utilized for replacement and renewal purposes or for additions and improvements necessary adjustments between stock and the Depreciation Fund and Capital heads may be made. For this purpose in the orders for spares, it should be clearly noted whether the material should be classified as "spares" and " standbys".

Numerical accounts

Numerical accounts.

461. Both for tools and plant and spares, numerical accounts should be kept in M.E.D. Form 155. The account should be maintained by each Junior Engineer or Supervisor. The articles should be kept classified civil, mechanical or electrical and also according to the various stations and lines for which they are intended for, e.g., sub-station equipment, line equipment, spares for above tools, office furniture, consumables, etc. Whenever tools or spares are drawn from stores, a requisition should be given for stores accounts and they should be shown as receipts in the month in the numerical accounts. Articles transferred to other stations, used on works or written off

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should be similarly shown as issues in the month. There should be a formal requisition (on different colour) without value for all spares used on works and articles transferred to other subordinates. The receipts and issues during a month should be intimated to the Chief Accountant on the 5th of the next month in M.E.D. Form 155-A separate statements being used for tools and plant and for spares. When there are no transactions in a month a 'nil' statement should be sent.

461-A. Tools and Plant articles listed below may be treated as consumables both in operating systems and construction circles. Numerical account showing the drawal of such articles should however be maintained and it should be reviewed by the Executive Engineer/Divisional Engineer every month and a certificate recorded there in that the drawals are reasonable.

1. Files.
2. Drill Bits.
3. Grinding wheels.
4. Handsaw Blades.
5. Doall Machine Blades.
6. Chisels (cold and cross cut).
7. Flattenes Steel.
8. Punches E.B.
9. Lathe Tools of all sizes.
10. Wire Brushes ordinary.

Welding Accessories :

11. Wire Brushes for welders.
12. Welding Holders.
13. Leather Gloves.
14. Leather Aprons.
15. Welding cable.
16. Goggles (used for welding and in Boiler houses at Power Houses)

Safety Appliances :

17. Rubber gloves.
18. Rubber gauntlets.
19. Cotton safety belts.
20. Hip Ropes.

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21. Bamboo ladders.
22. Manila Rope.

Chemical Laboratory and Research Laboratory items :

23. Glass articles like glass Bottles.
24. Crucibles silica.
25. Burettos.
26. Test tubes.
27. Breatheres.

Medical Laboratory items in Medical Dispensaries :

28. Syringes of sizes.
29. Suture needless of sizes.
30. Measure glasses of sizes.
31. Glass Test tubes and centrefuge tubes.
32. Rod glass stirring.
33. Thermometers.
34. Flask glass of sizes.
35. Bottles dropping and chloroform.
36. Glass conical
37. Pan Glass.
38. Funnel Glass.
39. Eye Bath Glass.
40. Pipette Glass.
41. Petridish Glass.
42. Glass jars for slides and earthern jars.
43. Nail brush
44. Blood Sedimentation (Rate tube glass)

NOTE.—The monthly review of the numerical accounts in respect of dispensaries should be done by the Medical Officer incharge of the dispensary.

462. Every person, who has been entrusted with tools, should be responsible for their proper maintenance and for their being available for use all the time and in the case of loss, he is responsible either for their value or for a prompt report as to how they were lost, so that the value of the same may either be recovered from him or be written off the account and new ones issued to him. Proposals for write off of any loss should state as far as possible when the tool was issued and how it was lost.

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463. With regard to unserviceable tools, a prompt report should be submitted and their write-off obtained.

464. Before any person hands over charge of his duties, it will be his primary duty to get a clearance of all the tools entrusted to his charge. No person can leave his station on leave, transfer, etc., until he has handed over charge of his tools and plant to his successor and obtained a certificate to that effect.

465. If the tools and plant entrusted to the charge of a sub-station or Distribution Engineer are distributed over the area, a distribution list should be maintained by him from time to time and acknowledgments of the parties filed for inspection purposes.

NOTES :— (1) These monthly statements of receipts and issues of tools and plant and spares are not required to be sent to the Audit Office. They should be checked in the Central Office so as to see that all items purchased or drawn from stores or transferred from elsewhere have been brought on to the statement and that all issues are supported by requisitions without value or sanctions to write off.

(2) Registers of tools and plant and spares for each subordinate in charge of works are maintained in the Central Office also in M.E.D. No. 155. The Divisional Accountant is responsible for the check of the registers and the monthly statements. A test check is conducted of the initial registers and statements by the Chief Accountant and the facts verified during local inspections. Tools and plant damaged should be written off after obtaining the orders of the competent authority on a survey report and fresh stock substituted by charging to maintenance.

(3) When issues are made to O.S.S. they should invariably furnish acknowledgement to the Section Officer on a register and the entry for the return made therein when the materials are returned. Acknowledgement should be obtained even in cases where tools are issued in the mornings and got back at the close of the days.

(4) Whenever any inspecting officer wants to verify the T.&P. accounts both the original T.&P. register of the Junior Engineer or the Section Officer and the register of acknowledgement for issues of T.&P. should be put up for verification.

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Annual Verification of Tools and spares by the System/ Circle Officers.

466-A. The tools and spares shall be verified numerically once in every year by the Assistant Engineer. The Chief Accountant and Deputy Chief Accountants also shall, during their tours, verify 10% of the articles at random to ensure the financial checks. Prompt action should be taken by the verifying officer to investigate and settle as far as possible the discrepancies found during verification. Articles found surplus should be shown as receipts, in his presence in the monthly statement and brought on to the register of Tools and Plant in Tamil Nadu Electricity Board 155 (not printed). In the case of articles found dificient a note of the shortage should be made in his presence in red ink in the monthly statement without making entries in the column for number or in the Register so that the articles may continue to be borne on the numerical accounts until the loss is adjusted by a recovery or a sanctioned write-off. The verification reports either by the Assistant Engineer or the Central Office should be sent in T.N.E.B. Form (Not printed) to the Chief Accountant within three days of such verifications supported by receipts and issues statements. If the shortages are made good by recovery of cost or write off is sanctioned, the articles may be shown as issues both in the monthly statement, and the Register. Similar entries should be made in the registers in the Central Office. The results of verification requiring disciplinary action will be reported by the Central Office to the Divisional Engineers and final adjustments watched. It is of utmost importance that correspondence is not protracted on the discrepancies found during verification. In difficult and important cases the Chief Accountant should arrange to inspect the works locally and ensure speedy settlement.

NOTE.—(1) Adjustment of value of Tools and Plant and spares will be necessary when they are transferred from one Electrical system to another or when spares are used on new construction works. When they are issued to other Departments, Contractors or private individuals the cost to be recovered should include centage charges.

(2) A numerical account in Tamil Nadu Electricity Board Form (Not printed) should also be maintained in respect

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of (1) spare meters kept for the purpose of replacing service meters sent to the M.R.T. for Test (Paragraph 248) and (2) bulbs of disconnected flat rate services [vide paragraph 145 (5)].

(3) The verification by the Central Office, does not absolve the Assistant Engineers of their responsibility for review of tools and plant in that year with a view to ensuring that they are not in excess of requirements, are properly used and are serviceable. Action should be taken by the Assistant Engineer promptly for the transfer of excess tools and plant from one station to another or write off of the non-serviceable items under orders of Divisional Engineers or other competent authority. The orders of transfer or write off should be communicated to the Chief Accountant then and there and should not be made just before the annual verification by the Central Office.

Triennial Verification of Tools and Plant.

466-B. The tools and plants shall be verified once in three years by the Stock Verifiers of the Office of the Chief Controller of Accounts. The Stock Verifiers will act as an agency independent of the systems and circles. This triennial verification shall be confined to the verification of Tools and Plants, Furniture, Scientific and Testing Instruments and Rolling Stock of Meters. Tools and Plants issued to subordinates under their personal account (i.e., 050 Accounts) in the projects and construction circles will also come under the purview of Triennial Verification. A list of officers holding Tools and Plants in the systems and circles should be drawn up by the Chief Accountant and forwarded to the Chief Controller of Accounts once in three years for the Triennial Verification of all the sections, Tools and Plants. The headquarters will draw up a programme and get the Triennial Verification conducted by the Stock Verifiers.

NOTES—(1) The Stock Verifier, before commencing the check of the tools etc., as per the register maintained by the officer-in-charge, obtain (1) a certificate from him to the effect that all the tools have been collected and no more is available to be produced (2) that for any other tools not produced a list may be obtained from the officer-in-charge with the location and the name of the subordinate-in-charge of it noted therein. The Stock Verifier shall then check the tools collected and produced, and in other locations.

(2) The Triennial Verification report should be prepared by the Stock Verifiers in quadruplicate in the form used for daily verification of stock and the signature of the officer holding the

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Tools and Plant obtained therein in token of his acceptance of the results of the verification done by the Stock Verifiers. The original and duplicate copies of the daily verification reports together with a copy of the general report in the prescribed form (*Not printed) should be handed over to the officer concerned, for onward transmission by the latter, within three days to the Chief Accountant through the proper channel. The triplicate copy of the daily report along with a copy of the General Report should be sent in advance by the Stock Verifier to the Chief Accountant of the System/Circle, simultaneously forwarding a copy of the General Report to the Stores Superintendent, Stock Verification sub-division. The quadruplicate copy (which is the first copy retained in the Book) should be returned to the Stores Superintendent/Stock Verification sub-division for record in due course.

(3) The Chief Accountant of System/Circle, after reconciliation of the actuals verified with the balances as per the Central Office accounts and taking action for the discrepancies, should send the duplicate copies of Daily Verification reports to the Stock Verification Sub Division with a detailed report.

(4) The action to be taken by the verifying officer with regard to making entries for discrepancies, and disposal of discrepancies by the Central Office outlined in paragraph 466A. and notes thereunder and shall apply to the Triennial Verification also.

Supply and accounting of consumables.

467. The Divisional Elecl. Engineers should intimate to the Superintending Engineer their requirements of general consumable stores half yearly on 1st April and October every year, conveying the half yearly consumption in respect of each camp, station, transmission line, etc. sending at the same time, a copy to the Central Office. The Chief Store-keeper should scrutinise the indents with reference to the limits prescribed by the Superintending Engineer for the consumable for every station. If the indent is in excess of the limit, the reasons for the excess should be recorded and specific orders of the S. E. obtained as to the limit upto which supplies would be made. The consumable stores may then be drawn from stock upto a week's requirements at a time on proper requisitions against the approved indents. This will apply to all cases of drawals of consumables including those at Power Houses. In cases where stores are not in the same Headquarters, requirements upto one month at a time

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may be drawn if so desired. The subordinates will thereafter be responsible for the safe custody and proper use of the consumables. A register in M. E. D. 155 should be maintained by the subordinate showing the receipts and issue chronologically with dates of transactions and the accounts duly balanced for quantity on hand checked by the Assistant Engineer once in six months. The Assistant Engineer should examine that the quantities drawn are necessary and duly accounted for and that the consumption is reasonable. All items of consumables showing the estimate will be written in the estimate card produced before the store-keeper at each time of drawal with the entries duly made. By this method it will be ensured the drawals do not exceed the estimated quantities. The store-keeper should also see that the drawals are not in excess of the proportionate quantity the proportion being the same as period for which the supply is drawn bears to the period covered by the approved indent; unless covered by any special endorsement by the Assistant Engineer explaining the need for the excess drawal. The control over the custody receipt, issue balance of these materials is exercised by the Assistant Engineers subject to such General Orders as may be issued by Divisional Electrical Engineers. The Chief Accountant or his staff will inspect the register during the inspections to satisfy himself that the accounts are maintained properly.

Lorries

468. The purchase of lorries for construction on operation purposes requires the sanction of the Chief Engineer and should be provided for in sanctioned estimates. The use of the lorries should be strictly limited to cases of extreme emergency and for transport of fragile and special materials. All other materials should be transported in the ordinary way using railways, carts, etc.

469. The following are generally the objects for which lorries are intended :—

(1) For breakdown, special inspections, shut down works.

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(2) For urgent operations such as H. T. fuse replacement, etc.

(3) Transporting meters and equipment, etc., to take meter readings.

(4) Encashment of pay bills, cheques, etc., and cash payments in the field.

(5) Transport of transformers and other stores materials.

(6) Carrying injured persons to hospital for medical relief in cases of accidents to workmen.

(7) Such other cases in which the Assistant Engineer in charge may consider it absolutely necessary to use the lorry in the best interests of work, reasons being reported to the Divisional Electrical Engineer immediately afterwards.

470. (1) The Assistant Engineer is responsible for the proper upkeep of the lorries and he shall carry out such instructions in this respect as may be given by the Superintending Engineer or the Divisional Engineer from time to time.

(2) The drivers and cleaners of road roller lorries, trucks, vans and other vehicles and plants who are responsible for the vehicles and plants and the tools etc., attached to it, when they are in their custody should deposit cash security with the Chief Accountants of the system or circle and furnish a security bond in Form 5-A of Madras Financial Code with suitable modification. The scale and mode of recovery of the security deposit are given below :—

Serial number and description.	*Amount of security* Rs.	*Mode of recovery*
1. 50 Ton Tractor Trailer Driver	200	To be collected in 20 monthly instalments of Rs. 10 each.
2. Road Roller driver	100	To be collected in 20 monthly instalments of Rs. 5 each.

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3.	Lorry, Truck, Van Driver including spare drivers and drivers of other plants	100	To be collected in 20 monthly instalments of Rs. 5 each.
4.	Cleaners who possess driving licence and work at times as emergency drivers	50	To be collected in 16 monthly instalments of Rs. 3 each and the final 17th instalment of Rs. 2

NOTE :—Security Deposit need not be collected from the drivers and cleaners, who are being appointed on Casual Labour in Project Circles. It should, however, be ensured that such appointments are resorted to only under very emergency situations and for very short periods. It should also be ensured by the Section Officer concerned that the vehicles, spares tools etc., are arranged to be checked up before entrusting them to such temporary drivers/cleaners and that the same should be checked up while taking over the vehicles back from them.

471. A daily lorry report should be sent by the subordinate responsible for the trip to the Assistant Engineer in M.E.D. Form 149, as and when trips are made. Two lorry log books should be maintained for each lorry in M.E.D. Form 87, in which particulars regarding trips made, weight of materials transported, mileage and running cost are to be entered by the subordinate responsible for the trip. The log books are to be used for alternate months, so that one book may always remain with the lorry in a month, while the other is with the Central Office. They should be closed every month with the following particulars recorded in them duly certified by the Assistant Engineer and sent to the Central Office by the 6th of the next month :—

(i) (*a*) Opening balance of quantity of petrol, lubricant, etc.,

(b) balances of quantities of petrol and lubricant at the end of the month ;

(ii) Number of miles per gallon ;

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(iii) Total cost of maintenance per mile including cost of petrol, etc., pay of driver and proportionate lorry tax.

NOTE : In view of the increased activities of the Department and the formation of concurrent audit, a third volume of Lorry Log Book each work may be brought into use for purpose of convenience.

472. The lorry log books of all subdivisions are reviewed in the Central Office. An abstract showing the working of the lorries in the system is then prepared on M.E.D. Form 87-A, and submitted to the Superintending Engineer by the 20th of every month. The remarks and orders of the Superintending Engineer on the review of the lorry returns should receive the special attention of the Assistant Engineers.

Lorry log books and accounts of the working of the lorries

473. The lorry log book is an initial record like the measurement book for the purpose of payment of suppliers' bills for petrol and lubricant. The purchase of petrol and lubricant is to be noted in it then and there by the officer responsible for the receipt. Copies of local purchase orders for the supply of petrol should be sent to the Chief Accountant as and when issued. The account numbers or work orders to which the cost of the trips is chargeable should be entered in the lorry log book in the column provided therefor. In the case of sundry consumable articles drawn from stores, the numbers of the stores requisition should also be given. On receipt of the lorry log book with the suppliers' bill in the Central Office, the entries in the two will be checked with each other and with the copies of the local purchase orders and the bill will be paid by the Chief Accountant.

474. Reference to voucher number and date of payment should be recorded against the entries in the log book and conversely reference to page numbers and dates of entries in it recorded on the voucher.

475. Under "maintenance and miscellaneous expenses including workcharged establishment" a "lorry suspense" account is opened for recording in the first instance all the charges incurred on working the lorries. A separate subsidiary account is maintained for each lorry. As

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soon as the entries in the lorry log book are checked a journal entry should be made for adjusting the cost of materials (excluding the stock issues) to the debit of lorry suspense by credit to purchases. The other charges relating the lorry will be posted to the debit of lorry suspense from the cash book or stock accounts. On the basis of the particulars regarding account and work orders numbers given in the lorry log book, adjustments are made monthly transferring the running charges to the various works concerned, at actual charges plus 15 paise per mile or 10 paise per kilometer in case of jeeps and other vehicles and 30 paise per mile or 20 paise per kilometer in case of heavy vehicles to cover the replacement of tyres, license fees other fixed charges. In the case of Scammel Lorries which are not in frequent use no additional charge over and above the actuals is to be charged. The cost of ordinary repairs other than heavy overhaul carried out to the lorry should however be wholly transferred to the maintenance of the lines concerned under maintenance and miscellaneous expenses including work charges establishment.

NOTE : The above procedure is applicable only to Operating Systems and will not apply to the Construction Circles where the charges are to be apportioned to the works based on actuals booked under lorry suspense accounts.

476. Repair estimates to lorries for overhauling and replacements of parts should be certified by the Divisional Engineers as being due to normal wear and not due to carelessness of drivers or other staff.

NOTE—(1) It is recommended that the tyres be changed as follows in the criss-cross sequence every 2,000 miles.

(i) Spare to rear right.
(ii) Rear right to front left.
(iii) Front left to rear left.
(iv) Rear left to front right.
(v) Front right to spare.

For each lorry, a history of tyres should be maintained in a half foolscap bound book. The history should be checked frequently by the Assistant Engineer and as often as possible on inspection by the Divisional Engineers.

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(2) For Line Inspectors, Supervisors qualifying in driving lorries—Promotions should not be made to the grades without this qualification. Departmental lorries should not be used for learning driving.

(3) Departmental lorries may be used at Board cost for transporting of cases to nearest Government Hospital whenever accidents or serious illness occur in camps.

(4) When departmental lorries are used by private parties under proper authority the expenditure may be allocated to M. 99. Miscellaneous general expenditure and the receipts when realized should be accounted for under non-utility receipts.

In Construction Circles or projects where there is no revenue account the receipt may be accounted for under R and R on capital account and the charges allocated to Account No. 089 other sundry departments.

477. Rules regarding hire of stores, tools and plant, lorries will be found in paragraphs 262 to 266. The scale of charges for reconditioning oil, hire of filtering equipment will be found in Appendix X.

Section IV—Journal

478. In the double entry system of Book-keeping the books of original entries are—

(i) Cash book.

(ii) Stores ledger (comprising the requisitions, devolutions, stores received books, stores issued books).

(iii) Journal book (including transfer entry order book of the P.W.D. stores, transfer notes, purchase day book and vouchers posted direct on both sides).

As a general rule, the journal book is the initial record of all transactions which have to be brought into account, but which do not involve the actual receipt or issue of cash or stock.

479. The journal entries may be divided for account purposes as follows :—

Transfers; adjustments or writes back between works, heads of service or accounts.

A transfer is a payment or receipt which has to be passed on by the system in which it occurs to another system in the accounts of which the transactions are to be incorporated or *vice versa*.

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An adjustment is a transfer from one head or sub-head of account or work to another in the books of the same officer.

480. The following are instances of transactions which pass the journal book :—

(*a*) Receipts or payments in other systems or departments on account of this system or *vice versa*, not appearing in cash or stock accounts. These are commonly called 'Transfers'

(*b*) Adjustment entries such as—

(i) opening and closing entries ;

(ii) rectification of errors, misclassification in accounts ;

(iii) other adjusting entries such as relating to bad debts, dishonour of bills, interest on capital and loans, consignments depreciation, etc. ; a few examples are given below :—

(1) Adjustment by debit or credit to the relevant account or work of items outstanding in clearing accounts (suspense or debit head).

Sometimes it is more convenient to classify items pertaining to more than one account under a single account in the first instance than to classify them under each of the accounts actually affected from the beginning. Expenditure on establishment charges in a system, transactions under lorry suspense' and expenditure on preliminary surveys of extensions of service lines are instances, where transactions are included in a single ledger account, in the first instance and then periodically distributed by means of journal entries over the several accounts affected. Such single accounts are termed the clearing accounts which are eventually distributed to final accounts.

(2) Credits to revenue from bills analysis sheet by debit to "Billing Suspense Account"; other credits to revenue for transactions not received in cash or stores.

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(3) Adjustment of overhead charges, establishment tools and plant, workshop charges or other percentage charges, etc.

(4) Credit to London Stores on account of English Stores received and for debit to it on account of the payment made for the stores by the High Commissioner for India.

(5) Credit to purchases on account of materials received for which suppliers bills are not received before the end of the month.

(6) Credit to 'deposits' on account of

(i) value of work done as per contractors' bills.

(ii) liability on time rolls which have been checked.

481. A journal is so ruled as to have debit and credit columns for entries be posted on the debit and credit side of the ledger accounts. In modern accounting, it is usual to have subsidiary books such as purchase day book, wages journal, etc., which are, in themselves, journals. By these subsidiary books a great deal of clerical labour is saved in postings by enabling the contra postings to be done in totals.

NOTES.—(1) For every journal entry there must be an authority in M.E.D. Journal Voucher or an order recorded on another document (such as a T.D.A., T.C.A. memorandum adjustment received from the Accounts' Wing, which sets forth all the necessary particulars.

There is no objection to a transfer entry covering a number of adjustments and corrections provided that all the necessary particulars are set forth in respect of each.

(2) Transfer transactions must be entered immediately as they occur, or else great difficulty will be experienced in compiling the monthly accounts. Thus as soon as an advice of transfer debit is accepted or an arrear in a previous months' account comes to notice, which must be rectified, the entries should at once be made in the journal book.

When an entry has been subject to previous correspondence, the entry should contain reference to the correspondence in question.

(3) Adjustments made under advice of Audit Office should closely conform to the instructions and wording of the Audit Office.

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(4) The items of entries should be consecutively numbered for the month. Before the Journal book is closed for the month and put up to the Chief Accountant the Sectional Accountants should see that no journal entry which is required to be made in the month is omitted.

(5) The Chief Accountant is responsible that no journal entry is made in the accounts unless admissible under the rules and that a journal entry is made as soon as it become necessary. Journal entry should receive the special attention of the Chief Accountant so that habitual errors or misclassifications in accounts may be checked.

(6) All journal entries should set forth such explanation of the correction or adjustment proposed as would establish clearly the correctness or necessity of the entry.

(7) In the case of corrections involving a reduction in the charges against work order, it is essential not only that full particulars of the vouchers and accounts in which the erroneous charges originally appeared are specified but also that the circumstances in which the charges were wrongly allocated in the first instance are clearly set forth. It is not sufficient to state that the charges were erroneously classified previously.

(8) Journal entries are not required in the case of direct postings from the purchase day book to firms ledger, or from service connexion and cost ledger, deposit and advance ledger to work order accounts or for postings in the stores ledger accounts. These are called 'direct postings from one ledger to another.'

(9) A transfer entry order will be made only when the monthly account and interchange of classifications are rectified without actually altering the accounts in the ledger account which have been correctly posted.

482. Percentage charges for establishment and tools and plant are permissible only in cases where actual work is done end not merely payment made. Such charges are therefore inadmissible in the case of—

(i) disbursements for purchase of land, furniture or other property.

(ii) payments involving no charges for supervision, transfers, i.e., transactions within or with other departments.

General Rules

483. The cost of electrical works executed, supplies made or other service rendered by the Electricity Board on behalf of other departments will be recovered from

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them at the appropriate rates in the same way as charges recoverable from private persons. Similarly payment for supplies and services by other departments to the electrical undertakings will be paid for.

NOTES:—(1) For this purpose, each power generating system or division outside such system and within the department is treated as a separate department.

(2) Heads of other departments may get their minor electrical works costing not more than Rs. 500 executed by themselves. Minor works such as the maintenance of electrical installations within the Government buildings not belonging to the department, sealing electrical clocks in mills, etc., are not the normal functions of the officers of the Electricity Department. The main criterion is that the Electricity Department officers are concerned with the generation and distribution of power and with the commercial activities.

(3) When it is desired to make payment abroad through trade representatives of Government of India for supplies received or services rendered, the Accountant-General, Central Revenues, New Delhi should be requested to authorize the trade representative concerned to make such payment on behalf of the State Government.

484. To suit the system of accounts maintained for electric supply schemes inter-departmental transactions are settled by actual payment and not by book transfer.

485. For payments by Government departments the following procedure will be adopted :—

(i) The departments who have cheque drawing facilities should pay the current consumption bill by cheques only.

(ii) The departments who have no cheque drawing facilities should pay bills by cash.

485-A. In respect of the deficits arising on account of unremunerative electrification schemes which are to be met from Village Reconstruction and Harijan Uplift Fund, the accounting procedure is as under :—

A bill in the departmental form should be prepared by the concerned system Chief Accountant with the particulars of guarantee required for making the scheme remunerative as per the departmental standards, the actual current consumption charges during the year and

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the balance payable from the above fund for the difference. The bill should be sent to the Collector of the district who should, on receipt, countersign the same in token of his acceptance and prepare a contingent bill for the amount payable in favour of the system Chief Accountant concerned. The Chief Accountant should incorporate the contingent bill in his cash book and send it to the treasury with a chalan to be credited to "P.W.I. Remittances".

486. Book transfers are allowed in respect of :—

Transactions affecting systems or circles within the Board.

Transactions with the India Stores Department.

Work done by the Posts and Telegraphs Department.

NOTE:—The system of issuing railway credit notes in the department was found to have led to delays in adjustments and large amounts remaining unadjusted. It has therefore been decided to have only cash payments for railway freight in the Electricity Department. The system of issuing letters of credit in railways for touring of officers has been abolished as it has outlived its usefulness.

Section V—Workshop jobs—Accounting

Detailed rules for accounting of jobs

486-A. The Electricity Department Workshops at Mettur are intended mainly for departmental purposes. The rules and instructions in the Madras Public Works Account and Madras Public Works Department Codes for the maintenance of accounts in Government Workshops are applicable generally to the Electricity Department Workshops at Mettur except in the matter of adjustment of the cost of works done in, or manufactured articles supplied from the workshops.

The detailed procedure is as follows :—

(1) For each item of work or article manufactured in the workshops, a separate job account should be maintained.

(2) The job account should be debited with—

(i) the cost of labour actually employed ;

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(ii) the actual cost of materials used (with the necessary centages).

(iii) a share of the general charges, i.e., pay of workcharged establishment, electrical energy, etc.,

(iv) incidental charges such as packing, carriage, etc., and

(v) indirect centage charges at the rate prescribed by Government from time to time.

(3) When indents are received for works to be done or materials to be supplied, they should be examined by a Gazetted Officer and a unit rate or estimated cost for the job should be worked out after allowing a fair margin for fictuations in the price of raw materials to be used in the manufacture. The unit rate or estimated cost should be got accepted by the indentors before the job is undertaken in the workshops.

(4) When the works are completed or manufactured articles supplied from the workshops, the indentors should be debited with the cost of the jobs calculated at the unit rate or estimated cost.

(5) The recoveries from the indentors should be credited to the job accounts.

Deposits, when received in advance, towards the estimated cost of jobs relating to private parties and local bodies should be credited to "Miscellaneous deposits" in the first instance. On completion of the job, the deposit account should be debited and the amount transferred to the credit of the concerned job account.

(6) The difference between the debits in paragraph (2) and credits in paragraph (5) should be treated as gain or loss in manufacture of that particular job and should be transferred as receipts or charges to the head "Miscellaneous revenue" after closing the job accounts.

(7) *Annual Accounts*:—In the annual profit and loss account, prepared under paragraph 451 of the Madras Public Works Account Code, the charges on account of general establishment should be worked out on the

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following percentages of the pay of the officers and subordinates at Mettur :—

	PER CENT
Pay of Superintending Engineer, Mettur Electricity System.	5
Pay of Divisional Engineer (Workshops).	80
Pay of Assistant Engineers (Mechanical).	100
Pay of three Junior Engineers (Mechanical).	100
Pay of Chief Accountant	10
Pay of Deputy Chief Accountant	40
Pay of Divisional Accountant	5
Pay of Stores Superintendent	$33\frac{1}{3}$
Pay of Accountant	100
Pay of two upper division clerks, I grade	100
Pay of two upper division clerks, II grade	100
Pay of seven lower division clerks	100
Pay of two Supervisors (Mechanical), I grade	100
Pay of four Supervisors (Mechanical), II grade.	100
Pay of two draughtsmen, III grade	100
Pay of tracer	100
Pay of Transport Overseer	100
Pay of store-keeper, I grade	100
Pay of two store-keepers, II grade	100
Pay of two typists	100
Pay of attender	100
Pay of four peons	100

The actual expenditure incurred on account of common contingencies such as stamp, stationery, etc., may be shown in the *pro forma* Accounts of the workshops.

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CHAPTER VI.

EXECUTION OF WORKS—CONSTRUCTION, OPERATION AND MAINTENANCE

Classification of expenditure

487. The operations of the department are divided primarily into two categories :—

Construction works, and

Operation and maintenance works.

The guiding principle is that once the cost of work or service is paid out of capital no further charge should be made against in respect of the same work or service other than reinforcement and large improvements. The capital account should at any time represent only the actual value of the electric plant and other assets.

488. The budgetary classification of expenditure is given in Appendix II. The departmental accounts classifications which are designed for cost and statistical purposes including financial control are given in Appendix III. The works of the department are divided primarily into the classes below :—

(a) Capital works including extensions and improvements.

(b) Revenue works including operation and maintenance, tools and plant for operation and maintenance.

(c) Depreciation fund works.

(d) Miscellaneous work, viz., non-Board works.

Estimates—Administrative approval and technical sanction.

Administrative approval

489. Except to the extent delegated in Appendix I of this Manual, all works require the administrative approval of Board. The administrative approval is, in effect, an order to execute a certain specified work at a stated cost. It is to be noted that, for almost all works both the administrative approval and technical sanction are to be accorded.

Technical sanction

490. For each individual work to be carried out after obtaining administrative approval a detailed estimate

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must be prepared for the technical sanction of authority competent in the Electricity Board. This sanction is known as the Technical sanction and must be obtained before the execution of the work is commenced. As its name indicates, it amounts to no more than a guarantee that the proposals are technically sound and that the estimates are accurately calculated and based on adequate data.

491. If, in working out the detailed estimates, it is found necessary to make any important deviation from the design to which administrative approval has been obtained or if the cost will exceed the estimate, administratively approved, by more than 10 per cent, revised administrative approval must be obtained before technical sanction is accorded. It is a waste of public money to prepare detailed plans and estimates for works which are not likely to be sanctioned. It is therefore enough if sketch plans and statements of probable costs only are prepared for obtaining administrative approval. This rule will apply to all works for which administrative approval of Government is sought.

NOTES:—(1) The use of the words "not exceeding" in the order sanctioning the expenditure need not be deemed as depriving the power delegated to exceed the amount of administrative sanction up to 10 per cent for according technical sanction to estimates.

(2) For the purpose of determining the excess in the detailed estimates the provision under each of the following sub-heads should be considered and the permissible limit of 10 per cent applied to the total provision for each of the sub-heads :—

(1) Preliminary survey, investigation, engineering, etc.
(2) Land and water rights.
(3) Civil works Dams and reservoirs.
(4) Aqueducts and water control.
(5) Penstocks, power station and power houses, auxillaries.
(6) Roads, buildings and general expenses.
(7) Transmission lines.
(8) Sub-stations.

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Preparation of project estimates

492. The papers to be submitted with a proposal for work, will, in general, consist of a report, plans specification and a detailed statement of quantities and rates, with an abstract showing the total estimated cost of each item. These documents together form what is called "the estimate". In addition (i) a sketch showing the take off arrangements, details of the distribution lay-out, the street lights, etc., (ii) a copy of the resolution of the Panchayat Board agreeing to the particular number of street lights, if any, (iii) agreements for power supply in all important cases and (iv) statements of anticipated revenue and guaranteed revenue should be submitted. The report should state clearly the purpose of the work estimated for, and explain any peculiarities which require elucidation, including where necessary the reasons for the adoption of the estimated project or design in preference to others. In the case of a project consisting of several works, the report may be a single document for all works and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together.

493. The following general instructions should be observed in preparing estimates in addition to the technical points involved :—

(1) The Superintending Engineer/Technical will give every six months the current rates and data for the various types of works to all System Officers for guidance in preparing the estimates. If the data are in any way excessive, the Superintending Engineers will examine and prescribe a data subordinate to the above, according to local conditions.

(2) For Civil Works the schedule of rates of the Public Works Department M.D.S.S. should be adopted.

(3) In working out the rates, the tenders accepted for works during the twelve preceding months and the tendency of rates and prices to rise or fall should be taken into account. When rates and prices are changing

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rapidly, the Superintending Engineer should issue orders at any time, that a certain percentage should be added to or deducted from all the rates or certain specified rates or from rates for certain specified classes of items, e.g., for materials or for labour. In the data accompanying the estimates, the contractor's profit should not be added as a separate item.

(4) When an extra percentage is allowed on account of special local conditions it should be so stated in a note at the end of the data statements accompanying schedule of rates, and this extra percentage should not be described as contractor's profit.

In the case of materials supplied departmentally, the rates allowed to the contractor should not allow any profit on the cost of materials.

(5) The estimate should show clearly the cost of labour and materials separately whether the work is executed by contract or departmental agency.

The estimates for line extentions should be in the departmental form and full details for the rates should be furnished in particular the following rates for labour should be furnished :—

(1) Erection of rails, cross arms, etc.,

(2) Stringing of wire.

(3) Erection of special structures, transformers, fixing of distribution boards and cut out boxes.

The abstract of estimate should be framed so as to show the expenditure under the account numbers prescribed in Appendix III.

(6) All constructions of residential buildings required for the operation of project of the scheme should be provided for in the estimates for construction only. If during operation, construction of residential buildings is necessary, the proposals require specific sanction of Board and it should be stated why they were not provided for at the time of construction.

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NOTE :—All proposals for provision of compound wall or wire-fencing to buildings should be specifically brought to the notice of Board for their approval. In the case of big projects, the project report should mention distinctly under the appropriate head that the estimate contains provision (indicating the amount included for construction of compound walls or wire-fencing for the project buildings).

(7) The spans to be allowed for the various sizes of conductors and poles should be fixed for being used as a guide in the preparation of estimates.

(8) Poles should be numbered and estimates for transmission line construction should be provided for numbering.

(9) As the installation of departmental telephonic communication is necessary for patrolling, maintaining and operating the transmission system, provision for construction of telephone lines should be made in the estimates for important transmission lines. The construction of the telephone lines for the maintenance of the 66 and 110 K.V. lines and sub-stations is usually done by the Posts and Telegraph Department for reasons of economy. The instruments and other protective equipment are provided by the Department.

(10) In estimates for line extensions, weight of conductors should be noted in addition to their lengths.

(11) Rail poles, as a general rule need not be painted, except for the bottom position up to one foot above ground level. A coat of tar shall be given for the bottom seven feet of all rail poles and this should be allowed to dry before the poles are erected.

Rail poles within town limits should, however, be painted with aluminium. Those within village limits carrying street lights shall be painted grey.

All crossarms on rail poles shall be painted black bitumastic.

(12) As all use of energy whether for sale or use on works should be measured to arrive at correct line losses and other statistics, sub-station transformers should be provided for station yard lighting including lighting to

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quarters and energy for drying, filtering, demonstration or watering garden purposes. Three phase transformers only should be provided at all sub-stations for the supply of auxiliary 3 phase energy for the checking of the meters *in situ*. For robustness, 22/11 K.V. should be above 20/10 K.V. respectively. Single phase transformers for small sub-stations should be considered only in special cases to be considered independently under Chief Engineer's orders.

(13) In replacement and renewal estimates, credit should be allowed for establishment charges and overhead expenses incurred on the original work (in addition to book value of works cost) and debited to revenue.

(14) In addition to the usual charge of 5 per cent for contingencies, all incidental expenditure which can be foreseen, such as compensation for or cost of land, sheds for workmen and stores, should be separately provided for in estimates.

(15) No item showing a lump-sum provision should be made in the estimate irrespective of the cost and therefore, complete details must be worked out and shown in the estimate in each case. If however the details are not available at the time of preparing a large scheme, a lump-sum may be made, but immediately after sanction, a detailed working estimate therefor should be prepared and sanctioned by competent authority before the work against the lump-sum provision is executed.

(16) In all estimates for electrical installations to buildings (residential or non-residential), a certificate should be given that the provisions are in accordance with the standard scale in the case of residences or the minimum required with reference to floor-area, etc., in other cases. Deviations, if any, should be explained in the estimate report.

(17) Every estimate for work should invariably provide for 'credits'. If there be no credit expected, the remark 'No credit' should be written against this heading. This does not preclude returns of any materials

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from such works, but while returning the materials the reasons will be noted.

The estimates should, wherever possible be checked with reference to the original cost of the dismantled or returned materials and a certificate recorded that the returns have been checked with the original issues and found to be in order.

(18) All estimates should be checked in the Technical Section and be finally sent to the Superintending Engineer through the Central Office for examination as regards allocation, classification, funds, powers of sanction and other particulars.

Extensions of transmission lines or distribution systems

494. The following rules govern the sanction of extensions to the Distribution System :—

(1) Extensions to low tension—400 volts or lower—should not be undertaken unless the average annual consumption per mile of line is at least 8,000 units.

(2) Extensions to the high tension distribution system at 11,000 volts should not be made unless the average annual consumption per mile of line is at least 12,000 units, and at 22,000 volts unless the average annual consumption per mile of line is at least 15,000 units per mile for higher voltage lines.

(3) Extensions of existing lines and feeders to take up new loads will be undertaken when the total additional investment does not exceed ten times the average annual revenue over the first ten years of operation as illustrated in the explanatory note below.

(4) The above rules may be relaxed in special cases and for agricultural loads, with the previous sanction of Board.

(5) In cases of schemes for long transmission lines, when the load that can be supplied *en route* is taken into account, in order to assess the remunerative nature of the extension proposal and no provision has been made for cost of the distribution works, then the cost of energy at bulk supply tariffs must be debited to

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distribution sub-scheme. It is therefore necessary to prepare separate estimates for the several distributions, but where possible such sub-schemes should be included in the main estimates. Consequently some of the sub-scheme estimates may not satisfy the rule laid down in the above paragraphs. Such an extension or distribution scheme may be submitted for sanction if it can be treated as a productive work. To admit the work being classed as productive, it must fulfil the following conditions:—

There must be good reason to believe that the net revenue derived will, within ten years from the commencement of operation, repay the annual interest on the capital investment calculated at the rate fixed from time to time. In other words, the net revenue anticipated should repay, before the expiry of tenth year of operation, the annual interest charges on the capital invested (including direct and indirect charges and arrears of simple interest, after liquidating all accumulated deficits. For the purpose of this rule, the net revenue should be arrived at by deducting from the gross revenue, the total expenses on account of depreciation, operation and maintenance charges and cost of power.

Explanation for above

NOTES—(1) Extensions should on no account affect adversely the investment ratio—IR—of the property, i.e., ratio of capital invested to gross revenue.

Extensions should not affect adversely the operating ratio—OR—of the property, i.e., the ratio of operating expenses to gross revenue in its relation to the fixed charges.

100 minus OR represents the percentage of revenue available for fixed charges and surplus, therefore the ratio of the actual fixed charges to the above percentage should not be decreased, that is, the fixed charges raised or the percentage decreased by heavier operating costs.

Hence to be financially sound the investment ratio of any extension should be equal to or less than $\frac{100 \text{ minus OR}}{x}$ where x represents the percentage return required, depreciation and renewals being included in O. R.

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(2) *Extension of Licensees, mains—Obligatory figure*—The 8,000 units per mile guaranteed at rates sanctioned by Government and accepted by the licensee, is an obligatory figure under which a consumer can demand extension of licensees main.

(3) *Extensions on 7 or 8-year basis*—Municipal extensions should be considered on the 7 or 8-year basis in the first place but the licensee, cannot refuse an extension if 8,000 units per mile are guaranteed.

Extensions for flat rate consumers should also be calculated on the 8-year basis and if they do not meet the requirements they can be refused unless 8,000 units per mile are guaranteed.

(4) The percentage returns and other conditions specified in the above rules are subject to modification depending on the actual investment and Operation Ratios and also the rate of interest or return fixed from time to time.

Construction of transmission lines in licensed areas

495. (1) In order to develop load licensed areas, the Government will, where it is considered desirable to do so, construct in those areas H. T. lines of 11 K. V. or over and deliver electricity in bulk at the normal voltage of the line at the standard rates. The undertaking of such extensions by the Government will be subject to the following conditions :—

(i) That the capital cost of each such line extension is not less than Rs. 10,000 ;

(ii) that the licensees guarantee a minimum return of 10% of the capital cost of the extensions.

(iii) that the licensees undertake the operation and maintenance of the extension at their cost to the reasonable satisfaction of the Electricity Department ; and

(iv) that if the licensees fail to pay the guaranteed revenue within three months of notice, the distribution network constructed by them to connect with the Government line, will be taken over by Government at a valuation based on section 5 (*b*) of the Indian Electricity Act and supply will be made by Government direct to the consumers on the extension.

(2) To avoid the possibility of loss to Government in the event of the last mentioned condition having to be

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enforced, there should be thorough departmental check of licensees's load survey and revenue forecast for the extension and of the prospects generally.

(3) The point of supply will be generally at the junction of the extension with the Government lines and metering equipment will be installed at that point at Government expense, unless decided otherwise, in individual cases by the Government.

(4) The extensions undertaken by the Government with reference to the orders in paragraph I above, will be financed from the grant provided in the budget for unforeseen extensions and other works.

Lump-sum grant for extensions

496. In order to accelerate the sanction of extensions for supply to consumers, a lump-sum provision is provided in the budget of each year for expenditure on unforeseen extensions of transmission lines and other works connected with generation, transmission or distribution of electrical energy. **Blanket grant** Deleted

General rules for preparation of extension estimates

497. Having regard to the supplies of sub-soil water and the interest of owners of existing wells, it has not been decided whether lift irrigation by means of electrically driven pumps should or should not be encouraged in the Coimbatore district. **Lift irrigation supply of Electric-power**

There is no limitation on the supply of energy for pumping from existing wells except in the area covered by the lower Bhavani (Irrigation) Project. For new wells supply may be made when no injury to existing wells can be apprehended, and with the Collector's concurrence. No supply of energy should be made for this purpose in the area commanded by the Lower Bhavani Project till the investigation of the Project is completed and a decision thereon come to. Proposals for extension of supply to wells in the Coimbatore district should contain a certificate that the wells existed prior to 8th June 1934 and are not covered by the Lower Bhavani Project.

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Procedure for preparation of estimates.

498. The estimates fall under two classes : (1) Extensions below Rs. 10,000 and Rs. 30,000 (i.e., within the powers of Superintending Engineer and of Chief Engineer for sanction respectively).

(2) Extensions above Rs. 30,000 requiring sanction of Government.

499. The following detailed procedure should be adopted in preparing the estimates for extensions :—

(1) No preliminary estimates are ordinarily necessary in the case of extensions below Rs. 30,000 and detailed estimates may be submitted for sanction at the same time as for administrative approval.

(2) The field officer in charge of execution of the work should finally check the estimates. The Divisional Engineer should also check such estimates, even though the proposals may be initiated by the territorial or commercial or other staff. The check of the estimate is both in respect of revenue forecast as well as the expenditure.

(3) The estimates below Rs. 10,000 will be typed in the M.E.D. Forms 102 and 102 (*a*), 102 (*b*) and submitted by the Divisional Engineers for sanction; while the schemes exceeding Rs. 2,000 will be put up in proper form in the Commercial Subdivision of the System. Schemes above Rs. 30,000 will also be similarly dealt with but they will be checked in the Technical division at Madras before being submitted to Government.

(4) The field check of all estimates should be carried out by the Junior Engineers, Assistant Engineers or Divisional Engineers as the case may be according to the importance of the land and the extension scheme. Among other points, the following should receive attention :—

(i) Effective maintenance of the line and easy accessibility in emergency conditions.
(ii) Accessibility of switching points.
(iii) Proximity of future potential loads.
(iv) Minimum compensation for future extensions.

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(v) Maximum overall economy of route.

(vi) An equitable balance of the above conditions.

All schemes costing Rs. 25,000 and over should be checked personally by the Assistant Engineers and all schemes costing Rs. 50,000 and over by the Divisional Engineers.

This rule does not however relax the necessity of checks on other schemes. The distribution of check should be only empirical and serve only as a sort of minimum standard and every effort should be made by the Assistant Engineers and Divisional Engineers to scrutinise personally as many of the smaller schemes as possible.

(5) It is important that extensions should not be underestimated as this throws out the calculations for revenue. On the other hand over-estimating will tend to restrict development.

(6) In preparing estimates, the transformer capacity should be based upon the actual initial requirement and expansion within the first year of supply. Diversity should be allowed according to the nature of the load.

(7) For the purpose of revenue forecast, the minimum according to the tariff proposed to be applied is to be taken into account. In the case of Agricultural and Industrial load, however, basic annual revenue respectively of Rs. 50 and 40 per horse-power should be adopted irrespective of the minimum as per tariff. The basic revenue is arrived at periodically, say, once in two years or oftener, by taking the actual revenue during the previous years and the corresponding horse-power connected. Approval of the Chief Engineer should be obtained for changing the basic revenue. The agreements should be based on the tariffs and no special guarantees need ordinarily be taken unless the forecast as per basic revenue is insufficient to make the scheme remunerative.

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Estimates—Particulars should be furnished.

(8) Whenever the execution of a work includes devolution of materials, i.e., whenever credit is to be afforded to the estimate, the work order application and the work order should exhibit—

(*a*) Gross expenditure.

(*b*) Credit.

(*c*) Net amount of Estimate or Work Order.

(9) *Provision for establishment and other charges—Percentage*—Where the line extensions and small works chargeable to Capital are constructed by the operating organizations, the estimates for such works should include a surcharge of 15 per cent made up as follows :—

	PER CENT.
(*a*) Establishment including share of pensionary charges.	8½
(*b*) Tools and Plant	1
(*c*) Audit and Accounts	1
(*d*) Technical services	2½
(*e*) Cost of Chief Engineer and staff	1½
(*f*) Purchasing Agency	½
	15

(Vide the scale of fees in Appendix X.)

NOTES :—(1) Items (*a*) and (*b*) to be credited to XLI. Working Expenses. Item (*c*) will be collected by the Accountant-General in the usual way.

Item (*d*) should be credited to XLI; 1 per cent and to 52-A, 1½ per cent unless ordered otherwise.

Item (*e*) to be credited to 52-A

Item (*f*) to be credited to 52-A

The following items should appear in the estimate :—

	PER CENT
Establishment	8½
General charges	5½
Tools and plant	1

The distribution will be as indicated above.

(2) *Pensionary charges* are not separately recovered from the extensions. Net provision in the estimate has to be made to give

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credit to XLI. Working Expenses for the provincial staff employed as well as the pensionary charges which XLI. Working Expenses has to pay for them.

(3) *Audit and Accounts*—I *per cent*—It is agreed that the Accountant-General does not actually collect the 1 per cent on Audit and Accounts but that he exhibits it in the Administrative accounts *pro forma*. The centage on account of Audit and Accounts is an indirect charge and to show the productivity of the scheme this centage has to be included although for purposes of budgeting, this provision will not be utilised.

(4) *Tools and plant*—The provision for tools and plant should be taken as recoveries under Tools and Plant—Working Expenses.

(5) No provision on account of charges towards Establishment, General charges and Tools and Plant need be included in working estimates prepared for each component parts of a scheme as they relate to only works provision of the Project. Necessary provision for Establishment, General charges and Tools and Plant should however be made in the detailed technical estimate of the main scheme.

(10) *Large schemes or projects* :—In the case of large schemes or projects constructed by the departmental organization or by contract, the following maximum centage charges should be included. With the approval of the Chief Engineer, such lower centage charges as are considered reasonable and adequate may also be provided in special cases.

	PER CENT
Establishment	$7\frac{1}{2}$
General charges	$8\frac{1}{2}$
Tools and plant	1
	17

(11) Pay of all work establishment engaged either for the construction or general supervision should be charged to works. The provision in the estimate for establishment is only for provincial staff.

(12) The question of tents, buildings for operation staff, etc., is ordinarily inapplicable in the case of estimates for extensions. Provision for surveys and contingencies will appear where necessary in the works

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portion of the estimate. Five per cent for contingencies and unforeseen expenses may be provided under works.

Agreements **500.** In obtaining agreements for a projected scheme, the following points should be specially noted :—

(i) That the agreements are not taken for wrong wells, correct owners of wells or tenants, correct S.F. numbers of the land on which the wells are situated should be ascertained, if necessary, in consultation with Revenue officials.

Ownership certificate issued by Karnam duly countersigned by the Deputy Tahsildar or Tahsildar should be insisted.

(ii) That the parties are in need of and do want power really–they are not merely enthusiastic but earnest.

(iii) That the wells are not dry, and are not likely to get dry; that there is sufficient water in the well for pumping; that if it requires deepening, the party is financially able to undertake it.

(iv) That the capacity of motor is suitable and the lowest necessary with reference to his requirements of irrigation.

(v) That the owners of wells are solvent and can pay the consumption charges; that if the tenants use the power supply, the owners are willing to pay the charges themselves.

(vi) That the party has taken steps to purchase and instal the motor and that if he wants the hire purchase facilities he is solvent and will be certified so by the Revenue officials.

(vii) That in the event of there being partners to the well, there will not be any objection from other partners for pumping water.

(viii) That the intending consumers are informed of the liability to take supply within three months from the availability of supply and are liable for payment of penalty charges equivalent to the monthly minimum of the tariff applicable to him, if not so connected.

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(ix) In the case of new factories, care should be taken to see that a licence has been or will be issued by the local authority and in the case of an existing factory, that the licence is current and will remain in force for a reasonable period.

501. In the reports accompanying the estimates, the following details should be furnished :—

(i) *History.*—A brief review of the circumstances leading to the necessity for undertaking the work.

(ii) *Scope.*—Enumerating the extent of the work involved such as erection of a "11,000 volts 50 cycle 3 phase line with a Railway crossing, transformer structure and 400 volt feeder lines, etc.," or a "400 volt 3 phase 50 cycle distribution and installation of a motor" or "repair of primary windings to transformer, drying out and testing" or "building of a main house with kitchen block, garage, drainage and electric installation, etc." and this should be fully explained showing also the take off or tapping arrangements.

(iii) *Specification and drawings.*—Are they attached?

(iv) *Cost.*—Cost of work, allocation of charge under departmental account heads. Is there provision and grant for expenditure ?

(v) *Load data.*—Loading capacity of apparatus, feeder or transformer, existing load and additional load expected, regulation of voltage and other details.

(vi) *Other technical particulars.*—Such as section of the conductor, insulators, railway crossings, any special materials available, tree compensation, land acquisition, etc., involved, telephone lines, etc.

(vii) *Revenue.*—Expected revenue with reference to required minimum.

(viii) *Guarantees.*—Whether agreements have been obtained from customers, guaranteeing minimum return or whether cost of work has been deposited.

(ix) *Execution.*—Proposed method of execution, whether by departmental or other agencies with or without tenders. Are materials available ?

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(x) *Establishment.*—Whether the regular staff will do for the work or if any temporary labour is required. Whether the permanent gang or work establishment will suffice.

(xi) *Time.*—When the work is expected to be commenced and completed?

(xii) *Operation staff required.*—Provincial and work establishment.

Certificates to be furnished in proposals

502. The following certificates should be furnished in the proposal:—

(1) That the capacity of the motor mentioned in the agreement is in conformity with the normal requirements taking into consideration the condition of the well and the area to be irrigated.

(2) That the well contains sufficient water for pumping.

(3) That the party has either purchased or placed order for the pump set.

(4) That the well is outside the Bhavani Project and prohibited areas.

(5) That the ownership certificates issued by Karnams *duly countersigned* by the Deputy Tahsildar or Tahsildar have been obtained from all the Parties in respect of all the wells for which the supply is envisaged.

The above certificates should be furnished in the case of all proposals for extensions to individual or collective wells.

Powers of sanctioning expenditure for extensions.

503. The Superintending Engineer cannot sanction expenditure within his powers for extensions unless the return laid down in paragraph 494 is guaranteed.

Additional expenditure for connecting up consumers shown originally as prospects in a sanctioned scheme and for which funds were originally provided should not be incurred unless it can be shown that the original estimates was underspent to that or a greater extent.

It should be definitely stated while communicating copies of sanctions, that the estimates sanctioned are not

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supplemental to those already approved by Government. In order to determine whether an estimate is to be treated as supplemental or not, the following instructions are issued :—

Where an unanticipated load is secured within the area of sanctioned scheme that load should be connected up provided the original estimate is not exceeded. In that case it will be treated as an extra connection.

Extension estimates—Forecast of load changes.

504. In extension estimates forecast of load and revenue is based on the prospective consumers. During actual executions, however, certain load may drop out due to various reasons thereby rendering the scheme as put up unremunerative.

In these cases it is not necessary to revise the estimate for extension to render it remunerative on paper. The scheme should be watched carefully, additional loads served by existing lines added and if necessary extra lines constructed from the savings.

Cases of default are bound to occur and it is unnecessary to revise the estimate after such default, provided additional load is obtained for deficiency. The responsibility for the scheme thus rests with the officers of origin.

Maintenance estimates

505. The annual maintenance estimates should be prepared by each division and the Divisional Engineers are responsible to see that they are submitted to the Superintending Engineer in January of each year, the estimate covering the coming financial year. The estimate should be abstracted in M.E.D. Form*, i.e., for each operating and maintenance account. Working estimates with details for the provision under each operating and maintenance account as in the abstract should be enclosed. Major portion of the expenditure under operation and maintenance falls under—

(1) Charges on account of wages of permanent maintenance men called 'work establishment' for the system.

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(2) Consumable materials required for and drawn half-yearly—vide paragraph 467 such as transformer oil, waste, etc., for maintenance of plant or other materials for buildings and other works.

(3) Other repairs and renewals not covered by (1) and (2), such as, annual repairs to buildings, repairs to roads, culverts, dams and other civil works, clearance along power lines, renewals of electrical equipment, etc., for which ordinarily temporary men to supplement maintenance men are engaged and extra materials used.

The powers of Superintending Engineers, Divisional Engineers in regard to maintenance works are given in the Appendix I. The estimate for operation and maintenance of the system requires the sanction of the Chief Engineer.

Detailed estimates for these should be given for sanction and then allocated to the operation and maintenance accounts in the working estimates. All the lines and equipment should be arranged to be thoroughly examined with a view to estimate the repairs as accurately as possible and at the same time, strictest economy should be exercised in keeping down the maintenance costs.

506. The divisional estimates should be scrutinised in the Technical Section of the System office, compared with the last years' expenditure and completed with reference to items adjustable in the Central Office directly. The estimate should then be put up through the Chief Accountant to the Superintending Engineer for final approval and submission to the Chief Engineer for sanction. The estimate should be submitted not later than 1st February.

NOTES.—(1) Provision for the payment of the Municipal or other taxes on departmental buildings should be made in the estimates for working expenses in the Central Office.

(2) If the cost of ordinary annual repairs, excluding municipal taxes, to a building (residential, or non-residential) is less than Rs. 1,000, the Superintending Engineer may prescribe, subject to revision from time to time, a lump sum limited to Rs. 1,000 (plus the amount of municipal taxes if any payable by Government) to cover the cost of ordinary annual repairs, and within this account,

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expenditure will be permissible year after year without any detailed estimate being prepared. In the case of residential buildings, the amounts of the lump-sum estimates should be subject to a maximum of 1½ per cent on the capital cost. These lump-sum estimates may be considered as working estimates to the estimate for the operation and maintenance of the whole system. The work order issued for repairs to a building should be for the amount of the lump-sum estimate for it. If the lump-sum estimates are going to be exceeded in any particular year, a detailed estimate should be prepared and sanction obtained.

(3) In the case of work, for the renewal of which any specific period of time has been fixed, the estimate for its repairs should show the date when such item of work was last executed.

507. Should any extensive repairs, not coming within the scope of annual maintenance, be required, special repair estimates should be submitted and got sanctioned for execution. The special repair estimates do not lapse at the end of the official year, like the operation and maintenance estimates, but they should be framed only for such amounts as can be spent within the year, so that incomplete works may not be carried to the next financial year. These estimates should not be submitted piecemeal and require the sanction of the Chief Engineer or Chief Operation Engineer as the case may be if the amount of the estimate exceeds Rs. 2000. The Superintending Engineer may accord sanction to such estimate for special repairs upto Rs. 2000.

508. Renewals and replacements chargeable to Depreciation fund or Revenue account should not be included in the operation and maintenance estimates. Separate estimates should be submitted by the Divisional Engineers for such works. The following particulars should be furnished where required :—

(1) Approximate period during which the material now proposed to be replaced was in service.

(2) Normal or guaranteed life of the material.

(3) Reasons for their deterioration earlier than the expected time.

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(4) Whether the material to be replaced could b used elsewhere, and if so, the approximate value tha could be assigned thereto.

(5) The latest date by which the replacement is consi dered necessary.

509. Similarly, the Divisional Engineers shoul arrange to submit estimates for tools and plant chargea ble to working expenses by the 15th of January of eacl year in the M.E.D. Form.* The estimate should b classified under tools, furniture, instruments testing equipment, etc., and should provide for the minimum The estimate should be for each section and a column should be provided to show the existing number of the tools of the kind required and their distribution. In the remarks column, the necessity for the additions required should be stated. The principles in paragraphs 411 and 412 should be observed in preparing the estimates and they should not include for probable replacements, unless they are actually survey-reported. The Divisional Engineers are personally responsible to see that the tools and plant in their divisions are the barest minimum required and economically distributed and used and that no idle stock is kept.

510. In the estimates for works chargeable to capital, provision should be made both for direct and indirect charges as detailed below :—

Direct and indirect charges in estimates

Direct charges—

(1) Works (including surveys and special tools and plant).

(2) Establishment (including leave allowances).

(3) Pensionary charges.

(4) Tools and plant (ordinary).

Indirect charges—

Capitalization of abatement of land revenue on area occupied by works calculated at twenty years purchase.

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Provision for audit charges calculated at one per cent on the estimated works outlay.

In the case of large construction works to be executed by staff to be specially engaged for the construction, the provision for establishment including leave allowances and pensionary charges and for tools and plants (ordinary) will be estimated in each case according to the nature of the work involved. In the case of small construction works to be executed by the operation staff of a system, provision for establishment and tools and plant charges will be made adopting the percentages prescribed for actual adjustment of these charges vide paragraph 499.

NOTES.—(*a*) In the case of large projects for which special establishments are employed and charged to the projects, the rate of pensionary charges should be calculated at 11.236 per cent on the total salary and leave allowances of the pensionable establishment employed on the project and,

(*b*) in the case of small projects or open capital works carried out by the regular staff of the department, and which are in consequence debited with the percentage charge for establishment, the rate of pensionary charges should for purposes of both accounts and estimates be calculated at 8.2 per cent of the gross establishment charges.

511. The estimates should be prepared in the Departmental form in such a way that detailed accounting against the Departmental Account numbers and the construction operating accounts is facilitated. The abstract should be made up of the individual details of the estimate.

512. Estimates and the amounts of sanctions are strictly confidential and it is forbidden to communicate them to any contractor, piece worker or tenderer. Estimates—Confidential.

513. The approval or sanction to an estimate for any public work other than unusual repairs will, unless such work has been commenced, ceases to operate after the period shown in the table below from the date on which the sanction was accorded. Currency of sanction.

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	Amount of estimate.	Period of currency
(1)	Annual repairs estimates ...	Financial year.
(2)	Estimates up to Rs. 10,000 ...	One year.
(3)	Estimates up to Rs. 1 lakh ...	Two years.
(4)	Above Rs. 1 lakh to Rs. 3 lakhs	Three years.
(5)	Above Rs. 3 lakhs ...	Period to be fixed by Government at the time they are sanctioned.

If the work has not been commenced within the period of currency of sanction, the estimate should be regarded as lapsed and any outlay incurred thereon should be regularised by renewal of sanction or a fresh estimate.

The sanction to an ordinary operation and maintenance estimate lapses on the last day of the official year. If, however, convenience would arise, in any exceptional case, from the stoppage of the work on the last date of the year, the repairs may be carried on to completion, the expenditure after that date being treated as expenditure against a fresh operation and maintenance estimate for the next year.

Supplemental and revised estimates and completion report.

Supplementary estimates.

514. Any development of project, necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. The application for sanction to a supplementary estimate should show the amount of the original estimate and the total amount including the supplementary estimate for which sanction is sought and also of the supplementary estimates if any sanctioned previously.

Revised estimate.

515. A revised estimate must be submitted when the sanctioned estimate is likely to be exceeded, by more than five per cent for any cause whatever, or when material developments or deviations have necessitated revised administrative approval. It must be accompanied by a

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report showing the progress made to date and explaining fully the cause of the revision. The revised estimate need not contain details of items which are not altered, but merely a note to that effect; but the altered items should be shown in a comparative statement. It is the duty of the Divisional Engineer to see that a revised estimate is prepared and disposed of immediately when the necessity arises. If however excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses if beyond the powers of the Superintending Engineer to pass must be explained in a completion report.

516. The following may be taken as instances of what may be considered as material alteration in a sanctioned estimate :—

(*a*) Any change in the alignment likely to affect the length of the line.

(*b*) Any alteration in the type of machinery, buildings or other important materials.

(*c*) Inclusion of important and costly items not provided for in the original estimate.

Whenever there arises necessity for the revision of a sanctioned estimate a detailed comparative statement showing the sanctioned and revised amounts, etc., with explanation in the remarks column for all excesses or savings under each Departmental account number should accompany the detailed estimate.

Excesses over estimates should be strictly avoided and revised estimates should be prepared as soon as it is perceived that the sanctioned estimate is likely to be exceeded by more than 5 per cent.

517. A completion report should be prepared, when on completion of a work, the actual expenditure on it is in excess of the sanctioned estimate by an amount greater than that which the Superintending Engineer is empowered to pass. It should be forwarded to the Chief Engineer by the Superintending Engineer with a certificate to the

Completion report.

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effect that the actual expenditure has been tallied with the schedule sent to the Accounts Wing, Madras State Electricity Board. The Chief Engineer will pass orders on it if he is empowered to pass the excess; otherwise he will submit it to Government for orders.

518. When the construction estimate of a project is closed, a completion report comprising the following documents should be submitted to Board within twelve months or such earlier period as the Chief Engineer may prescribe :—

A statement (Schedule A) showing, by main heads and sub-heads of the capital account, the actual expenditure on works completed up to the date of the closure of the construction estimates.

A statement (Schedule B) of works which are within the scope of the sanctioned estimate and of which detailed estimates have been prepared and sanctioned by competent authority, but which were incomplete or had and been begun on the date of the closure of the construction estimate.

A statement (Schedule C) of works sanctioned between the date of closing of the construction estimate and the time of submitting completion report.

A statement (Schedule D) of works for which no estimates have been sanctioned up to the date of the submission of the completion report, but the probable expenditure on which can be foreseen and which are necessary to complete the project.

A statement (Schedule E) compiled as a combination of statements A, B, C and D showing revised forecast of expenditure. This statement should also show, for purposes of comparison, the sanctioned estimate by main heads and sub-heads of the capital account.

A report of the works executed up to the time of closure of the construction estimate. This report will discuss the financial results already attained and expected in the future and the general prospects of project and should be accompanied by forecast financial statements

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based on Schedule E above, i.e., on the total anticipated ultimate expenditure on the project.

An index map showing the transmission line and distributaries as completed.

The completion report should be submitted to Board through the Chief Engineer.

Office of record of estimate.

519. Estimates other than those sanctioned by the Chief Engineer should be recorded in the Technical Section of the system while those sanctioned by the Chief Engineer will be recorded in the Office of the Executive Engineer, Civil and Hydraulic Division or the Electrical and Mechanical Division, as the case may be.

520. Copies of all sanctioned estimates together with relevant correspondence should be communicated to the Central Office as and when the correspondence takes place for financial and accounting purposes.

521. A list of all estimates sanctioned by the Superintending Engineer and his subordinate officers shall be sent monthly to the Audit Officer from the Central Office. This list may exclude all petty works. A similar list of estimates sanctioned by the Chief Engineer shall be communicated to the Audit Officer monthly from the Chief Engineer's office.

Tenders and contracts

522. The works executed by the department are carried out by one of the undermentioned methods :—

(i) Departmentally—

This method is generally adopted in this Department for works such as running of transmission or distribution power lines, erection of machinery and stationery equipment, service connections, etc. Under this method, the department manufactures or purchases its own materials, the purchases being governed by the Stores Purchase rules, and employs its own labour under the system of time keeping.

(ii) By special contracts for electrical plant, machinery and manufactured equipment. This may be

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either for supply at site or delivery at site including erection of the plant and equipment. The details are set forth clearly in the form of specifications, and tender notices and agreements and the contracts are accepted by Chief Engineer after scrutiny by the Superintending Engineer/Technical.

(iii) By piece-work in the case of small works and by lump-sum contract system as defined in M.D.S.S. in the case of larger ones.

The piece-work system is adopted for minor Civil Engineering Works, such as transport, earth work, painting, etc., while the lump sum contract is adopted in the case of larger Civil Works. This method is further adopted in all cases in which method (ii) is not suitable.

Full discretion is given to officers of the department to allow any suitable form of contract, viz., lump-sum or piece-work system, as the case may be, in the execution of works. Piece-work system may be adopted also in the case of works costing above Rs. 2,500.

Issue of materials to works.

523. Where it is decided to issue materials to works, in the interests of the work or with the object of utilizing existing stock of materials, a description of every such material and the rate and place at which it will be supplied should be specified in the notice calling for the tenders and also in the schedule forming part of the agreement. The contractor should be held responsible for obtaining from Board all such materials required for the work and for making payment therefor, by deduction from his bills, at the rates specified, regardless of fluctuations in the market or in the stock issue rates. In cases where value of materials issued to the contractor or piece-worker is not covered by the work done by him, Board should be secured from any possible loss resulting from rates or any failure on the part of the contractor or piece-worker.

Contract documents.

524. The contract documents relating to works executed under method (ii) include—

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(1) A complete set of drawings showing the general dimensions, sketches of the proposed work and, so far as necessary, details of the various parts.

(2) A complete specification of the work to be done and of the materials to be used.

(3) A schedule of the quantities of the various descriptions of the work with the prices itemized and delivery and completion periods.

(4) A set of 'conditions of contract' to amplify, as necessary, the preliminary and other specifications.

(5) A schedule of detailed prices of tools, spares and spare parts.

(6) Relevant correspondence.

NOTE.—(1) Alterations in quantities and rates for items not included in the original schedules to the contract should be approved specifically by the Chief Engineer or the accepting authority. It is usual, however, for the Executive Engineer, Electrical and Mechanical Division, to communicate such authorization on behalf of the Chief Engineer and this may be accepted in audit.

(2) The deviations from the original contract should be covered only by prior sanction and post facto sanctions should be for special recorded reasons only. The authorization for extras and rates are generally by specific acceptance letters and supplemental agreements are not necessary. But instead of their being sought and issued piecemeal, efforts should be made to obtain consolidated authorization—say every quarter. This will facilitate filing in contracts and checking payments.

(3) Payment on delivery at site should normally be provided for, in contracts, only for large and heavy items like poles, conductors, transformers. Sundry items like joints, tie wire are to be paid for along with erected items.

(4) Lump-sum tenders or tenders per mile of erected line should not be called for as they did not prove a success.

(5) (*a*) The contracts should stipulate prices at site inclusive of customs duty as separate provision for payment of customs duty on production of vouchers caused needless correspondence and delays in admitting the claims.

(*b*) Contracts should generally be on accepted rates for quantities of materials or work done but the two should not be mixed together. Payment separately for all materials which have itemised prices and payment for erection charges, structures, etc., separately should be provided for in contracts.

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(*c*) Contracts should be so arranged that the bills can be paid in sections in parallel with the estimates to enable posting being made by Account numbers and check between estimates and expenditure being maintained in the Central Office.

525. The terms of a contract must be precise and definite and there must be no room, for ambiguity or misconstruction therein. No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.

526. If the contract even when it is within the powers of acceptance of the Divisional Engineer is to be of a very special nature, he should, before inviting tenders publicly, submit the contract documents to the Superintending Engineer for approval or remarks together with a copy of the proposed advertisement for tenders and the form in which the tenders are to be submitted. The Superintending Engineer should similarly submit the contract documents to the Chief Engineer if the contract is to be of a very special nature.

NOTE.—(1) Contracts should, where possible, be executed on one or other of the standard forms, but they may be modified to suit the requirements of any particular case, or for works of great magnitude, after consultation with the legal advisers of the Government. In cases where it is considered that none of the standard forms can be used even with suitable modifications, the contracts should be got prepared specially by the Legal Advisors.

(2) Engineers and their subordinates are responsible that the terms of contracts are strictly enforced and that no act is done tending to nullify or vitiate a contract. This shall be specially watched for in the Central Office when making payments.

Tenders. **527.** (1) All tenders for supply of stores, etc., should be expressed to be addressed and submitted to the officers concerned and the acceptance thereof should also be expressed to be made "by the officer concerned acting for and on behalf of and by the order and direction of the Madras State Electricity Board".

(2) Tenders, which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement in the Government Gazette or local newspapers, or by notice in English and

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the language of the area posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state—

(i) When and where the contract documents can be seen and the blank forms of tender can be obtained and also the amount to be paid for sets of plans or other tender documents.

(ii) When and where tenders are to be submitted and are to be opened. When the time of submission of tenders is extended, due publicity should be given to the extension of the time allowed.

(iii) The amount of earnest money to accompany the tender and the amount and nature of the security deposit required in the case of the accepted tender :—In the case of lump-sum contracts, the amount of earnest money and that of the additional security ; in the case of piece-work contracts the amount of earnest money should each be 2½ per cent of the sanctioned estimate figure normally when the contract is for all the items of work included in the estimate, or 2½ per cent of the estimated amount of the contract is only for part of the work included in the estimate and this rule may be relaxed by the accepting authority the reasons being recorded ; and

(iv) With whom, or what authority, the acceptance of the contract will rest.

(a) The instructions to tenderers should clearly state that the last date and time for the receipt of the tenders and the designation of the Officer to whom the *sealed* tenders should be addressed and delivered.

(b) The instructions to tenderers should also clearly state that the tenders will be opened in the presence of such of those tenderers or their representatives who may be present at the time fixed for the opening of the tenders.

(c) the time of opening the tenders should be fixed at not less than 2 to 3 hours after the time upto

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which the tenders may be received and the time and place where the tenders will be opened should be indicated in the Notice.

(d) The Officer who is to open the tenders should ensure that all the tenders received are duly opened before the representative of the tenderers at the specified time. Compliance with this procedure should be recorded in the Register of Tenders maintained for the purpose.

(3) Authority should always be reserved to reject any, or all, of the tenders so received without the assignment of a reason, and this should be expressly stated in the advertisement.

(i) In the case of works to be given on contract based on lump-sum tender, as defined in the Madras Standard Specifications, the forms of tender notice and tender [standardized as Public Works Department Forms Nos. V-53 (*a*) and (*b*)] should be used with such modifications as any particular work may require.

(ii) No tender should be accepted from any person directly or indirectly connected with the Government service.

(iii) The Officer competent to accept a tender or a Gazetted Officer deputed by him should open the tenders in the presence of the tenderers or their authorized agents who may choose to be present at the time and read out the rates and amounts to them. The Officer opening the tenders should also initial all corrections in the tender which have been initialled by the tenderer. If there are corrections in the tender unattested by the tenderer a note of such corrections should be made on the tender itself when it is opened. The Officer opening the tender should keep a personal note of the total number of tenders opened by him and verify therewith the number in the comparative statement of tenders.

(iv) The deposits and security should be pledged in favour of the Chief Accountant of the System.

(v) Tenders should invariably be called for when the amount involved in a particular contract is Rs. 2,500 or more. If it is proposed in any case, whether for

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urgency or any other reason, to depart from this rule, the previous approval of the Superintending Engineer should be obtained in the case of works costing not more than Rs. 10,000 and of the Chief Engineer in the case of works costing more than Rs. 10,000. When the amount involved is less than Rs. 2,500 the Divisional Engineers or the Superintending Engineer may call for tenders or not at his discretion. This rule does not admit of a major work being split up into parts each costing less than Rs. 2,500 and each part being given out on contract without calling for tenders.

NOTE:—The Chief Engineer may split up major works into parts for purposes of waiver of tender calls, etc., for a period of three years. He will submit his reports to Government through the Accountant-General on the working of the system at the end of each year during the period of three years.

(vi) (1) In respect of works costing from Rs. 2,500 to Rs. 25,000 the tender notices shall be displayed on the notice boards in the circle, division and sub-division offices.

(2) In regard to works-costing above Rs. 25,000 but not exceeding Rs. 1,00,000 the tender notices should be sent to all registered contractors of the Division in which the works are to be carried out with a copy each to the other Division in that circle and also to the Superintending Engineers of circles for display on the notice boards in their offices.

(3) The Superintending Engineers may, in their discretion publish the tender notices of works costing over Rs. 50,000 in the prominent local dailies, if they consider such works to be of sufficient importance. In such cases, tender notices need not be communicated to the registered contractors.

(4) Notices calling for tenders should invariably be published in prominent local Newspapers in respect of all works costing over Rs. 1,00,000. In such cases tender notices need not be communicated to the Registered Contractors.

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(vii) The rule in (5) above applies to contracts for execution of works including supply of materials for such works by the contractors themselves but not to contracts involving only supply of materials and in the case of supply of materials and tools and plant, the Stores rules in Appendix 15 to the Madras Financial and Account Code (Volume II) apply—vide also article 187, Madras Financial and Account Code (Volume I).

(viii) As a rule, no tender for the execution of works of any description should be received unless earnest money to the extent which has been notified as necessary in the tender notice is deposited by the tenderer either in cash or in Demand draft. The earnest money is the guarantee of the tenderer to deposit the requisite security and to enter into the required agreement on intimation of the acceptance of his tender.

(ix) In selecting the tender to be accepted the financial status of the tenderers, their capability, the security offered by them or the record of the execution of any works previously should be taken into consideration. Other conditions being equal, the lowest tender should be accepted. While this procedure should as a rule be observed in the case of Civil Works, the acceptance of the lowest tender on a price basis only in the case of tenders for electrical and mechanical stores and equipment may not always be safe. If the best value is to be obtained then the lowest tender should be accepted provided that all other things are equal. Due regard must therefore be given to the following criteria in addition to the tendered price.

Efficiency, running cost, durability of materials, reliability of guarantees, necessity for repairs and attention, saving in spare parts due to standardization suitability for the purpose in view and technical qualifications and financial standing of the contractor.

(x) In cases where a tender other than the lowest tender is accepted, a confidential record should be kept of the reasons for doing so. This confidential record should be shown to the Inspecting Officer of the Audit

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Department if required. Inspecting Audit Officers wishing to make comments on the confidential records shown to them should write such comments in their own hand, treat them as strictly confidential and submit them separately from the General Audit report to the Accountant-General.

(xi) The acceptance or rejection of tenders, is however left entirely to the discretion of the officer to whom the duty is entrusted and no tenderer can demand the cause of rejection of his offer. Such an explanation may, however be called for by a superior authority, if considered necessary.

(xii) Originals of tenders and agreements for execution of works approved by the Superintending Engineers of the Systems should be kept in the personal custody of the Chief Accountant of the System. When copies of such tenders and agreements are issued to Assistant Engineers or contractors, the Chief Accountant should see that the copies are correctly transcribed from the original and should sign them himself. Similarly originals of the tenders and certified copies of agreements approved by the Divisional or Assistant Engineers should be sent personally to the Chief Accountant of the Systems for safe custody, scrutiny and making payments. At the time of transfer of charge, a written statement of original agreements handed over and taken over should be made out and signed by the relieved and relieving Divisional and Assistant Engineers.

(xiii) The agreements (and not the tenders) sent to the Chief Accountant may be in the personal custody of the Divisional Accountant on his behalf, as it will facilitate check of bills and payments.

(xiv) The above instructions regarding tenders and contracts apply also to purchase of stores except for the special rules in the Stores Chapter regarding abstracts of tenders, copies of orders, etc. ~~All contracts and tenders accepted by Superintending Engineers should be sent through the Chief Accountant for concurrent scrutiny~~

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and advice before final acceptance by the Superintending Engineer.

527-A. Lump sum deposits as earnest money in the case of approved standing contractors of repute may be followed subject to the following conditions:—

The system of obtaining lumpsum deposits with reduced rates of earnest money, security deposits and retention from bills.

(i) that the rates for earnest money, security deposits and retention from bills in respect of individual works might be fixed at 1 per cent, 2 per cent and 2½ per cent respectively, instead of at the usual rates of 2½ per cent, 2½ per cent and 5 per cent in the case of approved firms;

(ii) that where the revised rates are adopted, the firms concerned should be required to pay in addition a lump-sum deposit of Rs. 50,000 in respect of all works executed by them in the State and to execute a bond in the form required; and

(iii) the period of agreement with individual firms or contractors under this system should be limited to three years at a time.

(iv) The Chief Engineer (Electricity) may sanction the refund of security deposits to contractors before the payment of final bills, in special circumstances, when it is found not possible to settle the claim of the contractor and to pay the final bill within the six months period of observation, while according sanction for the refund, the Chief Engineer (Electricity) should review the causes for the delay in the payment of the final bill.

528. (1) An Officer empowered to enter into contracts may, after the estimate has been duly sanctioned, give out to different contractors relating to one work, even though the estimated cost of the work may exceed the amount up to which he is empowered to enter into contracts, provided there are no special orders to the contrary and the amount of each contract is within the limit of the officer's power to enter into contracts.

(2) The Chief Operation Engineers may execute contracts or agreements in respect of supplies of coal to the department for which tenders have been accepted by Chief Engineer (Electricity).

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529. The following rules must be carefully noted :—

(1) No officer may enter into a contract which he is not empowered to enter.

(2) The limitations defined in his powers shall not be exceeded.

(3) No authority may accept any contract for a work until funds have been provided for the work or an assurance has been received from the authority competent to provide funds that the same will be allotted before the liability matures.

(4) On no account should rates in excess of those provided in agreements be paid, as the payment of such rates, which are not due, would nullify the contract.

NOTE:—There is no objection to enter into a single contract for the supply of materials of the same kind which are covered by different scheme estimates.

529-A (a)—When a Contractor refuses to execute work at the rates provided in his place work agreement, then the agreement should be terminated and the work measured and paid for at the rates in the sanctioned agreement enforcing or not, as the case may be, the forfeiture of the Security Deposit. The work should not then be given out at higher rates, unless, open tenders have been called for and the most favourable rates obtained.

NOTE:—If, however, it is found necessary in any case, to give out the balance of work at higher rates to another Contractor without calling for open tenders, whether on account of urgency or any other reason, the previous approval of the next higher authority above that which accepted the original cancelled agreement should be obtained.

(b) Revision of rates in accepted agreements of any kind during the currency of such agreement is normally prohibited. In cases, however, when the Executive Engineer/Divisional Engineer or the Superintending Engineer considers there are sufficient reasons to revise rates in current agreements then the sanction of the authority above that which accepted the agreements should be obtained placing on record in the agreement the reasons for such revision and the effect of the same on the

Board's approval in case

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total amount of work to be done under the agreement. Whenever revised rates in any agreement are sanctioned, the increased rates will have effect only from the date of sanction of such revised rates unless it is specially stated by the sanctioning authority that they should have retrospective effect.

(c) In all cases, as in (a) & (b), it must be observed that the provisions of the Manual governing such estimate revisions as may be involved, are complied with.

(d) The corrections in agreements should be attested under dated initials by the accepting authority also, not only to indicate his acceptance of the altered rates, but also to prevent any tampering with agreements after approval.

(e) In all cases in which work not covered by the original agreement is ordered the rates for such items of work should be settled as laid down in clause 7 of the conditions printed in the form of piece-work agreement or clause 63 of the Preliminary Specifications of the Madras Detailed Standard Specifications. Such extra items of work should not be ordered by the Executive Engineer, Divisional Electrical Engineer on his own responsibility if the revised estimate or deviation statement providing for them requires the sanction of a higher authority.

(f) In respect of fines or forfeiture of deposit ordered by an authority with reference to the relevant conditions in the form of agreement or relevant clauses of the preliminary specification to the Madras Detailed Standard Specifications in an agreement in use any authority higher than the one who has ordered fine or forfeiture may in his absolute discretion waive or modify the fine or forfeiture imposed by a lower authority.

Execution of works

Starting of work

Execution of works—Starting of work.

530. (1) It is a fundamental rule that commencement of execution of any work shall not be definitely authorized by any authority, unless a work order from the Central Office of the System has been obtained. The Central Office has no authority to issue a work order unless a properly detailed estimate has been technically sanctioned and funds have been arranged for or are available.

NOTE.—Orders conveying administrative approval or technical sanction or communicating budget provision shall not be taken as authority for commencing the work without the work

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order. Such orders are communicated on the implied understanding that before any expenditure is incurred, work orders shall be obtained.

(2) Exceptional cases of real emergency where works are to be started without the issue of work order (i.e., sanction of estimate and provision of funds) shall be immediately reported and explained to the authority competent to accord technical sanction and authorize provision of funds. That competent authority may authorize the commencement of work, but even in this case, the authority should communicate a copy of such orders to the Central Office, intimating also the amount involved. A provisional work order will then be issued on this authority immediately.

(3) The Officer giving such authorization will be personally responsible to see that the estimate is sanctioned at the earliest opportunity but not later than a month.

NOTE.—The Chief Accountant will be responsible for reporting all work orders issued without sanctioned estimates and pending for more than a month to the Chief Engineer in a monthly return. There will be no hesitation on the part of Chief Engineer in enforcing disciplinary action against any officer—administrative or executive—who may fail, or delay to comply with these orders.

531. Ordinarily no work executed by methods (ii) and (iii) described in paragraph 522 (i) should be started without a formal agreement or contract sanctioned by a competent authority except in the case of petty works and repairs, the estimated cost of which is Rs. 5000 or less. Even in the excepted cases, there should be some written understanding though not in the prescribed form, specifying prices and rates.

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NOTE.—(1) If in the case of work to be executed on the contract system, the circumstances are so emergent that it is impossible to enter into a formal contract or agreement, the officer on the spot who starts the work should enter in to piece work agreement at least in the first instance, as the agreement in this form can be terminated at the convenience of the Department. When the circumstances are so emergent that even a

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piece-work agreement cannot be signed, it will be sufficient to have a written order for the work signed both by the piece-worker and the officer on the spot.

(2) The written understanding or chit agreement should be strictly confined to petty works. Works involving high standard of execution and the conditions in the standard agreements should invariably be taken in one of the forms of standard agreement applicable to the case. The rates should be supported by data sheets, which should clearly show the rate for materials, the distance of transport, carriage charges, labour rates prevailing etc.

The approximate value of work to be done should be furnished in the agreement.

The signature of the contractor should be taken on all pages of the agreement and witnessed.

Commencement of work in anticipation of detailed estimates of a complete project

532. (i) In exceptional cases where it is desirable to begin work on a project which has been administratively approved, before the detailed estimate for the whole project has been prepared, it is permissible for the authority competent to sanction the final technical estimate as a whole, to accord sanction to detailed estimates for component parts of the project, subject to the following conditions :—

(1) For each such work or component part there must be a fully prepared detailed estimate and, in the administrative approval as a whole, there must be a clear and specific amount corresponding to the work or component part in question.

(2) The amount of the detailed estimate must not exceed the amount included in the administrative approval by more than 10 per cent.

(3) The sanctioning authority must be satisfied, before according sanction, that the amount of the technical sanction for the whole project is not likely to exceed the amount of the administrative approval and that the work or component part in question can be appropriately commenced without affecting, or being affected by any other part of the project, financially or otherwise.

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(ii) To obviate delay in commencing work on a detailed estimate for a complete project which has been prepared and submitted for technical sanction, but which requires minor amendments in the design or estimate, the sanctioning authority should adopt one or other of the following courses :—

(1) Amend the design or estimate in his own office and sanction it ; or

(2) Sanction the parts of the estimate which are approved, subject to the conditions (2) and (3) specified in paragraph 532 (i) and call for amended detailed estimates for the other portions of the project.

(3) In communicating the sanctions to parts of projects accorded as above the sanctioning authority should also intimate to the Audit Officer the amount administratively approved for the whole project.

Scope of sanction

533. (1) The sanction to an estimate must on all occasions be looked upon as strictly limited to the precise objects for which the estimate was intended to provide. Accordingly any anticipated or actual savings on a sanctioned estimate for a definite work should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

(2) Savings due to the abandonment of a substantial section of any project sanctioned by any authority, are not to be considered as available for work on other sections without the further sanction of that authority.

(3) A substantial section of a project shall be considered to have been abandoned, if the estimated cost of works in such section is not less than 5 per cent of the total sanctioned cost of the project, excluding the estimated cost of the headworks and generating stations as originally approved.

(4) The Chief Accountant is responsible that in cases where a substantial section of a project sanctioned

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by higher authority has been abandoned, even though provisionally, the aggregate assumed cost of the works included in that section is intimated to the Audit Officer for exclusion from the total sanctioned estimate of the project.

Miscellaneous rules for execution of works

Precautions for public safety

534. In the execution of works, every care should be taken that the safety and the convenience of the public are duly attended to and that all operations are carried out in such a manner as to interfere as little as possible with the traffic or ordinary pursuits of the people. Temporary roads, bridges, lights and barriers should, when necessary, be provided.

535. Though no licence is required for schemes undertaken by Government it is assumed that Government will, as a matter of course, do nothing contrary to the public welfare. The provisions of the Indian Electricity Act and the Rules made thereunder prescribing several conditions and rules in the interest of the welfare and safety of the public will apply to Government undertakings also. The operations of the department should be in conformity with these statutory requirements unless modified by the specifications approved by Chief Engineer. The type and design of the work, quality and size of the materials and even the process of operation are sometimes governed by the Indian Electricity Act and the Rules made thereunder. It is the duty of the local supervising officers to see that these stipulations are complied with as it is not possible to check the points from the drawings.

Temporary accommodation

536. Any reasonable outlay on temporary accommodation for work people and for entertaining temporary establishment for the purpose of security, sanitation, or temporary hospitals, may be authorized by the Superintending Engineers as part of the outlay on works.

537. No religious edifice should be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without

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the concurrence of the principal civil or political authority on the spot, unless under the orders of Government.

NOTES:—(1) Special precautions should be taken to safeguard the property of the department from theft or other losses, for, e.g., when drawing lines, all conductors left on or near the ground should be under surveiliance day and night. Other conductors not tensioned and bound should be coiled and well bound to the pole top. The pole top should be made unclaimable with simple barbed wire entanglement, noise making instruments, such as bells, tin cans, old iron, etc., which should be suspended from the coil of the conductor. Work should be so arranged each day that costly materials are not left on the spot.

(2) Under section 17 of the Electricity Act, 48 hours notice should be given for services lines and ten days notice in writing to the Telegraph Authority before any electric line is placed within ten yards of any part of a telegraph line. This should be done even before routing of the line. The Assistant Engineers in charge of execution should see that the statutory requirements are complied within good time.

538. All interruptions of large works in progress should be immediately reported by the Superintending Engineer to the Chief Engineer, the causes and probable duration of such interruptions being given. Interruption to works

539. All cases of accidents either to plant or injury to persons or loss of life should immediately be reported with a final report giving complete details of accident and the approximate loss sustained as soon as the event has been thoroughly investigated. The responsibility for such accident should be clearly given in the reports. Similarly, all cases of theft or loss by any cause, whatsoever should be immediately reported. The Divisional Engineer is responsible to send these reports to the Superintending Engineer with copy to the Central Office and the Superintending Engineer to report the case in detail to the Chief Engineer. The Chief Engineer (Electricity) should as soon as information is available send a preliminary report to the Board of all serious cases of accidents either to plant or injuries to persons

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or loss of life as early as possible and a further report giving complete details after the investigation is completed.

Alterations in design during construction

540. Where important structural alterations are contemplated, though not necessarily involving an increased outlay orders of the original sanctioning authority should be obtained. A revised estimate should be submitted for technical sanction, should the alterations involve any substantial change in the cost of the work.

541. The Superintending Engineer is permitted to deviate over distributors only depending on the field conditions. Any alteration to sub-stations and feeders should be considered to be an important alteration and should have the previous approval of the Chief Engineer.

542. Rules regarding zones of defensive works will be found in Army Regulations, India. Special attention is drawn to the restrictions on Military zones, the construction of buildings, alterations of ground-level and collection of materials in such zones; and to the prohibition of the transfer of State land in zones without the sanction of the Government of India.

Compensations

(i) Land acquisition

Compensation for acquisition of land

543. (i) When land which is not already in the possession of the Government is permanently required for the purpose of the Government, it should be acquired through the agency of the Land Acquisition Act (Act I of 1894 as amended by Act XXXVIII of 1923) which alone can confer an indefeasible title. The Divisional Engineer concerned should, in the first instance, consult the Revenue Divisional Officer and obtain from him the fullest possible information as to the probable cost of the land, per acre otherwise, together with the value of buildings, etc., situated on the property, for which compensation will have to be paid, and a draft notification under section 4 (1) of the Land Acquisition Act. Upon the information thus obtained, an estimate should be framed by the Divisional Engineer and submitted for

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sanction. The draft notification should be submitted with the estimate for the approval of Government and publication in the *Fort St. George Gazette.*

(ii) In cases in which the owner of a land about to be acquired is willing to make a free gift of the land required a deed of gift should not be executed in favour of Government but the procedure prescribed by the Land Acquisition Act should be followed and an award should be passed under section 11 of the Act for the full market value of the land and not for a nominal amount. The owner, who is willing to make a free gift of the land, should receive the compensation awarded and may make a gift of the amount of the compensation to Government to be utilized for the public purpose for which land is acquired.

NOTE:—(1) There is, however, no objection to local officers negotiating with the owners of land with the object of coming to an amicable agreement with them as to the price to be paid previous to the initiation of the proceedings under the Land Acquisition Act, with a view to guard against subsequent exorbitant demands or awards, provided that this procedure will result in economy. Any settlement thus arrived at should immediately be communicated to the Land Acquisition Officer. The settlement must take the form of an agreement that the owner is willing to sell for a certain specified sum plus 15 per cent of that sum for compensation, the total of the two sums being the actual price agreed on.

(2) In cases of urgency acquisition should be made under section 17 of the Act, possession is then obtainable fifteen days after publication of notice under section 9 (1) of the Land Acquisition Act. When possession has once been taken, under section 16 or 17 of the Act, Government cannot withdraw from its acquisition; therefore, when the claim is largely in excess of the award, possession should not be taken without a reference to the authority sanctioning the work.

544. When sanction to an estimate framed as above directed has been obtained and when the draft notification referred to has been published, the Divisional Engineer should make over the matter to the Revenue Divisional Officer who will take the necessary steps for the acquisition and transfer of the land, subject to the

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instructions which he may receive from the Revenue authorities to whom he is subordinate. These instructions provide that if the estimate originally framed and sanctioned is likely, when the land comes to be acquired, to be materially exceeded, the Revenue Officer making the award should give sufficient notice to the officer of the Electricity Department and should take into consideration any representation which such officer may make, whether it is made orally or by letter. More especially he should, before making the award, allow such an officer, an opportunity of appearing in person or by agent and of producing evidence as to the value of the land. When such a reference is made, the Divisional Engineer should, if it is found impossible to obtain the land without materially exceeding the estimate, or to obtain some other plot of land in lieu of that originally proposed, submit a revised estimate for sanction. When possession has once been taken under section 16 or 17 of the Act, Government cannot withdraw from the acquisition of land. In cases, therefore, where the amount claimed in pursuance of a notice under the Act is largely in excess of the amount subsequently awarded by the Collector, and the acquisition of the land is not absolutely necessary, possession should not be taken without a reference to the authority sanctioning the work until the time within which an application for a reference to the court must be made under section 18 of the Act has elapsed without such application being made.

NOTE:—The arrangements between the officers of the department and the Revenue Officers to determine as to which land should be taken up should, where practicable, be made without divulging the intentions of the Government, in order to prevent the prices being put up and to render private bargaining possible.

545. After the preliminary arrangements described in the preceding paragraphs have been duly carried out, the land will be taken up under the Act either by the Collector or by a special officer placed at the disposal of the Electricity Department and invested with the powers of a Collector under the Act. The procedure in the two

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cases is described in the Madras Financial and Account Code, Volume II—Appendix X.

NOTE:—(1) All copies of correspondence regarding land acquisition should be sent to the Superintending Engineer of the System as well as to the Central Office by the Divisional Engineers.

(2) Payment of award may be made in cash to the Revenue Department.

(3) Land registers should be maintained by the Divisional Engineers; a similar register in the Central Office should be maintained.

(4) The unwanted assets such as trees and buildings that exist in the lands acquired should not be auctioned without the prior approval of the Board. The Superintending Engineers will send proposals in time for disposal of these items.

(ii) Buildings under power lines

546. If the construction of a building or other structure under an aerial power line will result in permanent or temporary contravention of the provisions of sub-rule (1) or (2) of rule 69 of the Indian Electricity Rules which prescribe the clearances to be allowed to aerial lines, the owner of the building or structure is responsible for seeing that the provisions of the rules referred to are complied with. The line should be altered if necessary, by the department, at his cost and a deposit of the estimated cost of such alteration which should include the following items under rule 70 (2) *ibid* should be taken from him :— Construction of buildings in proximity of existing lines.

(i) the cost of additional material used on the alteration ;

(ii) the wages of labour employed in effecting the alteration ;

(iii) supervision charges to the extent of $16\frac{1}{2}$ per cent of item (ii) ; and

(iv) any charges incurred by the owner in complying with the provisions of section 16 of the Indian Electricity Act in respect of such alterations.

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NOTE:—(1) Under section 18 (3) of the Act, the subject itself must interfere or be likely to interfere with the power line. Thus, a house under a line cannot be removed, unless, it in itself interferes or is likely to interfere, although a man standing on the roof may be able to touch the lines. In case, where section 18 (3) does not apply, action may be taken under rule (1) or (2) of rule 69 of Indian Electricity Rules, i.e., where only access is made available. This rule must be read in conjunction with the rule 107 penalty for breach of rules, which confers the right to institute prosecution on account of the violation of the above rule.

(2) Rule 69 requires that before any such building or structure is proceeded with, notice should be given to the licensee and to the Chief Electrical Inspector to Government and that no work should commence until the Chief Electrical Inspector to Government has issued a certificate.

(3) For the areas in the municipal licensees managed by the Electricity Department, the department should watch and draw the attention of those building houses to rule 62 (3) of the Indian Electricity Rules and to the necessity of complying with the rules. The licensee should send a report as to the likely accessibility with a dimensioned sketch to the Chief Electrical Inspector to Government who will issue the necessary certificate with or without conditions under the above rule.

The matter of accessibility depends entirely on the circumstances. For aerial lines vertical clearance 8 feet 3 inches plus 3 inches for every 11 K.V. as laid down in Table 4 of, B.S.S. 162 may be followed. Horizontal clearances to which would be added the side swing of aerial conductors may be 4 feet minimum for low-tension lines rising to 5 feet for 11 K.V. and gradually to 8 feet for 132 KV. Careful judgment should be exercised if the clearances are adequate. In difficult cases, it is preferable to acquire the land and lease it out again afterwards on agreed conditions.

(4) Patrolmen, Supervisors and Junior Engineers should keep themselves informed of any proposals to erect buildings or any other structure in the proximity of aerial lines and report them to the Assistant Engineer concerned. The Assistant Engineers should immediately make a detailed report with sketches of the proposed structure to the Superintending Engineer through the Divisional Engineer together with an estimate and take action to secure compliance with rules 69 and 70 of the Indian Electricity Rules.

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(5) The work of alteration of the line should be executed on work orders and accounted for in the same way as expenditure on service connexions. The expenditure on wages of labour employed should be recorded separately in the ledger so that the supervision charges mentioned in item (iii) above may be correctly levied.

Incidence of cost of dismantling and re-erecting of distribution or telephone lines during car festivals, etc. Accounting

(6) If the construction of a new distribution or telephone line interferes with an existing public right of way for local temple cars, etc., the cost of dismantling of the line during the festival to allow the car to cross the line and the re-erection of it may be met from Government funds and charged to the maintenance of the electricity system.

(iii) Planting post, tree clearance, compensation, etc.

547. Under the powers of the Telegraph authority conferred on the department by section 51 of the Indian Electricity Act, it can place and maintain transmission or distribution lines, under, over, or along, or across and posts in or upon any immovable property. But, under section 19 (c) of Part III of the Indian Telegraph Act, these powers shall not be exercised in respect of any property vested in or under the control or management of any local authority.

Planting of posts of power lines

The permission of the local authority concerned should therefore be obtained before planting poles on roads and road margins (which expression includes and extends to road leave, road-drains, etc.) and this can easily be obtained if the location of poles is fixed with due regard to considerations of public convenience and traffic facilities.

NOTE :—(1) No acquisition of land is necessary in cases where poles or towers are planted by the Electricity Department. Only compensation need be paid in respect of damages caused to the crops.

(2) Compensation (to all persons interested) for any damages sustained by them is payable under section 10 (d) of the Indian Telegraph Act read with section 51 of the Indian Electricity Act. The compensation is awarded by the officers of the department in their capacity as Telegraph authority and if the parties are not willing to accept it, it is open to them to seek remedy by bringing a legal suit against Government under section 16 (3) of the Indian Telegraph Act. The Collector or any of the officers of the Revenue Department do not exercise any

Compensation for cutting of trees, etc., near electric lines

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statutory powers in the payment of compensation but officers of the department may freely seek the assistance of the Revenue Department for the assessment and payment of the compensation.

Compensation for trees cut along transmission lines

548. The following procedure is laid down for payment of compensation for trees cut along transmission lines :—

A construction

(1) Soon after the survey of a transmission line a schedule of trees to be cut should be prepared in M.E.D. Form* in triplicate and the duplicate and triplicate thereof sent to the Divisional Engineer and the Central Office. A work order for the tree clearance work should be got duly sanctioned. Before cutting the trees the Supervisor or the Junior Engineer should fill up the certificate for compensation for the tree clearance in M.E.D. Form 152 and the valuation statement of damage on transmission lines in M.E.D. Form 151. The value of the trees should be fixed with due regard to girth, age, fruit-bearing nature, locality, etc., and in consultation with the local revenue authorities. In all cases the owner's signature should be obtained in M.E.D. Form 152 witnessed by the village officials or the Revenue Inspector in token of his acceptance of the number and description of the trees cut. His signature should also be ordinarily taken on the valuation statement in M.E.D. Form 151 in token of his acceptance of the valuation. If the owner refuses to accept the valuation made by the department, his signature on M.E.D. Form 151 need not be insisted upon but he should be definitely informed of the value assessed by the department. Officers of the department have always a right to proceed with their work even though exorbitant claims for compensation are made by the parties. It should be stipulated before fixing the amount of compensation whether the felled trees should be handed over to the owner or not.

(2) The triplicate of M.E.D. Form 152 should be handed over to the owner of the trees. After clearance, the duplicate of M.E.D. Form 152 and the duplicate, and triplicate of M.E.D. Form 151 with measurement book

*Not printed.

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entries and wages rolls for the labour employed for cutting the trees sent to the Chief Accountant through the Assistant Engineer.

(3) In cases where it is stipulated that the felled trees are not handed over to the owner, they should be auctioned and the sale-proceeds credited into the treasury to Public Works Remittances—I. Remittances into the treasury and the chalan sent to the Chief Accountant with details. The Assistant Engineers have powers to approve the sanction if the amount of compensation does not exceed Rs. 250. In other cases the sale will not be considered as completed unless it is confirmed by the Divisional Engineer. Before submission of the wages rolls and valuation statements for payment, the following information should be furnished both in the measurement book and the valuation statement :—

(i) When the trees were cut ?

(ii) How they were disposed of ?

(iii) The date of auction and amount realized.

(iv) Reference to chalan number for remittance.

(4) If the trees to be cut belong to local bodies or other departments of Government, the officers concerned of the local body or the department of Government should be addressed and the consent for the valuation obtained in writing before clearance ; where cut trees are handed over to the owners no compensation is paid to the owners.

(5) During construction cases may arise in which damage may be caused to existing crops in the fields through which the lines are to be erected. The procedure outlined above for tree clearance should be followed in this case also except that compensation is always payable on such cases.

(6) At the time of erection of line young plants and small trees should not be ignored on the ground that they do not cause any obstruction then. As they may be a source of nuisance after some time it is generally

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necessary to include them in the schedule prescribed in sub-paragraph (1) above and to have the compensation paid in the first instance only.

B. Operations and maintenance. A schedule of trees, jungle, bushes, etc., to be cleared under each transmission line should be prepared in triplicate in M.E.D. Form* as in paragraph (1) under section A above and copies thereof with work order application for the clearance submitted to the Divisional Engineer annually by such date as may be fixed for each system. A copy of the schedule should be sent to the Chief Accountant on approval by the Divisional Engineer. It may be necessary to chop off branches, twigs, leaves, etc., of trees to have clearance. The owner's consent should be obtained in such cases and the cutting should be done by the department. Though no compensation is ordinarily payable in these cases, as the owner cannot allow tree to grow and interfere with the lines, they should also be included in the schedule in M.E.D. Form*. In the rare cases in which compensation is payable in respect of trees and bushes which were in existence prior to the erection of the line, the procedure indicated in paragraphs (1) to (6) under section A above should be followed. The clearance work should be completed before the date prescribed therefor for each system and the procedure prescribed in section A above followed *mutatis mutandis*.

C. Procedure in the Central Office. (1) On receipt of time rolls for the labour employed on tree clearance with M.E.D. Forms 151 and 152 in the Central Office, they should be checked with the work orders and schedules in M.E.D. Forms* and wages rolles and M.E.D. Form 151 passed for payment by the Chief Accountant. The date of passing the roll and the valuation statement will be noted in the schedules in M.E.D. Form * where it is convenient and when acknowledgments in the proper form are received with the valuation statement in M.E.D. Form 151, payment may be made direct to the parties by cheque or cash. This procedure will not be suitable in cases where the parties concerned

*Not printed

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have to be identified before actual payment. In such cases, payments will be made by the travelling cashier or by temporary advances opened with the officers concerned to whom M.E.D. Form 152 will be returned. The amounts of compensation will be paid to the parties and their acknowledgments taken on the valuation statements themselves or on separate hand receipts as may be convenient and the account of temporary advances closed. The valuation statement with the acknowledgment will be treated as a voucher for the payment of compensation.

(2) In the cases, where the owner refuses to accept the compensation awarded by the department, the duplicate of the valuation statement will be sent to the Tahsildar concerned who will be requested to make a valuation himself and payment will be made on the basis of his valuation.

D. Compensation for other damages.

In the case of damages to property other than trees, the procedure indicated above should be generally followed but the use of M.E.D. Form 151 will not be necessary.

E. Clearance of jungle under lines running through Tea Estates in the Nilgiris and Anamalais.

The estates on the Anamalais and Nilgiris have agreed to clear the jungle themselves at an agreed annual rate per mile of line. The Assistant Engineers should record the length of the line to be cleared in the measurement book and obtain the signature of the Estate Manager in the measurement book in token of his acceptance. After clearance, a certificate should be furnished to the effect that all trees and bushes have been cleared. The bill should be sent to the Chief Accountant in the month of April in each year.

Compensation for accidents.

549. Accidents to workmen are classified as follows:—

(*a*) To departmental employees, or non-departmental persons.

(*b*) Electrical accidents or non-electrical accidents such as mechanical falls, shocks, etc.,

In the case of electrical accidents, whether to departmental employees or non-departmental persons, intimation should be given to—

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(1) The Chief Electrical Inspector to Government within 24 hours of the accident by the Divisional Engineers, in the case of death, the report should be by telegram, confirmed in writing on the same day;

(2) the District Magistrate.

(3) the Commissioner for Workmen's Compensation (in the case of departmental employees only);

(4) the Superintending Engineer in duplicate; and

(5) The Chief Accountant

In the case of non-electrical accidents also, the same procedure should be followed except that the report need not be sent to the Chief Electrical Inspector to Government.

Compensation payable to the workmen (in the case of departmental employees) will be regulated under the rules in the Workmen's Compensation Act and arrangements for payment made by the Chief Accountant.

The compensation payable should be sanctioned by the Chief Engineer in each case.

549-A. An ex-gratia cash grant of Rs. 100 (Rupees one hundred only) shall be paid in the contingencies mentioned below to all the eligible employees of the Board (or the legal heirs of the Board employees as the case may be) irrespective of the provision in Regulation 43 of the Madras State Electricity Board Contributory Provident Fund regulations:

(i) In the case of employees of the Board who meet with fatal accidents while on duty, the amount shall be paid on the spot to the legal heirs of the deceased employees in deserving cases where such payment is justified, irrespective of the length of service of the deceased employee and the pay last drawn at the time of accident.

(ii) In all other cases, viz., deaths arising out of natural causes, the amount shall be paid to the legal heirs of the deceased employees towards funeral expenses, provided the deceased employee had put in a continuous

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service of atleast two years duration and the pay last drawn had not exceeded Rs. 200, and

(iii) In cases where the employees are involved in serious accidents while on duty (not resulting in death) the amount shall be paid, provided the employee had put in a continuous service of two years and the pay last drawn had not exceeded Rs. 200.

Payment of the amount shall be authorised by the Chairman, Chief Engineer (Electricity) and the Superintending Engineers as the case may be, in respect of the employees under their control. The orders are applicable also to the daily paid employee in Nominal Muster Roll, Temporary Casual Labourers and Part-time contingent establishments, subject to fulfilment of the prescribed conditions.

NOTE :—(*a*) The expenditure on the above account will be met from the revenue of the Board.

(*b*) The death certificates issued by the Revenue Authorities (or Corporation of Madras in case of Madras City) Local Bodies, the Registrar of Births and Deaths in project areas or the Hospitals where the employee was admitted for treatment before death or the Hospital where the dead employee was examined postmortem may be considered as valid certificates for the purpose of sanction of the above adhoc grant.

(*c*) In urgent and exceptional cases where the family members of the deceased employees are not able to produce the death certificates, the Superintending Engineers are permitted to arrange to sanction the above adhoc grant and arrange to get the death certificates later from any one of the above authorities and file them in their offices.

(*d*) The family for the purpose of payment of the above grant shall be as defined in Regulation 5 of the Madras State Electricity Board Liberalised Pension Regulations, 1960.

(*e*) The above adhoc payment is intended to meet the immediate expenses of the employees who meet with serious accident and to meet funeral expenses of the deceased employees, the detailed procedure and other formalities required to be observed for according sanction for other benefits like pension, gratuity etc. need not be followed for sanction of the above adhoc grant.

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549. B. Grant of award under the Accident Free Distribution Award Scheme.

With regular, periodical inspection on the lines and sub-stations in their charge by the Assistant Engineers, Junior Engineers/Supervisors, Line Inspectors and other maintenance staff and by carrying out any rectification needed accidents resulting in damage to equipments, injury to departmental staff, injury to outsiders and loss of life to departmental or non-departmental persons and cattle or other animals can be prevented and the distributions can ensure an accident free record. However to make the departmental staff in charge of the distributions, interested in showing accident free record in their distributions "Accident Free Distribution Award Scheme" has been introduced as an incentive to the staff in charge of distributions. The rules for the grant of the award are:—

(1) Each Section will be eligible for cash award at a rate not exceeding Rs. 100 if it is maintained without accident in a year from 1st April to 31st March. The maximum amount that would be allotted to each System for this purpose would be Rs. 1000. If more than ten Distribution Sections qualify for the award the block allotment of Rs. 1000 would be equally distributed amount all the Accident Free Sections in the System.

(2) All technical staff, Operation Subordinate Service and Madras Electrical Subordinate Service upto the rank of Section Officer (Junior Engineer or Supervisor) are eligible for the award.

(3) The amount of Rs. 100 allotted to each Section will be distributed proportionately to the staff based on their basic pay.

(4) For calculating the award, the total basic pay of the staff of the Section during the year should be taken into account. The leave salary, if any during the period should be excluded.

(5) Those who have worked throughout the year from 1st April to 31st March alone will be eligible for the award.

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(6) The award will be granted for each year to the Section if it shows an accident free record.

(7) The same section will be eligible for the award during the next year if it shows an accident free record that year also.

(8) The Assistant Engineer for a distribution will be given an appreciation Memorandum and a medal if the distribution under him shows an accident free record. The Divisional Engineer will be given a similar appreciation memo. and a medal, if there is no accident in the area of his jurisdiction.

(i) The medals to be awarded to the concerned Assistant Engineers and Divisional Engineers under the Scheme shall be of silver and shall have the emblem of the Madras State Electricity Board on them.

(ii) The words and figures to be inscribed on the medal and its actual design shall be approved by the Chairman.

(iii) The medal shall be awarded at a function either on Independance Day or Rupublic Day.

NOTE: All minor accidents not entailing payment of compensation and accidents on account of wilful action on the part of an employee or an outsider need not be taken into account and such employee will not be eligible for the award.

549-C. The following procedure in regard to sanction and disbursement of compensation to the legal heirs of non-departmental persons involved in fatal accidents caused by the installation of the Madras State Electricity Board, due to fallen electric posts, snapping of conductors, etc., should be followed :

(i) An assessment of the earning capacity and status of the casualties will be made by field officers of the Board not lower in rank than that of an Assistant Electrical Engineer. In cases of doubt, the officer will consult the Village Karnam or such other authorities as are considered necessary. Proposals for sanction of compensation will be formulated thereafter by the Superintending Engineers and forward to Chief Engineer/

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Electricity. The sanction of compensation as per G.O. No. 760 P.W., dated 10-3-54 will be done by the Additional Chief Engineer/Chief Engineer/Electricity as hitherto and the work now attended to by the Commissioner for Workmen's compensation will hereafter be attended to by the Labour Relations Officer.

(ii) Compensation sanctioned will be arranged to be disbursed by the Superintending Engineers through the Assistant Engineer concerned.

(iii) An adhoc payment of Rs. 500 (Rupees five hundred only) may be made to the legal heirs of the victims after a preliminary enquiry by the Superintending Engineers which should be completed expeditiously and the amount sent within 15 days of the date of occurrence of the accident.

Energising of lines

Danger notice.

550. Before energising high-tension lines, danger notices warning the public about the danger attendant on climbing the structures of the electric transmission or in any way coming into contact with conductors should be caused to be exhibited in prominent places through the agency of the Revenue department. The village officers should be required to acquaint the people of the danger by tom-tom. The officers of the department should give publicity to the danger by distributing illustrated posters.

Licence for working departmental telephone lines.

551. Before bringing into use a new departmental telephone line the licence prescribed in the first proviso to sub-section (1) of section 4 of the Indian Telegraph Act, 1885, should be obtained from the Postmaster-General, Madras.

NOTES :—(1) Divisional Engineers should ensure that these conditions are fulfilled in every case.

Energising of new extensions or equipment intimation.

(2) Whenever newly constructed H.T. lines or freshly erected transformer stations are charged for the first time, intimation to that effect should be sent as early as possible to the Superintending Engineer and the Central Office.

(3) When works are executed by the Construction Branch or another Engineer on behalf of another and the lines are handed over to another Engineer for operation and maintenance,

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the handing over and taking over of the line should be in M.E.D. Forms.

(4) All plans, contract documents, sanctioned estimates, specifications, schedule of poles and equipment, the construction operation ledgers and fixed capital ledger accounts, a list of surplus materials should be handed over together with clear notes as to pending works, technical points, payments to be made. These may be in triplicate so that, one copy may be used by the Superintending Engineer, another by the Divisional Engineer and a third one in the Central Office.

Works on behalf of private person or local bodies
(Non-Board works)

552. Non-Board works in the Electricity department are divided into two classes:— Non-Board works.

(i) Works for which, cost as laid down in the Electricity Act or the Rules thereunder is recoverable.

NOTES:—(1) Service connexion works and works executed under rule 70 (2) of the Indian Electricity Rules, 1937, fall under the category. Any work done for the consumer such as testing or calibrating meters, testing transformer oil for which specific rates and charges have been prescribed by the department for such services, are classed under this head.

(2) Although the charges are recoverable in advance, discretion shall be exercised and it is permissible to render the services and include charges in the bills for consumption or separate bills in the case of large consumers of the department such as H.T. consumers. This discretion shall be exercised when the amount is small and is not in dispute.

(ii) *Deposit works.*—It shall be necessary for the department to render services or undertake to supply or execute works on behalf of the local bodies or private persons with a view to ensure the sound and technical execution of such works and to accelerate the use of electricity by such persons. Such works are classed as Deposit works. The execution of such work is a part of the commercial activities of the department. Deposit works.

NOTES:—(1) All works of service connexions, erection of transformers and cubicles, check-meters, etc., to the mills, industrialists and other consumers (other than the portion of work debitable to Board) come under this category. Estimates of cost should be approved by the parties and the amount deposited in advance before the work is taken up, unless this advance

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payment is waived by the Superintending Engineer in special cases for recorded reasons.

(2) Erection work of transformers, cubicles etc., on behalf of consumers should be undertaken by the department only in special cases and at request of consumer. In this case, the consumer should be notified of the centage charges and his consent obtained.

Deposit works.

553. The outlay on deposit works is financed from (1) funds of a public nature such as local, municipal or similar funds and (2) funds of private bodies or persons.

554. When a deposit work is to be carried out, the local body or other party concerned should advance the gross estimated expenditure which is payable by it, to the Chief Accountant in one lump sum or in instalments and by such dates as may be specially authorized by the Chief Engineer or the Superintending Engineer. No deposit work shall ordinarily be executed before receipt of contribution therefor without the special orders of the Superintending Engineer of the system who will decide whether or not sanction of Board should be applied for on the merits of each case. Ordinarily, large-scale execution of private distributions requires the previous sanction of Board.

NOTES :—(1) The erection of private distribution lines should ordinarily be done by the persons concerned. If for any special reason it is proposed to undertake the work departmentally the previous sanction of the Superintending Engineer should be obtained who will decide whether or not sanction of Board should be applied for on the merits of each case. Ordinarily large-scale execution of private distributions requires the previous sanction of Board.

(2) This rule regarding advance deposit will not however apply to small works executed on behalf of consumers provided interest is recovered on Board money spent in advance of contributions from the consumers and the money is safe.

(3) The amount of contribution received should be credited to deposits against which will be charged the expenditure incurred on the work up to the amount of the deposit. Any expenditure in excess of the amount despoited should be debited to Miscellaneous Advances pending recovery, to effect which action should at once be taken. (Interest should be charged on expenditure incurred by Board either without or in excess of contribution.)

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(4) The ordinary rules regarding work orders, etc., shall apply to those also.

(5) The rates of interest to be charged in cases where Board money is spent in advance of contribution should be those fixed for (g) Miscellaneous loans and advances to local bodies and private individuals in the year.

(6) The design and estimate must be drawn up in consultation with the authority administrating the funds and must also be sanctioned by the authorities of the Electricity Board like any ordinary public work. A written approval to the estimate and design as well as an understanding that the Electricity Board does not accept any responsibility for unavoidable and reasonable excesses caused by any rise in prices, authorized deviations, losses by fire or theft or other unforeseen factors should be obtained from the administrators of the funds before starting the work. The officer in charge of the work should report at once to Accounts Officer and to the contributors, any anticipated excesses and give full information regarding the progress of expenditure, so that there may be no responsibility for Government if the work has to be stopped later on for want of funds.

(7) Provision must be made in the estimate to cover the cost of establishments, tools and plant and audit and accounts at percentages prescribed in Appendix X. The percentages leviable should be adjusted month by month as the works expenditure is incurred.

(8) All works under the aegis of the Community Projects, National Extension Service, Local Development Works Programme and Intensive Khadi Scheme entrusted for execution to departmental agencies such as electricity, etc., are exempted from the levy of centage charges.

(9) The Chief Accountant of the system will communicate to the depositors every month the progress of expenditure against the deposits.

H. Miscellaneous

555. Whenever lines of licensees whether municipal or otherwise are run on departmental poles it is essential that the ownership of the Government of the poles should be indefeasibly retained. For this purpose the licensees should be required to enter into an agreement bearing a seventy-five paise stamp in the prescribed form—vide Appendix XII, under which they should be required to pay an annual rent of one rupee. Powerlines of licensees on Government poles

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555-A. The construction of municipal broadcasting lines on the poles belonging to the Board shall be done by the Board as deposit contribution work. The Council shall pay in advance the cost of materials and labour for the construction including centage charges thereon. If, however, the materials required for the construction are supplied by the Council, the Council shall bear the cost of labour and centage charges and shall pay such cost to the Board in advance.

The route of the wire broadcasting lines shall be decided upon in a conference between the representative of the Council, the Broadcasting department of the Government and the Superintending Engineer or his representative of the Electricity Board.

The running of wire broadcasting lines on the poles of the Electricity Board shall be permitted subject to the condition that the Council agrees to pay to the Electricity department—

(i) an annual rent of Re. 1 per pole for the poles on which the wire broadcasting lines are run, and

(ii) maintenance charges at the rate of Rs. 2 per pole per annum subject to a minimum of Rs. 100 per year.

The Council shall also enter into an agreement in the departmental form.

556. Road signs may be erected on electric poles or lamp posts belonging to the department subject to the following conditions :—

(1) The local officer of the Electricity Board, viz., the Divisional Electrical Engineer of the area shall be consulted and his permission obtained for fixing the road signs to any electric post.

(2) After giving at least one week's advance intimation to the Divisional Electrical Engineer, the sign shall be fixed to the post in the presence of a departmental officer, not lower in rank than a lineman-operator.

(3) The height at which the signs are to be fixed will be regulated by the Electricity Board but it shall not, in any case, be more than eight feet from the ground. The

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workman fixing or altering the signs shall not climb the electric posts but shall work from a stand placed on the ground.

(4) The signs shall be so fixed as not to interfere with the working of the electric lines or with operations connected with the repair and maintenance of the lines.

(5) The signs must be the conventional road signs only. They shall be of reasonable size and shape and shall be fixed to the electric post in a suitable and workman-like manner. The signs must be removable.

(6) The Electricity Board will have the right to demand removal of any or all the signs, if circumstances render its or their continuance undesirable from the point of view of the department. One week's notice will be given for the purpose, where possible; but in cases of emergency the department will be at liberty to remove the signs itself, without giving any notice.

(7) Any damage done to the Electricity Board by the fixing up of the sign should be made good by the authority requiring the fixture.

(8) The Electricity Board shall not be held responsible if the signs are missing, damaged or effaced.

Accounts of works

General principles

557. Expenditure on construction or replacement or maintenance of a work may be broadly divided into three classes :—

(i) Cash.

(ii) Stores.

(iii) Adjustments.

NOTE :—The charges adjusted by book transfer include those incurred in (other systems) or Circles materials received from them or services rendered by them. Certain charges and receipts arising in the same system are incorporated in accounts by credit or debit to clearing or suspense accounts by book transfer prior to actual payment or receipts. The cost of materials received from suppliers, the wages of labourers and the amounts of the bills of contractors having personal accounts are instances in point.

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558. All these transactions pass through the Works Accounts into the general monthly accounts of receipts and expenditure and finally incorporated in the accounts of the Madras State Electricity Board. The latter have different units of classification called the Major, Minor and Detailed heads of account and not individual works or contracts. It is therefore necessary to maintain separate accounts, (1) for recording the cost of individual works, (2) the personal accounts of individual suppliers or contractors. These accounts (which are subordinate to and go to make up the receipts and charges under the units of classification in the monthly accounts) are called the Works Accounts.

559. Although, the primary object of the accounts of Works is to exhibit simply, but accurately, the actual cost of a work, the rules require the upkeep of separate accounts for the several component jobs. This is done by means of work orders for each construction operating account or maintenance account and is designed to—

(i) control effectively the financial operations in the field, with minimum office work to the Engineers,

(ii) analyse the comparative costs of the various jobs,

(iii) maintain statistical information required.

The work order system effectively controls the expenditure in the field even in the case of large works though the period of construction is prolonged.

Cash Payments.

560. Cash charges on works comprise generally (i) Payments to permanent staff of workmen whose pay is charged to the head 'Work Establishment' under Operation and Maintenance or Construction as the case may be; (ii) sundry payments to piece-workers and others having no personal ledger accounts; (iii) petty payments from imprests.

NOTE.—Time rolls for departmental labour employed and work bills of contractors having ledger accounts are debited to works prior to actual cash payment by crediting to clearing

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accounts. Cash payments actually made are debited to the clearing accounts and not to works.

The General rules relating to cash payments and vouchers dealt with in paragraphs 357 to 365 should be supplemented with the rules in the succeeding paragraphs.

Permanent staff of workmen whose pay is charged to "Work Establishment" under "Operation and Maintenance."

561. The work establishment of the Electricity department represents the permanent staff of workmen intended to assist the Provincial Officers in getting through the manual portion of work connected with operation and maintenance of power-stations, transmission lines, buildings, transformer stations, etc. **Definition**

NOTE.—The main point of difference between the State establishment, whether permanent or temporary, and the work-charged establishment is that while the former includes all establishment entertained for the general purposes and administration of the department or for general supervision of a work or works, the latter includes such establishment as is employed upon the actual execution, maintenance or operation as distinct from the general supervision of a specific work or works or upon the subordinate supervision of departmental labour stores or machinery. In the Electricity department members of the work-charged establishment fall under two categories, viz.,—

(1) those engaged for construction works, and

(2) those engaged for operation and maintenance works.

562. The men employed on work establishment should not be normally designated with the designations of the State Establishment.

563. The provision required for meeting the pay of this establishment is included in the General Maintenance Estimate under the several Operating and Maintenance accounts. The provision for the annual maintenance is included in the Annual Financial Statement under "Revenue Expenses" as in the case of employees in the regular establishment. The details as to the number of men and the several grades of their pay will be furnished in the working estimate of the Annual Repair Estimate. **Pay and its provision**

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564. The total number of appointments in the different scales of pay is fixed for each division by the Chief Engineer. All additions to this scale and creation of any new post for Operation and Maintenance requires his sanction.

565. The Superintending Engineers should keep a close check on all their establishments. Delegation of powers in respect of establishment matters to subordinate officers should be generally only in exceptional cases and discontinued.

566. An annual return of work establishment should be sent to the Chief Engineer on the 15th May of each year with proposals if any reduction or redistribution of staff can be effected. The Chief Engineer insists that the work establishment staff should be at the minimum. Proposals for additional staff should be very carefully scrutinized before being put up. Charges on daily paid staff to maintenance should also be under special circumstances.

567. These appointments are exempted from the Madras Service Rules for recruitment. The Chief Engineer is empowered to appoint, dismiss, start men on any intermediate stages of the scale of pay and control members of the work establishment provided the pay, in any case, does not exceed Rs. 250 per mensem. The Superintending Engineer has powers to appoint, dismiss, grant promotions or increments to and reduce the pay of incumbents of the work establishment. For powers of Divisional Electrical Engineers see Appendix I.

Dismissal

568. No member of the work-charged establishment should be punished without careful investigation of the charges made against him. No members with a continuous service of five years and above should be dismissed without obtaining the prior orders of the Chief Engineer. Pending full inquiry and issue of final orders in a case, the person concerned may be placed under suspension.

Classed as skilled workmen

569. The limit Rs. 15 prescribed for helpers will not apply to members on the work establishment who should be treated as skilled labourer in the department in view

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of their employment on transmission line and Hydro-Metric survey works.

570. All new appointments to the posts of the Linemen, Line Inspectors, Assistant Operators, Testing Assistant, Linemen Drivers, Linemen Operators, Electricians and Wiremen will be restricted to persons possessing the respective qualifications prescribed by the Chief Engineer. Persons holding these posts will be considered to be 'authorised' persons under rule 3 of the Indian Electricity Rules, 1937. **Qualifications.**

571. Possession and efficient maintenance of a cycle is a condition of employment in the case of work establishment members and no additional remuneration will be given on this account. **Cycle allowance.**

572. Though the normal work of the members of the operation and maintenance staff extends over a limited number of hours specified for each of them; they should consider themselves as on duty all the twenty-four hours and they can be mobilized at any time in an emergency. The Junior Engineer or the Line Inspector should have information regarding the residences of the various employees. The members of the line staff should not leave their headquarters on leave without obtaining the previous permission of the Junior Engineer. **On duty at all times.**

573. (1) Increments to work establishment member in the time-scale are sanctioned by the Divisional Electrical Engineers after satisfying that he has put in a satisfactory service. **Increments.**

(2) All sanctions to increments should be communicated to the Chief Accountant and the increment certificates appended to the pay bills sent to him.

(3) For this purpose, regular service rolls should be maintained for every member of the permanent work establishment and all particulars regarding grant of leave, promotions and such other particulars recorded under dated initials of the Divisional Engineers.

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Pay rolls

574. (1) Wages of the work establishment should be drawn and paid on the pay roll—M.E.D. Form* which is a combined pay bill and acquittance roll form. Only one single bill should be prepared monthly for each section; names being grouped by works on which the men are employed. The Chief Engineer's sanction for employment should be quoted in each case and the Assistant Engineer should certify in the space provided for the purpose, that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which appointment was sanctioned.

Deductions and allocations

(2) Deductions on account of fines, house-rent, water supply, scavenging, etc., charges income-tax should be shown against the names concerned in the special columns provided for the purposes. The pay bill shall be supported by increment certificate or change return as the case may be. The pay should be allocated to the various accounts in the month.

NOTE: Recoveries made on account of Contributory Provident Fund from the members of the work charged establishment, Operation Subordinate Service, Establishment, etc., should be exhibited under 'Recoveries Suspense' or 'Deposits' as the case may be, and a crossed cheque for the equal amount under the above heads should be drawn on the Reserve Bank of India, Madras, in favour of the 'Board of Trustees, Madras State Electricity Board Contributory Provident Fund' and the cheque should be sent by Registered Post to the Accounts Officer, Accounts Wing (BY NAME) so as to reach him before 15th of the same month. The Board's contribution should also be remitted similarly.

Acknowledgments

(3) If the acknowledgment of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a receipt (M.E.D. Form*) which should then be attached to the bill.

Check in central office

575. The pay rolls should be prepared on the last day of the month and forwarded to the Chief Accountant by the Assistant Engineer for his entire subdivision by second. A register (M.E.D. Form*) is maintained in the Central Office in which entries are made as each bill is

*Not printed.

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passed. The pay should be recorded against the month FOR which it is due, not that IN which it is disbursed. Sanctions to increments to pay should be examined so as to see that they are in accordance with the rules and then noted in the register under proper attestation.

576. Wages of the work establishment are paid by opening temporary advances to the Travelling Cashier or the Field Officers as may be decided by the Chief Accountant. Disbursement

577. Wages remaining unpaid on a pay roll should be separately exhibited in red ink on the credit side of the cash book though the net amount will be shown as having been paid. From the cash book the unpaid amounts should be credited to clearing account (No. 0114) and the gross amount of the pay rolls debited to the account numbers concerned. Arrears of wages

A wages arrears register in respect of monthly paid wages should be maintained (M.E.D. Form 88) as subsidiary to the clearing account (No. 0115) and the arrears accounted for in the same way as the arrears of daily paid wages—*vide* paragraph 600.

578. When the services of the men borne on the maintenance establishment or construction are utilized for other than maintenance or construction, as the case may be, the allocation of their pay for the period should be worked out by the Distribution Engineer. Daily labour should not be engaged for maintenance works except in emergent cases and that with the sanction of the Divisional Engineers which should be communicated in writing and attached to the time rolls—*vide* paragraph 589. Allocation of pay when employed on other than maintenance work

579. Overtime allowance is not admissible to men in the monthly work establishment as they are expected to be available for duty during the 24 hours as in the case of Provincial staff. Overtime allowance

580. Transfers may be made by the Divisional Engineers within their jurisdiction. The members of the workcharged establishment will be governed by the

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provisions in the Fundamental Rules and Madras Travelling Allowance Rules with regard to fixation of pay, grant of increments, joining time, etc., transfers and grant of daily allowance.

For advances of pay and T.A.—vide Appendix I.

Leave

581. The members of work establishment are not entitled to any leave except—

(i) Short casual leave on full pay or reduced wages at discretion of Assistant Engineers subject to the general rules applicable to Provincial establishment ;

(ii) injury leave in the case of injury sustained while on duty, the period of leave being that recommended by the District Medical Officer and the wages being that admissible under the Workmen's Compensation Act;

(iii) extraordinary leave on loss of pay with substitute for a period not exceeding one year in all.

Travelling allowance

582. (1) Where daily allowance is admissible, members of work establishment are eligible to same rate as similar officers of Provincial grade.

Journeys made under orders on duty

(2) For journeys made under orders of competent authority and in the interest of public service, the work establishment members may be allowed—

(a) the actual cost of transport of self, i.e., single lowest class by railway or bus whichever is lower when the journey is to a place beyond 5 miles from headquarters ;

(b) plus an allowance not exceeding the daily allowance of their grade, when the journey involves and absence of at least one night from headquarters.

Five mile limit

(3) No travelling allowance is admissible for the day on which an employee does not reach a distance exceeding 5 miles from his headquarters or return thereto from a distance exceeding 5 miles.

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Halt and deputation allowance for change of Head-quarters up to one month

(4) When there is a temporary change of headquarters or the men have to work at a place beyond 5 miles from headquarters, they may be granted by the Divisional Electrical Engineer the usual daily allowance up to ten days of their halt and thereafter at 50 per cent of such allowance subject to a minimum of twenty five paise a day up to a maximum halt of thirty days with the permission of the Superintending Engineer. After one month, the change of headquarters will be regarded as permanent and the deputation allowance will cease.

Travelling allowance on patrol duty

(5) Mileage of daily allowance is not admissible to members of the workcharged establishment for walking along power or telephone lines during patrol as this is their normal duty. Actual expenses for the return journey after patrol may, however, be paid subject to such general orders as may be issued by the Superintending Engineers and this is certified by the Assistant Engineers.

(6) Claims for actual expense of a member of workcharged establishment should ordinarily be made in a single bill in M.E.D. Form 101 for a month and not made piecemeal for each journey. There should be set forth the full particulars of the claim and be certified by the Assistant Engineer before sending to the Central Office.

Payment of bus fare and actual expenses to members of work-charged establishment from imprests

(7) Advances of bus or railway fares and actual expenses to linemen and other members of the workcharged establishment may be paid from the permanent imprests with the Assistant or Junior Engineers. These advances are shown on the payments side of the imprest account without the amounts being entered in the money column and thus treated as forming part of the cash balance in the imprest accounts. Such entries in the imprest account should be prominently underlined. At the time of recoupment the imprest account is passed for the amount expended less the amounts of these advances. When detailed bills for the actual expenses are received in the Central Office they will be passed for payment and returned to the imprest holder who will pay the

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balances still due on the bills and charge off in his imprest account the gross amounts of the bills including the advances already paid.

The dates of adjustment of the advances should be noted against their original entries in the copy of the imprest account retained by the imprest holder.

Pension, gratuities etc.,

583. Members of workcharged establishment are not entitled to any other concessions of leave or travelling allowance other than those detailed above; nor are they of pensionable service. The following gratuities may, however, be admissible in special cases:—

(i) Wound and other extraordinary pensions and gratuities under paragraph VI of Civil Service Regulations;

(ii) Grain compensation allowance under Fundamental Rule 44, if the rates of pay are fixed with reference to normal conditions;

(iii) Compensation under Workmen's Compensation Act.

Promotion to Provincial posts

584. "The members of the workcharged Establishment on appointment" to the provincial posts, are eligible for Transit pay and Travelling Allowance as follows:

1. Actual expenses incurred on bus fare or railway fare by the lowest class for self.
2. Actual travelling expenses as above for the family as defined in M.T.A. Rules.
3. Cost of carriage of personal effects admissible to similar officers in the provincial establishment and
4. Pay in the workcharged post for the period of transit.

The transit pay and travelling allowances sanctioned as above shall be drawn in the workcharged establishment bill forms and will be subject to the rules of allocation applicable to them.

585. The monthly paid work-establishment on construction are regulated be exactly the same rules as above,

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except that their pay, travelling allowance, etc., will be allocated to construction work orders and that their posts are sanctioned by the Superintending Engineer only.

586. The duties of work-establishment in relation to Accounts and finance matters are given below :— Duties as regards accounts and finance

(i) The Line Inspectors, Construction Foreman, etc., are authorized to hold imprests and write Measurement books.

(ii) They may also be in charge of stores for service connexions, etc., if specially authorized by the Superintending Engineers.

(iii) The Line Inspector and linemen in special cases are authorized to take meter readings.

(iv) In special places, they may be authorized to be in charge of bill collection after obtaining necessary security.

In such cases, they should render accounts and be responsible to the Chief Accountant in addition to and through their superior officers for correctness of facts in the initial accounts and prompt and regular submission of accounts.

587. The minimum and maximum daily wages of each class of labourers in the different localities in the system are fixed by the Superintending Engineer. Recruitment to daily labour staff shall be made by Assistant Engineers subject to such general conditions, as may be prescribed by Superintending Engineers and the Divisional Electrical Engineers for the System and Division respectively.

NOTE:—It is irregular to have the continued employment of a lascar, watchmen or other labourer for a particular work on daily wages. If there is need for the continued employment of such a person, arrangement should be made for his entertainment in the workcharged establishment.

588. The system of time keeping contemplates generally that— Time keeping

(i) every employee of a class should be provided with a distinguishing check number ;

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(ii) The Foreman in charge of each gang of men should maintain a time roll book in which he marks the attendance ;

(iii) time cards are issued by Assistant Engineers to every employee for each fortnight ; both the attendance and allocation are marked on the work spot ;

(iv) time cards and time rolls are checked in the Junior Engineer's office and the wages analysis sheet prepared from the allocation noted on the reverse of the time cards.

Not admissible for maintenance of stores handling.

589. Departmental labour on daily rates should not as a rule be employed only on works chargeable to "Maintenance" or "Stores handling".

Works falling under maintenance should generally be carried out by the permanent staff of the monthly paid work establishment. Similarly stores handling, loading and unloading shall be got done with the aid of work establishment sanctioned for operation and maintenance. Emergent special maintenance works can be done with daily labour only under written orders of Divisional Engineers specifying the number and rate and period which should be communicated to the Central Office for admitting the claims.

NOTE:—This does not apply to stores handling work in Construction Circles.

Powers of Assistant Engineers

590. (1) The Assistant Engineers will have discretion to employ on their own responsibility, new daily paid staff for sanctioned works subject to the condition that the minimum wages only for each class of labour as per prevailing schedule of rates approved by the Superintending Engineer of the System are allowed or based on the local condition whichever is lower to such staff.

(2) Recruitment on more than the minimum pay shall be with the approval of Divisional Electrical Engineers. Recruitment outside the class and above the maximum of the wages, shall be only under the orders of the Superintending Engineer.

(3) The appointment shall further be subject to the following condition :—

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NOTE:—(1) Every employee shall be provided with a check number by the Assistant Engineer out of the list allotted to the distribution from the Central Office.

(2) When a check number is lost, a duplicate shall not be issued but a new check number with the next unused serial number may be issued in lieu of the lost one, on payment of penalty of Re. 1. When an employee leaves the service or is transferred to another subdivision his check number must be taken back at the time of last payment to him. The check number may thereafter be reissued to another employee of the same classification. The last payment to an employee should not be made till he produces a certificate from the Engineer that all tools entrusted to him have been returned.

591. Application for labour required in the next fortnight should be made in duplicate to the Assistant Engineer by the Junior Engineer. The Assistant Engineer will issue the time cards and forward to the Chief Accountant one copy of the application duly approved and with a certificate that time cards have been issued by him. **Applications and time cards.**

592. (1) A check register of departmental labour is maintained in the Central Office and the rates of wages checked with those shown in the register. All new names in the application should be entered in the check register with the class of labour and rate of wages allowed.

(2) Sanctions to increments allowed should be scrutinized in the Central Office. A check number is assigned to each labourer for facility of reference in all documents connected with him.

593. The time roll book in Form M.E.D. 43 is the fundamental initial record in connexion with time-keeping and should be maintained by the Foreman in charge. He should personally check the attendance of the men on the spot within 10 minutes of starting hour and mark the attendance in the time book himself initialing at the bottom for each day's attendance. The Junior Engineer should during his visits, check the attendance and initial all time cards with the gang and also the time roll in token of check. The Assistant Engineer should also **Time Rolls.**

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check likewise and invariably when the amount of roll exceeds Rs. 500.

Time Cards. **594.** (1) The time card issued by the Assistant Engineer in M.E.D. Form 42 should show his name, check number and daily wages. It is initialed by the Foreman both in the forenoon and afternoon (the left triangle in the cage for each date being used for the forenoon and the right for the afternoon.)

(2) The account number with the work order should also be noted on the reverse of the card together with the particulars of work done each day to facilitate allocation at the end of the period.

(3) The time cards are thus used for two purposes, namely, (1) for allocating the wages to various work orders (2) for checking the time roll book. The Junior Engineers; and Assistant Engineers are expected to check the allocations simultaneously with the attendance.

(4) At the end of the month the time cards are collected from the labourers, checked with the time roll book and the total wages payable to each labourer verified with the corresponding entry in that book. The wages will then be allocated to the various account numbers and or work orders in the wages analysis sheet in M.E.D. Form 44 on the basis of the allocation noted in the time cards. The progress of work done against the various work orders and or account numbers should also be noted at the end of the time roll book and in the wages analysis sheet. The time roll book with the time cards and the wages analysis sheet is then forwarded to the Assistant Engineer who will after scrutinizing that the allocation of the charges among the various works are proportionate to the outturn of work, countersign them and forward them to the Chief Accountant. Where work done by daily labour is susceptible of measurement, the measurements should be recorded in the time roll book which should be treated as measurement book for this purpose. In other cases a remark to the effect that the work is not susceptible of measurement should be recorded in the time roll and the wages analysis sheet.

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(5) Time cards need not be maintained in cases where marking of attendance of daily labour is by token system as required by the Factories Act. The following registers should however be maintained in addition to the Departmental Time Roll Book :—

(1) Attendance register as required under section 62 of the Factories Act and (2) Allocation Register maintained by the field officers for labour engaged.

595. A working day will ordinarily consist of 8 hours. The minimum period of time for which any labour can be paid will be half a day or 4 hours, no overtime will be permissible up to 10 hours a day and overtime may be granted at one-eighth daily rate of wages for every extra hour with the sanction of the Superintending Engineer—*vide* powers. Hours of work.

596. Payments of wages is made ordinarily once a fortnight, the dates being fixed as may be convenient for payments by the Central Office. On the expiry of the fortnight, the time cards and time rolls should be sent to the distribution office, where they are checked by the Engineer and wages analysis sheet in Form 44 prepared and sent to the Chief Accountant with the countersignature of the Assistant Engineer for check and payment. Wages analysis

NOTE:—(1) Time roll books are devised for each period of fortnight and alternate books should be issued. A separate book should be used for each gang employed under each Foreman. In the case of necessity a third volume of the time Roll Book may be used.

(2) Discrepancies, if any, between the time roll books and time cards, check number and allocations should be reported in the Central Office to the Chief Accountant. Corrections, alterations, etc., in the time-keeping documents should be avoided as far as possible but when necessary, they should invariably be attested by the Assistant Engineer before being forwarded for preaudit. The time rolls should show the actual number of days and the wages analysis sheet, the total number and the total wages the latter being for the distribution over the various works.

(3) Overtime allowance should be distinctly shown and asnction quoted.

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(4) Time roll books and time cards should not be in the handwriting of any other than the man who maintained it. Their accuracy will, otherwise be doubted.

(5) The time roll books or wages analysis should not be prepared in duplicate.

(6) The Assistant Engineers should see that the following instructions are complied with before the rolls are sent to the Central Office :—

(*a*) that the rates are in accordance with the sanctioned scales and where necessary proper sanction has been communicated to the Central Office ;

(*b*) that designations, names as well as check numbers are entered ;

(*c*) that attendance and allocation certificates are furnished and recorded in the time roll and time cards respectively by the Foreman and checked by the Distribution Engineer and himself ;

(*d*) that the measurements are recorded in the time roll book by the Junior Engineer. Whenever the work done is not susceptible of measurement or otherwise, a certificate that the work done is not susceptible of measurement is forwarded by the Engineer. That when the work can be measured, it is recorded in the time roll book (this book being treated as an initial record) and the quantities of outturn furnished. That the quantities are priced at the rates in-force and invoices of materials if any, noted in the time roll books, for the outturn recorded.

(*e*) that sanction to the work order exists and that wages analysis sheets are correctly prepared by an independent agency.

(7) Time rolls, cards and wages analysis sheets should be sent sufficiently in time to the Central Office on the dates prescribed to enable their being audited and paid expeditiously and without inconvenience. Disciplinary action will be taken against persons for delays in this respect. Writing up of supplemental time rolls, belated claims for labour engaged, delays in submission of claims on time rolls, or in payments thereof constitute a serious irregularity.

(8) In the outlying divisions of the construction circles the Electrical Engineers in charge of the construction works exercise the functions of the Chief Accountant as laid down in this paragraph.

Check in Central Office

597. A register of time roll books is maintained in the Central Office to watch the receipt and payment of the time rolls of each section. The time cards, wages analysis sheets and time rolls are checked with one another and

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also with the time card applications in the Central Office. The wages analysis sheet are then journalized by credit to 0113 wages payable account in the ledger and debit to work orders as per allocation. The wages analysis sheets are then passed by the Chief Accountant, the time cards being crossed off and initialed by the Sectional Accountant and the time roll book being certified by him that it has been checked with time cards.

598. Wages are paid to labourers by the travelling cashier immediately after the rolls are passed according to a predetermined programme. They are invariably paid in the presence of the respective Foreman and are further indentified by the check numbers, produced by the labourers and given over to the cashier. All check numbers thus collected by the cashier will be sent after verification in the Central Office to the respective Engineers for reissue to the labourers in the next fortnight. The payment shall further be witnessed by the highest official present at the time. Payments

NOTE:- -When it is not convenient to make the payments by the cashier, temporary advances are given to the Distribution Engineers for payment of wages in accordance with above instructions.

599. Acknowledgment of payee who are literate will be taken in the wages analysis sheets in the column provided therefor; in other cases, a thumb-impression may be taken with a witness. Payments in excess of Rs. 20 should be duly stamped. Where it is not practicable to take thumb-impression the certificate of payment as above will be accepted. Acknowledgments.

The rolls after payment will be recorded in the Central Office along with the petty vouchers.

600. (1) When payment is made on a wages analysis sheet it is recorded in the cash book thus—

The gross amount of wages analysis sheet is shown as having been paid, unpaid among being posted on the charges side in the cash book in red ink with details in the body. Gross amount of the wages is debited to 0113 Unpaid wages

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(wages payable account) and the unpaid wages credited to 0114 unclaimed wages account in the ledger.

(2) A wages arrears register in M.E.D. Form 88 is maintained in the Central Office for keeping a systematic record of items remaining unpaid and their subsequent payments. At the beginning of every year, the arrears of wages relating to the previous year or years with full particulars are noted in columns 1 to 4. In these columns are also posted every month the unclaimed wages in detail from the wages analysis sheet. Subsequent payment of the unpaid wages are made on receipts in M.E.D. Form 45 and these are usually pre-audited in the Central Office. The debits for payment of unpaid wages are posted in the register in the column for the month concerned and against the original entries. The total of credits and debits during the month and the closing balance at the end of the month as per the register should be agreed with the corresponding figures in the ledger account No. 0114 and the agreement certified by the Chief Accountant.

(3) The wages arrears register should be reviewed quarterly and the Junior Engineers or Supervisors concerned addressed through the Assistant Electrical Engineers with a view to their payments to the parties as far as possible. Wages remaining unclaimed for more than six months may be credited to miscellaneous revenue under Account No. V/9/6(j). The Sectional Accountant will be personally responsible for this action as well as the agreement referred to above.

601. During local inspections, the Chief Accountant or any officer of the Central Office not less in rank than a cashier, will, in addition to checking the initial accounts of labour, see whether the above instructions regarding the maintenance and checking of attendance and allocation of labour are being strictly followed. He will inspect the time cards, progress reports, etc., and test-check the attendance if necessary. The Divisional Engineers are also enjoined to see, during their tours that the regulations are strictly observed.

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602. It is a serious irregularity to employ work establishment or daily labourer as clerks in offices and disciplinary action will be taken against those misusing the sanctions or the powers vested in them.

Payments to suppliers and contractors.

Record of measurements—Measurement books.

603. The measurement book must be looked upon as a most important record as it is the basis of all accounts of quantities whether of work done by daily labour, by piecework, by contractor of supply of stores. Deviations in a lump-sum contract for civil works are also recorded in it. The descriptions of the work must be lucid so as to admit of easy identification and check. Since prompt settlement of claims is obviously in the interests of economy, measurements should be promptly taken and delay in recording measurements should be avoided.

NOTE:—(1) Stores received books are treated as measurement books for recording receipt of stores and of supplies passing through stock although intended for works.

Lorry log books are treated as measurement books for record of purchase of petrol, tyres, tubes, lubricants and other accessories for lorries.

Time roll books are regarded as measurement books for recording measurements of work done by daily labour where susceptible of measurement.

(2) All local purchases made by Assistant or Divisional Engineers for carrying out repairs or works at places distant from stores should be recorded in the measurement books in the same way for work done.

(3) The measurement book must be made use of only when the work done or supplies made is susceptible of detailed measurement or count. In the following cases where actual measurement or count is not involved, no entry need be made in the Measurement Book :—

(1) Compensation for land,
(2) compensation for trees,
(3) property tax on buildings,
(4) rents on buildings hired for office accommodation or for keeping departmental stores,
(5) current consumption charges,
(6) wages of work establishment, and
(7) water charges.

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In the case of cutting trees and jungle clearance, the number of trees marked out to be cut and the particulars of the area to be cleared of jungle should be recorded in the measurement book by the subordinate in charge of the work and check-measured by the Assistant Engineer before the trees are cut and the jungle cleared.

In all cases where the work done by departmental labour is not susceptible of measurement, the subordinate in charge should certify in the wages analysis sheet that the work is not susceptible of measurement and the certificate should be countersigned by the Assistant Engineer.

(4) The pages of the measurement book will be numbered in the press. Any discrepancy in the pages should be reported at once to the Central Office failing which the officer concerned will be held responsible. The removal of a page is a very serious offence and it should only be cancelled with reasons but not removed or torn off.

(5) Whenever measurement books change hands, even if it is only from one office to another in the same building, the receipt of books should be acknowledged in writing by some responsible person of a grade not inferior to that of a clerk. When an officer is transferred, he should make over his measurement books to his successor, noting the fact after the last entry in each book. The relieving officer should similarly enter his name and the date on which he took over the book or books.

(6) The Superintending Engineers are competent to deal with losses of measurement books. All losses of measurement book should at once be reported to the Central Office who will deal further in the matter. The Superintending Engineer will write off the loss on the recommendations of the Chief Accountant and will take disciplinary action if necessary.

(7) Separate measurement books should be kept for Government works and municipal distribution schemes. If a work or labour roll relates partly to Government and partly to Municipal, it should, in the first instance, be treated as a Government work and the Municipal scheme then billed for separately. As a rule there should be one measurement book for each class of works or payments.

(8) In regard to payment to contractors for coal handling work done by them at Basin Bridge Power House Premises the following procedure is followed for maintenance of subsidiary registers as intitial records of measurement. Coal delivered to the contractors for handling pass through one of the two weigh-bridges in the Power Station premises. The weight is recorded in the " Weighment Registers " maintained for the purpose, one for Tipping Waggons and another for automatic Conveyor

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belt. The entries are checked by the Junior Engineer and the Store-Keeper everyday. Details required for the purpose of checking payment viz., from what heap issue was made, kind of coal handled, to what boiler coal was issued etc., are noted in the Weight Registers. The entries are carried forward from these registers into another register wherein a record is made daily of the issues made through the weigh-bridges, as also waggons directly sent to Bunkers. These daily entries are initialled by the Store-Keeper, Junior Engineer, Assistant Engineer and Divisional Engineer (Boilers). As the rates of payment to be adopted vary according to the 'lead' covered in handling, nature of work done, etc., the daily entries mentioned in the second register are posted to a third register where folios are opened according to the category of works detailed in the agreement with the contractors under which the work actually done will fall. The entries are individually initialled by the Junior Engineer and the contractor. From the last mentioned register, measurement book entries are abstracted every fortnight. These three sets of subsidiary registers are treated as initial records of measurement for the purpose of preparing the abstract for the coal handling bill in the measurement book, and their issue, maintenance, review by the Divisional Accountant etc. should be regulated in the same way as measurement book.

NOTE.—Surveyors, Foremen, and Line Inspectors on the work-charged establishment. Store-keepers on the Provincial establishments are permitted to record detailed measurements.

Check measurement

604. (1) Every opportunity must be taken by the Assistant and Divisional Engineers to check the accuracy of detailed measurements. In token of such check-measurements the officer should initial the items check-measured, and date, etc.

(2) The Assistant Engineers and Junior Engineers are empowered to pay from imprests petty bills not exceeding Rs. 100 and Rs. 50 respectively in each case on their own authority. These should be checkmeasured by Divisional Engineer (Electrical) and Assistant Engineers respectively at their discretion to ensure that the payments are actually for work done and recorded.

(3) The following works should be checkmeasured in this department :—

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A. Bills for work done—

(*a*) All final bills on running account.	Before payment.
(*b*) All first and final bills over Rs. 500	Do.
(*c*) First and final bills below Rs. 200.	Left to discretion of Assistant Engineers to checkmeasure or not.
(*d*) First and final bills above Rs. 200 and below Rs. 500.	To be checkmeasured preferably before payment. If it cannot be done prior to payment, reason should be recorded by the Assistant Engineer in the measurement book why it could not be done and checkmeasurement should be carried out in one month after payment and reported to the Central Office.
(*e*) Alternate intermediate payments on running account.	

(i) Works which will not be susceptible of checkmeasurement after a certain stage, i.e., foundations which will be covered up, should be checkmeasured at the earliest opportunity.

(ii) A register of checkmeasurements should be maintained by the Assistant Engineers and be made available for review by the Divisional Electrical Engineers during inspections.

(iii) Jungle or tree clearance along power lines, maintenance of bridle path should as a rule be done by the permanent maintenance staff. If this is not practicable, special daily paid-staff may be engaged under orders of the Divisional Electrical Engineer.

In the Anamalais or Nilgiris, the clearance is done by the Estate Managers on an annual rate per mile basis and in these case the Assistant Engineer should certify that the clearance has been done throughout the year satisfactorily when sending the bill to the Central Office.

In the exceptional cases when the jungle clearance is done by contract at unit basis, the area to be cleared should be premeasured, checkmeasured by Assistant Engineer if it exceeds Rs. 200 and inspected again after clearance.

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B. (f) Suppliers bill for stores—

(i) All bills over Rs. 500 but not exceeding Rs. 15,000 (in respect of Electrical Equipments and Tools and Plants)	To be checkmeasured by an Assistant Engineer.**
(ii) All bills over Rs. 2,000 but not exceeding Rs. 15,000 (in respect of non-electrical equipments and Tools and Plant)	** Note: The Assistant Engineer should be a person other than the one in charge of Stores.
(iii) Bills over Rs. 15,000 (in respect of all Stores.)	To be checkmeasured by Divisional Engineer/ Executive Engineer.

(iv) Machines upto Rs. 15000/- by Medical officer BP 888 4478

C. Nominal muster rolls for departmental labour—

(g) Rolls exceeding Rs. 500	Attendance to be checked as a rule. If cannot be special reasons should be given and any continued laxity to be reported to the Superintending Engineer by the Chief Accountant for disciplinary action.

D. Work orders (completed and sent for closing)—

(h) All work orders over Rs. 500 with schedules of erected quantity.	Checkmeasured before closing the work order.
(i) All work orders and cost sheets for service connections over Rs. 500	Do.
(j) Five per cent remainder of service connection work orders below Rs. 500.	Do.

NOTE.—The adequacy of checkmeasurements should be watched through the register as above.

E. Meter readings—

(k)	One per cent every quarter to be checked.

NOTES.—(1) The Divisional Engineers should checkmeasure all bills over Rs. 5,000 whether first and final or on running account. The concession of alternate bills does not apply to these. This includes stores bills also.

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(2) The Divisional Engineers should checkmeasure not less than 24 works per annum excluding work orders closed.

(3) All work orders closed over Rs. 25,000 should be checkmeasured by the Divisional Engineers. Work orders for the extensions and other improvements executed departmentally or by contract should be checkmeasured in respect of materials drawn against estimated requirements, materials erected and the labour charges before the closed work orders are sent to the Central Office.

(4) The fact of checkmeasurement by the Assistant Engineer or the Divisional Engineer should invariably be noted in the measurement books, cost sheets, stores received books, time rolls, work orders as the case may be at the time of checkmeasurement. The items checkmeasured should be indicated by the initials of the checking officer, which should be placed on the left side of the column 'Particulars' in line with item checkmeasured.

(5) The object of the checkmeasurement is to detect errors in measurements and to prevent fraudulent entries. Checkmeasurement should therefore be conducted with discretion and method, those items being selected which appear obviously incorrect or which would be most easily susceptible of fraud or which would most seriously affect the total amount of the bill if inaccurate.

(4) Checkmeasuring officers should not remark "appears satisfactory for all outward appearance," "subject to test," "not tested in service," as such remarks do not help payments nor constitute checkmeasurement. If they feel doubtful about any matter, it is their duty to satisfy themselves and such remarks should not be made in checkmeasurement.

(5) The Divisional Engineers should send their registers of checkmeasurements to the Central Office for inspection by the audit officer during his inspection of the accounts of the system.

Register of Measurement Books.

605. The measurement books are obtained from the press. They should be entered in a register of measurement books and issued to officers in serial order. Separate series may be maintained for measurement books of 100, 50 and 25 pages. The register should show the number of book, the name of person and designation to whom issued, date of issue and date of return. The

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eventual return of all measurement books to the Central Office after all payment for measurements recorded in the measurement books are made, should be insisted. No measurement book should be issued without an indent in writing and when there are a large number of measurement books pending to be returned for record. To this end, an annual return of measurement books in use should be obtained and checked in the Central Office.

606. The Superintending Engineers and Chief Accountants are required to make it their special duty during tours to see that the measurement books are carefully kept and measurements are properly recorded and the regulations regarding use of measurement books and checkmeasurements observed.

607. In the Central Office, the bills should be checked with reference to the entries in the measurement book, agreement and other relevant records. The Divisional Accountant will also check as primary auditor. ~~The bill will be passed for payment by the Chief Accountant and paid.~~ The value of work done on bill of contractors having a personal ledger account should be journalised as soon as the bill is passed for payment debiting the works and crediting the personal ledger accounts of the concerned.

NOTE.—The invoice of the contractor for work [done (i.e.) delivery of materials including erection] are journalized in the first instance to his credit by debit to work as soon as the verification of the invoice is over. However for purposes of grant, the full invoiced amount is debited to work and not the actual payment 90 per cent or 80 per cent.

608. The following maximum time-limit should be normally observed in the preparation and disposal of bills. Measurements should be taken as soon as the work is completed or at a stage when it can be billed for. Ordinarily, and according to the standard agreements, work done shall be paid for once a month :—

Checkmeasurement	Within ten days from the date of measurement.
Date of bill	Three days from the date of measurement.

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Submission to Central Office ...	One day (i.e.), next day after preparation of check-measurement.

Check and payment in the Central Office.

Wages rolls	2 days.
First and final bills	3 days.
Intermediate bills	3 days.
Final bills	5 days.
Imprests	5 days.
Work Establishment rolls... ...	3 days.
T.A. bills, actual expenses statements	5 days.
Other Sundry bills	3 days.
Store bills	5 days from the date of verification and receipt in the Central Office.

NOTE.—The above limits in the Central Office are fixed under pre-audit system and the necessary staff with efficient arrangements should be provided for. Payment should be made the same day or next day of passing. The above limits should not be exceeded except for very strong reasons to be approved by the Chief Accountant.

Contractor's Personal Ledger.

609. The accounts relating to contract should be kept in the contractor's personal ledger, a separate account being opened for each contract. An account with a contractor will be unnecessary, when if the work entrusted to him is not important, and no payment is made to him except on a first and final bill. Even in this case if any materials are issued to the contractor or any payments are made on his behalf, a ledger account must be opened. The contractor's account should be credited with the value of work done as indicated in paragraph 560. When a payment is made the amount paid will be debited to his account from the cash book. The value of the materials supplied to a contractor will be debited to his account on the authority of the requisition duly signed by him and countersigned by the officer incharge of the work.

Where issue of materials to contractors and charges to be made therefor are provided for in the contract the charges shall be made accordingly irrespective of the book value or market value of such materials, the

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difference between the value shown in the contract and that shown in the requisition being debited or credited as the case may be to the work concerned.

Where materials are issued to contractors for use on departmental works not covered by such a provision in the contract, the book value or market value whichever is higher shall be charged, the carriage from site of store being borne by the contractor. In addition, supervision charges at 10% on the higher of the two values shall be charged in accordance with and subject to the exceptions laid down in para 454 of Madras State Electricity Board Manual.

The recovery from a contractor on account of cost of materials issued to him for use on a work should ordinarily be made by deduction from the next bill of the contractor for the work. The accounts of each contractor should be closed and balanced monthly. The closing balance of each account should be detailed so as to show the balance in respect of each work with the months to which the transaction relate.

The personal accounts in the ledger should be examined periodically to see (1) that balance do not remain outstanding for a long time without justification and (2) that, in the case of running accounts bills are prepared at reasonable intervals.

Bills for Transport Materials.

Transport bills for materials

610. (1) The materials are transported:

(i) by contract,

(ii) by lorries.

(iii) by carts,

engaged on time rolls,

NOTE.—As a rule no carts, should be engaged on time rolls except under the orders of the Superintending Engineer of the system.

(2) In all cases, the officer transporting the materials will prepare the transport notes (M.E.D. Form 170) in triplicate by carbon process. He will retain the original

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with him and issue the duplicate and triplicate to the receiving officers, and get back the duplicate with the receiving officer's certificate for the materials received. In respect of carting done by the contractors, the duplicate transport notes will be handed over to the contractor with the receiving officer acknowledgment who will present it with his bills.

(3) Separate bills will be prepared for transport of materials in the first and final bill form on the basis of duplicate transport notes. The quantity, weight, as well as the distance and the total amount of the bill should be entered both in words and figures. The carts engaged usually or petty transport bills will be paid for on hand receipts supported by transport notes then and there out of imprest.

(4) All transport bills shall be preaudited in the Central Office with reference to the duplicates of transport notes and also checked with the initial accounts in the Central Office. ~~The bills will then be passed by the Chief Accountant and paid.~~

NOTE.—This will not apply to outlying divisions of construction circles. The Executive Engineers in those divisions, if they have cheque drawing powers, will pass and pay Transport bills within their monetary limits.

Initial accounts of works

Work orders.

611. The final stage in the proposal for the execution of any work, whether of construction maintenance or any other kind is the issue of a work order from the Central Office or by any other Officer who are authorised to issue work orders. The Divisional Electrical Engineers may issue work orders for all extension proposals or improvement works or for replacement of survey reported items of Tools and Plants sanctioned either by them or by the Superintending Engineers. The work orders will show the main account divisions with the sanctioned amount for each sub-head. The Superintending Engineer will allot funds to the Divisional Electrical Engineers against which the Divisional Engineers may issue work orders. The issue of work orders by the Divisional Engineers

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should be restricted to the allotment of funds for the Division.

Application.

612. An application for work order (M.E.D. 64) should be sent showing the particulars of cost for materials and labour separately. The application should be prepared with reference to the sanctioned estimate. In the case of works which are likely to be completed within the financial year the application may be for the full estimated amount. In other cases it should be for the portion of the work to be executed within that year. In either case, it should be accompanied by a detailed working estimate if the amount exceeds Rs. 200. The application should be countersigned by the Assistant Engineer in proof of his examination and approval. Deviation from the sanctioned estimate should be explained with reasons therefor.

NOTE:—All work orders lapse on the 31st March.

Issue of work order

613. *(a)* In the Central Office, the application for work order is scrutinized with reference to the estimate and availability of funds and the work orders (M.E.D. 16 and 17) issued to the field by an authorized Accountant. *All work orders issued should be numbered serially*, the work order number being added to the account number and entered in a Register of Work Orders (M.E.D. 17A). A separate folio should be opened for *each main account Division*. All applications for work orders should after issue of work orders be reviewed by the Chief Accountant or Deputy Chief Accountant and recorded under his initials. The Superintending Engineer should review *the Register of Work Orders every quarter.*

(b) In respect of work orders issued by the Divisional Engineers no review of application by any other agency is necessary. But the register of work orders maintained by the Divisional Engineers for the work orders issued by them should be sent to the Superintending Engineer for review every quarter. In addition to the above, a fortnightly return of work orders issued by the Divisional Engineers should be sent to the Central

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Office with details or copies of work orders so that suitable ledger accounts may be opened in the construction operation ledger for booking the expenditure.

NOTES:—(1) In the following cases, the specific approval of the Superintending Engineer should be obtained prior to the issue of work orders :—

(i) Work orders which are not strictly in accordance with the general rules prescribed.

(ii) Work orders for works not provided for in the estimate or not contemplated in the original estimate or fairly contingent during its actual execution.

(iii) Work orders involving substantial deviation from the sanctioned estimate.

(2) In the case of civil works given out on lump-sum contract in the P.W.D. form the work order may be issued for the contract amount.

(3) On all bills requisitions, and in measurement books and the number of work order account number and a brief description of the work should be given.

(4) Where several work orders based on working estimates are issued in respect of a single work a statement of work orders, issued for the work by the various account numbers with the estimated provision therefor should be kept in the estimate file for the work both in the Central Office and in the field so that the issue of work order against the sanctioned estimate amount is watched.

(5) For service connection work orders see paragraph 105.

Initial accounts relating to works kept in the field

614. (1) Every effort should be made by the Officer to whom a work order is given to complete the work as expeditiously as possible in accordance with the instructions of the Engineer, if any, on the back of the work order, to close and return the work orders promptly to the Central Office. In order to facilitate the closing of the work orders, field officer should maintain an initial account in respect of each work in a simple form (M.E.D.*). The form should provide for estimated quantity of materials and labour (materials being detailed in respect of costlier items). Requisition should then be posted daily as they are drawn in respect of the materials giving date, number and also the quantity. Devolutions,

*Not printed.

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if any, should also be posted as minus. Only quantity need be posted initially and values filled in with the triplicate copies of requisitions duly valued and returned to them from the Central Office—Stores Pricing Section. The triplicate valued requisitions are sent to the field officers to enable them to know the prices and submit deviation statements, if any, necessitated in consequence of the difference in rates or valuation, to know the cost of works and to compare actuals in detail with the estimates sent by them. The values will be checked in the Central Office at the time of checking the closed work orders with the Construction Operation Ledger.

(2) Labour charges sent as transport vouchers, bills for petrol, drivers' expenses, time rolls paid for, etc., should be noted giving reference to voucher number and date and the amount as they are incurred.

Drawal of materials

(3) Materials are expected to be drawn from stores only when they are required for immediate use on work and only such and so much of the materials as are strictly necessary for the due economical completion of the work should be requisitioned for. According to this procedure the account will be in respect of erected quantities generally and there will not be any large quantity of unused material at the workspot. Materials at site account is not therefore generally maintained in the department. The primary object of the Initial Work Order account is to maintain an account as accurately as possible of the expenditure on work and to record final measurement to facilitate the field officer to control the expenditure with reference to the work order, and check-measure the erected quantities and surplus remaining on completion of the work.

Surplus materials to be returned

(4) When a work is completed, all surplus materials at site of the work should be properly devoluted to stock under Devolution Notes. Scrap materials such as copper should also be returned to stock where it will be taken at a valuation. The Assistant Engineer is required to satisfy himself that this is done and in token of this he is

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required to sign the certificate at the foot of the work order form, when returning it to the Central Office after closing.

Responsibility of Construction staff for the materials drawn for works

(5) The Construction staff will be responsible for all materials till such time as the lines are laid, are accounted for and handed over in complete satisfactory shape to the operation and maintenance staff.

Check-measurement of erected quantities and labour

615. The Assistant Engineer should checkmeasure all the works costing over Rs. 500 executed departmentally or by contract. In the case of service connection works, all works costing over Rs. 500 and 5 per cent of the remainder should also be checkmeasured. The object of checkmeasurement is to see that materials drawn from stock of purchased are used on the works. Items checkmeasured should be indicated by the initials of the Assistant Engineer in the initial account.

Completion reports of work orders

616. After attesting against items checkmeasured the closed work order, the initial account and the final schedule of field measurements and completion plan should be forwarded to the Central Office through the Assistant Engineer, who should sign all the documents. The Divisional Engineers, Superintending Engineers and the Chief Accountants should during their tours see that the initial accounts are maintained in accordance with the above instructions. The Divisional Engineers should themselves checkmeasure completed work orders prescribed in paragraph 604 in addition to 24 checkmeasurements a year.

Check in the Central Office

617. In the Central Office Accounts Section, the expenditure as recorded in the work order will be checked with the entries in the Construction Operation Ledger or other ledger and discrepancies of importance taken up with the field in correspondence. Important items in the field schedule of final measurements should be checked with the quantities of materials used on work as seen from the ledger account. In this process of comparison of the field records with the ledger accounts, mistakes, if

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any, made in the latter will be rectified. The fact of closing the account of the work order should be noted in the ledger and in the register of work orders issued under the dated initials of the Accountant.

618. Early in the month of April all work orders completed or in progress whether of maintenance or construction should be closed and forwarded to the Central Office. In the case of capital works in progress and maintenance works for the next year, fresh work orders should be applied for.

NOTES:—(1) When work orders are not expected to be closed within working season from date of issue, i.e., excavation on a large scale, masonry of dam, etc., which are expected to last longer, the cost account concerned, should as often as possible be transfered to the fixed capital accounts affected.

(2) The form of ledger provides for credits of materials and tools and plant returned from works in separate columns.

(3) Separate Construction Operation Ledger line are maintained for line extension works (blanket grant) under the same main head of account, e.g., 860A, 1010R, etc.

Review of the progress of expenditure on work orders

619. *(a)* A register (M.E.D. 17A) of work orders relating to 'Capital' works and 'Works expenditure chargeable to Revenue' should be maintained in the Central Office Accounts Section. All columns should be duly filled in and action taken to see that there is no undue delay in execution, completion and closing of work orders.

(b) In addition, the Superintending Engineer will review the register of work orders monthly to control and see that the works are started and completed expeditiously and they are closed within a reasonable time. This register should also be made available to the inspecting officers for review.

620. To control the progress of the work orders and ensure that they are not unduly delayed or closing of work orders not postponed, the Junior Engineers or Supervisors in immediate charge of work orders should maintain a progress register in Form M.E.D.,* and

*Not printed.

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submit it monthly to the Divisional Engineer through the Assistant Engineer. Delays in execution due to want of materials or delays in closing accounts should be looked into by Divisional Engineers.

A separate section of the register shall be maintained in which all work orders over Rs. 10,000 shall be written up by Assistant Engineers only and sent to the Superintending Engineer through the Divisional Engineer monthly for similar review and control over execution and expenditure.

Ledgers for recording expenditure

621. All expenditure on works is recorded month by month in any one of the ledgers as indicated below :—

(1) Construction Operation Ledger (M.E.D. 169) in case of capital works.

(2) Operation and Maintenance Ledgers (M.E.D. 37) in the case of work orders chargeable to "Working expenses."

(3) Clearing Accounts Ledger (M.E.D. 37) in the case of suspense remittance and debt transactions.

(4) Service Connection Cost Ledger (M.E.D. 41) in the case of service connection works and works executed under rule 70 (2) of the Indian Electricity Rules, 1935.

(5) Deposit Contribution Works Ledger (M.E.D. 37) or Construction Operation Ledger as the case may be.

NOTE :—Expenditure on preliminary investigation of extensions, and in the case of projects under construction, or items such as temporary camps is in the first instance, recorded in the Construction Operation Ledger though classified under Clearing Accounts (Suspense Accounts) pending final location to the various works affected.

Construction Accounts

Construction accounts

622. The construction accounts of capital works are separated in three main divisions as shown below :—

(a) Fixed Capital Accounts.

(b) Clearing Accounts.

(c) Construction Operating Accounts.

Construction operation ledger

623. The Construction Operating Accounts are kept in this ledger and a list of these will be found in the Appendix III. These are subsidiary to the Fixed Capital

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Accounts and sometimes to clearing accounts—Vide the note under paragraph 557. The construction operating accounts should be classified and separate ledgers kept for each class of transaction so as to facilitate future reference. These accounts are designed to control work on the field and to facilitate detailed costing. These will be on the basis of work orders. Each work order is given a number by adding to the Fixed Capital Account or clearing account number concerned such subsidiary heading as may be applicable to the particular job. For each work, a sufficient number of folios will be opened by the main and subsidiary account numbers as given in the sanctioned estimates. The provision under each subsidiary account number as per estimate should be noted on the top of the folio concerned. The amount of the work orders issued should be similarly noted with their numbers. From the cash book, journal, requisitions and devolutions, etc., both the charges and receipts relating to each work order are posted on the debit or credit sides of the folios for the various account numbers in the Construction Operation Ledger. The object of the detailed accounts kept in the Construction Operation Ledger is to control expenditure on each distinct unit or component part of a work in order to facilitate the correct posting to the Fixed Capital Ledger.

624. The accounts in the Construction Operation Ledger should be closed to the Fixed Capital Ledger as often as possible but not less than once every half-year.

625. In the case of small works, the control of expenditure against estimate can be exercised with reference to the Construction Operation Ledger itself. For this purpose, the monthly progressive figures should be noted in red ink in the Construction Operation Ledger. In the case of large construction works, expenditure against estimate is watched with the help of the Fixed Capital Ledger and the Construction Operation Ledger. If the execution of works or of additions or improvements which will be accounted for under the existing Fixed Capital Account

Control of expenditure

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Number is likely to be spread over a long period, the total expenditure against estimate will be watched from the schedules and against each account number from the totals in the Fixed Capital Ledger and the unclosed totals in the Construction Operation Ledger.

626. Regular Revenue and Operation and Maintenance accounts in respect of a project or scheme shall be opened from such date as the Chief Engineer (Electricity) may determine.

Operation and Maintenance Accounts

Operation and Maintenance Ledger

626-A. The accounts of work orders relating to operation and maintenance are kept in the Operation and Maintenance Ledger in the ordinary ledger form (M.E.D. 37). Expenditure is classified in the ledger according to the detailed account numbers prescribed in the Appendix III and work order-war.

627. In the case of "Works expenditure chargeable to revenues" a separate folio is opened for each work order. If a work under this class is of such a nature that it is desirable to watch the expenditure on each component part thereof against the estimated provision, a separate folio should be opened for each of such parts and a separate abstract kept for the work as a whole.

Service Connection Cost Ledger

628. The use of Service Connection Cost Ledger and the Deposit and Advance Ledger has been explained in paragraphs 112 to 116.

Fixed Capital Ledger

629. (1) The fixed capital accounts are designed as a permanent and continuous record of the cost of each unit of property. All additions improvements and extensions with information as to their description, period of installation or removal and cost should also be brought together under each unit of property. A list of these accounts is given in the Appendix III.

(2) No transactions are posted into the Fixed Capital Accounts without first being passed through a Construction Operation Account and to this end, no work order is issued for a Fixed Capital Account but only for the Construction Operating Account concerned so that the

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expenditure with the field may be controlled. In the case of a large work, for which a new account number is assigned posting may be made directly in the Fixed Capital Ledger under orders of the Chief Accountant in respect of large items obtained from abroad designed a special purpose such as pipes, machinery, oil circuit, breakers, transmission towers, etc. The same procedure may be adopted in the case of big works given out on contracts. Each time transfer is made from the Construction Operation Ledger to the Fixed Capital Ledger, the name of the work order and brief particulars with the estimate number should be given in support of the entry in the Fixed Capital Ledger.

(3) The estimate amount for the first construction work should be noted at the top of each folio in the Fixed Capital Ledger.

Clearing Accounts

630. A list of the Clearing Accounts is given in the Appendix III. These accounts represent all running and operation expenses during construction and all unallocated charges of a general nature, works as well as office on cost which are to be distributed each month or as often as possible to the Fixed Capital or Construction Operating Accounts concerned. But in cases where specific appropriation has been allotted for a Clearing Account Number the clearance will be deferred till the closure of the construction period when the next expenditure under each Clearing Account will be transferred to Fixed Capital Accounts in proportion to works cost on each work or at the discretion of the Chief Engineer on some reasonable basis. Clearing accounts

631. Personal ledgers containing (i) Account for each contractor on running account (M.E.D. Form No. 37—vide paragraph 609) and (ii) Account for each supplier of materials on credit (M.E.D. Form No. 37—vide paragraph 633) are maintained.

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(3) The total for cash should further agree with the totals of the columns in the charges side of the Cash Book less the amount of cheques drawn for "Cash from Treasury". The total for the column "Journal" should agree with the total of the Journal for the month.

(4) By the above process, it is easy to locate under what class of transactions ("Cash," "Journal," etc,) the error has been made in the Ledgers. By calling over the entries relating to that class and checking the summations, the errors should be localized. In order to localize errors under "Requisitions" the transactions under that class should be analysed by the various stores in the system. This analysis should be made in a statement, in the first column of which the various groups of ledgers are entered one below the other. Then a pair of columns (one for debits and the other for credits) are allotted to each of the stores and to the total of all the stores. From the check figures taken by individual stores, the debit and credit columns for each of the stores are entered against the ledgers concerned. The amounts of minus requisitions are entered in the credit column. The total of the Stores Issue Book for each store is also entered at the end in the credit column. All the columns are then totalled up. If the totals of debits and credits for any of the stores do not agree, it is clear that the requisitions relating to it have been wrongly posted or omitted to be posted and the mistake should be located by checking the requisitions of that relating to the store with the Stores Issue Book and the ledgers affected. The totals in the last pair of columns in this statement should agree with the totals under "requisitions" in the detailed Trial Balance. The same procedure should be adopted in localizing errors under "Devolution notes" excepting for the fact that the transactions relating to them are opposite in nature to those relating to "Requisitions".

638. The ledgers should be maintained neatly and according to strict book-keeping methods. The Chief Accountant should examine those ledgers periodically and

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the staff should bear in mind that the care with which the commercial ledgers are maintained will be taken into account when writing up the reports on their work, and judging their suitability for promotion.

CHAPTER VII.

FINANCIAL STATEMENTS AND RETURNS TO THE CHIEF CONTROLLER OF ACCOUNTS AND THE CHIEF ENGINEER

639. Simultaneously with the preparation and completion of the Trial Balance from the Commercial Cost Ledgers, the Ledger Accounts should be closed in red ink and the monthly and progressive balances struck. Reconciliation between the Accounts in the General Books and the Statistical Books should be effected as noted below :—

(i) Debit and credit totals of the individual Consumer's Accounts in the Consumer Ledger with the corresponding debits and credits of the billing Suspense Account in the Revenue Ledger—vide paragraphs 282 to 292.

(ii) Debit and credit totals of the individual Stores Ledger Balances in the Pricing Section with the Clearing Account " Stock Suspense " in the Finance Books—vide paragraphs 433 to 436.

(iii) Debits against Municipal Schemes for Establishment stores and miscellaneous charges with the Municipal Books.

The Sectional Accountants will be personally responsible for the Reconciliations and report to the Chief Accountant not later than the 15th of the month.

640. The cheques drawn on the various treasuries and the remittances made into the various treasuries should be abstracted at the end of the months, closing entries in the cash book against each Treasury. The Schedule of settlement with treasuries should be prepared by the 10th of the month. For this purpose, the Remittance and pass book should be sent to the Treasury periodically (once a

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fortnignt) and the Treasury officers requested to complete the postings.

641. The vouchers petty as well as non-petty should be handed over to the Divisional Accountant by the Cash section.

642. The journal books of the Ledger section, Revenue section should be closed on the 1st of the month. The Accountants should see that all journal entries which should have been incorporated in the month's Accounts are put up before the end of the month. The journal book maintained in the Divisional Accountant's section should similarly be closed.

643. The following Financial Returns should be sent monthly to the Chief Controller of Accounts by the Chief Accountant:

(1) Statement of Revenue assessed and realized (M.E.D. 95).

(2) Financial Progress Report against each Operating and Maintenance Account (M.E.D. 69).

(3) Statement of Working Expenses as per budget heads (M.E.D. 100).

(4) Statement of Capital Expenditure against the main Fixed Capital Accounts (M.E.D.*).

(5) Statement of Expenditure against Capital Outlay according to budget heads (M.E.D.*).

(6) Statement of Expenditure against distribution of power for each work costing over Rs. 2,00,000 each (M.E.D. 93).

(7) Recoveries on account of Headquarters 'F' Administration expenses.

The returns should be prepared in the M.E.D. Form shown against each and sent to the Chief Controller of Accounts not later than the 18th. The following instructions should be observed:—

(1) The Return should show the Assessed Revenue, Realization and Balance against individual customers under H.T. consumers, industrialists. Tea Estates, Licensees or Government Departments and against L.T.

* Not printed.

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Distributions. An Abstract of totals against each class of Revenue should be given and a comparative statement for three months. The units sold and the Maximum Demand should also be indicated.

An intelligent review showing the new services and connected load added during the month, the increase or decrease in consumption and revenue with reasons, arrears and the special steps taken together with important events during the month, should be appended for the information of the Chief Engineer.

(2) The Financial Progress Report is a most Important Accounts Statement. It exhibits the operation and maintenance expense and the Revenue receipts during the month against each detailed Operating and Maintenance Account and enables the Engineer to Control the working expenses minutely. Totals during the year and to end of the corresponding month last year are provided for comparison. The expenditure should be compared against each group of work orders and comparative costs reviewed to see that the expenses are kept at the irreducible minimum. Any increase should be investigated and explained in the Report.

The Establishment and General charges should be shown against the Administrative Accounts. They should then be allocated to the various "Superintendence" items under—

Transmission and Distribution lines at percentages approved by the Superintending Engineer and a corresponding deduction made under the Administration costs.

NOTE:—A separate register should be maintained showing the allocation of pay and allowances of all the officers and establishment in the system month by month. The proportion in which the cost of each post or class of posts is to be allocated among the various operating accounts is fixed by the Superintending Engineer. Allowance should be allocated in the same proportion as pay. Whenever any event affecting the distribution of work in the system occurs allocation should be revised with the approval of the Superintending Engineer. In this register the various posts with the pay or allowances drawn during the month

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are entered in the first column and the amounts chargeable to the various operating accounts are shown in the columns opened for them against the posts concerned. There are separate columns for administration, Construction and for works on behalf of other departments. So far as the Financial Progress Report is concerned the totals of these three columns should be entered in the Financial Progress Report in continuation of the charges under Administration. The allocation of the establishment charges according to the register mentioned here should also be adopted in the preparation of the annual commercial accounts of the system. In the commercial accounts, however, the recoveries from construction works and other departments will be allocated finally to the heads prescribed for the Revenue Account.

The amounts to be entered in the First column of the register showing the Allocation of pay and allowances are taken from the journal entries for the adjustment of the bills paid at the treasury. All the particulars which will be required for the purpose of allocation should be given in the Journal.

Audit expenses should be segregated and shown distinctly. The Financial Progress Report should be reviewed personally by the Superintending Engineer, who will note thereon any marked variations in the operating and maintenance expenses.

At the end of the Financial Progress Report, information on the following points should be furnished:--

Total K.W.H. sold.

Line losses.

Ratio K.W.H. sold to production.

Peak load of the generating station for the month.

Ratio Peak load to station capacity.

Ratio of operating and maintenance expenses to revenues.

Water available in the forebay on the last day of the month (in the case of Hydro-Electric Schemes only).

Final costs in the case of Thermal Schemes.

Other particulars on technical matters which may be required by Chief Engineer for each system.

(3) The "The Revenue Expenses" statement as per budget heads is to control the operating expenses against the funds. The suspense balances, are also detailed under this head.

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(4) The statement of expenses against each main fixed Capital Account is to show the recorded value of each asset. It should agree with the recorded value of each asset in Fixed Capital Ledger and the Capital Account of the Balance Sheet.

(5) The statement under Capital Outlay is to show the expenditure on such Major and Minor Work against the funds allotted in the budget under "works," "Establishment" and "Tools and Plant" and to control the progress of the works. The works are ordinarily arranged in the order of the Fixed Capital Account numbers or against estimates.

(6) The statement of works under distribution of power is intended for the same purpose as above and includes—

(*a*) Incomplete works of last year.
(*b*) New works financed by Chief Engineer.
(*c*) New works financed by Superintending Engineer.

A summary is also appended under the classification, besides the expenditure against the individual works. The statement provides columns for control of expenditure against the estimate and funds "*during the year*" and "to the end of the year".

(7) The recoveries on account of Headquarters from—

Capital Outlay,
Distribution of power,
Revenue expenses and receipts and
Other items

are included in this statement against the funds allotted.

The above statements should be reviewed by the Chief Accountant each month and a general report on the working of the actuals against the funds and other salient points brought out for the information of the Superintending Engineer and the Chief Engineer.

644. A statement of anticipated collections of Revenue at each District Treasury is sent to the Chief Controller of Accounts to reach him on the 10th of each month in

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the form prescribed. This should give for each District Treasury the collections in the month last year, to end of the month last year, during the month this year, to end of the year and the forecast for the next three months. Any deviations should be explained in detail.

645. Similarly a forecast of cheques over Rs. 5,000 each likely to be drawn in the next month on the Reserve Bank, Madras, should be sent by the 20th of each month. This should be compiled from the statement of the Local Purchase Orders placed, deliveries expected and Bills anticipated to be paid according to the orders placed. Works Bills to be paid should also be taken into account.

646. The following statistical returns should also be sent to the Chief Controller of Accounts

(1) Statement of services connected under each tariff during and to end of the month. Connected load should also be furnished. Disconnections, reconnections, etc., should be taken into account.

(2) List of estimates sanctioned by the Superintending Engineer each month showing the serial No., name of work, technical estimate amount (works establishment, tools and plant) and percentage of revenues. A copy of this should also be sent to the Accountant-General.

NOTE:—The Divisional Accountant is given one copy of the statement for his reference in the Audit Section.

(3) Statement of stores purchase order: This includes the orders placed by the Superintending Engineer and also the requisitions sent to Superintending Engineer/Technical, during the month and orders pending with the Superintending Engineer/Technical, to end of the month with approximate amounts.

(4) An accounts graph showing the units generated, units sold; the revenue assessed, capital to end of the month and operation and maintenance expenses during the year.

646-A. The following return should be sent to the Chief Operation Engineer concerned :—

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Load and interruption reports for each sub-station giving the duration of interruption of supply and the causes, with action taken.

647. A monthly progress report (construction, operation, distribution and commercial) of the entire system giving salient features in each functional area should be sent by the 10th of next month to the Chief Controller of Accounts. A construction schedule and the percentage of work done to end of the month should accompany the report in the progress report for the quarter ending, figures for the connected load added during the quarter and the total connected load to end of the quarter including the licensees should be given.

648. A progress report of the commercial operation, propaganda proposals scrutinized or investigated togther with salient points should be separately submitted each month in order to keep the Chief Engineer fully informed of the commercial activities in the system.

649. On the administrative side, fortnightly return of changes in the Engineering establishment, reports on apprentices and such other statements as may be required by the Chief Engineer should be sent. A list of periodicals due to the Chief Engineer is included in the Appendix XXI.

Annual Commercial Accounts.

650. Under section II (1), 37 (ii) (*d*), and clauses II and III of the schedule to the Electricity Act, every licensee (a undertaking of the Madras Government), unless separately exempted by his licence or an order in writing of the Local Government prepare and render each year an annual statement of accounts in the form prescribed in the Act.

651. Accordingly the monthly trial balances of the several costs ledgers are consolidated at the end of the year for each ledger and agreed with the trial balance drawn up from the progressive annual balances of the ledgers. This secures agreement and correct posting of the ledgers individually and severally. Balance sheet,

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profit and loss account, capital and revenue account are prepared from the trial balances and sudmitted through the Superintending Engineer to the Chief Controller of Accounts for information and review.

652. The balance sheets and the commercial accounts are different from the proforma administrative accounts prepared by the Accountant-General which do not fully portray the true results of the working of the scheme in the manner and to the extent as a set of purely commercial accounts will do. The commercial accounts are prepared more or less in the form prescribed in 36 [3] of the Indian Electricity Rules, 1935, for local authorities and as per instructions of the Chief Engineer. No change in the form or preparation of those commercial accounts should be made without the approval of the Chief Engineer.

653. The Chief Accountant of the system is directly responsible for the preparation of these commercial accounts and it should be arranged that these are ready by July of every year. The commercial accounts will be subject to such audit checks as may be prescribed by the Accountant-General and commented upon in his Appropriation Accounts.

654. The following accounts, statements and returns are prepared in connection with the annual commercial accounts :—

(1) Capital Account.
(2) Revenue Account.
(3) Net Revenue Account.
(4) Net Surplus Account.
(5) Interest Account.
(6) Indirect Charges (Audit Fees) Account.
(7) Depreciation Fund Account.
(8) Special Reserve Account.
(9) Investment Account of Depreciation Reserve Fund.
(10) Investment Account of Special Reserve Fund.

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(11) Statement showing the energy generated and sold.

(12) Balance Sheet.

To the capital account should be appended—

(1) a detailed statement showing the expenditure by main account numbers,

(2) details of 11 KV. and 22 KV. distribution lines, and

(3) list of extensions under L.T. Distribution System.

655. The consolidated trial balance referred to is the trial balance of the cost ledgers covering the financial period and as per monthly accounts sent to the Chief Controller of Accounts and the Audit office. This financial trial balance is derived from the construction operating ledgers, operation and maintenance ledgers and clearing ledgers indicated below :—

(a) Revenue Ledger.

(b) Nominal Operation Ledger and Nominal Maintenance Ledger.

(c) Fixed Capital Ledger.

(d) Deposit Ledger.

(e) Remittances Ledger.

(f) Clearing Ledger.

(g) Firms Ledger.

(h) Miscellaneous Advances Ledger.

(i) Service Connection Cost Ledger.

(j) Deposits and Advances Ledger.

(k) Hire Purchase Ledger.

(l) Billing Suspense Ledger.

(m) Cash Balances.

NOTE:—These balances for the year should be tallied with the figures as per the monthly accounts sent to audit. In the case of remittances and miscellaneous heads of account, details should first be taken by the various classes of transactions and then the net balance for the year under total Remittances and Miscellaneous heads of account arrived at.

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656. The financial trial balance is then passed through a Commercial Journal to allocate common charges to various accounts or works, and to incorporate the liabilities accrued items, indirect charges, etc. The several adjustments made in the journal are given in the Appendix VII. A separate set of commercial ledgers are maintained for the 'Capital' and 'Revenue' accounts as distinct from the financial ledgers, as the former include indirect charges and are grouped according to voltages and distribution for convenience and exhibition in the balance sheet. Further there are differences in the treatment of certain transactions which make it necessary for separate commercial books for, e.g., Hire Purchase Advances are treated in financial ledgers as suspense, but in commercial books they are treated as assets and part of Capital stock is treated as a capital asset in the commercial accounts while it is treated as a 'suspense' in Government accounts. The following table indicates the treatment of certain transactions in the Commercial Accounts and Administrative Accounts and consequently the reasons for the differences between the two sets of accounts :—

Serial number and commercial accounts.	*Administrative accounts.*
1 The suspense transaction under 'XLI' Working Expenses are treated as assets or liabilities and the closing balances thereunder shown in the balance sheet.	The net transaction under 'Suspense' is treated as an addition to or deduction from the revenue expenditure.
2 Undischarged liabilities and accrued revenues at the end of the year are taken into account.	Only the actual transactions of the year as incorporated in the financial books are taken into account.
3 Interest during the construction period of a project is capitalized once and for all and the interest for each year is calculated on this capitalized interest also.	Interest is only temporarily shown as part of the sum at charge of the project. This accumulated interest is wiped out by revenue surpluses after commencement of operation. Interest is not calculated on the accumulated arrears of interest. These

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Serial number and commercial accounts.	*Administrative accounts.*
	accumulated arrears of interest are taken into account only for arriving at the percentage of return.
4 Interest is calculated on indirect charges.	Interest is not calculated on indirect charges.
5 Interest is levied on the balance under 'Suspense' under working expenses. The balance under 'Suspense' is really a capital charge as the amount involved is advanced by Government who are the proprietors of the concern.	This is not done in the Administrative Accounts.
6 Even after commencement of operation, interest in respect of the capital expenditure during the year on extensions is capitalized. This is based on the general assumption that the outlay incurred during the year begins to yield revenue only from the next year onwards and not during the year of construction itself.	Interest is always set off against revenue.
7 If a section of a project completed in advance of the main project begins to yield revenue all revenue and operation expenditure prior to the date of commencement of operation of the main project are credited and debited to capital.	These are credited and debited to revenue only with reference to rule 1 under Article 321 of the Government of India Account Code.
8 The Government Capital Account, i.e., the capital of the proprietors in the concern is separately shown.	There is no corresponding account in the Administrative accounts.
9 The balance under deposits and cash as also the interest bearing securities deposited by consumers, contractors and others are shown in the balance sheet.	These are not shown in the Administrative Accounts.

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Serial number and commercial accounts.	*Administrative accounts.*
10 Establishment and tools and plant charges and the receipts and recoveries on capital account are distributed pro rata over the fixed capital assets.	This is not done in the Administrative Accounts.
11 In the capital account, the revenue account and the balance sheet the heads prescribed by the Chief Engineer [which generally follow those in the forms prescribed in rule 36 (3) of the Indian Electricity Rules, 1935] are adopted.	The classification by minor heads is adopted.

657. After the commercial journal is closed, postings are made into the special commercial ledgers for capital, revenue and other balances. Two ledgers are opened—

(1) for all the accounts which have balances in the balance sheet,

(2) for all revenue accounts which will be closed from year to year.

658. A commercial trial balance of the balances of these ledgers also is finally drawn up and the capital account, the revenue account, the special net revenue and other accounts and the balance sheet are prepared according to commercial practice on the double account system.

659. A review of the balance sheets and the results should be appended by the Chief Accountant bringing out the salient feature for the information of the Chief Engineer and Government. The following certificates are appended to the balance sheet :—

Certificate to be appended to the balance sheet.

(1) I certify that the value placed on work in progress as at the close of the business on 31st March does not include any sum representing profits.

(2) I certify that the list of sundry debtors has been scrutinized and that the classification of good, doubtful and bad debts correctly represents to the best of my knowledge the actual position.

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(3) I certify to the effect that for the best of my knowledge all liabilities have been included in the accounts for the year.

(4) Certified that the stores stock on hand at the close of the business on the last day of the trading period, viz., 31st March, has been valued at the root price and it consists of serviceable stores required for use. The value is Rs. [in figures and words].

(5) I certify to the best of my knowledge that there are no contingent liabilities regarding payments which are under consideration except the following :—

(6) I certify that the balance of cash shown in the cash book at the close of the business on 31st March, viz., Rs. (in figures and words) represents the balance actually held on that date.

NOTE :—The above certificates are to be signed by the Chief Accountant.

660. Before the compilation of the balance sheet, the following items of work are to be ensured :—

(1) All the construction operation ledgers are to be closed to the fixed capital ledger and control ledger posted.

(2) All clearing accounts, miscellaneous advances, revenue and maintenance ledgers are to be closed.

(3) The Financial trial balance is drawn from the fixed capital ledger, control ledger and other ledgers.

661. The following reconciliation should be effected between the accounts figures and commercial ledger balances :—

(i) Stock.

(ii) Workshop suspense.

(iii) Purchases.

(iv) Miscellaneous advances comprising of free transformers, tools and plant personal account, consumers' billing suspense, service connection cost ledger, hire charges, hire purchase conversion fund.

(v) London stores.

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NOTE:—Consumers' billing suspense should further be agreed with the balances of individual consumer's account as per consumer's ledger.

(vi) Revenue.

(vii) Deposits.

662. A reconciliation statement between the capital expenditure as in the commercial ledger and the administrative accounts should also be prepared and the reasons for variations, if any, recorded.

663. (1) The following instructions should be followed in preparing the Balance Sheet and account:—

Capital Account.

(i) *Allocation of clearing accounts.*—010 and 020 (establishment and general charges) should be distributed pro rata to capital accounts in proportion to the expenditure during the year; since expenditure, if any, on certain items being taken as minus outlay for this purpose and minus allocation made.

(ii) Depreciation on stock is charged to revenue as the capital is debited with percentage of recoveries from operation and maintenance and tools and plant. Salvage should be taken in reduction of other charges under 030 and the balance distributed to works. Special emergency and construction equipment may be distributed in the various capital accounts after the completion of a project.

(iii) 040 Expenditure should be allocated to the biggest items considered reasonable.

(iv) *Receipts and recoveries on capital account.*—Receipts which could be attributed to particular accounts should be allocated to those accounts, viz., dismantled materials, devoluted materials from personal accounts. Miscellaneous receipts should be taken as reduction in establishment and general charges.

Generally in the case of projects, if final costs are to approximate the true expenditure covered by a particular capital account, then such expenses cannot be allocated to any system of fixed percentage. The allocation must

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be decided by the Chief Engineer who having a true picture of the construction operations and the expenditure incurred, will generally be guided by the following :—

(*a*) In the case of structures, such as dams, etc., the allocation will be on the basis of labour costs as this has been found, by experience, to correct estimate of the general on cost.

(*b*) In the case of machinery in a power house, labour costs are not all proportional to the general expenses incurred on each item is, and the latter are better allocated in proportion to the material costs. This would also apply to the H.T. Transmission and Receiving Stations.

(*c*) Sometimes general expenses are incurred for a definite object in which case the allocation can be made direct.

(*d*) Occasionally the allocation must be on the basis of a compromise.

(2) *Interest charges*—

(i) Simple interest capitalized during construction should be allocated to capital accounts proportionate to the expenditure and not exhibited separately.

(ii) During operation, interest on capital should be charged on half the outlay during the year and capitalized.

(iii) Interest on the capital (including indirect charges) at the beginning of the year, is debited to Revenue Account. The rate of interest is intimated by Government from year to year.

(3) *Audit charges.*—Should also be capitalized proportionate to the expenditure. Credit should be taken from recoveries of audit and accounts charges already charged in extensions as the same is included in the 15 per cent of establishment and general charges..

(4) Details of L.T. Distribution systems should be enclosed as an appendix to capital account and need not be detailed in the account itself.

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(5) From a strict accounting point of view, the capital outlay on major extensions sanctioned independent of blanket grant should not be merged into this scheme until they come into operation. Their capital expenditure plus the interest during construction should be merged with the capital account only when they commence operation.

Revenue Account.

(6) Revenue deficits are to be capitalized in the tenth year or before and interest is not to be charged on such accumulated deficits. It should be shown in a separate statement next and succeeding years and as soon as a surplus is realized, this special account should be credited.

(7) Interest should not be charged on interest deficits accumulated during operation. These deficits should be wiped out gradually from the surplus as soon as this results and not wait for the ten-year period.

(8) (i) Recoveries from hydro metric surveys, electrical inspections, municipalities, civil works, etc., should be taken in reduction of charges under establishment and general charges.

(ii) Recoveries of construction should be taken in reduction of Administration charges which allocation should provide for superintendence of construction works. Care should, however, be taken to see that the net administration charges is not reduced to a disproportionately small figure on account of the above allocations.

(iii) The net establishment and general charges should be allocated to various accounts of Superintendence under operating accounts.

(9) Improvements and renewals costing less than Rs. 1,000 (excepting remunerative and direct extensions) should be charged to Revenue according to orders of Government although this could lead to under rating of the assets. Improvements though charged to revenue in accounts should, however, be taken into account for statistical purposes: for example, improvements to

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residential rented buildings (less than Rs. 1,000) should not be omitted from capital cost when preparing the rent data statements.

(10) Interest should also be calculated on suspense, stores, amount invested on free transformers, tools and plant, etc., and charged to revenue.

(11) Depreciation should be charged on free transformers.

(12) (i) Ordinarily, Depreciation Fund account should be opened as soon as the net debit revenue account is wiped off, subject to the order of Government in each case.

(ii) In the case of Government Electricity undertakings where depreciation funds are invested in the property, the amount should be clearly shown in the accounts. Interest should be charged on such funds at the same average rate as charged by Government on the main capital account and credited to Depreciation Fund.

(iii) The same procedure will be adopted for municipal electricity undertakings managed by Government.

(iv) As depreciation funds of Government works are not invested directly in the undertaking but deposited in the treasury, interest on the account should be credited to revenue.

(v) Where surplus profits have to be devoted to the extensions of the distribution systems in unremunerative areas and such other purposes as required in the agreement with the Government such investments should be shown in accounts interest being allowed at the rate prevailing on the main capital and the proceeds credited to municipal revenues. Similarly to the 2 per cent on the capital allowed in the above mentioned agreement. (This applies to municipal accounts only.)

(13) Special conversion statement is necessary. Repayments of capital should not be credited to revenue; interest recoveries only should be taken to revenue receipts.

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Balance sheet.

(14) The Balance Sheet should be ready by July of each year.

(15) Departmental balance sheets should correspond fully to the commercial accounts and commercial practice and need not necessarily be similar to those sent to the Accountant-General. They should however, be reconciled with the administrative accounts so as to afford data for any future enquiry as to differences.

(16) Capital account derived from the remittances and shown in the balance sheet is not the true capital of Madras Government as it includes ordinarily the excess of revenue remittances over working expenses into the treasury. As personal deposit account is not opened at the Treasury, the excess receipts over working expenses as per revenue account should be shown as an investment in the treasury balances.

(17) Tools and plant recoveries from construction should be shown in the balance sheet separately. The survey reported and written off items should be set off against this account.

(18) Audit fees and interest on capital should be shown separately under Madras Government capital in the balance sheet for statistical information.

(19) The hire purchase loan account, stores, free transformers, etc., are capital assets in commercial books and should be shown as such.

CHAPTER VIII.

BUILDINGS

Buildings in the Electricity Board

664. The main function of the Electricity Board is to undertake construction of Hydro or Thermo Electric Projects and its transmission and distribution lines for supply of power. Buildings necessary for efficient operation of the projects either during construction or operation should be provided for in the project estimates for construction only. Such buildings are intended purely for departmental purposes as follows :

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(i) Non-residential buildings such as for stores, laboratory offices, sub-stations, etc.

(ii) Inspection bungalows for the use of camping officers on duty.

(iii) Residential buildings for officers required to live in the vicinity of sub-station or lines during the 24 hours in order that their services may be available for operation, supervision and breakdown works. Thus the buildings are entirely for departmental use only.

Construction of buildings.

665. For construction of buildings not provided for in the project estimates—vide paragraph 493.

Purchase of buildings

666. Buildings (private or Government) may be purchased for departmental purposes, either, for operation or office or residential purposes, only with the sanction of Board and subject to the condition that—

(i) they are suitable ;

(ii) the necessity for buildings is established and approved by the Chief Engineer or Board as the case may be ;

(iii) the purchase is more economical than new construction, taking into account the repairs or modifications that may be necessary to make them usable by the department.

Residential buildings proposals for

667. The Residential buildings in the Electricity Board are classified as follows, and the designs are standardized taking into consideration the emoluments of the officer expected to occupy such buildings and the scale of accommodation to be provided :—

Type of building	*For whom intended*
1 Superintending Engineer's quarters.	Superintending Engineer.
2 Executive Engineer's quarters	Executive Engineers and Divisional Electrical Engineers.
3 Assistant Engineer's quarters...	Assistant Engineers and Chief Accountants.
4 E type special quarters ...	Junior Engineers and Supervisors, I Grade.

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5 E type quarters	...	... Junior Engineers, Supervisors I and II Grades, Accountants I Grade, Head Clerks, Draughtsman, I and II grades.
6 F type quarters	...	... Line Inspectors, Linemen, Linemen Operators, Linemen Drivers, Wiremen Assistant Operators, Technical and Ministerial establishment other than those mentioned in item 5 above.
7 G type quarters	...	... Helpers, Lascars, Peons, Sweepers, Gardeners, Watchmen, Cleaners, Scavengers and Coolies.

Designs for Divisional Engineers' quarters have also been standardized. The standard designs shall be altered only with the approval of the Chief Engineer giving the financial effect involved and with a preliminary data statement. Designs in special cases, such as for construction of quarters for the Superintending Engineers, etc., should be approved by the Chief Engineer.

668. All buildings and lands of the Electricity Board should be brought on to an inventory of buildings and lands—M.E.D. Form* and the Divisional Engineer will be responsible for reporting any alterations or additions made to the buildings in their territorial area in July of each year. The inventory shall include residential as well as non-residential buildings purchased or constructed. The following particulars should be furnished :—

(i) Main building.

(ii) Out-houses such as kitchen, servants' quarters, etc., if any.

(iii) Garage.

(iv) Well.

(v) Water-supply and Drainage or Sanitary fittings.

*Not printed

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(vi) Fencing.

(vii) Electrical fittings.

(viii) Fixtures.

(ix) Land—appartenant to the buildings, vacant land adjoining.

(x) Stores or telephone room attached if any, should be shown separately.

The date of construction, the Account number to which the cost is charged, the capital cost, the plinth area with dimension, the cubical contents, brief description such as—

Walls .... Rough stone in cement mortar, brick in line, unburnt bricks.

Floor ... Cemented, bricks pointed.

Roof ... Terrace, mangalore tiled, storeyed.

etc., in the case of building, and

Running feet of water pipe, drainage, number of taps, etc., in the case of water-supply, the dimensions of well, running feet of fencing, if any, and

The number of points including plugs, fans, and connected load in the case of electrical fittings, whether metered or unmetered, and

The land with dimensions should be furnished in detail.

The inventory should also include other vacant lands belonging to the department, store sheds, telephone rooms or huts, control houses, repair houses, etc., but not the cost of electrical equipment apparatus or structures.

An inventory of fixtures should also be maintained for each building which should be taken over and handed over with each transfer of charge. This shall be open to examination by all Inspecting officers. If there are no fixtures, a nil register should be opened.

669. The capital cost for purposes of rent shall include— Capital cost for rent calculations

(i) Cost of land appurtenant to the building.

(ii) Cost of building used for residential purposes.

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(iii) Cost of drainage, fencing, sanitary fittings, well and water-supply, etc.

(iv) Cost of electrical fittings excluding the meter.

(v) Cost of fixtures, such as grinding, masala and flour stones.

The cost of gardening for sub-station purposes, approaches, roads, fencing intended for sub-station, land intended for sub-station purposes and other items not required for residential purposes but erected on the sub-station ground for departmental purposes shall be excluded in the above costs.

NOTE:—When the year of construction or acquisition of the building is not known, the rate of interest applicable to the year in which the assessment of capital cost of the building is made may be adopted for the purpose of calculation of rent and preparation of rent data statements.

Data statements.

670. The data statement for calculation of rents shall be prepared by the Chief Accountant from the capital cost maintained which will be allocated by him, where such allocation is required, on some reasonable basis and from the data obtained for the purpose. The Superintending Engineers are empowered to approve finally, on the certificate of the Audit officer, data statements except—

(i) when the Audit officer differs from the Superintending Engineer, or

(ii) a portion of the capital cost of the building is set aside for non-residential purposes, such as for official purposes, telephone or stores, or

(iii) write off of capital cost for the building is involved, in which case sanction of Government should be obtained for fixing rents.

NOTES:—(1) Cost of improvements to residential buildings though charged to revenue account, should be taken into account for data statement purposes.

(2) If the capital cost is not known, it should be estimated by the Superintending Engineers for preparation of rent data statements and the estimate of the Superintending Engineer should be accepted by the system accounting officers in preparing the data statement.

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Capital and revenue accounts

671. Capital and Revenue accounts of buildings in the Electricity Board, which are available for occupation as residences, need not be prepared. The buildings form part of electric schemes and they are not constructed as a policy of building programme by the department. The preparation of these accounts involves much labour, quite disproportionate with the objects aimed at. The duties of financial control and audit scrutiny which are generally exercised through the Capital and Revenue accounts shall be exercised through the departmental accounts now maintained.

Execution

672. (*a*) The construction of buildings in the department will normally be undertaken by the construction branch, except in special cases, where it is uneconomical to do so for the reason that works are situated far away from the headquarters of the officers of the construction branch. In such cases and other small constructions shall be undertaken by the operating systems under the orders of the Chief Engineer.

(*b*) Repairs to buildings shall be executed by the territorial officers of the operating system only—vide paragraphs 505 to 508.

NOTE :—Electrical water heater, frigidaire, etc., should be treated as furniture and not as electrical installation.

Electrical installation in Board residences—Additions

673. The provision of lights and fans to residences should be strictly limited to the scale sanctioned as these are fixed after considering the initial expenditure, the normal requirements of the building and the cost of maintenance in relation to the rent recoverable from the tenant. Every addition to the installation means increased cost of maintenance. Additions and improvements to the electrical installations in residences without proper prior sanction even though charges were met with from the private funds of the occupant, should be prohibited as being not only irregular but objectionable. Arguments such as the existing arrangements were inadequate, the additions were legitimate or useful, or the fittings will become the property of the Board will not be accepted.

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674. The standard scale of electrical fittings in Board residential quarters are found in Annexure B to Appendix XIII—Inspection bungalows.

Furniture.

675. If a residence is supplied with services, other than water-supply, sanitary or electric installations and fittings, such as furniture maintained at the cost of Board, rent shall be charged for these in addition to the rent payable under clause IV of F.R. 45-A. The rent for the furniture shall be at 15 per cent of the cost. The tenant will also be required to pay meter hire and the cost of the water, electric energy consumed, fuse off call fees, renewal of bulbs and also for scavenging services—vide paragraph 669.

NOTE:—Municipal scavenging tax is to be fully recovered from the tenant.

676. The officers are not at liberty to carry out any work which will alter or interfere with the structural details of the buildings nor cut trees in the compound without the express approval of the Divisional Electrical Engineer. They shall also be precluded from erecting any temporary buildings or sheds in the compound without the permission of the Superintending Engineer.

677. The officers will be held responsible for the condition of the buildings while in their occupancy. The buildings should not be sublet under any circumstances.

Concessions in the hills.

678. The members of provincial and work establishment staff in Nilgiris (except Ootacamund) are entitled to the following concessions :—

(i) Rent-free quarters where the quarters are provided or available.

(ii) Free lighting subject to the maximum laid down in paragraph 195.

(1) The above concessions are also applicable to daily paid staff where the quarters, etc., are available.

(2) The rent-free concession includes the rent-free sanction on account of cost of *electric installation* also but not the meter rent which should be paid. Rent for water-supply installation cost should however be recovered except in cases, where it is less than 25 paise per month.

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The rent for water-supply and sanitary installation in 'A' type quarters should be recovered from the occupant.

(3) The cost of water-supply, sanitary and scavenging services should be recovered from the tenants at the following rates :—

Type of quarters.	Water-supply charges recoverable monthly.		Scavenging charges recoveries.	
	Rs.	P.	Rs.	P.
G type	0	20	0	13
F type	0	37	0	25
E type	0	55	0	37
D type	0	63		
C type, small	0	75		
C type, big	1	00		
A type	1	50		

(4) It should be seen that the services are self-supporting and for this purpose a pro forma account of recurring costs and recoveries should be maintained.

(5) Apprentices employed at Pykara are eligible for rent-free quarters, provided quarters are available. Some apprentices are also eligible for free electric lighting subject to the maximum to similar quarters. Water-supply and scavenging services should however be recovered from them.

(6) Where two operators are occasionally compelled to occupy one quarter jointly, owing to paucity of accommodation, the joint occupants may be allowed double the concession of free electric lighting permissible, to the such occupant of the quarters.

(7) In case of Operation Subordinate Service staff, occupying departmental quarters, the cost of water-supply and scavenging services need not be recovered from them —vide note under para 318.

678-A (i) The members of the daily paid staff of the Board employed on the investigation and execution of big electricity schemes are entitled for provision of rent/ the free Board quarters where Board quarters are available. Concession to daily paid Staff

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(ii) The rent when recoverable for quarters allotted to daily paid staff of the Board shall be the standard rent of the quarters or 10% of emoluments of the occupants whichever is less.

NOTE:—Emoluments for this purpose will be 26 days wages less dearness allowance.

679. The charges on account of water-supply, scavenging, lighting, renewals of bulbs should, however be recovered from the Co-operative departments and societies, district boards, institutions, post office and other Government or private persons or bodies occupying Board quarters.

Remission of rents

680. Remission of rent may be sanctioned by the Chief Engineer when the building is rendered uninhabitable by reason of extensive repairs being in progress or from any other cause provided that—

(i) intimation is immediately given to the Chief Accountant ;

(ii) the building is inspected by the Divisional Electrical Engineer who shall report the period of remission necessary with reasons and whether it shall be partial or total.

Partial remission shall be sanctioned only if the proportionate rent falls below 10 per cent of the officer's emoluments.

681. Electric consumption charges will be billed for and shall be payable as in the case of ordinary consumers.

Administrative charge.

682. The Divisional Engineers are in administrative charge of departmental buildings in their area and are responsible for their proper maintenance. In special cases, they may require and obtain the advice of Assistant Engineer, Civil concerned on all important technical and structural matters.

683. The produce in the compounds of residences may be enjoyed by the occupants ; while that in non-residential stations should be auctioned or leased out by the Divisional Engineers with copy to the Chief Accountant.

684. All buildings other than residential buildings should be provided for with fire protection appliances.

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685. The consumption of energy in buildings and the station yards either by Board supply or other agency should be scrutinized by Assistant Engineers before sending to the Accounts Officer for payment or adjustment. Consumption of electrical energy.

686. The use of non-residential departmental buildings is vested in the Divisional Engineer subject to such orders as the Superintending Engineer may issue. The assignment of quarters to departmental employees shall be with the sanction of Board. Use of buildings.

687. Buildings may be hired for the use of the department for non-residential purposes subject to the powers delegated in Appendix I. Hire of buildings.

The hiring shall be permissible—

(i) if there are no suitable Boards, buildings.

(ii) if the rent is reasonable.

A certificate of the Executive Engineer ~~should be obtained by the Assistant Engineer concerned to cover both the conditions before the application for hiring of~~ the building is made.

(civil) of the Board should be obtained regarding reasonableness of rent before the application for hiring of the.

NOTES:—(1) Temporary accommodation for stores and workmen for construction works can be sanctioned by the Superintending Engineer and is not subject to the above conditions.

(2) If the building hired for office is partly used for residential purposes by the officer of the department, he shall bear the rent proportionate to the plinth area.

Recoveries of rent from Board ~~servants~~ employees occupying portions of private buildings leased by the Board should be adjusted as revenue and not taken in deduction of charges.

(3) Rent for private buildings occupied by Board should invariably be paid in arrear ~~after a month's occupation~~ and not in advance.

(4) Sanction of Board will be required for provision of fixtures like ceiling fans to the building; but under no circumstances should the Board bear the cost of electrification of the buildings.

See page 517 for amendments

(5) Table fans, partition doors, portable fixtures, if any, may be sanctioned under Tools and Plant.

(6) The lease deeds for such buildings hired shall be obtained for a period of not more than one year in each case and shall be executed by the Divisional Electrical Engineers. They should be sent to the Chief Accountant for custody.

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6(a) 8 | see page 518

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Dismantlement and sale of buildings

688. *Buildings in charge of Electricity Board.*—Chief, Superintending and Divisional Electrical Engineers have power to sanction dismantlement of Madras State Electricity Board Buildings, when the book value of buildings does not exceed Rs. 10,000, Rs. 5,000 and Rs. 1,000 respectively. Whenever a land or building is to be sold prior sanction of the Board should be obtained. The Superintending Engineers, may, after getting such prior approval, sell the land or building subject to the condition that they follow the same procedure as that adopted by the Collector for Sale of Government land and buildings.

NOTE:—(i) No building should be demolished unless it is in a dangerous condition or past repair.

(ii) The powers will not extend to the dismantlement of several individual buildings, situated in a compound, the total cost of which exceeds Rs. 10,000, Rs. 5,000 or Rs. 1,000 as the case may be.

(iii) When it is proposed to dismantle a portion of the building, the value of the entire building and not of the portion shall be taken for the purpose of determining the authority competent to sanction it.

The sale-proceeds of buildings including the actual area occupied by, or auxiliary to a building should be credited to the Capital or Revenue Account of the system according as the original cost was charged to Capital or Revenue.

Letting to private persons or Government servants of other governments and departments

689. When Board buildings are occupied by private persons, the rent recoverable shall be rent prevailing in the locality for similar accommodation and it should not be less than the standard rent. Otherwise sanction of Board should be obtained. Such rent shall be collected in advance except in special cases such as the representatives of the contractors executing the departmental works, where the rent can be deducted from the bills payable to them.

In respect of the Government servants under the administrative control of the State Government and the employees of the Government of India occupying the

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departmental quarters by official arrangement for residential purposes, the rent recoverable from them shall be the standard rent or 10 per cent of their emoluments, whichever is less. The electric consumption charges, water charges or sanitation charges shall also be recovered extra.

NOTE:—(1) When residential buildings owned, leased or requisitioned by the State Government are allotted to Central Government servants at their own request, full rent of the buildings should be charged to them. If, however, the accommodation is provided at the official request of the appropriate authority, rent should be recovered at 10 per cent of the emoluments of the person concerned according to Audit Instruction No. (4) under Fundamental Rule 45.

(2) The residential accommodation provided to Central Government servants in accordance with the above instructions should conform to the standards of accommodation laid down by the State Government for their own officers. In cases of officers who are allotted accommodation of a higher class at their own request than that to which they are entitled, full rent of the buildings should be recovered from them even though the accommodation may have been procured under official arrangements.

(3) When any buildings or any land or any other property belonging to the Board is let to a private person, the solvancy of the prospective lessees or contractors should be ascertained before granting the lease or entering into contract.

Ruling (*a*) of subsidiary rule under Fundamental Rule 45 and sub-paragraph 263 of the Madras Public Works Department Code.

690.

691. Provision for the payment of municipal or other taxes on public buildings should be made in the annual repair estimate—vide paragraph 506. Taxes.

692. Under section 89 (1) (*a*) of the Madras District Municipalities Act and section 102 (1) (*a*) of the Madras Local Boards Act, intimation should be given to the local body connected about the construction of a building, within fifteen days from the date of completion or occupation whichever is earlier. As remission of tax for the whole or part, as the case may be, for the half year in which the building is completed or occupied can be Taxes on new buildings.

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obtained only if action is taken as stated above, it is incumbent on the head of the system or branch under whose supervision the buildings are constructed to give the intimation in proper time. As the time allowed from completion or occupation is only fifteen days, it is essential that the Assistant Engineer concerned should inform the Central Office immediately so that the Central Office may issue the required intimation to the local body in time.

693. In order to avoid delays in the assessment and payment of taxes on new buildings constructed by the department, the local body shall be informed by the Engineer in charge of the cost of a new building within six months of its completion. In cases where it is not possible to close the accounts of a work within six months of its completion, provisional figures of cost so as can be made out at the time shall be first given as that assessment may be calculated on these figures subject to revision when the final figures of cost are available.

694. It is to be noted that buildings of the Electricity Board situate within the limits of municipalities which take power for street lighting from Board under the special rates approved for local bodies are exempt from municipal taxes under clause 13 of the power agreement with the municipalities.

695. Under section 82 (1) of the Madras District Municipalities Act only a building with its site and other adjacent premises occupied as an appurtenance thereto is liable to taxation. Under proviso (*b*) to section 82 (*b*) *ibid* machinery in a building is exempt from taxation.

Remission of municipal tax for vacant building.

696. Whenever a Board's building (residential or non-residential) is likely to fall vacant, the territorial Assistant Engineer should, on the date on which the building falls vacant give notice of the vacancy direct to the chairman of the municipal council or the president of the panchayat board, as the case may be, a copy of such notice being simultaneously sent to the Central Office to enable the Central Office to claim remission. Similar

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notice should be given before the first day of every succeeding half year if the building will continue to be vacant even then.

697. In the case of Government buildings provided with electric installation, both residential and non-residential, which are likely to be vacant, the head of the office in whose charge the building is, should ask the Electricity department or the licensees as the case may be, to cut off the supply only in cases where the total of the minimum charges payable for the complete calendar months the buildings is expected to be vacant, would be more than the reconnecting fee. In cases where the building is likely to be vacant only for a short period, the meter rent and minimum charges should be paid to the Electricity department by the licensees and debited to the annual maintenance estimate of the electrical installation of the building.

698. Similarly, where water charges are levied on tap rate basis in the case of residences to which no garden is attached, the head of office should ask the municipalities to cut off water-supply, if he estimates that the disconnecting and reconnecting fees to be paid will be less than the water charges to be paid to the local body during the period the residence is expected to remain vacant. In the case of residences to which gardens are attached and in other case, where the disconnection and reconnection fees will be more than the water charges payable, the water charges during the vacant period may be paid, the charges being debited to maintenance estimates.

699. A register of property taxes shall be maintained in the Central Office to watch the claims of local bodies and payments of the taxes each half year. The assessments should be checked to see that they are in order and as per rules. Quinquennial revision should be looked for and, if necessary, an officer of the Central Office shall represent any cases of revision necessary.

700. Charges for water-supply, meter rents, etc., to the local body for non-residential purposes shall be paid for

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from the Central Office and arrangements made with local body and the tenants of residential quarters for payment of water-supply charges, if any, direct. Arrangements shall be made by the department to arrange the supply to the quarters in a manner that charges for each quarter may be apportioned each month without difficulty. If there are no taps or meters and the appointment is made on any other basis, it shall be subject to the approval of the Chief Engineer.

Inspection bungalows.

701. The rules regarding the conditions of occupation, rent, etc., of the various inspection bungalows in the Electricity department will be found in Appendix XIII.

Furnitures

702. The cost of supply of furniture to offices during the construction period of a project is charged to Tools and Plant under Capital while the cost of such supplies after commencement of operation of the project is charged to Tools and Plant under Revenue Expenses.

The scale of furniture for inspection bungalows is found in Appendix XIII.

CHAPTER IX.

RELATIONS WITH AUDIT AND RENDERING ACCOUNTS TO THE BOARD

(i) *Accounts to the Board*

Preamble.

703. A Divisional Accountant is posted for each System/Circle Office for compiling and rendering of monthly accounts to the Accounts Wing.

Functions of the Divisional Accountant

704. The functions of the Divisional Accountant are mainly (1) to compile the Board's accounts (other than cost of and Commercial Accounts), (2) Internal Checker i.e., exercise internal check over the accounts of the System/Circle Office and also undertakes a scrutiny of the Commercial accounts to the extent indicated below :

(ii) *Checks to be exercised by the Divisional Accountant.*

Cash book and journal

(1) Daily check of all the cash book entries; journal entries regarding expenditure should also be checked by him together with the vouchers daily or weekly as may be convenient.

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(2) (*a*) The 'stores received' books and the 'stores issued' books should be scrutinized at regular intervals (weekly) before they are incorporated in the monthly accounts. This check must be exercised conveniently to the administration as regards both time and place. The Chief Accountant under whom the Divisional Accountant functions will arrange for this. The check consists of check of arithmetical accuracy rates and pricing, etc. Stores

(*b*) The Divisional Accountant should check one per cent of the postings in the stores priced ledgers of the items not exceeding Rs. 1,000 and all items over Rs. 1,000 in detail for both receipts and issues.

(*c*) Check of requisitions against the estimated quantities of materials may be conducted simultaneously with the review of ledger posting.

(*d*) All purchase bills of firms should, before they are passed by the Divisional Accountant be checked with the 'purchase day book,' 'stores received book' and the 'local purchase order' and in token of check he should initial the relevant entry in the 'stores received book,' 'purchase day-book'. For this purpose, the tenders called for by the Superintending Engineer before an order for purchase is placed are available to the Divisional Accountant for his scrutiny. Stores bills.

(*e*) The tools and plant registers maintained in the Central Office of the Systems and Circles should be reviewed monthly by the Divisional Accountant and 5% of the entries therein test checked by him.

(3) The postings of the various commercial ledgers should also be checked to the extent shown below :— Postings in ledgers.

Five per cent of the postings should be traced into the ledgers from the initial accounts of cash, stores and journal and ticked off.

Five per cent of unticked postings in the several ledgers should be traced to the initial records and ticked off.

All items over Rs. 200 should also be traced and scrutinized.

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Trial balance. (4) After the close of the month, the balances of the various ledgers are extracted and the consolidated trial balance prepared and tallied by the Accountant and approved by the Chief Accountant. This should be fully checked by the Divisional Accountant before the monthly account is compiled.

Compiling accounts (5) The monthly account and the various schedule including the schedule dockets required to be submitted to the Accounts Wing for audit as per paragraph should then be compiled under his supervision and submitted to the Accounts Wing through the Superintending Engineer on the prescribed due dates. The Chief Accountant should see that the work of compiling the month's accounts and schedule is distributed as far as possible through the month avoiding concentration over a few days only.

Vouchers (6) (i) All vouchers including petty vouchers should be subjected to cent per cent check and reviewed in detail before submission to the Accounts Wing. "In the case of Establishment bills etc., the Divisional Accountant will precheck them and will exercise checks similar to those exercised by the Treasury/Sub-Treasury Officer on such claims. As the Divisional Accountant is exercising the functions of the Treasury in checking the pay and allowances bills, any objection raised by the Divisional Accountant in regard to pay and allowances cannot be over-ruled by Chief Accountant/Superintending Engineer and payment made. The objection raised by the Divisional Accountant should be fully met before cheques can be issued towards claims of pay, T.A. or any personal claims. The Divisional Accountant will record the specimen signatures of each Officer for future reference and also maintain a register of the names of all Gazetted Officers. The Divisional Accountant will also prepare the L.P.C. on transfer of any Officer and issue under the signature of the Superintending Engineer of the System/Circle. In the case of bills for advances such as O.B.A., Tour Advance, Motor car Advance, G.P.F. Advance etc., the Divisional Accountant will scrutinise to see whether the advances are

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admissible as per rules and whether advances have been sanctioned by the competent authority.

(ii) All paid vouchers relating to pay and allowances T.A. and advances of all categories paid to Gazetted and Non-Gazetted staff during each month which are to be sent in 2 batches in advance of the monthly accounts to the Accounts Wing shall be passed through the Divisional Accountant who will ensure by a check with the accounts that the lists are complete and that the totals agree with the figures shown in the accounts. When sending the accounts the Divisional Accountant shall prepare an abstract of the totals of I and II list of the different categories of paid vouchers and arrive at the consolidated total for all heads of accounts covered by the vouchers. This consolidated total for each head of account should agree with the figures exhibited in the monthly account.

(iii) The batches of vouchers referred to above shall be sent with lists of payments in forms prescribed for the purpose, as follows :—

I.	List—Payments from 1 to 10th	18th—of the same month
II.	List—Payments from 11th to last day of the month	8th—of the next month

Miscellaneous revenues

(7) The Divisional Accountant is responsible for the proper assessment, realization and accounting of rents of buildings and other miscellaneous revenues (other than sales of power and all other commercial sales and revenues, e.g., meter rent, late fees, penalties, sale of surplus and other stock.)

Registers to be maintained

(8) The Divisional Accountant shall maintain such registers as are required subject to approved modifications for the proper discharge of his duties as compiler of accounts. A review of all the ledgers and the registers maintained either in commercial or other form should be concurrently taken up and finished before the next month's accounts are taken up for compilation and in token of this review, the Divisional Accountant should initial the memorandum of review attached to each of the ledgers and registers.

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Not responsible for budgets

(9) The Divisional Accountant will not be directly responsible for the preparation of budgets and final modifications and revisions thereof, but will be responsible for conducting his audit against the sanctions and appropriations.

Access to records

(10) The Divisional Accountant in his capacity as internal checker on behalf of the Accounts Wing of the Board should have right of access at all convenient times to any records maintained either in commercial or P.W.D. Form.

(11) Claims for pay and allowances relating to O.S.S., C.S.S., Nominal Muster Roll and Work Charged staff may be pre-audited, checked and passed by the D.A., himself as the primary internal checker, and they need not be referred to the Accounts Wing.

Divisional accountant member of establishment

705. He will be a member of the Accounts staff of the Central Office of the system under the immediate control of the Chief Accountant. The administrative control will be with the Accountant-General. His general duties will be to see that Board's instructions regarding audit are carried out and to submit the monthly accounts and the connected schedules on the due dates to the Accounts Wing after they are passed by the Chief Accountant and approval by the Superintending Engineer. He will also undertake such other duties relating to audit as the Accounts Wing of the Board may prescribe.

706. It is open to the Superintending Engineer to entrust him with work other than what he is strictly required to do for Boards audit purposes to such an extent as may be possible without detriment to the latter work. He may be required to assist in the compilation or maintenance of commercial accounts or to do any other ministerial or administrative work of the department at the discretion of the Superintending Engineer. The Divisional Accountant will refer all important questions of account, audit, etc., to the Superintending Engineer.

Divisional Accountants discharge of duties.

707. In the discharge of these duties the Divisional Accountants should keep himself fully conversant with all sanctions and orders relating to Board's accounts and with

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other proceedings which may affect the expenditure. He should advise the Chief Accountant on the financial effect of all proposals for expenditure. The Chief Accountant should see that the Divisional Accountant is given the fullest opportunity of becoming conversant with all the sanctions, orders and proceedings affecting expenditure. The Divisional Accountant is expected to see that the rules and orders inforce are observed in respect of all the transactions of the system which fall under his scrutiny. If he considers that any transaction or order affecting expenditure or receipts other than receipts relating to commercial sales and revenues is such as would be challenged by the Audit if the internal check entrusted to the Divisional Accountant were applied by the former it is his duty to bring this fact to the notice of the Chief Accountant with a statement of his reasons. It will then be his duty to comply with the orders of the Chief Accountant who will obtain the orders of Superintending Engineer in all important or doubtful cases, but if he has been overruled and is not satisfied with the decision, he should at the same time make a brief note of the case in the Register of Divisional Accountant's Audit objections G.I.P W.A. Form 60 (P.W.D. VI) 60 *(a)* and by the register before the Chief Accountant so that the latter may have an opportunity either of accepting the Divisional Accountant's advice on reconsideration and ordering action accordingly, or of recording, for the information of the Audit his reasons for disregarding that advice. An objection entered in this register should not be considered as finally disposed of until it has been reviewed by the Accountant-General. The Chief Accountant will send up the register to the Superintending Engineer for review once in every quarter.

Objection book

708. The Divisional Accountant will be solely responsible for the issue of objections on account of excess over or for want of sanctioned estimates in the case of petty works costing Rs. 1,000 or less except in the case of residential buildings, deposit works, estimates for losses on

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stock, and works of other departments and for regularising them. He should maintain an objection book in P.W.D. VI-116 to record and watch the clearance of such irregularities by bringing them to the notice of the Chief Accountant.

Compilation of account to Accounts Wing of the Board

Compilation of accounts.

709. (1) The balances of various cost ledgers arranged according to the account heads and a consolidated trial balance drawn up and agreed, form the basis for the monthly account.

(2) The columns for balances in the trial balances are utilized for arriving at the net debit or credit for incorporation in the monthly account as prescribed by Accounts Wing.

Linking the commercial trial balance tomonthly account classification

(3) Before taking up the linking of the commercial trial balance with monthly account the transactions in the ledgers for deposit contribution works should be scrutinized and the actual works expenditure on each work ascertained. The levy of the percentages for Establishment, Tools and Plant etc., on the works expenditure is effected on a single order of the Chief Accountant recorded in the schedule docket of percentage recoveries in form P.W.D. VI-98 (G. of I.P.W.A. Form 62). The schedule of deposit works in form P.W.D. VI-101 to 103 (G. of I Form 65) should then be written up and the refund of contribution shown as a deduction from deposits. The amounts to be accounted for under "Deposits and Miscellaneous Advances" as arrived in that schedule should be adopted in the monthly account. The journal entry for the centage charges will be included as the last entry in the journal and journal closed for the month.

(4) The following points should receive special attention in the compilation of the monthly account :—

(a) In the case of Revenue Receipts and Revenue Expenses and Capital Outlay, the net credit or debit should be shown in the monthly account.

(b) The transactions in the ledgers for Deposits, Remittances should be analysed to ascertain what amounts should be minus debited or minus credited in the accounts

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and the monthly accounts prepared accordingly. The Debt Deposits and Remittances heads of account will be shown both in credit and debit side of the monthly account.

710. Transactions relating to remittances are to be included in the schedule of credits and debits to remittances in form P.W.D. VI-100 (G. of I.P.W.A. Form 77.) The details of transactions will be available from the trial balances under. (1) Remittances (2) cheques issued and other adjustments. Certain classes of receipts and disbursements which emanate in the accounts of the Board, but which are classifiable finally to the accounts other than those of the Board are settled by cheque or cash only. These transactions relate to Postal Life Insurance Income Tax etc., deductions. The recoveries made in the Pay Bills on account of Postal Life Insurance, Income Tax etc., which are payments due to outside authorities will be credited to "RECOVERIES SUSPENSE" and cleared by drawing cheques and the amount remitted to the concerned authorities.

711. The net transactions under the suspense accounts should be added to the total expenditure under "XLI. Working Expenses" or "81-A Capital Outlay on Electricity Schemes" as the case may be.

712. As far as possible concurrent Audit by the Residential Audit Officers will be conducted without dislocating the clerical and commercial work of the office. The following decisions in accounts and audit matters are applicable to the accounts of the Board :—

(1) The schedules mentioned below need not be sent to Audit office—

(a) Schedule of Revenue realized.

(b) Extracts from the Register of Refunds of Revenue.

(c) Schedule of receipts and recoveries on capital account. It is however necessary that the gross receipts for the month be shown in the monthly account in sufficient details under the main heads.

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Sale of power.

Miscellaneous Revenue—Rent of building—Centage receipts—Other miscellaneous revenue.

Deduct—Refunds.

Details of receipts and recoveries on capital account should be given in the schedule of capital expenditure and recoveries on revenue account in the schedule of working expenses.

(2) The stock account and schedule of workshop suspense subject to the condition that the abstract of suspense transactions attached to "Revenue expenses" is suitably modified to show the opening and closing balance under the several sub-heads under "suspense".

(3) Statement of receipt and issues of Tools and Plant.

Extract from the contractor's ledger.

(4) The initial accounts may be maintained in the departmental account form.

(5) The schedule of deposits may be sent in the alternative form.

(6) The Register of Rents of Buildings may be sent once in six months, one with the accounts for March and the other with the accounts for September.

(7) The following periodical returns need not be sent.

(a) The Register of Interest Bearing Securities, i.e., P.O.C.Cs. of consumers, post office savings pass-books (as the items are too numerous).

(b) Priced Stores Ledgers and other stores account records.

(c) The Annual Register of Tools and Plant.

(8) No classified abstract of expenditure as in the Public Works department is necessary to Audit.

(9) The departmental financial progress reports and controls of expenditure statements to the Chief Controller of accounts should not be modified by the Audit.

(10) Suspense registers in the Public Works department form may be maintained. These may be treated

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as subsidiary registers and the Divisional Accountant should agree monthly the totals of credits and debits of his register with the departmental cost ledgers. The Divisional Accountant will be responsible to also reconcile all his schedules of expenditure to the Accounts Wing with the departmental figures sent to the Chief Controller of Accounts *before submitting the accounts to Accounts Wing* or in the next month at the latest.

713. The following decisions will also apply:—

(i) Individual items under "Tools lent to subordinates or to contractors" need not be detailed in the Miscellaneous Advance Schedule.

(ii) Direct postings may be made from Service Connection Cost Ledger to Deposit Advance Ledger and to Capital Accounts when closing Service Connexion work orders. As the trial balance of the ledgers serves as a check against incorrect postings no journal vouchers are necessary.

(iii) For works carried out on behalf of construction branch, no schedules of expenditure are necessary as in Public Works Department. The charges incurred every month may be advised directly to the other systems forwarding relevant vouchers in support.

(iv) Firm's bills for the payment of withheld amounts after the stipulated period as per the condition in the local purchase orders need not be countersigned by the Assistant Engineers as this is impracticable. It is enough if the bills are scrutinized in the pricing section with reference to correspondence and defects reported, if any, and certified to under the signature of Accountant.

(v) Separate estimates for repairs to residential buildings as the Capital and Revenue accounts are dispensed with lumpsum estimates fixed for block or group of buildings will suffice.

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(vi) The expenditure on Tools and Plant need not be detailed by the prescribed sub-heads in the schedules to the Accounts Wing.

(vii) The Chief Accountant will examine the chitta book every day and check at least five items in the cash book weekly. The Divisional Accountant will check the expenditure side of the cash book and the Departmental Accountant, the receipt side of the cash book and initial each entry of receipts while countersigning the receipt.

(viii) *Circulation of papers to the Divisional Accountant*— All correspondence from the Accounts Wing/Accountant-General will be seen by the Divisional Accountant. All Board's orders and Chief Engineer's orders relating to matters within the scope of internal check by the Divisional Accountant will also be seen by him. Purely technical matters or matters relating to administrative side need not be seen by him.

(ix) The Chief Accountant may sign the certificate of agreement in the Treasury Pass Books.

(x) In the schedules of expenditure sent to the Audit Office, the estimate amounts should be shown under "Works", "Establishment" and "Tools and Plant", but the percentage charges of Establishment, and Tools and Plant need not be individually distributed to each work in the schedule 'under expenditure" as the appropriation for Establishment and Tools and Plant is not for each work, but under a minor head.

(xi) The procedure of adjusting amounts of contractors' bills prior to payment by credit to deposits and debit to work may continue.

Similarly the amounts of nominal muster rolls may be journalized prior to payment. A separate wages journal may be maintained for the purpose. In the schedule dockets, the amounts of the Muster Rolls may be shown against the entry "Wages Journal" to be opened in manuscript. No journal vouchers need be sent to Audit Office in support of this entry.

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(xii) The accounts should be sent on the following dates :—

	Date of despatch.
Monthly account and Remittance schedules	11th.
Schedules of Expenditure	15th.
Schedule—Dockets Vouchers	Last day of
Schedule of Settlement with the Treasuries	the following Month.

Steps should be taken to write and compile the accounts as far as possible then and there. Requisitions and devolutions need not be sent to audit in support of debits and credits appearing in the schedule of miscellaneous advances against account numbers 050 and 060.

(xiii) Details under arrears of wages need not be furnished.

Details regarding service connexions, debit to miscellaneous advances need not be furnished.

NOTE.—The Divisional Accountant is responsible to see that proper action is taken locally on all outstanding items which are not sent to the Audit Office.

(xiv) The maximum limit of time for the return of audit notes, S.I.O.'s with replies to the Audit is as follows:—

Hydro-Electric Operating Systems ...	1 month.
Thermo-Electric Operating Systems ...	20 days.
Construction branch	1 month.

(xv) Accounts difficulties, general questions, changes of procedure should not be pursued in audit notes.

714. The Divisional Accountant is responsible (i) for bringing prominently to the notice of the Chief Accountant at least once a month, all irregular transactions on which action has not already been taken by the latter at the instance of the Audit or of his own motion and (ii) for giving effect to the provisions of this paragraph

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in accordance with the procedure which the Chief Accountant may have desired to be observed in this connexion.

(ii) Results of Audit.

715. The results of audit are communicated in the form of audit notes, objection statements, inspection reports, letters or memoranda. These should receive prompt attention. The maximum limit of time allowed to each big system for the return of each audit note is one month.

Communication of sanctions to audit.

716. Objection statements should be returned through the Chief Operation Engineers and Chief Construction Engineer respectively. The Chief Operation Engineers and Chief Construction Engineer will pass orders in respect of matters which they are competent to deal with finally and record their remarks (with a note of the action taken) on all other points before returning them to the Audit.

717. As a general rule every sanctioning authority is responsible that all sanctions and orders against which audit of receipt or disbursements is to be conducted in the Audit Office are communicated to it. A monthly return of all estimates sanctioned by the Superintending Engineer should be sent to the Chief Engineer, serial numbers being given for the estimates of the system and a copy of the return should be furnished to the Audit Office not later than the 5th of the month following the month of sanction. A similar return should be furnished to the Audit Office by the same date by the Chief Engineer in respect of estimates sanctioned by him.

NOTES.—(1) Audit against sanctions accorded by the Superintending Engineers is conducted in the Audit Office only in respect of technical sanctions to estimate and sanctions to write off of stores or losses of public money. In respect of other sanctions, the Divisional Accountant is responsible for the necessary check.

(2) Sanctions to contract agreements accorded by officers higher than the Superintending Engineer should be communicated

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by them to the Accountant-General and the Accounts Wing in such form as to enable the officer to audit payments to contractors on the basis of rates sanctioned for each item of work or supply and other necessary terms and conditions.

(3) The Chief Controller of Accounts may deputise for the Chief Engineer for Electricity in correspondence on routine matters entered into with the Accountant-General on accounts matters.

Audit of Accounts

718. The Accountant-General is the Statutory Auditor under Section 69 of the Electricity (Supply) Act, 1948. The statutory audit is conducted by the Residential Audit Officer on behalf of the Accountant-General, assisted by a number of Residential Audit parties stationed in each System/Circle Offices who apply a concurrent check of the accounts.

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER I	
1-2	Analogous to paragraph 1 in the Madras Public Works Department Code and modified to suit the present compilation.	Local Government.
3	Existing practice and the conditions. Govt. Memo No. 5704/P/562/PW dt. 7-2-57	
	CHAPTER II	
4 (1)	Special to the Electricity Department—Following the procedure in commercial concerns.	Amendments to all the definitions to be approved by Board
(2)	Paragraph 3 of the Madras Public Works Account Code.	
(3)	Definitions in the Budget Manual	
(4)	Special to the Electricity Department—Accepted Commercial Practice.	
(6)	Paragraph 9 of the Madras Public Works Account Code.	
(7)	Existing and approved organisation—Defined.	
(8)	No remarks.	
(9)	Accounting Memorandum and Commercial Practice.	
(10)	Appendix 15 of the Madras Financial and Account Code.	
(11) (12)	Definitions in the Electricity Act—Section II.	
(13)	Paragraph 11 of the Madras Public Works Account Code.	
(14)	Paragraph 12 of the Madras Public Works Account Code.	
(15)	Paragraph 14 of the Madras Public Works Account Code.	
(16)	Paragraph 15 of the Madras Public Works Account Code but adopted to the Electricity Department.	
(17)	Definition from the Budget Manual.	
(18)	Definition from the Electricity Act—Section II.	
(19)	Adopted to the Electricity Department.	
(20)	Vide item (18).	
(21)	No remarks—G. O. No. 768-W., dated 25th March, 1936, stating the position of the Superintending Engineer as administrative head of the system has been defined here.	
(24)	Paragraph 24 of the Madras Public Works Account Code.	
(25)	Definition in the Budget Manual.	
(26)	No remarks—Vide Electricity Rules.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
4—cont.	CHAPTER II—*cont.*	
(27)	Paragraph 30 of the Madras Public Works Account Code.	
(28)	Based on the Procedure adopted in the department. G.O. Ms. No. 482B, Dated 28-12-1955.	
(29)	Paragraph 33 of the Madras Public Works Account Code and adopted to the Electricity Department.	
(30)	Section II of the Electricity Act.	
(31)	No remarks.	
(32)	Section II of the Electricity Act.	
(33)	Paragraph 36 of the Madras Public Works Account Code.	
(34)	Definition in the Budget Manual.	
(35)	Paragraph 38 of the Madras Public Works Account Code.	
(36)	Same as 34.	
(37)	No remarks.	
(38)	Same as 34.	
(39)	Paragraph 54 of the Madras Public Works Account Code adopted to the department.	
(40)	No remarks.	
(41)	Definition in Section II of the Electricity Act.	
(42)	Analogous to paragraph 63 of the Madras Public Works Account Code.	
(43)	No remarks.	
(44)	Tariffs—Based on paragraphs 84-88 of the Administration Report of the Electricity Department for 1938-39.	
(45)	Paragraph 64 of the Madras Public Works Account Code.	
(46)	Definition in the Budget Manual.	
(48)	No remarks.	
(49)	Existing practice and Accounting Memorandum.	
(50)	Paragraph 17 of the Madras Public Works Account Code.	
	CHAPTER III	
5	Based on Government of India Act (1935).	
6	Self-explanatory.	
7	Based on G.O. No. 2442, dated 17th October 1936.	Local Government.
8-18	Codifies departmental procedure. Portions are based on G.O. No. 705-W, dated 21st March 1932 and analogous to paragraphs of the Madras Public Works Department Code adopted to the departmental constitution; and G.Os. Ms. No. 1521, dated 21st July 1937, Ms. No. 2341, Electricity, dated 27th September 1939, and No. 2453, Electricity, dated 11th October 1939.	
19	Paragraph 1 of G.O. No. 768-W, dated 25th March 1936.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER III—*cont.*	
20	Paragraph 1 of G.O. No. 768-W., dated 25th March 1936—Paragraphs 1 to 17 clubbed.	
21	Paragraph 6 of G.O. No. 768-W., dated 25th March 1936.	
22-23	Paragraph 6 of G.O. No. 768-W., dated 25th March 1936, with corresponding paragraph of departmental code adopted to the department.	
24	Paragraph 2 of G.O. No. 768-W., dated 25th March 1936.	
25	Paragraph 4 of G.O. No. 768-W., dated 25th March 1936 with suitable modifications to suit existing conditions.	
26	Paragraph 3 of G.O. No. 768-W., dated 25th March 1936.	
27	Paragraph 7 of G.O. No. 768-W., dated 25th March 1936.	
28	Paragraph 22 of G.O. No. 768-W., dated 25th March 1936.	
29	Paragraph 17 of G.O. No. 768-W., dated 25th March 1936.	
30	Paragraph 13 of G.O. No. 768-W., dated 25th March 1936.	
31	Paragraph 14 of G.O. No. 768-W., dated 25th March 1936, slightly modified.	
32	Paragraph 15 of G.O. No. 768-W., dated 25th March 1936.	
33	Paragraph 26 of G.O. No. 768-W., dated 25th March 1936.	
34	Paragraph 1 of G.O. No. 768-W., dated 25th March 1936.	
35	Paragraphs 8 and 9 of G.O. No. 768-W., dated 25th March 1936.	
36	Based on G.O. No. 2704-W., dated 8th December 1934.	
37	Part of Paragraph 2 of G.O. No. 768-W., dated 25th March 1936.	
38	Paragraph 18 of G.O. No. 768-W., dated 25th March 1936.	
39	Paragraph 5 of G.O. No. 768-W., dated 25th March 1936.	
40	Self-explanatory. The principle of appointing a Chief Accountant has been brought out in this paragraph based on the correspondence leading to the G.O. No. 2704-W., dated 8th December 1934.	
41	Appendix No. 1 to G.O. No. 530-W., dated 25th February 1935.	
42	G.Os. No. 2704, dated 8th December 1934, and paragraph 1 of G.O. No. 768-W., dated 25th March 1936.	
43	Self-explanatory.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER III—*cont.*	
44–47 49–54	Appendix No. 1 to G.O. No. 530-W., dated 28th February 1935.	
48	Self-explanatory and based on the correspondence explaining the necessity for the creation of a Chief Accountant's post and amplifies the duties in G.O. No. 530-W., dated 28th February 1935.	
55	Based on paragraph 16 of G.O. No. 768-W., dated 25th March 1936, and Auditor-General's approval to the note in November 1934.	
56	Paragraph 18 of G.O. No. 768-W., dated 25th March 1936.	
57	Based on the existing constitution.	
58	Appendix to G.O. No. 530-W., dated 25th February 1935, slightly modified, consequent to G.O. No. 768-W., and bringing out the full economic advantage of the appointment of a Chief Accountant.	
58 Note(2)(iv)	B.P. Ms. No. 1984, dated 23-8-1965.	
59	Appendix to G.O. No. 530-W., dated 25th February 1935.	
60	Government Memorandum No. 2746/E. 37-4, dated 16th February 1938, and letter No. 92-C.C. 503, Mcc., dated 27th October 1934, from the Deputy Accountant-General, Posts and Telegraphs.	
61	Paragraphs 85 and 86 of the Madras Public Works Account Code.	
62	G.O. No. 128, Finance, dated 1st April 1937, and Government of India No. D. 6370-F., dated 24th August 1933.	
62 (A)	G.O. Ms. No. 2864 P.W., dated 28-9-1944 & B.P. Ms. No. 885, dated 11-6-1969.	
63	Paragraph 1 of G.O. No. 768-W., dated 25th March 1936 Annexure 'B' modified for effective co-operation with Central Office.	
64	Paragraph 9 of Annexure 'B' to G.O. No. 768-W., dated 25th March 1936.	
65	Paragraph 3 of G.O. No. 768-W., dated 25th March 1936.	
66	Paragraph 4 of G.O. No. 768-W., dated 25th March 1936—I.E. Act. 1948.	
67	Paragraph 5 of G.O. No. 768-W., dated 25th March 1936.	
68	Paragraph 8 of G.O. No. 768-W., dated 25th March 1936.	
69	Paragraph 11 of G.O. No. 768-W., dated 25th March 1936.	
70	Paragraph 6 of G.O. No. 768-W., dated 25th March 1936.	
71	Paragraph 7 of G.O. No. 768-W., dated 25th March 1936—I.E. Act, 1948.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER III—*cont.*	
72-76	New paragraphs added being self-explanatory and found necessary in experience. B.P. Ms. No. 2946, dated 18—12—1962 & 1294, dated 18—6—1963, 121 dated 22—1—1965 & Board's Memo No. 1129-F/64—1, dated 4—5—1964.	
77	Paragraph 1 of G.O. No. 768-W., dated 25th March 1936, with modifications of co-operation with Central Office.	
78	Paragraph 17 of Annexure 'C' to G.O. No. 768-W., dated 25th March 1936.	Chief Engineer may amend.
79	Paragraph 7 of Annexure 'C' to G.O. No. 768-W., dated 25th March 1936, paragraphs 11 and 12.	79—Note (2) may be amended by Chief Engineer.
80	Paragraph 13 of Annexure 'C' to G.O. No. 768-W., dated 25th March 1936, paragraphs 11 and 12.	Local Government.
81	Paragraph 13 of Annexure 'C' to G.O. No. 768-W., dated 25th March 1936, paragraphs 11 and 12.	
82	Paragraph 9 of Annexure 'C' to G.O. No. 768-W., dated 25th March 1936, paragraphs 11 and 12.	
83	Paragraph 6 of Annexure 'C' to G.O. No. 768-W., dated 25th March 1936, paragraphs 11 and 12.	
84	Self-explanatory and paragraph 16 of Annexure 'C' to G.O. No. 768-W., dated 25th March 1936, paragraphs 11 and 12.	
85	Paragraph 16 of Annexure 'C' to G.O. No. 768-W., dated 25th March 1936, paragraphs 11 and 12.	
86	Paragraph 15 of Annexure 'C' to G.O. No. 768-W., dated 25th March 1936.	
87	Paragraphs 16 and 4 of Annexure 'C' to G.O. No. 768-W., dated 25th March 1936.	
87 (A)	B.P. Ms. No. 700, dated 6—4—1966 & CEE'S. Memo No. 6587-A/64-16, dated 18—5—1966.	
88 (*a*)	G.O. No. 279, Finance, dated 12th August 1938.	
(*b*)	Paragraphs 52 and 53 of Madras Public Works Department Code.	
(*c*), (*d*)	Paragraphs 63, 64, 73, 74, 86-A, 86 and 75 of Madras Public Works Department Code.	
(*e*)	Board's Memo No. 207-A/66-3, dated 19—5—1966.	
(*f*)	G.O. No. 2756, dated 30th November 1936, and the above paragraphs.—B.P. Ms. No. 381, dated 28—2—1965.	
(*g*)	Paragraphs 76 and 77 of Madras Public Works Department Code.	
(*h*)	G.O. No. 1076, Electricity, dated 28th May 1937.	
(*i*)	CEE's Memo No. 340-N/62-54, dated 17—7—1963.	
88(i)Note(3)	B.P. Ms. No. 1055, dated 11-6-1960 & B.P. Ms. No. 1587, dated 9—7—1964.	

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Paragraph	*Authority*	*Authority competent to amend.*
(1)	(2)	(3)
	CHAPTER III—*cont.*	
89	Paragraphs 65 to 68 of Madras Public Works Department Code.	
90	Corresponds to Paragraph 359 of Madras Public Works Department Code and embodies procedure in the department.	May be amended by Chief Engineer.
91	Corresponds to Paragraph 83 of Madras Public Works Department Code.	
92	Corresponds to paragraph 84 of Madras Public Works Department Code but modified as per Chief Engineer's instructions.	
93	Corresponds to paragraph 346 of Madras Public Works Department Code.	Local Government.
94	Analogous to the corresponding paragraph under departmental Code but modified to suit the requirements of the department.	
95	New paragraph and self-explanatory. The inspections of each officer do not overlap and each has distinct duty to perform.	
	CHAPTER IV	
97-98	Introductory—Based on the classifications in the Accounting Memorandum, Commercial Accounts and Practice.	
99	G.O.No. 550, Electricity, dated 14th March 1938; Chief Engineer's No. 1875/38-2, dated 17th February 1931. The notes are based on the conditions and rates and Chief Engineer's Memorandum No. 1049/31-14-G, dated 17th July 1933—CEE's Memo No. 646/X/SA/56-5/26, dated 28—2—1957.	
100	First sub-paragraph based on paragraph 6 of G.O. No. 902, Electricity, dated 29th April 1937. The second sub-paragraph is with reference to Rule 1 of conditions and rates of supply and existing practice.	
101	Conditions and rates of supply—Local orders and Practice. Note 2 is from G.O.No. 2746-W., dated 27th September 1930.	
102	Paragraph 5 of Part I and paragraph I of Part III of Appendix III to G.O. No. 514, Electricity, dated 14th March 1938, and amplifying the practice.	
103	G.O.No. 273-W., dated 13th December 1934.	
104	Paragraph 4 of Part I and clause 7 of the Agreement in the Appendix to G.O.No. 514, Electricity, dated 14th March 1938.	
105	Schedule 'B', Clause 'A' to G.O. No. 768-W., dated 25th March 1936, Note 1 is based on departmental orders—Circular No. 646, dated 2nd August 1938. Notes 2 to 6, Codified	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER IV—*cont.*	
105—*cont*	Departmental Procedure and Circulars R.No. 1261, dated 21st January 1937, and No. 333, dated 14th October 1936—CEE's Memo No. 10898-G/44/2, dated 23—9—1944.	
106	Departmental Procedure.	
107	Based on Statutory Rules—vide Circular No. 13346, dated 19th November 1935, and Chief Engineer's No. 17570/38-G-1, dated 8th November 1938.	
108	Statutory Rules in the Act; Chief Engineer's No. 13359/37 P., dated 25th September 1937; Chief Engineer's No. 12220/37 P., dated 25th February 1938; Circular No. 566, dated 14th October 1938.	
109	Based on the case in Service Connection No. 31 of Podanur, No. 1276, dated 3rd May 1933. Circular No. 449, dated 2nd July 1937.	
110	Departmental procedure and conditions and rates of supply—Rule 47 of I.E. Rules 1956.	
111	Departmental Procedure and note to Government regarding Operating Accounts—1931.	
112	Based upon the M.E.D. Forms and the departmental practice.	
113	Main paragraph and notes 1 and 2 are based on the relevant clauses of the Conditions and Rates of Supply duly amplified. Other notes are based on departmental practice.	
114	Departmental procedure—CEE's Memo No. 646/X/S4/56-4, dated 19-2-1957. CEE's Memo No. 1089/G/44-2, dated 25—9—1944.	
115	Do. B.P. Ms. No. 2011, dated 26—8—1964.	
116	Based on G.O. No. 902, Electricity, dated 29th April 1937—Paragraph 7—based on revised tariffs Conditions.	
117	Departmental procedure, G.O. No. 514, Electricity, dated 14th March 1938, read with Superintending Engineer's No. 15192, dated 6th November 1938, to Chief Engineer, also Chief Engineer's No. 229/33-4, dated 21st June 1933, and Chief Engineer's No. 5888/34-R., dated 31st July 1934.	
118	G.O. No. 768 W., dated 25th March 1936.	
119	Departmental procedure.	
120	Based on Chief Engineer's orders in 1933.	
121	Based on the Electricity Act and Chief Engineer's No. 2834/32-43, dated 28th March 1933, in Kaleswara Mills case. (Circular No. 383, dated 5th February 1937; No. 574, dated 14th February 1938)—B.P. Ms. No. 1099, dated 10—5—62, 2047 dated 17—8—1962, G.O. Ms. No. 659, dated 5—4—1961, 2373 P.W., dated 21—5—1956. 3071 P.W., dated 9—7—1956.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER IV—*cont.*	
122	Departmental procedure and Chief Engineer's orders in July 1934. (a) C.E.'s Memo. 136677E/67-B dt. 18—6—69.	
123	Circular No. 341, dated 25th October 1936.	
124	Circular No. 323, dated 17th September 1936.	
125	Chief Engineer's No. 805/38 P., dated 8th February 1938.	
126	Based on Chief Engineer's orders in 1934 on Sarada Mills case. The notes are based on Superintending Engineer's Circular R. No. 6714, dated 24th April 1937 and other departmental orders.	
127 (1)	Circular No. A. 1068, dated, 12th February 1935, No. A. 5129, dated 10th September 1934.	
(2)	Do. Do.	
(3)	Circular in G.No. 547, dated 13th February 1935.	
(4)	G O. No. 705-W., dated 17th March 1936.	
(5)	Departmental orders, dated 25th July 1936, in Bengorm Estate file.	
(6)	Circular No. 627, dated 16th June 1938.	
(7)	Circular No. A. 5675, dated 15th October 1934.	
(8)	Circular No. 401, dated 20th August 1937. G.O. Ms. No. 3456, P.W., dated 11—8—1956.	
(9), (10) and (11)	Departmental procedure. 10 & 11 C.E.E.'s Memo. 136677E/67-13, dated 18—6—1969.	
(12)	Circular No. 565, dated 3rd February 1938 in consultation with the Government Pleader.	
(13) to (15)	Departmental procedure.	
(16)	Superintending Engineer's No. R. 16367, dated 19th October 1937 and Government Pleader's opinion in No. M. 65100, dated 22nd April 1937.	
128	Departmental procedure and G.O. No. 514, dated 14th March 1938—B.P. Ms. No. 2872, dated 12—12—1964 & 1910, dated 30—7—1962. Board's Memo No. 1648A/65-1, dated 3—8—1965.	
129	Government Memorandum No. 2746 E/37-E-4, dated 16th February 1938 and letter No. 92 c.c./503, M., dated 27th February 1937 from the Deputy Accountant-General, Posts and Telegraphs. The notes are based on Postmaster-General's letter No. Z. R. 56, dated 4th August 1937, Deputy Accountant-General, Posts and Telegraphs No. 92 c.c. 503. M., dated 27th February 1937 and Finance Memorandum No. 4536, Accounts I, dated 15th February 1938 and No. 33079-Accounts—I, dated 4th October 1938 to the Postmaster-	

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Paragraph (1)	*Authority* (2)	*Authority competent to amend* (3)
	CHAPTER IV—*cont.*	
129—cont.	General, Madras and consequent sanctions. The other notes under paragraph 129 are based on G.O. No. 1840, P.W.D., dated 6th August 1936 and Circular No. 320, dated 17th September 1936 and departmental procedure. (viii) C.E.E.'s Memo No. 1819/X/W/63-13 dt. 26—10—1966.	
129 (viii)	B.P. Ms. No. 1794, dated 12—9—1961 & 1353, dated 30—8—1966.	
130	Analogous to paragraph 468 of Public Works Account Code.	
131	Deputy Accountant-General's (Posts and Telegraphs) No. 65/2/c.c./695, dated 21st January 1938.	
131 (A)	G.O. Ms. No. 2907 P.W., dated 20—8—1956.	
132	Circular No. 327, dated 30th September 1936.	
133	Superintending Engineer's No. A. 16138, dated 23rd November 1936 and Chief Engineer's No. 13800/38-G-2, dated 8th February 1937.	
134	Circular No. 451, dated 4th July 1637, and Chief Engineer's No.13850-P/37, dated 22nd October 1937 and Superintending Engineer's No. R. 16911, dated 30th October 1937.	
135	Orders, dated 24th June 1936, in Docket 74, Agricultural College and Circular No. 495, dated 3rd September 1937.	
136	G.O. No. 2371, dated 31st October 1934.	
137	Superintending Engineer's No. M. 8166, dated 29th July 1935—G.O. Ms. No 2015 P.W., dated 27—4—1956.	
138	Superintending Engineer's No. M. 6555, dated 22nd April 1937.	
140	Superintending Engineer's No. G. 1640, dated 30th April 1934; Chief Engineer's No. 9317/35 P., dated 8th October 1935; Circular No. A. 446, dated 4th July 1937 and Commercial Circular of the Chief Engineer in 1932. Note:—(1) (2) (3) Column 2: "C.E.E.'s Memo No. 207-J2/6414, dated 10—12—1968. Condition (c): C.E.E.'s Memo No. 2-J2/69-23, dated 22—9—1969.	
141	Circular No. C. 15156, dated 24th December 1935; No. 2459, dated 18th March 1934; No. G. 1006, dated 14th March 1934.	
142	Circular No. 552, dated 17th January 1938; No. 1247, dated 16th February 1935 and departmental orders.	
144	Local Self-Government Memorandum No. 26290, dated 23rd August 1936 and G.O. No. 988, dated 18th May 1938 in the case of Mettupalayam.	

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Paragraph (1)	*Authority* (2)	*Authority competent to amend* (3)
	CHAPTER IV—*cont.*	
145	Chief Engineer's No. 15125/36, dated 20th January 193?, G.O. No. 2012-W., dated 24th September 1932; No. 273-W., dated 1st February 1933. Resident Engineer's No. 247, dated 15th January 1934.	
146	Circular No. 455, dated 7th July 1937; Circular No. 630, dated 18th June 1938, and departmental instructions, Chief Engineer's No. 16054-38 P., dated 2nd November 1938 and No. 4583/33-1, dated 8th September 1933.	
147	Departmental practice and Circular No.A. 2346, dated 28th March 1935.	
148	Based on the H.T. Tariff Pamphlet—G. O. Ms. No. 1365 P. W., dated 28th March 1953.	
149—150	Commercial Activities of the Department and Chief Engineer's No. 5420/34-G., dated 16th August 1934; G.Os. Ms. No. 636, dated 5th June 1936; No. 1809, dated 3rd August 1936.	
151	Self-explanatory and departmental tariffs.	
152	Docket No. 310 of Karur Shanmugananda Talkies.	
153	Resident Engineer's No. 2675, dated 18th July 1934.	
154	Docket No. 310 of Karur and Divisional Electrical Engineer's No. 2491, dated 2nd April 1935 approved by the Superintending Engineer on 9th April 1935.	
155	Chief Engineer's No. A. 251-1, dated 20th April 1934; and No. 3721/36, dated 24th April 1936. Chief Engineer's No. 593/K/58-5 dated 2nd June 1960.	
156	Resident Engineer's No. 1152, dated 26th February 1934; No. 1037, dated 21st February 1934; Chief Engineer's No. 229/33-5, dated 6th September 193?, No. 599/3369, dated 8th June 1934 in docket 102 of Karamadai decisions on Docket No. 40 of Bhavani and other departmental instructions including those in Service Connection 26 of Karur.	
158	Self-explanatory. Chief Engineer's No. 1089 G/44-2, dated 25th September 1944.	
159	Superintending Engineer's No. 6583, dated July 1937; G.O. Ms. No. 5322 P.W., dated 2nd March 1943.	
160	Based on G.O. No. 1056, dated 30th June 1936 and Superintending Engineer's No. G. 1636 dated 30th April 1934.	
161	Superintending Engineer's No. 1636, dated 28th April 1934 and orders, dated 7th September 193? in Service Connection No. 1292 of Coimbatore.	

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Paragraph (1)	*Authority* (2)	*Authority competent to amend* (3)
	CHAPTER IV—*cont.*	
162	Chief Engineer's No. 805/38 P., dated 8th February 1938 and Circular No. 361, dated 24th November 1936.	
163	Chief Engineer's No. 2884/36 P., dated 31st March 1936 and Superintending Engineer's No. R. 4655, dated 4th April 1936.	
164	The rule regarding free service line is based on paragraph 5 of Part I of Appendix III to G.O. No. 514, Electricity, dated 14th March 1938. Based on Superintending Engineer's No. 3951, dated 27th December 1933, No. 320, dated 17th September 1936; R. No. 10418 and Chief Engineer's No. 2884/38-P., dated 31st March 1936 and Docket No.336 of Pollachi Municipal Distribution. B. P. Ms. No. 1339, dated 20th June 1963.	
165	Superintending Engineer's No. 595, dated 21st March 1936; Notes are based on Chief Engineer's instructions on definite cases.	
166	Superintending Engineer's No. 320, dated 17th September 1936, based on Chief Engineer's orders.	
167	Departmental procedure—Superintending Engineer's orders, dated 15th January 1938, in tariff file—Volume IV.	
168	Chief Engineer's No. 4992/33-24. dated 29th November 1939. Chief Engineer's Memo No. 6-6/X/S4/56-5, dated 26/28th February 1957. Chief Engineer's Memo No. 1089/G/44-2, dated 25th September 1944. B. P. Ms. No. 1940, dated 30th September 1961.	
169—170	Superintending Engineer's No. R. 9017, dated 5th July 1936, orders, dated 24th September 1937 and in Docket Service connection No. 36 of Podanur and No. 149 of Samathur G.O. Ms. No. 1737 P.W.D. dated 7th April 1956.	
Note (3) to (5)	Based on tariff conditions and Chief Engineer's Memo 2833J/64-78, dated 6th March 1965.	
171	Based on G.O. No. 2391, dated 22nd December 1936.	
172	Self-explanatory. Based on departmental procedure and Superintending Engineer's orders.	
173	Based on Chief Engineer's orders on the Government Order in the case of municipal schemes.	
174	Departmental procedure to safeguard the interest of Government and of the consumer; Superintending Engineer's No. R. 18507, dated 15th December 1938 and Government Pleader's No. 2, dated 4th January 1939.	
175	Self-explanatory.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER IV—*cont.*	
177	Chief Engineer's orders in the case of Palani Andavar Mills.	
178	Chief Engineer's No. 3311/35-P., dated 3rd April 1935 and Superintending Engineer's No. R. 11391, dated 16th August 1936.	
179	Superintending Engineer's No. 329, dated 3rd October 1936.	
180	Chief Engineer's ruling in Circular No. 386, dated 5th February 1937 and also see High-Tension tariff pamphlet G.O.Ms. No. 1365P.W., dated 28th March 1953.	
181	Departmental procedure based on Chief Engineer's orders.	
(5)	Superintending Engineer's No. G. 71, dated 5th January 1934 and Chief Engineer's No. 2834/32-58, dated 27th January 1934.	
(6)	Chief Engineer's No. 229/33-2, dated 16th March 1933.	
(7)	Superintending Engineer's No. A. 6567, dated 22nd April 1937.	
(8)	Chief Engineer's orders in Circular No. 426, dated 31st May 1937 and his No. 14513/37-1, dated 26th October 1937.	
(9)	Chief Engineer's Commercial Circular No. 1, dated 1st August 1932. Chief Engineer's Memo No. 13097/E/56-3, dated 27th September 1956.	
182	Chief Engineer's No. 1331/38-P., dated 3rd February 1938, and Superintending Engineer's No. R. 1117, dated 26th January 1938.	
183	Superintending Engineer's orders in the case of Venkatesa Mills, Limited, Udumalpet. Chief Engineer's U. O. 1993-E/63-F, dated 23rd July 1963.	
184	Chief Engineer's Circular No. 1, dated 1st August 1932, and Superintending Engineer's No. G. 1155, dated 22nd March 1934 and No. C. 6611, dated 24th June 1935. Chief Engineer's No. 6253/33-1, dated 17th October 1933 and No. 6253/33-2, dated 21st October 1933.	
185	Chief Engineer's No. 6836/36-B-1, dated 6th January 1936.	
186	Superintending Engineer's No. R. 16300, dated 17th October 1937, in the case of Kallayur Estate.	
187	Superintending Engineer's orders in the case of Kallayur Estate.	
189	Departmental procedure—Chief Engineer's Memo No. 1048-X/Rev/60-4, dated 31st October 1960.	
190 - 191	G.O. No. 2180-W., dated 2nd October 1934.	
192	G.O. No. 585-W., dated 8th March 1934.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER IV—*cont.*	
193	Superintending Engineer's orders No. R. 13241, dated 16th September 1938, and Chief Engineer's orders No. 8526/36-G-13, dated 26th September 1938.	
195	G.Os. No. 1970-W., dated 8th September 1933, No. 2001-W., dated 11th September 1934, No. 2784-W., dated 18th December 1934, and No. 321, Electricity, dated 18th February 1938.	
196	Departmental procedure to secure compliance with clause 1 of the form of Low-Tension agreement approved in G.O. No. 514, Electricity, dated 14th March 1938. Superintending Engineer's Circular No. 322, dated 17th September 1936 and No. 492, dated 3rd September 1937. NOTE (3) (*b*).—Based on G.O. No. 902, Electricity, dated 29th April 1937.	
197	Departmental instruction in conformity with tariff III of low-tension tariff schedule.	
(1)	Superintending Engineer's Circular No. 660, dated 14th October 1938, Chief Engineer's No. 2719/38-G., dated 2nd March 1938, and Superintending Engineer's Circular No. 585, dated 7th March 1938.	
(2)	Superintending Engineer's Circulars No. R. 5294, dated 22nd April 1936, and No. R. 2651, dated 26th February 1936.	
Note (3)	Superintending Engineer's Circular No. A. 5122, dated 21st May 1935, to the Chief Engineer, Superintending Engineer's Circular No. 600, dated 26th March 1938, Chief Engineer's No. 1888/38-G-2, dated 22nd March 1938, Superintending Engineer's Circular No. 598, dated 28th March 1938, Superintending Engineer's No. 2589, dated 23rd March 1934, No. M. 3657, dated 16th March 1936, No. R. 2651, dated 26th February 1936, Circular No. 678, dated 2nd November 1938. Chief Engineer's Memo No. 6217-1/59-12, dated 1st November 1950. G.O. Ms. No. 4699 P.W., dated 13th November 1956. G.O. Ms. No. 271, dated 19th January 1951.	
198 (1)	Departmental procedure and instructions. Superintending Engineer's Circular No. 3645, dated 24th May 1934, and Orders, dated 24th March 1935; and No. M. 460, dated 22nd January 1935.	
(2)	Superintending Engineer's No. A. 430, dated 28th March 1936, Circular No. 323, dated 17th September 1936. Orders of Superintending Engineer in Docket Service connection No. 21 of Sulur, Circular No. 410, dated 20th May 1937, Chief Engineer's No. C. 149, dated 5th September 1933; Chief	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER IV—*cont.*	
198(2)-*cont.*	Engineer's No. 3227/43-1, dated 24th May 1934, Superintending Engineer's No. A. 655, dated 22nd April 1937, No. R. 18623, dated 30th November 1937, based on Government Pleader's opinion and Chief Engineer's No. 4992/33-27, dated 25th May 1935.	
(3)	B. P. Ms. No. 1953, dated 30th August 1956.	
199	Chief Engineer's No. 12367/36-G-4, dated 19th April 1937, and No. 5772/36-R., dated 17th June 1936.	
200	Departmental procedure, Section 26 of Indian Electricity Act and Chief Engineer's No. 16055, dated 14th October 1938.	
Note(5)	B.P.Ms.No. 1720, dated 7th August 1963.	
200	G.O. Ms. No. 3151 P.W., dated 15th July 1956, B.P. Ms. No. 1871, dated 27th July 1962.	
201	Chief Engineer's No. 10050/36-P., dated 7th September 1936.	
202	Superintending Engineer's Circular No. 3645, dated 24th May 1934, and his orders, dated 13th December 1936.	
203–205	Departmental procedure. The paragraphs are self-explanatory. B.P. Ms, No. 1871, dt.27-7-62	
206	Superintending Engineer's Circulars No. 513, dated 16th October 1937, No. A. 5122, dated 21st May 1935, No. M. 5732, 2nd June 1935 and Chief Engineer's No. 5614/33-8, dated 15th May 1935.	
207	Based on conditions and rates of supply. Superintending Engineer's No. R. 704, dated 18th January 1938.	
208	Superintending Engineer's No. 270, dated 23rd January 1935 and Circular No. 392, dated 26th February 1937.	
209	NOTE (1).—Circular No. 413, dated 18th May 1937. (2) Chief Engineer's No. G. 2676, dated 31st May 1934.	
	(4) G.O. No. 942, L. & M., dated 24th February 1934, and Chief Engineer's Orders No. 2363/34-1, dated 6th April 1934.	
	(5) B.P. Ms. No. 1430, dated 1st July 1963.	
Note	(5) Board's Memo No. 3829-A/63-1, dated 10th February 1964 & 2906-A/83-4, dated 18th February 1964.	
Note	(6) B.P. Ms. No. 2301, dated 17th September 1962 & B.P. Ms. No. 1430, dated 1st July 1963.	
210	Based on Superintending Engineer's orders, dated 19th January 1938 in Tariff file—Volume IV,	
	(a) C.E.E.'s Memo 1819/X/W/63-13, dated 26th October 1966. B.P. Ms. No. 1953, dt.30—8—66	
211	Superintending Engineer's Circular No. 478, dated 9th August 1937.	

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Paragraph (1)	*Authority* (2)	*Authority competent to amend* (3)
	CHAPTER IV—*cont.*	
212	Chief Engineer's No. 5614/33-P., dated 12th November 1937.	
213-214	Self-explanatory. Based on departmental procedure and decision in Docket No. 237/126 of Tiruppur.	
215	Departmental procedure. NOTE.—Chief Engineer's No. 2753/38-C-1, dated 12th March 1938, and Superintending Engineer's Circular No. 618, dated 29th April 1938.	
216-217	Departmental Orders and Procedure.	
218	Government Memo. No. 40075/1-C-1, dated 27th November 1936, and G.O. No. 630, P.H., dated 16th March 1933.	
219	Procedure and organization in force.	
220	G.Os. No. 3666-W. (dated 18th December 1937, and No. 1830, Electricity), dated 27th August 1938, and Circular No. 421, dated 29th May 1937.	
221	G.C. No. 902, Electricity, dated 29th April 1937. G.O. Ms. No. 3702 PW. dated 31—8—56	
222	Departmental procedure—Superintending Engineer's Circular No. 365, dated 28th November 1936, and No. 626, dated 15th June 1938.	
223	Circulars No. 371, dated 15th December 1936, No. 316, dated 12th September 1936, and No. A. 7958, dated 17th June 1936.	
224	Superintending Engineer's Circular No. 407, dated 4th May 1937.	
225	Departmental procedure. Based on Superintending Engineer's No. 19445, dated 29th July 1938, and Electrical Inspector's No. 2596, dated 24th April 1934; Superintending Engineer's No. 611, dated 1st May 1934, and No. A. 611-2, dated 5th May 1934, and Circular, dated 23rd March 1934; No. A. 6639, dated 19th May 1936.	
226, 227, 228 and 229	Departmental Accounts—Procedure. Superintending Engineer's No. R. 13369, dated 28th September 1936, and Chief Engineer's No. 9950/36-A-P., dated 23rd September 1936.	
	Test results and adjustment of bills on results of meter testing.	Based on Departmental procedure in conformity with the Electricity Act and Chief Engineer's latest orders in 12/38.
230	Departmental procedure. Superintending Engineer's Circular No. 335, dated 10/36, and No. A. 14099, dated 24th December 1935.	
231	Departmental instructions. Superintending Engineer's Circular No. A. 14099, dated 24th December 1935.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER IV—*cont.*	
232	Departmental procedure and orders. Superintending Engineer's Circular No. 479, dated 9th August 1937.	
233	Departmental instructions in conformity with section 39 of the Indian Electricity Act: G.Os. No. 525-W., dated 27th February 1935; No. 2183, Law, dated 26th June 1933, No. 2202, Law, dated 29th June 1933, and No. 2555, dated 1st August 1933.	
234	G.O. No. 2687-W., dated 7th December 1937.	
235	Confidential note received with Electrical Inspector's D.O. No. 1010, dated 9th February 1937.	
236	Departmental procedure. Based on G.O. No. 902, Electricity, dated 29th April 1937.	
237	Incorporates departmental instructions. Superintending Engineer's Circular No. 499/320-GI. 1, dated 31st August 1937.	
238	Circular No. 484, dated 19th August 1937.	
239	Superintending Engineer's No. M. 14745, dated 26th October 1936.	
240	Incorporates the instructions issued in Superintending Engineer's Circular No. R. 9216, dated 9th July 1936.	
241	Departmental procedure. Based on Chief Engineer's orders in 3/36.	
242	Superintending Engineer's No. R. 8311, dated 22nd June 1936; No. C. 11827, dated 18th October 1935, and No. A. 12176, dated 25th October 1935.	
243	Superintending Engineer's No. R. 10349, dated 28th July 1936, and No. C. 11827, dated 18th October 1935.	
244	Superintending Engineer's Circular No. 432, dated 8th June 1937.	
245	Departmental orders and Superintending Engineer's orders, dated 26th September 1934. NOTE (1).—Superintending Engineer's No. R. 11733, dated 22nd August 1936, and orders, dated 24th June 1936, in Docket 33 of Coimbatore. Superintending Engineer's No. A. 7957, dated 16th June 1936. (2) Superintending Engineer's orders, dated 26th September 1934. (4) Superintending Engineer's Circular No. 512, dated 1st October 1937. (5) Incorporates Superintending Engineer's order in Circular No. A. 6639/205, dated 19th May 1936. (6) Chief Engineer's No. 6779/36-2, dated 8th October 1932, and Superintending Engineer's Circular No. 580, dated 21st February 1938.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER IV—*cont.*	
245-*cont.*	(7) Superintending Engineer's No. M. 15317, dated 6th November 1936, and Circular No. 246, dated 8th November 1936. (8) Based on Superintending Engineer's orders in Docket 1 (Tea Estates India, Limited). (9) Incorporates the procedure outlined in Circular No. 447, dated 3rd July 1937.	
246	Departmental procedure.	
247	G.O. No. 902, P.W.D. (Electricity), dated 29th April 1937.	
248-249	Departmental procedure and instruction. Based on Circular No. 620, dated 12th June 1938; G.Os. No. 768-W., dated 25th March 1936; and No. 902, dated 29th April 1937. Chief Engineer's Memo No. 9814-J/58-1, dated 10th March 1959 & 58-2, dated 8th September 1959.	
250	Superintending Engineer's No. M. 2361, dated 28th March 1935.	
251	Superintending Engineer's No. M. 2361, dated 28th March 1935; No. M. 6849, dated 20th June 1935; and Circular No. 3497, dated 31st August 1933.	
252	Departmental procedure based on Superintending Engineer's Circular No. 336, dated 14th October 1936; No. 458, dated 8th July 1937; No. 452, dated 3rd July 1937, No. M. 310, dated 25th August 1936, No. A. 13339, dated 19th November 1935, and No. G. 3741, dated 19th October 1934. Chief Engineer's Memo No. 4630-J/56-4, dated 20th December 1957. Chief Engineer's Memo No. I. E. 62-36, dated 14th November 1963.	
Instructions	(8) H.T. agreement condition& Chief Engineer's Memo No. I-3/62-36, dated 14th November 1963.	
253	Chief Engineer's No. 357/34-P., dated 29th January 1934, Superintending Engineer's Circular No. 400, dated 24th February 1934, and No. 10701, dated 1st August 1936.	
254	Circular No. 909, dated 21st January 1936, Superintending Engineer's orders, dated 23rd March 1936, in Docket No. 60 of Uppilipalaiyam, Superintending Engineer's orders, dated 8th October 1937, in Docket No. 15 of Veerapandi, and Superintending Engineer's orders, dated 8th October 1937, in Docket No. 15 of Idigarai.	
N.B.	(5) Chief Engineer's Memo No. 1534 J/63-3, dated 25th January 1964.	
255	Superintending Engineer's orders, dated 17th January 1936, in Docket No. 20, Peelamedu and Circular No. 319, dated 17th September 1936.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER IV—*cont.*	
256	Superintending Engineer's Circular No. 347, dated 3rd November 1936, Superintending Engineer's orders, dated 18th June 1936, in Docket No. 18 of Souripalaiyam, and also Circular No. 580, dated 21st February 1938.	
257	Departmental procedure. Superintending Engineer's No. 3350, dated 5th May 1934.	
258	Departmental procedure and orders.	
262	G.O. No. 1392-W., dated 26th June 1933, and latest Government Order.	
263-264	Departmental accounts procedure.	
265	G.O. No. 2419, P.W. (Electricity), dated 23rd November 1937.	
266	Based on G.O. No. 383, Finance, dated 19th July 1932.	
267	Departmental accounts procedure.	
268-312	G.O. No. 902, P.W. (Electricity), dated 29th April 1937, and existing departmental procedure, also Superintending Engineer's Circular No. 404, dated 30th April 1937, and Circular, dated 9th February 1938. B.P. Ms. No. 1341, dated 24th July 1961. Chief Engineer's Memo No. 3681/×/Rev/62-7, dated 15th October 1962, B.P. Ms. No. 844, dated 6th April 1964, G.O. Ms. No. 4987 P.W., dated 3rd December 1956 & G.O. Ms. No. 5326 P.W., dated 27th December 1956.	
313	Chief Engineer's No. 12345/36-P., dated 26th November 1936.	
314	Self-explanatory.	
315	Suitable departmental accounts procedure. NOTE.—Decision arrived at during audit inspection in 1936.	
316-320	Codifies the departmental procedure and the paragraphs are self-explanatory. B.P. Ms. No. 687, dated 22nd March 1963.	
	CHAPTER V	
321-323	Analogous to paragraphs 75 and 80 of Madras Public Works Account Code and codifies departmental accounts procedure. Change in procedure due to formation of Board.	
324-325	Departmental accounts procedure.	
326-328	Departmental procedure.	
329	Based on paragraph 127 of the Madras Public Works Account Code. The rules incorporated in the notes are the general rules with special reference to the Electricity department.	
330	Self-explanatory.	
331	Do.	
332	Codifies existing procedure.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER V—*cont.*	
333	G.O. No. 854-W., dated 3rd April 1935, Chief Engineer's Endorsement No. 8836/34, dated 15th April 1935, G.O. No. 180-W., dated 22nd January 1935, and Government Public Works Department Memorandum No. 901-E/36-4, dated 14th March 1936. The procedure regarding "lump deductions for probable savings" is based on G.Os. No. 180-W., dated 22nd January 1935, and No. 161-W., dated 23rd January 1936.	
334	Existing departmental procedure.	
335	Do.	
336	NOTE (1).—Paragraph 101 (*a*) (ii) of Madras Public Works Account Code. (2) Paragraph 101 (*b*) of Madras Public Works Account Code.	
337	Paragraphs 70 and 75 of the Madras Budget Manual. NOTE (1).—Codifies existing procedure. (2) Government Finance Budget Circular No. 5980-BC-1, dated 21st February 1938.	
338	Paragraphs 105 and 106 of Account Code.	
339	Self-explanatory. Note based on Memorandum No. 22806-B-1, dated 4th August 1934, and page 68 of Budget Manual.	
340	General rules.	
341	Partly based on paragraph 10 of the Madras Public Works Account Code. P.W.D. Memo No. 4180-E/156-1, dated 11th April 1956 & F.D. Memo No. 28227-F/Accounts/63-1, dated 20th April 1956. Chief Engineer's Memo No. 6755/B/56-1, dated 18th June 1956.	
342-344	General rules.	
345-347	Departmental procedure codified. Some based on the Budget Manual and the provisions of Madras Public Works Account Code. NOTE (2).—Paragraph 112 of Madras Public Works Account Code. (3) Paragraphs 110 and 112 of Madras Public Works Account Code. (Same as per para 341) (4) Corresponds to paragraph 113 of Madras Public Works Account Code. (5) Corresponds to paragraph 118 of Madras Public Works Account Code.	
348	Self-explanatory.	
349	Codifies existing procedure. The Chief Accountant is the primary disbursing officer as per G.O. No. 270-W., dated 8th December 1934. Incorporates modification existing in construction branch.	
350	Based on G.O. No. 902, P.W. (Electricity), dated 29th April 1937, and departmental Procedure.	
351	Departmental procedure.	

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Paragraph	*Authority*	*Authority competent to amend.*
(1)	(2)	(3)
	CHAPTER V—*cont.*	
352-353	Based on paragraph 586 of Madras Public Works Account Code and departmental procedure. B. P. Ms. No. 82, dated 6th January 1962.	
354	Portion based on G.O. No. 902, P.W. (Electricity), dated 29th April 1937.	
355	Based on paragraph 298 of Madras Public Works Account Code.	
	Note based on note under paragraph 298 of Madras Public Works Account Code with modifications to suit the department.	
356	Based on paragraph 149 of Madras Public Works Account Code and Rule 7 (2) (*e*) of Madras Treasury Rules.	
	Note (1).—Based on paragraph 160 of Madras Public Works Account Code.	
	(2) Based on G.O. No. 334, dated 15th May 1935.	
	(3) Based on B.P. Ms. No. 437, dated 7th March 1967.	
	B. P. Ms. No. 2127, dated 9th November 1971.	
357	Codifies departmental procedure.	
	Note is the same as paragraph 151 of Madras Public Works Account Code. B.P. Ms. No. 1306, dated 3rd June 1965.	
358	Corresponds to paragraph 168 of Madras Public Works Account Code. B.P. Ms. No. 2694, dated 11th November 1965.	
	Note (1).—Superintending Engineer's Circular No. 622, dated 17th May 1938. Chief Engineer's Memo No. 660/X/56155-2, dated 6th September 1955.	
	(2) Same as Rule 2 under paragraph 170 of Madras Public Works Accounts Code. B.P. Ms. No. 68, dated 7th January 1960.	
	(3) G.Os. No. 2174-W., dated 6th October 1933, and No. 2035-W., dated 16th September 1935.	
	(4) Correspondence to note under paragraph 170 of Madras Public Works Account Code.	
	(5) Based on G.Os. No. 1277-W., dated 2nd April 1934, and No. 768-W., dated 25th March 1936.	
	Note (5) Chief Engineer's Memo No. 1169/X/S.6/56-1, dated 27th October 1956. B. P. Ms. No. 1069, dated 8th May 1963.	
359	G.O. No. 1580, P.W.D. (Electricity), dated 7th July 1936.	
	Note (3).—Deputy Accountant-General's inspection decision in 1933.	
	(4) G.O.No. 495 Finance, dated 4th July 1933.	
	(5) G.O.No. 537, dated 28th March 1935. B.P.Ms. No. 486, dated 14th March 1966.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER V—*cont.*	
360-362	Departmental procedure and corresponding to similar provision in Madras Public Works Department Code. B.P. Ms. No. 610, dated 18th March 1964 & 2407, dated 19th October 1964 & 2850, dated 8th December 1964.	
363	Departmental procedure—Chief Engineer's Memo No. EB/54/262/58, dated 17th July 1958.	
364	Madras Public Works Department Code, paragraph 83.	
365-365A	Departmental procedure and Accountant-General's ruling—G.O. Ms. No. 4203 P.W., dated 9th October 1956/G.O. Ms. No. 705 P.W., dated 16th February 1957.	
366	Pay and allowances. Existing procedure and Government Order of January 1934—G.O.Ms. No. 2947, dated 2nd July 1956.	
367	Self-explanatory.	
368	Departmental practice and G.O. No. 768-W., dated 25th March 1936.	
369	Departmental procedure and Accounting Memorandum.	
370-372	Rules to safeguard Board's stores.	
373	Self-explanatory.	
374	Departmental procedure.	
375	G.O.No. 768-W., dated 25th March 1936.	
376	Departmental procedure and for necessary efficient trained staff.	
377	Introductory.	
378-379	Departmental procedure and Chief Engineer's Circular instructions.	
380-382	Rules for correct and economic indenting—B.P. Ms. No. 1097, dated 15th June 1960.	
383-384	Based on rule 18 of Annexure A to G.O. No. 768-W., dated 25th March 1936, and Chief Engineer's No. 14, dated 14th February 1934, and No. 570/37-G. 10, dated 19th January 1938.	
385-387	Stores purchase rules.	
388	Superintending Engineer's No. G. 3948, dated 27th December 1933. Chief Engineer's Memo No. C.C.A./456, dated 7th May 1959.	
389 (1)	Introductory.	
(2)	G.O. No. 2643, Education, dated 6th November 1937.	
(3)	Finance Memorandum No. 13477 E.R. 1, dated 26th April 1935, and G.O. No. 389, Financial, dated 11th June 1930.	
(4)	I.S.D. Circular.	
(5) & (6)	Based on Appendix V to Madras Public Works Department Code.	
(7)	Chief Engineer's orders, dated 16th May 1934.	
(8) & (9)	Based on paragraph 376 of Madras Public	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER V—*cont.*	
389-*cont:*	Works Department Code.	
	(10) Accountant General's T. 2-Genl. 49, dated 16th May 1934, and G. O. No. 713, dated 4th November 1933.	
	(11) Memorandum No. 17073-Pen.-2, dated 20th June 1935.	
	(12) Chief Engineer's U.O. No. 11696/35-1, dated 1st December 1935.	
	(13) G.Os. No. 1716, dated 30th April 1937, No. 3828, Law, dated 3rd October 1929, No. 3672, Law, dated 30th March 1930, and No. 1705, Law, dated 29th April 1937.	
	(14) G.Os. No. 1539, Revenue, dated 16th December 1933, and No. 1273, dated 7th September 1934.	
	(15) G.O. No. 1917, dated 29th October 1936.	
	(16) Chief Engineer's No. 831/26-G-10, dated 21st July 1936, and paragraph 322 of Departmental Code, Superintending Engineer's No. G. 3274, dated 3rd November 1933.	
390	Departmental procedure. Note based on G.O. No. 20, Finance, dated 9th January 1935.	
391-392	Rules found necessary in experience.	
393	Chief Engineer's No. 72/39-W-I, dated 9th January 1939.	
394	Self-explanatory.	
395	Based on Chief Engineer's No. 14, dated 14th February 1934.	
396-402	Self-explanatory. Incorporates departmental procedure and essential items.	
403	Chief Engineer's No. 14768/37, dated 29th October 1937, Chief Engineer's No. 650/X/Stores A2/F4/69, dated 24th July 1969. Chief Engineer's Memo No. 668/X/Stores/A-2/F5/65, dated 29th June 1965.	
404	Chief Engineer's No. J. 21-30, dated 11th April 1934.	
405	Superintending Engineer's No. 14344, dated 10th September 1937, to the Executive Engineer, Electrical and Mechanical Division.	
406	Chief Engineer's No. 238/33-65, dated 18th July 1935.	
407	Executive Engineer's (Electrical and Mechanical Division), No. J. 12-31, dated 5th June 1937.	
408	Paragraph 227 and 343 of Madras Public Works Department Code and G.O. No. 3744, dated 18th October 1934.	
409	Based on Chief Engineer's No. 831/36-G-10, dated 21st July 1936, and paragraph 322 of Departmental Code. G.O. Ms. No. 3899, dated 24th September 1951. B.P. 8181, dated 6th April 1963. B.P. 480, dated 19th March 1971.	

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Paragraph (1)	*Authority* (2)	*Authority competent to amend* (3)
	CHAPTER V—*cont.*	
410	Existing procedure.	
411	Self-explanatory. Existing classification and procedure.	
412	Codifies departmental practice.	
413	Corresponds to paragraph 185 of Madras Public Works Account Code—Existing procedure.	
414	Based on paragraph 313 of Madras Public Works Department Code.	
415–416	Departmental procedure.	
417	Based on G.O. No. 1291, dated 25th April 1930, and departmental instructions. Circular No. 3766, dated 21st September 1933, No. 2726, dated 8th September 1933, No. 640, dated 7th July 1938, and No. 382, dated 28th January 1937. Contains other essential principles also.	
a & b	G.O. Ms. No. 3611 P.W., dated 23rd August 1956.	
418	Departmental Accounts procedure.	
419	Circular No. A. 5778, dated 19th October 1938. Chief Engineer's Memo No. S.A.O./9493/A.S.A./S6/17-1, dated 22nd December 1956. G.O. Ms. No. 3611 P.W.D., dated 23rd August 1956.	
420–421	Departmental Accounts procedure and Accounting Memorandum.	
422	Departmental Accounts procedure Superintending Engineer's C.No. 2497, dated 22nd February 1936. Chief Engineer's Memo No. S.A.O./693/F24/A.S.A./57, dated 1st August 1956. Chief Engineer's Memo No. S.A.O./693 F24/A.S.A., dated 10th September 1956.	
423–431	Departmental Accounts procedure codified-vide also Accounting Memorandum and G.O. No. 530 W., dated 28th February 1935, for check of stores bills by Divisional Accountant. Chief Engineer's Memo No. 7924-S.A.O./C3/59-2, dated 12th August 1969. B.P. Ms. No. 1059, dated 15th June 1960. Chief Engineer's Memo No. S A.O./9493/A.S.A./17-1, dated 22nd December 1956—G.O. Ms. No. 2208 P.W., dated 6th June 1957. B.P. Ms. No. 553, dated 31st December 1957. Chief Engineer's Memo No. S.A.O./349/F.48/J.S.A/56-2, dated 23rd January 1958.	
432	Chief Engineer's No. 11065/37-G-3, dated 6th September 1937, No. 2981/33-52, dated 21st November 1933, No. 14208/37-P, dated 30th October 1937, and No. 8095/33-46, dated 3rd April 1935. Chief Engineer's Memo No. 650 X/Stores/A2/F 4/69 dated 24th July 1969.	
433–441	Departmental procedure and return to the Accountant-General.	

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Paragraph (1)	*Authority* (2)	*Authority competent to amend* (3)
	CHAPTER V—*cont.*	
442	Superintending Engineer's Circular No. S. 8884, dated 13th August 1935.	
442-A	Chief Engineer's Memo No. S.A.O./7751/ASA/56, dated 9th October 1956.	
443	Same as paragraph 179 of Madras Public Works Account Code.	
444	Based on paragraph 324 of Madras Public Works Department Code.	
445	Corresponds to paragraph 325 of Madras Public Works Department Code and based on G.Os. No. 768-W., dated 25th March 1936, and No. 530-W., dated 28th February 1935, suitably modified for financial control and easy verification. The Stores are worth 10 lakhs in the Pykara System and it is necessary that verification is done by an independent agency in the Central Office. As this, however, is not practicable without a stock verifier for the purpose, occasional checks and 1/3rd of stores verification every year by the Central Office and the rest by the Territorial officers is proposed—Existing procedure B.P. Ms. No. 1340, dated 20th June 1963.	
446	Self-explanatory, based on analogous paragraph in Madras Public Works Account Code.	
447	Superintending Engineer's No. A. 13312, dated 19th November 1935.	
448	Departmental instructions and Financial control.	
449	Departmental procedure—G. O. Ms. No. 3329 P.W.D., dated 28th July 1956.	
450	Chief Engineer's No. 2663/34-1, dated 18th April 1934.	
451	G.O. No. 4088, dated 21st May 1938.	
452	Chief Engineer's No. 7216/36-P., dated 27th July 1935.	
453	Based on G.O. No. 768-W., dated 25th March 1936.	
454	Paragraph 31 of Annexure 'A' to G.O. No. 768-W., dated 25th March 1936.	
455	Paragraph 33 of Annexure 'A' to G.O. No. 768-W., dated 25th March 1936. B.P. Ms. No. 1715, dated 6th August 1963.	
456	Based on G.O. No. 1923-W., dated 22nd September 1937.	
457–458	Codifies departmental procedure and essential practice and analogous to paragraph in Madras Public Works Department Code.	
459	Departmental Accounts procedure.	
460	NOTE (3).—Superintending Engineer's No. 2844/34-1, dated 8th September 1934.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER V—*cont*	
461–467	Existing departmental procedure and rules necessary codified. Chief Engineer's Memo No. S.A.O./8757/A.S.A./55-1, dated 15th May 1958. Chief Engineer's Memo No. S.A.O./S.J.A./F11/191, dated 1st January 1958.	
461-A	Chief Engineer's Memo No. E6/A3/T & P/Misc. 18 d/18-11-1959. Chief Engineer's Memo No. X/Stores/F. 111/JSA/D. 450/dt. 10-5-1966. Chief Engineer's Memo No. X/Stores/ FIH/JSA/D. 6901/66 dated 12th July 1966. D. 939 dt. 3-9-1964, D. 795 dt. 13-7-1965. No. CCA/SAO/JSA/F. 111/D. 611 dt. 16-7-1963, D. 971 dt. 29-11-1963—Chief Engineer's Memo No. 293/S.A.O./C3/58 dated 12th January 1959. Addl. Chief Engineer's Memo No. X/Stores/F. 111/JSA/D. 566 dt. 20-5-65, D. 62 dt. 25-1-66, Chief Engineer's Memo No. 7327/SAO/59 dt. 4-11-1959, 618/SAO/62 dt. 25-1-1962 and 12448/SAO/61 dt. 11-1-1961.	
466	B. P. Ms. No. 1203, dated 26th July 1969.	
468–472	Self-explanatory. Based on Superintending Engineer's orders from time to time. G.O. No. 768-W., dated 25th March 1936, and latest Superintending Engineer's orders. B.P. Ms. No. 769, dated 26th March 1965, B.P. Ms. No. 1203, dated 26th July 1969. G.O. Ms. No. 3804 P.W., dated 7th September 1956. Chief Engineer's Memo No. 50A/X/W/75B dated 19th May 1958.	
473	Superintending Engineer's No. A. 2956/31-1, dated 22nd August 1934. B.P. Ms. No. 769, dated 26th March 1965.	
474–475	Departmental procedure—Chief Engineer's Memo No. 1287/X/W/59-6, dated 17th October 1959.	
476	Superintending Engineer's No. A. 933, dated 8th May 1934. NOTE.—(1) No. A. 13259, dated 18th November 1935. (2) Circular No. 326, dated 23rd September 1936 Chief Engineer's Memo No. 16/X/WI/F. Misc/68-1, dated 13th February 1968.	
477	Departmental orders.	
478–479	Introductory, describing the departmental procedure.	
480	Corresponds to paragraph 247 of Madras Public Works Account Code.	
481	NOTE.—(1) Based on paragraph 248 of Madras Public Works Account Code. (2) Based on paragraph 252 of Madras Public Works Account Code.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER V—*cont.*	
481-*cont.*	(6) and (7) Same as paragraph 251 of Madras Public Works Account Code and Rule 1 thereunder. (8) Partly based on the decision arrived at during the audit inspection of 1936.	
482	New rule proposed for the Electricity Department.	
483	Based on Government Orders and Corresponds to paragraph 485 of Madras Public Works Account Code.	
484	Based on the spirit of G.O. No. 86, Finance, dated February 1935.	
485	Self-explanatory.	
486	Superintending Engineer's No. A 10040, dated 2nd September 1935, and G.O.No. 291, Finance (Accounts), dated 29th April 1935.	
	CHAPTER VI	
487	These are special rules relating to Electricity Department. General principles are taken from Statement 'A' of Appendix 4 to Madras Public Works Account Code and portions based on G.O. No. 984-W., dated 17th April 1935 and Superintending Engineer's No.361 dated 3rd February 1936 and No. A. 3356, dated 10th March 1936. The rules were submitted to the Chief Engineer for Approval in May 1938.	
488	No remarks.	
489-491	Based on paragraphs 99, 100, 101 and 102 of Madras Public Works Department Code.	
492	Based on paragraph 112 of Madras Public Works Department Code.	
493 (1)	Based on paragraphs 146 and 147 of Madras Public Works Department Code and adapted to the Department and existing procedure.	
(2)	Based on paragraph 141 of Madras Public Works Department Code.	
(4)	Based on paragraphs 115 and 116 of Madras Public Works Department Code.	
(5)	Departmental procedure.	
(8)	Superintending Engineer's Circular, dated 14th October 1935.	
(9)	Based on Postmaster General's letter No. W. 431/E.S., dated 17th March 1938, and Chief Engineer's No. 17994/37 G-6, dated 6th April 1938.	
(10)	Superintending Engineer's Circular No. 470, dated 4th August 1937.	
(11)	Superintending Engineer's Circular No. 634, dated 27th June 1938, and Chief Engineer's orders.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER VI—*cont.*	
493-*cont.*	Executive Engineer's (Electrical and Mechanical Division) No. J. 14-53, dated 5th January 1939, and Chief Engineer's No. 13014/38 W-2, dated 21st December 1938.	
(13)	Chief Engineer's No. 8793/37-P, dated 16th November 1937.	
(14) & (15)	Departmental instructions codified.	
(16)	Public Works Labour Memorandum No. 815/34-1, dated 29th February 1934.	
(17)	Memorandum No. 701/34-C-2, dated 23rd August 1934.	
(18) & (19)	Departmental procedure.	
494	Chief Engineer's No. 2821/38-G-1, dated 26th February 1938, and Superintending Engineer's Circular No. 601, dated 2nd October 1938. Public Works G.Os. Ms. No. 1223-W., dated 6th June 1933, and No. 767-W., dated 31st March 1933. Chief Engineer's No. 4399/32-33, dated 2nd October 1934, in connexion with Pollachi street extensions. G.O. Ms. No. 2075 P.W., dated 1st August 1946 & G.O. Ms. No. 416 P.W., dated 16th January 1947. Superintending Engineer's No. 3657, dated 9th October 1934.	
495	G.O. No. 2478-W., dated 18th November 1935. G.O. Ms. No. 3287, dated 5th November 1947.	
496	G.O. No. 911-W., dated 10th April 1935, as confirmed by G.O. Ms. No. 1941-W., dated 3rd September 1935.	
497	G.O. No. 1257-W., dated 8th June 1934.	
498	Powers of sanction. G.O. No. 768 W., dated 25th March 1936.	
499 (1) (2) (3)	Superintending Engineer's No. A-4687, dated 12th May 1935.	
(4)	Circular No. 498, dated 30th August 1937.	
(5) to (7)	Departmental instruction R. No. 17645, dated 22nd December 1936 and R. No. 17404, dated 17th November 1937.	
(8)	Superintending Engineer's No. G. 3808, dated 23rd October 1934.	
(9)	NOTE.—(1) Chief Engineer's No. 6278/34-P, dated 11th October 1934.	
(10)	Self-explanatory.	
(11)	Chief Engineer's No. 5453/32-17, dated 11th December 1934.	
500	Based on Superintending Engineer's Circular No. 321, dated 17th September 1936, No. 627,	

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Paragraph (1)	*Authority* (2)	*Authority competent to amend* (3)
	CHAPTER VI—*cont.*	
500-*cont.*	dated 16th June 1938 and No. G. 2955, dated 8th June 1934—B.P. Ms. No. 1623, dated 31st July 1963.	
501-502	Departmental procedure—B.P. Ms. No. 1623, dated 31st July 1963.	
503	Chief Engineer's No. 8642/34-A, dated 1st November 1934, No. 5022/33-17, dated 22nd November 1934, and G.O. No. 4213-W., dated 7th November 1934, in Komarapalaiyam Extension case.	
504	Chief Engineer's No. 554/37-P., dated 6th March 1937 and Superintending Engineer's Circular No. 401, dated 22nd April 1937.	
505	Notes Based on paragraphs 144 and 146 of Madras Public Works Department Code and Departmental procedure.	
506-509	Departmental procedure—Chief Engineer's Memo No. 8552/X/B/58-1 dated 16th July 1958.	
510	Based on G.O. No. 432 I., dated 18th February 1935 and paragraph 396 of Departmental Code.	
511	Departmental Instructions.	
512	Paragraph 121 of Madras Public Works Department Code.	
513	Paragraphs 137, 138 and 136 of Madras Public Works Department Code modified to suit the Department—Chief Engineer's Memo No. 29/X/W/61-5, dated 22nd June 1961.	
514	Paragraph 213 of Madras Public Works Department Code modified to suit the Department.	
515	Paragraph 214 of Madras Public Works Department Code modified to suit the Department.	
516	Departmental procedure.	
517	Paragraph 216 of Madras Public Works Department Code—Chief Engineer's Memo No. IV/X/audit/65-1445, dated 26th July 1965.	
518	Paragraph 401 of Madras Public Works Department Code.	
519-520	Corresponds to paragraph 224 of Madras Public Works Department Code adapted to the needs of the Department.	
521	Based on Chief Engineer's orders.	
522	Corresponds to paragraph 150 of Madras Public Works Department Code.	
523	Paragraph 150 of the Madras Public Works Department Code and paragraph 327 of Madras Public Works Accounts Code. Chief Engineer's No. 7620/33-12, dated 20th July 1934 and Accountant-General's No. WM. Pyk. 1208, dated 16th July 1934. Executive Engineer's (Electrical and Mechanical Division) No. C-890, dated 3rd July 1934. Chief Engineer's No. 2991/34-1, dated 24th July 1934.	

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Paragraph	*Authority*	*Authority competent to amend*
(1)	(2)	(3)
	CHAPTER VI—*cont.*	
524	Paragraph 151 of Madras Public Works Department Code adapted to the Department.	
525-526	Paragraph 152 of Madras Public Works Department Code.	
526	Notes (1) to (2).—Paragraph 153 of Madras Public Works Department Code.	
527	Paragraph 154 of Madras Public Works Department Code. Clause (ii), G.O. Ms. No. 1829, dated 5th August 1936.	
	Based on paragraph 154 of Madras Public Works Department Code adopted to the Electricity Department—G.O. Ms. No. 5187 P.W.D., dated 15th December 1956.	
	Based on paragraph 155 of Madras Public Works Department Code—G.O. Ms. No. 4460 P.W.D., dated 26th October 1956.	
	Based on paragraph 156 of Madras Public Works Department Code.	
	to (8) Based on paragraph 155 of Madras Public Works Department Code.	
	Chief Engineer's No. 12772/36-G-1, dated 27th October 1936.	
	Paragraph 156 of Departmental Code and Notes 4 and 5 under paragraph 94 of Madras Public Works Account Code.	
	Paragraph 156 of Madras Public Works Department Code.	
	and (13) Corresponds to paragraph 158 of Madras Public Works Account Code modified to suit this Department.	
	C.E.E's Memo 2510/X/Stores/A 2/F5/66 dated 4th April. 1966	
528	Paragraphs 160 and 161 of Madras Public Works Department Code.	
529	G.O. No. 4148, Electricity, dated 3rd March 1938 and based on paragraph 161 of Madras Public Works Department Code.	
529-A	B. P. Ms. No. 1914, dated 6th November 1959.	
530	Based on paragraph 177 of Madras Public Works Department Code adopted to Electricity Department organization and financial control.	
531	Paragraph 174 of Madras Public Works Department Code and G.O. No. 3853, dated 25th October 1934.	
532	Paragraphs 183, 184 and 185 of Madras Public Works Department Code.	
533	Paragraph 182 of Madras Public Works Department Code and notes under paragraph 212 of Departmental Code adapted to Departmenta organization and financial control.	

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Paragraph.	*Authority.*	*Authority competent to amend.*
(1)	(2)	(3)
	CHAPTER VI—*cont.*	
534-537	Based on paragraphs 189 to 191 of Departmental Code and requirements of the Electricity Act and Rules. Chief Engineer's No. 5644/38-9, dated 17th June 1938 and Circular No. 648, dated 10th July 1938.	
	Notes (1) and (2) under 552.—Superintending Engineer's No. A 13343, dated 19th November 1935 and Circular No. 531, dated 23rd November 1937.	
538	Same as paragraph 192 of Madras Public Works Department Code. Also paragraph 26 of Annexure A to G.O. No. 768-W., dated 25th March 1936.	
539	Departmental procedure—B.P. Ms. No. 1445, dated 12th June 1962.	
540	Paragraph 187 of Madras Public Works Department Code.	
541	Chief Engineer's No. 12188/37, dated 1st September 1937.	
542	Paragraph 123 of Madras Public Works Department Code.	
543-546	Same as paragraphs 166 to 170 of Madras Public Works Department Code.	
	Rule 70 (2) of Indian Electricity Rules.	
	NOTE (1).—Superintending Engineer's Circular No. 12388, dated 31st October 1935.	
	(2) Electrical Inspector's No. 4702, dated 16th July 1935.	
	(3) Chief Engineer's No. 11114/35-P., dated 20th January 1936 and Superintending Engineer's No. A. 2554, dated 24th February 1936.	
	(5) Based on Rule 70 of Indian Electricity Rules, 1937.	
	(6) Superintending Engineer's Circular No. 459, dated 9th July 1937. B.P. Ms. No. 1818, dated 1st August 1964.	
547	Based on section 19 (*c*) of Part III of the Indian Telegraph Act.	
	Note (1).—Superintending Engineer's No. 3956, dated 5th November 1934.	
548	Departmental Procedure. Circular No. 520, dated 27th October 1937.	
549	Based on section 33 of the Indian Electricity Act and section 7 of Workmen's Compensation Act.	
549-A	B.P. Ms. No. 2755, dated 21-12-1961.	
	B.P. Ms. No. 1477, dated 15-6-1962.	
	Board's Memorandum No. 2516-F/63-4 dated 3-12-1963.	
	B.P. Ms. No. 217, dated 6-2-1967 and	
	B.P. Ms. No. 218, dated 6-2-1967.	

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Paragraph (1)	*Authority* (2)	*Authority competent to amend* (3)
	CHAPTER VI—*cont.*	
549-A *cont.*	B.P. Ms. No. 1912. dated 16-9-1967. Board's Memo No. 2516-F163-4, dated 3rd December 1963. Board's Memo No. 433-F164-1, dated 26th March 1964. Board's Memo No. 896-F164-1, dated 17th July 1964. Board's Memo No. 1828-F164-1, dated 18th September 1964.	
550	Superintending Engineer's Circular No. 566 dated 4th February 1938.	
551	Based on section 4 of the Telegraph Act.	
552 (i)	Corresponds to paragraphs 201 to 204 of the Madras Public Works Department Code and 474 of Madras Public Works Accounts Code and modified to suit the requirements of the Department. NOTE (1).—Based on Chief Engineer's No. 11939/37-P., dated 6th July 1937.	
(ii)	NOTE (1).—Superintending Engineer's No. A-1493-1, dated 12th June 1934. (2) Chief Engineer's No. A-6717, dated 21st May 1936.	
553	Departmental procedure.	
554	Departmental procedure. NOTE (1).—Based on G.O. No. 3546-W., dated 18th December 1930. (5) Public Works Department Government Memorandum No. 4707/35-2, dated 7th February 1936. (6) Based on paragraph 206 of Madras Public Works Department Code, and paragraph 477 of Public Works Account Code. (7) Superintending Engineer's No. T. 12468, dated 7th August 1937 and Chief Engineer's approval.	
555	Chief Engineer's No. 8355/35-1, dated 15th October 1935 and No. 8355/35-8, dated 28th February 1936.	
556	Chief Engineer's No. 810/35-1, dated 31st January 1935. Road signs—G.O. No. 3940, Home, dated 18th July 1939.	
557	Corresponds to paragraph 283 of Madras Public Works Account Code.	
558–559	Departmental Accounts procedure.	
560	Self-explanatory.	
561–564	Codifies Departmental Procedure.	
565	Chief Engineer's No. 20340/38-A.P., dated 17th January 1939.	
566	Chief Engineer's No. 8295/34-1, dated 19th October 1934.	
567	Chief Engineer's powers and G.O. No. 768-W., dated 25th March 1935.	

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Paragraph (1)	*Authority* (2)	*Authority competent to amend* (3)
	CHAPTER VI—*cont.*	
568	Chief Engineer's No. 12850/37-E-4, dated 5th November 1937 and Superintending Engineer's Circular No. 526/100-A-2, dated 9th November 1937.	
569-570	Departmental instructions.	
571	G.O. No. 4207, dated 24th November 1934.	
572	Superintending Engineer's approval of the Divisional Electrical Engineer's (Coimbatore) Circular No. 2957, dated 22nd April 1935 on page 44 of file 505 (*e*).	
573	Departmental procedure.	
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Paragraph	*Authority*	*Authority competent to amend*
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Paragraph	*Authority*	*Authority competent to amend*
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714	Appendix IV to G. O. No. 530-W., dated 28th February 1935.	
715	G.O. No. 1874, dated 10th August 1936.	
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Paragraph (1)	*Authority* (2)	*Authority competent to amend* (3)
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ERRATA

1. **Page 39—Para 87-A:** The heading "Stores Superintendent"—may be numbered and read as 87A "Stores Superintendent"

2. **Page 65—Para 105:** Delete the existing main para 105 and substitute the following thereon.

"Work Orders in M.E.D. Forms 16 and 17 for service connections and L.T. Extensions costing upto Rs. 1000 for each work may be issued by the Assistant Engineers provided the Agreement, Security Deposit in cash or any Government Securities and Deposit for service connection (in the case of S.C. Work Orders) are obtained. The Divisional Engineers will re-allot funds to the Assistant Engineers under their control for extension proposals against which the Assistant Engineers may issue work orders. The issue of work orders by the Assistant Engineers for Extensions should be restricted to the allotment of funds for the sub-division. A fortnightly return of work orders issued by the Assistant Engineers should be sent to the Divisional Engineer and the Central Office, with details and copies of work orders so that suitable ledger accounts may be opened".

3. **Page 66—Para 105:** Delete the existing Note (3) under para 105 and substitute the following as Note (3) thereon.

"A fortnightly return of work orders issued should be sent by the Assistant Engineer or Divisional Engineer to the Central/Unit Office to reach by the 20th and 5th of the succeeding month".

4. **Page 70—Para 113:** Add the following at the end of Note (5) under para 113.

"This will not apply to th extensions for agricultural services".

5. Page 71 Note (7) under Para 113 may be deleted.

6. **Page 79—Para 122:** Delete the following sentence in lines 3 to 5 of para 122 (a).

"Arrangements will also be made with the Treasury Officers to have them adhesive stamped with Rs. 2.30 P" and substitute the following :-

"The value of stamp used shall be as required in the Stamp Act."

7. **Page 79—Para 123:** The words "taken supply" in the second line of the para may be corrected and read as "taking supply".

8. **Page 83—Para 127:** Delete the following sentence in the first and second line of para 127 (10).

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"The value of stamp to be used on all agreements is Rs. 2.30 paise" and substitute the following :-

"The value of stamp used on all the agreements shall be as required under Indian Stamp Act".

9. **Page 216—Para 350**: Add the following after the words "Chief Accountant" in line 6 of para 350 (ii) and (iii).

"or the Deputy Chief Accountant in charge of Cash Section".

10. **Page 339, 340—Para 527**: Delete the following sentence in lines 4 to 6 in page 339 and first two lines in page 340 in para 527 (3) (xiv).

"All contracts and tenders accepted by Superintending Engineers should be sent through the Chief Accountant for concurrent scrutiny and advice before final acceptance by the Superintending Engineer".

11. a. **Page 433—Para 687—Lines 16 to 19—Delete the sub-para commencing with the word " A certificate "..... and ending with the word "the building is made" and substitute the following.**

"A certificate from the Executive Engineer/Civil of the Board should be obtained regarding reasonableness of rent before the application for hiring of the building is made".

b. **Page 433—Para 687—Note (2)** sub-para line 26 the word "Board Servants" may be corrected and read as "Board's Employees"

c. **Page 433—Para 687—Lines 29 to 31**

Delete the existing Note (3) under para 687 and substitute the following :—

"Rent for private buildings occupied by Board should invariably be paid in arrear and not in advance"

d. **Page 433—Para 687—Lines 32 to 35—Delete the existing note (4) under Para 687 and substitute the following:—**

Sanction of Board will be required for provision of fixtures like ceiling fans to the rented building. Sanction of the Board is necessary to electrify the rented building in special cases, if the owner is not willing to electrify the building. In such cases the service connection and other materials should be devoluted to stores when the building is vacated".

e. **Page 433—Para 687—Lines 38 to 41—Delete the existing Note (6) under para 687 and substitute the following:—**

"The Lease deeds for such buildings hired shall be obtained for a period of not more than one year in each case and shall be executed by the Divisional Electrical Engineers. This should be executed in cases in which private buildings are taken on lease for

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Board's use on a rent exceeding Rs. 50/- per mensem in the form annexed to Board proceedings Ms. No. 1765, dt. 21—10—1959. In all cases where registration of lease deed is not involved and where rent of the building is Rs. 50/- and below per mensem, a simple letter from the house owner as prescribed in B.P. Ms. No. 13, dated 2—1—1963 should be obtained. They should be sent to the Chief accountant for custody.

f. Add the following as note (6) (a) under Para 687

"Consent letter should be obtained from the owner to let out his building for a period of eleven months in the first instance with an option to renew for another like period where the house owners are not willing to execute the lease deed in the form prescribed by the Board. In all cases where owners are willing to execute the lease deed in the form prescribed by the Board they should be registered in a non-judicial stamp paper".

12. **General :**

Wherever the following words occur and the context requires so, the words noted in the second column may be substituted for the words in the first column.

(1)		(2)
1. "Madras State"	—	"Tamil Nadu"
2. Electricity Department	—	"Electricity Board"
3. Department/Departmental	—	"Board"/"Board's"
4. M.E.D.	—	"T.N.E.B."

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ERRATA

1. Page VIII--Table of Contents-B (i) Payments to Work Establishment-Pages 370-377 may be corrected and read as '370-371'.

2. Page IX--Table of Contents-Index-Pages for Index may be corrected and read as '489-514' instead of as printed. Pages for Errata may be corrected and read as 515-519.

3. Page 30—Sub-Para (iv)-Line 2 the word 'eills' may be corrected and read as "Bills".

4. Page 49—Para 88 Last Paragraph-last sentence-the words 'Board's Bonds' may be corrected and read as "Board's Funds".

5. Page 62—Para 100-Line 3-the word 'Registr' may be corrected and read as "Register".

6. Page 83—Sub-Para 8-Line 3-the word 'letter' may be corrected and read as 'latter'.

7. Page 85—Line 8-the word 'Valuntarily' may be corrected and read as 'Voluntarily'.

8. Page 94—Para 138-Line 3-the words "consumers insids" of the last sentence may be corrected and read as "Consumer inside".

9. Page 107—Para 162 last sentence, the word 'the' after the word 'that' may be cerrected and read as 'he'.

10. Page 227—Para 365A - the heading "supply of uniforms" is to be read above the heading "I. General-Subordinate Service".

11. Page 236—Note 2 - the last word of the last sentence "therefore" may be corrected and read as "therefor".

12. Page 509—under the heading "Stores" "Note 1 to 384" may be corrected and read as "Note 1 to Para 384".

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