

## RESEARCH AND DEVELOPMENT

### INTRODUCTORY:

The Research and Development Wing of the Board has been established in the year 1967 with the financial assistance given by the Central Board of Irrigation and Power (C.B.I.P.) in the form of grant-in-aid. The activities are:-

- (1) Study of insulation of Generators and Power transformers under operating conditions and deterioration of insulation of H.V. Equipments in service and to offer suggestions;
- (2) Soil resistivity tests, wherever required;
- (3) Testing the presence of gases in transformer oils;
- (4) Incidence of lightning on transmission lines;
- (5) Development of H.V. power fuses;
- (6) Any other subject in the Research Scheme on Power.

C.B.I.P. gives 'cash your ideas award' for the best contribution in the field of "Research Scheme on Power".

410. Grants received from Central Board of Irrigation and Power, are to be accounted under Account Code 63.120 - Grants for Research and Developmental Expenses.
411. An account shall be rendered to C.B.I.P. periodically duly furnishing the utilisation certificate.
412. The expenses incurred for repairing an equipment, electrical instruments, etc., of the Board shall be debited to 74.104 - R&M Plant and Machinery - R&D.
413. Cost of materials drawn for conducting research and other expenses connected therewith, shall be debited to 79.210 - Research and Development Expenses.

414. The Accounts relating to Research and Development shall be maintained by the Chief Engineer, Bangalore Zone.

### **INTER-DIVISIONAL TRANSFER TRANSACTIONS**

#### **STOCK & PAYMENTS:**

415. (1) Charges on account of work done or materials supplied to another Division should be transferred by means of an Advice of transfer. The responding Division should accept such an Advice of transfer and issue an Acceptance of transfer.
- (2) An Advice of transfer should contain full particulars of the charges transferred so that the responding Division can accept that Advice of Transfer.
- (3) The entries at the bottom of the counterfoils in the Advice of transfer book should always be filled up when the acceptance are received. Similarly, when Acceptances are sent out in response to Advices received, the entries at the bottom of the counterfoils in the acceptance book should be filled up.
- (4) The Accounts Officer/ Assistant Accounts Officer of the Division should keep a watch over Advices of Transfers issued and pursue for their acceptance.
- (5) The expenses of the following type need not be transferred by one O&M. Division to another O&M Division. Such expenses shall be accounted by the Division which incurs the expenditure.
- (a) Salaries/Wages paid to employees by one O&M. Division on behalf of another O&M.Division - eg. arrears of pay and allowances, increment, etc., salary / wage paid for the fraction of a month in which an employee is relieved on transfer;
  - (b) The cost of Petrol / Diesel / Oil, if any, supplied to the vehicles of other O&M. Divisions and others excepting Major Works Circles/ Divisions;
  - (c) House Building/House Purchase/ House Repair Advance, Motor Car/Motor Cycle/ Scooter/Moped/Bicycle Advance, Solar Water Heater Advance, Marriage Advance, Staff Security Deposits;

- (d) Variation in rates adopted for valuation of stocks transferred;
  - (e) Any error in calculation (value) in the invoices / A.T's.
- (6) Expenses as described at (a), (b), (c),(d), and (e), above shall be transferred through an advice of transfer in respect of transactions between one O&M, Division and a Major works Division or between two Major works Divisions.
  - (7) Both O&M, and Major works Divisions shall transfer, all kinds of advances outstanding against an employee to the Division to which an employee is transferred, through an advice of transfer.
  - (8) The payments made by the Chief Engineer Electricity (MM&P) to the Suppliers ( Advance and/or Final Payments ) need not be transferred to the consignee Divisions. Instead, the consignee Divisions will send credit advice of transfers along with suppliers' bills and the M.A.S, to the Chief Engineer Electricity (MM&P), who will promptly accept them and arrange/adjust final payments to the suppliers.
  - (9) When materials are drawn against a specific work order from another Division (under special circumstances), they need not be taken to stock in the receiving Division. On receipt of the corresponding A.T., the receiving division will accept it immediately and debit the work order.
  - (10) When materials are supplied by one Division to another Division, an advice of transfer should be made out and to sent to the Division receiving the materials, for acceptance.

Value of not more than six invoices can be transferred through one advice of transfer. Materials transferred should be delivered only at the stores of the receiving division except in emergencies where the materials can be delivered at the workspots. In all such cases, the responsibility lies squarely with the stores officer of the receiving division to get the transactions regularised within three days. The relevant advice of transfer, soon after receipt will have to be accepted.

- (11) (a) When materials are short received or received in a damaged condition, the materials that are found in good condition shall be taken to stock and the value of the materials found short/

damaged should be debited to 'stock shortages pending investigation' in the accounts of the receiving division. A report about the shortages/damages should be sent to the issuing division. On receipt of the debit advice of transfer from the issuing division, the receiving division will accept the advice of transfer in full.

- (b) The receiving division shall retransfer the value of the shortages/damages to the issuing division through on advice of transfer, on its receipt, the issuing division should accept it, debiting the values to "stock shortages pending investigation account".
- (c) Under no circumstances should an advice of transfer be kept pending without acceptance.

#### **DEPOSITS, ADVANCES & LOANS:**

**416.** Certain transactions, other than the revenue and expenditure, in which the Board acts as a Banker, receiving and paying moneys or paying amounts which the Board subsequently recovers, do affect the resources of the Board, such transactions are detailed hereunder:

##### **A. DEPOSITS:**

(1) Deposits received from contractors and suppliers:

- (a) Security Deposits, Earnest Money Deposits, when received from the contractors/suppliers, in cash, the amount of deposit shall be credited to Account Code 46.101. It is debited, when amounts are refunded.
- (b) When Fixed Deposit Receipt, National Savings Certificate, Government Promissory Notes, Bonds, Bank Guarantees etc., are received as Security Deposits, such securities shall be scrutinised/checked before acceptance. On acceptance, entries will be made in the Register of Securities. The amount of security shall be debited to Account Code 28.930 by credit to Account Code 46.102.

When these securities are returned, the above entries are to be reversed, besides recording the necessary entries in the Register of Securities.

(2) Deposits Received from Consumers:

- (a) Deposit received in cash, from consumers toward 2 M.M.D/ 3 M.M.D shall be credited to Account Code 48.1. It is debited when the amount of deposit is refunded or adjusted against arrears of energy charges.
- (b) When FDRs, NSCs., Government Promissory Notes, Bank Guarantees, Bonds etc., are received towards consumers' deposits, they shall be scrutinised/checked before acceptance. On acceptance, the entries will be made in the Register of Securities and also in the concerned consumer's ledger folio. The amount of security deposit collected other than in cash, shall be debited to Account Code 28.932 by credit to Account Code 48.2. On expiry of the term of these securities or on return of the security; the above entry shall be immediately reversed.
- (c) Other types of deposits from consumers:

Deposits in cash, may be received from consumers towards:

	Credit Account Code
* (i) Advance Power Charges	47.301
* (ii) New Service Connections	47.303
(iii) Burnt out Meters	47.601
(iv) Metering Equipments	47.603

\* Not to be operated for the present

- (3) Security Deposits received from employees either in cash or by recovery from their salaries/ wages shall be credited to Account Code 46.920. It is debited, when amount of deposit is refunded or adjusted.

(4) Work Deposits:

- (a) Deposits received in cash from Government Departments, Local and Private Bodies, Corporations, Individuals, etc., for execution of works by Board shall be credited to Account Code 47.305.
- (b) Deposits received in cash from consumers for shifting of meters, lines, poles and allied works, shall be credited to Account Code 47.311.
- (c) Deposits received from other States for Inter-State Line works, shall be credited to Account Code 47.310.
- (d) Deposits received only for execution of works, shall be credited to Account Code 47.306.

These deposits are to be adjusted against works outlay and /or refunds.

(5) Refunds of Deposits:

Amounts deposited by contractors/suppliers, should be refunded/ adjusted as the case may be immediately after satisfactory completion of work/completion of supplies. In case they remain unclaimed for more than three complete years from the dates of completion of works/ completion of supplies such amounts shall be credited to Account Code 62.917 - Miscellaneous Recoveries. Refund of such amounts shall be authorised by the competent authority. Balance of amounts deposited towards Deposit Works/Deposit Contribution Works, should be refunded immediately after the completion of works.

(6) Deposits by Board:

- (1) The amount of money paid towards deposits with Railways shall be accounted under Account Code 28.933.
- (2) Amounts deposited with Land Acquisition Officers and amounts deposited with others shall be accounted under Account Code 28.935.
- (3) Deposits for land acquisition should be adjusted as soon as the Acquisition Officer's Reward is communicated. On getting the possession of the land, the value of the land is to be recorded in the Fixed Asset Register.

**B. ADVANCES TO CONTRACTORS AND SUPPLIERS:**

(a) Advance to suppliers shall be debited to:  
Account Code 25.101 - if interest bearing;  
Account Code 25.501 - if interest free.

(b) Advances to contractors shall be debited to:  
Account Code 26.601 - if interest bearing  
Account Code 26.602 - if interest free

These accounts are credited when the advances are either adjusted or recovered at the time of passing the bills.

**C. LOANS AND ADVANCES:**

(1) LOANS TO K.E.B. SOCIETIES :

Loans granted to K.E.B. Societies are to be accounted under the respective Account Code commencing from 27.861. These accounts will be credited with the amounts of recoveries.

(2) LOANS & ADVANCES TO STAFF:

Loans and Advances granted to staff are to be accounted under the respective Account Code under Account Group 27.

These accounts will be credited with the amounts of recoveries.

**D. TAXES ETC., PAYABLE :**

(1) Income Tax payable to Income Tax Authorities:

(a) Income Tax deducted at source, on payments of interest on borrowings by the Board, shall be credited to Account Code 46.923;

(b) Income Tax deducted at source, on payment to contractors shall be credited to Account Code 46.924.

(c) Income Tax deducted at source - on other payments shall be credited to Account Code 46.925.

(2) Sales Tax - Payable to Commercial Taxes Departments, Sales Tax recovered on sale of stores, scrap etc., shall be credited to Account Code 46.926.

(3) Electricity Tax - Payable to Government Electrical Inspectorate:

The Electricity Tax Payable by the consumers along with the energy charges is to be accounted under Account Code 46.300.

(4) Royalty collected and payable to Government :

Royalty recovered from the bills of contractors shall be credited to Account Code 46.450.

These accounts are debited as and when payments are made.

## **DEPRECIATION**

### **INTRODUCTORY**

Depreciation of property and equipment takes place continually and at some time most of the equipments will reach a condition at which has only a small residual value or no value at all.

Physical depreciation is the result of deterioration due to physical action such as wear and tear, decay, corrosion. This type of depreciation begins right from the time the equipment is installed and its continual preserve, causes a gradual decrease in value. In the course of time under ordinary service conditions a given unit of equipment will become finally unserviceable.

Salvage or scrap value is the value of equipment at the time it is removed from service in any given location either to be installed elsewhere or to be sold as junk.

In accordance with Section 68 of the Electricity (Supply) Act 1948, the Board shall provide each year for depreciation.

**417.** (1) The accounting policies relating to depreciation on fixed assets, lease-hold assets, second-hand assets, assets of common retirement



date, assets used for construction are given in relevant paras of Accounts Manual Volume -III.

- (2) Life table covering various kinds of physical property associated with power are given in Annexure - III.
- (3) Calculation of depreciation should be made separately for each type of equipment by straight line method i.e.,

$$\frac{90\% \text{ of the cost of the asset}}{\text{No. of years of life}}$$

- (4) Provision for depreciation so made shall be accounted under the appropriate Account Code under Account group 12 & 13.
- (5) The amount of accumulation in the depreciation reserve shall be dealt with in the manner prescribed under Section 68 of the Electricity (Supply) Act, 1948.
- (6) When any asset has been written down in the asset register to ten percent or less of its original cost, no further depreciation shall be allowed in respect of that asset.



**RECRUITMENT AND SERVICE CONDITIONS  
OF DAILY RATED WORKMEN REGULATIONS 1974**

In exercise of the powers conferred under Section 79(c) of the Electricity (Supply) Act, 1948, the Karnataka Electricity Board is pleased to make the following Regulations.

**1. TITLE, COMMENCEMENT AND APPLICATION:**

- (a) These Regulations may be called the Karnataka Electricity Board (Recruitment and Service Conditions of Daily Rated Workmen) Regulations 1974.
- (b) They shall come into force at once;
- (c) They shall apply to workmen appointed on daily wages.

**2. DEFINITIONS:**

In these Regulations, unless the context otherwise requires:

- (a) 'BOARD' means the Karnataka Electricity Board;
- (b) 'WORKMAN' means a person who is appointed on daily wages by the competent authority in connection with the execution of works/ temporary works and who has been given a badge/card/ check number and whose name has been entered in the Employment Register.
- (c) 'CONTINUOUS SERVICE' means, uninterrupted service and includes service which may be interrupted merely an account of sickness or authorised leave or an accident or a strike which is not illegal or a lock-out or cessation of work which is not due to any fault on the part of a workman.

**3. IDENTIFICATION BADGES:**

- (a) Every daily rated workman shall be provided with an identification Badge/Card/ Check Number, which he shall have in his possession during the time he is engaged on the work and shall produce it, on

demand, while at work. He shall comply with all reasonable instructions in regard to the safe custody of the Badge/Card/Check Number.

- (b) A daily rated workman may not be admitted to the workspot without his identification Badge/Card/Check number. Any daily rated workman who has forgotten to bring his Badge/ Card / Check Number shall report the fact to the executive subordinate (under whom he is employed) who may issue a temporary identification card, on production of which he may be permitted to work.
- (c) Every identification Badge/Card/Check Number shall be the property of the Board. Every daily rated workman shall, on termination of his services or on suspension or on retirement, surrender the identification Badge/Card/Check Number to the executive subordinate under whom he was working.
- (d) Identification Badge/Card/Check Number shall be issued free of charge but when it is lost, a duplicate or a new one may be issued by collecting Rs.2/- only or the amount that may be specified by the Board.

#### **4. MANNER OF INTIMATION TO DAILY RATED WORKMEN PERIOD AND HOURS OF WORK HOLIDAYS, PAY DAY AND WAGE RATES:**

- (a) The duration of work by the daily rated workmen shall be EIGHT hours per day and not more than FORTY EIGHT hours in any week. The periods of work of any daily rated workman shall be so arranged that, inclusive of intervals for REST, the periods of work do not spread over for more than TEN and a half hours on any day. The commencement and closing of working hours shall be made known by the executive subordinate in charge of the works well in time.
- (b) When a daily rated workman is deprived of any of the weekly holidays, he shall be allowed within the month in which the holidays were due to him or within two months immediately following that month, compensatory holidays equal to number of holidays so lost.

(c) Publication of HOLIDAYS and PAY DAYS:

- (i) List of holidays for the year shall be displayed on the Notice Board;
- (ii) All notified holidays which do not fall on weekly holidays shall be paid holidays;
- (iii) PAY DAYS shall be displayed on the Notice Board.

(d) WAGE RATES:

- (i) The daily rated workman shall be entitled to wages not less than the schedule of rates of wages and to the annual increments, at the rates prescribed by the Board from time to time.
- (ii) Where a daily rated workman works for more than NINE hours in any day or for more than 48 hours in any week, he shall, in respect of overtime work, be entitled to overtime wages at twice the ordinary rate of wages.

**5. PAYMENT OF WAGES:**

All the daily rated workmen shall be paid wages on a working day during working hours before the expiry of 14th day after the last day of the wage period in respect of which the wages are payable. The wage period shall not exceed one month.

**6. ATTENDANCE AND LATE COMING:**

- (a) All daily rated workmen shall be present at their work spots and at the time fixed and intimated to them;
- (b) The attendance of those present shall be recorded in the Time Book;
- (c) Those coming late or leaving the work sites early, by more than 15 minutes, without prior permission shall be liable to deduction in their wages for half a day.

**7. AGE LIMITS:**

- (a) Every person for appointment on daily rated wages for the works of the Board must have, on the date prescribed by the appointing authority, attained the age of 18 years, and be less than 28 years.

- (b) In the case of persons belonging to the Scheduled Castes and Scheduled Tribes, the upper age limit shall be 31 years, as on the date of appointment.
- (c) The above age limits shall not apply to re-appointment of retired, discharged or retrenched workmen of the Board.

**8. PROCEDURE OF APPOINTMENT:**

- (a) Daily rated workmen may be appointed by Divisional Officers, on the recommendations of the Sub-Divisional officers and with the prior approval of the Zonal Chief Engineers, Before making any recommendation, the Sub-Divisional Officer shall test their suitability for the category of the job he recommends, their physical, mental fitness and their ability to read and write Kannada, and make a record of his findings on such test.
- (b) In selecting the persons for the T.T.R. employment, the Divisional Officer/Sub-Divisional Officer shall comply with statutory reservations for scheduled castes and scheduled tribes, as per Government Orders issued from time to time.
- (c) Absorption of daily rated workmen into the maintenance establishment shall be done in accordance with the orders of the Board, issued from time to time.

**9. SENIORITY:**

The seniority of daily rated workmen, shall be determined on the basis of the date of entry into T.T.R. service of the Division and the seniority list shall be maintained at Divisional Level.

**10. MAINTENANCE OF SERVICE RECORDS:**

- (a) A record of service of each daily rated workman shall be maintained at the Divisional level, in the following form:

Serial Number

Name of the Workman

Check Number

Father's Name

Date of Birth

Date of entry into TTR Service

Age at the time of entry into TTR Service

Category & Rate of wages

Address

Suspension period                      from                      to

Reason

Lay off Period                              from                              to

Transfer date to which Supervisor

Reason

Termination Date

Reason

Absorption into Maintenance Est.                      Date

Retrenchment Compensation Amount

Remarks

Initials of the Officer

- (b) The date of birth shall be verified with reference to documentary evidence as laid down in Board Employees Service Regulations and shall be recorded with a certificate mentioning the nature of the documents relied on.
- (c) When a daily rated workman is retrenched or removed or dismissed from service or suspended from employment or subjected to any other penalty the reasons therefor shall also be briefly noted in the service record.
- (d) In case a daily rated workman, who has been retrenched or removed from employment, is re-employed in the Division as a daily rated workman, he shall be considered as a fresh entrant and shall be junior to all other workmen in the Division and all the necessary particulars shall be recorded in his service record.

## 11. TERMINATION OF SERVICES:

- (a) The services of a daily rated workman shall be terminated on attaining the age of 55 years.
- (b) The services of a daily rated workman may also be terminated for any of the following reasons:
  - (i) Total or partial disablement arising out of accident.
  - (ii) Physical or mental disability
  - (iii) Continued ill-health
  - (iv) Retrenchment for want of work
  - (v) Misconduct
  - (vi) Continued absence from work
  - (vii) Abandonment of services
- (c) For terminating the employment of a daily rated workman, a notice in writing indicating the reasons shall be given by the jurisdictional Divisional Officer, or Sub-Divisional Officer, as detailed hereunder:
  - (i) ONE month notice in the case of those who have put in 240 days or more of service in a span of continuous 12 months;
  - (ii) TWO weeks notice in the case of others;
  - (iii) ONE month's wages or TWO weeks wages as the case may be, may be paid in lieu of notice.

**NOTE :** This, however, will not apply to those daily rated workman who have been appointed for a specific period, on a casual nature of work or to those discharged from service for misconduct.

- (d) The services of daily rated workmen who have put in ONE year's of continuous service as defined in Section 25B of the Industrial Disputes Act 1947 shall not be terminated unless they are retrenched in accordance with the procedure laid down in Chapter V - A of I.D.Act, 1947, and paid retrenchment compensation in accordance with Section 25(f) of the said Act.



- (e) On termination of the services of a daily rated workman, a service certificate may be issued to him by the Divisional Officer.

## **12. DISCIPLINARY ACTION FOR MISCONDUCT:**

- (a) No workmen shall be discharged from service for any act of misconduct committed by him unless and until it is proved in an oral enquiry conducted by the Divisional Officer or by the Sub-Divisional Officer. Pending such enquiry, he may be placed under suspension by the executive subordinate in charge. The Enquiry Officer shall decide whether or not the workman should be paid wages during the period of suspension.
- (b) The following acts and omissions shall be treated as MISCONDUCT:
- (1) Wilful insubordination or disobedience whether alone or in combination with others to any lawful and reasonable order of his superior;
  - (2) Theft, Fraud or Dishonesty in connection with Board's business or property;
  - (3) Wilful damage to or loss of Board's goods or property;
  - (4) Taking or giving bribes or any illegal gratification;
  - (5) Riotous or Disorderly behaviour during working hours of the establishment or any act subversive of discipline;
  - (6) A criminal charge leading to police arrest;
  - (7) Habitual negligence or neglect of work;
  - (8) Found drunk and intoxicated while on duty;
  - (9) Any other acts or omissions as may be decided by the Board.

## **13. RETRENCHMENT AND THE PROCEDURE FOR RETRENCHMENT:**

- A) Regarding retrenchment when works come to an end in any section office for want of materials or funds or want of sanctioned work orders etc., the workmen shall be retrenched in the following manner:

- (i) The workmen of a sectional office, who have put in less than 240 days of attendance in the preceding 12 calendar months, shall be retrenched in the order of their juniority in that sectional office.
- (ii) In the absence of workmen of the category mentioned in (i) above, the workmen who have put in 240 days or more of attendance in the T.T.R. service of the Division during the preceding 12 calendar months of the year shall be retrenched in the order of their juniority in the T.T.R. service of the Division. Thereby, if the retrenchment takes place in a section office other than where the works have come to an end then the workmen who cannot be provided with work in the section office where the works have come to an end shall be diverted with alternative employment anywhere in the Division at the discretion of the Divisional Officer. If such alternative employment is not accepted by the concerned workmen within a week, then such workmen shall be deemed to have left the T.T.R. service of the Board and their names will be struck off from the register of TTR of the Division.

B) For retrenchment of workmen who have put in 240 days or more of attendance in the preceding calendar year, the following procedure shall be followed keeping in view the provisions of the Industrial Disputes Act. 1947, as amended from time to time.

- (1) The workmen shall be given one month's notice in writing indicating the reasons for retrenchment, in the prescribed form [FORM P - ID (Central) Rules 1957].
- (2) The workmen shall be given one month's notice or one month's wages in lieu of the notice.
- (3) The workmen shall be paid retrenchment compensation equal to 15 days average wages for every completed year of service.

**NOTE :** This provision does not apply when a workman is offered an alternative equivalent employment any where within the division.

#### **14. LAY OFF - ITS APPLICABILITY AND THE PROCEDURE:**

- (a) The lay off is applicable as per section 25-A of the Industrial Disputes Act 1947(as amended from time to time) to such industrial establishments of the Board as are registered under the Factories Act 1948,. employing fifty or more workmen (on any day in that establishment in the preceding calendar month).

Eg. Board's Generating Stations, Receiving Stations, Work-shops, R.C.C. Centres employing 50 and more workmen.

- (b) The workmen shall also be subject to LAY OFF when work is temporarily suspended due to break down of machinery, shortage of materials etc., which are beyond the control of the Board.
- (c) Whenever a workman who has put in one year of continuous service in any of the units of the Board which is registered under the Factories Act 1948 is laid off, such workmen shall be paid compensation equal to 50 percent of the wages payable to him during the period had he not been laid off - i.e. Half the basic wages plus Dearness Allowance for the lay off period, not exceeding half wages for 45 days out of 365 days.
- (d) A workman shall not be entitled to compensation if he refuses to accept an alternative employment offered to him in the same establishment from which he has been laid off or any other establishment belonging to the Board situated in the same Town / Village or within a radius of eight kilometers from the establishment to which he originally belonged.
- (e) The Divisional Officer or the Sub-Divisional Officer shall give notices of commencement and termination of such LAY OFF in the prescribed forms [Form 01 and 02 I.D. (Central) Rules 1957] to the Labour Commissioner within seven days in accordance with relevant rules.

#### **15. LEAVE:**

- (a) A workman may be granted TEN days leave with wages in a calendar year provided he is in continuous service for not less than 240 days.

- (b) A workman may be granted injury leave with wages for an injury caused to him by an accident arising out of and in the course of his employment for such period as may be specified by a competent medical authority.
- (c) A workman may be granted sickness leave without wages for such period as may be specified by a competent medical authority.
- (d) If a workman remains absent beyond the period of leave granted by a competent authority, he shall lose his claim on the appointment held by him unless he:
  - (i) returns to duty within 30 days from the date of the expiry of the leave.
  - and
  - (ii) explains to the satisfaction of his immediate superior that his inability to return before the expiry of the leave was for reasons beyond his control.
- (e) Any workman who absents himself for fifteen consecutive days without prior sanction of leave, shall be deemed to have left the services of the Board without notice. If he gives an explanation to the satisfaction of the Divisional Officer/ Sub- Divisional Officer that he could not attend duty for reasons beyond his control, the Divisional Officer/Sub-Divisional Officer may at his discretion condone the unauthorised absence.

**16. MEDICAL ATTENDANCE:**

- (a) A workman who is in continuous service of ONE year and more shall be entitled to free charge to medical treatment;
  - (i) in such Government or Board's Hospital at or near the place where he falls ill;
  - (ii) to anti-rabic treatment at the nearest Government or Board's Hospital or Local Fund Dispensaries providing such treatments;
- (b) Re-imbusement of Medical Expenses - Where a workman is entitled to free medical treatment as in (a) above any amount paid by him on

account of such treatment shall on production of a certificate in writing by the authorised medical attendant in that behalf be reimbursed to him by Board, such reimbursement not exceeding Rs.120/- in a year and in respect of such medicines as are recoupable under the Medical Attendance Rules.

**17. COMPLAINTS:**

- (a) A workman shall first approach his immediate superior i.e. executive subordinate for redressal of his grievances, if any. If he is not satisfied with the action taken by the executive subordinate and still feels aggrieved, he may approach the next higher authority. The procedure formulated by the Board for the redressal of grievances shall be followed.
- (b) All complaints arising out of employment of a workman including those relating to unfair treatment of wrongful exaction on the part of Board or any of its officers shall be submitted by the workman to the Divisional Officer, who shall promptly investigate them. The decision of the Divisional Officer in this behalf shall be final.

[See Regulation No.14(e)]

To  
The Regional Labour Commissioner (Central),  
.....  
(here specify the Region concerned)

Sir,

Under Rule 75-A of the Industrial Disputes (Central) Rules 1957, I/We, hereby inform that I/We laid off ..... out of a total of workmen (indicate the number of workmen) employed in the establishment with effect from ..... (indicate the date) for the reasons explained in the Annexure.

Such of the workmen concerned as are entitled to compensation under Section 25-C of the Industrial Disputes Act 1947, will be paid compensation due to them.

Yours faithfully,

(Designation of the Officer)

Copy forwarded to Assistant Labour Commissioner,  
..... (area concerned).

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ANNEXURE

STATEMENT OF REASONS

Signature  
Designation

FORM 02 - Prescribed in Industrial Disputes (Central) Rules 1957.

[See Regulation No. 14(e)]

To

The Regional Labour Commissioner (Central),  
.....

(here specify the Region concerned)

Sir,

As required by Rule 75-A of the Industrial Disputes (Central) Rules 1957 and in continuation of my/our notice dated ..... (indicate the date) in form 01. I/We hereby inform you that the lay off in my/our establishment has ended on ..... (indicate the date).

Yours faithfully,

(Signature & Designation).

Copy forwarded to Assistant Labour Commissioner,

..... (area concerned).

FORM P : Prescribed in Industrial Disputes (Central) Rule 1957.

[See Regulation No. 13. B.(1)]

Form of Notice of Retrenchment to be given by an Employer under Clause (c) of Section 25 F of the Industrial Disputes Act, 1947.

Name of Employer:

Address:

Dated the ..... day of ..... 19

To

The Secretary to Government of India,  
Ministry of Labour,  
NEW DELHI.

Sir,

Under Clause (c) of Section 25 F of the Industrial Disputes Act 1947 (14 of 1947), I/We hereby inform you that I/We have decided to retrench ..... (indicate the number of workmen) workmen with effect from ..... (indicate the date) for the reasons explained in the annexure.

2. The workmen concerned were given on ..... (indicate the date) one month's notice in writing as required under clause (a) of Section 25 F of that Act, Retrenchment is being effected in pursuance of an agreement, a copy of which is enclosed.

The workmen were given on .....19 (indicate the date) one month's pay in lieu of notice as required under clause (a) of Section 25 F of that Act.



3. The total number of workmen employed in the Industrial Establishment is ..... (indicate the total number of workmen employed) and the total number of those who will be affected by the retrenchment is given below:

Category and Designation of workmen to be retrenched	Number of Workmen	
	EMPLOYED	TO BE RETRENCHED
1	2	3

4. I/We hereby declare that the Workman/ Workmen concerned has/have been/will be paid compensation due to them under Section 25 F of the Act on..... (indicate the date)/ the expiry of the notice period.

Yours faithfully

( Signature and Designation )

(( Para 2 ) delete the portion which is not applicable )

ANNEXURE

STATEMENT OF REASONS

Signature  
Designation

Copy to:

- 1) Assistant Labour Commissioner ( Central )  
..... (Area Concerned)
- 2) Regional Labour Commissioner (Central)  
..... Zone
- 3) Employment Officer, Employment Exchange  
..... ( Concerned)



**SCHEDULE OF RATES FOR TREE CUT COMPENSATION TO BE  
PAID TO OWNER BY KARNATAKA ELECTRICITY BOARD**

( B.O.No. KEB/B19/7654/84-85, dt 1-8-1988)

Sl. No.	Name of the Plant	Age (in years)	Rate Amount (in Rs.)
1	2	3	4
1.	Mango (Grafted)	3	25.00
		5	401.00
		10	393.00
		15	384.00
		20	373.00
		25	359.00
2.	Mango (Seedling)	3	22.00
		5	82.00
		10	327.00
		15	326.00
		20	279.00
		25	274.00
3.	Lime ( Orange )	3	34.00
		5	118.00
		10	105.00
		15	85.00
		20	52.00
4.	Lemon	3	23.00
		5	122.00
		10	109.00
		15	89.00

Sl. No.	Name of the Plant	Age (in years)	Rate Amount (in Rs.)
1	2	3	4
5.	Guova	3	22.00
		5	116.00
		10	118.00
6.	Sapota	3	22.00
		5	187.00
		10	181.00
7.	Pomegranate	3	14.00
		5	81.00
		10	72.00
		15	58.00
		20	36.00
8.	Jackfruit	3	19.00
		5	29.00
		10	134.00
		15	132.00
		20	129.00
9.	Sweet Orange	3	25.00
		5	39.00
		10	144.00
		15	133.00
		20	98.00

Sl. No.	Name of the Plant	Age (in years)	Rate Amount (in Rs.)
1	2	3	4
10.	Coconut	3	31.00
		5	47.00
		10	668.00
		15	616.00
		20	565.00
		25	550.00
		30	535.00
		40	494.00
11.	Arecanut	3	12.00
		5	18.00
		10	141.00
		15	120.00
		20	113.00
		25	104.00
12.	Cocoa	3	122.00
		5	113.00
		10	102.00
		15	88.00
		20	67.00
13.	Cashewnut	3	14.00
		5	132.00
		10	128.00
		15	125.00
		20	120.00

**SCHEDULE OF RATES FOR TREE CUT COMPENSATION TO BE  
PAID TO OWNER BY KARNATAKA ELECTRICITY BOARD**

( B.O.No. KEB/B19/7654/84-85, dt 1-8-1988)

Sl. No.	Name of the Plant	Age (in years)	Rate Amount (in Rs.)
1	2	3	4
1.	Green Manure Plants	10	5.00
2.	Boghun Villa	8	5.00
3.	Ashoka	9	35.00
4.	Jungle tree	10	40.00
5.	Nugge	8	20.00
6.	Nerale	25	200.00
7.	Oak Tree	12	40.00
8.	Seetha Phala	5	10.00
9.	Cotton	5	5.00
10.	Ornamental tree	15	20.00
11.	Herale	12	25.00
12.	Arali tree	3	150.00
13.	Banana tree	4	5.00
		1	12.50 *
			0.25 **
14.	Neem	12	100.00
15.	Christmas tree	20	50.00
16.	Bage	25	150.00
17.	Gulmohar	20	40.00

\* (per pit), \*\* (per sucker),

Sl. No.	Name of the Plant	Age (in years)	Rate Amount (in Rs.)
1	2	3	4
18.	Hone (Honge)	20	40.00
		20	30.00
		10	25.00
		10	20.00
		4-5	8.00
19.	Rubber tree	12	30.00
		5	10.00
20.	Jaikanth	20	30.00
21.	Kari-leaf	2	25.00
22.	Hunise	15	300.00
23.	Tamarind	10	333.00
		2-7	35.00
		1-4	25.00
24.	Turuka Bevu	5	107.00
25.	Grapes Fruit Yielding	3-4	291.00
26.	Jasmine	5	12.50
27.	Recinus Cummis	2	15.00
28.	Malia Azadi Ranta	5	10.00
29.	Rain tree	10	20.00
30.	Cassia	10-20	25.00
31.	Butta Frendza	5	5.00
		10	25.00
32.	Castor	3-4	8.00
		15	10.00
33.	Thangadi	10	10.00
34.	Jali	20	50.00

Sl. No.	Name of the Plant	Age (in years)	Rate Amount (in Rs.)
1	2	3	4
35.	Bilpatre	20	40.00
36.	Varjeep	12	25.00
37.	Agase plant	3	6.00
38.	Road tree	3	6.00
39.	Eucalyptus Plants	3-5 6-8	10.00 20.00
40.	Kakada	2	10.00
41.	Accasia Species	20 10	40.00 20.00
42.	Soap-nut creeps	10	375.00
43.	Sujimallige	5-6	2.00
44.	Chapparada Avare	2	10.00
45.	Rough Lemon	5	50.00
46.	Hiriscus (local)	5	2.00
47.	Casurin trees:		
	I Year	Rs. 2.00	This assessment is applicable for small scale cultivators and the rate fixed duly taking into consideration the cost of cultivation, maintenance, market value & interest on investment. (B9/2228/78-79/29-12-1978)
	II Year	2.25	
	III Year	3.00	
	IV Year	4.00	
	V Year	4.50	
	VI Year	5.00	
	VII Year	6.00	
	VIII Year	7.00	



**A. INDIVIDUAL ASSETS :**

Sl. No.	Description of the Asset	Life of the Asset in years	
1	2	3	4

**LANDS :**

1.	Land Owned under full title	Infinity	
	Land held under lease :		
	(a) for investment in the land		The period of lease or the period remaining unexpired on the assignment of the lease.
	(b) for cost of clearing site		The period of the lease remaining unexpired at the date of clearing the site.
2.	Plant and Machinery in Generating Stations including Plant foundation:		
	(a) Hydro-electric	35	
	(b) Diesel Electric	15	
3.	Cooling Towers and circulating water systems	30	
4.	Hydraulic, works forming part of a hydro-electric system including :		
	(a) Dams, spillways, weirs, canals reinforced concrete flumes and syphons	100	

Sl. No.	Description of the Asset	Life of the Asset in years	
1	2	3	4
	(b) Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves	40	
5.	Buildings and civil engineering works of a permanent character not mentioned above -		
	(a) Offices & Show Rooms	50	
	(b) Containing hydro-electric generating plant	35	
6.	(a) Roads other than kacha roads	100	
	(b) Others	50	
7.	(a) Transformers (including foundations having a rating of 500 KVA and above.	35	
	(b) Potential transformers	20	
8.	Switchgear, including cable connections	20	
9.	Batteries	10	
10.	Static Machine tools	20	
11.	Air Conditioning Plant-static	15	
12.	Communication Equipment :		
	(a) Telephone lines & Telephones	20	
	(b) Radio & high frequency system	15	

Sl. No.	Description of the Asset	Life of the Asset in years	
1	2	3	4
13.	Internal wiring including fittings and apparatus	15	
14.	Over-head lines including supports lines on fabricated steel supports operating at nominal voltages, higher than 66 KV.	35	
15.	Self Propelled vehicles :		
	(a) heavy vehicles - such as Trucks, Truck with trailers and lorries of various capacities	7	Should have run at least 2,00,000 KMs.
	(b) Light vehicles - such as Cars, Jeeps, Vans, Trekkers etc.	7	Should have run at least 1,80,000 KMs.

## B. BLOCKWISE ASSETS :

Sl. No.	Description of the Asset	Life of the Asset in years
1	2	3
1.	(a) Transformers (including foundations having a rating of 100 KVA and above upto 500 KVA.	35
	(b) Transformers having a rating less than 100 KVA.	25
	(c) Current transformers	20
2.	Lightning Arrestors -	
	(a) Station type	20
	(b) Pole type	15
	(c) Synchronous Condensers	33
3.	Underground cable including joint boxes and disconnecting boxes	40
4.	Cable duct system	60
5.	Over-head lines including supports -	
	(a) Lines on steel supports operating at nominal voltages higher than 13.2 KV but not exceeding 66 KV	30
	(b) Lines on steel or reinforced concrete supports	25
	(c) Lines on treated wood supports	25
6.	Meters :-	
	Single phase	} 15
	Three phase	
	H.T. Metering cubicles	

Sl. No.	Description of the Asset	Life of the Asset in years
1	2	3
7.	Air Conditioner - Portable	7
8.	Office furniture & fittings	20
9.	Office equipments	10
10.	Street light fittings	15
11.	Buildings :- Temporary erections such as wooden structures	5
12.	Internal wiring including fittings and apparatus	15
13.	Telephone lines and telephones	20

**ANNEXURE - IV**  
(PARA Nos. 377 & 378)

Board is pleased to approve and delegate the following Financial Powers to the Chief Engineers, Zones / Superintending Engineers, O&M Circles of KEB., amending the existing Financial Powers.

	Age Group	CEEs in Rs.	SEEs in Rs.
Solatium to owners of animals that die of electrocution.	Upto 3 years	1,000/-	1,000/-
	Above 3 yrs. to 5 yrs.	2,000/-	2,000/-
	Above 5 yrs. to 10 yrs.	2,500/-	2,500/-
	Above 10 years	1,000/-	1,000/-
Human Life	Upto 10 years	10,000/-	10,000/-
	Above 10 yrs, to 18 yrs.	15,000/-	15,000/-
	Above 18 yrs. to 45 yrs.	25,000/-	25,000/-
	Above 45 yrs. to 60 yrs.	15,000/-	15,000/-
	Above 60 yrs.	10,000/-	10,000/-

(B.O. No. B7/ASB/89-90/Vol.II, dt. 16-1-90)

- Note :**
1. In case where it is established beyond doubt that electrocution is not because of the fault on the part of victim, the SEEs can make payment upto the scale mentioned therein depending on the merit of each case on the basis of Police Mahazar, Post Mortem Report and report of the concerned Field Officers of K.E.B., without waiting for the report of the Chief Electrical Inspector to Government. The report of the CEI can be insisted upon where it is not clear whether the electrocution is because of the fault of the victim or because of the lapse on the part of K.E.B.
  2. The scale of Ex-gratia payment in respect of animals will be limited to Cows, Buffalos and Oxen.
  3. These powers are to be exercised judiciously and after due verification of each case.

\* Board is pleased to approve to delegate the following powers to the Chief Engineers, Zones/Superintending Engineers, O&M Circles of KEB amending the existing Financial Powers.

	Age Group	CEEs in Rs.	SEEs in Rs.
Solatium to owners of animals that die of electrocution.	(Applicable to cows, oxen, buffalos, sheep and goat)		
	Upto 3 years	1,000/-	1,000/-
	Above 3 yrs. to 5 yrs.	2,000/-	2,000/-
	Above 5 yrs. to 10 yrs.	2,500/-	2,500/-
	Above 10 yrs.	1,000/-	1,000/-
	Sheep (per animal)		
	Non-exotic breed	300/-	300/-
	Exotic breed	500/-	500/-
Goat (per animal)	300/-	300/-	

- Note :**
1. In case where it is established beyond doubt that electrocution is not because of the fault on the part of victim, the SEEs can make payment upto the scale mentioned therein depending on the merit of each case on the basis of Police Mahazar, Post Mortem Report and report of the concerned Field Officers of K.E.B., without waiting for the report of the Chief Electrical Inspector to Government. The report of the CEI can be insisted upon where it is not clear whether the electrocution is because of the fault of the victim or because of the lapse on the part of K.E.B.
  2. The scale of Ex-gratia payment in respect of animals will be limited to Cows, Buffalos, Oxen, \* Sheep and Goat.
  3. These powers are to be exercised judiciously and after due verification of each case.

\* (B.O. No. KEB/B7/ASB/89-90/Vol. II dtd. 20-11-1991.)

\* Board is pleased to approve to delegate the following powers to the Chief Engineers, Zones/Superintending Engineers, O&M Circles of KEB amending the existing Financial Powers.

	Age Group	CEEs in Rs.	SEEs in Rs.
Human Life (Fatal Non-departmental)	Below 18 years	30,000/-	30,000/-
	18 years & above	50,000/-	50,000/-
Exgratia for disablements caused due to non-fatal electrical accidents to non-departmental persons.	Below 18 years	30,000/-	30,00/-
	18 years & above	* 50,000/-	50,000/-

\* Multiplied by percentage of loss of earning capacity as in Annexure V

**Note :** Payment of Ex-gratia in case of disablements caused due to non-fatal electrical accidents to non-departmental persons is however subject to assessment of fault on Board side by the Chief Electrical Inspector, Govt. of Karnataka and production of medical certificate by the Medical officer not below the rank of District Surgeon with regard to percentage of disablement.

\* (B.O. No. KEB/B7/2476/95-96, dtd. 25-1-1996)



**PART - I****ANNEXURE - V**

**LIST OF INJURIES DEEMED TO  
RESULT IN PERMANENT TOTAL DISABLEMENT**

Sl. No.	Description of injury	Percentage of loss of earning capacity
1.	Loss of both hands or amputation at higher sites.	100
2.	Loss of a hand and a foot	100
3.	Double amputation through leg, or thigh or amputation through leg or thigh on one side and loss of other foot	100
4.	Loss of sight to such an extent as to render the claimant unable to perform any work for which eye-sight is essential	100
5.	Very severe facial disfigurement	100
6.	Absolute deafness	100

**PART - II**

**LIST OF INJURIES DEEMED TO RESULT IN PERMANENT  
PARTIAL DISABLEMENT**

**Amputation Cases - Upper Limbs (either arm)**

1.	Amputation through shoulder joint	90
2.	Amputation below shoulder with stump less than 8" from tip of acromion	80
3.	Amputation from 8" from tip of acromion no less than 4.5" below tip of olecranon	70
4.	Loss of a hand or of the thumb and four fingers of one hand or amputation from 4.5" below tip of olecranon.	60
5.	Loss of thumb	30

Sl. No.	Description of injury	Percentage of loss of earning capacity
6.	Loss of thumb and its metacarpal bone	40
7.	Loss of four fingers of one hand	50
8.	Loss of three fingers of one hand	30
9.	Loss of two fingers of one hand	20
10.	Loss of terminal phalanx of thumb	20
<b>Amputation cases - Lower limbs</b>		
11.	Amputation of both feet resulting in end bearing stumps	90
12.	Amputation through both feet proximal to the metatarso phalangeal joint	80
13.	Loss of all toes of both feet through the metatarso phalangeal joint	40
14.	Loss of all toes of both feet proximal to the proximal inter phalangeal joint	30
15.	Loss of all toes of both feet distal to the proximal inter phalangeal joint	20
16.	Amputation at hip	90
17.	Amputation below hip with stump not exceeding 5" in length measured from tip of great trenchanter	80
18.	Amputation below hip with stump exceeding 5" in length measured from tip of great trenchanter but not beyond middle thigh	70
19.	Amputation below middle thigh to 3 1/2" below knee	60
20.	Amputation below knee with stump exceeding 3 1/2" but not exceeding 5"	50
21.	Amputation below knee with stump exceeding 5"	40

Sl. No.	Description of injury	Percentage of loss of earning capacity
22.	Amputation of one foot resulting in end-bearing	30
23.	Amputation through one foot proximal to the metatarso - phalangeal joint	30
24.	Loss of all toes of one foot through the metatarso phalangeal joint	20
<b>Other Injuries</b>		
25.	Loss of one eye, without complications, the other being normal	40
26.	Loss of vision of one eye, without complication of disfigurement of eye ball, the other being normal.	30
<b>A - Finger of right or left hand</b>		
<b>Index Finger</b>		
27.	Whole	14
28.	Two phalanges	11
29.	One phalanx	9
30.	Guillotine amputation of tip without loss of bone	5*
<b>Middle Finger</b>		
31.	Whole	12
32.	Two phalanges	0
33.	One phalanx	7
34.	Guillotine amputation of tip without loss of bone	4
<b>Ring or little finger</b>		
35.	Whole	7
36.	Two phalanges	6
37.	One phalanx	5
38.	Guillotine amputation of tip without loss of bone	2

\* Corrigendum No. KEB/B7/2476/95-96 dated 6-1-1997.

Sl. No.	Description of injury	Percentage of loss of earning capacity
<b>B-Toes of right or left foot</b>		
<b>Great toe</b>		
39.	Through metatarso-phalangeal joint	14
40.	Part, with some loss of bone	2
<b>Any other toe</b>		
41.	Through metatarso - phalangeal joint	3
42.	Part, with some loss of bone	1
<b>Two toes of one foot, excluding great toe</b>		
43.	Through metatarso - phalangeal joint	5
44.	Part, with some loss of bone	2
<b>Three toes of one foot, excluding great toe</b>		
45.	Through metatarso - phalangeal joint	6
46.	Part, with some loss of bone	3
<b>Four toes of one foot, excluding great toe</b>		
47.	Through metatarso - phalangeal joint	9
48.	Part, with some loss of bone	3

**Note :** Complete and permanent loss of the use of any limb or member referred to in this schedule shall be deemed to be the equivalent of the loss of that limb or member.