

- (2) Reporting of the serious defects in the distribution transformers to the J.E. Grade-II concerned and arranging replacement of material and parts.
- (3) Recording of entries in respect of repair works of distribution transformers in the E.M.R. either himself or through the concerned J.E. Grade-II under his dated signatures.
- (4) The forman will also be held responsible for the damage to the distribution transformer if the same is attributed to lack of maintenance as detailed above.
- (5) Any specific job ordered by the S.D.O.

In the sub-division where the post of Foreman is not available, the duties of the Foreman will be performed by the Lineman specifically named by the S.D.O.

DUTIES OF LINE SUPERINTENDENTS (NOW JEs)

EXTRACT TAKEN OF FROM THE BOOK "MANUAL OF ORDERS".

8.13 The term "Line Superintendent" as defined in the Branch's Safety Code (2nd edition) means an authorised person incharge of alterations and repairs to aerial lines and aerial switches connected thereto, and of patrolling aerial lines; also maintenance of transmission lines, construction of extensions and installation of services. "Aerial Lines" have been defined in the above Code to mean serials or overhead electric power transmission and distribution Lines including any underground cables connected thereto.

Line Superintendents are employed on the maintenance and operation of the Transmission Lines and on Local Distribution Work in the towns supplied by this Branch. It is the duty of the former to patrol the transmission lines and to report :-

7.4 Safety Code Paragraph

- 1) Damaged or Faulty insulators.
- 2) Burns on conductors, insulator pins, iron work or pilot cable.
- 3) Broken or detached bird guards.
- 4) Broken stands on stranded aerial conductors and ground wires.
- 5) Uneven sagging of line.
- 6) Leaning poles.
- 7) Any disturbance at or adjacent to tower and pole foundations.
- 8) Dangerous branches of trees.
- 9) Loose stay wires.
- 10) Loose cattle guards.
- 11) Dead birds near route.
- 12) Construction of new roads, buildings or other structure near the line.
- 13) Erection of new telephone, or other aerial lines by other Departments or agencies near Branch's aerial line.
- 14) Broken wires.

A of W m & C

Manual on Capital Expenditure & Fixed Assets

CONTENTS

No.	Subject	Page No.
	Definitions	1
	General Principles and Restriction Relating to Expenditure	6
	General System of Accounts and Financial Control	8
	Cash Transaction and their Records	17
	Revenue Receipts	21
	Works	25
	Deposit Works and Accounting Procedure	33
	Inviting of Tender and Execution of Work Through Contract	36
	Commencement of Work Estimate	42
	Expenditure on Survey/Feasibility Studies	45
	Aid to Contractors	47
	Supply Cum Erection Works	53
	Material/Equipment Received Directly at Site	57
	Works Undertaken by Contractors	59
	Material issued Direct to Works Constructed Departmentally	62
	Check of Materials used in the Electrical Works Constructed Departmentally or Under piece-work Contract Labour Rates	64
	Accounting Procedure for Dismantlement of Works	66
	Disposal of Material Received from the Dismantlement of the Works during the course of normal Periodical Repairs and Replacements covered by the Annual or Special Maintenance Estimates.	63
	Temporary Connections-Accounting Procedures	70
	Work Related Costs	72

XXI	Method of Allocation of Employee Costs and Expenses over various Assets	76
XXII	Capitalisation of Interest on Funds Utilised on Construction stage	79
XXIII	Land and Buildings	81
XXIV	Imports and Foreign Currency Transactions	83
XXV	Miscellaneous Instruction for the execution of works	85
XXVI	Capital Spares of Generating Stations	87
XXVII	Closure of a Work Estimate and Commissioning of Assets	89
XXVIII	Depreciation	92
XXIX	Fixed Assets and Maintenance of Fixed Assets Records	99
XXX	Transfer of Assets	106
XXXI	Physical Verification of Assets	109
XXXII	Procedure for Retirement, Scrapping, Obsolescence and Sale of Assets	111
XXXIII	Hire of Assets of the Board	113
XXXIV	Hiring of Buildings and land for Offices and Guest Houses etc.	114
XXXV	Defalcation and Losses	115
XXXVI	Drawing and Completion Plans	122
XXXVII	Measurement Books, their Record, Custody and Checking	124
XXXVIII	Maintenance of Register of Initials (Works) Account	136
XXXIX	Duties of Various officers/officials	138
XL	ACCOUNTING ENTRIES	155

FORMATS

<i>m No.</i>	<i>Title of Formats</i>	<i>Page No.</i>
E-01	Works Measurement Book (WMB) and WMB Extract	160
E-02	Fixed asset register	164
E-02A	Fixed Asset Card	165
E-03	Capital work in progress statement for the accounting units	167
E-04	Capital work in progress statement for the circle	168
E-05	Register of General Assets	170

As/Ann CE

CE-06	Register of Sanctioned Estimates	169
CE-07	Register of Construction Equipment Facilities	172
CE-08	Register of Works of Construction Equipment Facilities	173
CE-09	Job Card Abstract	174
CE-10	Depreciation Schedule	177
CE-11	Capital Work in Progress Statement of the Board	178
CE-12	} Omitted	
CE-13		
CE-14		
CE-15	Asset Disposal Request	179
CE-16	Physical Verification of Assets Statement	180
CE-17	Authorisation for write off of Assets	181
CE-18	First and Final Bill	182
CE-19	Work Order	184
CE-20	Standard Measurement Book	186
CE-21	Register of Works (PWA-27)	187
CE-22	Running Account Bill	189
CE-23	Measurement Book for lump sum contracts	—
CE-23A	Running Account Bill for lumpsum contract	195
CE-23B	Final Bill for lumpsum Contract	198
CE-24	Omitted	
CE-25	Register of Materials expected to be received from Dismatlement	200
CE-26	Register of Initial (Works) Accounts	203
CE-27	Bill Register	209
CE-28	Contractor's Ledger	—
CE-29	Interest Capitalisation Computation Sheet	210
CE-30	Measurement Book for Materials used on Electrical Works (EMB)	211
CE-31	Asset Transfer Note	213
CE-32	Completion Report/Completion Statement	214
CE-33	Docket Voucher	215
CE-34	Register of Rents of Buildings and Land	216

CE-35	Register of Measurement Books	218
CE-36	Statement of Rents Recoverable in cash or by Deduction	219
CE-37	Register of Misc Sanctions	220
CE-38	Account of Receipts of General Assets	221
CE-39	Account of Issue of General Assets	222
CE-40	Attendance Sheet (W.C.)	224
CE-41	Daily Progress Report (Daily Labour)	223
CE-42	Omitted	—
CE-43	Register of Dismantlement	226

CHAPTER-1—Definitions

Unless there be something repugnant in the subject or context, the terms defined below should be interpreted in the sense herein explained.

1. ✓ **Advance payment** means a payment made on a running account to a contractor for work done by him but not measured.
2. ✓ **Assets**—In the accounts of works this term indicates all outstanding or anticipated credits, which have to be taken into account.
3. ✓ **Administrative Approval**—This term denotes the formal acceptance by the Administrative authority concerned of the proposals for incurring any expenditure in the Board or to undertake a work.
4. **Bank** means the Bank or its authorised offices/branches with which the Board have made arrangements for conducting its cash transactions.
5. **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.
6. **Cash**—Besides legal tender/currency notes and coins, the term "Cash" includes cheques, postal orders, deposit at call receipts of scheduled banks and drafts payable on demand. A small number of revenue stamps will also be treated as part of the cash balance.
7. **Competent Authority**—The term "Competent Authority" means the authority to whom the relevant powers may be delegated by the Board.
8. **Contingencies**—When used in respect of the accounts of works, the term "Contingencies" indicates the incidental expenses of a miscellaneous character which cannot be classified appropriately under any distinct sub-head or sub-work, yet pertain to the work as a whole.
9. **Contract and Contractor**—The term "Contract" means any kind of undertaking, written or verbal express or implied, by a person, not being a Board employee 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 works 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 works or for service in connection therewith.

10. **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 either be deposited in cash or otherwise placed at the disposal of the Divisional Officer.
11. **Direct and Indirect charges**—"Direct charges" are those charges pertaining to a work, project or job, which are incurred directly for its execution and are included in the regular accounts of it. "Indirect charges" are those charges which pertain; or are incidental to a work, project, workshop job or manufacture job, but which are not incurred directly and solely in connection therewith and thus cannot be taken directly into such detailed accounts of it as are incorporated in the regular accounts of the expenditure of the Board.
12. **Direction office**—This term indicates the office of an Administrative officer who has one or more Divisional officers working under his orders and is not himself entrusted with the execution of works, or with the receipt and disbursement of public money, e.g. a Chief or a Superintending Engineer or a Superintendent of works but, if such an officer is also entrusted any time with the receipt and disbursement of public money, he is treated as a Divisional Officer, even though some part of his emoluments may be treated as Direction Charges.
13. **Direction officer**—The head of a Direction office is known by this designation.

Explanation :—A Board employee holding the rank of a Superintending Engineer or even a Chief Engineer is not a Direction officer, unless the direction of the business of one or more divisions is entrusted to him. Thus a Superintending Engineer employed on special duty is not a direction officer.

14. **Division and Divisional office**—These terms are used to denote respectively the executive charge held by a Divisional officer [clause (15) below] and the head office of such a charge. Thus, the office of an independent executive sub division is a divisional office as also that of the Superintendent of a Workshop working independently of a Divisional officer.
15. **Divisional officer**—This term is applied to an executive officer of the Board who is not subordinate to another executive or disbursing officer of the department even though the executive charge held by him may not be recognised as a "Division" by the Board. Thus, the officer in charge of an independent sub division is also treated as a Divisional officer.
16. **Final payment** means the last payment on a running account made to a contractor on the completion or determination of his contract and in full settlement of the accounts.
17. **Financial year** means the year beginning on the 1st of April and ending on 31st of March following.

18. **Imprest**—This term represents the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional officer or the sub divisional officer.
19. **Intermediate payment**—is a term applied to a disbursement of any kind on a running account not being the final payment. It includes an "Advance payment", a "Secured advance" and an "on account payment" (other than the final payment on a running account), or a combination of these.
20. **Issue Rate**—This term denotes the cost per unit fixed, in respect of an article borne on the stocks of the Board, at a valuation for the purpose of the calculation of the amount creditable to the account code concerned of the stock account by charge to the account or service concerned, when any quantity of that article is issued from stock. This does not take into account the storage charges.
21. **Labour**—When a separate materials account is kept for one or more sub heads of an estimate and the term "labour" is used in connection with the such an account, it denotes all charges pertaining to each of these sub heads, other than (1) the cost of materials issued direct and (2) carriage and incidental charges in connection with the materials.
22. **Liabilities**—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 whether or not they have fallen due for payment, or, having fallen due, have or have not been placed to the credit of the persons concerned.
23. **Lump sum contract** is a contract for a complete work which a contractor agrees to execute with all its contingencies for a fixed sum subject to such conditions as the Board may lay down.
24. **Market Rate**—Used in respect of an article borne on the Stock accounts of a division, this term indicates the cost per unit at which the article or an article of similar description can be procured, at a given time at the stores godown from the public market suitable to the division for obtaining a supply thereof.
25. **Non-recurring Expenditure** means expenditure sanctioned as a lump sum charge whether the money be paid as a lump sum or by instalments.
26. **On Account payment or payment on Account** means a payment made on a running account to a contractor in respect of work done or supplies made by him and duly measured. Such a payment may or may not be for the full value of work or supplies; if it is an intermediate payment, it is subject to the final settlement of the running account on the completion of the contract for the work or supplies.
27. **Operation**—Used in respect of the accounts of manufacture and workshop transactions, this term indicates the charges incurred on the manufacture operations connected with specific jobs.

28. **Outturn**—Used in respect of the accounts of manufacture and workshop transactions, this term denotes the value of the finished products (or of the work done, in cases in which the articles bought are not supplied departmentally) of manufacture operations connected with specific jobs.
29. **Progress** means the up-to-date quantities of work done or supplies made.
30. **Quantity**—In the accounts of works this expression is used to describe the extent of work done, supplies made or services performed, when these can be measured, weighed or accounted.
31. **Rate**—In estimates of cost, contracts, contractors bills and vouchers generally, rate means the consideration allowed for each unit of work, supply or other service.
32. **Rate of Cost and Inclusive Rate of Cost**—Rate of cost means generally the total cost of a work or supply divided by its quantity. In the accounts it represents the recorded cost per unit as arrived at by dividing the up-to-date final charges on a sub-head by the up-to-date progress thereof. Inclusive Rate of Cost means the rate of cost of the entire work relating to the sub-head, including the cost of materials if recorded separately in the accounts.
33. **Recoverable Payment** means a payment to or on behalf of a contractor which does not represent value creditable or payable to him for work done or supplies made by him, and has, therefore, to be made good to Board by an equivalent cash recovery or short payment of dues.
34. **"Recurring Expenditure"** means all expenditures, which is not non-recurring.
35. **Running Account** is a term applied to the account with a contractor when payment for work or supplies is made to him at convenient intervals subject to final settlement of the account of the completion or determination of his contract.
36. **Sectional Officer**—This designation is used to describe those officials, usually non-gazetted subordinates, who are placed in responsible executive charge of work or stores under the orders of the officer incharge of a recognised sub-division, and the accounts of whose transactions are, therefore, ultimately incorporated in those of the sub division.
37. **Secured advance** is a term applied specifically to an advance made, on the security of materials brought to site of work to a contractor whose contract is for the completed items of work.
38. **Storage Rate and storage charges**—These expressions denote respectively, the centage rate fixed for, and charges levied on, all issues of stock for Capital works to cover such actual expenditure as is incurred after the acquisition of the stores, on work charged establishment employed on handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yards, etc.
39. **Special office**—The office of a special officer- vide item 40 below.

40. **Special officer** (or Specialist officer) This term is applied to such employees of the Board as are neither Divisional officers nor subordinate to a Divisional officer, and have no Divisional officers working under their control, e.g. Architects, etc.
41. **Sub Divisional Officer**—This designation is applied primarily to an official, whether a gazetted officer or not, who holds the charge of a recognised sub division in subordination to a Divisional officer, but when the immediate executive charge of any works or stores has not been constituted into a regular sub divisional charge, but is held by the Divisional officer himself, the latter is also treated as the Sub Divisional officer in respect of such charge. When a Divisional officer holds the immediate charge of a recognised sub division in addition to his own duties as the executive head of the division, he is treated as the sub divisional officer in respect of the charge of the sub division.
42. ✓ **Sub head**—In the accounts of works and in working estimates, this term is used to describe the sub division into which the total cost of work (or of its sub-works if it is a large work) is divided for purposes of financial control and statistical convenience. The several types of work that have to be executed in the course of construction or maintenance of a work or sub work e.g. excavation, brick work, concrete, wood work, etc; are treated usually as the sub heads of it.
43. ✓ **Sub Work**—In the case of a large work consisting of several buildings or smaller works, or groups thereof, the term sub work is often applied to a distinct unit of the work if that unit is sufficiently large or important to be kept distinct for the purpose of accounts.
44. **Supervision charges**—This term in relation to stores, is applied ordinarily to the charges which are levied in addition to book value and storage charges, in respect of stock materials sold or transferred and are intended to cover such items of the expenditure incurred on the stores as do not enter their book value and are not included in the storage charges.
45. **Technical Sanction**—This name is given to the order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the Board.
46. **Value**—This term used in connection with the sale of stock materials or their issue to works including storage charges.
47. **Work**—The term work when by itself, is used in a comprehensive sense and 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 of manufacture of other stores, or the operations of a workshop.
48. ✓ **Works Expenditure and works outlay**—These terms are used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repair and maintenance of works.

CHAPTER-II—General Principles and Restrictions Relating to Expenditure

- 1.1 Every employee incurring or sanctioning expenditure from the revenues of the Board should be guided by high standards of financial propriety. Each officer of the Board is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices. Among the principles on which emphasis is generally laid are the following :—
- (1) Every employee is expected to exercise the same vigilance in respect of expenditure incurred from Board's money as a person of ordinary prudence would exercise in respect of the expenditure of his own money
 - (2) The expenditure should not be prima facie more than the occasion demands
 - (3) Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed
 - (4) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage
 - (5) Board's revenues should not be utilised for the benefits of a particular person or section of the community unless :
 - (a) the amount of expenditure involved is insignificant, or
 - (b) a claim for the amount could be enforced in a court of law, or
 - (c) the expenditure is in pursuance of a recognised policy or custom.
 - (6) No authority should sanction any expenditure which is likely to involve, at a later date, expenditure beyond its own powers of sanction
 - (7) The amount of allowances, such as travelling allowance, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole the sources of profit to the recipients.
- 2.2 In addition to compliance with the canons of financial propriety enunciated above, the authorities incurring expenditure should further see;
- (1) that special or general sanction of the competent authority expenditure exists

- (2) that necessary funds to cover the charge exists, that expenditure does not exceed these funds, that the authority incurring the expenditure will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorised cases
- (3) that all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year; that money indisputably payable should not, as far as possible be left unpaid; and that all inevitable payments are ascertained and liquidated at the earliest possible date
- (4) that money actually paid is under no circumstances kept out of account a day longer than is absolutely necessary
- (5) that no money is withdrawn unless it is required for immediate disbursement.

What prudence is required to be exercised
by the CSES Officer/Official while spending
Board money for purchase/making expenditure
from the revenue of the Board?

CHAPTER-III—General System of Accounts and Financial Control

A—MAIN OUTLINES OF ACCOUNTS

3.1 The main features of the system of Board Accounts are :

- a) The Divisional Officer is the primary disbursing officer of the division who is permitted to obtain by cheques on the Bank the funds required for all disbursements in connection with the execution of works.
- b) He collects some of the departmental receipts of the division and pays them into the Bank.
- c) The accounts of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf) are compiled under his supervision by the Divisional Accountant and are submitted monthly to the CAO.
- d) The Divisional officers is required to maintain clear accounts of all stores received by him and to make these accounts available for audit by the CAO/CA.
- e) Expenditure in each project, work or sub work in the accounts of Divisional Officer, is recorded according to Chart of Accounts approved by the Board.
- f) Personal payments to all Board Employees are made through Bank or Cash in accordance with the provision made in Manual on Personnel Accounting and instructions issued from time to time on this subject.

3.2 It is not sufficient that an officer's accounts should be correct to his own satisfaction. A disbursing officer has to satisfy not only himself, but also the Audit, that a claim which has been accepted is valid that a voucher is a complete proof of the payments which it supports and that an account is correct in all respects. It is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bonafides of the transactions. It is further essential that the records of payment, measurement and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law. All transactions involving the giving or taking of cash, stores, other properties, rights privileges, and concessions which have money values should be brought to account. The record of a transaction of receipt or expenditure should always be made at once under the final or the debt or remittance head to which it pertains, if that be known, but if the exact head cannot be ascertained at once, then the transaction should be classified temporarily under Deposits account code 46.928, if a receipt, or under Miscellaneous Advances Account code 28.868, if a charge.

B—RESPONSIBILITY OF DIVISIONAL OFFICER IN RESPECT OF ACCOUNTS

3.3 The Divisional Officer as the primary disbursing officer of the division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force.

3.4 He is further required to submit his accounts and other accounts returns to Chief Accounts Officer prescribed by the Board from time to time. The CAO can however, call for additional accounts, books, papers and writings having relation thereto should be consider them necessary for the elucidation thereof.

3.5 The Divisional officer should review from time to time the several registers, books and accounts as are maintained in the Divisional and sub-divisional officers even though under the prescribed instructions he may have scrutinised and initialled the individual entries or sets of entries therein. To this end he may require these records to be laid before him through the Divisional Accountant monthly or at such other intervals as may be fixed by him. The fact of such review should be placed on record in all cases.

3.6 The Divisional officer is responsible that the accounts of his division are not allowed to fall into arrears; but if arrears or confusion arise which in his opinion cannot be cleared without the assistance of the CAO he should at once seek such assistance.

3.7 To assist the Divisional officer in the discharge of his responsibilities referred to above, the CAO will post a Divisional Accountant to this office.

4.8 The functions of the Divisional Accountant are three fold :

- a)
 - i) as accountant, i.e. as the compiler of the accounts of the division in accordance with the prescribed rules and from the data furnished to him;
 - ii) as primary auditor he is entrusted with the responsibility of applying certain preliminary checks to the initial accounts, vouchers etc.
 - iii) as financial assistance i.e. as the general assistant and adviser to the Divisional officer in all matters relating to the accounts and budget estimates, or to the operation of financial rules generally.
- b) The Divisional Accountant is treated as the senior member of the office establishment of the division, though his posting is analogous to that of a Sub Divisional Officer.

3.9 To discharge the duties stated above the Divisional Accountant will keep himself fully conversant with all sanctions and orders, passing through the office and with other proceedings of the Divisional officer and his subordinates which may effect the estimate or account of actual or anticipated receipts and charges. He should, advice the Divisional Officer on the financial effect of all proposals for expenditure and keep a watch, as far as possible, over all the liabilities against the grants of the division as they are incurred. The Divisional Officer should see that the Divisional Accountant is given the fullest opportunity of becoming conversant with these sanctions orders and proceedings.

3.10 The Divisional Accountant should not be required to receive, or pay out, cash, but in cases where the monetary transactions at the headquarters of the Divisional office are not large, either in number or in amount, the Divisional officer may, on his own responsibility and with the previous consent of the CAO, entrust receipt and disbursement of cash to the Divisional Accountant. The Divisional Accountant should, not, however, be normally authorised to issue final receipts in BA-16 over his own signature.

3.11 Before the Divisional officer seeks the advice of the CAO in any matter connected with the accounts of his division or the application of financial rules and order concerning which there may be any doubt, it will usually be desirable, first to obtain the advice of the Divisional Accountant who is specially trained for this duty. This should be done in writing in all cases of importance.

3.12 When a Divisional Accountant is about to be relieved of his duties in a divisional office, either permanently or temporarily, he is required to prepare a memorandum reviewing the accounts of the Division which will contain remarks by the relieving accountant, remarks by the Divisional Officer and orders of the CAO.

3.13 The state of the work stock and other accounts be reviewed in particular. All important liabilities, as also recoveries to be made from the staff or from contractors and others which should receive special attention should be mentioned. Any arrears or defects in the working of the divisional office or subordinate offices rendering accounts to it should be specified with a statement of a remedies applied or contemplated. Other points requiring the special attention of the relieving accountant, whether in regard to the intial or compiled accounts or to Objection Statements and Audit Notes received from the CAO should also be set forth in detail.

C. APPROPRIATION AND WATCH OF EXPENDITURE THERE AGAINST

3.14 The procedure relating to the preparation of demands for grants to the appropriation and re-appropriation of funds, to the distribution of grants and to budget matters generally, is laid down in the Budget Manual.

3.15 The incurring of expenditure is subject to the general restrictions regarding provision of funds, etc. laid down in Chapter II & III of this manual.

3.16 For payments debitable to the accounts of other divisions departments or Governments, or of non-Government works, and repayments of deposits, a Divisional officers does not require any specific provision of funds within the appropriations for his own division. It is sufficient to see that such payments are made only in accordance with the rules and that the estimate and appropriation for the work, as communicated or accepted by the party for which the work is done, are not exceeded with further authority from it.

3.17 General instructions in regard to the watching of actuals are contained in Budget Manual. The following additional instructions should also be observed by Divisional officers.

3.18 The Divisional officer should keep a constant watch over the progress of expenditure, and keep himself informed of such circumstances as may affect the progress of expenditure, in order to take early steps for obtaining extra funds or surrendering probable savings, as may be necessary. For this purpose the plan indicated below should be followed :

- a) The progress of expenditure on works or other items for which there are specific appropriations, should be watched individually month by month, through the Register of Works, and other relevant accounts.
- b) In respect of works or items, for which lump sum appropriations are placed at the disposal of the Divisional officer, he should watch the progress of expenditure against appropriations by the maintenance of a record (i) of the expenditure in the form of a progressive abstract showing, month by month; the up-to-date expenditure of the year; and (ii) of the grants; in the form of a register showing the appropriations and re-appropriations ordered from time to time.
- c) The effect of undischarged liabilities on individual and lump sum appropriations should be carefully watched.

3.19 This review is of special importance in the last three or four months of the year. If desired, this review may also be conducted collectively in respect of each primary or secondary unit of appropriation: a suitable register of appropriations being maintained for the purpose, see sub para (b) above. Such a review is of special help in formulating proposals for re-appropriation.

3.20 The following points should also receive special attention :—

- a) The appropriations for inventory holding, current assets or liabilities the net increase or decrease during the gross debits and the gross credits of the whole year, that is, for the difference between the year, expenditure which is not expected to cause an excess over the net provision for the year, being held to be covered thereby. The Divisional officer should so regulate his transactions during the year as to work up to the anticipated increase or decrease in the balances, and should make, in the accounts of the year, all the adjustments, recoveries or payments necessitated by the actual transactions of the year. This applies equally in respect of both the opening balances and the fresh operations (debits and credits) of the year. Where the clearance of any item is likely to cause any additional charges against other units of appropriation, funds necessary to meet the charges should be reserved under those units.
- b) Detailed accounts of all liabilities and assets of the division adjustable by transfer credit or debit to Inter Unit Accounts heads should be kept according to the instructions enjoined in IUT Manual.

D COMMUNICATION OF SANCTION

3.21 The Chief Accounts Officer is entitled to receive a copy of the orders sanctioning expenditure from the authority which is competent to accord that sanction. So every sanctioning authority is responsible to see that all sanctions and orders relating to receipts and expenditure, revision of scales, creation or abolition of appointments etc., against which audit is to be conducted by the Chief Accounts Officer are communicated to him, in accordance with the following procedure :—

- (a) if the order is issued by an authority subordinate to the Board to whom the power to sanction has been delegated, by that authority direct :
- (b) if the order is issued by the Board, the order will be conveyed by the Secretary to Board who will also send a copy to the Chief Auditor.

Note : 1. The term 'Secretary' used in clause (b) above includes a 'Deputy Secretary' and 'Under Secretary'

Note : 2. All enclosures to the sanctions shall be attested by the sanctioning authority or at least by a Gazetted Officer working under the sanctioning authority.

Note : 3. Audit against sanctions accorded by the Divisional Office is conducted by the CAO only in respect of technical sanction to estimates and sanctions to write off stores or losses of public money. In respect of ~~their~~^{other} sanctions of the Divisional Officer, the Divisional Accountant is responsible for the necessary check.

Note : 4. Sanctions to contract agreements accorded by officers higher than the Divisional officers should be communicated by them to the CAO in such form as to enable him to audit the payments to contractors on the basis of rates sanctioned for each item of work or supply and other necessary terms and conditions. Sanctions to conduct agreements accorded by Divisional officers the tenders of which are accepted by authorities higher than the Divisional officer, should similarly, be communicated to the CAO by the authority who accepted the tender. Duplication of agreement should in no case be required that is to say an authority, who has concluded an agreement should not be required to draw up and sign an agreement already executed.

(corrected as informed by Mr. Sunder L. by CAO CAC on phone on 26-9-80)

3.22 As audit of expenditure on works is conducted against technical sanctions, orders conveying such sanctions must be communicated to the CAO by the office concerned. In order to facilitate audit scrutiny the authorities concerned should invariably quote the reference to administrative approval when they communicate technical sanction to the CAO/CA.

Note : Technical sanction to a work shall be accepted in audit even if it exceeds the amount of the administrative approval by the sum not exceeding 5 percent.

SIGNING OF SANCTIONS

3.23 All letters or orders sanctioning expenditure appointments etc., must be signed by the sanctioning authority himself, or by a Gazetted Board employee under him authorised to sign for him, but in no case by a non-gazetted Board employee. Such copies of sanctions signed by a non-gazetted Board employee are not sufficient and should be authenticated by a gazetted Board employee.

DATE OF EFFECT OF SANCTIONS

3.24 Statutory Rules have effect from the date on which they are passed and the executive orders of Board take effect from the date of issue of letter in which the sanction is conveyed. A sanction of any authority has effect from date of the orders conveying the sanction.

3.25 In all cases, these orders are subject to any special provisions as to the date of effect in the rules, order or sanctions themselves.

3.26 Powers derived from a delegation cannot be exercised by the delegated powers from a date earlier than the delegation.

RETROSPECTIVE SANCTIONS

3.27 (1) All authorities which are competent to sanction revision of pay or the grant of concessions to Board employees should bear in mind that retrospective effect should not be given to financial sanctions, except in exceptional circumstances, without the special approval of competent authority.

(2) In the absence of special reasons to the contrary, concessions regarding rates of pay for any class of Board employees should take effect from the first of March and not from same date in the middle of a financial year.

3.28 The sanction to an estimate for a work (as distinct from annual repairs) will ordinarily cease to operate after a period of five years from the date upon which it was accorded, but the acceptance by competent authority of a budget estimate which includes specific provision for expenditure upon a work which is in progress may be regarded as reviving the sanction to the estimate for the year in which the provision is made.

3.29 The sanction to an annual repair estimate lapses on the last day of the working year. If, however, inconvenience would arise in any exceptional case from the stoppage of the work on the fixed date, the repairs may be carried on to completion, the expenditure after that date being treated as expenditure against a fresh repair estimate for the next working year.

3.30 Estimates for special repairs remain current till completion of the repairs in the same manner as estimates for Capital works.

3.31 A sanction or an administrative approval for any fresh charge which has not been acted on for two years must be held to have lapsed, unless it is specifically renewed with necessary provisions in the budget estimate. Thus, if a scheme administratively-approved in the year 1985-86 for inclusion in the Schedule of New Expenditure for the year 1986-87 is cut from the Schedule by the Board it can be included in the Schedule of New Expenditure from the next year, viz. 1987-88 without fresh administrative approval. If, however, no funds are provided for the scheme even in the budget for year 1987-88 the administrative approval originally conveyed will need renewal before the scheme can be included in the Schedule of New Expenditure for the year 1988-89.

Note :—1 Where an allowance sanctioned for a post of a class of Board employee has not been drawn by a particular incumbent or incumbents, nor does it apply to an addition made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

Note :—2 A sanction for a temporary/non-refundable advance from the Provident Fund shall remain operative for a period of three months and shall be deemed to have lapsed after this period unless it is specifically renewed. In case of non-refundable withdrawal from the Provident Fund effected in instalments, the sanction accorded will, however, remain valid up to particular date to be specified by the sanctioning authority in the sanction of order itself.

E VOUCHERS FOR DEPARTMENTAL PAYMENTS

3.32 As a general rule, every payment, including re-payment of money previously lodged with Board, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification in the accounts. As far as possible, the particular form voucher applicable to the case should be used. Suppliers of stores and others should be encouraged to submit their bills and claims in proper departmental forms, but bills not prepared in such forms should not be rejected if they set forth the necessary details of the claims. In such cases, the additional particulars required should be added by the disbursing officer.

3.33. When it is not possible to support a payment by a voucher, a certificate of payment prepared, in manuscript, signed by the disbursing officer and endorsed, if necessary, by his superior officer, should always be placed on record. Full particulars of the claims should invariably be set forth and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon. /

The detailed instruction given in subjects code 07 and 08 of Cash and Bank Manual with regard to preparation, examination, approval and record of voucher should be closely observed by the person concerned.

Q What a Divisional Officer¹⁴ should do when it is not possible to support a payment by voucher.

F—INTERNAL CHECK AGAINST IRREGULARITIES, WASTE AND FRAUD

3.34 Every Controlling Officer must satisfy himself not only that adequate provisions exist within the departmental organisation for system of internal check to prevent and detect errors and irregularities in the financial proceedings of his subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed check are effectively applied.

G—AUDIT INSPECTIONS AND AUDIT OBJECTIONS

3.35 The Chief Auditor/Resident Audit officer arranges for the periodical test audit and local inspection of the accounts of divisional and sub divisional offices and the Divisional officer is responsible that the initial accounts and other connected records are made available for inspection. Inspecting officers are required, if possible, to discuss the drafts of their reports with the head of the office inspected before submitting them to CA/RAO and for this purpose, it is desirable that the head of the office should be present at the inspection unless his presence is urgently required elsewhere.

AUDIT OBJECTIONS

3.36 The results of audit are communicated to the Divisional officer in the form of Audit Note Objection Statements, Inspection Reports, letters, or memoranda. These should receive prompt attention and the replies of the Divisional officer should be based, as far as possible, on his own knowledge. It is not enough to pass on the explanation of a subordinate, as reports prepared in this manner are likely to lead to greater irregularity afterwards.

3.37 Objection Statement should be returned to the Superintending Engineer after the Divisional Officer has recorded his replies thereon. The Inspection Report will be forwarded by the Audit officer to the Executive Engineer concerned along with it in tabular form to enable him to record against each item his replies. A copy of the inspection Report will be endorsed to the Superintending Engineer for his information drawing at the same time his attention specially to any important items of work and serious irregularities or points requiring his immediate notice. The Executive Engineer will return the Inspection Report within a period of six weeks from the date of receipt, to the Superintending Engineer after giving full explanations, in respect of each item mentioned therein; under advice to the audit office. The Superintending Engineer will after getting complete disposal of the Inspection Report from the Executive Engineer and passing of orders in respect of matters which he is competent to deal with finally and recording his remarks (with a note of the action taken) on all other points and return it to the audit office within three weeks from the date of its receipt from the Executive Engineer in the Circle office i.e. within nine weeks from the date of receipt of the inspection Report by the Executive Engineer. The important points which are not dealt with finally to the satisfaction of the Audit office will be referred to Chief Engineer and Government for consideration and orders.

3.38 Once a transaction has been entered in the Objection Statement, or otherwise challenged in one or the other documents referred to in para 3.36 the responsibility for

having the objection removed will devolve upon the Divisional Officer. The CA/RAO will report to the higher authorities cases in which objections are not cleared within a reasonable time.

Note : An audit objection is usually removed by obtaining the requisite sanction, by making the necessary recovery, by correcting or completing the relevant account or voucher by furnishing the necessary documents or information or by otherwise securing compliance with the provisions of a specified rule. In cases in which a protest is made against an audit objection as being incorrect, the objection should be held to be in force unless a formal intimation of its withdrawal is received from the CA/RAO.

3.39 The CAO places under objection and transaction coming to his notice which is not covered by adequate sanction or involves an excess thereon other deviation. In some cases the Divisional officer may have already taken action to regularise the transactions, or the excess (if any) over sanction, plus any further excess that may be anticipated, may be within his own powers of sanction without preparing a revised estimate and he may have accorded the necessary formal approval to it, yet if the necessary intimation of sanction does not reach the CAO when the Divisional accounts in which the irregular transaction appears are being audited, the CAO will raise the objection, as he cannot assume that the necessary sanction has been accorded. Divisional officers should therefore send to the CAO the earliest intimation of such of their sanctions and orders as are required to be communicated to him.

Note (1) The Divisional Accountant should (i) bring prominently to the notice of the Divisional officer at least once a month, all irregular transactions on which action has not already been taken by the latter at the instance of sub divisional Officers or of his own motion and (ii) give effect to the provisions of these instructions/Rules in accordance with the procedure which the Divisional officer may have desired to be observed in this connection.

CHAPTER IV—Cash Transactions and Their Records

A—GENERAL

4.1 The general instructions in regard to receipt, payment and custody of money and the maintenance of accounts records connected therewith are given in Manual for Cash and Bank, Sale of Power and Banking operation.

4.2 Primarily the Divisional officer is Disbursing officer of the division but he may delegate this function to his subordinate officers in certain cases e. g. Payment against passed vouchers and payments chargeable to work as per powers delegated by the Board to SDO/AE.

B—CASH BOOK

4.3 (a) The cash book should be treated as one of the most important accounts records of the Board.

(b) An account of all cash transactions should be maintained in the Cash book, Form C&B-1, by all Board employees authorised, as a regular arrangement to receive money on behalf of Board, as well as by those entrusted with disbursements out of cash received by them in transfer from the divisional cash chest or obtained by cheques drawn on the bank.

Note : As an exception to this Sub para Board may authorise Divisional officers not to pass through the Cash book earnest money received from, and returned to contractors on the same day the tenders are opened, provided that the contractors concerned are required to give a stamped receipt for the money in the Register of Tenders maintained in the Divisional office and that the Register is to that extent treated as a subsidiary cash book and consequently as an accounts form.

4.4 All Board employees who are required to receive and handle cash, shall observe the following instructions in addition to those given in the notes on Form C&B-1 Cash Book and or as may be prescribed by the Board from time to time.

- i) Cash book should be bound in convenient volumes and the pages machine numbered. Before bringing a cash book into use officer incharge of the Cash book or the officer nominated by him should count the number of pages and record a certificate of count on the first page of the Cash book.
- ii) The cash book should be closed regularly and completely checked. The officer incharge of the cash book should verify the total of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.

- iii) The disbursing officer is required to check all the entries in his cash book as soon as possible after the date of their occurrence and to initial the book, dating his initials after the last entry checked. The cash book should be signed by him at the end of the month and such signatures should be understood as fixing responsibility for all entries of the month inclusive of the closing balance.
- iv) During the absence of the officer incharge of cash book from head quarters the duty of attesting the cash book may be entrusted to another Gazetted officer of the Board, or if there be no such officer, to his office Superintendent Head clerk or to the official of corresponding rank but on his return he should satisfy himself that there is no irregularity and in token of this check the head of office should sign the cash book immediately on return to Head-quarters.
- v) (a) The actual balance of cash in the chest should be counted on the last working day of each month (i. e. immediately after closing the cash account of the month) but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date. A certificate of the account of cash, specifying both in words and figures the actual cash balance should be recorded below the closing entries in the previous month's cash book. This certificate should be signed by the disbursing officer who should invariably date his signatures.
- (b) The officer incharge of the cash book when absent from Head quarter at the end of a month may however delegate the duty of verifying the cash book to a Gazetted Board employee, or if there is no Gazetted Board employee to his office Superintendent, Head clerk, or other similar ministerial official of corresponding rank but he should personally verify the cash balance on his return to headquarter.
- (c) In case it is not possible to count on the dates prescribed in the above sub paras, the officer should do so at the earliest opportunity, recording the reason for delay.
- vi) The disbursing officer should :
- (a) Compare each entry of payment with the gross amount chargeable as shown in the connected voucher seeing at the same time that it bears (i) a payment order recorded by himself or by some authorised officer and (ii) the certificate of disbursement signed by himself or an authorised officer, and ticking off each voucher as it is passed;
- (b) See, whilst examining the postings of vouchers on the payment side, that all deductions shown in the vouchers (other than deductions creditable to the head of account of work to which the payment relates) are posted in "Adjustment" column on the receipt side of the cash book.
- (c) Verify the total of the postings in the "Bank" column on the payment side by reference to the total recorded on reverse of the counterfoils of cheques.

Note : Also see para 5 of subject code 11 of Cash & Bank Manual.

4.5 ✓ The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ the class IV employees for this purpose, a man of some length of service and proved trustworthiness should only be selected and, in all cases, when the amount to be handled is large, one or more guards should be sent to accompany the messenger.

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C—IMPREST/TEMPORARY ADVANCE

4.6 Imprest/temporary advance shall not be treated as part of cash balance. The chart of account provides a separate account code for the account of issue and adjustment of imprest/temporary advance. For detailed procedure for maintenance of imprest/temporary advance account refer to Subject Code 16 and 17 of Cash and Bank Manual.

D—RECEIPT OF MONEY BY BOARD EMPLOYEE

4.7 A Board employee receiving money on behalf of the Board must give the payer a receipt, in standard form (BA-16/RO-4). The receipt shall be signed by a duly authorised Board employee and entered in the cash book.

4.8 Whenever any amount is realised by recovery from a payment made from bill or other voucher stating forth full particulars of the deduction, a receipt in form BA-16 should be granted only if specially desired by Payer but the fact of the recovery having been made by deduction from the payment voucher should be clearly recorded on the receipt side of the cash book.

4.9 If a Board employee who is not in charge of cash book, receives money on behalf of the Board at exceptional times, he should not mix it with the imprest or any other cash in his charge but remit it at once to the accounting unit with which his office is attached for the purpose of accounting.

E—PAYMENTS

4.10 Every Board employee is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as well as for the correctness of the account in every respect. The private cash or accounts of members of the office should not be mixed up with the Board's cash or accounts.

Note : The procedure laid down in Cash and Bank Manual should be followed for the custody of cash.

4.11 A Board employee supplied with funds for expenditure is responsible for their proper disposal. Such funds generally partake of the nature of amounts payable to the subordinate staff on account of pay, allowances etc. or to private persons or parties on account of work done or supplies made, other expenditure, refunds etc. To discharge this responsibility the drawing officer should see that payments are made to the person or persons entitled to receive them and that undisbursed funds are returned to chest and are not retained for a period longer than is absolutely necessary.

4.12 If a disbursing officer anticipates any difficulty in obtaining from the persons to whom money is due a receipt in the proper form it is open to him to decline to hand him the cheque or cash, or to make a re-payment, with all necessary particulars has been given by him. In all cases of payment by remittance a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance. In cases of remittance by postal money order, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof.

F—PAYMENTS BY CHEQUES

4.13 Detailed instructions regarding Board employees authorised to sign the cheques custody and issue of cheque books and connected records, to be maintained, are given in Manual for Banking Operation and Cash and Bank Manual.

CHAPTER V—Revenue Receipts

A—GENERAL

5.1 Boards revenue should be brought to account in accordance with the classification prescribed by the Govt. of India in the Chart of Accounts (see Group head 61, 62, 63 & 65) Distinction should be made between receipts which are finally creditable to Boards account as revenue and transactions which represent merely such cash or other value received as has either to be repaid eventually or to be utilised to meet the cost of some service to be rendered or already rendered. Receipts of the latter class should be credited to the current liability or current asset account head concerned.

If account code for any source of revenue is not specifically mentioned in the Chart of Accounts, the revenue from such source may be credited to account code 62.930—Other Incomes under the Account head "Misc. Receipt".

5.2 The revenue of the Board shall be reflected in the accounts for the period in which it accrues.

All prior period revenue arising on account of difference between an accounting estimate made for the accrual and the actual on account of any reason shall be accounted for prospectively and no retrospective re-stating of past years figures is permitted.

No reserve shall be given any credit for any amount which should otherwise be treated as revenue for the current year, past years or future years.

5.3 It is the responsibility of the Sub Divisional Officer and the Executive Engineer to see that dues of the Board are correctly and promptly assessed, collected and paid into the Bank.

5.4 The Superintending Engineer and the Chief Engineer are responsible for the supervision and control of the timely assessment and collection of the revenue from all sources of the Board. They should watch carefully progress of the realisation during the course of the year.

They should scrutinize the statements and account returns supplied to them to ensure that revenue of the Board is timely assessed collected and paid into the bank.

B—REVENUE FROM SALE POWER

5.5 Detailed instructions for assessment and realisation of revenue from Sale of Power are laid down in Manual on Sale of Power and Sales Manual.

DEMANDS AND RECOVERIES OF RENTS OF BUILDINGS AND LAND

I—FROM PRIVATE PERSONS

5.6 When a Board's building, land or other property is let to a person not in the service of the Board, the full assessed rent must be recovered in advance.

Note : The rent for buildings in such cases should be assessed as per instructions laid down in relevant Chapter.

II--FROM BOARD EMPLOYEES AND PENSIONERS

5.7 The recovery of rents from Board employees/Pensioners occupying rentable buildings may be made either in cash or by deduction from their pay bills or other disbursing officer concerned as may be directed by the divisional officer.

5.8 Amounts due on account of the hire of Board furniture and on account of the value of articles of furniture and other Board property lost or damaged by a Board employee as well as any other dues for which a Board employee/Pensioners may be liable to Board in respect of the residence allotted to him may also be recovered either in cash or by deduction from pay bills in accordance with the above instructions.

5.9 The system of direct recovery in cash from employees of other divisions and departments is ordinarily not suitable when the rent recoverable is dependent upon the rate of pay of the occupant.

Where rent is recoverable in cash, a bill in form CE-35 should be sent to the tenant on or before the last day of each month. The tenant should be required to pay the rent before the expiry of the following month.

5.10 When recoveries of rent are to be effected from pay bill by other disbursing officer, a demand in form CE-35 Statement of Rents recoverable in cash or by deduction from pay bills, should be sent, in triplicate, before the close of each month, to that officer who will make the necessary recoveries and return one copy of the statement duly completed.

For assessment of rent of Boards' Buildings conditions of tenancy and rent payable by Board employees, instructions regarding allotment of residence etc. refer to regulation 5.7 to 5.35 of PSEB Main Regulations Vol. I Part-I 1972.

In cases of cash recovery from Board employees the Divisional officer should obtain from the disbursing officers a certified statement in form CE-35.

In form CE-35 will also be included any amounts due on account of the hire of Board furniture, the value of articles of furniture and other Board property lost or damaged by a Board employee as well as any other dues for which a Board employee may be liable to Board in respect of the residence allotted to him.

A separate Form CE-35 should be prepared in respect of each tenant who is a Gazetted Board employee. For non Gazetted Board employees, there should be a single consolidated form for each class of establishment whose pay is drawn in separate bill. Particulars in regard to this should be obtained by the Divisional officer from the drawing officers.

In the case of Gazetted Board employees Form CE-35 will be filled up from the information contained in the monthly salary slip issued by the (Pay & Account). When a tenant goes in to occupation of a residence the Divisional officer will intimate the fact to the CAO (Pay & Account) and call for deduction from salary. In the cases of non Gazetted

employees form CE-35 will be prepared from the information so furnished by the drawing and disbursing officer concerned. Provision will also be made in the statement, where necessary, for the recovery of additional rent, due either because full amount has not been collected or because arrears of emoluments have been paid to a Board employee.

If the rent recoverable from a Board employee is limited to a certain percentage of his emoluments, and such emoluments are changed retrospectively, the rate at which rent is recovered should also be changed retrospectively.

If a Divisional Accountant becomes aware that the emoluments of a Board employee have been changed in respect of a period during which he occupied a Board residence at some other station or stations, he should see that the intimation of the change of emoluments is given to the Divisional Officers of the stations concerned to enable them to recover the arrears of rent where necessary.

5.11 The SDOs in charge of properties should intimate monthly of changes of tenancy to their Divisional officers. They should take particular care to report to the Divisional officer whenever they find any non residential building or rent free quarter not borne on the Register of Rents is occupied for residential purposes by persons from rents should be recovered. On receipt of such reports in the Divisional office, it should be ensured that proper rent is recovered from the occupants. The credit for amounts recovered shall be credited to account code concerned of group head 62-Other income, direct in his own books. The Divisional officer should, however, credit the account of the tenants in the Register of Building and lands Form CE-34 on the basis of Form CE-35 received from the Disbursing officer concerned.

5.12 A tenant who is in receipt of pension from the Board, should be treated as a private individual for the purposes of recovery of rent. If he desires to pay rent by deduction from his pension, recovery from him may be made by the Disbursing Officer concerned. The Pensioner shall give an authority for such deduction to the Divisional officer in charge of the Buildings. This authority should be forwarded to the Disbursing officer concerned for recovery from the payments to be made to the Pensioner.

5.13 In case of vacation of quarter by a Board employee before the last date of a month, owing to his departure on transfer, leave or retirement, the payment for the rent for the broken period should be made at once so that the amount due may be recovered before his departure.

5.14 If a representation is made against the Divisional officers assessment for rent, the amount assessed must be paid by the tenant on demand. If it is decided to refund the excess amount charged it should be adjusted as soon as orders are passed by a reduction in assessment of a subsequent month, or, if this is not practicable or convenient, by any actual repayment.

5.15 Instructions regarding the assessment and recovery of water charges are laid down in Chapter V of PSEB MSR Vol. I Part I of 1971.

II—Register of Rents

5.16 A register in Form CE-34 (Register of Rents of Buildings and Lands) should be

maintained in the Divisional office under whose charge the Buildings fall to show the monthly assessments, realisations and balances of rents, of all residential buildings (including office buildings used as residences) and of such other buildings, lands, etc., as may be available for being let. No building or site should be excluded from this register on the plea that it is intended to be occupied rent free or is not likely to be rented, but all such buildings may be grouped separately.

Private buildings which have been hired for use as residence or are used as such wholly or in part, should be included in this register.

Rent free quarters ment for Class-IV Board employees need not be entered in this register except when allotted to person from whom rent is recoverable. Similarly Rent/Guest Houses and field hostels of the Board need not be entered in this register although rent received from them are also treated as rent of building and booked under group head 62.

5.17 The entries relating to the assessment of rent should be made month by month, and for this purpose arrangements should be made to obtain timely intimation (with full particulars) of all changes of tenancy from the subordinates incharge of the properties.

5.18 If any property is occupied free of rent, or if the rate for any month's assessment is neither the standard rent nor the ten per cent of the occupant's emoluments, a suitable remark (quoting authority) should be made against the entry relating to it. If a Board employee is not entitled to but is actually allowed the benefit of the 10% concession a reference to the specific orders of Board allowing it should be recorded in the remarks column of the Register of rents.

5.19 The total realisations of each month should be abstracted at the foot of the register, so to show separately (1) cash realised in the division by cash or reason from pay bill and (2) recoveries by other disbursing officers adjusted in their accounts both rents of buildings and rents of lands etc. If any buildings are provided with special services such as furniture, etc. for which rent is charged separately the account of rent charged for each building in respect of these services should be kept separate from that of the rent of the building itself and in the abstract also the realisations on account of each of these services should be shown separately.

6.7 The powers of various authorities to accord administrative approval and technical sanction to sanction estimates or works or to sanction expenditure on works and to divert provision under works are given in booklet "PSEB Delegation of Powers".

C—Fundamentals of Execution of Works

6.8 It is a fundamental rule that no work shall be commenced unless a properly detailed design and estimate have been sanctioned, allotment of funds made, and order for its commencement issued by competent authority. Permission granted by the Board; in orders on a budget estimate for the retention of an entry of proposed expenditure during the year on a work, conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that, before any expenditure is incurred, the above conditions have been fulfilled. Exception in regard to petty works, as defined in the paragraph given below and in cases, of real emergency which must be immediately reported and explained to the authorities competent to accord administrative approval and technical sanction, this injunction may not be infringed. On the other hand, the sanction of a design and estimate conveys no permission for the commencement of expenditure on the work, unless such expenditure has been provided for in the budget estimate of the year, or provision has been made for the outlay within the financial year either by reappropriation or out of some lump-sum grant allotted for the head of classification under which the service falls. Similarly, no liability may be incurred in connection with any work until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.

6.9 If in any case, whether on grounds of urgency or otherwise, Divisional Officer is required to carry out a work for which no estimates have been sanctioned or for which no financial provision exists (whether estimates have been sanctioned or not) the orders of the officer authorising the work should be conveyed in writing. On receipt of such written orders the officer who is directed to carry out the work should immediately intimate to the Accounts Officer concerned that he is incurring a liability for which there is no provision or inadequate provision of funds and should, at the same time, state approximately the amount of the liability which he will likely to incur by compliance of the written orders which he has received. The Accounts Officer will then be responsible for bringing the facts instantly to the notice of higher financial authority, with a view to necessary steps being taken either to stop the progress of the work or to regularise its execution. There should be no hesitation in enforcing disciplinary action against any officer, administrative or executive, who may fail or delay to comply with these orders.

6.10 Verbal orders for the commencement of work are to be deprecated but in cases where such orders are given they should ordinarily be confirmed in writing as soon as possible thereafter.

Definition—Petty Works

In the case of any buildings, the cost of the ordinary annual repairs (excluding municipal taxes of which is less than Rs. 2500/-) the Superintending Engineer (Civil) may prescribe, subject to revision from time to time, lump sum limited to Rs. 2500/- (plus the amount of municipal taxes, if any payable by the Board) to cover the

cost of maintenance, and within this amount expenditure will be permissible without any detailed estimate being prepared.

6.11 (a) The Chief Engineer or the Superintending Engineer whosoever is competent to sanction the estimate for the work proposed to be taken in hand in anticipation of a sanctioned estimate or provision of funds is the authority to decide as to whether the urgency of any case warrants the commencement of work. No work whatsoever should be commenced in the absence of a sanctioned estimate, without the previous approval in writing of Chief Engineer/Superintending Engineer, which will be accorded only in cases of real urgency. Even if such an approval has been accorded, the expenditure incurred is in no way regularized, until an estimate is sanctioned by competent authority. The Divisional officer concerned should, therefore, take immediate steps to have estimate (final or tentative) sanctioned for such works. In the case of estimates sanctioned by the Divisional officer, advice should be submitted to the CE and CAO, through the Superintending Engineer of the particulars of sanctioned estimates.

6.12 (b) In the case of any building, the cost of the ordinary annual repairs (excluding municipal taxes) to which is less than Rs. 2500, the Superintending Engineer may prescribe, subject to revision from time to time, lump sum limited to Rs. 2,500 (plus the amount of the municipal taxes, if any, payable by the Board) to cover the cost of maintenance and within this amount, expenditure will be permissible without any detailed estimate being prepared. Such lump sum should be framed after consideration of the cost of maintenance in the past, and in the case of residential buildings, should further be limited to the amount included for this purpose in the rent assessment. If in any working year the estimated cost for maintenance is more than the permissible limit given above, or if the lump sum sanctioned by the Superintending Engineer is exceeded, a detailed estimate must be prepared in accordance with the ordinary rules and sanctioned by competent authority. On sanction being accorded to such an estimate the sanction of the Superintending Engineer to the lump sum provision will automatically be superseded for the working year in question.

Note : The sanction accorded to the lump sum provision referred to in this paragraph shall be held to be a sanction to an estimate for the same amount for all purposes.

D. Preparation of Project Estimate

6.13 The following instructions should be followed for preparation of projects for new works.

- (1) It is necessary that all projects should be prepared on uniform basis and accordingly it is directed that the expenditure of each project should be allocated strictly in accordance with the detailed accounts classification as per chart of accounts.
- (2) Location code will in every case be given by the CAO's office.

6.14 The papers to be submitted with the project for a work will consist of (i) a report, (ii) a specification and a detailed statement of measurements, quantities and rates and (iii) with an abstract showing the total estimated cost of each item. These documents together form what is called "the estimate". In the case of a project consisting of several works, the report may be a single document for all the 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. In the case of estimates for "Repairs" or "Maintenance", only the specification and the detailed statement of measurements and quantities with the abstracts will ordinarily be required.

The report should state in clear terms the object to be gained by the execution of the work estimated for, and explain any peculiarities which require elucidation, including, where necessary, the reason for the adoption of the estimated project or design in preference to others. The report should also discuss the effect the proposed works will have on any existing engineering works, such as Railways embankment, bridges, syphons and culverts, and should clearly state whether the concurrence of the requisite Railway, Road or other authority has been obtained.

6.15 To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed should be kept up in each Division, and the rates entered in the estimate should generally agree with the schedule rates, but where from any cause these are not considered sufficient, or in excess a detailed statement must be given in the report showing the manner in which the rate used in the estimate is arrived at.

6.16 Fractions of rupees will be omitted in showing the total cost of each kind of work in the abstract of the estimate and miscellaneous petty works may be entered without measurements, the estimated cost alone being given as lump sum.

6.17 Provision should be made in the estimate for all incidental expenditure which can be foreseen such as cost of land, hutment for workmen, sheds for stores, hiring of godowns, dewatering and pumping arrangements, etc., while in addition provision of 3 per cent on the estimated cost of works should be made to cover contingencies which cannot be foreseen.

6.18 The provision for contingencies may be diverted by various authorities to the extent given in PSEB Delegation of power to any new work or repair not provided for in the estimate.

- 6.18 (i) When submitting the project estimate of a new work, it should be clearly stated in the forwarding letter or in the report on the project whether provision has been made for every item included in the details of the Detailed Head. If for any reason provision has not been made to cover all details this should be clearly stated, the items omitted being indicated.
- (ii) Where a project includes an extension to any existing scheme, the cost of works for Bulk supply should be shown separately in the abstract estimates of cost.
- (iii) The project estimates must always be accompanied by a separate statement giving the provision made under each of the detailed head for the detail works covered.

6.19 The statement is required for the information of the Chief Engineer's office, and will not be forwarded to Board with the project Estimate for administrative approval. Its chief purpose is to form a guide in granting technical sanction to the detailed estimates subsequently submitted to the Chief Engineer, in which, under the head of 'Cost' in the accompanying report, reference must invariably be made to the provision existing for the work in the project estimate, care in preparing this statement and the subsequent detailed estimates submitted for sanction will considerably lessen office work and expedite technical sanctions.

E. Repairs and Maintenance

6.20 Any expenditure on restoring an asset back upto the level of output/efficiency/performance at which it was, when it was first put to use is repairs expenditure.

Any expenditure on maintaining the asset upto the level of output/efficiency/performance at which it was, when it was first put to use is maintenance expenditure.

Kinds of Repairs

6.21 Repairs and maintenance are ordinarily of three kinds : first those which as a matter of regulation are carried out periodically and which are usually of the same quantity from time to time, such as the painting and white washing of a building or painting of transmission and distribution, distribution and telephone steel poles;

second, those which are not done as a matter of regulation periodically, but which it is convenient to carry out, so far as may be necessary, at the time of periodical repairs; and

third, such occasional special repairs as become necessary from time to time, and which may have to be carried out between times of periodical repairs.

6.22 Expenditure on all types of repairs and maintenance shall be charged to the Revenue in the year in which it is incurred. This shall be done regardless of the amount of any repairs or maintenance expenditure.

6.23 (a) Any expenditure on repairs or rehabilitation of an asset purchased by the Board (whether second or new) incurred before commissioning the asset for putting the asset in usable condition shall be treated as a cost of that Capital asset.

(b) Expenditure on repairs and maintenance of certain assets acquired or constructed (i.e. residential, non-residential building, Guest houses, Field Hostels, etc. etc) as a part of a project (which is in progress) and have been put to use, shall be first charged to Revenue under natural heads of Account and then reclassified and charged to Capital Works.

Re-arrangement

6.24 All expenditure on rearrangement (of plant layout, office layout etc.) shall be charged to revenue in the year in which the expenditure is incurred.

Shifting of asset to another place

6.25 (a) Any expenditure incurred on shifting assets (such as lines) from one place to

another place shall, regardless of the amount of expenditure, be charged to revenue in the year in which the expenditure is incurred.

(b) Expenditure on shifting of lines etc. at the instance of a consumer shall be regulated according to the procedure given in chapter VII of this Manual (Deposit Works).

Replacements

6.26 (1) Replacements may be defined as "substitution of one fixed asset by another, particularly of an old asset by a new asset, or of an old part by a new part". Expenditure on minor replacements shall be charged to Revenue as Repairs and Maintenance Expenditure.

(2) Major replacement expenditure shall be capitalised. However, the cost and accumulated depreciation of the old replaced asset shall be withdrawn when the expenditure on the new replacing asset is capitalised.

(3) A broad criterion of distinguishing minor and major (replacements) shall be that replacement of any asset or part of the asset for which a separate fixed asset record is required to be kept shall be considered major replacement.

(4) An asset may be rebuilt by replacement at its components over a period of time instead of at one time. The criteria fixed for "minor" and "Major" replacements shall in such cases be applied to the aggregate of expenditure on replacement of an asset and accounted for accordingly.

(5) Cost of dismantlement of an asset for the purpose of replacement, additions and alteration and scrapping/retiring shall be charged to Revenue.

F Treatment of small and low value items.

6.27 Full cost of all small and low value assets each costing Rs. 500/- or less shall be fully charged to Revenue in the year in which the assets are put to use. No part of such items shall, therefore, be included in the cost of fixed assets nor shall any depreciation be charged thereon.

Exceptions

- (1) Items of a type for which a specific classification has been prescribed for the purpose of depreciation under the Electricity (supply) Act, 1948.
- (2) Items included under the classifications "Furniture and Fixture" and "Office Equipments".
- (3) New service connection.

Criteria

For this purpose the asset as a whole shall be recognised and the individual spare parts or components of the asset shall not be treated separately. The criterion of Rs. 500/- should, therefore, be applied to the aggregate expenditure.

G Treatment of Losses

6.28 Some losses may be involved in execution of capital Projects for example loss of assets or damage to assets at construction stage and shortage observed upon physical verification of stores at construction Divisions/Projects shall be booked to relevant

Revenue heads of account. No part of any loss should be capitalised and included in the cost of asset.

H Estimates

6.29 Estimates for ordinary annual repairs and maintenance shall be prepared as per provisions in TIE-4 or norms laid down by the Board from time to time. Separate estimates for special repairs and other items as discussed above shall be prepared as the occasion may require. These estimates shall be sanctioned by authorities as per Boards' Delegation of Powers.

6.30 (i) Repairs estimates should, like those for original works, provide for the removal of all rubbish which may have accumulated, filling in unsightly pits, etc., round the buildings. all works establishment employed specially on the work, and under separate sub-heads, all watchment sanctioned by competent authority for the care of vacant buildings, guarding work, working sluices, etc.

(ii) In estimate for repairs no provision is needed for general and administrative charges or for Tools and Plant.

(iii) To facilitate the preparation of an estimate for periodical repairs, of Building and payment of bills for such repairs, a standard measurement Book should be kept in the office of Divisional Officer, showing the detailed measurements of each kind of work which is usual subject to renewal.

(iv) Standard Measurement Books shall be brought upto date under the supervision of SDO with reference to any additions and alterations which may be carried out to the buildings or work concerned, within one month of the closing of the accounts of the estimate therefor. All such correction should be attested by SDO.

(v) Where municipal and other taxes on the buildings are payable by the Board, provisions for such taxes should be made in the annual repair estimate of the buildings.

(vi) Where replacement of an asset involves augmentation or additions/alterations only one estimate should be prepared with an abstract showing separately the amounts debitable to capital and repairs which should be accounted for under each head as incurred.

6.31 Classification of Expenditure/Estimates

Estimate for annual repairs and maintenance special repairs, rearrangement, shifting and replacement except major replacement, of assets shall be charged to Revenue under relevant account code under Group head "74-Repairs of Maintenance" and that of losses written off under Group head "79-Other Debits to Revenue Account".

6.32 Currency of Sanction to an Estimate

The sanction to an annual estimate lapses on the last day of the financial year. If, however, inconvenience would arise in any exceptional case from the stoppage of the work on the fixed date, the repairs may be carried on to completion, the expenditure after that date being treated as expenditure against repair estimate for the next financial year.

Estimates for special repairs remain current till completion of the repairs. Sanction to such an estimate ordinarily cease to operate after a period of five years from the date upon which it was accorded.

6.33 Commencement of periodical repairs in anticipation of a detailed estimate or Allotment of Funds

(1) In case of urgency, the Superintending Engineer may authorise the commencement of Periodical repairs in anticipation of formal sanction to the detailed estimate, but in such cases a preliminary rough estimate should be sanctioned by him.

(2) Such sanction will not, however, be operative unless funds for the repairs are properly appropriated by the competent authority. The Divisional officer will be responsible that a properly detailed estimate is submitted at the earliest possible date.

(3) Pending receipt of intimation of budget grant for the year, the expenditure may be incurred on an annual repairs to the extent at the previous years allotment under each of the budget sub-heads, provided that it does not exceed that entered in the Budget Estimates for the current year.

6.34 Maintenance of Account of material drawn for repair works

Account of material drawn for repair works whether annual or special shall be maintained in the "Material Estimate Control register" (MECR) as laid down in subject code of Material Accounting Manual.

6.35 Adjustment of unused material at the close of year

The material remaining unused on annual repair works at the close of the year shall be adjusted in the manner laid down in subject code 56 of Material Accounting Manual.

CHAPTER-VII—Deposit Works and Accounting Procedure

7.1 On many occasions the Board is approached by Consumers, Government Departments, Local Bodies etc. to undertake construction work on their behalf, such as erection of transformer centres, laying of lines, supply and erection of the switch-gear cables etc.

The following instructions governing deposit works are prescribed,

7.2 The party which desires the Board to undertake any Deposit works, shall state in clear and specific terms, the scope and general plan of work so as to enable the Board to make an estimate for the work involved.

7.3 The estimate shall be prepared in accordance with the Board's rule. It shall be sent to the party together with a copy of the conditions for Deposit works for acceptance and payment of a deposit equal to the total amount of the estimate. Deposit work shall not be commenced until written approval to the estimate and design is received from the party and the receipt of the deposit amount.

7.4 The Board does not accept responsibility for unavoidable and reasonable excesses caused by a rise in the price of various material or labour or by other factors which could not be foreseen at the time when estimate was prepared.

7.5 The Board will call for additional deposit from the party as and when it is anticipated that the expenditure is likely to exceed the amount of the original estimate and such additional deposit shall be paid within 30 days from the date of such demand failing which interest at prevailing market rate will be charged on the amount of the additional deposit from the date of such demand till the date of actual payment. Anticipated excess should also be brought to the notice of the higher authorities by the divisional officers.]

7.6. On continued failure of the party to pay additional deposit as demanded, the Board, may at its discretion, either suspend or cancel the remaining work and the contract, and in that event the Board shall not be liable for payment of any damages whatsoever to the party,

7.7 The Board does not bind itself for completion of works within any specified time. However, reasonable efforts will be made to complete the work as early as possible and the Board shall not be held responsible for any loss that may be sustained by the party consequent on the delay in the completion of the work by the Board.

7.8. Any delay in completion, or non-completion, of a Deposit work will not effect any other contract (which the party may have executed with the Board.)

7.9 All costs of deposit works inclusive of workmen's compensation, insurance, etc. and other costs arising out of or incidental thereto shall, be debited to the deposit works as thereof and shall be payable by the party. The party shall be liable and shall pay for

the Deposit work on the following basis :-

- (i) Cost of materials and labour charges.
- (ii) 24% departmental charges or at the rates approved by the Board from time to time.
- (iii) Other costs of the Deposit works as here-to-fore mentioned.
- (iv) Sales tax wherever applicable on the cost of completed work i.e. (i) + (ii) + (iii) at the rates applicable.

7.10 The Boards is not liable to pay any interest to the party on the deposit made.

7.11 Estimate for deposit work shall be sanctioned by various authorities of PSEB as per PSEB Delegation of Powers.

7.12 On completion of works or parts of works, the Board shall give notice in writing to the party to that effect. The work should be deemed to have been taken from the 7th day from the date of such notice or from the date of actual taking over, whichever is earlier.

7.13 The Board would normally send statement to the party by the 25th of every month showing the expenditure under broad heads of accounts incurred upto the end of the preceding month. The statement shall be for the information of the party but shall not be considered to be final and may be subject to such adjustment as may be necessary from time to time. The statements and the final statement on completion of work, shall be binding on the party.

7.14 Where the work of magnitude or there are any special circumstances, which seem to render such a course desirable arrangement should be drawn up under legal advice.

7.15 It must be distinctly understood that contribution on account of one work, can in no circumstances, be utilized in meeting outlay on account of on other work. The contributions for which may be in arrears.

B-Accounting Procedure

7.16 Amount of preliminary survey charges when recovered should be credited to 'Other income' Account Code-62.930,

7.17 The deposit paid by the party towards Deposit works should be credited to account Code-47.305 'Receipts for deposit works'.

7.18 (i) As and when the materials are issued it should be debited to account code-47.305. Labour charges or salaries etc. of employees specifically appointed or posted to do such deposit work exclusively or other expenses shall be allocated from Group Head 75.76 etc. to account code-47.305-Departmental charges shall be levied monthly by debit to Account Code-47.305 per contra credit to Account Code-62.9.

(ii) Any excess over deposit amount shall be debited to account 28.865. Per contra credit to Account Code 47.305.

7.19 The details of expenditure shall be recorded and watched through the Register of works.

7.20 On completion of work, where the same is to become an asset of the Board, the final cost shall be adjusted as under :—

- (i) The amount standing on the debit side of account code 47.305 shall be transferred to Group head-10 (Fixed Asset), through J.V.
- (ii) The amount to credit side of 47.305 shall be transferred to account code 55.3. Grants towards cost of Capital Assets, through J.V.

7.21 In case the work after completion is not to become asset of the board, no adjustment from Account code 47.305 is to be made.

7.22 Where the deposit has been received for shifting of line etc. and no additional material is required, the deposits received for shifting the line shall be credited to account code-47.305. The expenditure shall be booked to the natural head of account of expenses. After completion of the work comparison of expenditure including departmental charges to be recovered, shall be made with the deposit received and if there is any excess over deposit amount the same shall be recovered from the party concerned. In such cases, the amount of the deposit outstanding under account code 47.305 shall be cleared by crediting to code 62.930-other incomes.

7.23 Unspent balance of deposit may be refunded to the depositor after proper Scrutiny. It should be seen that saving is not due to the fact that (i) work has been done by the regular Estt. or (ii) dismantled materials have been issued on lesser rates or without value.

CHAPTER VIII—Inviting of Tenders and Execution of Work Through Contract

8.1 The recognised system of carrying out work, otherwise than by the employment of daily labour, are "piece-work" and "Contract work". For explanation of the term "Piece work" see paragraph 8.19.

8.2 (i) The term "Contract", as used in this manual, does not include agreements for the execution of work by piece-work nor does it include ordinary purchase of materials or stores. All other works, done under agreement, is termed "Contract work", and in the agreement for such work, which should invariably be in writing, there should generally be a stipulation as to the quantity of work to be done, and the time within which it is to be completed.

(ii) In the absence of any specific instructions, various officers as per DOP are empowered to order the execution of work by contract or by work order as may appear, in the circumstances of the case, most suitable.

A—KINDS OF CONTRACT

8.3 "Contracts" may be of three kinds viz., lump sum, scheduled and a combination of these two.

- (i) In a lump sum contract the contractor engages to execute the work with all its contingencies for a fixed sum.
- (ii) Schedule contracts are those in which the contractor undertakes to execute the work at fixed rates the sum he is to receive depending on the quantities and kind of work done or material supplied.
- (iii) The third kind of contract is a combination of both these. Thus a fixed sum is proposed for the completion of the work as specified and a schedule of rates is agreed upon by which to regulate the price to be paid or to be deducted for additions or alterations.

B—CONTRACT DOCUMENTS

8.4 Before a work is given out on contract, the Divisional officer must prepare "Contract Documents" to include :

- 1st—A complete set of drawings showing the general dimensions of the proposed work, and so far as necessary, details of the various parts.
- 2nd—A complete specification of the work to be done and of the materials to be used, unless reference can be made to some standard specification.
- 3rd—A schedule of the quantities of the various description of work.
- 4th—A set of "Conditions of contract" to be complied with by the person whose tender may be accepted.

8.5 If the amount of the tender is likely to be beyond the Divisional officer's power of acceptance, or to be of an unusual character, he should before publicity, invite tenders, submit the contract documents to the Superintending Engineer for his approval or remarks together with a copy of the proposed advertisement for tenders, and the form in which tenders are to be submitted, should the tender be of very special nature, or the amount of it is likely to exceed the Superintending Engineer's power of acceptance, that officer should, in like manner, submit the contract documents to the Chief Engineer for approval and advice.

8.6 In works of great magnitude the contract deed should be specially prepared by the Board's Legal Section, but for ordinary contracts, usual stereotyped forms will generally suffice.

C—TENDERS

8.7 (a) In giving out works on contracts, tenders, which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement in newspapers, or by notice in English and the Vernacular posted in public places, after the estimate has been technically sanctioned and the contract documents have been approved by an authority not lower than that empowered to accept the tender. The tenderers should have free access to the contract documents. The notice should in all cases state :—

1st. The place where and the time when the contract documents can be seen and the blank forms of tender obtained ; also the amount, if any, to be paid for such forms of tender.

2nd. The place where, the date on which and the time when tenders are to be submitted and are to be opened. In the case of large contracts this date should be at least one month after the date of first advertisement or notice.

3rd. 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.

4th. With whom, or what authority the acceptance of the tender will rest.

(b) 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.

(c) Should necessity arise of making any change in the specifications after tenders have been invited but before they have been received or accepted fresh tenders should, as a rule, be invited, in which case copies of all new tender notices should be specifically sent to all the original tenderers.

8.8 (a) At the advertised time and place, all tenders received for the same contract should be opened by the Divisional officer or other officer in person, in the presence of such of the intending contractors or their agents as may choose to attend. The Divisional Head clerk and Account officer in case of Project should also be present when tenders are being opened. No tender should be accepted from any person directly or indirectly connected with the Board's service. The ruling does not apply to Board's pensioners. Other instructions issued for inviting and opening of tenders from time to time should also be followed.

8.8 (b) With a view to avoiding the possibility of the original tender documents being tampered with the following procedure should further be adopted in connection with the receipt, opening and acceptance of tenders :—

(i) The Officer (s) opening the tenders should invariably date and initial not only the corrections in the Schedule of quantities, schedule of materials to be issued, specifications and other essential parts of contract documents, but should invariably date and initial all the pages of tender documents irrespective of the fact whether or not any correction and overwriting are contained therein. The officer (s) concerned should record the facts in writing at the end of these pages individually.

(ii) The Officer (s) concerned should mark all corrections and over-writings and number them and attest them in red-ink. In case of a number of corrections in any rate, either in words/in figures or in both, the number of corrections marked should indicate the corrections, serially, that is to say, in case of, say three corrections in rates of any one item, each of these corrections should be allotted independent numbers serially and not one number to represent all the three corrections. In case of more than one correction if the correction is not legible, the rate should be written afresh in the hand of the officer opening the tenders.

(iii) The number of such corrections and overwriting must be clearly mentioned at the end of each page of the schedule attached to the tender paper and properly attested with date. Any omission observed should also be brought out clearly on each page of the schedule.

(iv) The corrections and overwritings should be allotted separate numbers, i.e., corrections should start from 1, 2, 3, etc. and overwritings should similarly start separately from 1, 2, 3, etc.

(v) Any ambiguities in rates quoted by tenderers in words and figures must be clearly indicated on each page of the schedule attached to the tender to which it concerns.

(vi) In case the contractor has quoted rate in rupees and no Paise is mentioned, the word 'only' should invariably be added after the words "Rupees" and the corrections should be initialled and dated with suitable remarks at the end.

(vii) Where the contractors have omitted to quote the rates in figures or in words, the omission should be recorded by the officer opening the tender on each page of the schedule.

8.9 No tenders should be entertained if they are not received with the requisite amount of security or earnest money in accordance with the stipulated conditions of after the advertised time. Any tenders received without the earnest money or the requisite amount of security or after the advertised time shall be returned unopened to the tenderers.

8.10 The amount of earnest money/security deposit for various civil works shall be as under :—

(i) **Earnest Money**

In respect of earnest money for the Civil works, the provisions of the PSEB Purchase Regulations, 1981, as amended upto date shall be followed.

(ii) **Security Deposit :**

5% security shall be deducted from all the running bills of the contractors.

8.11 (a) Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractor, the security offered by him, or his execution of former work. Subject to the provision of clauses 3 to 5, the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. Such as explanation may be called for by superior authority, if considered necessary.

(b) In cases where tender other than the lowest tender is selected for acceptance, reasons should be recorded confidentially in the tender register.

(c) Sub Divisional and Divisional officer will in addition to taking action under clause (b) above, inform their immediate superior whenever they accept a tender rate for use in work orders other than the lowest tendered, and the superior officer may, at his discretion, take action to accept the lowest rate tendered.

(d) When the tender system is used in connection with a contract (as opposed to its use in deciding work order rates), a tender other than the lowest may only be accepted after obtaining the approval of the officer immediately superior to the one who normally under the rules would be competent to accept the tender.

(e) All cases in which other than the lowest tender is selected for acceptance should, together with the tender register be submitted confidentially for the Chief Engineer's approval, before the tender is accepted finally.

(f) Nothing contained in the above instruction/would absolve any officer from the responsibility for taking necessary action to execute the work in any emergency in accordance with the circumstances of any case. In case of doubt, immediate instructions of the superior officer would be obtained, all cases in which emergent works are executed under this clause without calling for tenders, etc., should however be reported immediately to next superior officer.

8.12 Security should in all case be taken for the due fulfilment of a contract.

8.13 In framing contracts of any description, care should be taken to retain in the hands of the Board the supply of imported materials, if required to any considerable extent, and to arrange the terms accordingly. Such stores should either be supplied from the existing stock or by purchases from the market.

8.14 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. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the legal advisers of the Board. Registration fees on all contracts for manufacture and supply of bricks must be paid by the contractor as he is required to register the tender.

8.15 When according to the terms of the contract, a person acts as an arbitrator, he should, in giving an award, keep in view the instructions issued by the Board from time to time.

D—OFFICERS EMPOWERED TO EXECUTE CONTRACTS

8.16 No authority lower than an officer in charge of a Sub-Division can accept any tender or make a contract for Boards works. The different classes of deeds, contracts and other instruments which may be executed by the Board shall be executed by the authorities empowered to execute them.

8.17 It is not the intention to prevent the officers empowered in this respect from giving out to different contractors a number of contracts relating to one work, even though such work may be estimated to cost more than the amount up to which they are empowered to accept tenders. But no individual contractor may receive a contract amounting to more than this sum nor, if he received one contract, may he receive a second in connection with the same work or estimate while the first is still in force, if the sum of the contracts exceeds the power of acceptance of the authority concerned.

Note :- It should be clearly understood that the splitting up of a work at the time of calling for tenders is a measure which must be justified by circumstances, and must be in the interest of the work. It must not be resorted to with a view to evading the operation of any prescribed limit.

8.18 In cases in which departures from the rules contained in this Section of this Chapter are unavoidable, such departures may be permitted or condoned, as the case may be, subject to the following restrictions, and with the concurrence of the Finance Section of the Board in each case :—

- i. No officer may enter into a contract into which he is not empowered to enter.
- ii. No officer may enter into a contract which infringes the instructions given in paragraph 8.17
- iii. No officer may accept any contract for a work until an assurance has been received from the authority competent to provide funds for the same, that such funds will be allotted before the liability matures

Note :—Restrictions (i) and (ii) above do not apply to piece work agreements which are not contracts within the meaning of this Manual

E-PIECE WORK

8.19 Works are commonly carried out as "piece-work" the agreements for which should be in the form of "Work Orders" on Form No. CE. 9 Such agreements are not contracts" and should contain only a description of the work to be done and the rate to be paid for it, without any reference to the total quantity to be executed or to the time within which it is to be executed.

A specification of the work to be done may be issued with the work order, but must contain no reference to quantity or time.

When progressive or bonus rates are provided, it must be definitely stipulated No. C.E. 9 which will be used, that either Board or the Contractor may at any time terminate the agreement by notice in writing, without claim to compensation by either party.

- 8.20 (a) The various authorities can issue work order to the extent given in Delegation of Powers and Subject to the condition laid therein.
- (b) No work likely to result in a payment exceeding Rs. 250 should be commenced without issuing a work order. No work order need be issued for a work likely to result in a payment of Rs. 250 or under.

What is work order? what does it contain? What the financial limit laid for issuance of work order?

CHAPTER IX : Commencement of a work estimate

RESPONSIBLE

ACTION

TIMING

A—GENERAL

- 9.1 The sanction to an estimate must on all occasions be looked upon as strictly limited by precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project or work should not, without sanction of the competent authority, be applied to carry out additional work not contemplated in the original project or work.
- 9.2 Savings due to the abandonment of a substantial section of any project shall not be available for execution of work on another section without the sanction of the authority who originally sanctioned the project estimate.
- 9.3 No material alteration in sanctioned design may be made without referring it to the authority who originally approved the design. Should any alteration involve additional expenses, a revised or supplementary estimate should be submitted for sanction by the competent authority.

B—Supplementary Estimate

- 9.4 A Supplementary Estimate will be necessary if execution of a work becomes necessary when the project is still in progress but was not included in the original estimate of the project.

C—Revised Estimate

- 9.5 (i) Revised Estimate shall be prepared when the sanctioned estimate is likely to be exceeded by more than 5% due to increase in the rates or any other cause except when supplementary estimate will be required.

RESPONSIBLE	ACTION	TIMING
	(ii) A revised estimate will also become necessary if at any time, either before or during the construction of a work, it is found that the original estimate is excessive for reasons other than abandonment of a section of a sanctioned project or change from the original proposals.	
	(iii) When excesses are noticed at an advance stage of construction of a work, the excesses if any, beyond the power of divisional officer to pass, may be explained in the completion report because submission of revised estimate at this stage will be purposeless.	
D. Estimate and its Record		
JE/SDO	9.6 (i) Prepare estimate according to the prescribed norms.	As and when
Sanctioning authority	(ii) Every sanctioned estimate will be given an estimate number.	Immediately
Divisional office	(iii) On receipt of technical sanction of the competent authority enter into register of sanctioned estimates.	
	(iv) Send a copy of sanctioned estimate to the sub divisional officer.	
SDO	(v) Send a monthly statement indicating the estimate no, description of work, sanctioned amount, expenditure during the month and up to date expenditure at the end of the month.	Within 4 days of month end
Divisional Office (Accounts section)	(vi) Receive the monthly statement of expenditure and scrutinise the same. Prepare a consolidated monthly statement of expenditure of division as a whole after adding expenditure or adjustment made in the Divisional Office and put up to Divisional Officer	
Divisional Officer	(vii) Scrutinise, sign and forward to his Superintending Engineer. Ensure that the fundamentals of the execution of a work are observed. Give reasons for excess over	

RESPONSIBLE	ACTION	TIMING
	sanctioned Estimate or budget grant for the year. Also State reasons for operating unsanctioned estimates.	
Divisional Office	(vii) Action to regularise the expenditure in excess of sanctioned estimate or expenditure incurred against unsanctioned estimate be initiated.	Same Month
SE, Office	(ix) Investigate excesses over sanctioned estimates and expenditure against unsanctioned estimate. Take appropriate action to regularise the expenditure or stop the work.	
	FORM TITLE	FORM NO.
	1. Register of works	
	2. Register of sanctioned estimates	Existing

**CHAPTER X : Expenditure on survey/
feasibility studies**

RESPONSIBLE	ACTION	TIMING
	This chapter covers the expenditure incurred by any division on carrying out survey/feasibility studies.	
Officer-in-charge (Accounting unit)	1. Allot a estimate number to every survey/ feasibility study.	As and when
	2. In case of projects which are not yet sanctioned transfer the expenditure for the month to the account head 17.3 Expenditure on Survey/ Feasibility studies of Projects not yet sanctioned.	By the 3rd of the following month
	3. In case of projects which are sanctioned, initially the expenditure should be charged to the natural expense heads but later transferred to the re-classified expense head 15.230.	As and when
	4. Post the vouchers for the expenditure incurred to the respective folio of the project in the registers maintained.	Immediately
	5. When the project is sanctioned transfer the amount standing to the debit of the project to the re-classified expense head.	As and when
	6. Any expense incurred after the project is sanctioned should be shown in the re-classified expense head.	As and when
	7. In case of expenditure incurred on a project which has been rejected charge the expenditure incurred upto date to the revenue account by passing the relevant accounting entry.	As and when
	8. In case of expenditure incurred on behalf of another accounting unit, forward the project-along with the inter-unit bill as laid down in the Manual on 'Inter Unit Accounting.'	At the time of closing of accounts

Accounting unit
looking after the
project concerned

9. Receive the project-wise expenditure incurred
in respect of survey/feasibility studies.

As and when

10. The survey/feasibility studies expenditure
should be shown as a separate cost group and
not allocated among the various assets forming
part of the project.

Till the time the
project is not
completed but
has been
sanctioned

11. Allocate the survey/feasibility studies
expenditure to the various assets forming part
of the project on the basis of the value of the
individual assets.

At the time of
completion of
the project

to be new chapter

CHAPTER XI : Aid to Contractors

RESPONSIBLE	ACTION	TIMING
A—Advances to Contractors		
11.1	<p>Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for works actually done. Exceptions are, however, permitted in the following cases :—</p>	
	<p>(i) Cases in which a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site. The Divisional Officer may, in such cases, sanction advances upto an amount not exceeding 75% of the value (as assessed by himself) of such materials, provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which the Board secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials, and against the expenses entailed for their proper watch and safe custody. Payment of such advances should be made only on the certificate of an officer (not below the rank of Sub-Divisional Officer) :</p>	
	<p>(a) that the quantities of materials upon which the advances are made have actually been brought to site ;</p>	
	<p>(b) that the contractor has not previously received any advances on that security, and ;</p>	
	<p>(c) that the materials are those required by the contractor for use on items of</p>	

RESPONSIBLE

ACTION

TIMING

work for which rates for finished work have been agreed upon. The officer granting the above certificate will be held personally responsible for any overpayment which may occur in consequence.

(ii) Recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used *are billed for*.

- 11.2 An 'advance payment' i.e. a payment on a running account to a contractor for work actually executed but not measured may be made on the certificate of a responsible Board employee (not below the rank of Sub-Divisional Officer) to the effect that not less than the quantity of work paid for has actually been done, and the Board employee granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.
- 11.3 Cases in which in the interest of works, it is absolutely necessary to make petty advances. In such cases advances upto Rs. 50/- may be allowed by Sub-Divisional Officers.
- 11.4 In all other cases the sanction of the Board must be obtained, which will be accorded if indispensable, and provided that the necessary precautions are taken for securing the Board against loss. Such a system will not be allowed to become general or to continue longer than is absolutely essential.

RESPONSIBLE	ACTION	TIMING
	B. Issues of Materials to Contractors	
11.5	(a) The issue of materials to contractors who have contracted for completed items of work is generally permissible only in the following circumstances :-	
	(i) When it is necessary to retain in the hands of the Board the supply of imported materials ;	✓
	(ii) When, in the interest of work, or with the object of utilising existing stock of materials, it is desirable to retain in the hands of the Board the supply of certain other materials as well, and a condition to this effect has been inserted in the contract.	✓
	(b) In both cases the contract should specify (1) the materials to be supplied by the Board for use on the work, (2) the place or places of delivery and (3) the rate (including the storage rates when the materials are to be issued from stock) to be charged to the contractor for each description of materials ; and the contractor should be held responsible for obtaining from the Board all such materials required for the work and making payment therefor, by deduction from this bills at the rates specified, regardless of fluctuations in the market rates or in the stock rates of the division.	✓
	(c) The rates including the storage rates when the materials are to be issued from stock to be debited to the contractor for materials to be supplied should be definitely specified, vague quotations, e.g. "at stock rates," being avoided; and if intending contractors had been told that the materials would be supplied at a certain rate and asked to tender on that assumption then that rate should be adhered to in the contract.	

RESPONSIBLE	ACTION	TIMING
	<p>(d) Similarly, the rates to be allowed to the contractor for items of work, should be definitely stated. But if for any special reason, the contract provides for the payments for work done to be made at a specified percentage below or above the rates entered in the sanctioned estimate of the work (or the Schedule of Rates). It should be stated in clear terms in the contract that the deductions or additions, as the case may be, of the percentage will be calculated on the gross, and not the net amounts of the bills for the work done, and in fixing the percentage it should be borne in mind that the calculations will be so made.</p>	<i>U. S. S. S.</i>
	<p>(e) No carriage or incidental charges are borne by the Board for moving the materials beyond the place where the contractor has agreed to take delivery thereof.</p>	
11.6 (a)	<p>As a general rule no other materials should be supplied to contractors for use on works, but this restriction may be waived by the Sub-Divisional Officer in respect of petty issues (at full issue rates) of materials from existing stocks, not exceeding Rs. 50 in any month for any one contract.</p>	<i>O. S. S. S.</i>
	<p>(b) If at any time subsequent to the execution of a contract on a through rate basis, the contractor desires the issue to him, for use on a work, of materials which exist in the Board stocks but the supply whereof by the Board was not provided for in the contract, the materials should not be issued except with the express authority of the Divisional Officer who should specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored. The rate charged should be the market rate prevailing at the time of the supply or the Issue Rate,</p>	

RESPONSIBLE	ACTION	TIMING
	<p>whichever may be greater and should include the storage charges. No carriage or incidental charges should be borne by the Board in connection with the supply.</p>	
Note :	<p>The intention of above para is to prohibit the supply of materials to contractors with the object of giving them financial aid.</p>	
11.7	<p>Issue of stock materials to contractors for bonafide use on work are exempt from the usual charge of 10 percent on account of supervision, which is made when stock materials are sold to the public.</p>	
11.8	<p>For procedure relating to issue of materials to contractors refer to subject Code 21 and 22 of Material Accounting Manual.</p>	
	<p>D. Interest on Advances to suppliers/ contractors</p>	
11.9	<p>Interest receivable by the Board on advances to suppliers and contractors for capital supply/ works shall not be deducted from the cost of the assets purchased or constructed but should be credited to Revenue Account as an income for the year in which the interest income accrues.</p>	
	<p>E. Maintenance of Contractor's Ledger</p>	
11.10 (a)	<p>Form and use : The accounts relating to contracts should be kept in the Contractor's Ledger, a separate folio or set of folios being reserved for all the transactions connected with each contract.</p>	
	<p>(b) Posting : Debit and credit entries in the ledger should be on the basis of transactions recorded in the accounts and the postings should be made from the cash/Bank payment and journal vouchers. The value of materials issued to a contractor should be debited to his account on the authority</p>	

RESPONSIBLE	ACTION	TIMING
	<p>of his acknowledged S.R (see Sub. Code 21 of Material Accounting Manual).</p> <p>(c) Balancing and reconciliation : The ledger accounts should be closed and balanced monthly.</p> <p>(d) Review of Contractor Ledger</p> <p>Periodically, all the personal accounts in the ledger should be examined by Accountant/Xen/A.O. and it should be seen (1) that balances 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.</p>	
FORM TITLE		FORM NO.
Contractor ledger		

CHAPTER XII : Supply Cum Erection Works

RESPONSIBLE	ACTION	TIMING
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- 12.1 Supply cum erection works (Turn key jobs) for which a lumpsum contract is given, is defined as a contract for complete work which a contractor agrees to execute with all its contingencies in accordance with drawing & specification for a fixed sum subject to such conditions as may be laid down by the Board. These refer to those contracts which include erection/installation of the equipment supplied.
- 12.2 The following being its essential characteristics :
- (i) A schedule of rates is specified in order to regulate the amount to be added to or deducted from the fixed sum on account of additions and alterations not covered by the contract.
 - (ii) Except as provided in above (i) no allusion is made in the contract to departmental estimate of the work, schedule of rates or quantities of work to be done.
 - (iii) Detailed measurements of the work done are not required to be recorded except in respect of additions and alterations.
- 12.3 The form of contract shall be prescribed by the competent authority in consultation with Legal section of the Board. The essential conditions mentioned in sub para (i) to (iii) of para 12.2 should be observed in drawing up the contracts.
- 12.4 As per the agreement, the contractors has to hand over the completed asset to the Board. The progressive payments are made to the contractor on completion of certain amount of work as laid down in the agreement. Until the asset is, complete and inspected by the Board's personnel, the asset is not the property of the Board and will not be disclosed as 'Capital work-in-progress'. A

RESPONSIBLE	ACTION	TIMING
	<p>separate account head called 'Contract in-progress'. Account code 15.1 will be operated and the cost will be accumulated individually in this account in respect of each project, within a project, however, no break-up of asset by category will be made.</p>	
12.5	<p>The break up by asset category will be made at the time of the completion and inspection of the asset when the asset is transferred from 'Contract-in-progress' account to the 'Capital work-in-progress' account.</p>	
12.6	<p>These contracts will not form a part of the capital work-in-progress statement until they have been completed and inspected by the Board. The procedure for the passing of suppliers' bill for running payments will be similar to that described in Chapter XIV 'Works undertaken by contractors'. with the only differences being that :</p>	
	<p>(i) Instead of the relevant work being debited, the contract in progress account (Account code 15.1) will be debited and;</p>	
	<p>(ii) The measurement Book (Form CE-23) will be substituted by a certificate issued by a responsible officer (not below the rank of SDO) certifying that by a superficial or general measurement or by some other suitable method laid down by the Board (which should be specified), that he has satisfied himself that the value of the work done is not less than a specified amount in conformity with the contract agreement, and that, with the exception of authorised additions and alterations, work has been done according to the prescribed drawing and specifications. Detailed measurements must invariably be taken in respect of additions and alterations.</p>	
12.7	<p>Final payments will, however, in no case be made without detailed measurements. The measurements will be recorded in Measurement Book for lump sum contracts Form CE-23 on the completion of</p>	

RESPONSIBLE	ACTION	TIMING
	<p>the work as covered by the contract in addition to record of detailed measurements in respect of additions and alterations. A certificate of completion of the work according to the prescribed drawings and specification should be signed by some experienced engineer authorised by the Board.</p>	
12.8	<p>In order that a proper financial control may be exercised over the payments made, it is necessary that the accounts of additions and alterations should be kept quite distinct from those of the rest of the work. There is no objection to payment for additions and alterations being made before the completion of the work, if the detailed measurements of them have been made.</p>	
	<p>Exception : If contract is for supply and delivery of heavy machinery such as switchgear, power house equipment etc. the measurements should be recorded in the M.B. (Form CE-23) immediately on receipt of materials.</p>	
12.9	<p>The forms of bills used for payments in connection with lump sum contracts are CE-23 A and 23-B. These forms may be modified in consultation with the CAO in order to provide for any additional precautions that may be deemed necessary.</p>	
12.10	<p>Form CE-23 A should be used for intermediate payments which may be made to the contractor in accordance with this contract. No details of work done need be reproduced in the Bill, but a reference should be given to the number and pages of the Measurement Book in which the measurements of additions and alterations are recorded.</p>	
12.11	<p>The form provides for the "Secured Advances", if any, which under the rules may be allowed to the contractor. When such advances are allowed, an indenture should invariably, be obtained from the contractor and a detailed account of the material should be kept in Part II of the bill. No</p>	

RESPONSIBLE

ACTION

TIMING

records of the materials need be kept in the Measurement Book; the certificate printed on the bill must, however, be signed by the responsible officer not below the rank of SDO/AE/AEE.

- 12.12 Form CE-23B should be used for final payments made to contractor. The details of additions and alterations alone should be given in the bill. For the rest, the certificates prescribed in para 12.6 will be sufficient. As a further precaution the contractor should be required to add his acknowledgement in his own handwriting, a statement that he has received the payment in full settlement of all demands.

Note :-The form of final bill may be printed on yellow paper to distinguish it from that of the running bill.

Note :-The above laid procedure shall also be followed in cases where work is carried out by the Railways or any other Government agencies against advance payments deposited by the Board.

FORM TITLE

FORM NO.

Measurement Book for lump sum contracts

CE-23

Running Account bill for lump sum contract

CE-23 A

Final bill for lump sum contract

CE-23 B

**CHAPTER XIII : Material/Equipments received
directly at site**

RESPONSIBLE	ACTION	TIMING
	<p>The accounting in respect of material received at stores and then issued to the respective work estimates will be as per the procedure laid down in the 'materials accounting manual. For materials received directly at site from suppliers the following procedure will be adopted.</p>	
Junior Engineer	<ol style="list-style-type: none"> 1. Receive the material at site and inspect the same. 2. Take detailed measurements and make an entry in the Work measurement book (WMB). 3. Sign and forward to the sub-divisional clerk for arithmetical check. 	<p>As and when</p> <p>As per terms of agreement</p>
Sub-Divisional clerk	<ol style="list-style-type: none"> 4. After carrying out the arithmetical check have the Work measurement book verified by the Engineer in Charge being not below the rank of the sub divisional officer. 	Immediately
Engineer in-charge	<ol style="list-style-type: none"> 5. Scrutinise description, quantity of work/supply with reference to agreement/order and sign after verification. Ensure that work/supplies have been measured/check measured as per instructions issued by the Board from time to time and sign after verification. 6. Forward the signed work measurement book to the sub-divisional clerk. 	
Sub-divisional clerk	<ol style="list-style-type: none"> 7. Receive the work measurement book and tear perforated portions (Measurement Book Extracts) of the work measurement book and disburse as under : <ol style="list-style-type: none"> 1. Concerned section of the accounting unit 2. Retain one copy. 	Same day

RESPONSIBLE	ACTION	TIMING
	Return the work measurement book with the original copy (which is not perforated) to the junior engineer. The original copy retained in the work measurement book will form the basis for verification of bill.	
Concerned section (Accounting unit)	8. Receive the perforated portion of the work measurement book i. e. the measurement book extract and file the same.	As and when
Junior Engineer	9. Make an entry in Material Estimate Control Register (Form-MAT-20). For minor works or	Same day
	10. Make an entry in the Register of Initial (Works) Account.	Same day
	11. On receipt of bill from suppliers initiate procedures as detailed in chapter-'capital jobs undertaken by contractors' The accounting in respect of materials received directly at site from other accounting units is detailed below.	As and when
Junior engineer	12. Physical procedure for receipt of material from other accounting units will be the same as detailed in Steps 1 to 10 above.	
	13. Initiate procedure regarding receipt and acceptance of inter unit advice as detailed in the Manual on Interunit accounting.	
	FORM TITLE	FORM NO.
	1. Works Measurement Book	CE-OI
	2. Material Estimate Control Register	MAT-28
	3. Initial Works Register	CE-26

**CHAPTER XIV : Works undertaken by
contractors**

RESPONSIBLE	ACTION	TIMING
Accounting unit (Concerned Section)-Clerk	1. Receive a copy of the agreement from the concerned authority on the finalisation of agreements with the contractor. Scrutinise the same. File the agreement after scrutiny by both the accountant and the officer incharge.	As and when
Junior Engineer	2. After the procedure for taking measurements has been followed, prepare the bill on the authorised format in duplicate from the measurement book, sign the same and have it signed by the contractor. Forward the bill to the Sub-Divisional clerk for scrutiny.	As and when
Sub-Divisional clerk	3. Receive the bill and scrutinise with reference to the measurement book extract and Agreement/Order. When the bill is on the running account, it should be compared with the previous bill. The Memorandum of Payments should then be prepared showing therein any amount recoverable on account of the work or supply or on any other accounts. Check arithmetical accuracy. Further ensure that reference of Measurement Book page, Estimate agreement/order number and correct account head allocation are given. Make a note of the payment to be made on the measurement book extract. (Form CE-OI)	
	4. Append payment voucher if subdivisional officer is competent to pay the bill. Forward the bill along with the relevant measurement book extract to the Sub-divisional officer for authorisation.	Immediately
Sub-Divisional Officer	5. On receipt of bill compare the quantities in the bill with those recorded in the measurement book extract and see that all the rates are correctly entered and that all calculations have been checked arithmetically. Before the bill is authorised by the sub-divisional officer he should enter rates	

RESPONSIBLE	ACTION	TIMING
	either in the Abstract of Measurements or on the bill itself. The purpose is that the full rates as per agreement or order should be allowed only if the quality of work done or supplies made is upto the stipulated specifications.	
	6. Make a note of authorisation of the bill on the relevant measurement book extract.	Immediately
	7. If competent to approve, sign the bill and payment voucher and forward to the sub-divisional clerk. If not the bill should be submitted to the Disbursing Officer where the payment will be authorised after necessary scrutiny by the Divisional Accountant.	Immediately
Divisional Officer 8. (Accounts section clerk Concerned	Link the bill with the relevant measurement book extract and scrutinise with reference to the Agreement/Order. Check the contractor's ledger and ensure that the amounts recoverable from the contractor/supplier have been shown in the Memorandum of Payments. Make a note of the payment to be made on the measurement book extract.	
	9. Make a payment voucher entering the relevant details, Sign with date. Forward the payment voucher along along with the Bill and extract of WMB to the SAS/Divisional Accountant.	
SAS/Divisional Accountant	10. Receive the bill and scrutinize the same with reference to the contract/order and the measurement book extract. Ensure that the fundamental principles to incur expenditure have been observed.	
	11. After the bill has been checked Sign the payment voucher/bill and extract of WMB. Forward there to the AO/XEN for approval.	Next day
AO/XEN	12. Receive the bill, scrutinize and ensure that the above mentioned procedure has been followed. If found in order, authorise the same.	
	13. Return the passed payment Voucher along with the measurement book extract to the Accounts Section.	Immediately

RESPONSIBLE	ACTION	TIMING
Accounting unit (concerned section) Clerk	14. On receiving back of the passed voucher remove the measurement book extract and file the same. Enter in the bill register and forward to the cashier.	Immediately
Cashier	15. Receive the bill and initiate payment procedure as detailed in the cash and bank manual.	Immediately
Divisional office Accounts section	16. Ensure that the journal voucher is posted to the register of initial (works) Account.	Month end
	17. Post the consolidated entries to the contractor's control account in the general ledger.	—do—

CHAPTER XV :—Material Issued Direct to Works Constructed Departmentally

15.1 An account of all materials drawn either from stores or received direct from supplier should be maintained in Form No. CE-28 Register of initial (Works) Account for works estimated cost of which is one lakh or more or any limit fixed by the Board. For the works estimated amount of which is less than Rs. one lakh the account shall be maintained in Form No. MAT-28 "Material estimate Control Register."

15.2 Account of material issued to Major works shall be maintained both in quantities and values in part I of register of Initial (Works) Account except in respect of carriage and incidental charges.

15.3 A detailed account of petty items (quantity as well as value) shall be maintained in Part-II of the Register.

15.4 In part I of the register the materials received on the work shall be posted by JE/SO or any other subordinate incharge of the work from the store requisitions or other voucher as and when it is received. Similarly return of material shall be recorded on the occurrence of the event as minus entries. Every month SDC/SDO should check entries made by the JE/SO and sign the Register in token of check.

15.5 Immediately after completion of a work the surplus materials should be returned to stores or transferred to other works-in-progress within the same accounting unit if permitted by the competent authority (see subject Code-23 of Material Accounting Manual) so that (i) the accounts of the work may promptly receive credits, (ii) the balance of materials in Part I of the register as far as possible, represent the net cost of material actually used on construction (iii) the surplus balances awaiting clearance may be reduced to minimum. The account of materials used shall be maintained in Part IV Statement of material used on works of the register.

15.6 Within one month from the completion of the work the Register of Initial (works) account shall be closed. The SDO will check and tally the entries in both copies of the register. He will also verify the unused balance of material lying actually at site with paper balances of unused material Col. 45 of the register and sign. Difference if any, should be stated in Col. 47 and 'how adjusted' in Col. 48 of Part I of the Register.

15.7 The SDO should encircle with his initials the quantities checked measured by him in Part IV. The SDO will check and measure the entries in both the copies of the register before submission to Divisional Office. The verification of unused materials and consumption shall be entered in Part IV of the register.

15.8 The materials at site of all the works Major/Minor which were in progress on the last day of financial year shall also be verified physically with the paper balances as per register and submitted to Divisional office.

15.9 It is, however not necessary that the balance should be verified at the close of the year if,

- (i) the work has been under construction for not more than 3 months,
- (ii) the account of works are expected to be closed within 3 months or
- (iii) the balances were verified at any time during the year.

B-Disposal of Surplus Materials

15.10 All surplus materials at site of works which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should if likely to be of use on other works within a reasonable time, be transferred to works-in-progress if permitted by the competent authority (see subject 23 of Material Accounting Manual) or brought on the Stock Account, their value should be credited to the work from which they are returned and debited to the work to which the material is transferred or to stock, as the case may be.

15.11 No credit should be allowed to a work on account of surplus materials if they are unlikely to be of any use within a reasonable time, but a list of such materials should be maintained in the Sub-Divisional and Divisional offices as a supplement to Register of Initial (Works) Account/Material Estimate control Register and returned to stores.

15.12 Board does not undertake to take over from contractors, whether before or after the completion or determination of contracts surplus materials which were originally procured by the contractors for themselves or were issued to them and debited to their accounts (see subject code-21/22). Such materials are the property of the contractors and can be taken over by the Board, if required, for use on other works in progress, only by special arrangements and at the prevailing market rates. If the materials were originally supplied by the Board the price allowed to the contractor on reacquisition should not exceed the amount debited to the contractor excluding the storage charges, if any.

Note 1. Contractors are, however, not at liberty to remove from site of works without the written permission of the Divisional officer, materials which have been issued to them for use on a work, and a stipulation to this effect should ordinary be entered in their agreements.

Note 2. Result of physical verification as per para 15.8 should be recorded in part IV of the register on a page which should be set apart for this purpose.

**CHAPTER XVI : Check of materials used in the Electrical works
constructed departmentally or under Piece-work
contract at labour rates.**

The following procedure should be observed for checking the material issued direct to an estimate for an electrical works (Service Connection, Local Distribution Lines, etc) executed departmentally or under piece work/contract at labour rates.

16.2 As soon as a work has been completed, the subordinate incharge of that work should arrange to return the unused materials, if any, left at the site of the work, through form MAT-34 "Stores Return Warrant". He should then check by actual count or measurement, as the case may be, the non consumable materials actually used on the work and record the result of the check in columns 1 to 7 of the form of statement CE-30 "Measurement Book of Materials used on Electrical Works". In the case of consumable stores, such as kerosene oil, compound, tape, etc. only approximate quantities used in the work should be noted in the above column of the statement as it is not possible to check them by actual count or measurement.

Note i) In checking the materials or recording the result of check in the statement, the subordinate concerned should on no account refer to the documents connected with the issue of materials, e.g. Stores Requisitions, Stores Transfer Warrants and Stores Return Warrants.

ii) The statement should then be signed by the subordinate in the space provided for the purpose at the bottom and submitted to the Sub divisional Officer or other Engineer officer in immediate charge of the work who should carry out following checks :

a) Sub Divisional Officer incharge of Local Distribution Centres upto 6000 consumers.

The SDO should check all entries relating to Industrial connection and also where mains and sub mains have been laid. In respect of general and Commercial consumers, 20% of the service lines including all service lines having lengths of more than 30 meters.

b) Where the Sub Divisional Office has more than 6000 consumers and Junior Engineer is attached to that Sub Division.

The Junior Engineer will perform the same function, as under item (a) above. The SDO will checkd 50% of the entries relating to industrial connections and mains/sub-mains. The check would also include the connections in Sub officer(s) under the charge of JE (s)

c) Junior Engineer incharge of Sub Office.

The Junior Engineer will perform the same function as under item (a) above.

iii) The Sub divisional clerk should then prepare in the form printed at the back of the statement an abstract of all materials issued to the work from all the Stores Requisitions Stores, Transfer Warrants and Stores Return Warrants as booked in the accounts of the work from time to time, transfer the totals of the abstract to column 9 of the statement for purposes of comparison with the quantities recorded in column 7 as a result of the check and sign (with date) the following certificate at the bottom of the statement. "Certified that entries in column 9 represent the total quantities of materials actually issued (less returned if any) to the work during the course of its constructions."

Note : Where there is only one requisition or stores Transfer Warrant against which materials have been supplied and none of these materials have been returned to stores or transferred to some other work and no materials have been purchased for direct issue to work, the abstract need not be prepared. The number and date of the Stores Transfer Warrant or Stores Requisition should, however be given in the column provided for the purpose in the form of "Abstract of Materials issued," appearing on the reverse of the statement. In such cases column 9 of the statement in the Measurement Book of Material used on Electrical Works will be completed direct from the Stores Requisition or Stores Transfer Warrant.

(iv) The statement duly completed in the manner prescribed above, should then be placed before the Sub-Divisional Officer for approval, which should be given by him after comparing the quantities issued. If any appreciable differences are found, they should be investigated and necessary action taken.

16.2 The form of statement CE Form 30 will be bound in books of 100 sheets each and the books and pages thereof will be machine numbered. Each Book will have an index for facility of reference and check.

CHAPTER XVII : Accounting procedure for dismantlement of works.

The following instructions should be observed in connection with the disposal of materials received from the dismantlement of Boards permanent works (as opposed to temporary service connection the procedure for which is laid down Chapter No. XIX).

- A Dismantlement without Replacement

17.1 Before any permanent work, including service connection is dismantled without replacement, sanction of the competent authority to its dismantlement and write off should be obtained in writing. In making the applications for sanction, detailed reasons necessitating and justifying the dismantlement should be stated for the information of the sanctioning authority. Where it has been necessary to dismantle a work because it has never been used or has been used very little, the circumstances under which it was originally constructed should be stated.

17.2 The cost of dismantlement should be debited to the annual maintenance estimate of the scheme concerned provided the expenditure involved on dismantlement does not cause any excess over the estimate. Otherwise a special estimates debitible to GH-77.5 should be framed and sanctioned by the competent authority to cover the expenditure.

17.3 Immediately after a work is dismantled, an inventory of all materials dismantled, whether in serviceable condition or not, should be prepared and entered in Form No. CE-43 Register of dismantlement by the official in charge of dismantling the work. The inventory should be verified by the Sub Divisional Officer who should add his dated initials to the register in token of the verification.

17.4 The accounting entries in regard to work dismantled shall be as under :—

- i) Original value of the Asset (estimated if not known) shall be credited to GH-10 (account code concerned)
- ii) Accumulated depreciation shall be debited to GH-12 (account code concerned)
- iii) Written down value of the asset shall be debited to GH-16 (account code concerned)

17.5 Serviceable materials/scrap shall be transferred to stores. The credit on account of aforesaid materials/scrap when received from stores organisation shall be credited to GH-16 (account code concerned). The balance (debit) under GH-16 if any, shall be charged to Revenue (account code 77.7). If there is any gain, the same upto the amount of depreciation provided, shall be credited to account code 62.4. The excess gain over the original value of the work/asset shall be credited to Capital Reserve (account code 56.2).

B. Dismantlement for the purpose of improvements or replacements

17.6 In the case of permanent works/assets including service connections to be dismantled for the purpose of improvement or major replacement (see para 2.30 of Basic Accounting policies) the estimate should provide for the cost of dismantlement of existing work in addition to the cost of new work and be sanctioned by the competent authority. The expenditure on improvement/replacement work shall be allocated under GH-14 Work-in-progress. The dismantlement charges will be debited to Revenue (Account code 77.5).

17.7 The accounts of work/asset dismantled will be adjusted as per entries given in para 17.4 and 17.5.

17.8 Expenditure on minor replacement shall be charged to Revenue as R & M expenditure.

Note :—Minor replacement is defined as replacement of any asset or part of the asset for which a separate fixed record is not required to be maintained (see para 2.30 of Basic accounting Policies)

17.9 Materials recovered from minor dismantlement shall be entered in Form No. CE-43 Register for dismantlement and checked by the SDO.

17.10 The value of dismantled serviceable materials returned to stores shall be credited to account code 62.4 Gain on Sale of fixed assets.

C. Vehicles/Furniture & fixtures/Office Equipment

17.11 When assets like vehicles, furniture & fixtures or office equipment are declared unserviceable by the competent authority, their value will be adjusted as under—

i) Original value (estimated if not known) shall be credited to Account code 10.7/10.8/10.9 as the case may be.

ii) Written down value of the asset shall be debited to account code 16.1/16.2. Credit of Sale value of unserviceable asset when received shall be credited to account code 16.1/16.2. Balance (debit) under these head shall be charged to Revenue (account code 77.7) under proper sanction. Gain if any, shall be credited to account code 62.4.

D. Entries in Asset Records

17.12 Necessary entries in respect of works dismantled without replacement shall be made in Part-II of Fixed Asset Card (Form No CE-2A) Fixed Card and Fixed Assets Register (Form No. CE-2)

17.13 As regards works dismantled with replacement, the entries in Fixed Assets card will be made in its Part-II and III and Fixed Assets Register.

17.14 Entries in respect of vehicles, furniture & fixture and office equipment shall be made in Fixed Assets Card and Register of General Assets.

CHAPTER XVIII : Disposal of material received from the dismantlement of the works during the course of normal periodical repairs and replacements covered by the annual or special maintenance estimates.

RESPONSIBLE	ACTION	TIMING
J.E. Sub Division	<ol style="list-style-type: none"> 1. Visit site of work and ascertain items requiring repairs or replacement. 2. Prepare store Requisition (SR) for drawal of new materials from stores required for replacement & put up to SDO after entering the same in Register of Materials to be received from dismantlement (Form CE-25). 	As and when
S.D.O.	<ol style="list-style-type: none"> 3. Scrutinise and approve SR. See that the materials proposed to be drawn from stores compare reasonably with unserviceable material likely be dismantled on repairs or replacement. 	Immediately
J.E.	<ol style="list-style-type: none"> 4. After the work of repairs or replacement is completed, prepare an inventory of materials dismantled from works and enter in the Register of Dismantlement in Form No. CE 43 (Old form CA-104). Enter all items of dismantled materials such as conductors, cables, wires of all sizes and description cartridge Fuses, poles, stays, brackets, tee-boxes, channel iron etc. in the register. Send register to SDC. 	As and when
S.D.C.	<ol style="list-style-type: none"> 5. Receive Register of dismantlement. Make comparison with materials entered in Register of Materials to be recovered from dismantlement. Initial it in token of verification and put up to SDO. 	Same day
S.D.O.	<ol style="list-style-type: none"> 6. Verify the materials with those entered in Register and sign it in token of verification. <p style="margin-left: 40px;">Note :-Ordinarily no serviceable materials are likely to be dismantled during the course of periodical repairs and replacements, but</p>	

RESPONSIBLE	ACTION	TIMING
	<p>should such a contingency arise, the materials should be entered in the Dismantlement Register as indicated in Step 4 above.</p>	
JE	<p>7. Maintain account of material drawn from stores and those received back from works after dismantlement in the Material Estimate Control Register (MECR) in Form MAT-28. Give cross reference of item No./page No. of Dismantlement Register in MECR and Vice-versa.</p>	
	<p>This register will be checked by the SDC and signed by the SDO every month.</p>	
JE	<p>8. Prepare Store Return Warrant (SRW) for the return of dismantled materials to stores. Follow procedure as per subject Code 20 of material Accounting Manual. Put up SRW to the SDO along with Dismantlement Register and MECR for his approval. The value of serviceable material shall be credited to Revenue (A/c Code 62.360 "Other Misc. Receipt from trading")</p>	
SDO	<p>9. Scrutinise the SRW with the entries in the Dismantlement Register and MECR and approve.</p>	

CHAPTER XIX : Temporary Connections-Accounting Procedure

19.1 Temporary connections for electric energy are required to be given for temporary needs only i.e. Ceremonial occasions, fairs, festivals etc. Such connections should be dismantled or removed when the occasion for which it was installed is over. In this connection also refer instruction No. 259 of Sales Manual.

19.2 The cost of all temporary service connections excluding meters irrespective of the period of their duration should be charged to Account code 14.625-Service connections-Temporary supply of power.

Note :- Ordinarily a meter would be available from the spare stock of Tools and plant Meters. Should, however a case arise in which a spare meter is not available, a meter should be drawn from stock chargeable to account code 14.631 Metering Equipment.

19.3 The detailed procedure for the preparation of estimates, booking of expenditure, and accounting for materials issued and dismantled is as follows :-

- i) A separate lump sum annual estimate, should be prepared for each Distribution Sub Division for the probable number of temporary connections, and sanctioned by competent authority.
- ii) The estimate should provide for the following items :-
 - a) Cost of material required (After taking into account material already in hand).
 - b) Labour required for both erection and dismantlement,
 - c) Lump sum provision for the credit of the approximate depreciated value of the dismantled materials, which are estimated to be left on hand at the end of the year.
- iii) As in the case of estimates for individual permanent service connections for general supply, and upto 70 KW for industrial supply, a separate sub-estimate for each temporary connection should be prepared in the sub divisional office concerned against the lump sum estimate and approved by the competent authority. The sub-estimate should as usual, be supported by a Justification Slip.
- iv) New materials should be drawn from stock from time to time as each sub-estimate is approved, according to actual requirements which should be determined after taking into account the materials already available from previous temporary connections which have been dismantled. The cost of the material thus drawn from stock should be debited finally to the main lumpsum estimate.

- v) As each temporary service connection is dismantled, the serviceable materials should be collected and stored separately in a room or godown called Store for Temporary Connection Materials for re-use on subsequent temporary connections as required.
- vi) A detailed account of receipts and issues of materials for temporary connections should be maintained in 'Material Estimate Control Register' in Form MAT-28 by JE. Receipt of material after dismantlement of temporary connections should also be entered in this register. This register shall be checked by the SDC and signed by SDO every month.
- vii) The store for temporary connection materials will be in the charge of JE, who will be responsible for maintenance of the accounts in the above form.
- viii) The materials issued for temporary connections should be counted half yearly by the JE incharge and yearly by the SDO and a certificate of this having been done recorded in the register under dated signatures of both, as check is made by each. Any material found unserviceable at the time of physical count should be written off under the orders of the competent authority on survey report Form MAT-44.
- ix) At the end of each year, the depreciated value of the used and dismantled materials should be assessed by the SDO. A JV for difference between value outstanding under the account code-14.625 and assessed value should be prepared by crediting to account code 14.625 per contra debit to account code 77.160 and forwarded to divisional office alongwith monthly account for the month of March.
- x) Return unserviceable materials to store and follow procedure laid in subject 30 of material accounting manual.

CHAPTER XX : Work Related Costs

RESPONSIBLE	ACTION	TIMING
	A—Material related Costs Chargeable to Works	
20.1.	All materials related costs recorded at an accounting unit under which only capital construction activities are carried out shall be charged to capital works.	
20.2.	At a location under which capital construction as O & M activities are being carried out, only the following costs shall be charged to works :	
	(i) Inland freight on imported capital equipment.	
	(ii) Freight on local capital equipment.	
	(iii) Testing charges-capital equipment.	
	(iv) Incidental stores expense-capital equipment.	
	(v) Octroi on capital equipment.	
	(vi) Advertisement for tenders etc. for purchase of capital equipment.	
	B—Employee costs of Boards' staff and employee costs chargeable to works	
20.3	All employee costs in respect of construction units shall be fully charged as cost of capital assets.	
	For an O & M cum capital unit, the procedure for accounting employee costs shall be as follows :	
	(i) Work-charged employees and daily labour working on capital works-monthly payments such as salaries/wages, allowances, overtime & other allowances shall be capitalised. Bonus and monthly contribution to Provident Fund scheme should also be capitalised,	
	(ii) Additional emoluments (e. g. project allowance) to O & M staff for working additionally on a capital project shall be recorded in a separate account on accrual and shall be fully capitalised.	

- (iii) A separate pay roll shall be prepared for a group of regular staff members, if any, deployed exclusively or largely on capital jobs. The cost should be booked under distinct department codes such as 'construction' or 'project section' etc. All monthly payments and bonus recorded under such departmental codes shall be fully capitalised. However, no part of retirement benefits should be capitalised.
- (iv) In respect of other permanent employees who work on both capital and O&M jobs without additional emoluments, Centage of the employee costs to be capitalised, shall be intimated by the C.A.O.

Procedure for classification of employee costs as 'capital'

20.4 For the purpose of determining employees costs chargeable to capital works, the following classification of employee costs shall be adopted :

- (i) Employee costs recorded at construction stores divisions/construction circle/construction workshops etc. where no activities, relating to O&M are carried out shall include :
- (a) cost of work charged employees and daily labour.
 - (b) cost of regular staff deployed at the locations throughout the year.
 - (c) cost of regular staff deployed for part of the year. In such cases it may, happen for example that an employee's two months salaries etc. are booked here when he was deployed here but the annual payments like bonus and LTA (part of which is relating to these two months) is paid and recorded at some other location where he is deployed at the time of such payments. In case of some other employee,

full year's annual payments like bonus may be paid and recorded at the construction units although he has worked there only for say 4 months. No adjustment need be made for such minor inaccuracies.

- (ii) At accounting units which have both O&M and construction work, employee costs shall include :
- (a) cost of work charged and daily labour/supervisors retained specifically for one or more capital jobs.
 - (b) additional emoluments (project allowance) given to O&M staff at a location for also doing the work related to capital projects.
 - (c) cost of regular staff members deployed *exclusively* or *largely* on constructions jobs for example, project section, design section etc. at Head office, Project Accounting staff at a division, construction engineers at a power station where 2 units are in operation and 3rd unit is being set up, capital store staff if such a separate stores is set up and so on.

C—Expenses Chargeable to Capital Works

- 20.5 All expenses in respect of construction units shall be fully chargeable as cost of capital assets.
- 20.6 At an O&M cum Capital location (where both Capital and O&M work is being carried out) only the following expenses shall be capitalised :
- (i) Insurance on assets under construction
 - (ii) Legal charges and stamp fees in connection with agreements with capital suppliers/contractors
 - (iii) Fees payable to foreign technicians for capital projects
 - (iv) Expenses incurred for foreign technicians for capital projects
 - (v) Technical documentation & design charges

RESPONSIBLE	ACTION	TIMING
	<p>(vi) Other consultancy charges-projects (which includes architectural fees)</p> <p>(vii) Power consumed for construction.</p>	
	<p>The amount billed in respect of power consumed for construction at any location recorded through a separate meter shall be Capitalised. Where the Board has installed a Diesel Generating Set for meeting the power requirement of a Capital Project, the cost of operating and maintaining the set shall be Capitalised. The cost of diesel generating set shall be debited to construction facilities A/C Code 15.6 and depreciation charged thereon shall also be Capitalised.</p>	
	<p>20.7 No part of any other administration and general expenses shall be charged to capital works.</p>	

**CHAPTER XXI : Method of Allocation of Employee
Costs and Expenses over Various
Assets**

RESPONSIBLE	ACTION	TIMING
Accounting Units (Accounts Section)	<p>21.1 Staff costs, materials related expenses and other expenses which are chargeable to capital works shall be :</p> <ul style="list-style-type: none"> (i) Identified to specific capital works wherever possible. (ii) Failing which, identified to a specific group of capital (and within the group allocated on an advalorem basis). (iii) Failing which, identified to a project wherever possible (and allocated on advalorem basis over various work within the project). (iv) Failing which allocated on an advalorem basis over various projects and various work within each project. <p>21.2 Identification to one or more work should be done only if possible to identify without any allocation. In all other cases, <u>ad-valorem</u> allocation shall be adopted. (Para 1.4 of Annexure V to the Electricity (Supply) (Annual Accounts) Rule 1935.</p> <p>2. Pass the relevant accounting entry debiting the capital work-in-progress account GH-14 in cases where identification to one or more works is possible and in other cases where an ad-valorem allocation is required the debit will be to the Revenue Expenses Reclassified-Pending Allocation over capital work account. (Account Code 15.202).</p> <p>EXPLANATIONS</p> <p>(1) By 'ad valorem basis' is meant allocation of capitalisable expense as a % of the capital expenditure incurred during the period on that job/project and not as a % of total capital expenditure on that job/project including the expenditure incurred in previous periods of allocation.</p>	Monthly

Basic

- (2) For the purpose of allocation, the 'term capital expenditure' would include progress payments on supply-cum-contracted work order which are to be recorded in a separate account.
- (3) No part of the staff costs or other expenses chargeable to capital works shall be allocated over the capital expenditure on furniture, office equipments, vehicles and any other bought out item or on capital expenditure for take-over of licensee.
- (4) The work of capitalisation of assets commissioned during the period cannot be expected to be kept pending merely for determination of total capitalisable expenses incurred during the period. Methods of allocation using fair estimates of such capitalisable expenses may be adopted, where necessary.
- 21.3 Every year in the first week of April, AO/Pay & Accounts shall intimate to Construction divisions/units expenditure on account of Pay and Allowances of Xens/AEEs/AEs during the preceeding year but no debit shall be raised by him in this regard. The accounting units shall debit the aforesaid expenditure to account code 15.202 Empldyees costs per contra credit to 75.9
- 21.4 As regards allocation of expenditure on account of pay & allowances and other expenses of offices CEs/Design Directorate/SEs, AO/Pay & Accounts and other accounting units shall intimate expenditure on account of salary and administration & general expenses to Dy. CAO of Organisation concerned who shall also ascertain works expenditure from accounting units and work out centage to be levied on works expenditure and intimate the centage to accounting units of the organisation for adding the same on expenditure during the year on each work by debit to work in progress (GH-14) per contra credit to account code 75.9/76.9
- 21.5 Centage fixed in the above para shall also be intimated to CAO (A&R)

RESPONSIBLE	ACTION	TIMING
21.6	<p>(i) According to sub para (4) of para 2.10 of Accounting policies no part of employees costs are to be capitalised in respect of regular Board employees who work on capital and O&M cum Capital location. But Board has made departure from the aforesaid policy and decided to add certain percentage of employee costs in respect of (Accounting units, Circle offices, CEs & Sectt) on the Capital works executed by O&M cum capital units. Accordingly in the month of March CAO (A&R) shall intimate centage to be levied on capital expenditure on account of General Estt. & H.O Estt.</p> <p>(ii) The accounting units shall add employee costs at the rate intimated by CAO after taking into account works expenditure for the month of March.</p> <p>Note : For the purpose of comparison of total expenditure against an estimate of a work with the estimate, the amount of the employee costs added as per above para shall be excluded from the total Expenditure.</p>	
21.7	<p>For subsequent increase/decrease in staff costs and other expenses, refer to para 2.17 of the Basic Accounting policies.</p>	

CHAPTER XXII : Capitalisation of Interest on Funds Utilised on Construction Stage.

22.1 The amount of interest on funds utilised for construction works shall be worked out every year and capitalised. The amount of interest so capitalised shall be included in the cost of assets and the same shall along with the basic cost of assets, be depreciated in normal course over the expected useful life of the assets.

22.2 The accounting policies in regard to capitalisation of interest on funds utilised at construction stage as laid down in para 2.93 to 2.96 of Basic Accounting policies are stated below :

- (i) No capitalisation of an imputed interest cost (notional interest) on the Board's own funds and interest free finance shall be permitted.
- (ii) Every year, a portion of the interest payable on the interest bearing borrowings which relate to financing of capital assets at construction stage i.e. till the point of commissioning of assets shall be computed in the manner prescribed in para 1.42 and 1.43 of Annexure V of the Electricity (Supply) (Annual Accounts) Rules 1985 and be capitalised.
- (iii) The amount of interest so computed and capitalised shall be reduced from the amount of interest for the year and only the balance amount shall be charged to the Revenue Account for the year.
- (iv) No part of interest shall be capitalised in respect of assets which involve no time period or involve insignificant time periods for bringing the assets into usual conditions. Example of such assets are :
 - Purchase of new vehicles
 - Purchase of furniture items
 - Purchase of office equipments.
- (v) The amount of interest capitalised shall be included in the cost of the assets which involve significant time periods at construction stage and the same shall, along with the basic cost of assets, be depreciated in normal course, over the expected useful life of the assets.

Computation of interest and factors to be considered for capitalisation of interest at construction stage

- 22.3 (i) Every year interest on funds utilised during Construction Stage shall be computed by CAO (A & R section) according to method outlined in para 143 of Annexure V

of the Eley (Supply) (Annual Accounts) Rules 1985 after taking into consideration the factors given in 1.42 of the aforesaid rule,

- (ii) Interest to be capitalised shall be intimated to Accounting Units concerned for including the same in the expenditure of the work/Asset executed during the year.

Method of allocation of interest over various Assets

22.4 The method of allocation of staff costs and other expenses over various Assets given in para 1.4 to 1.8 of Annexure V of Rules referred in para 22.1 (ii) shall also be applicable for allocation of interest over various Assets.

CHAPTER XXIII : Land and Buildings

A—Land Cost

23.1 Land cost shall comprise of the following :—

- (i) Purchase price of land.
- (ii) Compensation for acquisition of land.
- (iii) Compensation for trees and crops on the acquired land.
- (iv) Legal charges stamp duty, etc. incurred in order to secure effective title.
- (v) Land revenue and other taxes paid during the stage of land development.
- (vi) Site preparation costs, such as cost of levelling hills or filling low spots, cost of clearing trees, etc.
- (vii) Cost of demolishing an unwanted structure if the land is acquired with such a structure.

Cost of Land Improvements

23.2 Cost of land improvements having a limited life such as cost of landscaping, gardens, sidewalls, fences and digging for sewage system shall also be added to cost of head 'cost of land development'.

Land as a future plant site

23.3 Land may be purchased or acquired as a future plant site for projects which are yet to be taken up (e.g. land purchased for a project which is sanctioned in principle, but detailed survey and investigation is continuing). Cost of such land shall be debited to capital work-in-progress account.

Cost of development on lease hold Assets

23.4 The cost of development on lease hold assets shall be accounted for under Account Code 14.103.

B—Buildings

23.5 In case of purchase/acquisition of a building, the building costs shall include the following items :

- (i) Purchase price.
- (ii) Compensation for acquisition of building.
- (iii) Payments to tenants to cancel their tenancy rights.

- (iv) Expenses such as legal charges, stamp duty etc. incurred for securing an effective title.
- (v) Repairs, alterations and improvements to put the building in usable condition.
- (vi) Architect's fees for remodelling, alterations, improvements before the building is first put to use.

23.6 Cost of a constructed building shall include the following items :

- (i) Cost of construction comprising of materials, labour, contractor charges and depreciation on construction machinery.
- (ii) Surveying.
- (iii) Cost of obtaining permits, sanctioned plans, occupation certificates from municipal or other bodies.
- (iv) Architectural fees.
- (v) Insurance on uncompleted structures.
- (vi) Cost of excavation (excavation is not a cost of land development).

Purchase of a building along with land

23.7 When a building is purchased along with the land, the purchase cost shall be allocated between the land and building based upon a technical and commercial appraisal. If a part of the purchase consideration towards land is for lease rights to the land, that part should appropriately be classified as leasehold land.

Assets awaiting Conveyance in favour of the Board

23.8 In the case of purchased assets, wherein formal conveyance is delayed and the Board has in the meantime put the asset to use, the cost of asset shall be shown as fixed assets. The fact of pending conveyance of the asset may be disclosed by way of a note to the accounts.

CHAPTER XXIV : Imports and Foreign Currency Transactions

Imported Equipments

24.1 Capital equipments, spares and other materials imported by the Board shall be valued as follows for receipts and issues account :

- | | | |
|------------------|------|--------------|
| (1) Cost | } | C.I.F. value |
| Freight | | |
| Insurance | | |
| | PLUS | |
| (2) Customs duty | | |

Refunds of Customs Duty/Port Trust Charges

24.2 Refunds of customs duty or port trust charges shall be credited to revenue unless the amounts are material in which case the portion, if any, relating to import of capital assets shall be deducted from the cost of the assets.

Foreign Currency Transactions

24.3 When a foreign currency transaction is being first recorded in the Board's books of accounts, the assets, liabilities, income or expenses arising from the foreign currency transaction shall be translated at the official exchange rate in force on the transaction date.

24.4 All amounts owed to the Board or owed by the Board in foreign currency outstanding at the Balance Sheet date (including liability in relation to acquisition of fixed assets) shall be translated at the official exchange rate in force as in the balance sheet date. If the amount derived on such translation is different from the amount at which the receivable or liability is appearing in the books of account, the difference shall be recorded in the books as under :

- (i) Increase in the amount of receivable or decrease in the amount of liability shall be treated as a gain and be credited to exchange variance reserve.
- (ii) Decrease in the amount of receivable or increase in the amount of liability shall be treated as a loss and shall be debited to exchange variance reserve. If as a result of such debit, the net balance in reserve account is a debit balance, the amount of debit balance shall be charged to revenue for the year as 'loss on exchange rate variation'.

24.5 Gain or loss arising on account of difference between actual amount received/paid and the amount at which the item is appearing in books shall also be treated in the same manner as above.

24.6 Where any revaluation or devaluation of rupee vis-a-vis the currency in which the liability is to be discharged is more than 10% at one time, the same shall not be treated in accordance with the above-mentioned policy relating to treatment of such situation shall be as follows :

- (i) The increase or decrease in the amount of foreign currency liability shall be accounted for as an increase or decrease in the cost of the assets financed by the liability.
- (ii) The depreciation for the past years shall also be reworked for the assets where the conditions laid down in following paragraph are fulfilled.

Retrospective Reworking of Depreciation

Retrospective reworking of accumulated depreciation owing to change in the amount of cost of an asset shall be made only where the increase/decrease in the amount of cost is more than

—Rs. 50,000/- for an asset and

—Rs. 20% of the cost booked earlier

In all other cases, the depreciation in the balance life of the asset should be increased or decreased proportionately so that 90% of full cost (or 100% in case of lease hold assets) is depreciated over the estimated useful life of the asset.

CHAPTER XXV— Miscellaneous instructions for the execution of works

25.1 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 on in such a manner as to interfere as little as possible with the traffic or ordinary pursuits of the people. Temporary roads and bridges should, when necessary, be provided and particular attention should be paid to the adequate lighting at night of all obstructions to public roads and rights of way. The occupation of land should, when practicable, be so timed as to not lead to the destruction of standing crops. Brick and lime kilns should not be erected so close to the inhabited part of any town or cantonment as to be a nuisance.

25.2 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 the concurrence of the principal civil or political authority unless under the orders of the Government within whose jurisdiction the edifice stands.

(ii) On no account is any church, chapel, mosque, temple Gurdwara, tomb or other building devoted to religious use, to be occupied as a dwelling-house, or for any other purpose, without the consent of the persons interested and the sanction of the principal civil or political authority.

25.3 All interruptions of large work in progress should be immediately reported to the Superintending Engineer, the causes and probable duration of such interruptions being duly explained.

25.4 All unusual losses in the manufacture of materials must, on their occurrence, be reported to the Superintending Engineer.

25.5 Carriage of any description, employed for purposes connected with Boards works, is as liable to be impressed for military purposes as carriage employed by the private individuals.

25.6 The Superintending Engineer may, if he deems it necessary, direct the Divisional Officer to suspend the commencement or progress of any work pending the orders of the Board.

25.7 An order book should be opened and kept on all important works in which all important orders to the Executive subordinate or to the contractor should be written.

25.8 On extensive works, where large labour force is collected, the importance of need hutting, water supply, and sanitary arrangement must be borne in mind, and all reasonable precautions must be taken to maintain the health of the labour force and prevent or arrest the progress of epidemics.

25.9 Any reasonable outlay for such temporary cover as may be needed for bodies of work-people of considerable magnitude, for the marking out, clearing and draining of their temporary stations, also for entertaining some small temporary establishment to look after the latrines, one or two policemen, and hospital establishments may be authorised as forming part of the contingent outlay on the work under execution, but in framing large project, for which the provision of such works can be foreseen, such expenditure should as far as possible, be specifically provided for in the project estimate.

Expenditure on Inauguration Ceremonies

25.10 The expenditure incurred with the sanction of competent authority in ceremonies in connection with the inauguration of important Board works should be debited :

- a) in the case of Project to sub head 'Misc Works'. For this purpose a special estimate should be prepared.
- b) in the case of other works, to the contingencies of the sanctioned estimates.

CHAPTER XXVI—Capital spares at generating stations

26.1 Generating stations require ready stock of a large number of spares to prevent interruption in power generation in cases like breakdown or damage to original spares in the installed assets, such spares are normally procured, at the initial stage of installation of the plant.

Capitalisation of capital spares at generating stations

26.2 Capital spares at a generating station purchased prior to commissioning of the generating station shall be capitalised upon 'capitalisation of the generating station' for which the spares are purchased.

According to para 2.53 of Basic Accounting Policies Capital spares purchased subsequent to the commissioning of the generating station shall be capitalised upon purchase. But the Board has deviated from this policy and decided to charge the cost of spares subsequently purchased to 'Materials Stock' and book the cost to R&M estimates when issued for use.

Capital spares at generating stations

26.3 The accounting policy in respect of capital spares purchased with the equipment at generating stations is given below :

- (i) The capital spares at generating stations should be treated as a capital asset.
- (ii) Accounting shall be done together for the entire lot of the spares and not item by item.
- (iii) The total cost of all the spares shall be capitalised.
- (iv) No accounting shall be done at the time of issue of such spares for replacement in the generating plant.
- (v) However, on the other hand, depreciation shall be charged on the total cost of the entire lot of spares.
- (vi) For the purpose of charging depreciation the estimated useful life of the spares shall be assumed to be equal to the estimated useful life of the generating plant.
- (vii) On this basis, depreciation equal to 100% (not 90% as in case of other assets) of the cost of spares shall be charged by the time the generating plant is to be retired.
- (viii) On expiry of the life, the spares will, therefore, be valueless.

- (ix) The spares remaining unutilised may be sold along with the retired generating plant. Entire sale proceeds should be treated as gain on sale of assets since 100% depreciation is charged in the past.
- (x) In respect of the stock of spares remaining unsold on retirement of the plant, no accounting shall be necessary. However quantity account will be kept in Asset record.
- (xi) If some spares are sold and some are not sold, the accounting is necessary only for spares sold i.e. treat the sale proceeds as gain on sale of assets.
- (xii) If some spares are transferred by the generating station to another generating station requiring them, no accounting of value is necessary in such case.

**CHAPTER XXVII : Closure of a work estimate and
commissioning of assets**

RESPONSIBLE	ACTION	TIMING
Executing authority	1. After the work has been completed ensure that all costs pertaining to the estimate have been accounted for and if bills have not been received, then a provision should be made for these unbilled costs. Further ensure that all unused material have been returned to the stores. Follow procedure laid down in Manual on Materials Accounting.	As and when
	2. Ensure that the Register of Initial (Accounts) works, in case of works costing more than Rs. 1,00,000/- and Material estimated control register (Form MAT-28) and EMB in case of other works, have been checked.	Immediately
	3. Petty deficiencies and surpluses due to the adoption of formula within limits laid down by the competent authority for determining the quantities used in construction may be adjusted under the orders of the Divisional Officer by debit or credit to the work concerned.	
	4. Revision of formula, if necessary may be done only after the approval of the competent authority not below the authority who originally sanctioned the estimates. If the competent authority does not approve the cost of the material used in excess of the approved formula it shall be recovered from the official responsible for executing the work and the officer incharge.	
	5. No part of any loss will be capitalised and included in the cost of assets. Shortages and losses for which any contractor or employee is held responsible should be adjusted by prompt recovery in cash or by debit to his personal account.	

RESPONSIBLE	ACTION	TIMING
	6. No income shall be capitalised and reduced from the cost of any asset. Even in cases where the income is identifiable to one or more specific assets, no capitalisation of such income shall be done. Credit in such cases will be given to the revenue account heads provided.	
	7. Ensure that the accounting policies laid down in paragraph 3 of Chapter XXIX are not infringed and then pass the relevant accounting entry crediting the WIP account (Account code 14) and debiting the fixed assets account. (Account code 10).	Immediately
	8. Prepare a Completion Report if the actual expenditure is more than the sanctioned amount of the estimate. Besides the other relevant details, the Completion Report will mention the names of the Engineers and SO/JE, who supervised the work from time to time during the period of its execution.	Immediately on completion of works
	9. Forward the Completion Report to the Accounts Officer/Divisional Accountant for verification of figures of expenditure.	
Accounts Officer/ Divisional Accountant	10. Receive the Completion Report and scrutinize the figures of expenditures pertaining to the work concerned which has been completed and verify the same with reference to the Register of Works. The following note will be made in the Register of of Works "Work completed On 19 Completion Report/submitted with this office letter No. dated" A double red ink line will be ruled below the final entries.	Within two days
	11. Forward the verified Completion Report as under : (1) In case of projects to the Executing Authority. (2) In other cases to the Divisional Officer.	Same day
	12. If the excess, is not within the power of the Divisional Officer to sanction the Completion Report the same should be forwarded to his Superintending Engineer.	

RESPONSIBLE	ACTION	TIMING
Office of the Superintending Engineer	13. Receive, scrutinize the Completion Report and sanction the excess if within the SE's power to sanction the same otherwise forward the same to the Chief Engineer.	Within two days
Office of the Chief Engineer	14. Receive, scrutinize the Completion Report and sanction the excess if within the CE's power to sanction otherwise forward to the Secretary, PSEB for approval of the Board.	Within two days
Authority approving the excess	15. After the excess has been approved by the Board, forward the necessary sanction of the Board to such excess along with completion Report to the CE concerned. One copy of Completion report will be filed in the Secretariate and one copy in the office of C.E.	Immediately on authorisation
CE	16. Forward one copy of the Board's Sanction along with a copy of completion report to accounting unit through S.E.	

CHAPTER XXVIII—Depreciation

RESPONSIBLE

ACTION

TIMING

A—Accounting Policies

28.1 The accounting policies relating to depreciation on fixed assets as laid down in the paragraphs 2.60 to 2.72 of Basic Accounting Policies are reproduced below.

- (a) The Board shall charge as depreciation on the fixed assets in use in the beginning of the year, such an amount as is required to write-off 90% of the cost of an asset, on a straight line method over the 'estimated useful life of the asset'.
- (b) Depreciation charge on an asset shall cease from the year following the year in which
- the year's depreciation alongwith the depreciation charged in the previous year (s) becomes equal to or more than 90% of the cost of the asset or
 - the asset permanently ceases to be used by the Board whichever is earlier.
- (c) Depreciation charge on a newly commissioned *asset* aspect shall commence in the year immediately following the year of commissioning.

Depreciation on Leasehold Assets

28.2 In respect of leasehold assets, the depreciation to be charged every year shall be such an amount as is required to write off 100% (unlike 90% for other assets) of the cost of leasehold asset, on a straight line method :—

- over the estimated useful life of the asset
- or
- over the lease period, whichever is shorter.

In considering the period of the lease, the renewal clause, if any, in the lease agreement shall be ignored.

Depreciation on development/improvement expenses on leasehold assets

28.3 Expenditure on development/improvement on leasehold assets shall be depreciated in such a way that full amount of such expenditure, can be written-off, on straight line method over :

- the estimated useful life of the asset or
- the balance of the lease period, whichever is shorter.

In calculating the lease period, the renewal clause, if any, in the lease agreement shall be ignored.

Second Hand Assets

28.4 Second hand assets i.e., assets used by the previous owner (for whatever number of years) and acquired by the Board shall be depreciated over,

- the estimated useful life of those assets ascertained by the State Govt. and
- where no such period is ascertained by the State Government 'Half of the estimated useful life of new assets of that class (as if half the life is expired).

Assets of Common Retirement Date

28.5 Assets which are on use only collectively in a group and individual asset in that group is of no use in isolation after the other assets of the group are retired/scrapped, are defined as 'Assets of Common Retirement Date'. 'Period of estimated useful life adopted for the purpose of charging depreciation shall be 'common' for all the assets in the group of 'Assets of Common Retirement Date.'

Retrospective Reworking of Depreciation

28.6 Retrospective reworking of accumulated depreciation owing to change in the amount of cost of

RESPONSIBLE	ACTION	TIMING
	<p>an asset shall be made only where the increase/decrease in the amount of cost is more than</p> <ul style="list-style-type: none"> — Rs. 50,000/- for an asset and — 20% of the cost booked earlier. <p>In all other cases, the depreciation in the balance life of the asset should be increased or decreased proportionately so that 90% of full cost (or 100% in case of lease-hold assets) is depreciated over the estimated useful life of the asset.</p> <p>Depreciation on Assets used for Construction</p>	
28.7	<p>Assets used for construction are classified as under :</p> <p>(a) Construction Facilities</p> <p>By 'construction facilities' is meant those assets which are intended for use on or the other Capital Project.</p> <p>Depreciation shall be charged on assets classified as construction facilities in the normal manner as it is charged on assets used for O&M except that the amount of depreciation shall be debited not to Depreciation Account but to 'Revenue Expenses Reclassified Account'</p> <p>(b) Project Assets</p> <p>Certain assets acquired/constructed as a part of a project may be used for construction of other assets of the same project. Such assets should be capitalised when they are first put to use. Capitalisation should not be withheld till commissioning of say the power plant itself. Depreciation is not chargeable in the first year of commissioning. From the subsequent year, depreciation should be charged in the normal manner. However, the depreciation so charged shall be reclassified and charged to cost of other assets of the Project.</p> <p>(c) Fixed Assets</p> <p>Fixed assets used for construction means those assets which have been, on their commissioning,</p>	

transferred to Fixed Assets accounts, and are now deployed on any Project at construction stage.

Depreciation on such assets shall be charged in the normal manner. The amount of depreciation charged on such assets shall be later reclassified and charged to capital work.

Provisional Depreciation

28.8 Board shall ensure that there is no asset which is in service but not depreciated for reasons such as

- (a) Precise cost not known
- (b) Estimated useful life not known or
- (c) The responsibility for maintenance and/or accounting of newly construction/acquired assets not known.

Boards shall endeavour to remove any reasons at the earliest and shall in the meantime charge at least provisional depreciation on the assets concerned.

B—Procedural matters Connected with the accounting policy on depreciation on fixed assets

28.9 The general frame work for charging depreciation is outlined below :—

- (1) The existing practice of charging depreciation on straight line method shall continue.
- (2) 90% of the cost of a fixed asset shall be depreciated over the estimated useful life of the asset.
- (3) Estimated useful life of the asset' shall be,
 - as prescribed by Central Govt in consultation with Central Elec. Authority.
 - as prescribed by the State Govt in respect of assets where Central Govt. has not prescribed any period.
- (4) No depreciation shall be provided on an asset in the year in which it is first put to use by the Board.

- (5) Depreciation shall be charged on an asset even if during the year it permanently ceases to be used by the board.

Periodic Review of prescribed 'Estimated useful life'

- 28.10 Central Government shall periodically carry out an exercise to assess the needs for any change in the estimated useful life of assets prescribed by it, required in view of technological changes in the assets normally used by various Boards of the country. Based on the findings of the exercise, such changes shall be made to the schedule of prescribed of estimated useful life of assets as are considered necessary by the Central Govt. All changes to the schedule of prescribed period of estimated useful life, shall be prospective and shall be applicable only for depreciation chargeable in subsequent years.

Assets of Common Retirement Date

- 28.11 An area where the concept of Assets of Common Retirement date would become operative is subsequent additions at a generating plant, sub-stations or transmission lines, resulting in assets which would be retired along with the assets installed earlier, although as such the number of years of estimated useful life of the newly added assets would not expire by then. This concept is illustrated below :

Example :—

- (1) Estimated life of water circulating system is say 25 years and generating plant also 25 years.
- (2) A totally new arrangement of water circulating system at a generating plant, felt necessary in say 11th year of the generating plant with balance life 15 years. (i.e. 25 years i.e. 10 years expired)
- (3) The water circulating system would have normally been depreciated over 25 years.

However the expenditure on new water circulation system in this case would be required to be depreciated over the balance 15 years since it would not be of any use after the generating plant itself is retired in the 15th year from now.

Subsequent change in the purpose of use of an Asset

- 28.12 Any change in the purpose of use of an asset shall be recognised only prospectively for charging depreciation in the years subsequent to such change. For example, Building containing Diesel Generating Sets is to be depreciated over say 30 years, the DG sets are scrapped earlier since they were obsolete in technology and the building is, after some modifications, used for any office purpose (for which estimated life is say 50 years). The change in the estimated useful life of the asset owing to a change in the purpose for which the asset is used shall be recognised only for future depreciation,

Wear and Tear during Construction Stage

- 28.13 In a project period of say 4 to 5 years, assets which were constructed in say first year but lying idle until completion of other assets, do suffer wear and tear during the following 3 to 4 years. No depreciation shall be charged towards such wear and tear of such idle assets at construction stage.

Assets Transferred to Other Divisions/Circle

- 28.14 In respect of the assets transferred between accounting units during the year, the accounting unit which held the assets at the beginning of the year, shall charge full year's depreciation on the transferred asset and no depreciation on the assets shall be charged for the year by the transferee location (s).

C—Working out of depreciation and its records

- | | | |
|--|--|--|
| Accounting
(concerned
section)-clerk | 28.15 (1) Review fixed assets register and update depreciation column for the amount of depreciation chargeable during the period. | One month
before closing
of accounts |
|--|--|--|

RESPONSIBLE	ACTION	TIMING
	(2) Arrive at the total depreciation chargeable during the period in a separate statement called schedule of depreciation chargeable during the period.	-do-
	(3) Based on schedule prepared as per Step 2 process a journal entry debiting and crediting the relevant account heads.	Within 5 days
	(4) Indicate journal entry references in the remarks column of the depreciation schedule. Put JV and depreciation schedule to Accountant.	Immediately
	(5) Scrutinise JV and depreciation schedule. Sign the documents and account for depreciation after these have also been Signed by the officer incharge of the Accounting Unit.	
	(6) File one copy of depreciation schedule along with working papers and forward one copy to head office for final accounts.	As and when
Head office	(7) Receive the depreciation schedules from all the Accounting Units of the board.	As and when
	(8) Prepare depreciation schedules in respect of Assets perior to 1.4.1986. and pass an accounting entry. Then prepare a consolidated depreciation schedule for the Board as a whole. This statement will be required for the preparation of Board's Annual accounts.	10 days before closing of accounts
FORM TITLE Fixed Assets Register Depreciation Schedule		FORM NO. CE-02 CE-10

CHAPTER XXIX— Fixed Assets and Maintenance of Fixed Assets Records

A :—Basic Principles and policies

Disclosure at Historical Cost and No Revaluation of Fixed Assets

29.1. Fixed Assets of a Board shall be recorded in the books of account and disclosed in annual accounts at *Historical Cost* i.e. at the amounts at which the transactions took place. This policy implies that no revaluation of fixed assets shall be done for adjusting them to replacement cost, current cost etc. Similarly depreciation on replacement cost shall also not be permitted.

29.2 Cost of a capital asset shall include all 'actual costs' incurred to prepare the asset for use subject to the exceptions and the bases of determining costs prescribed in paragraphs 2.5 to 2.31 of basic accounting policies subject to departures made by the Board and incorporated in this Manual and Instructions issued in this regard from time to time.

Commissioning of Assets ✓

29.3 All Capital expenditure shall be accounted for through capital work-in-progress accounts. On commissioning of the assets, expenditure shall be transferred to appropriate fixed assets accounts. Transfer from Capital work-in-progress accounts to fixed asset accounts is referred to in this chapter as 'capitalisation of Assets'. The accounting policies prescribed for capitalisation of assets are laid down in the following paragraphs :

Capitalisation when asset is first put to use ✓

(i) An asset shall be capitalised when it is 'first put to use'.

No waiting for Finishing Touches

(ii) Cost of an asset incurred upto the stage of commissioning of the asset should be capitalised when it starts being used without waiting for any finishing touches which may not be significant in work and value. Costs of such finishing touches when completed should be accounted for and added to the cost of the asset capitalised earlier.

Capitalisation Regardless of Disputes with Contractors

(iii) Mere disputes with contractors/suppliers regarding the fulfilment of the terms and conditions of the contract with them shall not be permitted to withhold or defer capitalisation of assets concerned. Cost of the asset determined on the basis of the contract should be capitalised by making necessary provision for liability to contractors/suppliers acknowledged by the Board.

✓ Capitalisation Regardless of Non-Finalisation of Contractors' Bills etc.

(iv) Mere non-submission of interim or final bills by suppliers or contractors shall not be permitted to withhold capitalisation of assets. In cases where bills are not

received or are received but not passed, a provision should be made for an amount as per the contract. The cost of assets concerned shall be determined accordingly and capitalised when assets are 'first put to use'.

Assets which are commissionable but not Actually Commissioned

(v) An asset which is installed/constructed and is in usable/commissionable condition but is not commissioned/put to use shall not be capitalised until it is actually put to use.

All costs incurred on capital assets (including costs incurred on maintaining the assets which are ready but await the actual commissioning) shall be charged as the cost of the assets.

Technical Certificate

(vi) Commissioning of an asset is a technical matter which involves consideration of various factors such as trial, testing to ensure whether the asset is in usable condition etc. Capitalisation of assets shall, therefore, be done on issue of asset commissioning certificate from the relevant Technical Authority of the Board.

Escalation Claims

(vii) Cost escalation claims made by suppliers and contractors should be provided for to the extent the claims are acknowledged by the Board and cost of assets inclusive of such provision shall be capitalised when the asset is first put to use.

Rural Electrification Schemes

(viii) Cost of assets forming basic infrastructure for an electrification scheme shall be capitalised, when the infrastructure is first put to use and lines are energised. The subsequent expenditure on granting service connections shall be capitalised as and when each service connection is granted. Capitalisation of individual service connections shall not be withheld or deferred until the targetted number of service connections are granted.

Full Capitalisation of Common Facilities

(ix) Certain assets may constitute common facilities, such as coal handling plant at a power station project which would provide services to say 3 Units. Full cost of such common facilities, assets shall be capitalised when the assets are first put to use.

Full Capitalisation of Underutilised Assets

(x) An asset once put to use, even if underutilized shall be capitalised for its full cost.

Commissioning of power station

(vi) The prescribed accounting policy for capitalisation of power station assets is laid down below :

- b) All costs and revenue during the trial stage shall be treated in the manner prescribed in paragraph 2.58 of Accounting policies titled "Costs and Revenue at Trial Stage."

- c) At the end of the trial stage, the generating plant shall be treated as 'Commissioned'.

Commissioning of Transmission Lines and Sub Stations

(xii) On commissioning of a transmission line, all the assets which are put to use shall be capitalised and total cost of such asset shall be transferred from Capital work in progress accounts to fixed Asset Accounts. All expenses incurred before commissioning of transmission lines and sub stations shall be included in the cost of the assets.

Retirement, Scrapping, Obsolescence & Sale of Assets

29.4 The accounting policies relating to retirement scrapping, obsolescence and sale of assets are laid down in the following paragraphs.

Cost of Retirement, Scrapping, Sale of Assets

i) All costs incurred on retirement, scrapping and sale of assets shall be charged to Revenue Account in the year in which the costs are incurred. Examples of such costs are :

- a) Building/civil works demolition costs
- b) Plant decommissioning costs
- c) Site restoration costs
- d) Expenses like Legal charges and stamp duty for transfer of title to the purchaser.
- e) Freight etc. on transfer of assets to any asset/scrap Disposal Authority in the Board.
- f) Expenditure on freight etc. on delivery of the sold assets/scrap to the purchaser.

Withdrawal of cost and Depreciation

ii) On retirement, scrapping, obsolescence of an asset, the cost of the asset and accumulated depreciation on it shall be withdrawn from the fixed asset (GH-10/11) and GH-12/13 respectively and written down value transferred to GH-16 'Assets not in use'.

Loss on scrapping of Assets

iii) In case of scrapped asset for which no scrap/salvage value is realised, the written down value of such assets shall be charged off as 'Written down value of assets scrapped' in the Revenue Account for the year in which the scrapped assets are found unrealisable.

Gain or Loss on Sale of Assets

iv) Gain or loss arising on sale of capital assets shall be treated as a revenue item. The gain shall, subject to Sub paragraph (v), be credited to Revenue Account for the year in which the asset is sold and the loss on sale of a capital asset shall be debited to the Revenue Account for the year in which the asset is sold.

Bifurcation of the gain into Revenue and Capital

v) The gain on sale of assets shall be treated as a Revenue item only to the extent of total depreciation charged on the sold asset. Gain, if any, in excess of the accumulated depreciation charged by the Board on the sold asset shall be treated as a capital gain and credited to Capital Reserve (Account code 56.2).

Contributions, grants and subsidies not to be considered

vi) For the purpose of computing gain or loss on sale of an asset also the contributions, grants and subsidies towards cost of any capital asset sold shall not be reduced from the cost of the asset sold.

Date of Acquisition not known

vii) In case of assets scrapped/destroyed/sold for which the date of acquisition is not known, it shall be assumed, for the purpose of withdrawal of cost and depreciation, that the asset concerned was the oldest asset of that type in use at that accounting unit.

Loss of Assets

29.5 Loss of assets shall be treated in accordance with the policies prescribed in the following paragraphs :-

i) In the event of loss/destruction of an asset, the cost and the accumulated depreciation on that asset shall be withdrawn from the fixed assets block and provision for depreciation respectively.

ii) **Write-off loss**

Excess of the written down value of the lost/destroyed asset over the amount of insurance claim granted shall be charged to revenue in the year in which the insurance claim is settled.

Departure from 'Actual Cost Basis'

29.6 Reference is invited to para 29.2 of this chapter wherein it is stated that the cost of a capital asset shall include all 'actual costs' incurred to prepare the assets for use. However, a departure from 'Actual Cost' basis of accounting capital assets shall be made in the following cases :

(i) **Assets Received as Donation/Grant**

An Asset received as donation shall be accounted for at its fair market value. The fair market value shall be debited as the cost of the asset and credited to 'Donated Capital Assets Account', which shall be included under a Reserve and be treated in the same manner as contributions, grants and subsidies towards cost of capital assets. Donated assets which are subject to certain conditions shall nevertheless be treated as fixed assets but be disclosed by way of foot note indicating value of such assets. Assets received as grant shall also be accounted for in the same manner as donated assets.

(ii) Exchange of Assets

Where an asset is exchanged for another asset, the asset surrendered shall be deemed to have been disposed of at its fair market value. Gain or loss based on the fair market value shall be accounted for in the normal course. The cost of the asset acquired in exchange shall be deemed to be the fair market value of the asset surrendered plus any additional consideration given or minus any additional consideration received.

(iii) Leasehold Assets

Lease premium payable on acquiring lease rights for assets shall be treated as the cost of leasehold assets. Depreciation shall be charged on such cost in the manner prescribed for Depreciation on Leasehold Assets. Periodic rentals payable on leasehold assets shall be charged to Revenue in the year in which the rentals accrue. If the Board acquires leasehold rights for an asset with no or negligible lease premium, the fair market value of the asset shall be determined and the amount acquired to state the asset at its fair market value shall be debited to the asset and credited to an account 'Liability for Leasehold Assets'. The fair market value of the leasehold assets shall be depreciated over the lease period. Simultaneously extinguishment of a proportionate amount of liability set up in the books shall also be effected. By the end of the lease period the liability in accounts would have been fully extinguished and a provision for depreciation equal to the amount of fair market value booked as cost would have been created. On returning the assets to lessor, the provision shall be set off against the amount of cost of the asset so as to close the two accounts.

(iv) The cost of development of leasehold assets shall be accounted for under a separate account and not added to the cost of leasehold assets.

B. Capitalisation of Asset

29.7 (i) All Expenditure incurred on Capital works shall first be debited to GH-14. The details of capital expenditure will be maintained in Register of Initial (Works) Accounts form CE-26 and Material Estimate and Control Register form MAT-28 for works costing Rs. 1,00,000/- and more and below Rs. 1,00,000/- respectively. A collective record of expenditure on the works executed by the accounting unit shall be maintained in Register of works form CE-21.

(ii) As soon as any work is completed/commissioned the executing authority should intimate date of completion/commissioning of work/asset and upto date expenditure to the accounting unit.

(iii) On receipt of above information accounting unit shall check the expenditure, account for known liabilities and pass an accounting entry transferring the total expenditure from work-in-progress account (GH-14) to the Fixed Asset account (GH-10).

C. Fixed Assets Records

1. Fixed Asset Card

29.8 (i) For all assets constructed/acquired by the division/accounting units from 1/4/86 and classified under account code 10.1 to 10.6, Fixed Assets, an asset card in form CE-2A will be maintained in the division/Accounting unit. Sub-division/office wise.

(ii) The asset account/record will be kept for each capital work estimate which envisages erection/construction or acquisition of an asset. Assets of various types have been specified under account code 10—Fixed assets in the Chart of Accounts. On the Asset Card details of assets having different lives are to be given distinctly in the asset card and major input materials are to be recorded so as to facilitate their physical verification, augmentation, etc.

(iii) When an asset is first put to use all the expenditure shall be transferred to appropriate fixed asset account from capital work-in-progress account. An asset card will be prepared for all the works executed/acquired whose expenditure has been transferred to account code 10-Fixed assets or account code 11-other capital expenditure/Fixed assets accounts. The subsequent expenditure incurred for finishing, touches etc. shall be accounted for and added to the cost of asset capitalised earlier.

(iv) Part-I of the card shall show expenditure as per accounts classification and details of major inputs. It should also show charges on account of general estt., Head office establishment and interest to be capitalised. It shall be signed by the Accountant and Xen/A.O simultaneously. Part IV of the card shall be completed from the particulars given in Part-I and depreciation for one year calculated and signed by the Accountant.

(v) In case of estimates providing general service connection, Industrial service connection/Tubewells etc. one asset card will be kept for connections given during the year for each sub divn or a sub office.

(vi) Paragraph 2.51 of Accounting Policies provides that cost of assets forming basic infrastructure for electrification scheme shall be capitalised when the infrastructure is first put to use and lines are energised. The subsequent expenditure on granting service connections shall be capitalised as and when each service connection is granted. Capitalisation of individual service connection shall not be with-held or deferred until targeted No. of service connections are granted.

(vii) Part-II of the Assets Card shall be written whenever there is any addition/augmentation to any existing Asset. Part III shall be used when any asset is transferred or disposed of.

2. Fixed Assets Register (Form CE-2)

29.9 Collective record of all assets classified under account code 10.1 to 10.9-Fixed Assets Register shall be maintained by the Accounting unit which is in possession of the assets and is responsible for their maintenance. It will show original value of the assets

and their accumulated depreciation block as a whole. The register will be maintained in the Accounts section of the Division/Accounting unit concerned. Entry in this register will be made when there is any addition, reduction, transfer, disposal of assets or depreciation is provided. The entry will be attested by the Acctt. with reference to relevant documents.

Add after second line of para 29.10

This register will also be maintained for Misc equipments (Account Code 10.58 & 10.59)

10.9. This register shall be kept in place of Asset cards. Separate pages will be allotted for each item such as chair, tables, typewriter, jeep, pickup etc. will be maintained by the office who is incharge of the assets/articles. A consolidated record in the above form shall be maintained in the account section of accounting unit for all offices under the unit.

Note:—The account of value and depreciation of the assets constructed/acquired prior to 1/4/68 shall continue to be mained by the CAO's office till it is transferred to accounting units concerned.

D. Asset Control Authorities

29.11 (i) In the case of divisions, the Divisional Officer and Sub-Divisional Officer; in the case of circles; the person nominated by the Superintending Engineer and; in the case of Head office the person nominated by the Secretary of the Board will be responsible for the overall control of assets viz., safe custody, movement, sale, hire, scrapping and maintenance of all assets concerned records.

(ii) The Officer-in-charge enumerated above will be responsible that proper arrangements are made throughout his jurisdiction for the custody of Board's property. He must be careful to keep all assets in efficient order, must protect surplus stock from deterioration and provide suitable accommodation for valuable and combustible stores which would prevent the possibility of losses by fire or other accident.

(iii) The financial powers for purchase, sale and disposal of assets (surplus, scrap and obsolete) will be as per the Delegation of powers.

(iv) The assets such as office furniture, surveying and mathematical (including drawing) instruments in use in the Sub division or with the Sub divisional officer will ordinarily be in the charge of the sub divisional clerk who will maintain and render their accounts exactly in the same way as each subordinate in respect of Tools and Plant in his own charge. Where there is a Junior Draftsman employed in the sub division, the surveying and mathematical (including drawing) instruments will be in his charge and he will maintain and render their accounts.

(v) The office furniture in a divisional office will be in the charge of the head clerk and surveying and mathematical (including drawing) instruments will be in the charge of the Head Draftsman and both of these officials will maintain and render the accounts monthly to the Divisional office in the prescribed manner.

CHAPTER XXX—Transfer of Assets

RESPONSIBLE	ACTION	TIMING
Concerned engineers/asset control authority/transferor division	<ol style="list-style-type: none"> 1. Receive request for transfer of assets or alternatively receive request for sending an asset to the general repair workshop for repairs. Prepare Asset Transfer Note in 5 copies giving details of : <ol style="list-style-type: none"> (1) The type of asset (2) Description of asset (3) Asset number (4) Quantity of assets transferred (5) Request date (6) Reasons for transfer. 2. Get the Asset Transfer Note (ATN) approved by the competent authority. 3. Distribute copies of the ATN's as follows : <ol style="list-style-type: none"> (1) 4 copies to the accounts department (2) Retain one copy and file in the master file. 	As and when
Accounts section transferor division	<ol style="list-style-type: none"> 4. Receive 4 copies of the ATN. Enter the following details in th ATN from the fixed assets register. <ol style="list-style-type: none"> (1) Date of capitalisation (2) Original cost (3) Accumulated depreciation (4) Written down value. 5. Prepare a journal voucher to account for the value and depreciation of asset transferred. 6. Get the journal voucher approved by the competent authority and forward a copy to the general ledger section for posting in the general ledger. 	Immediately As and when —do— —do—

RESPONSIBLE	ACTION	TIMING
Concerned engineer/stores-transferee division	7. Distribute copies of the ATN as follows :	
	(1) Three copies to the person/official accompanying the materials to the transferee division	
	(2) One copy to be retained and filed serially.	
	8. Prepare a IUT bill on the transferee divisions for the written down value of assets transferred.	Same day
	9. Send a copy of the IUT bill to the transferee division alongwith a copy of Asset Card.	Same day/ Next day
	10. Receive the materials alongwith the copies of ATN. Verify correctness of the ATN and the materials received. Allot a serial number control to the ATN.	As and when
	11. In case of shortages or damages endorse details down in the remarks column of the ATN.	Immediately
	12. Hand a copy of the receipted ATN to the official accompanying the materials as acceptance copy.	
	13. Distribute copy of the ATN as follows :	Same day/ Next day
	(1) One copy to the concerned accounts section.	
(2) Retain one copy and file serially.		
Accounts section transferee division	14. Receive copy of the ATN from the concerned engineer. Receive the IUT bill from the concerned transferor unit. Get it verified from the office concerned.	As and when
	15. Prepare a journal voucher to account for the fixed assets transfer i.e. the ATN IUT bill.	Immediately
	16. Get the journal voucher approved by the competent authority and forward a copy of the journal voucher to the general ledger section for posting in the general ledger.	Immediately
	17. In case of shortages prepare a IUT bill on the transferor division.	As and when
	18. Prepare a journal voucher to account for the shortages prepare IUT bill and get the same approved by the competent authority.	Immediately

RESPONSIBLE	ACTION	TIMING
	19. Send a copy of the IUT bill to the transferor division/accounting unit.	Immediately
	20. Forward a copy of the journal voucher to the general ledger section for posting in the general ledger.	
	21. Update the fixed assets register in the relevant folio for assets transfer inwards.	Immediately
	✓ Assets transferred to other divisions/circles	
	In respect of the assets transferred between accounting units during the year, the accounting unit which held the assets at the beginning of the year, shall charge full year's depreciation on the transferred assets and no depreciation on the asset shall be charged for the year by the transferee location(s).	
	FORM TITLE	FORM NO.
	Fixed Assets Register	02
	Asset Transfer Note	31

CHAPTER XXXI—Physical Verification of Assets

RESPONSIBLE	ACTION	TIMING
Authority incharge of Assets	1. Once in a financial year, initiate action for physical inventory count of all fixed assets by specifying target dates to asset control authorities for counting and certification.	As and when
Clerk (concerned section) Accounting Unit	2. Prepare in triplicate and forward a list of existing assets as per the fixed assets register to the office in charge. Two copies should be forwarded and one retained.	Three days before the specified target date
Asset control authority- (Accounting Unit)	3. On completion of the physical inventory count, complete the list of assets and prepare a separate list of missing/excess assets giving reasons thereof. In respect of the assets not located or lost, prepare an authorisation request for write off of assets, or recovery from the employee responsible. from the books enclosing details on : (1) Possible reasons for the loss (2) Action taken to prevent future losses. Note : Also refer Chapter XXXV—Defalcation and Losses.	Within one month from date of start
	4. The written down value of assets not found on physical verification shall be transferred to the account. Amount recoverable from employees/ex-employees'. If after investigations, by the competent authority it is decided that full/part amount is not to be recovered from the employee concerned, written down value of such assets shall be charged to the Revenue Account. Any excess observed on physical verification of assets shall be brought into the Board's Books by valuing each excess item at one Rupee each and passing the relevant accounting entry.	
	5. Forward the authorisation requests for the write off/recovery after thorough evaluation, to the competent authority for approval. Indicate, in the relevant columns, the value of the assets to be written off/recovered.	Within 5 days of completion

**CHAPTER XXXII—Procedure for Retirement,
Scrapping, Obsolescence
and Sale of Assets**

RESPONSIBLE	ACTION	TIMING
Concerned Office	1. Process an asset disposal request for sale or scrapping/retirement/obsolescence of assets and forward the request to the officer in charge of accounting unit.	As and when
Divisional Officer	2. Scrutinise the asset disposal request. On satisfaction of the veracity of the fixed assets records authorise and forward the same to the circle office.	
Superintending engineer	3. On receipt of asset disposal request, from a division under the circle office evaluate justification for disposal and obtain approval of the competent authority if not within his powers to approve the same. If competent, and on satisfaction, sanction the asset disposal request and return to the division concerned.	Within a week
Chief Engineer	4. On receipt of asset disposal request from the circle office evaluate justification for disposal. If competent sanction the same or forward to the Secretary of the Board for approval.	
Secretary Board	5. On receipt of asset disposal request from the Chief Engineer, evaluate justification for disposal, on satisfaction, sanction the same.	
Divisional office/ Accounting unit	6. After obtaining the approval, from the competent authority, refer to the Fixed Asset Register/Register of Works, to ascertain the cost in case of work-in-progress and to know the original cost, the depreciation provision and the written down value in case of assets in use. Pass the relevant accounting entries.	Immediately
	7. Intimate to the concerned office the decision of the assets which are to be disposed,	Immediately

RESPONSIBLE	ACTION	TIMING
Concerned office	8. Update the fixed asset register and asset card and on the basis of the approved asset disposal request.	Immediately
	9. On receipt of the intimation from the Division office, intimate the Superintending Engineer (Disposal).	Within 15 days
	10. On sale of the assets intimate to the Divisional office the details of the sale <u>of</u> disposal of the asset.	As and when
	11. On the receipt of the intimation of sale or disposal of the asset, <u>calculate the loss or gain</u> on the sale or disposal of the asset bifurcating the gain into capital and revenue and then pass the relevant accounting entries.	Immediately
	<p>Sale of Asset for which Written Down Value is not known</p> <p>Fixed Assets sold by the Board for which written down value is not known, shall be deemed to have been sold without any loss or gain. The written down value shall be deemed to be equal to the sale proceeds.</p> <p>Provision for loss on obsolescence</p> <p>Provision shall be made for loss, if any, expected to arise from the obsolescence, determined by the Board, of any of its capital assets whether in service or removed from service. Similar provision shall be made for loss from obsolescence of capital spares. The provision shall be utilised to meet the loss arising on disposal/scraping of those assets.</p>	
	FORM TITLE	FORM NO.
	Asset Disposal Request	15
	Fixed Assets Register	02
	Register of Works	21

CHAPTER XXXIII--Hire of Assets of the Board

33.1. Assets belonging to the Board may be hired to other Government Departments, Local Bodies and bonafide private individuals by the Officer in charge (as defined in chapter XXIX) on the following conditions :—

- (1) That reasonable hire is charged in all cases.
- (2) That the period of hire is fixed in advance & shall in no case exceed three months.
- (3) That in the case of private individuals, ample precautions are taken for the due return of the articles in good conditions.
- (4) A loan of an asset of a value exceeding Rs. 10,000 shall be reported at once to the Superintending Engineer.
- (5) That proper accounts are kept in the respective offices of all such transactions, duly supported by acknowledgements of borrowers. The hire to be charged will be fixed by the Officer In-charge and will be recovered in advance.
- (6) Ordinary assets such as Phaurahs, pick-axes, hammers, etc. should not be lent to a contractors.

Note :—In addition to the above hire charges, the borrowing department/person must pay carriage charges on the article both ways and be responsible for the cost of running repairs as distinct from special overhaul. The special repairs will be borne by the accounting unit to which the plant or machinery belongs.

Renting of Boards Buildings

33.2. The Board's buildings should whenever let out, be let from month to month, but a lease may be given upto one year by the Superintending Engineer or the Divisional Officer provided the rent of the building as fixed by the competent authority does not exceed Rs. 400/- and Rs. 200/- a month, respectively. A clause in the agreement should be added, when necessary, to enable the divisional officer to terminate the lease at short notice in case the building is required by the Board.

Hiring of Board's Vehicles to Board's Employees

33.3. Board's vehicles may be used for private purpose by the Board's employees as per the terms and conditions laid down by the Board from time to time.

CHAPTER XXXIV—Hiring of Buildings and Land for Offices, and Guest Houses etc.

- 34.1 When no suitable Board's buildings is available, private buildings may be hired for use as offices, stores and guest Houses.
- 34.2 When the building is entirely used for office accommodation, the rent will be wholly chargeable to Board, account while, when it is partly used for office purposes and partly for residential or other purposes, the share of rent payable by Board shall be calculated on the basis of plinth area of the building set aside solely for office use.
- 34.3 The subletting for residential purpose of buildings hired as offices will require the approval of Board. Any recovery of rent for portions sub let will be made by the Head of office concerned and credited to Accounts Code "62.930-other income.
- 34.4 Before, it is decided to hire a privately owned building, it is necessary to obtain a non-accommodation certificate from the Divisional Officer-Civil Works, Division, who should also be consulted about the reasonableness of the rent proposed. Also when a portion is to be sub let, the Divisional Officer will also assess the correct-rent of that portion.
- 34.5 The approval of the competent authority will be obtained as per PSEB Delegation of Powers before a building is hired.
- 34.6 In cases where rent demanded is not in accordance with the assessment the Secretary, Deputy Secretary Chief Engineers, Chief Accounts Officer, Chief Auditor may allow 15% premium over above the assessed rent. The cases exceeding this limit will require the concurrence of Finance.
- 34.7 The authorities competent to sanction rent of building and land may also execute rent deed for and on behalf of the Board.
- 34.8 Lease should not be entered for a period of more than one year.
- 34.9 Rent of buildings whether used for office or store accommodation or Guest House shall be charged to Account Code "76.101-Rent (including lease rentals)".

CHAPTER XXXV—Defalcations and Losses

A—Action by SDO/XEN

35.1 As soon as theft/loss/fraud occurs, the SDO should immediately inform XEN, SE, CE and SSP Vigilance and security. In case of theft/losses involving an amount exceeding Rs. 500/- Chief Auditor will also be informed.

35.2 The Field Officer concerned must immediately lodge a report with the Police Authorities. He should have FIR registered and obtain a copy of the FIR which will form an important document to be attached with the report submitted to the higher authorities. A copy of map showing location of occurrence and its distance from the nearest village or Town should be supplied to Police. For this purpose, if necessary, he may contact DSP incharge of the Area or even SP/SSP. He may also seek the help of SSP Vigilance and security PSEB.

35.3 Simultaneously departmental enquiry should be conducted by the Head of Office and departmental investigation report (DIR) should be submitted to the SE/CE. It should be ensured that the DIR is comprehensive and is complete in all respects especially in respect of following points :

- (i) The date of occurrence and nature of the defalcations/losses and a brief description as to how it was detected.
- (ii) The date on which the information regarding occurrence of theft or losses was received and the name of the informant.
- (iii) The extent of the loss indicating the cost and quantity of the property stolen.
- (iv) Location of occurrence and its map.
- (v) The actual period covered by the defalcations/losses.
- (vi) The date on which the matter was investigated and the name of the employee/officer accompanying for the investigation and the name of employee who were interrogated during the investigation.
- (vii) The statements obtained during the Departmental Investigation from SDO, JE and other employees—workcharged/regular, consumers of the village, Panch/Sarpanch or other people living nearby and comments of the officer on their statements.
- (viii) A list showing norms of SDO, JE, LM, ALM and other employees concerned and the date of their appointment in the area.
- (ix) Was there any such occurrence under their charge previously? If so complete details regarding date of occurrence particulars of loss and the amount of loss involved.

- (x) The date on which the equipment where the loss occurred was installed and the date on which material was drawn from store and the name of person through the same was drawn.
- (xi) The number of times there has been such type of occurrences in the area. The remedial measures were preventive and if not ^{prevented} thereof.
- (xii) Is any Board employee doubted in connection with the occurrence. if so, has the police authority been informed about the same ?
A list of Board employees alongwith their address who have been dismissed from service and whose character is doubtful may be supplied to the Police Department confidentially and a copy sent to authorities concerned.
- (xiii) The names of officials, held personally responsible technically, directly/indirectly and wholly or partly for the negligence and irregularities committed in the case, and the action taken or proposed to be taken against them.
- (xiv) The defects in or neglect of rules, by which the loss was rendered possible and the circumstances which facilitated the defalcation/loss.
- (xv) Copy of complaint with name of Police station and FIR No. and date vide which the case was reported to the Police.
- (xvi) Whether the amount has been placed in the Misc. Advances and against whose name(s).
- (xvii) Whether the preliminary report of the loss has been made to the Chief Auditor in case of amount involved is more than Rs. 500/- or other cases required to be referred to him.

35.4 After submission of the above, report, the case should be pursued with the Police Authorities vigorously and on receipt of Police Investigation Report (PIR), it should be submitted to Superintending Engineer/Chief Engineer alongwith following information :

- (i) Whether the case has been judicially tried in a court or not. If tried, copies of the judgement thereof, in duplicate may be furnished. If not, the reasons for not doing so may be stated and copy of the Police Report (if any) in this regard be furnished.
- (ii) The remedial measures adopted as safe guard against such losses hereafter.
- (iii) The prospects of the recovery of loss if amount of loss is recoverable from Board employee(s), whether the same has been recovered in cash or adjusted against his/their security deposit, pay, allowances etc. or whether his/their security Deposit/pay/gratuity/pension/allowances etc. with held and/or his/their any other property confiscated.

B—Action by Superintending Engineer

35.5 The investigation report will be scrutinised by the SE and signed by him before it is submitted to the Chief Auditor. He will give his recommendation/concurrence regarding the official/officer responsible for the loss and from whom such loss may be recovered. Besides he may give his comments : (i) whether rules/instructions of the

Board regarding safety and security of the Board's property have been observed by the JE, SDO & XEN. If not, what departmental action should be taken against them? (ii) What action has been taken by the SDO & XEN to pursue the matter with the police authorities after the registration of F.I.R.

35.6 The cases of theft of conductor/line material etc. from the Boards works upto Rs. 500/- may initially and finally be investigated by the SEs concerned and decided by them on the merits of each case provided no infringement of rules is involved. Such cases are not required to be reported to the Chief Auditor. However, monthly statement of such losses showing details and also the cases involving losses upto Rs. 500/- each should be submitted to the Chief Auditor. Other cases of theft, defalcation and loss will be examined by the Chief Engineer.

C—Action by Chief Auditor

35.7 On receipt of Departmental Investigation Report (DIR) & Police investigation Report (PIR) through SE concerned, the case will be examined by the Chief Auditor in detail with special reference to the following :

- (i) The nature and extent of loss.
- (ii) The defect or neglect of rules by which the loss was rendered possible and the circumstances which facilitated the defalcation/loss.
- (iii) The names of officials held personally responsible technically, directly or indirectly and wholly or partly for the loss etc., & for the loss etc., & for irregularities committed.
- (iv) The extent to which each official has contributed to the loss due to his negligence or non observance of the rules, and whether necessary disciplinary action has been initiated by the Superintending Engineer concerned. If such action has not been taken, the Chief Auditor will bring the need for this prominently to the notice of SE & CE concerned.
- (v) The Chief Auditor may call for such further information, as may be required by him.
- (vi) He will give his final findings in the case, to the competent authority.
- (vii) The finalisation etc. of the disciplinary action against the defaulters and also of the loss shall be watched by the Chief Auditor and in case in his opinion the action taken is in-adequate, he will submit a report to the Board.
- (viii) The Chief Auditor shall put up a quarterly statement of cases of thefts, defalcations and losses are in excess of Rs. 500/- to the Board.

D—Administrative Instructions

35.8 The line staff which had been found to have been involved in the case of theft but had been acquitted by the Court in the Criminal cases pertaining to the theft may be posted at far off places, where there are no chances of their indulging in nefarious activities.

35.9 With a view to enabling the Police Department to carry out speedy and effective investigations of such cases in the interest & achieving a break-through in identifying and checking the gangs indulging in this type of crime, the following guidelines for the guidances of field officers are laid down :

- (i) The complaint staff in the Distribution Sub Division/Sub offices should be instructed to periodically check the existing transformers/lines and in case of theft, they should immediately inform the SDO concerned.
- (ii) The SDOs should stream-line and sharpen their information channel in such a manner that every theft in their jurisdiction, is reported to them quickly after occurrence.
- (iii) The SDOs must report such thefts either personally or through their responsible representative, to the Police Station concerned, immediately after its occurrence, lodge FIR and inform the Supervisory/Controlling Officers, District Police Chief S. Supdt. of Police (V & S), PSEB as well.
- (iv) In case of any difficulty in getting the case registered, the S.D.O. should contact the DSP incharge of the area or even SP/SSP, if need be and also SSP V & S PSEB.
- (v) The SDOs/XENs and even the Line Supdt. may contact the public and the village panchayate so as to create an atmosphere of involvement by the villagers in the rural areas whose supply is unnecessary interrupted because of such frequent thefts.
- (vi) The XENs must ensure that proper watch and ward arrangements are made for the safety of Board's property. Whenever a theft is reported to the Police, constant follow up action at the level of SP/SSP is taken for successful and quick investigation thereof.
- (vii) The XEN/SDOs should maintain liaison with the Police department to co-ordinate their efforts for to facilitate effective investigations.
- (viii) The XENs should provide the district Supdt. of Police with the lists of dismissed/ex-employees of the shady character who worked in the Board during last five years and also the names of the employee of doubtful integrity, if any suspected by them, confidentially.
- (ix) The XENs may send quarterly reports of follow up action taken by them, along-with the lists of fresh cases to their respective SEs/CEs, with a copy to the SSP (V & S), as well, and
- (x) The progress of investigation by the local Police may be discussed periodically by the SEs/Distribution in the monthly meetings with the Deputy Commissioners which are invariably attended by the SPs/SSPs.

35.10 CEs and SEs may write off the actual loss material upto the extent of Powers delegated to them provided that the FIR was lodged with Police and Police Investigation Report is not received from the Police Department despite vigorous efforts made by SDO/XENs, and provided further that :

- (i) the theft is more than 3 years old.

- (ii) the departmental investigation report reveals that no board's employee is directly or indirectly involved or is responsible and
- (iii) the loss does not disclosing a defect in system/rules the amendment of which required the order of higher authorities.
- (iv) the sanction of the next higher authority is obtained in each case.
- (v) No write off will be sanctioned if the case relates to an audit/CPU Para.

A report of all such cases should be sent to Chief Auditor and Secretary Board.

35.11 General principles to regulate enforcement of responsibility for losses sustained by the Board through fraud or negligence of individuals are given in Annexure to this Chapter.

ANNEXURE TO CHAPTER XXXV

Memorandum of General Principles to Regulate Enforcement of Responsibility for Losses Sustained by Board through Fraud or Negligence of Individuals.

Means should be devised to ensure that every Board/employee realises fully and clearly that he will be held personally responsible for any loss sustained by the Board through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising board employee to the extent to which it may be shown that he contributed to the loss by his own action or negligence. In almost all cases frauds are rendered possible for want of supervision and negligence of rules laid down for the security and safety of Board's money. Two forms of negligence are specially noteworthy :—

- (i) The amount in a bill is not written in words; the amount in the bill or cheque is written carelessly making alteration possible without detection; or a space is left rendering the insertion of digits or words an easy matter.
- (ii) Copies of accounts and bills submitted to the disbursing officer are not carefully compared with the office copies. To guard against money is drawn against a bill from the Bank that the total amount of the bill in words is carefully entered by the clerk who draws it up and the copies of accounts and bill submitted to the disbursing office are carefully compared with the office copies by the drawing office.

1. The cardinal principle governing the assessment of responsibility in such cases is that every Board employee should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of expenditure and the custody of his own money. While, therefore, Board is prepared to condone Board employees honest errors of judgement involving financial loss, provided he can show that he had done his best upto the limits of his ability and experience, the Board will not hesitate to punish the employees who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity etc. If the irregularities are detected by the Accounts/Audit Offices, it will be the duty of Chief Accounts Officer/Chief Auditor to report immediately to the administrative authority concerned and the Board. If the irregularity is detected by the administrative authority in the first instance a copy of report will be sent to the Chief Auditor/CAO. Should the administrative Officer require, the assistance of the Accounts and Audit Offices pursuing the investigation may be sought.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges.

In the case of losses involving a reasonable suspicion of fraud or other criminal offence a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. (i) The question of enforcing pecuniary liability should always be considered as well as the question of other forms or disciplinary action. In deciding the degree of the Board employees pecuniary liability it will be necessary to look not only to the circumstances, since it should be recognised that the penalty should not be such as to impair the Board employee's future efficiency.

(ii) In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty person(s) and if laxity of supervision has facilitated the fraud, the supervising Board employee at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

(iii) It should always be considered whether the value of Board property or equipment lost, damaged, or destroyed by the carelessness of individuals entrusted with their care should not be recovered in full up to the limit of the Board employees capacity to pay.

6. One reason why it is important to avoid delay (vide paragraph 2 proceeding) is that in the course of a prolonged investigation the concerned Board employees may qualify for pension, and it held that under the rules as they now stand a pension once sanctioned can't be reduced or withheld for misconduct committed prior to retirement. It is, therefore, imperative that as a primary precaution, steps should be taken to ensure that a Board employee concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress and accordingly, when Board employee is concerned with any irregularity or loss, the authority investigating the case should immediately inform the Chief Accounts Officer, Pension Audit Section and the authority competent to sanction pension as well as Secretary Pension Section. It will be the duty of these authorities to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Board employees culpability, or it has been decided by the Board that the result of the investigation need not be awaited.

7. The fact that Board employees who were guilty of frauds or irregularities have been demobilised or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

8. The Finance Section should be consulted in all cases of serious financial irregularity before orders are issued in the matter of disciplinary action against those who are responsible for the loss sustained by the Board.

CHAPTER XXXVI—Drawings and Completion Plans

36.1 Record drawings, showing the work as actually constructed, should be completed as soon as possible by the officer in immediate charge of every new work or alteration of an existing work for approval and record by the Divisional officer.

(ii) Completion plans, consisting of copies of the record plans of the more important works and alterations, should, if required to elucidate the Report or if otherwise so directed by the Superintending Engineer be prepared in the Divisional Office to accompany the Completion Report.

Note (1) Record drawings of important municipal works constructed by the Board should be supplied to the municipality concerned.

(2) Record drawings of buildings should consist of a site plan, ground plan, elevation and one or two sections as may be necessary to illustrate the work preferably on one sheet. Details of doors, windows, etc. are not required.

(iii) All record plans must be kept up to date, and it will be the duty of the Divisional Officer to forward completion plans of all additions and alterations to the Superintending Engineer for correction of the Circle office copies. Similarly the Superintending Engineer is responsible that such plans are forwarded to the Chief Engineer's office for correction of the record plans there maintained.

(iv) Where a number of bridges or other masonry works have been made of the same type it will not be necessary to forward copies of the records plans of each one of them. It will be sufficient to notify in the letter forwarding the completion report that the work is of the same type as that submitted with a previous letter, the number and date of which should be given.

(v) Superintending Engineers and the Chief Engineer, during their inspection should see that the record plans are maintained and are corrected up to date.

36.2 A record plan should be a correct representation of the work as actually built. Thus, in the case of well foundations, it should show in plan exact position of all the wells, and, in sectional elevation in the directions at right angles to each other, the exact depth to which they have been sunk. This will exhibit all changes in position of wells, and deviations from the vertical which have occurred in the course of sinking and have remained unrectified. The wells should bear on the record plan the same numbers as they have borne during construction, and a statement should appear on the drawing showing the reduced level of the curve of each well after completion of sinking. The position and dimensions of any piles or planks driven to close the spaces between wells should be clearly shown, as should also be the concrete or other materials used to fill the wells or the spaces between them. A detail of corbelling or arching employed to connect wells should be drawn separately on a scale large enough to show the details.

(ii) In the case of concrete foundations, the outside edges should be correctly plotted and, where piling or stakes are used to surround or partition off the foundation area, their position should be shown. Changes in foundation level should be correctly shown in sectional elevation and the reduced levels of the base and top of the concrete should be given. In case of any other material being used beneath the concrete its nature and dimensions must be clearly shown.

(iii) Reduced levels of all important points of the works, as found after its completion, should be entered on the drawings.

(iv) Geological sections should be given in the case of works in which the foundation level is more than six feet below the natural surface.

(v) Separate drawings should be made to show the details of iron work and wood work and of any other important structural details.

36.3 Ordinarily, on the completion of a work, the record drawings should be completed by the officer in immediate charge, and, after being signed and dated by him under an entry "as executed" they should be sent to the Divisional Officer who, if satisfied as to their correctness, should countersign them and date them and have the necessary copies made for submission with the Completion Report where necessary.

(ii) In order that no difficulties should arise in consequence of the transfer of an officer-in-charge of a work, on all large works a progress plan should be maintained and kept thoroughly up to date on which all departures from the sanctioned design should be shown. For small works the outgoing officer should record on the working drawing the level to which the work was built under his charge, giving notes of any deviations from the sanctioned plan.

(iii) Completion plans should be prepared and attested as soon as possible after the completion of a work.

(iv) A register of completion plans received, should be maintained in the Divisional drawing office.

(v) An annual statement should be submitted on 10th July, by Divisional Officer to Superintending Engineer giving details of estimates which have been closed during the year but for which completion plans have not been received within 3 months after the date of closing the estimate.

36.4 Every plan and drawing, of whatever kind, must be properly authenticated by the dated signature of the Officer by whom, or under whose orders it is prepared.

(ii) In all completion plans, besides the certificate of completion according to drawing, the names of the Executive Officers by whom the work was designed and by whom it was executed, should also be given.

(iii) The name or signature of every officer and the date of the signature, which is on a plan or drawing of any kind, should be shown on all copies of such plan or drawing.

36.5 A Divisional Officer must keep on record in his office the plans executed by the Division plans for all works.

CHAPTER XXXVII—Measurement Books, their record, Custody and Checking

A—General

37.1 Measurement books will be got printed by the Secretary of the Board and supplied to the various offices of the Board on their written requirement and against proper acknowledgement.

B—Record and custody of Measurement Books

37.2 (i) The head clerk of a divisional office or an authorised official or other accounting unit will, immediately on receipt of a new Measurement Book, examine and see that each page is correctly numbered recording his check on the inside of the cover. Thereafter it will be marked with a bold hand printed consecutive number on its outer cover and when issued from the divisional office with the year of its issue. The person to whom the book is eventually issued will similarly check the numbering of its pages and record his check on the inside of the cover.

(ii) All the measurement books belonging to a division should be numbered serially and a register should be maintained in Form CE-35 in the divisional office showing the serial number of each book, the name of sub-division to which issued, the date of issue and the date of its return, so that its eventual return to the divisional office may be watched.

(iii) A similar register should also be maintained in Form CE-35 in the subdivisinal office showing the name of the subdivisinal office and sectional officer to whom measurement books are issued. Books no longer in use should be withdrawn promptly even though not completely written up.

(iv) All measurement books received in divisional office for issue as well as all completed Measurement Books received back or retained in the office for record will be in the charge of the Head Clerk and should be kept under lock and key, the key of which should remain in the personal custody of the Head Clerk, who will also be responsible for the correct up keep of the Register of Measurement Books.

(v) Measurement Book should be transmitted from one office to the other in one of the following ways :—

- (a) They should be handed over personally whenever this can be conveniently done.
- (b) They should be sent by registered post.
- (c) When it is not possible to transmit by either of the above two methods, a special reliable messenger should be employed.

An acknowledgement should be obtained in all cases.

C—Persons authorised to make entries in the Measurement Books

37.3 The following members of the non-gazetted establishment in the Board are authorised to make entries in the Measurement Books :—

- (a) Junior Engineers/Sectional Officer.
- (b) Sub Station Operators.
- (c) Permanent Way Inspectors.
- (d) Meter Inspectors.
- (e) Head Mistries.
- (f) Foreman
- (g) Power house Superintendents.
- (h) Any other person authorised by the Board.

D—Mode of recording measurements

37.4 The Measurement Book is a most important record being the basis of all accounts of quantities, whether a work done by daily labour or by the piece, or by contract or of materials received which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check and should contain such a complete and reliable record of facts as to be conclusive evidence in a court of law.

- (i) For large works a separate Measurement Book may be set apart.
- (ii) Each set of measurements should commence with entries stating :—

In the case of bills for works done.

- (a) Full name of work as given in estimate.
- (b) Situation of work, exact locality ;
- (c) Name of contractor ;
- (d) Number and date of his agreement of work order ;
- (e) Date of written order to commence work ;
- (f) Date of actual completion of work ; and
- (g) Date of Measurement.

In the case of bills for supply of materials :—

- (A) Name of suppliers ;
- (B) Number and date of his agreement or order.
- (C) Purpose of supply. Name of work as given in estimate.
- (D) Date of written order to commence supplies ;
- (E) Date of actual completion of supplies ; and
- (F) Date of Measurement.

and should end with the dated signatures of the person making the measurements.

A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

Note :—In regard to item (iii) (e) and (d) above the date of the written order to commence work should only be given if a work order has been issued or a contract agreement has been executed. Where no such order is issued to commence work or supplies, the word 'nil' may be noted.

(iv) The pages of the book should be machine-numbered and no page should, on any account be torn out of a book, nor should any entry be erased or disfigured so as to be illegible. If a mistake be made, it should be corrected by cancelling the incorrect words or figures with a single stroke of the pen or pencil and by writing the correct words or figures separately; and the corrections thus made should be initialled and dated by the responsible officer. All signatures and initials made in the measurement book should be dated.

(v) All measurements must be neatly recorded in the authorised form of Measurement Book, and in no other. The entries should be made, if possible, in ink but when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over but left untouched. The entries in the "Contents or Area" column should, however, be made in ink in the first instance and not inked over.

(vi) As all payments for work or supplies are based on the quantities recorded in the Measurement Book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connection with running contract account on which work has been previously measured, he is further responsible (1) that reference to the last set of measurements is recorded, and (2) that if the entire job or contract has been completed, the date of completion should be duly noted in the prescribed place. If the measurements taken are the first set of Measurements on a running account or the first and final measurement, this fact should be suitably noted against the entries concerned and in the latter case, the actual date of completion noted in the prescribed place.

(vii) Entries should be recorded continuously in the Measurement Book and no blank pages should be left. Any pages left blank inadvertently must be cancelled by diagonal lines, the cancellation being attested and dated.

(viii) The Measurement Book being primarily the initial record made on the spot by personal measurement by a responsible Executive Officer or subordinate of quantities or work done or materials received and only secondarily and incidently a record of expenditure incurred on the basis of quantities it is obvious that in a case where the service to be paid for is not susceptible of Measurement, such as octroi duty, municipal taxes, electric charges and railway freight, etc. or where it is not possible to determine the quantity of work done, entries need not be made in Measurement Books.

(ix) Further petty purchases up to Rs. 10/- in each case made from the local bazar, for which payments have to be made immediately. Similarly payments for washing clothes belong to a rest house or dispensary have to be made immediately. In such cases it is not possible to observe the usual formality of recording measurements in Measurement Book and their scrutiny and approval by the Subdivisional Officer before making payments, and consequently no entry in Measurement Book need be made. Any supplies of which quantity accounts have to be kept under the rule, should, however, be recorded in the Measurement Book irrespective of the amount involved.

(x) Detailed measurements may be dispensed with in cases in which payments on account of work actually executed are made on the certificate of a responsible officer not below the rank of Subdivisional Officer to the effect that not less than the quantity of the work paid for has actually been done, and the officer granting such a certificate will be held personally responsible for any over payment which may occur on the work in consequence. Final payment may, however, in no case be made without detailed measurements.

(xi) Similarly the detailed measurements may be dispensed with in connection with the works done on lump sum contracts, if a responsible officer (not below the rank of Subdivisional Officer) certifies in the bill that by a superficial and general measurement or in some other suitable method, which should be specified, he has satisfied himself that the value of work done is not less than a specified amount in conformity with the contract agreement, and that with the exception of authorised additions and alterations the work has been done according to the prescribed specifications. Detailed measurements must invariably be taken in respect of additions and alterations.

(xii) When any measurements or series of measurements are cancelled, the cancellation must be supported by dated initials of the officer ordering the cancellation, or by a reference to his order, initialled by the officer who made the measurements. In either case the reason for cancellation should be recorded.

(xiii) The index provided at the commencement of each book should be carefully kept up to date and the inner title page in the Measurement Book showing the number of the book, name of officer etc., must invariably be filled in, as well as the entries on the outside table.

(xiv) The subdivisional clerk ordered by the disbursing officer is responsible for the arithmetical check of all calculations entered in a Measurement Book, and must initial (with date) each account in the book in token of having so checked it. Assistant subdivisional clerks are authorised to check Measurement Books and prepare bill of contractors provided that in the following cases Measurement Books should be checked and bills prepared by the subdivisional clerk personally :—

- (i) Final Bills of all running accounts.
- (ii) First and final bills for amounts exceeding Rs. 500/-

(xv) The officer making the measurements must calculate the "Contents or Area" of each measurement and enter it in ink, and abstract the result himself. The Measurement Book should then be submitted to the paying officer for his orders. If he is satisfied that a bill should be prepared and that the name of the estimate has been correctly entered, he will check the rates, if entered, or fill in the correct rates and before handing the Measurement Book to his clerk should write below on each account an order to his clerk to check and prepare the bill for the same. The Subdivisional Officers should invariably date their orders to the clerks to check and bill the measurements entered in a Measurement Book.

(xvi) When an officer or subordinate is required to submit his Measurement Book with his accounts to the Divisional or Subdivisional Officer, he should be supplied, if necessary, with a second book for alternate use.

(xvii) From the Measurement Book all quantities should be clearly traceable into the documents on which payments are made. When a bill is prepared for the work or supplies measured, or the invoice of materials received from other Divisions or Departments is verified and signed by the Subdivisional Officer, every page containing the detailed measurements must be invariably scored out by a diagonal red ink line, and when the payment is made (by cheque cash, etc. or book transfer) an endorsement be made in red ink on the abstract of the measurements quoting the number and date of the voucher of payment or of the Advice of Transfer Debit. The endorsement should be initialled and dated.

(xviii) The disbursing officers should not sign in full, or permit any contractor to do so on duplicate copies of bills, even though duly headed "Duplicate" or "Office Copy."

(xix) It is inadvisable to record short measurements with the object of retaining a portion of the value of the work done by a contractor as security. It is preferable to work complete measurements of work done and to make formal such deductions from the contractor's bill as may be necessary.

(xx) The voucher for payment must invariably bear a reference to the number and page of the Measurement Book in which the measurements are recorded, also the number and date of work order for the supply.

(xxi) When submitting a bill for signature, the Sub divisional clerk will draw in red ink one diagonal line across each page of the measurement book on which are recorded the detailed measurements in token of his having made the required arithmetical check and having compared the total with the connected abstract.

(xxii) At the time of signing the bill, the "Officer preparing the bill" will scrutinise the measurement book and make sure that the subdivisional clerk has drawn the red ink lines mentioned above and has appended his dated initials in token of having exercised the cent per cent arithmetical check. He will then draw in ink one diagonal line across each page of the measurement book on which is recorded the connected abstracts of measurements.

(xxiii) At the time of paying the bill the "Disbursing Officer" will draw in red ink a second diagonal line across the same abstract pages, and on the last page will make and initial an endorsement in red ink giving the Voucher No. and date.

Paid per voucher No,.....
Dated.....
Initials of Disbursing Officer.....

(xxiv) When receiving back the measurement book and bill the subdivisional clerk will scrutinise the abstract for any omission from this procedure.

(xxv) No Measurement Book shall change hands i.e. from one subordinate to another or to a clerk or in office and vice-versa without an endorsement being made after the last measurement handed and signed and dated by both parties. The endorsement will give the name of person who hands over and that of the person who receives the Measurement Book.

(xxvi) On the occasions of transfers it will be the special duty of the Subdivisional Officers to see that (1) measurement books with the relieved officer at the time are recorded in the transfer papers by the number they bear and are (2) acknowledged by the Relieving Officer and that (3) necessary corrections are made in the name of the officer on the fly leaf of the Measurement Book and (4) the register of Measurement Books as well.

(xxvii) In case a Measurement Book is lost, an immediate report should be made of the facts of the case and this report must be promptly forwarded to the Board together with the explanation of all parties concerned or responsible for the loss.

E—Check Measurements payments for work

37.5 As measurements form the basis of all payments, a Subdivisional Officer must check measure personally, so far as possible, before payment is made, not less than the following percentages of measurements made by his subordinates unless under special circumstances he is exempted from doing so by the Board in which case there should be definite instructions as to the amount of checking which should be done :—

- (i) In the case of works costing Rs. 200/- to Rs. 500/- the Subdivisional Officer should check measure or Measure not less than 25 percent of the number and 25 percent of the cost of all such works.
- (ii) In the case of works costing more than Rs. 5000/- the Subdivisional Officer should check measure or measure 35 percent of the cost of all such works.
- (iii) In the case of works done departmentally the Sub-divisional Officer should first check 25 per cent of measurements in respect of works costing more than Rs. 2000/- and 50 per cent of measurements in respect of works costing more than Rs. 5,000/-. This, however, does not apply to electrical works constructed departmentally or under piece-work/contract at labour rates which are governed by instructions contained in Chapter XVI.

- (iv) Main measurements on all concentrated works shall be recorded by the Sub Divisional Officer himself.

Note : In assessing the cost of the work the value of stock issued should be excluded.

35.6 When a check measurement is made by a Divisional or Sub-divisional Officer, the fact should be noted under his dated initials in Measurement book thus :—

"Check measurement made by me onvide
Measurement Book Nopage....."

- (i) The Divisional Officer shall check measure at least 2 per cent of the cost of all the measurements recorded in each Sub Division. Fifty per cent of the check measurements by the Divisional Officer shall cover the Measurements recorded by the Sub Divisional Officer. In exceptional cases the percentage of check measurement by the Divisional Officer shall be reduced to one per cent at the discretion of the Chief Engineer.

35.7 With a view to safeguard against the risk of double payment, check measurements made by the Subdivisional Officer should be entered in a separate measurement book which should be labelled "Check Measurement book" and at the end of each measurement the Subdivisional Officer should record the following Information :—

- (a) The number and the name of the estimate.
- (b) The date of final payment.
- (c) Number and page of subordinate's Measurement Book.
- (d) The quantity measured by the subordinate with date.
- (e) Proportion of the work checked by the sub-divisional Officer.
- (f) Difference in quantities and reasons for such difference, if any.
- (g) No payments are to be made on entries in a "Check Measurement Book".

35.8 The part selected for checking should be measured by the Subdivisional Officer in his own Check Measurement Book without reference to the original measurements and the totals compared. Cross reference should invariably be given. When a Subdivisional Officer's check reveals difference not exceeding 2 per cent in the case of original work and 5 per cent in the case of repairs, the subordinate's entries for the portion checked should only be rectified according to the check measurements. But when the differences exceed this limit the whole work should be remeasured by the Subdivisional Officer himself and payment made thereon, the case being reported to higher authority for action against the Subordinate.

F—Check and scrutiny of Measurement Books

35.9 Once every half year, i.e., during May and November and before transfer, the Subdivisional Officer should make a complete check of every current measurement Book in the subdivision and have them completed in all respects, as far as possible, up to date. He should certify to this effect below the last entry in each Book, noting also any

items which still remain to be completed. At the next inspection the Subdivisional Officer will not have to go through the same pages of the books again except to see that the incompleting parts have or have not since been completed.

(ii) During the inspection of a subdivision by the Executive Engineer, the Divisional Accountant should similarly check a percentage of the Measurement Books and record the following certificate.

"Checked and found correct and complete except for certain items detailed in the Audit Note sent to the Subdivisional, Officer.....Subdivision with the Executive Engineer's Inspection Note No.....Dated.....19.....".

This will enable each inspection to be started from the point reached the previous year.

(iii) All measurement books in use must be sent once in a year to the Divisional Officer on such dates as the Divisional Officer may fix, most suitably April and May for the personal scrutiny of the Divisional Officer and should be returned to the subdivisions concerned within fifteen days.

(iv) When these books reach the divisional office the Head Clerk should first of all compare them with his register of Measurement Books and report, if any missing. The Head Clerk will at the same time make any necessary corrections in his register and bring to notice any evident inaccuracies in the name of officer on the fly-leaf of the Measurement Book. He will then hand them over as quickly as possible to the Divisional Accountant.

(v) The Divisional Accountant will then check the books to see whether instructions in paragraph 37.2 to 37.4 and 37.9 of this Chapter have been complied with. He will himself check not less than 10 per cent of the value of total measurements recorded in each book since the last review. Such checks should cover complete sets of measurements, payments based on the entries reviewed should be traced into the various accounts documents and verified. Similarly supplies or issues of materials should be traced into the various accounts and verified.

(vi) The Divisional Officer will then take steps to obviate in future any neglect of the above instructions which may have come to light, and will at the same time retain for record in his office any books which he considers to be full up, or nearly so, or which he deems to have been in use long enough. The blank pages, if any, should be cancelled by the Divisional Officer under his dated initials before such Measurement Books are filed. Such books, when once filed for record in the divisional office, must not be allowed to pass out of the office again for reference, except under the strictest precautions to guard against their loss. And on so passing out of the divisional office they must not be allowed to pass into the personal custody of any body of a rank lower than a Subdivisional Officer.

(vii) The Superintending Engineer is required to make it his special duty during his tours to see that measurement books are carefully kept and measurement properly record and that they are complete records of the actual measurements of each kind of work done for which certificates have been granted. He should also see that any orders of the Board regarding check measurements are duly observed.

G—Final Record of Measurement Books

35.10 Measurement Books should not be in use for longer than five years and the Divisional Officer should call for return and record, Measurement books which have been in use for this period whether filed or not. The blank pages of measurement books returned for record should be cancelled and attested.

(ii) All completed measurement books will be retained in the divisional office for a period of 15 years after the date of last entry, the measurement books being tied in bundles, by years, a slip being placed at the top of each bundle and the year to which they relate, the year being the year of issue as recorded in the Register. The return of any completed books that may be issued for reference should be carefully arranged.

(iii) On each completed measurement book a certificate and record order as given below, should be recorded at the end and signed by the Accountant :—

"Certified that this book No.....has been checked and it is found that,

- (a) No page is torn out and missing and blank pages have not been left uncanceled.
- (b) Corrections are properly made and initialled by a responsible person.
- (c) Original pencil entries are not inked over, and columns "Contents" or "Area" have been entered in ink.
- (d) The number and date of each voucher in which the quantities are entered for payment are noted.
- (e) The entries are crossed off.
- (f) In the case of cancelled measurements the reason for cancellation is signed by the person who made the measurement and the Subdivisional Officer.
- (g) The index is complete.
- (h) Each set of measurements is signed by the Officer by whom they are actually made.
- (i) Each set of measurements bears, in addition to the signature of the officer or the subordinate who made the measurements, the initials of the clerk who checked the calculations and the initials of the Subdivisional Officer who passed the measurements or paid the bill".

Dated

Dated

Divisional Accountant.
Record
Divisional Officer.

H—Maintenance of Standard Measurement Books

35.11 Standard Measurement Books will invariably be written legibly in ink only and maintained by the officers of the Electricity Board for the purpose specified in paragraph 35.12 (i) below.

I—Maintenance of Standard Measurement Books

35.12 This measurement book of buildings is intended for detailed measurements of each kind of work which is usually subject to renewal. This measurement book facilitates the preparation of annual estimates for periodical repairs of buildings.

(ii) All the standard Measurement books maintained in a Division will be numbered in an alphabetical series so as to be readily distinguishable from ordinary Measurement Books and a register of them maintained in the divisional Office in Form CE-35. A similar register should be maintained in each sub division showing the books belonging to it and the register kept under lock and key in the custody of the Divisional Head Clerk or the sub divisional clerk concerned.

(iii) In view of the fact that these books will form the basis of both the annual repair estimates and contractors bill for work done, they should be written up either by the sub divisional officer himself or one of his subordinates under his order. Each set of measurements taken by the latter class of officials should, however, be fully checked by the Sub divisional officer concerned, after which it should be examined by the divisional Officer and declared in writing in the book itself as finally approved by him for one or both of the purposes specified above.

(iv) Thereafter the standard Measurement books will be brought up to date under the supervision of the Sub Divisional officer with reference to any additions or alterations which may be carried out to the building or work concerned, within one month of the closing of the accounts of the estimate therefor. All such corrections will be duly attested by the Subdivisional Officer.

(v) The Divisional Officer will also be expected to exercise a check over the completion of Standard Measurement Books from time to time, by personally examining each book atleast once a year. To this end the programme of work should ordinarily be as follows :

- a) As soon, after the close of the official year, as possible, the Subdivisional Officer concerned will arrange, for a personal examination of these books with a view to satisfying himself that they have been brought up to date with reference to the additions, alterations or special repairs carried out in the building or work during the preceding year and submit them not later than the 15th June for the inspection of the Divisional Officer.
- b) On receipt in the divisional office, the books will be compared with the register of Standard Measurement Books in order to ensure that all books have been submitted for inspection. They will then be subject to such scrutiny as the

Divisional officer may direct. A comparison of these books with the accounts of expenditure and the record of connected measurements relating to estimates for additions, alterations or special repairs to buildings and works in Division should, however, form a feature of the check to be applied.

Note : A record of the results of the scrutiny above referred to should invariably be retained and produced, if required, for the Superintending Engineer's CAO/CA's Inspections.

- c) Finally a report should be made to the Chief Engineer/Superintending Engineer so as to reach him not later than the 31st of July of each year to the effect :—
- i) That all the Standard Measurement Books of the Division have been inspected by the Divisional Officer.
 - ii) That the entries made therein have not been tampered with;
 - iii) That all corrections due to additions or alterations to the building or work concerned have been carried out; and
 - iv) That the books are reliable and up-to-date records.

A copy of this report should be furnished to the CAO.

35.13 When a payment is based on Standard Measurements the following certificate should invariably be recorded on the bill, in his own handwriting, by the Subdivisional Officer, examining or verifying it :

"Certified that the whole of the work billed for herein has been actually done, and that no portion thereof has been previously billed for in any shape.

J—Measurement Book for Lump sum contracts (Form CE-26)

35.14 This Measurement book has been specially devised to record the measurements of materials received under lump sum contracts for supply and delivery of heavy machinery such as switchgear, power house equipment etc. or for the supply, delivery and erection of such machinery in accordance with the contract. In the former case, the measurements should be recorded in this Measurement book immediately on the receipt of the material, but in the latter case the measurements should be recorded on the completion of the work as one erected item as stated in the contract. This Measurement Book also covers the following items of work :

- a) Electrical works to be executed departmentally but with the assistance of supervisory Engineers of Suppliers against contracts.

The measurement of equipment on receipts from the suppliers should be recorded in Measurement Book (Form CE-26) as per description, specification and schedule of materials covered in each contract.

- b) Electrical works to be executed by the suppliers of equipment and over which over all supervision is to be done by the department against lump sum contracts.

The measurements will be recorded in Form CE-26 "Measurement Book for lump sum contract" on the completion of the work as covered in the contract. The material will remain in the safe custody of the Board in packages as received till taken over by the contractor for erection. The damaged packages will, however, be opened up and examined for the purpose of lodging claim on Railway and/or Suppliers and Insurance Company etc.

The detailed instructions regarding the use and upkeep of Measurement books in the foregoing paras are applicable to this Measurement Book also. The instructions are also printed on the fly-leaf of this Measurement book and should be carefully observed by all concerned.

K—Measurement book for materials used on electrical works

This M. B. is intended for verification of materials issued direct to an estimate for an electrical work (Service connections, distribution lines etc.) constructed departmentally or under piece work/contract at labour rates. The detailed instructions for its use are laid down in Chapter XVI.

CHAPTER XXXVIII—Maintenance of Register of Initial (Works) Accounts

The Register of Initial (Works) Accounts from CE-26 shall be maintained for all capital works estimated amount of which is one lac or more. For works costing less than one lac detailed account of material issued to works shall be maintained in Material Estimate and Control Register Form MAT-28. (See Subject Code-17 of Materials Accounting Manual).

The instructions regarding maintenance of Register of Initial (Works) accounts are as under :—

1. This register is an important record, being the basic record of material and other expenses which have to be accounted for. It has to be kept in safe custody like Measurement book. In case, this book is lost, immediate report should be made of the facts of the case to the C.E. through Xen/SE concerned.
2. Description of the material must be lucid enough to admit an easy identification and check of each item.
3. As soon as a detailed estimate has been sanctioned, the register, in duplicate, may be issued after filling of the register in the Estimated quantities in appropriate columns in Part I under the signature of the Divisional Officer. First copy of the register will remain in the Sub Divnl. Office/with the Subordinate in charge of the work JE/SO but the second copy is not to be passed on to him JE/SO. The S.D.C. will in the beginning of the month, check the entries made by the JE/SO in the first copy incorporate corrections made by the Divisional office last month in the first copy entries of the month from the first copy in the second copy, get it signed from the S.D.O. and forward it with bills of work charged establishment/Muster Roll for pre-audit on or before 3rd of each month, to the Divnl. office, for reference and return. Both the copies should be kept complete and upto date as in the absence of the same, no claim for payment will be entertained by the Divnl. office. Even if no transaction occurs during the month, the second copy of register may be sent to Divnl. office, explaining the reasons for no progress during the month. All additions/alterations in the second copy, whether originally made by the SDO or by the auditor of the Divisional Accounts Branch should be authenticated by the Divisional Accountant.
4. S.D.O. and Xen will keep a note of inspection of work in the part V of the second copy of the register.
5. No page should on any account, be torn out of the register, nor should any entry be erased or disfigured, so as to be illegible. The entry may be neatly recorded in ink.
6. (a) On the occasion of transfer of subordinate incharge of work, the form used by him should be closed by him. The second copy should be deposited in the Divisional office for safe custody. Set of new form should be opened by his

successor. Total drawal of material should be indicated in the first month's column as drawal of material from (date of the start of the work) to-(i.e. date of transfer of JE/SO) This should be done not only for principal items, but also for petty items.

- (b) Any physical verification carried out by SDO/Xen before the completion of work should also be recorded in part IV and in col 44 of part I of the Register & comparison made with paper balance and differences adjusted under the orders of competent authority.
- (c) As regards part III, the total value of work done in respect of each item should be noted as opening balance. Measurement should be taken in part IV by the new JE/SO for the work as a whole at the time of completion.

7. All issues of material to work should be posted by JE/SO from the store requisition as and when the material is drawn. Similarly, transfer of returns of materials should be recorded on the occurrence of the event as minus entries.

As far as possible, all the items may be shown individually in the part I and Part IV but in case this is not found feasible, Petty items, to be decided by the Divnl. Officer, particularly those which are not susceptible to measurement may be grouped together suitably. Details of petty items will be kept in Part II of the Register.

8. Carriage and incidental charges should be shown against column of transportation charges by indicating the J.V. No. Or Vr. No.

9. Within one month of the physical completion of the works, this register may be closed and sent to the Divnl. Officer for closing the account of the work.

PHYSICAL VERIFICATION OF MATERIAL ISSUED ON MAJOR WORKS

1. The verification of unused balances of material must invariably be made on the completion of work.

2. If the officer or subordinate incharge of a work the accounts of which are kept in the register of Initial (Works) Accounts, is transferred before the account of it are closed, the unused material at site of work should be verified by the relieving official in accompany with the relieved official and the report made in part IV of the Register.

3. The material at site of all the works which were in progress on the last day of financial year shall also be verified physically with the paper balances as per register (also refer to Chapter XV).

In all cases of verification of material at site, the result shall be recorded in part IV of the Register on a page set apart for this purpose. The difference between the actual and paper balances should be noted in Col. 45 of the register and signed by the officer. Difference, if any, should be stated in Col. 47 and "how adjusted" in Col. 48 of Part-I of the register. All the differences should be properly investigated and action taken to adjust the same.

CHAPTER XXXIX—Duties of various officers/officials

The duties of various officers/officials as notified by Secretary PSEB from time to time are given below :—

Duties of SDOs, XENs, SEs and (Distribution System) in the Punjab State Elec. Board

DUTIES OF SDO :

(A) Technical Nature

1. Inspection of supply system :
 - i) Inspection of Grid Substations including checking of log sheets.
 - ii) Inspection of EHT lines.
 - iii) Inspection of HT lines.
 - iv) Inspection of Distribution Substations.
 - v) Inspection of LT lines including mains, sub-mains and services.
 - vi) Test checking of maintenance of lines and substations for detecting fictitious entries of maintenance work in LMR and EMR.
 - vii) Inspection of consumer's premises.
2. Ensuring compliance of defects noticed by him in supply system during his inspection of his subordinates or senior officers.
3. Taking remedial measures for controlling interruptions in supply and investigation in respect of excessive interruptions in supply and prolonged breakdowns.
4. Maintenance/operation of supply system ensuring preventive maintenance as per the maintenance schedule.
5. Keeping a control and watch over system loading conditions for framing augmentation/renovation proposals.
6. Surveying to carry out new works, planning and design of works and framing/checking of estimates.
7. Supervision of maintenance works so as to ensure proper quality of maintenance and expeditious completion of the job.
8. Supervision of new construction works with regard to the quality of work.
9. Measurement of maintenance and construction works so as to ensure proper utilisation of material.
10. Inspection and checking of metering equipment at the premises of the consumers.
11. Checking of meters to ensure that the meter readings being taken by the Meter Reader/Meter Inspector etc. are not perfunctory and meters are working correctly.

12. Testing of earth resistivity of the various installations.
13. Attending/Supervision of breakdowns.
14. Investigation of accident cases on supply system.
15. Investigation of the cases leading to transformer damage.
16. Investigation of cases of theft of electricity and detection of unauthorised extension.
17. Taking monthly meter reading in case of MS and LS consumers. Checking and reporting of defective MDIs as per commercial circular No. 43/77.
18. Sealing of all AP, SP, M3 & LS Consumers meters (100% as per Instruction No. 103 of Sales Manual.
19. Cheking of consumers premises to enforce power cut instructions.
20. Checking of consumers premises including Board's employees premises, in terms of Sales Manual Instruction No. 201 for the purpose of detection of theft of energy.
21. Test checking of street lighting system at night as to its proper functioning.
22. Verification of the test reports of Industrial and AP consumers as per Instruction No. 16 of Sales Manual.
23. Inspection of consumer's premises with regard to installation of capacitors and checking of power factor.
24. Inspection and maintenance of civil works.
25. Inspection and maintenance of vehicles.
26. Inspection of safety devices and fire fighting equipment.

(B) Administrative Nature :

1. Up-keep and maintenance of office.
2. Payment of salary to the staff regular as well as workcharged.
3. Purchase of material and payment thereof.
4. Checking of complaint centres with regard to their proper functioning.
5. Checking of labour at site.
6. Checking of feeders to ensure proper supply in rural areas.
7. Attending to consumers complaints and grievances.
8. Attending to the visits of the senior officers of the PSEB and Punjab Govt. Internal Audit Parties and RAO.
9. Attending meetings at the Distt. and Sub Divisional level.
10. Maintaining liaison with Block Samities and Zila Prishad.
11. Attending to grievances of employees and labour Court Cases.

12. Arranging inspection of Electrical Inspector getting the inspection carried out.
13. Handling of employees strikes.
14. Ensuring proper up-keep and disbursement and remittance of cash.
15. Routine and surprise checking of cash in chest.
16. Arranging material for works.
17. To frame budget estimates for the next financial year and to exercise budgetary control.
18. Pursuing various court cases in the courts and with Board's counsel and that of higher offices.
19. Ensuring proper up-keep of consumer cases and inspection of sub-offices.
20. Investigation of theft of Board's property cases lodging of FIRs and pursuing these cases.
21. Checking up of consumption of fuel and lorry log books etc.
22. Arranging/imparting training to the subordinate staff in the office and field.
23. To carry out prescribed checking of stores and material at site.
24. Inspection and checking of T&P.
25. Checking of staff that prescribed uniform is worn by them.
26. Initiating and dealing staff cases regarding leave, increments, pay fixation, bonus, transfers, disciplinary proceeding, T.A. bills, over-time bills, arrear of pay etc.
27. Ensuring up-keep of records.
28. Ensuring proper up-keep of record of books and manuals.
29. Ensuring proper functioning of office i.e. receipt, despatch and disposal of dak.
30. Providing livery cloth to the staff and ensuring maintenance of accounts thereof.
31. Ensuring that proper handing/taking over is being done and record thereof is maintained.

(C) Relating to Works and Accounts Thereof :

1. Checking/sanction of estimates.
2. Ensuring that the expenditure against work does not exceed the estimated cost. ✓
3. Preparation of completion reports of works.
4. Ensuring that the material account is being maintained by the concerned subordinates and checking thereof is being made by SDO.
5. Ensuring preparation and submission of T&P returns.
6. Ensuring that necessary record regarding connected load and voltage drop is being maintained.

7. Initiating disciplinary action against subordinates failing to render the accounts.
8. Ensuring that dismantled material is returned to the Stores.
9. Analysis of works.
10. Surveying of T&P and unserviceable material.
11. Ensuring proper up-keep of MBs, EMBs, dismantlement registers etc.
12. Ensuring that register of works/sanctioned estimates is being maintained and kept upto date.

(D) Commercial & Revenue Accounts

1. Ensuring proper up-keep of service connection registers and checking of entries thereof.
2. Review of pending applications and submission of pending application returns.
3. Review of pending test reports and maintenance of record thereof.
4. Ensuring proper compliance of job orders.
5. Ensuring early return of consumers cases after the release of connections.
6. Ensuring compliance of M.I. Register.
7. Ensuring checking of registers & stock taking of MBs
8. Ensuring that records such as cash books, RO-4 is being properly maintained.
9. Ensuring that the bills are being prepared and issued to the consumer as per schedule.
10. Ensuring that defaulting consumers being disconnected and defaulting amount being recovered.
11. Checking of consumer ledger :
 - a) 20% assessment of all LS & MS connections.
 - b) 5% of S.P, AP, DS & CS connections above 2 KW load.
12. Ensuring that energy consumption variation is being investigated and necessary action taken.
13. Ensuring that meter record is being maintained properly.
14. Ensuring that meter reading programme is being followed.
15. Ensuring that MCG register is being kept upto date and necessary charges levied to the consumer.
16. To ensure that idle service register is being maintained and idle services are being removed.
17. Ensuring that monthly revenue statements are being prepared and submitted to the higher authorities and review of revenue assessed/realised.

18. Ensuring that security registers are being kept upto date.
19. Attending to half margins and audit notes/reports.
20. To ensure that notices for access to locked premises are issued.
21. To check measure service length measured by the Line Superintendent and record on the reverse of the Service Connections Orders as per Instruction No. 18 of Sales Manual.
22. Physical verification of 5 to 10% connections reported to have been disconnected by the Line Superintendents/Lineman to of disconnection as per CE (op) Patiala's memo No. 3386/3635 dated : 7-10-1972.
23. To get personally effected DCO-s of all Industrial consumers and those of general consumers having monthly revenue more than Rs. 500/-as per C.E. (North Sales Saction, PSEB, Patiala's Memo No. 9186/9526 dated : 17-2-1985.
24. To exercise prescribed checks over all categories of connections as per CE (North), PSEB, Patiala's memo No. 26422 dated : 31.7.75 and the result of checking be maintained on the columns prescribed in the circular ibid.
25. To check 25% premises shown as locked by the Meter Reader as required vide CE/Sales, Patiala's memo No. 50905/51320 dated : 30.10.69 and also required under Instruction No. 201 para 3 (XV) of Sales Manual.
26. To review consumer cases once in a year with particular reference to A & A form, Stamp Register, MCO Agreement Estimate, Justification Slip, Demand Notices, Test Report and various job orders to ensure that these are intact and in order.

(E) Miscellaneous :

1. Organising the work of inspection of consumers installation under rule-46.
2. Organising the work of periodical testing of energy meters under rule-57.
3. Launching prosecutions against persons tempering with electrical installations or infringing the I.E. Rules.
4. Taking measures for reduction in line losses.

DUTIES OF XEN :

(A) Technical Nature

1. Selective/periodical inspection of Supply system :
 - i) Inspection of Grid Substations and scrutiny of equipment maintenance register.
 - ii) Inspection of Grid Substations located at headquarters will be at least twice a month.
 - iii) Inspection of EHT lines and random checking of patrol books and LMR.
 - iv) Inspection of HT Lines and random checking of patrol books and LMR and detection of fictitious or perfunctory maintenance work entries.
 - v) Inspection of all Distribution Substations at least once in 3 months and random checking of EMR and detection of fictitious or perfunctory maintenance work.
 - vi) Inspection of LT lines.

2. Checking of interruptions in supply and suggesting remedial measures.
3. Checking of maintenance schedules to ensure that maintenance is carried out as per schedule.
4. Periodical checking of loading conditions of Grid Substations.
5. Inspection of new construction works to ensure proper quality of work.
6. To ensure that proposals and estimates framed are practically sound and as per standard practice.
7. Sealing of all new industrial M.S. and L.S. connections including secondary metering equipment as per Sales Manual Instruction No. 103.
8. Checking of consumers premises as per Sales Manual Instruction No. 201 for the purpose of detection of theft of energy.
9. Checking of all such cases where reduction in contract demand has been allowed once or twice just before reading date within first 3 months of the permission to reduce the contract demand.
10. To carry out departmental inquiry in case of theft, pilferage and mis-appropriation cases.
11. To ensure that power cut instructions are being followed by the subordinate offices and selective checking of MS and IS consumers.
12. Inspection of civil works.
13. Inspection of vehicles, tools and plants to ensure their proper maintenance.

(B) Administrative Nature :

1. Up-keep and maintenance of divisional office.
2. Disbursement of salary and allowances to the Disbursement of salary and allowances to the staff and payment to contractors and suppliers.
3. Purchase of material and payment thereof.
4. Selective checking of complaint centres with regard to the proper functioning.
5. Attending to consumers complaints and grievances.
6. Attending to the inspection of senior officers of PSEB and Punjab Govt. and audit officers.
7. Attending meeting at District, Circle and Divisional level :-
 - i) District Grievances Committee Meeting —Once a month
 - ii) Development Committee Meeting —Once a month
 - iii) Zila Sainik Board Meeting —Once in a 3 months
 - iv) Divisional Level Co-ordination Committee Meeting with consumers —Once a month
 - v) Circle level Co-ordination Committee Meeting with consumers —Once a month
 - vi) All XENs meeting with SE —Once a month
 - vii) XEN meeting with SDOs —Once a month

8. Maintenance liaison with the District Officers and Zila Prishad.
9. Attending grievances of the employees.
10. Handling of employees strikes.
11. Surprise checking of cash in chest in Sub-Division Sub-office.
12. Arranging material for works.
13. Framing budget estimates for the next financial year and to exercise budgetary control.
14. Annual and periodical inspection of Sub-Division.
15. To carry out prescribed checking of store material.
16. Disposal of establishment cases.
17. Ensuring proper up-keep of record and smooth functioning of office.

(C) Relating to Works and Accounts Thereof

1. Checking/sanctioning of estimates.
2. Getting the audit of works conducted through the Divisional Accountant.
3. Initiating the action against the discrepancies detected as a result of audit by the Divisional Accountant.
4. Ensuring that the accounts are being maintained and initiating action against officials reported by the Divisional Accountant who have failed to render the accounts.
5. Surveying of tools and plants and unserviceable articles/material.
6. Ensuring that the register of issue of MBs, EMBs, dismantlement registers etc. are being maintained.
7. To ensure that registers of cheque books is being maintained.
8. To ensure that the budget grant is fully spent and to submit a list of E&S for re-appropriation of the budget grant.
9. To ensure the framing of the completion plans and completion reports.
10. Ensuring maintenance of works register and controlling the expenditure on works through Divisional Accountant.

(D) Commercial & Revenue Accounts

1. Selective and periodical checking of service connection register.
2. Selective checking of pending applications and advising action for their disposal.
3. Periodical review of defaulting amount and advising action regarding its realisation.
4. Periodical checking to ensure proper up-keep of ledgers and timely issue of bills.
5. Periodical checking to ensure investigation of energy consumption variation cases.

6. Periodical checking of MCG register.
7. Ensuring expeditious disposal of half margins and audit notes/reports.
8. Ensuring that works accounts being properly maintained and disciplinary action initiated against delinquent officers/officials.

(E) **Miscellaneous**

1. Checking to ensure that the work of inspection of consumers installation under IE Rule-46 is carried out.
2. To ensure periodical testing of energy meters.
3. Taking measures for reduction in line losses.
4. Expeditious disposal of assembly and parliament questions.
5. Preparation of list of material for new and maintenance works during the year required to be procured.

DUTIES OF SE :

1. As Officer Incharge of the Circle, which is an Administrative Unit in the FSLB, the SE is responsible for the administrative and general professional control of works under the charge of his Circle.
2. To inspect the state of the various works within his Circle and to satisfy himself that the system of management prevailing is efficient and economical.
3. To ensure that no delay occurs in the submission of completion reports.
4. To ensure that the different articles on stock are being duly verified and there is no undue accumulation of stock.
5. To report on the efficiency of the subordinate offices and to ensure that staff employed in each division is actually necessary and adequate for its management.
6. To examine the condition of surveying and other Mathematical and Drawing Instruments.
- ✓7. To inspect each Divisional Office under the Circle atleast once a year to examine initial accounts, tools and plants, stock manufacture, register of works and other Divisional books, mode of preparation of estimates, contract agreement, contractor's accounts, System of recording plans an papers and office work generally.
- ✓8. To bring to the notice of the Chief Engineer the deficiencies detected during inspection.
- ✓9. To make separate reference to the C.E., if in the course of inspection, any serious irregularity or other matters of importance, come to notice.
- ✓10. To assist the Audit Officers in rendering the management of the accounts as perfect as possible.
- ✓11. To examine the books of Divisional Offices and their subordinates to see that matters

relating to primary accounts are attended to by the Divisional/Sub Divisional officers and that the accounts fairly represent the progress of each work.

12. To investigate cases where actual expenditure is in excess of the sanctioned estimate and to ensure that such estimates are revised and action taken to regularise the excesses.
13. To arrange removal, transfers and postings of staff for which he is the Appointing Authority and other subordinate staff posted in his Circle except the Accountants.
14. To exercise control over the contingent expenditure.
15. S.Es. are responsible for the Engineering character of every work approved by him and for any report, design estimate or any other document submitted to the Chief Engineer.
- ✓16. To supervise and control the assessment of revenue.
17. Periodical and selective inspection of works.
18. To ensure expeditious disposal of consumer's grievances.
19. To ensure expeditious disposal of the grievances of the staff.
20. Technical Planning and monitoring of works in the Circle including development works, Augmentation, System Improvement Schemes.
21. Inspection of Substations and carrying out rectification wherever called for.
22. Scrutiny of technical estimates and sanction thereof within their competency.
23. Purchase of decentralized items.
24. Ensuring proper maintenance of main substations and distribution substations, transmission and distribution lines so as to reduce incidence of damage and tripping.
25. Investigation of technical and administrative nature cases and fixing responsibility for the damage/loss.
26. Settlement of dispute with consumers in respect of levies charged on them.
27. Inspection of consumer's premises.
28. Checking of a few MBI readings every month.
29. Ensuring implementation of instructions regarding power cut and allocation of units.
30. Monitoring of works and expenditure.
31. Preparation of new schemes and list of works.

DUTIES OF CEs :

1. Being Administrative and Professional Head of the Administration, he is responsible for its efficient working to PSEB.
2. He is professional Adviser to the PSEB in all matters relating to his charge or on any other matter on which his advice may be sought.

3. To bring clearly and faithfully before the Board all subjects reserved for its decision or for that of the State or the Central Govt.
4. To arrange removal, transfer and posting of non-gazetted staff except the Accountants, in his administration.
5. To carry out such establishment work as may be specially assigned to him by the PSEB.
6. To effect Inter Circle transfers of non-gazetted establishments.
7. To advise the officers in connection with the maintenance of the accounts and to give all legitimate support to the Accounts & Audit Officers in enforcing strict regulations concerning the disbursement of money, the custody of stores and the submission of accounts.
8. To prepare annual budget estimates relating to works under his control.
9. General Supervision and control over the assessment of revenue.
10. To frame necessary annual revenue estimates and watch carefully the progress of the realization during the course of the year.
11. To see that the budget allotments for the year are fully spent in so far as it consistent with the general economy and prevention of large expenditure in the last months of the year for the sole purpose of avoiding lapses.
12. To prepare list of Excesses & Surrenders to facilitate reappropriation of Budget grant.
13. To scrutinize and sanction estimate received from subordinate offices.

NOTE :- This list is not the final and exhaustive one and all duties and responsibilities not covered in the list but otherwise enjoining upon the officers as per Board's extant rules, regulations, directions and instructions from various authorities will also have to be performed.

Duties/Responsibilities and Functions' of the Divnl. Acctt.

Functions of Divisional Accountant are three-fold :—

- a) **As a primar auditor :** He has to apply certain preliminary checks to the initial accounts and vouchers etc.
- b) **As an Accountant :** He is required to compile the accounts of the Division in accordance with the prescribed rules from the data furnished to him.
- c) **As a financial assistant :** He has to advise the Divisional officer in all the matters relating to the accounts and budget estimates or to the operation of financial rules and regulations generally.

The functions are briefly enumerated as under :—

A. **As primary auditor :** He is required :

- i) to apply certain preliminary checks to the initial accounts and vrs. etc. viz. arithmetical accuracy, classification, provision of funds, sanction of competent authority & acknowledgement of payee etc. He has to see that the amount receivable is realised and credited to the proper head of account. The results of examination of accounts & vouchers received from SDO are to be intimated to them in the form of monthly audit note.
- ii) to exercise checks on the transactions recorded direct in the accounts of the Divisional office.
- iii) to scrutinise cash and stock accounts including SVR's as also transfer transactions before these are incorporated in the monthly accounts and the connected register & schedules/Ledgers
- iv) to see that every payment is so recorded and a receipt so obtained, that a second claim against Board on the same account is impossible.
- v) to see that subordinate officers donot exceed the financial limitations on their powers.
- vi) to see that the works expenditure is incurred as per estimates and for the objects provided therein and that there is no excess over the estimated cost and that the savings are not utilised on objects not provided for without proper authority. To watch recoveries of expenditure as provided in Estimate of works and to ensure that these are properly accounted for.
- vii) to see that no expenditure is incurred on the unsanctioned estimates or in anticipation of allotment of funds unless authorised by the competent authority.
- viii) to check claims of pay with reference to pay Roll ledger/Pension/DCRG, ex—gratia claims, G.P. Fund cases, Bonus, T.A, Medical etc. in respect of regular establishment & to maintain service books & other connected records.

ix) to conduct detailed audit of muster roll, work-charged bills, petty vouchers with ref. to entries recorded in the initial Works register where applicable.

x) to see that satisfactory & efficient arrangements are made for checking the computed tenders and that the comparative statement correctly incorporates the total as checked on the individual tenders. To check P.O's work orders & Job orders.

xi) to see that the rules & orders in force are observed in respect of all the transactions of the Divn. If he considers that any transactions or order affecting receipts and expenditure is challengeable, he should bring this fact to the notice of the Divisional officer. He is also required to maintain a register of Divnl. Accountant's Audit Objection, in form.

xii) to inspect periodically the accounts records to the sub Divisional offices. The defects noticed are required to be reported to the Xen. Serious financial irregularities are required to be reported at once to CAO/CA. To review the measurement books once in a year.

xiii) to report defalcations or losses of public money or other property of the Board to the CAO/CA.

✓xiv) to check initial works register or material at site account as the case may be T & P returns. (Now Asset/General Asset Register)

✓xv) to check accounts of vehicles and machinery with reference to log books & maintenance registers.

B. As compiler of Accounts : He is required :

i) to compile and send monthly account to the CAO/PSEB, by 15th of the following month along with supporting documents or any other date fixed by the Board.

ii) to ensure that the expenditure of works and establishment is properly classified by major, minor/detailed head as prescribed.

iii) to check work abstract & to maintain register of works form PWA-13 and 14 where applicable. To ensure that works register (Form PWA-2T) is posted correctly as per prescribed classification and that the total expenditure under each scheme/major head agrees with the expenditure entered in abstract of Receipts and Payment (Monthly Account).

Note :—Forms prescribed from time to time shall be used.

iv) to maintain suspense schedules ledgers of deposits, contractor ledger and other registers.

v) to review the suspense schedules ledgers and other accounts records and see that these do not fall into arrears.

vi) to maintain registers of transfers awaited and to ensure that the store debits and ATDs are promptly accounted for/got accepted.

vii) to submit periodical accounts returns.

viii) to maintain register of contingent charges & to send monthly contingent bills to the CAO duly countersigned by the SE where necessary.

ix) to certify the correctness of statements of cheques drawn & the remittances made into the banks and to see that their total amount tallies with the corresponding amount in the Abstract of Receipts & payments (Monthly account).

x) to maintain records of Employees Provident Fund Contributions and to submit periodical returns to Regional Provident Fund Commissioner.

xi) to maintain records and submit returns in implementation of various Industrial Laws/Act viz. E.S.I, Workman's Compensations Act, Industrial Disputes Act, Factory's Act etc.

C. **As Financial Assistant :** He is required :

i) to keep a record of financial sanction and orders issued by various authorities and to watch the expenditure thereagainst.

ii) to prepare annual budget estimates and to maintain the register of appropriation i.e. budget grant to regulate the progress of expenditure thereagainst.

iii) to advise the Divisional Officer in application of financial rules and orders.

iv) to deal with inspection reports of PRO,CA and annual reports of CPU etc.

Any other duties and responsibilities not covered in this list but prescribed by the Board elsewhere will have to be performed.

(A) DUTIES OF JUNIOR ENGINEERS GRADE-I :

The J.Es Grade-I are posted in the DS Sub-Divisions to share the multifarious duties of the Sub-Divisional Officers and in the Sub-Offices as incharge of the Unit under the supervision of the Sub-Divisional Officer. Their duties are as under :-

(1) Preparation of all annual estimates, estimates for maintenance of LD System and transmission system; augmentation of mains, sub-mains and sub-stations; for shifting of lines on technical grounds and for release of industrial connections for all MS and LS connections in consultation with and under the directions of the S.D.O.

(2) Preparation of prescribed periodical returns.

(3) Patrolling of LT/HT/EHT lines as per the following yardstick :-

(i) All LT lines in the Sub-Divisions to be covered in a regular phased programme atleast once in a year.

(ii) HT lines to be patrolled in regular phased manner so that all 11 KV lines are covered atleast once in six months in rural areas and quarterly in urban areas, also inspection of distribution Sub-Stations installed enroute and make necessary record entries in the E.M.R of the respective J.Es Grade-II.

(iii) EHT lines to be patrolled in regular phased manner so that these are patrolled atleast once in six months.

All major defects observed during the course of patrolling shall be brought to the notice of the S.D.O. immediately, besides recording entries in the line patrol book.

(4) Sealing of energy meters of SP industrial connections, A.P. metered supply connections, three phase general service connections and connections of PSEB employees and to maintain meter sealing record book-EB Form-CS-29.

(5) Checking of different categories of consumer premises will be carried out by the J.E. Gr-I The minimum number of premises to be checked will be as under :-

Domestic Supply	15 per month
Commercial Supply	10 per month
Small Power	10 per month
Agricultural Power	10 per month

Premises of all PSEB employees to be checked once in a year.

(6) Verification of test reports of all AP connections subject to cross-checking by the S.D.O to the extent of 20%.

(7) Checking of measurement recorded in the E.M.B. in respect of General Service connections and maintenance of LD System and Distribution lines, subject to cross-checking by the S.D.O. to the Extent of 100%

(8) To be responsible for the maintenance of tools and plant and vehicles including the preparation of the relevant returns.

(9) Preparation of technical data i.e. loading position, voltage conditions in distant points of LD system to take corrective measures in consultation with the S.D.O.

(10) Cheking of complaint centres/offices in rural areas shall be done atleast twice a month for proper monitoring of complaints and supply in rural areas and once in a week in urban areas by the Junior Engineer Grade-I.

(11) Meter Readings of all MS connections for the purpose of preparation of energy bills by the revenue section.

(12) Any Specific job ordered by the S.D.O. or Senior officers.

(B) DUTIES OF FOREMEN :

The Foreman is premarily responsible for the maintenance and up-keep of all the distribution transformers in a subdivision. He will be under the control of J.E.-I and will work under the direct supervision of J.E-II incharge of the area/work. His duties will be as under :

(1) Maintaining the distribution transformers in proper working order. He will be responsible for ensuring that :

(i) Oil level in the oil filled transformer is upto the requisite mark.

(ii) The silicagel in the breather is in good condition and the breathing of the transformer is operative.

(iii) The HT/LT fuses are of proper capacity.

(iv) Jumper connections on HT and LT bushing terminal and all the earth connections are properly made through crimping technique and are in healthy condition.

(v) The 11 KV G.O. switch is maintained in proper working order.

6.14 As regards the Line Superintendents employed on Local Distribution Work, their duties mainly consist of :-

- 1) Giving service connections to consumers after their applications and service connection estimates have been approved by the competent authority and the installation tested and found in order.
- 2) Attending to the complaints of consumers and setting right any defects that might be noticed in the Branch's system.
- 3) Maintaining the local distribution system in a proper working order.
- 4) Assisting the Sub-Divisional Officer in the performance of his duties both in the office and in the field.
- 5) To be in charge of the office in the temporary absence of the Sub-Divisional Officer from the Station.
- 6) To maintain Meter Sealing Record Book "E.B. Form CS-29".
- 7) To take and record measurements in the Stock Measurement Book (E.B. Form EA-5).
- 8) To be responsible for the upkeep of stores and Tools and Plant initial accounts.
- 9) To handle cash and write cash Books where they are required to do so.
- 10) Maintenance and upkeep of the register of services erected, dismantled and reconnected as per T.I./0.23.

(Duties of J.Es and Forman Circulated Vide Secy P.S.E.B. O.O. No. 46/Personnel dated 18.4.1983)



CHAPTER XL - Accounting entries

SR. NO.	EVENT	SOURCE	* GENERAL LEDGER	
			Debit	Credit
1.	Expenditure before sanction of the project	Debit slip/ cash voucher/ journal voucher	Relevant account for expenses (GH 74, 75, 76 etc.)	Bank/cash/ liability
	(i) At the time of expenditure is incurred			
	(ii) On transferring the expenses to a separate account	Journal voucher	Expenditure on survey/ feasibility studies of project not yet sanctioned A/c code 17.3	Expense heads Account code 74.9, 75.9, 76.9 etc.
2.	If the project is sanctioned	Journal voucher	Revenue expenses reclassified pending allocation over capital works (15.2)	Expenditure on survey/feasibility studies of projects not yet sanctioned Account Code 17.3
3.	If the project is rejected	Journal voucher	Infructuous capital expenditure written off A/c code 79.533	Expenditure on survey feasibility studies of projects not yet sanctioned A/c code 17.3
4.	On completion of the project (transferring the expenditure to the cost groups of various tangible assets)	Journal voucher	Capital work-in- progress (cost group for tangible assets (GH-14)	Revenue expenses reclassified pending allocation over capita works Account Code 15.2
5.	On purchase or issue of the construction equipment from stores	Cash/ Journal voucher	Construction facilities- relevant sub-account of A/c 15.6	Bank/Materials issues (capital) Account Code 22.3
6.	On charging depreciation on assets (at sr. no. 5)	Journal voucher	Revenue expenses reclassified account A/c code 15.210	Provision for depreciation construction facilities- relevant Account for Account Code 15.651 to 15.653
7.	On transfer of the equipment from some other project	IUT Bill	Construction facilities (cost) A/c 15.6	IUA-32 written down value has provision for depreciation on construction facilities (accumulated depre- ciation)
8.	Amount of interest accrued	Journal voucher	Interest on funds used during construction (to be charged later to respective capital works A/c code 78.1	Liability relating to borrowings (GH-51)

SR. NO.	EVENT	SOURCE	GENERAL LEDGER	
			Debit	Credit
9.	Cost of spare/service units accounts	S.R.	Spare units/service units A/c 11.2	Materials issues (Capital) Account Code 22.3
10.	Transfer of cost and accumulated depreciation of the spare/service units to fixed assets account	Journal voucher	Fixed asset account (GH-10)	Spare units/service units (GH-11)
11.	Loss of assts	Journal voucher	Written down value of assets lost account (GH-28) Provision for depreciation on fixed assets (accumulated depreciation) (GH-12)	Fixed assets or Capital work-in-progress (GH-10/14)
12.	On receipt of sanction to write off or receipt of claim	Money receipt or Journal voucher	Cash or A/c code 79.8	Claims for loss/damage to capital assets (GH-28)
13.	Transfer of fixed asset (entry by transferrer unit)	Journal voucher	Inter unit a/c (capital expenditure and fixed assets) written down value (GH-32) Provision for depreciation (accumulated depreciation) (GH-12)	Fixed assets (Original Cost) (GH-10)
14.	Entries by transferee unit on receipt of asset	Journal voucher	Asset transfer-Inward (cost) A/c code 11.4	IUT bill awaited/Inter Unit (capital expenditure & fixed assets) Written down value (GH-32)
15.	Reverse above entry when IUT bill is received	Journal voucher	A/c code 46.941	Account code 11.4
16.	Entry on receipt of IUT bill and full particulars of the asset and the fixed asset record	I.U.T. bill	a) Fixed Asset (GH-10)	i) Provision for depreciation (accumulated depreciation) GH-12 ii) 37,000 IUA

SR. NO.	EVENT	SOURCE	GENERAL LEDGER	
			Debit	Credit
17.	Charging depreciation on the assets transferred to another Unit	Journal voucher	Depreciation (full year's depreciation will be charged by the unit, which held the asset in beginning of the year (GH-77))	Provision for depreciation (GH-12)
18.	Retirement of assets (removal of assets from service at the end of the estimated useful life or beyond that)	Journal voucher	Written down value of retired assets (relevant Account code of 18.2) Provision for depreciation of fixed assets (accumulated depreciation) (relevant A/c code of GH-12)	Fixed assets (relevant account code of GH-10)
19.	Scrapping of assets or segregation of obsolete assets from service before the end of the estimated useful life of the asset	Journal voucher	Written down value of obsolete scrapped assets (relevant Account head of a/c code 16.1) Provision for depreciation on fixed assets (accumulated depreciation relevant A/c code of GH-12)	—do—
20.	In case of transfer of retired assets obsolete/scrapped assets to central disposal authority or any such location-transferor unit	Journal voucher	Inter unit (capital expenditure and fixed assets (GH-32))	Written down value of retired assets Account code 16.2 or Written down value of obsolete/scrapped assets Account code 16.1
21.	Sale proceeds of retired and obsolete, scrapped asset	Cash voucher	Cash/Bank	Sale of retired assets Account code 16.2 Sale of obsolete/scrapped assets Account code 16.1
22.	Recording loss on Sale of assets i) Gain upto original Cost of asset ii) Gain in excess of original cost of the asset	Cash voucher	Cash/Bank	i) Gain on sale of fixed assets Account code 62.4 ii) Capital reserve Account code 56.2

SR. NO.	EVENT	SOURCE	GENERAL LEDGER	
			Debit	Credit
23.	Scrapped, obsolete assets Journal realising no sale proceeds voucher	Journal voucher	Provision for loss on obsolescence of capital assets (to the extent of provision made) Written down value of assets scrapped A/c Code 46.96	Written down value of obsolete/scrapped/retired assets Account code 16.1
24.	Deficits observed on physical verification	Journal voucher	Amount recoverable from employees/ex-employees A/c code 28.4 Provision for depreciation (accumulated depreciation GH. 12)	Fixed assets other fixed assets (GH-10)
25.	Excess observed on physical verification authorised for credit after investigation	Journal voucher	Fixed assets other fixed assets (each assets at rupee one) GH-10)	Excess found on physical verification of fixed assets (GH-62)
26.	On commissioning of the assets	Journal voucher	Fixed assets GH-10	Capital work in progress (GH-14)

FORMATS

MEASUREMENT BOOK INSTRUCTIONS FOR POSTING

1. The Measurement Book is a most important record being the basis of all accounts of quantities, whether of work done by daily labour or by contract, or of materials received which have to be counted or measured. The description of the work must be lucid so as to admit of easy identification and check.
2. For large works a separate Measurement Book may be set apart, or, if found convenient two or more books may be set apart for different classes of work.
3. Detailed measurements should be recorded only by Executive, Assistant Executive or Assistant Engineers or by Executive Subordinates in charge of works to whom Measurement Books have been supplied for the purpose.

The following members of the non-gazetted establishment are authorised also to make entries in the Measurement Books :-

- (a) Junior Engineers/Sectional Officers
 - (b) Sub Station Operators
 - (c) Permanent Way Inspectors.
 - (d) Meter Inspectors
 - (e) Head Mistries
 - (f) Overseers
 - (g) Power house Superintendents
 - (h) Foremen
 - (i) Any other official authorised by the Board.
4. Each set of measurements should commence with entries stating :—
- (i) In the case of bills for work done-
 - (a) full name of work as given in the estimate;
 - (b) situation of work, exact locality;
 - (c) name of contractor;
 - (d) number and date of his agreement or work order;
 - (e) date of written order to commence work;
 - (f) date of actual completion of work; and
 - (g) date of measurement.

(ii) In the case of bills for supply of materials –

(a) Name of supplier;

(b) number and date of his agreement or order;

(c) purpose of supply in one of the following forms applicable to the case—

(i) "Purchase" for direct issue to (here enter full name of work as given in estimate).

(ii) "Purchase" for (here enter full name of work given in estimate).....
.....for issue to contractor.....ON.....

(d) Date of written order to commence supplies;

(e) date of actual completion of supplies; and

(f) date of measurement;

and should end with the dated signature of the person making the measurements.

A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

Note :—In regard to item 3 (i) (e) and 3 (ii) (d), the date of the written order to commence work should only be given if a work order has been issued or a contract agreement has been executed. Where no such order is issued to commence work or supplies the word 'nil' may be noted.

The pages of the book should be machine numbered.

5. No page should on any account be torn out of a Book, nor should any entry be erased or disfigured so as to be illegible. If a mistake be made, it should be corrected by cancelling the incorrect words or figures with a single stroke of the ball pen or coping pencil and by writing the correct words or figures separately; and the corrections thus made should be initialled and dated by the responsible officer. All signatures and initials made in the Measurement Book should be dated.

6. All measurements including "contents or area" must be neatly recorded in the Measurement Book. The entries, should, be made in ball point pen or copying pencil so as to render it difficult to temper with or to make unauthorised additions or alterations in the entries once made.

7. As all payments for work or supplies are based on the quantities recorded in the Measurement Book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible (1) that reference to the last set of measurements is recorded, and (2) that if the entire job or contract has been completed, the date of completion should be duly noted in the prescribed place. If the measurements taken are the first set of measurements on a running account, or the first and final measurement, this fact should be suitably

noted against the entries concerned and in the latter case, the actual date of completion noted in the prescribed place.

8. Entries should be recorded continuously in the Measurement Book and no blank pages should be left. Any pages left blank inadvertently must be cancelled by diagonal lines, the cancellation being attested and dated.

9. When any measurements are cancelled, the cancellation must be supported by the dated signatures of the officer ordering the cancellation, or by a reference to his orders initialled by the officer who made the measurements. In either case the reason for cancellation should be recorded. A copy of cancelled page shall be sent to offices to whom this was intended to be sent originally.

10. Each Measurement Book should be provided with an index which should be kept up-to-date.

11. The clerk ordered by the disbursing officer is responsible for the arithmetical check of all calculations entered in a Measurement Book, and he must initial both copies (with date) each account in the book in token of having so checked it.

12. The officer making the measurements must calculate the "Contents or Area" of each measurement. The original copy of M. B. be sent to authority for passing the bill & make the payment. If he is satisfied that a bill should be prepared he will check the rates, if entered, or fill in the correct rates and initial it, the Measurement calculations of M. B. shall be checked by a responsible clerk.

13. From the Measurement Book all quantities should be clearly traceable into the documents on which payments are made. When payment is made for the work measured. Necessary note should be kept on the M. B. pages, and initialled by drawing & disbursing officer. For the purpose of making the endorsement a rubber stamp as below may be used, but care should be taken not to obliterate any figures when using it :—

Paid,—vide Voucher No.....

Dated

Sub-Divisional Officer's initials.....

14. The voucher for payment must invariably bear a reference to the number and pages of the Measurement Book in which the measurements are recorded, also to the number and date of work order.

15. On the occasion of transfers, it will be special duty of Sub-Divisional Officers to see that the Measurement Books, with the relieved officer at the time, are recorded in the transfer papers by the numbers they bear, and are acknowledged by the relieving officer, and that necessary corrections are made in the name of officer on the fly-leaf of the Measurement Book.

16. In case a Measurement Book is lost, an immediate report should be made of the facts of the case; and this report must be promptly forwarded to the CE/CAO together with the explanation of all parties concerned or responsible for the loss.

WORK MEASUREMENT BOOK

Book No.....

Page No.....

Name of work.....

Date of Measurement.....

Particulars	Details of Measurements				Contents of area
	No.	L	B	D	
1	2	3	4	5	6

Dated signature of
person taking
MeasurementsCountersigned
SDO/AE

FIXED ASSET REGISTER

Name of Accounting Unit.....

Page No.....

Name of Sub Divn./office.....

Asset Life.....

Asset Category.....

Depreciation rate.....

Account code.....

To be depreciated 90%-100%

Sl. No.	Year of commissioning/installation	Particulars	Location	Asset Card No.	Historical Cost as per Asset Card	Addition	Total	Deduction (Transferred sold etc.)	Total	Depreciation	Dated signature of Divnl/SAS Accountant
1	2	3	4	5	6	7	8	9	10	11	12

DEPRECIATION ACCOUNT

Year	Opening balance	Addition during the year	Withdrawal during the year	Total for the year	Accumulated Depreciation	Net Block	Dated signature of Divnl/SAS Accnt.
1	2	3	4	5	6	7	8

PUNJAB STATE ELECTRICITY BOARD

Form No. CE-2A

Sub Division.....

Card No.....

Division.....

Location Code.....

FIXED ASSETS CARD

I—Details of Asset

Estimate No. and Name of Work 1	Location of Asset 2	Head of Account 3	Cost 4	Year of completion/ commissioning 5	Identity mark 6	Ref of Asset Register 7

Details

G. E. Charges

H. O. Charges
Interest-Capitalised

Total Cost; Rs.

Xen/A.O.

Divisional/SAS Accountant

II—Additions/Augmentation

Year 1	Card No. 2	Amount 3	Original cost, 4	Total cost. 5	Dated initial D/Acct. 6

III—Asset Written Off/Transferred

Year	JV/Vr No.	Details; Name & location code No. of the office to whom transferred or ref. of write off	Capital Cost	Accumulated depreciation	Written down value	Dated initials of Acctt/Xen	Remarks
1	2.	3	4	5	6	7	8

IV—Depreciation

Cost of Asset		90% value	Life as per the Act	Depreciation	Dated initial of D/Acctt.	Remarks
Particulars of Asset	Total cost					
1	2	3	4	5	6	7

Note : If an estimate consists of several assets having different life span, these should be shown separately in Col-1

V—Verification of Record

By whom	When	Reference No.	Remarks
1	2	3	4

CAPITAL WORK-IN-PROGRESSES STATEMENT FOR THE ACCOUNTING UNIT

Period Ending : Head Office Estt. Charges
 Division :
 Location Code G. Estt. Charges

Asset Account Head Allocation	Estimate Number Register of Works Reference							TOTAL
Accounting Units Administration and General Expenses Allocated								
TOTAL								

REGISTER OF SANCTIONED ESTIMATES

Name of Divn./Circle

Location Code No.

For Capital/Revenue Works

Sr. No.	Name of work	Estimate No. & date	Amount	Name of the office responsible for execution
1	2	3	4	5

Sanctioning authority No. & date	Original or revised. If revised give reference of Original Sr. No. & cross reference there	Head of account	Copy of estimate sent to lower officer No. and date	Signature of officer
6	7	8	9	10

PUNJAB STATE

Register of General

(Account Code 10.7 Vehicles, 10.8

Furniture & Fixtures 10.9 Office Equipment)

Sr. No.	Full Description of the item (with exact size or kind, make the capacity etc. specification enabling to identify the same)	Balance of serviceable items as on 1-4-19.....		Addition during the year				Total			
		Qty.	Value as per last inventory	Qty.	Value		Qty. Col. 3+5		Value Col. 4+6		
					Rs.	P.	Rs.	P.	Rs.	P.	Rs.
1	2	3	4	5	6	7	8	9	10		

Total

Total

(1) Prepared by
(2) Checked by

Designation
Designation

Signature with date and Designation of the person responsible for the custody of these items

REGISTER OF WORKING OF CONSTRUCTION EQUIPMENT FACILITIES

Name of Sub Division

Name of Division

Name of Equipment.....

Location

Estimate No..... Dated..... No..... Identification No.....

Month & year	Operation		Rate per unit as per estimate	Ref. to log book	Outturn	
	Ref. to CPV/ J.V. SR No. etc.	Amount			Qty.	Value
1	2	3	4	5	6	7

Work to which the cost is chargeable	Diff. (3-7)	How adjusted JV No. etc.	Sig. of Divnl. Acctt.	Sig. of Xen	Remarks
8	9	10	11	12	13

ਪੰਜਾਬ ਰਾਜ

ਦਫਤਰ.....

ਨਿਯਤ ਕਾਰਜ (ਜਾਬ)

(JOB COST)

.....ਦੇ ਤਖਸੀਨਾ ਨੰ:.....

ਕਾਰਜ ਦਾ ਨਾਂ.....

ਕਾਰਜ ਅਰੰਭਿਆ (ਮਿਤੀ).....

ਉਪ ਮੱਦ ਦਾ ਨਾਂ

(ਇਹ ਫਾਰਮ ਛੋਟੇ ਕੰਮਾਂ ਜਿਥੇ ਫਾਰਮ

ਪੰਦ ਨੰ:	ਵੇਰਵੇ	ਜਿਸੇ ਸਾਪਨ ਤੋਂ ਦਰਜ ਕੀਤਾ ਗਿਆ ਅਰਥਾਤ ਕੰਮ ਵਾਢੂਚਰ (C.V.) ਸਟੋਰ ਮੰਗ ਪੱਤਰ ਵਰੰਟ (S.R.W) ਸਟੋਰ ਤਬਦੀਲੀ ਵਰੰਟ (S.T.W.) ਨੰ: ਜਾਂ ਬਦਲੀ ਇੰਦਰਾਜ (J.V.) ਖੁਕ ਨੰ:	ਮਿਕਦਾਰ	ਮੁਕਦੂਰੀ	ਸਮਗਰੀ	ਕੁਟਕਲ ਪਰਚੇ	ਸੈਲ
	1	2	3	4	5	6	7
	ਓ) ਅਨੁਮਾਨਤ ਰਕਮ ਅ) ਪਿਛੋਂ ਅਗੇ ਲਿਆਂਦੀ (ਪਛਲੇ ਮਹੀਨੇ ਦੇ ਅੰਤ ਤੋਂ ਖਰਚ ਕਰੋ) ਏ) ਮਹੀਨੇ ਦੇ ਲੈਣ ਦੇਣ						
	ਮਹੀਨੇ ਦਾ ਕੁਲ ਖਰਚ ਇਸ ਮਹੀਨੇ ਦੇ ਅੰਤ ਤੱਕ ਕੁਲ ਖਰਚ						

ਪੇਮਾਇਸ਼ਾਂ ਦਾ ਹਵਾਲਾ

ਰਿਬੇ ਕਿਸੇ ਵੀ ਰਿਕਾਰਡ ਕੀਤੀਆਂ ਪੇਮਾਇਸ਼ਾਂ ਦਾ ਹਵਾਲਾ ਦਰਜ ਕੀਤਾ ਜਾਣਾ ਚਾਹੀਦਾ ਹੈ।

ਮੁਆਇਦੇਕਾਰਾਂ ਦੇ ਅੰਤਮ ਬਕਾਇਆਂ ਦਾ ਵੇਰਵਾ

ਮੁਆਇਦੇਕਾਰ ਦਾ ਨਾਂ	ਅੰਤਮ ਚਾਲੂ ਲੇਖਾ ਕਿਲ ਦਾ ਹਵਾਲਾ		ਅੰਤਮ ਬਕਾਇਆ			(Non Adjustment*) ਅਣ-ਸਮਾਧਾਨ ਦਾ ਸਪਸ਼ਟੀਕਰਣ*
	ਵਾਉਚਰ ਨੰ:	ਮਿਤੀ	ਪੇਸ਼ਗੀ ਅਦਾਇਗੀਆਂ ਰੁ:	ਸੁਰੱਖਿਅਤ ਪੇਸ਼ਗੀਆਂ ਰੁ:	ਦੂਜੇ ਹੋਰ ਲੈਣ-ਦੇਣ ਰੁ ਪੋ:	

ਤਿਆਰ ਕਰਤਾ..... (ਮਿਤੀ).....
 ਪਤਾਲ ਕਰਤਾ..... (ਮਿਤੀ).....
 ਕਾਰਜ ਅਤੇ ਵੀ ਪ੍ਰਕਿਰਮੀਲ**

ਸ: ਵਿੱਜ: / ਸ: ਕਾ: ਕਾ: ਵਿੱਜ: ਦੀ ਮਿਤੀ ਸਹਿਤ ਸਹੀ

* ਨਿਯਮ ਵਜੋਂ ਜੇਕਰ ਇਕ ਆਈਟਮ ਤਿੰਨ ਮਹੀਨਿਆਂ ਦੇ ਅੰਦਰ ਅੰਦਰ ਕਲੀਅਰ ਨਹੀਂ ਕੀਤੀ ਜਾਂਦੀ ਤਾਂ ਦੇਡੀ ਦੇ ਕਾਰਨ ਰਿਕਾਰਡ ਕੀਤੇ ਜਾਣੇ ਚਾਹੀਦੇ ਹਨ।
 ** ਜੇਕਰ ਕਾਰਜ ਮਹੀਨੇ ਦੌਰਾਨ ਮੁਕੰਮਲ ਕੀਤਾ ਗਿਆ ਸੀ ਤਾਂ ਕਾਰਜ ਦੇ ਲੇਖੇ ਬੰਦ ਕਰਨ ਲਈ ਚੁਕੇ ਗਏ ਕਦਮਾਂ ਦੇ ਸਪਸ਼ਟੀਕਰਣ ਸਹਿਤ ਤੱਥ ਦਸ਼ੇ ਜਾਣੇ ਚਾਹੀਦੇ ਹਨ।

ਮੰਡਲ ਦਫਤਰ ਦੀ ਵਰਤੋਂ ਲਈ

1. ਪਤਾਲ ਕੀਤੀ ਅਤੇ ਤਸਦੀਕ ਕੀਤੀ ਜਾਂਦਾ ਹੈ ਕਿ ਸਹੀ ਹੈ। ਲੇਖਾ ਕਲਰਕ ਦੀ ਮਿਤੀ ਸਹਿਤ ਸਹੀ

2. ਅਭਿਰਿਕਤ ਇੰਦਰਾਜ ਦਰਜ ਕੀਤੇ ਗਏ.....

ਨੋਟ: (ਉ) ਜੇਕਰ ਮੰਡਲ ਦੁਆਰਾ ਦਰਜ ਕੀਤੇ ਜਾਣ ਵਾਲੇ ਅਭਿਰਿਕਤ ਇੰਦਰਾਜ ਨਹੀਂ ਹਨ ਤਾਂ ਸਬਦ "ਨਿਲ" ਸ਼ਾਮਲ ਕੀਤਾ ਜਾਵੇ।
 (ਅ) ਦਰੁਸਤੀ ਅਤੇ ਵਾਧੇ ਨਾਲ ਸਿਆਹੀ ਨਾਲ ਕੀਤੇ ਜਾਣ।

ਸਾਰ ਦੀ ਮੌਜੂਦਗੀ ਦੁਆਰਾ ਪਤਾਲ ਕੀਤੀ ਗਈ ਅਤੇ ਕਾਰਜਾਂ ਦੇ ਰਜਿਸਟਰ ਵਿੱਚ ਦਰਜ ਕੀਤਾ ਗਿਆ। ਸੇ ਮੁਆਇਦੇਕਾਰਾਂ ਦੇ ਮੌਜੂਦਗੀ ਨਿਗਰਾਨੀ ਅਧੀਨ ਅੰਤਮ ਬਕਾਏ ਦੇ ਵੇਰਵਿਆਂ ਵਿੱਚ ਸਾਰੀਆਂ ਮੌਦਾਂ ਦੀ ਰੂਲਨਾ ਮੁਆਇਦੇਕਾਰਾਂ ਦੀ ਲੰਜਰ ਨਾਲ ਨਿਜੀ ਤੌਰ ਤੇ ਕੀਤੀ ਹੈ ਅਤੇ ਇਨ੍ਹਾਂ ਨੂੰ ਠੀਕ ਪਾਇਆ ਹੈ।

.....
 (ਮੰਡਲ ਲੇਖਾਕਾਰ ਦੀ ਮਿਤੀ ਸਹਿਤ ਸਹੀ)

ਮੰਡਲ ਦਫਤਰ ਦੁਆਰਾ ਵਿਸ਼ੇਸ਼ ਕਥਨ

(ਮੰਡਲ ਦਫਤਰ ਇਥੇ ਨੋਟ ਕਰਨਗੇ ਕਿ ਕੀ ਉਸਨੇ ਕਾਰਜ ਦਾ ਨਿਰੀਖਣ ਕੀਤਾ ਹੈ, ਸਮੱਗਰੀਆਂ ਨੂੰ ਗਿਣਿਆ ਹੈ ਜਾਂ ਪੇਮਾਇਸ਼ਾਂ ਦੀ ਪਤਾਲ ਕੀਤੀ ਹੈ ਅਤੇ ਜਿਵੇਂ ਕਿ ਉਹ ਜ਼ਰੂਰੀ ਸਮਝੇ, ਕਾਰਜ ਦੇ ਅਮਲ ਵਿੱਚ ਲਿਆਉਣ ਜਾਂ ਲੇਖਿਆਂ ਦੀ ਸਹਿਤੀ ਦੇ ਸਬੰਧ ਵਿੱਚ ਕੋਈ ਦੂਜੇ ਹੋਰ ਵਿਸ਼ੇਸ਼ ਕਥਨ ਦੇਣ।

.....
 (ਮੰਡਲ ਅਫਸਰ ਦੀ ਮਿਤੀ ਸਹਿਤ ਸਹੀ)

DEPRECIATION SCHEDULE

Year :

Asset :

Fixed Assets Register Reference	Division/ Circle	Depreciation for the year	Adjustments	Total Depreciation for the year

CAPITAL WORK-IN-PROGRESS REGISTER FOR THE BOARD

Period Ending :

Sr. No.	Name of AU	Location Code	Account Code	Account Code	Account Code		Head Office Estt. and administration and general expenses allocated amount Rs.	Total Rs.

ASSET DISPOSAL REQUEST

Form No. CE-15

A. Particulars of asset

- 1) Description :
- 2) Quantity :
- 3) Acquired on :
- 4) Identification numbers :
- 5) Chassis numbers etc. :
- 6) Asset life :
- 7) Reasons for sale/scraping :
- 8) Comments Executive Engineer :

Signature & date
(Officer incharge of Asset)

B. Financial evaluation

Asset accounting sections

- 1) Original cost of asset :
- 2) Depreciated value :
- 3) Balance life as per books :
- 4) Expected resale value :
- 5) Expected loss or profit on sale, if any :

Signature & date
(Officer incharge accounting unit)

C. Sanctioning office

- 1) Comments of the authority competent to write off :
- 2) Amount and reference to DOP) :
- 3) How to disposed of :
- Give authority for write off asset in form CE-17)

Signature & date
(Sanctioning authority)

D. Action on sale/scraping of Assets

- 1) Transferring value & Depreciation of Asset from GH-10 & 12 to GH-16 'Asset not in use'
- 2) sold/scrapped on
- 3) Sale value
- 4) Difference of depreciated & written down value adjusted

JV No.....date.....

JV No.....date.....

Signature & date
Divnl/SAS/Acctt. Officer incharge

AUTHORISATION FOR WRITE OFF OF ASSETS

2357 Subject Code xxxx
R-109

A. Details of assets to be written off :

Asset Code	Depreciation	Total Life	Balance	Quantity	Value		
					Original cost Rs.	Depreciated value Rs.	Loss on write off Rs.

B. Justification for write off :

Dated Signature of Sanctioning authority

Entries made in.....

Divisional/SAS Accountant

FIRST AND

Name of work (in the case of bills for work done).....

Name of contractor or supplier and reference to agreement	Items of work or supplies	Reference to Recorded Measurement and date			Date of		Quantity	Rate
					Written order to commence work	Actual completion of work		
1	2	3			4	5	6	7
		Book No.	Page No.	Date				Rs. P.
							Total	

Dated.....19 ..

Pay Rs. () In cash and Rs.

Dated.....19 ..

By cheque, Rs.

FINAL BILL

Cash Voucher No..... dated.....

Unit	Amount	Total Amount Payable to the contractor or supplier		Payees dated signature in token of (1) acceptance of Bill and (2) acknowledgement of payment	Dated signature of witness	Mode of payment cash or cheque (No and date)	Paid by me
		In figures	In words				
8	9	10(a)		11	12	13	14
	Rs. P.	Rs.	P.				
Total							

Signature

.....Bank

.....Signature

.....Bank

Officer authorising payment.

Officer preparing the Bill.

WORK ORDER FORM

Work Order No..... Date..... Book No.....

Name of Sub Division..... Name of Division/Accounting Unit.....

Order for work described below given to..... (Contractor)
to be executed as per conditions at the back and at the rates specified below :—

Description of work	Rate	Per	Remarks
			1) Bill No..... for Rs..... Verified/ Passed & Paid Vide C.V. No.....Dt..... <div style="text-align: right;">S.D.O.</div>

 Contractor

 Officer Incharge

CONDITIONS

1. The work shall be executed to the orders of the officer-in-charge and according to the P.S.E.B. Specifications or otherwise as may be specially provided.

2. The officer-in-charge may at any time cancel, this work-order and order the contractor to stop the work.

3. The contractor may at any time cancel his acceptance of this work-order and may stop work.

4. No labourer below the age of 12 years shall be employed on the work.

5. The contractor shall pay his labourers not less than the wages paid for similar work in the neighbourhood.

6. The contractor shall deliver in the office of the Sub-Divisional Officer on or before Executive Engineer

10th days of every month during the continuance of the work done under this work order a return showing particulars of all claims of what ever kind and however arising, which at the date hereof he has or may claim to have against the Sub-Divisional Officer and or in respect Executive Engineer

of, or in any manner arising out of the execution of work, and the contractor shall be deemed to have waived all claims not included in such return and will have no right to enforce any such claims not so included, whatsoever be the circumstances.

7. In every case in which by virtue of the provisions of section 12, Sub-section (1) of the Workmen's Compensation Act 1923, Board is obliged to pay compensation to a work-man employed by the contractor, in execution of the works, Board will recover from the contractor the amount of the compensation so paid; and without prejudice to the rights of Board under section 12, sub-section (2) of the said Act Board shall be at liberty to recover such amount or any part thereof by deducting it from the security deposit or from any sum due by Board to the contractor whether under this contract or otherwise.

Board shall not be bound to contest any claim made against it under section 12 sub-section (1) of the said Act, except on the written request of the contractor and upon his giving to Board full security for all costs for which Board might become liable in consequence of contesting such work.

8. Any excess payment made to the contractor inadvertently or otherwise under this work-order or any account whatever and any other sum found to be due to Board by the contractor in respect of this work-order or any other contract or work order or any account whatever, may be deducted from any sum whatever payable by Board to contractor either in-respect of this work-order or any work-order or contract or on any account by any other department of the Board.

9. Payment will only be made for work executed to the satisfaction of the Sub-Divisional Officer and any work not so executed shall be rejected or paid for at a Executive Engineer

lower rate at the option of the Sub-Divisional Officer. The decision of the Executive Engineer

Engineer in regard to the rejection of defective work or of the amount by which the rate should be reduced, shall be final and binding on the contractor.

Contractor

Sub-Divisional officer
Executive Engineer

STANDARD MEASUREMENT BOOK

Serial. No. Alph- betical	Sub- Division	Particulars of Works.		By whom Certificated as Correct to form the Basis of				Remarks
				Annual Repair Estimates		Payment to Contractors		
				Name of buildings	Pages	Name and designation	Date	
1	2	3	4	5	6	7	8	9

OF WORK

Est. Charges		Total March	March Supp.		Interest capi- talised	Total for the year	Month of completion of work	Remarks
Genl.	H.O.		Works	Estt.				
11	12	13	14	15	16	17	18	19

Punjab State Electricity Board
RUNNING ACCOUNT BILL

For contractors—This form provides for (1) Advance payments, (2) Secured Advance and (3) Payments for measured work.

Cash Voucher No. :
 Name of Contractor :
 Name of work :
 Serial No. of this Bill :
 No. and date of his previous bill for this work :
 Reference to agreement :
 Date of written order to commence work :
 Date of actual completion of work :

Advance payments for works not yet measured			Items of works	Unit	Rate	Quantity executed upto date as per measurement book	Payment on the basis of actual measurements		Remarks (with reasons for delay in adjusting payment shown in col. 1)
Total as per previous bill	Since previous bill	Total up to date					Up to date	Since previous bill	
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.			Rs. P.		Rs. P.	Rs. P.	
			Total	Total value of work done to date (A)					
(D)	(B)		Deduct—Value of work shown on previous bill						
Figure (D) in words Rupees _____			Net value of work since previous bill (F)						
			Figure (F) in words Rupees _____						

II Account of "Secured" advances allowed on the security of materials brought to site

Quantity outstanding from previous bill.	Deduct quantity utilized in work measured since previous bill	*Quantity outstanding (including quantity brought to site since previous bill)	Full rate as assessed by the Divisional Officer	Description of materials	Unit	Reduced rate at which advance is made	*Up to date amount of advance	Reference to Divisional Officers written orders authorizing the advance	Reasons for non-clearance of advance when outstanding more than three months
1	2	3	4	5	6	7	8	9	10
			Rs.			Rs.	Rs.	No. Date	

Total amount outstanding as per this account ... (C)

Deduct amount outstanding as per entry (C) of previous bill.....

Net amount since previous bill (in words *minus* rupees) ... (E)

*Entries relating to each Description of materials should be posted, thus in column 3. First enter the difference between the quantities in columns 1 and 2. Then show below this entry, the quantities, if any, brought to site against which a further advance has been authorised, this entry being prefixed by the *plus* sign. Finally strike the total of the two entries, which will represent the total quantities outstanding.

†Entries in column 8 show the money values of the total quantities outstanding as per column 3.

III—Certificate and Signatures

1. The measurements on which are based the entries in columns 4 to 6 of Account I were made by on..... 19 and are recorded at page.....of Measurement Book No.

*2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items and the value of such work (after deducting therefrom the proportionate amount of secured advance, if any, ultimately recoverable on account of the quantities of materials used therein) is in no case less than the advance payments as per column 8 of Account I, made or proposed to be made, for the convenience of the contractor, in anticipation of and subject to the results of, detailed measurement, which will be made as soon as possible.

*3. Certified (1) that the *plus* quantities of materials shown in column 3 of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security. (2) that those materials are of an imperishable nature and are all required by the contractor for use on the work in connection with items for which rates for finished work have been agreed upon, and (3) that a formal agreement (Annexure) signed and executed by the contractor,

Dated signature of the Board
employee authorizing payment

{
Rank.....

†Dated signature of the Board employee preparing the bill
Dated signature of the contractor

{
Rank.....

*These certificates must be signed by the AE/AEE or Divisional Officer.

†This signature is necessary only when the Board employee who prepares the bill is not the one who authorises the payment. In such case the two signatures are essential.

MEMORANDUM OF PAYMENTS

1. Total value of work actually measured, as per Act I, Column 8, Entry (A)
 2. Total "Up to date Advance payments for work not yet measured" as per Acct. 1 Col. 3, Entry (B)
 3. Total "Up to date" secured advance on security..... of materials, as per Acct. II Column 8 Entry (c)
 4. Total (Items 1 + 2 + 3)
 5. Deduct amount withheld
- | | Rs. | P. |
|---|-----|----|
| Figures for Work Abstract | | |
| (a) From previous bill as per last Running account bill | | |
| (b) From this bill | | |
6. Balance i.e. "Up to date" payments (Items 4-5) (K)
 7. Total amounts of payments already made as per entry (K) of last Running Account Bill No. of forwarded with accounts for
- | | | | |
|--|---------|--|--|
| | 19..... | | |
| | 19..... | | |
8. Payments now to be made as detailed below :

	Rs.	P.		
(a) { By recovery of amounts credited to this work			(a)	
.....				
.....				

Total 5 (b)+8 (a)

	(C)			
(b) { By recovery of amounts credited to other works or heads of accounts : Deposits—Deduction account of security			(b)	
Deposits				
(c) By Cheque				

Total 8 (b)+(c) (H)

Pay Rs. by cheque
(Dated signature of disbursing officer)

Received Rs.....

..... as per above memorandum on account of this work.

(Amount in words)

Dated.....

Witness.....

(Full signature of contractor)

INDENTURE FOR SECURED ADVANCES

(For use in case in which the contract is for finished work and the contractor has entered into an agreement for the execution of a certain specified quantity of work in a given time).

This INDENTURE made the.....day of.....19. Between..... (hereinafter called the Contractor which expression shall, where the context so admits or implies, be deemed to include his executors, administrators and assigns) of the one part and PUNJAB STATE ELECTRICITY BOARD (hereinafter called the Board which expression shall, when the context so admits or implies, be deemed to include his successors in office and assigns) of the other part.

WHEREAS by an agreement dated.....(hereinafter called the said agreement) the Contractor has agreed.

AND WHEREAS the Contractor has applied to the Board that he may be allowed advances on the security of materials absolutely belonging to him and brought by him to the site of the works the subject of the said agreement for use in the construction of such of the works as he has undertaken to execute at rates fixed for the finished work (inclusive of the cost of materials and labour and other charges). AND WHEREAS the Board has agreed to advance to the Contractor the sum of Rupees.....on the security of materials the quantities and other particulars of which are detailed in Part of a Running Account Bill (B) for the said works signed by the Contractor on.....and the Board has reserved to himself the option of making any further advance or advances on the security of other materials brought by the Contractor to the site of the said works. NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rupees.....on or before the execution of these presents paid to the Contractor by the Board (the receipt whereof the Contractor doth hereby acknowledge) and of such further advances (if any) as may be made to him as aforesaid the Contractor doth hereby covenant and agree with the Board and declare as follows :

(1) That the said sum of Rupees.....so advanced by the Board to the Contractor as aforesaid and all or any further sum or sums advanced as aforesaid shall be employed by the Contractor in or towards expediting the execution of the said works and for no other purpose whatsoever.

(2) That the materials detailed in the said Running Account Bill which have been offered to and accepted by the Board as security are absolutely the Contractor's own property and free from encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor indemnifies the Board against all claims to any materials in respect of which an advance has been made to him as aforesaid.

(3) That the materials detailed in the said Running Account Bill and all other materials on the security of which any further advance or advances may hereafter be made as aforesaid

(hereinafter called the said materials) shall be used by the Contractor solely in the execution of the said works in accordance with the directions of the.....Divisional OfficerDivision (hereinafter called the Divisional Officer) and in the terms of the said agreement.

(4) That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch, safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said works in the Contractor's custody and on his own responsibility and shall at all times be open to inspection by the Divisional Officer or any officer authorised by him. In the event of the said materials or any part thereof being stolen, destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and wear thereof the Contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the Divisional Officer.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Divisional Officer or an officer authorised by him on that behalf.

(6) That the advances shall be repayable in full when or before the contractor receives payment from the Board of the price payable to him for the said works under the terms and provisions of the said agreement: Provided that if any intermediate payments are made to the Contractor on account of work done then on the occasion of each such payment the Board will be at liberty to make a recovery from the Contractor's bill for such payment by deducting therefrom the value of the said materials then actually used in the construction and in respect of which recovery has not been made previously, the value for this purpose being determined in respect of each description of materials at the rates at which the amounts of the advances made under these presents calculated.

(7) That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the Board shall immediately on the happening of such default be repayable by the Contractor to the Board together with interest thereon at twelve per cent per annum from the date or respective dates of such advance or advances to the date of repayment and with all costs, charges, damages and expenses incurred by the Board in or for recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and the Contractor hereby covenants and agrees with the Board to repay and pay the same respectively to him accordingly.

(8) That the Contractor hereby charges all the said materials with the repayment to the Board of the said sum of Rupees and any further sum or sums advanced as aforesaid and all costs, charges, damages and expenses payable under these presents; PROVIDED ALWAYS and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment hereinbefore contained shall become enforceable and the money owing shall not be paid in accordance therewith the Board may at any time thereafter adopt all or any of following courses as he may deem best:

(a) Seize and utilise the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with the provisions in that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion and the amount due in respect of advances under these presents and crediting the Contractor with the value of work done as if he had carried it out in accordance with the said agreement and at the rates thereby provided : If the balance is against the Contractor he is to pay the same to the Board on demand.

(b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums aforesaid repayable or payable to the Board under these presents and pay over the surplus (if any) to the Contractor.

(c) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.

(9) That except in the event of such default on the part of the Contractor as aforesaid interest on the said advance shall not be payable.

(10) That in the event of any conflict between the provisions of these presents and the agreement the provisions of these presents shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not been hereinbefore expressly provided for the same shall be referred to the Superintending Engineer.....Circle whose decision shall be final and the provision of the Indian Arbitration Act for the time being in force shall apply to any such reference.

In witness whereof the said.....and.....by the order and under the direction of the Board have hereunto set their respective hands the day and year first above-written.

Signed, sealed and delivered by.....
the said contractor in the presence of

Signature.....

Witness Name.....
Address.....

Signed by.....
on Behalf of the Board in the presence of

Signature.....

Witness Name.....
Address.....

Punjab State Electricity Board

RUNNING ACCOUNT BILL IN RESPECT OF LUMP SUM CONTRACTS

(To be used for "intermediate payments" to contractors)

Location Code..... Division
 Cash Book Voucher No.....dated..... Sub-Division
 Name of Contractor
 Name of work
 Serial No. of the Bill
 No. and date of his previous bill of this work.
 Reference to Agreement
 Date of written order to commence work

I—Account of Work

	Rs.	P.
1. Approximate value of work done up to date excluding the measured up additions and alterations		
2. Value of measured up additions and alterations		
3. Deduct amount to be withheld, per cent on Rs.		
4. Balance i.e., "up-to-date" intermediate payments (Items 1+2-3) K		
5. Deduct intermediate payment already made as per entry K of the last Running Account Bill		
6. Intermediate payment now to be made (Item 4-5) —D		
7. Account of 'Secured, advances as per entry, 'E' of Account II		
8. Total payments now to be made as below*—		
(a) By recovery of amounts creditable to this work —G.....		
.....		
.....		
(b) By recovery of amounts creditable to other works or heads of account		
.....		
..... H		
(c) By cheque		

*The total figure against item 8 should be tested to see that it agrees with the total of item 6 and 7.

II. Account of "Secured" advances allowed on the security of materials brought to site

Quantity outstanding from previous bill.	Deduct quantity utilised in work measured since previous bill	*Quantity outstanding (including quantity brought to site since previous bill)	Full recovery utilised by the Divisional Officer	Description of materials	Units	Reduced rate at which advance is made	†Up to date amount of advance	Reference to Divisional Officers written orders authorising the advance	Reasons for non-clearance of advance when outstanding more than three months
1	2	3	4	5	6	7	8	9	10

Total amount outstanding as per this amount..... (C)

Deduct amount outstanding as per entry (C) of.....previous bill

Net amount since previous bill (in words) Rupees..... (E)

*Entries relating to each description of materials should be posted thus in Column 3. First enter the difference between the quantities in columns 1 and 2. Then show below this entry, the quantities, if any, brought to site against which a further advance has been authorised, this entry being prefixed by the plus sign. Finally strike the total of the two entries which will represent the total quantity outstanding.

*Entries in column 8 show the money values of the total quantities outstanding as per column 3.

III—CERTIFICATES AND SIGNATURES

I have satisfied myself by*.....that the value of work done up to date excluding the measured-up additions and alterations is not less than Rs.conformably with the contractor's agreement and that with the exception of authorised additions and alterations the work has been done according to the prescribed drawings and specification.

2. The detailed measurements of authorised additions and alterations up to date are recorded at page..... of Measurement Book No.....

3. Certified (1) that the *plus* quantities of materials shown in column 3 of Account II above actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security, (2) that those materials are imperishable nature and are all required for use on the work for which a lump sum for finished work has been agreed upon, and (3) that a formal agreement signed and executed by the contractor (on Annexure with Form CE-22) is recorded in the Divisional Office.

Signature of Contractor.

Dated signature of officer preparing bill

Pay† (Rs.)
Dated signature of the officer authorising
the payment

}

Rank _____

}

Rank _____

*Here specify the method employed for estimating the value of work.

†Here specify the net amount payable,—vide Item 8 (c) of Account I.

Punjab State Electricity Board
FINAL BILL IN RESPECT OF LUMP SUM CONTRACTS
 (To be used for final payment's to contractors)

Location Code No..... Division
 Cash Book Voucher No..... Dated..... Sub-Division
 Name of Contractor.....
 Name of Work.....
 Serial No. of this bill.....
 No. and date of his previous bill for this work.....
 Reference to Agreement.....
 Date of actual completion of work.....

I—Account of work Executed

Sub-work, sub head or items of work	Rate	Unit	Up-to-Date		Remarks
			Quantity	Amount	
	Rs.	Lump sum for each			
Total carried over					

PART-II

Sub work, sub-head or item of work	Rate	Unit	Up-to-Date		Remarks
			Quantity	Amount	
	Rs.	Lump sum for each		Rs.	
Total brought forward					
Additional work					
Deduct Omission					
Total value of work done to-date					

III- Memorandum of Payments

I certify that the work has been completed in accordance with the prescribed drawings and specification and after taking into account all the authorised additions and alterations the value of work done up-to-date; conformably with the terms of the contractor's agreement; is Rs.

2. The detailed measurements of the authorised additions and alteration mentioned above are recorded at page.....of Measurement Book No.....and I am satisfied that they are correct.

Signature of Contractor.

Dated signature of the certifying Engineer*

{ _____
Rank _____

	Rs.	P.
1. Total value of work done up-to date as per "F" of Account I of this Bill		
2. Deduct—		
(i) Up-to-date intermediate payment already made as per entry 'K' of Account I of last Bill No.dated.....		D
(ii) Total Secured Advance outstanding as per entry 'C' of Account II of last Bill No.dated.....		E
3. Payments now to be made :		
(a) By recovery of amounts creditable to this work		G
(b) By recovery of amounts creditable to other works heads of accounts		} H
(c) By cheque.....		

†Pay (Rs.....)

Dated signature of officer authorising payment

{ _____
Rank _____

*This certificate must be signed by the Executive Engineer or any officer empowered by the Board to sign it.

†Here specify the net amount payable,—vide item 3 (c) of account III.

**IMPORTANT INSTRUCTIONS FOR MAINTENANCE OF
REGISTER OF INITIAL (WORKS) ACCOUNTS**

1. This register is an important record, being the basic record of material and other expenses which have to be accounted for. It has to be kept in safe custody like Measurement book. In case, this book is lost, immediate report should be made of the facts of the case to the C.E. through Xen/SE concerned.
2. Description of the material must be lucid enough to admit an easy identification and check of each item.
3. As soon as a detailed estimate has been sanctioned, the register, in duplicate, may be issued after filling in the Estimated Quantities in appropriate columns in Part I under the signature of the Divisional Officer. First copy of the register will remain in the Sub Divnl. Office/with the Line Supdt. but the second copy is not to be passed on to the Line Supdt. The S.D.O. will in the beginning of the month, check the entries made by the Line Supdt. in the first copy, incorporate corrections made by the Divisional office last month in the first copy entries of the month from the first copy in the second copy, get it signed from the S.D.O. and forward it with bills of work charged establishment/ Muster Roll for pre-audit on or before 3rd of each month, to the Divnl. officer, for reference and return. Both the copies should be kept complete and upto date as in the absence of the same, no claim for payment will be entertained by the Divnl. office. Even if no transaction occurs during the month, the second copy of register may be sent to Divnl. office, explaining the reasons for no progress during the month. All additions/alterations in the second copy, whether originally made by the SDO or by the auditor of the Divisional Accounts Branch should be authenticated by the Divisional Accountant.
4. S.D.O. and Xen will keep a note of inspection of work in the part V of the second copy.
5. No page should on any account, be torn out of the register, nor should any entry be erased or disfigured, so as to be illegible. The entry may be neatly recorded in ink.
6. (a) On the occasion of transfer of subordinate incharge of work, the form used by him should be closed by him. The second copy should be deposited in the Divisional office for safe custody. Set of new form should be opened by his successor. Total drawal of material should be indicated in the first month's column as drawal of material from (date of the start of the work) to (i.e. date of transfer of Line Supdt.) This should be done not only for principal items, but also for petty items.
(b) Any physical verification carried out by SDO/Xen before the completion of work should also be recorded in part IV and in col 44 of part-I of the Register & comparison made with the paper balance and differences adjusted under the orders of competent authority.

(c) As regards part III, the total value of work done in respect of each item should be noted as opening balance. Measurement should be taken in part IV by the new Line Supdt. for the work as a whole at the time of completion.

7. All issues of material should be posted by L/S from the store requisition as and when the material is drawn. Similarly, transfers of returns of materials should be recorded on the occurrence of the event as minus entries.

As far as possible, all the items may be shown individually in the part I and Part IV but in case this is not found feasible, Petty items, to be decided by the Divnl. Officer, particularly those which are not susceptible to measurement may be grouped together suitably. Details of petty items will be kept in Part II of the Register.

8. Carriage and incidental charge should be shown against column of transportation charges by indicating the J.C. No. Or C.I. No.
9. Within one month of the physical completion of the works, this register may be closed and sent to the Divnl. Officer for closing the account of the work.
10. The S.D.O. will check and tally the entries in both the copies of the register before submission to Divnl. officer. S.D.O. will visit the Divnl. office once in a month. The expenditure booked in the previous month as shown in the register will be reconciled with the account of the work maintained in the Divnl. office under the supervision of the Divisional Accountant.
11. This register will be signed by the S.D.O. in token of his review before it is submitted to the Divisional office. The check measurement will be carried out in Part IV.
12. No excess material, labour and other expenses is allowed to occur without the specific approval of the Xen. The observance of the same may be seen every month by the Xen while reviewing the progress of the work.
13. Progressive total of quantity, where-ever considered necessary in Part-I, may be put below month's quantity in red ink.
14. S.D.O. should encircle, with his initials, the quantity checked measured by him in Part IV. The L/S will be putting his signature at the end of the measurement in respect of each sub group.

REGISTER OF INITIAL (WORKS) ACCOUNT

1. Name of the Division... ..
2. Location Code... ..
3. Name of the Sub-Division... ..
4. Full Name of the work... ..
5. Estimate No... ..
6. Allocation :
 - i) Account Head
 - ii) Account Code... ..
7. Date of commencement of work... ..
8. Date of completion of work... ..
9. Name of the official with
designation to whom issued... ..

Signature of the Executive Engineer
Issuing the Register

(WORKS) ACCOUNT

Total Material drawn & Expenditure incurred		Total used as per Part IV or IV-A	Paper balance of unused material	Actual balance after verification	How adjusted	Difference if any	Remarks
Qty.	Value Rs.						
			45	46	47	48	49

1) Full signature of JE/SO incharge of the work :—

2) Signature of S.D.C. in token of his arithmetical check :—

Certificate on completion

1. Certified that the qty. of the Actual balances recorded against each item Col. No. 46 (Part-1 of the Register) for the results of verification made by him.
2. Certified that I am satisfied are the material drawn and used on the work so constructed and there is no difference between the material issued and used.

S.D.O.

Certified that :—

- 1) Actual balances are recorded in Col. 46
- 2) All the entries have been checked under my supervision and expenditure figures tallied with those in construction ledger.

Divn. Accountant

The entries relating to the qty. used in construction are approved.

Divnl. officer

PART-II
Detailed account of Petty Items

Item No.	Description of articles (Petty)	BBF		Unit	Months			Total petty items drawn		Total Qty. used as per part IV	Paper balance of un-used material	Actual balance on verification	Difference	How adjusted
		Qty.	Value Rs.		No. of S.R.	Qty.	Value	Qty.	Value					
1	2	2a	2b	3	4	5	6	40	14	42	43	44	44	46

Signature of Line Supdt.

Signature of SDC/SDO

Signature of Divnl.

Acctt./Xen

SDC

SDO

SDC

SDO

DA

Xen

DA

Xen

SDO Approved

Executive Engineer

.....Divn.

.....

PART-III

Month	Item of work done.....				Total value of work done by labour as per labour schedule Rs.	Actual labour charges	Signature of JE/SO and SDO	Pass order by Xen	Voucher No.
	Qty.	Value of work done Rs.	Qty.	Value of work done Rs.					
1	2	3	4	5	42	43	44	45	46

PART—IV
STATEMENT OF MATERIAL USED ON WORKS (ON COMPLETION)

Item No	Name of material	Unit	Quantity Measure		Total qty. measured	Wastage if any of consumable.	Total Qty.		Remarks
			Sub Grouped of works	5			In Figures	In Words.	
1	2	3	4	5	6	7	8	9	10

PART—IV A
STATEMENT OF MATERIAL USED ON WORKS
(ON PHYSICAL VERIFICATION DURING CONSTRUCTION)

Item No.	Name of material	Unit	Quantity Measured		Total qty. measured	Wastage if any of consumable.	Total Qty.		Remarks
			Sub Groups of works	5			In Figures	In Words	
1	2	3	4	5	6	7	8	9	10

PART-V

STATEMENT OF MATERIAL DISMANTLED FROM WORKS

Name of Work.....

Item No.	Name of Article	Unit	Qty. to be returned as per sanctioned estimate			Qty. actually dismantled		Reasons for variations if any
			Qty.	Rate	Amount	Qty.	Rate	Amount
1	2	3	4	5	6	7	8	9

SRW No. & dt. if returned to store	SRW No. & date it transferred to other works	Ref. to item no. measured in part IV if material used on the same work	Remarks	Sig. of JE/SO	Sig. of S.D.O.
10	11	12	13	14	15

**PART-VI
FOR INSPECTING OFFICERS**

Date of Inspection	Comments, if any of the Inspecting Officer	Signature of Inspecting Officer

BILL REGISTER

Sr. No.	Date of receipt	Name of Supplier/Contractor	Name of work/material	P.O./W.O. No.	Bill No. date	Amount of bill	Dated Initial of clerk/Acctt.	No. & dt. if returned
1	2	3	4	5	6	7	8	9

Amount of bill passed	Amount deducted	Reasons for deduction	Dated initial of clerk/Acctt.	Dated Acknowledgement of having received passed bill	Remarks Give reasons if bill is not cleared within specified period
10	11	12	13	14	15

INTEREST CAPITALISATION COMPUTATION SHEET

Year : -----

Source	Particulars	Amount	Amount
Sch 21	I Assets at construction stage		
AC-42	Less : (1) Liability for capital works/Supplier Advance for capital supplies		
AC-25	(2) Loans with interest holiday (initial)		
AC-55	ADD : (1) Portion of interest free liability		
AC-56 & 58	(2) Reserve funds and surplus		
	II Interest bearing-ACS (closing)		
	III Interest bearing-ACS (Opening)		
	IV Total ACS (Opening & Closing)		
	V Average ACS (IV/2)		
	VI BALANCE NET ASSETS		
AC-50	LESS : (1) Borrowings for working capital		
AC-51.1	(2) Repayments due		
AC-55	Add : (1) Portion of interest free capital liability		
AC-56 & 58	(2) Reserve funds and surplus		
	VII INTEREST BEARING-BNA (Closing)		
	VIII INTEREST BEARING-BNA (Opening)		
	IX TOTAL BNA (Opening & Closing)		
	X AVERAGE BNA		
	XI TOTAL INTEREST TO BE ALLOCATED		
	XII PROPORTION OF ACS : BNA		
	XIII INTEREST TO BE CAPITALISED		

NOTE : AC indicates account code; Sch.-Schedule.

DETAILED COMPLETION REPORT

Division

Name of Work.....

Amount of Estimate Rs.

Expenditure Rs.

Excess Rs.

Percentage of excess Rs.

Date of commencement —

Date of completion —

EXPLANATION OF EXCESSES

Name of work.....

Detailed head of classification.....

Reference last shedule docket submitted No.....For the Month of.....19

Authority

1	AS ESTIMATED			AS EXECUTED			DIFFERENCES*			Reference of Paragraph over-leaf explaining excesses 11
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
	2	3	4	5	6	7	8	9	10	
			Rs.			Rs.			Rs.	
Total										

*Excess to be entered in red ink; Savings in black ink.

Dated the
 Consolidated Completed Statement of works and Repairs completed during the month of.....
 Forwarded to the SUPERINTENDING ENGINEER, Punjab, as this office No..... dated.....19 .
 Divisional Officer
 Transmitted to CHIEF ENGINEER/SECRETARY, PSEB for record as this office No..... dated.....19 .
 Superintending Engineer, Circle.
 Transmitted to the Superintending Engineers.....Circle, after verification as this office No.....dated.....19 .
 Secretary, PSEB.

To be used for all miscellaneous payments and advances for which special forms are not available

DOCKET VOUCHER

Name of Payee.....

Address

Particulars of charges/or payment to be made	Amount Payable		Debit	
	Rs.	P.	Name of account	Rs. P.
			Location Code	
			Account Code	
			Cr. (Contra) if any, account :	
			Authority	
			Remarks, if any.	
Total			Total	

Rupees (in words).....

(1) Prepared by.....Designation.....

(2) Checked by.....Designation.....

(3) Approving Authority.....Designation.....

(4) Audited.....Designation.....

(5) Paid by cheque No.....Bank on.....

Signed by (a).....(b).....

Payment Received in Cash
by Cheque as above

Signature of Payee

(To be filled in when necessary)

Entered in Register kept for the purpose at :

Item No.....Page No.....

(a) Entered by.....(b) Checked by.....

(c) Auditor's Initials.....

(d) Passed on to Cashier In Cash/by M.O.
for payment by Cheque
 by adjustment

(Signature of officer authorizing Payment with stamp of the officer)

.....
Voucher No.....Dated.....

BUILDINGS AND LAND

Assess- ments	Reali- sations	Balan- ces	May 19			Assess- ments	Month June 19			Remarks	
			Assess- ments	Reali- sations	Balan- ces		Assess- ments	Reali- sations	Balan- ces		
			11	12	13		14	15	16		17
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.			

TOTAL REALISATIONS

Other Rents	Total	Rent of buildings	Other Rents	Total	Rent of buildings	Other Rents	Total

REGISTER OF MEASUREMENT BOOKS

Name of Sub Division/Division

Sr. No. of Book	Name of sub Divn.	Date of issue	Signature of Head clerk/ SDC	Despatch No. & Date or acknowledgement of receiver	Date of return	Dated initial of Head Clerk	Year up to which it is to be preserved	Remarks
	Subordinate to whom issued.							

**STATEMENT OF RENTS RECOVERABLE IN CASH OR BY DEDUCTION
FROM PAY BILLS**

Name of Division.....

Name of location code.....

Head of account to be credit 62.907

Register No. of Building	Name of building	Name, rank and office of occu- pant, with rates of his pay and allowances, as known to the Divnl. Officer.	Amount due to end of19	Amount re- covered during19	Remarks with date and other particulars of changes of emoluments shown in column 3
1	2	3	4	5	6
			Rs. P.	Rs. P.	

Forwarded to the.....(Executive Engineer.....Division),
AO (P&A) PSEB Patiala for recovery and return of one copy duly completed.

Dated.....

Divisional Officer

Completed and returned to the Officer-in-charge.....Divn.

Certified that the pay and allowances of the tenants named herein unchanged during the month, and that no arrears of emoluments were paid to them during the previous month except as indicated in column 6.

Dated.....

Disbursing Officer.

REGISTER OF MISCELLANEOUS SANCTIONS

Item No.	No. date and authority	Substance of order	Amount of Sanction	Dated initials of Divisional Accountant	Note of Expenditure incurred against each sanction from time to time			Dated initials of Divisional Accountant	Remarks
					No. of voucher	Month	Amount		
			Rs. P.				Rs. P.		

ACCOUNT OF RECEIPTS OF GENERAL ASSETS

Sub Division/office.....

Month/year.....

Date	Source of Receipt with particulars*	Name of Articles with classification																			To be filled in by the Divisional office	
																					Reference to voucher No. & date of adjustment of value.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
Total for the month																						

Date.....

Sub Divisional Officer

ACCOUNT OF ISSUES OF GENERAL ASSETS

Sub Division/office.....

Month/year.....

			Name of Articles with classification																		To be filled in by Divisional the office
Date	Reference to receipt of vouchers accompanying	To whom issued with particulars* etc.																			Reference to recovery of value
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
Total for the month																					

Date.....

Sub Divisional Officer

DAILY REPORT FOR THE.....DAY OF.....198.....

Labour Work on which employed	Class of labourers	Number of each class	Rate	Approximate quantity of work done

.....
Signature of Subordinate

DAILY REPORT FOR THE.....DAY OF.....198.....

No. of Labourers											Approximate quantity of work done	
Work on which employed												

.....
Signature of Subordinate

Electricity Board
THE WORK CHARGED ESTABLISHMENT ONLY

Executive Engineer.....Division
 Sub Divisional Officer.....Sub Division

													Total	Remarks						
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		

Dated.....
 Sub-Division.....

**PUNJAB STATE
REGISTER OF DISMANTLEMENT**

Name of

Office.....

Name & Designation of Official dismantling the work.....

Serial	Name of article	Code No.	Quantity		Present value
			Qty.	Unit	
1	2	3	4	5	6

Certified that items.....

Dated signature of official
Dated signature in A.E./A.E.E.
for which no value has been indicated
Dated signature of official concerned
Dated signature of
* Always to be filled in by

ELECTRICITY BOARD
FROM PERMANENT WORK
Dismantlement Work

Officer Incharge.....
 Date of Dismantlement.....

Depreciated Value		How disposed of	Reference	Remarks
Rate	Amount			
7	8	9	10	11

concerns and dismantlement
 attested the dismantlement item
 are unserviceable and survey report prepared and sent to XEN.....
 columns 8 to 10.....

 A.E./A.E.E.....

2-0
Sr. AO / WMLG

Commercial Accounting Systems

Vol. VI

Manual on Capital Expenditure
and Fixed Assets

PUNJAB STATE ELECTRICITY BOARD

1988