

TAMIL NADU ELECTRICITY BOARD GAZETTE

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News & Notes

PART-I

NEWS & NOTES

I. Generation Particulars :

The generation/relief figures for October '94 were as follows :

Sl. No.	October '94	July to October '94
1. Ennore	172.597	723.874
2. Tuticorin	362.050	1760.715
3. Mettur	394.230	1623.540
TNEB Thermal	928.903	4109.155
4. Neyveli TS I	179.586	606.797
5. Neyveli TS II	565.142	2260.548
6. Kalpakkam	176.595	604.853
7. Hydro Generation	536.998	2676.363
8. Import from NTPC	(—) 154.779	(—) 150.955
9. Net Export to Kerala	162.729	155.990
10. Import from Manali, BHEL & Private Wind Mills	3.950	51.455
11. Narimanam GTS	1.265	8.490
12. Wind Mills	0.574	14.656
13. Kadamparai (Pump Mode)	5.879	6.582
Nett TNEB consumption	2379.184	10,017.790

The maximum grid demand and consumption during October '94 were 4003 MW on 10—10—'94 and 86.012 MU on 10—10—'94 respectively. The average grid consumption in October '94 was 76.748 MU per day.

II. Hydro Inflows :

The hydro inflows during October '94 were 445 MU against 379 MU in October '93 and against the ten year average of 322 MU. The total inflows from July to October '94 were 2892 MU against 1951 MU during the same period last year and against the ten year average of 1701 MU.

III. Storage Position :

The storage position in various reservoirs as on 1—11—'94 when compared to the storage on 1—11—'93 was as follows :

Sl. No.	Storage as on		Difference
	1—11—'94	1—11—'93 (Million Units)	
1. Nilgiris	1399.74	910.67	(+) 489.07
2. PAP	246.11	181.40	(+) 64.71
3. Periyar	96.28	54.82	(+) 41.46
4. Suruliyar	30.29	11.29	(+) 19.00
5. Papanasam & Servalar	15.35	8.68	(+) 6.67
6. Kodayar	96.95	77.68	(+) 19.27
Total excluding	1884.72	1244.54	(+) 640.18
Mettur	184.57	84.47	(+) 100.10
Total including Mettur	2069.29	1329.01	(+) 740.28

IV. Performance of Thermal Stations :**(i) Tuticorin (5 x 210 MW) :**

The details of generation at Tuticorin during October '94 were as follows :

Unit	Availability Factor (%)	Generation (MU)	Plant Load Factor (%)
I (210 MW)	36.83	50.300	32.19
II (210 MW)	26.42	34.220	21.90
III (210 MW)	100.00	140.100	89.67
IV (210 MW)	30.30	41.180	26.36
V (210 MW)	70.71	96.250	61.60
Station (1050 MW)		362.050	46.35

(a) Low generation in Unit I was due to the fact that the unit was on standby.

(b) Unit II shut down on 24—9—'94 for annual overhaul works came back into service on 22—10—'94.

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(ii) Ennore (2×60 MW + 3× 110 MW) :

In October '94 Ennore generated 172,597 MU with a PLF of 51.55. The unitwise details of generation was as follows :-

Unit	Availability Factor (%)	Generation (MU)	Plant Load Factor (%)
I (60 MW)	—	—	—
II (60 MW)	91.63	35.473	79.46
III (110 MW)	75.89	46.611	56.95
IV (110 MW)	84.77	48.417	56.16
V (110 MW)	71.68	42.096	51.44
Station (450 MW)	—	172.597	51.55

(a) Unit I shut down on 28—4—'94 due to generator transformer problem.

(iii) Mettur (4 × 210 MW) :

The details of generation at Mettur TPS during October '94 were as follows :-

Unit	Availability Factor (%)	Generation (MU)	Plant Load Factor (%)
I (210 MW)	87.63	118.240	75.68
II (210 MW)	26.38	33.140	21.21
III (210 MW)	87.04	123.760	79.21
IV (210 MW)	87.73	119.090	76.22
Station (840 MW)	—	394.230	63.08

(a) Unit II shut down on 14—9—'94 for annual maintenance works came back into service on 24—10—'94.

(b) Unit III shut down on 27—10—'94 for annual maintenance works.

(iv) Coal Particulars for October '94 :

Sl. No.	Particulars	Tuticorin	Ennore	Mettur
1.	Coal linkage (in lakhs Tonnes)	4.10	2.60	3.60
2.	Coal Receipt (")	2.44	1.97	3.05
3.	Coal consumption (")	2.62	1.52	2.96
4.	Coal stock as on 30-6-'94 (")	1.37	1.00	2.01
5.	Coal consumption (kg/unit)	0.72	0.88	0.748

(v) Auxilliary Consumption and Oil Consumption During August '94 :

	Tuticorin	Ennore	Mettur
Auxiliary consumption (%)	8.80	12.90	9.40
Oil consumption (ML/Unit)	3.88	3.40	0.991

V. TRAINING :

Following special programmes were conducted during October 1994 :

1. 6 Engineers and 2 Officers deputed to attend the programme on "Inventory Management" for 5 days from 24—10—'94 to 28—10—'94 at CIRE/Hyderabad.
2. 4 Executive Engineers/1 Asst. Executive Engineer/1 Asst. Engineer deputed to attend the programme on "Modernisation of power Distribution Technology" for 5 days from 3—10—'94 to 7—10—'94 at CIRE/Hyderabad.
3. S.E./Theni Elec. Distn. Circle deputed to attend the workshop on "Demand Side Management and End-Use Efficiency" for 5 days from 3—10—'94 to 7—10—'94 at Hyderabad.
4. Four Engineers deputed to attend the course on Maintenance Management for 5 days from 25—10—'94 to 29—10—'94 at ESCI/Hyderabad.
5. Training Programme on "Planning for retirement" conducted by Staff Training College/Madras at IFMR for Class I & II officers from 24—10—'94 to 28—10—'94 with 26 participants.
6. Financial Controller/General deputed for the programme on "Cash and working Capital Management" conducted by IFMR from 1—10—'94 to 7—10—'94 at Madras.
7. Four E. Es. and 1 Asst. Exe. Engineer deputed for the programme on "Leadership and Team Building & How to improve your communication skill and the art of Negotiation and become more efficient and successful" conducted by Anjaneya Management services centre on 9—10—'94 and 10—10—'94 at Madras.
8. One Asst. Exe. Engineer deputed for the programme on "Safety Audit" conducted by Regional Labour Institute from 25—10—'94 to 27—10—'94 at Madras.
9. 27 RWE staff deputed for the programme on "Pre Retirement Counselling" (in Tamil) conducted by Madras Productivity Council from 19—10—'94 to 21—10—'94 at Madras.
10. One Superintending Engineer deputed to USAID training programme under the centrally Funded Grant to energy training programme in USA from 11—10—'94 to 2—12—'94.

(vi) (1) **Revision of rates for powerloom consumers:**

In G. O. (Ms) No. 131, Energy (A2) Department dt. 5—10—'94, the Govt. has issued amendments under LT Tariff III (Endorsed in memo. No. SE/IEMC/AEE1/AE2/Powerloom/Tariff/CRO6079/94-1 dt. 7—10—'94 thereby :—

- a) gem cutting units with or without power operation will come under LT III.
- b) highest slab rate of 220 unit reduced to 210/unit and
- c) powerlooms upto 10 HP will come under LT III.

(2) **Work load—Retrospective effects to benefits of probation seniority etc.,**

In B. P. (FB) No. 87, Sectt. Br. dt. 11—10—'94, the Board has ordered that the effective date for the limited purposes of probation, seniority and future increment of those staff who will be promoted consequent on the sanction of additional posts in accordance with the revision of work allocation and staff patterns as well as the posts already vacant as on 1—1—'94 filled before filling of the work load posts will be from 1—1—'94. However, the monetary benefit to the workman will be only from the date of joining in the promoted post.

(ix)

(3) Enhanced DA from 1—7—1994:

In B. P. (CH) No. 273, Sectt. Branch dt. 19—10—'94 the Board has sanctioned enhanced DA to all the employees of the Board effective from 1—7—'94 and the increase in DA will be paid in cash to all employees irrespective of the pay drawn. In respect of employees drawing pay above Rs. 3,500/- p.m. also the increase in DA effected from 1—7—'90, 1—1—'91, 1—7—'91 31—1—'92 and 1—7—'92 shall also be paid in cash from the salary for October '94 onwards.

(4) Extension of supply to agricultural pumpsets:

In memo. No. SE/EMC EE3/AEE2/AE/FV III 34/D393/94 dt. 20—10—'94, it has been clarified that the distance criteria of 200 metres relates to the rivers only and not for jungle streams or Odais.

(5) Payment of ex-gratia to employees not eligible for Bonus during 1993—94 :

In B. P. (FB) No. 91, Sectt. Branch dt. 22—10—'94 and B. P. (FB) No. 92, Sectt. Branch dt. 22—10—'94, the Board has ordered payment of ex-gratia and Festival Advance to employees not covered under Bonus Act. as below:

a) Rs. 550/- for those employees drawing a salary exceeding Rs. 4,250/- p.m. and Rs. 1,050/- as festival advance to be recovered in ten instalments commencing from the salary for January '95.

b) Rs. 1600/- for those employees not covered under Bonus Act and in the salary range of Rs. 2,501 to Rs. 4,250/- p.m.

The salary will include pay + DA.

6. Enhanced DA for Pensioners :

In B.P. 9 (CH) No. 285, Secretariat branch dt. 29—10—'94 the Board has ordered enhancement of DA for the Pensioners effective from 1—7—'94.

7. Payment of Bonus for the year 1993—94 :

In B.P. (FB) No. 89, Secretariat Branch dt. 21—10—'94, the Board has ordered payment of Bonus at 8.33% and an ex-gratia of 7.92% or Rs. 975/- whichever is higher for the employees covered under the Bonus Act for the year 1993—94.

8. Extension of LT power to new/additional industrial services—collection of EMD :

In Memo. No. IEMC/EE3/AEE1/F instructions (G)/D 342/94 dt. 31—10—'94 it has been ordered to collect EMD for LT new/additional loads as below :

76 to 150 HP—Rs. 11,250 + Rs. 250/- per HP over 75 HP

(x)

The following are the details of Posts Created, Upgraded, Abolished & Downgraded during the month of October, 1994.

Olney Aaron,
Chief Engineer/Personnel.

Posts Created

Sl. No.	Details of Board's Order	Name of the Circle	Name of the Post	No. of Posts	Purpose for which the Posts were Created	Remarks
1.	Per. B.P. (Ch.) No. 404 (Adm. Br.) dt. 5-10-94	Dindigul Anna EDC	AE/JE (E) I Gr. JE (E) II Gr. L.I. Helper	1 4 6 2	Created the posts for new 110/22 KV SS (Non-Grid) at Kannivadi	Upto 31-7-95
			Total	13		
2.	Per. B.P. (Ch.) No. 406 (Adm. Br.) dt. 6-10-94	Pykara Ultimate Stage Hydro Electric Project	AEE/Elecl. AE/JE (E) I Gr.	1 2	Created the posts for day-to-day elecl. works	Upto 31-1-95
			Total	3		
3.	Per. B.P. (Ch.) No. 410 (Adm. Branch) dt. -10-94	Madras Electricity Distn. Circle/(South)	FM I Gr. Line Insptr. W.M.	1 1 4	Created the posts for Intercom Telephone Exchange	Upto 31-3-95
			Total	6		
4.	Per. B.P. (Ch.) No. 411 (Adm. Br.) dt. 10-10-94	Madras Electricity Distribution Circle (North)	Line Insptr. W.M. Tele. Oprtr.	2 3 3	Created the posts for Tolgate FOC Centre	Upto 31-3-95
			Total	8		
5.	Per. B.P. (Ch.) No. 412 (Adm. Br.) dt. 10-10-94	Madras Development Circle	AEE/Civil AE/Civil	1 1	Created the posts to look after the work of the MDC for Civil Dn.	One Year from the date of utilisation
			Total	2		
6.	Per. B.P. (Ch.) No. 413 (Adm. Br.) dt. 11-10-94	Board Office Tech. Branch (C./E. R.&D.)	Tech. Asst. Helper	1 1	Created the posts for Thermal Training Institute at Ennore	—do—
			Total	2		
7.	Per. B.P. (Ch.) No. 417 (Adm. Br.) dt. 15-10-94	Tirunelveli Kattabomman EDC	S.B.O. Helper	4 4	Created the posts for Tisayanvilai 33/11 KV SS	Upto 31-10-95
			Total	8		

(xi)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
8.	Per. B.P. (Ch.) No. 269 (Sectt. Br.) dt. 15-10-94	Board Office (Sectt. Br.)	Driver	2	Created the posts to APTS Sub-Divi- sions with head quarters at Tiruppur and Dindigul	
9.	Per. B.P. (Ch.) No. 422 (Adm. Br.) dt. 20-10-94	Tech. Asst. Narimanam Gas Turbine Project	Tech. Asst. Crane Driver Stores Custodian	2 1 1	Created the posts as supporting staff	One Year
			Total	4		
10.	Per. B.P. (Ch.) No. 427 (Adm. Br.) dt. 26-10-94	Board Office Administrative Branch	Assistant	1	Created the post for attending works in Head Qrs. Hospital	—do—

Posts Abolished

Sl. No.	Details of Board's Order	Name of the Circle	Name of the Post	No. of Posts	Purpose for which the Posts were Abolished	Remarks
1.	Per. B.P. (Ch.) No. 411 (Adm. Br.) dt. 10-10-94.	MEDC/(North)	Helper	3	Abolished the posts consequent on sanction of posts for FOC Centre	With immediate effect
2.	Per. B.P. (Ch.) No. 422 (Adm. Br.) dt. 20-10-94	Narimanam Gas Turbine Project	AEE/Civil AE/JE (C) I Gr. O.H. Helper	1 1 1 6	Abolished the posts consequent on creation of certain posts in this BP.	—do—
			Total	9		

Posts Upgraded

— NIL —

Posts Downgraded

—NIL—

KABADDI

Thiru P. Ganesan, Jr. Asst., Chidambaranar Electricity Distribution Circle/Tiruchendur, one of the players of T.N.E.B. Kabaddi Team, has represented the Indian Kabaddi Team in the recently concluded XII Asian Games at Hiroshima (Japan). Thiru P. Ganesan, a outstanding Kabaddi player, was recruited through Sports quota as Junior Assistant in Tamil Nadu Electricity Board during June 1993.

The Indian Kabaddi Team has won the Gold Medal in the above Asian Games and brought laurels to the country and as well as to Tamil Nadu Electricity Board. Thiru P. Ganesan has been given a cash award of Rs.1,00,000/- by the Tamil Nadu Government and a residence flat at Madras. On 10.11.94 Morning, the Honourable Chief Minister of Tamil Nadu Puratchithalaivi Selvi J. Jayalalitha presented the above cash award to Thiru P. Ganesan. Honourable Minister for Electricity Thiru S. Kannappan has blessed Thiru P. Ganesan for all success in future. This is the first time that an employee from the Tamil Nadu Electricity Board has represented the country and won the Asian Gold Medal in Kabaddi. The Chairman and other officers of the Board have also wished him for bright future.

P.S. Kannian,
Deputy Director of Sports.



The Honourable Minister for Public Works Department, Thiru S. kannappan, B.Sc., B.L., is congratulating Thiru P. Ganesan, Junior Assistant, Chidambaranar Electricity Distribution Circle/Tiruchendur who represented Indian Kabaddi Team in the Asian Games held at Hiroshima (Japan) during November 1994, which won the Gold Medal. Others looking on are Thiru P.S. Kanniyar, Deputy Director of Sports (Left), Thiru K. Jeyabalan, Coach, T.N.E.B. Kabaddi Team.



Thiru A.P. Muthuswami, I.A.S., Chairman, Tamil Nadu Electricity Board is congratulating Thiru P. Ganesan, Junior Assistant, Chidambaranar Electricity Distribution Circle/Tiruchendur who represented Indian Kabaddi Team in the Asian Games held at Hiroshima (Japan) during November 1994, which won the Gold Medal. Others looking on are Thiru M. Subramanian, Secretary, Tamil Nadu Electricity Board, Thiru R. Venkataraman, Chief Engineer/Chairman's Office, Thiru Rajarathinam (Captain, Indian Kabaddi Team), Thiru P.S. Kannian, Deputy Director of Sports.

HOCKEY

The T.N.E.B. Hockey Team has participated in the All India Level Iyya Nadar Janaki Ammal Hockey Tournament conducted at Sivakasi from 18.9.94 to 26.9.94. Totally 24 teams have participated in the above tournament. The following employees have represented the T.N.E.B. Hockey Team in the above tournament:-
Thiruvallargal.

1. K.T. Shafeeq, Jr. Asst., O/o SE/GCC/Coimbatore.
2. S. Selvakumaran, Jr. Asst., O/o SE/Gen./Tirunelveli.
3. J.A. Ganeshmoorthy, Jr. Asst., O/o SE/Ooty EDC/Coonore.
4. S. Ponmani, Jr. Asst., O/o SE/Chidambaranar EDC/Kovilpatti.
5. V. Duraisingam, Jr. Asst., O/o SE/Chidambaranar EDC/Tuticorin.
6. G. Padmanabhan, Jr. Asst., O/o SE/Gen./Tirunelveli.
7. A.S. Thomas Soundararajan, Jr. Asst., O/o SE/Tirunelveli EDC/Tirunelveli.
8. C. Balasubramanian, Jr. Asst., O/o SE/Tirunelveli EDC/Tirunelveli.
9. W. Sounder Daniel, Jr. Asst., O/o SE/Tirunelveli EDC/Tirunelveli.
10. J. Balamurugan, Jr. Asst., O/o SE/GCC/West/Coimbatore.
11. V.S. Arunshankar, Jr. Asst., O/o SE/Udumalpet EDC/Udumalpet.
12. S. Kumar, Jr. Asst., O/o SE/Chidambaranar EDC/Kovilpatti.
13. A. Razik Ahamed, Jr. Asst., O/o SE/Periyar EDC/Erode.
14. W. Muthu Vijayan, Jr. Asst., O/o SE/Tirunelveli EDC/Tirunelveli.
15. R. Sureshkumar, Jr. Asst., O/o SE/Tirunelveli EDC/Tirunelveli.
16. C.S. Illango, Jr. Asst., O/o SE/Tirunelveli EDC/Tirunelveli.
17. S.M.J. Rajakumar, S.G. Auditor, B.O.A.B., Madras 2 (Coach).
18. K. Somasundaram, Press Superintendent, T.N.E.B. Press, Villivakkam (Manager).

In the league matches the T.N.E.B. Hockey Team beat A.G.'s Office, Madras by 4-0 and All India combined State Bank by 4-3 via Tie-breaker and entered the Quarter-finals.

In the Quarter-finals, the T.N.E.B. Hockey Team beat the mighty M.E.G. Bangalore by 2-0 with an extraordinary performances and superior quality of game and entered the Semi-finals. In the semi-finals, the T.N.E.B. Hockey Team beat Indian Bank (consisting of Indian players) by 3-0 and entered the finals. In the finals, the T.N.E.B. Hockey Team lost to Southern Command Hockey Team by conceding a earlier goal and become Runners-up of the tournament. The Southern Command Hockey Team is one of the best teams in the country and produced many young talented players.

P.S. Kannian,
Deputy Director of Sports.

HOCKEY

The All India Basheer Ahamed-Khan Memorial Hockey Tournament was conducted at Madras from 26.9.94 to 9.10.94. Totally 20 teams have participated in the above tournament. The following employees have represented the T.N.E.B. Hockey Team in the above tournament:-

Thiruvalargal.

1. K.T. Shafeeq, Jr. Asst., O/o SE/GCC/Coimbatore.
2. S. Selvakumaran, Jr. Asst., O/o SE/Gen./Tirunelveli.
3. J.A. Ganeshmoorthy, Jr. Asst., O/o SE/Ooty EDC/Coonore.
4. S. Ponmani, Jr. Asst., O/o SE/Chidambaranar EDC/Kovilpatti.
5. V. Duraisingam, Jr. Asst., O/o SE/Chidambaranar EDC/Tuticorin.
6. G. Padmanabhan, Jr. Asst., O/o SE/Gen./Tirunelveli.
7. A.S. Thomas Soundararajan, Jr. Asst., O/o SE/Tirunelveli EDC/Tirunelveli.
8. C. Balasubramanian, Jr. Asst., O/o SE/Tirunelveli EDC/Tirunelveli.
9. W. Sounder Daniel, Jr. Asst., O/o SE/Tirunelveli EDC/Tirunelveli.
10. J. Balamurugan, Jr. Asst., O/o SE/GCC/West/Coimbatore.
11. V.S. Arunshankar, Jr. Asst., O/o SE/Udumalpet EDC/Udumalpet.
12. S. Kumar, Jr. Asst., O/o SE/Chidambaranar EDC/Kovilpatti.
13. A. Razik Ahamed, Jr. Asst., O/o SE/Periyar EDC/Erode.
14. W. Muthu Vijayan, Jr. Asst., O/o SE/Tirunelveli EDC/Tirunelveli.
15. R. Sureshkumar, Jr. Asst., O/o SE/Tirunelveli EDC/Tirunelveli.
16. C.S. Illango, Jr. Asst., O/o SE/Tirunelveli EDC/Tirunelveli.
17. S.M.J. Rajakumar, S.G. Auditor, B.O.A.B., Madras 2 (Coach).
18. K. Somasundaram, Press Superintendent, T.N.E.B. Press, Villivakkam (Manager).

The T.N.E.B. Hockey Team beat I.C.F., Madras by 5-3 via tie-breaker in the knockout stage. In the league matches the T.N.E.B. Hockey Team won with Central Excise, Madras by 1-0, drew with Orissa XI by 1-1 and won the match played against Lucknow XI by 3-0. In the last league match played against State Bank of India, Madras won by 1-0 and entered Semi-finals. In the Semi-finals played on 8.10.94, the T.N.E.B. Hockey Team beat S.A.I., Bangalore by 5-3 via tie-breaker and entered the finals for first time. In the finals the T.N.E.B. Hockey Team beat the Indian Bank, Madras which is one of the strongest team in Tamil Nadu by 6-5 via tie-breaker.

The T.N.E.B. Hockey Team has played very well throughout the tournament and this is the first time that the T.N.E.B. Hockey Team has won this prestigious All India Basheer Ahamed Khan Memorial Hockey Tournament.

P.S. Kannian,
Deputy Director of Sports.

BASKET BALL

The T.N.E.B. Basket Ball Team has participated in the Madras District Basket Ball League Championship conducted by Madras District Basket Ball Association at Madras from 21.9.94 to 5.10.94. The following Ten teams have participated in the above League Championship:-

1. Indian Overseas Bank.
2. Indian Bank.
3. Integral Coach Factory.
4. State Bank of India.
5. Southern Railway.
6. Madras Port Trust.
7. Customs.
8. Dolphin Club.
9. Post & Telegraph and
10. Tamil Nadu Electricity Board.

The T.N.E.B. has played its first match on 22.9.94 against P&T and won 72-40. On 23.9.94 it played against Dolphin Club and won the match by 60-55. In its next match on 24.9.94 against Madras Customs, the T.N.E.B. won by 70-44. On 26.9.94, the T.N.E.B. Basket Ball Team played against Madras Port Trust and won the match by 71-50. The match played on 28.9.94 between T.N.E.B. and SBI was won by T.N.E.B. by 66-55. On 29.9.94 the T.N.E.B. Team beat the strongest team in Tamil Nadu, Indian Bank by a big margin (i.e.) 13 points. The score is 80-67. On 1.10.94, the T.N.E.B. played against IOB and lost it by a narrow margin of 8 points (i.e.) 57-65. On 2.10.94 the T.N.E.B. team played against Southern Railway and lost it by 1 point (i.e.) 72-73. On 4.9.94 the T.N.E.B. played with ICF and won the match with a score of 57-54. The T.N.E.B. finished second (Runners-up) in the above League Championship. The performance of the T.N.E.B. Basket Ball Team was good during the above Championship.

P.S. Kanniyar,
Deputy Director of Sports.

BASKET BALL

The first Invitation Basket Ball Tournament was conducted by Tamil Nadu Electricity Board at Tuticorin Thermal Power Station from 18.10.94 to 21.10.94. The following 7 teams have participated in the above tournament at T.T.P.S.:-

1. Port Trust, Tuticorin
2. Batlagundu Basket Ball Club.
3. Nellai Youths Basket Ball Club.
4. Integral Coach Factory.
5. Rajashree Sugars.
6. Tuticorin Basket Ball Club and
7. Tamil Nadu Electricity Board.

The above teams have been divided into two pools as given below:-

POOL A	POOL B
1. T.N.E.B.	1. I.C.F.
2. Port Turst	2. Rajashree Sugars B.C.
3. Batlagundu B.C.	3. Tuticorin B.C.
4. Nellai Youths B.C.	

In the inaugural match against Port Trust the T.N.E.B. won the match by 60-57 and in the second match T.N.E.B. played against Batlagundu B.C. and won by 70-54. In the last match T.N.E.B. played against Nellai Youths and won by 73-48 and entered Semi-finals. In the semi-finals T.N.E.B. beat Rajashree Sugars B.C. by 78-53 and entered finals. In the finals the T.N.E.B. beat Tuticorin Port Trust by bigger margin i.e. 62-49.

The tournament was inaugurated by Thiru Thulasiraman, Chief Engineer/Tuticorin Thermal Power Station. Thiru P. Kalimuthu, I.P.S., Inspector General of Police (Vigilance) has distributed away prizes to the Winners.

P.S. Kannian,
Deputy Director of Sports.

GENERAL ADMN. & SERVICES

PART-II

General Administration & Services

Memorandum No. 68090/P3/94—1, (Secretariat Branch), Dated 3rd October 1994.

Sub : Leave Travel Concession—Eligibility for availing Air/Air-conditioned travel — Orders—Amendment Issued.

- Ref : 1. B.P. Ms. (FB) No. 27 (Adm. Br.) dt. 26—5—88
2. Memo. No. 083281/I.R. 4 (3)/89—1 dt. 23—6—88
3. Memo. No. 75509/P2/89—1 dt. 15—12—89
4. (Per.) B.P. (FB) No. 23 (SB) dt. 4—5—94

The following amendment is issued to the Rules regulating the grant of Leave Travel Concession appended to the Board Proceedings cited :—

Amendment

For the existing sub-para below Rule 9 of the Rules regulating the grant of Leave Travel Concession contained in the Appendix to B.P. Ms. (FB) No. 27 (Adm. Br.) dt. 26—5—88, the following shall be substituted, namely—

“All Chief Engineers irrespective of the pay drawn by them and also officers of the rank of Superintending Engineer, when they draw pay two stages less than the maximum of the Superintending Engineer scale and above (Example : Rs. 5,800/- (Rupees five thousand eight hundred only) and above in the 1992 scale applicable to Superintending Engineers) can travel by Air (Economy class of Aircraft) or Air-conditioned first class while travelling by train when they avail Leave Travel Concession.”

(By Order of the Chairman)

M. Subramanian,
Secretary.



Memorandum No. 08962/62/S4/A2/93—21, (Adm. Branch), Dated the 4—10—1994.

Sub : Establishment—Class I to IV Services—Provincial and Regular Work Establishment categories—Annual general continuance for the year 1991—94—Authorisation of Pay and Allowances for the month of September 1994—Orders—Issued.

Pending issue of orders for continuance of posts Pay and Allowances for the month of September 1994 for incumbents of the posts whose sanctions have expired from 01—03—91 to 31—03—94 in respect of Distribution Circles, Generations and other Offices concerned as indicated in the Annexure including those posts which stand abolished by specific orders shall be claimed and admitted.

(By Order of the Chairman)

Olney Aaron,
Chief Engineer/Personnel.

Encl. : Annexure

Sl. No.	Name of the Distribution Circle/Project/Generation/Construction/Office	Provincial	Regular Work Estt.
I.	Coimbatore Region :		
	1) Chief Engineer/D/Coimbatore Regn.	52	2
	2) Coimbatore ED Circle/South	1,224	3,153
	3) Coimbatore ED Circle/North	948	2,110
II.	Salem Region :		
	1) Periyar ED Circle	1,431	2,766
III.	Vellore Region :		
	1) Dharmapuri ED Circle	1,031	2,766
	2) Kancheepuram ED Circle	862	2,222
IV.	Villupuram Region :		
	1) Villupuram Ramasamy Padayachiyar ED Circle	783	2,607
V.	Madras Region :		
	1) Chengalpattu MGR ED Circle	759	1,807
	2) Madras ED Circle/South	1,133	2,831
	3) Madras ED Circle/Central	1,046	2,696
	4) Madras ED Circle/North	1,147	2,610
VI.	Madurai Region :		
	1) Madurai ED Circle	1,531	3,254
	2) Ramnad ED Circle	977	1,925
VII.	Tirunelveli Region :		
	1) Kanyakumari ED Circle	680	982
	2) Kamarajar ED Circle	981	1,870
	3) T'veli Kattabomman ED Circle	1,359	2,638
VIII.	Trichy Region :		
	1) Trichy ED Circle (South)	1,082	2,620
	2) Trichy ED Circle (North)	1,107	2,584
	3) Nagapattinam Quaid-E-Millath EDC	789	1,521
	4) Pudukottai ED Circle	520	1,325
IX.	Generation Circle :		
	1) Generation Circle/Tirunelveli	290	571
	2) Generation Circle/Erode	257	453
	3) Generation Circle/Kadamparai	236	392
X.	General Construction Circle :		
	1) General Constn. Circle/South, Madurai	201	276
	2) General Constn. Circle (Salem)	132	200
	3) General Constn. Circle (Madras)	211	482
	4) General Constn. Circle/Central, Trichy	192	337
XI.	Project :		
	1) Mettur Thermal Power Station	837	562
	2) Mettur Thermal Power Project	81	—
	3) Tuticorin Thermal Power Station	1,071	963
	4) Ennore Thermal Power Station	831	1,343
	5) North Madras Thermal Power Project	521	72
	6) Hydro Project/Pykara USHE Project	133	44
	7) Coimbatore Water Supply Project	96	35
	8) Hydro Project, Urachikottai, Bhavani	46	—
	9) Civil Maintenance Circle, Madurai	32	—

(1)	(2)	(3)	(4)
XII. Head Quarters Offices :			
1)	S. E./ (IEMC)	9	—
2)	S. E./ (Mettur Workshop Circle)	92	815
3)	Administrative Branch	6	—
4)	C. E./Research & Development	1	—
5)	S. E./ (Elec.), B. B. G. T. P.	32	1
6)	S. E./Design/T. T. P. P. P.	18	—
7)	S. E./Design/N. M. T. P. P.	33	1
8)	S. E./Madras Development Circle	59	101
9)	Chief Financial Controller	—	1
10)	S. E./ (P & C), Madras	—	2
11)	C. E./Non-Conventional Energy Sources)	3	—
12)	Narimanam Gas Turbine Project	24	12
13)	S. E./ (M. A. U. P.)	4	—



Letter No. 63112—N 1/94, (Secretariat Branch), dated 4—10—94.

Sub : Tamil Nadu Pension Rules 1978 Second Edition (corrected upto 21st August 1986) Erratum—Issued by Government—Communicated.

Ref : Govt. Lr. No. 62810/Pension/94—1 Finance (Pension) dt. 11—8—94.

I am to enclose a copy of the Government's letter cited for incorporation of the Erratum issued thereon in Tamil Nadu Pension Rules 1978 Second Edition (corrected upto 21—8—86).

Encl :

M. Subramanian,
Secretary.

Copy of Letter No. 62810—A/Pension/94—1, Dated 11—8—1994. Government of Tamil Nadu FINANCE (Pension) Department.

Sub : Tamil Nadu Pension Rules, 1978 Second Edition (corrected upto 21st August 1986) Erratum—Issued.

I am directed to issue the following erratum to the Tamil Nadu Pension Rules, 1978, Second Edition (Corrected upto 21st August 1986).

ERRATUM

For the word and figure 'rule 49' in sub rule (2) of Rule 40 of Tamil Nadu Pension Rules, 1978 Second Edition (Corrected upto 21st August 1986) **Read** as 'rule 43'.

P. Ramachandran,
Joint Secretary to Government.

Circular Memo. No. 69039/O&M Cell-II(3)/94-1, (Secretariat Branch), Dated 5—10—1994.

Sub: OFFICE PROCEDURE—Decisions taken by the Board—Indication in the Note file—Instructions—Issued.

Normally, the draft note for the Board is prepared and submitted for approval based on the policy decision already taken which is usually indicated in the Note file. After the receipt of the Minutes of the Board Meeting, the draft Board's Proceedings is put up for approval based on the decision taken by the Board.

2r The fact whether the Board has approved the proposal or not, modifications, if any, suggested by the Board etc. are not indicated in the note file in most of the cases. Instead, the attention of the officers, is simply drawn to the Board's minutes in the current file. Unless, the decision of the Board is also incorporated in the note file, the note file will not be a complete one.

3. It is therefore instructed that in future, while submitting the draft Board's Proceedings for approval, the fact whether the Board has approved the proposal or not, modifications if any suggested by the Board should also be mentioned in the note file.

4. The heads of all Branches and all Chief Engineers/Chief Financial Controllers are instructed to ensure that the above instructions are strictly followed by their Sections/Divisions.

(By Order of the Chairman)

M. Subramanian,
Secretary.

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Endt. No. X/IT/F.20B/219/94, (Accounts Branch), dt. 5—10—1994.

Sub: Deduction of Tax at sources—Income Tax—Deduction from salaries during the financial year 1994—95 Under Section 192 of Income-tax Act 1961.

Ref: G. O. No. 808 Finance (BG. 11) Department, dated 26—9—1994 enclosing the Central Board of Direct Taxes, New Delhi Circular No. 690 (F No. 275/52/94 IT(B) dated 1st September 1994.

A copy of the Government of Tamil Nadu Order No. 808 Finance (BG II) Dept., dated 26—9—1994 together with the Central Board of Direct Taxes, New Delhi Circular No. 690 F. No. 275/52/94 IT(B) dt. 1—9—1994 is communicated to all the Branches of the Board for necessary guidance for computing the Income chargeable under the head "Salaries" during the financial year 1994—95.

Encl: As above.

P. G. Padmanabhan,
Chief Financial Controller.

Copy of:

GOVERNMENT OF TAMIL NADU
FINANCE (BG. II) DEPARTMENT
G.O. No. 808, dated 26th September 1994
(Bhava, Purattasi 10, Thiruvalluvar Aandu—2025)

Deduction of tax at source—Income Tax—Deduction from salaries during the Financial Year 1994—95 under section 192 of the Income Tax Act 1961.

READ—the following paper:

From the Government of India, Ministry of Finance (Department of Revenue), Central Board of Directed Taxes, New Delhi, Circular No. 690 (F. No. 275/52/94—IT (B), dated 1st September 1994.
Order No. 808, Finance (BG II) Department, dated 25th September 1994.
Recorded.

2. Copy communicated for information and necessary action.

(By Order of the Governor)

S. Krishnan,
Deputy Secretary to Govt.

Copy of :

Circular No. 690

F. No. 275/52/94—T (B)
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES

New Delhi, the 1st September 1994

Subject: Income-tax deduction from salaries during the financial year 1994—95 under section 192 of the Income-tax Act, 1961.

Reference is invited to Board's Circular No. 654 dated the 22nd, July 1993, wherein the rates of deduction of income-tax from the payment of income under the head 'Salaries' under section 192 of the Income Tax Act, 1961, during the financial year 1993-94, were intimated. The present circular contains the rates of deduction of income-tax from the payment of income chargeable under the head 'Salaries' during the financial year 1994—95 and explains certain related provisions of the Income-tax Act.

2. The Finance Act, 1994 has raised the income-tax exemption limit for individuals from Rs. 30,000 to Rs. 35,000. The tax rate of 20% will apply to the income-slab of Rs. 35,000 to Rs. 60,000; tax rate of 30% will apply to income slab of Rs. 60,001 to Rs. 1,20,000 and of 40% will apply to incomes above Rs. 1,20,000. The surcharge of 12% has been abolished by the Finance Act, 1994 in the case of individuals from the financial year 1994—95, onwards. An extract of sub-paragraph of paragraph A of Part III of the First Schedule to the Finance Act, 1994, containing the tax rates applicable, is given at Annexure—I.

3. The substance of the main provisions of law in so far as they relate to income chargeable under the head "Salaries" on which tax is to be deducted at source during the financial year 1994—95 is given hereunder :

- (i) Sub-section (1) of Section 192 provides that the person responsible for paying any income chargeable under the head 'Salaries' shall, at the time of making payment, deduct income-tax on the amount payable at the average rate of income-tax computed on the basis of the rates in force for the financial year, in which the payment is made, on the estimated income under this head. The provisions of sub-section (3) of the said section are intended for making adjustment for any excess or shortfall in the deduction of tax made during the financial year. The aggregate tax thus calculated on the estimated income, divided by 12 and rounded off to the nearest rupee, is required to be deducted from the monthly salary. No tax, will however, be deducted at source in any case unless the estimated salary income including the value of perquisites, for the financial year, exceeds Rs. 35,000 (Some typical examples of computation of tax are given at Annexure—II)
- (ii) "Salary" includes wages, fees, commissions, perquisites, profits in lieu of, or in addition to salary, advance of salary, annuity or pension, gratuity, payments in respect of encashment of leave etc. It also includes the annual accretion to the employee's accounts in a recognised provident fund to the extent to which it is chargeable to tax under rule 6 of Part A of the Fourth Schedule of the Income-tax Act. Other items included in salary, profits in lieu of salary and perquisites are described in Section 17 of the Income-tax Act. It may be noted that, since salary includes pensions, tax at source would have to be deducted from pension also, if otherwise called for. However, no tax is required to be deducted from the commuted portion of pension as explained in para 4 (iii) of the Circular.

- (iii) The value of perquisites by way of free or concessional residential accommodation, or motor car provided by employers to their employees shall be determined under rule 3 of the Income-tax Rules, 1962. It is, however, clarified that the use of any vehicle provided by a company or an employer for journey by the assessee from his residence to his office or other place of work or from such office or place to his residence shall not be regarded as a benefit or amenity granted or provided to him free of cost or at concessional rate for the purpose.
- (iv) Other benefits or amenities provided free of cost or at concessional rates to the employees like supply of gas, electric-energy, water for household consumption, educational facilities etc., should also be taken into account for the purpose of computing the estimated salary income of the employees during the current financial year (Example III at Annexure-II illustrates computation of some such perquisites). The valuation has to be done in accordance with rule 3 of the Income-tax rules.
- (v) The value of any benefit or amenity granted or provided free of cost or at concessional rate by an employer to an employee (not being a Director of the Company or a person who has substantial interest in the company) is not regarded as perquisites received by the employee unless the employee's income under the head 'salary' exclusive of the value of any benefit or amenity not provided for by way of monetary payment exceeds Rs. 24,000/-.
- (vi) In case where salary is received from more than one employer, the aggregate salary from these employers will have to be taken into account for the purpose of tax-deduction at source.

Exemptions/Deductions in computing total income.

- 4. The exemptions/deductions which can be taken into account for computing the total income of an employee are discussed hereunder:
 - (i) The value of any travel concession or assistance received by or due to an employee from his employer or former employer for himself and his family, in connection with his proceeding (a) on leave to any place in India or (b) on retirement from service, or, after termination of service to any place in India is exempt under clause (5) of section 10 subject, however, to the conditions prescribed in rule 2B of the income-tax Rules 1962. For the purpose of this clause, 'family' in relation to an individual means—
 - (1) The spouse and Children of the individuals, and
 - (2) the parent, brothers and sisters of the individual or any of them, wholly or mainly dependent on the individual.

It may also be noted that the amount exempt under this clause shall in no case exceed the amount of expenses actually incurred for the purpose of such travel.

- (ii) Death-cum-retirement gratuity or any other gratuity is exempt to the extent specified from inclusion in computing the total income under clause (10) of section 10.
- (iii) Any payment in commutation of pension received under the Civil Pension (Commutation) Rules of the Central Government or under any similar scheme applicable to the members of the civil services of the Union, or holders of civil posts/posts connected with defence, under the Union, or civil posts under a State, or to the members of the all India services/defence services, or, to the employees of a local authority or a corporation established by a Central, State or provincial Act, is exempt under sub-clause (i) of clause (10A) of section 10. As regards payments in commutation of pension received under any scheme of any other employer, exemption will be governed by the provisions of sub-clause (ii) of clause (10A) of section 10.
- (iv) Any payment received by an employee of the Central Government or a State Government, as cash-equivalent of the leave salary in respect of the period of earned leave at his credit at the time of his retirement on superannuation or otherwise, is exempt under sub-clause (i) of clause (10AA) of section 10. In the case of other employees, this exemption will be determined with reference to the leave to that credit at the time

of retirement on superannuation, or otherwise, subject to a maximum of eight month's leave. This exemption will be further limited to the maximum amount specified by the Government of India from time to time. Presently, this limit has been specified in the Government of India Notification No. S. O. 553 (E) (F. No. 142/11/88-TPL) dated 8-6-1988, at Rs. 79,920/-.

- (v) Under section 10 (10B), the retrenchment compensation received by a workman is exempt from income-tax subject to certain limits. The maximum amount of retrenchment compensation exempt is the sum calculated on the basis provided in section 25F (b) of the Industrial Disputes Act, 1947 or any amount not less than Rs. 50,000/- as the Central Government may by notification specify in the official gazette, whichever is less. These limits shall not apply in the case where the compensation is paid under any scheme which is approved in this behalf by the Central Government, having regard to the need for extending special protection to the workmen in the undertaking to which the scheme applies and other relevant circumstances.
- (vi) Under section 10 (10C), as amended by the Finance Act, 1994, any payment received by an employee of the following bodies at the time of his voluntary retirement is exempted from income-tax to the extent of Rs. 5 lakhs, provided the scheme of voluntary retirement has been framed in accordance with the guidelines prescribed under Rule 2BA of the Income-tax Rules, 1962 :
 - (a) A public sector company ;
 - (b) Any other company ;
 - (c) An Authority established under a Central, State or Provincial Act ;
 - (d) A local authority ;
 - (e) A Co-operative Society ;
 - (f) A university established or incorporated by or under a Central, State or Provincial Act, or, an institution declared to be a university under section 3 of the University Grants Commission Act, 1956 ;
 - (g) An Indian Institute of Technology within the meaning of Clause (g) of Section 3 of the Institutes of Technology Act, 1961 ;
 - (h) Such Institute of management as the Central Government may, by notification in the Official Gazette, specify in this behalf.

It may also be noted that where this exemption has been allowed to any employee for any assessment year, it shall not be allowed to him for any other Assessment Year. It may be further noted that any such scheme in relation to a company referred to at (b) above, and, a co-operative society referred to at (e) above, has to be approved by the Chief Commissioner, or, as the case may be, Director General, of Income Tax.

- (vii) Under section 10 (13A) of the Income-tax Act, 1961, any special allowance specifically granted to an assessee by his employer to meet expenditure incurred on payment of rent (by whatever name called) in respect of residential accommodation occupied by the assessee is exempt from Income-tax to the extent as may be prescribed, having regard to the area or place in which such accommodation is situated and other relevant considerations. According to rule 2A of the Income-tax Rules, 1962, the quantum of exemption allowable on account of grant of special allowance to meet expenditure on payment of rent shall be :—
 - (a) The actual amount of such allowance received by an employee in respect of the relevant period ; or
 - (b) The actual expenditure incurred in payment of rent in excess of 1/10 of the salary due for the relevant period ; or
 - (c) Where such accommodation is situated in Bombay, Calcutta, Delhi or Madras, 50% of the salary due to the employee for the relevant period ; or
 - (d) Where such accommodation is situated in any other place, 40% of the salary due to the employee for the relevant period, whichever is the least,

For this purpose, 'Salary' includes dearness allowance, i.e. if the terms of employment so provide, but excludes all other allowances and perquisites.

It has to be noted that only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied by the assessee subject to the limits laid down in rule 2A, qualifies for exemption from income-tax. Thus, house rent allowance granted to an employee who is residing in a house/flat owned by him is not exempt from income-tax. The disbursing authorities should satisfy themselves in this regard by insisting on production of evidence of actual payment of rent before excluding the house rent allowance or any portion thereof from the total income of the employee. Though incurring actual expenditure on payment of rent is a prerequisite for claiming deduction under section 10 (13A), it has been decided as an administrative measure that salaries employees drawing house rent allowance upto Rs. 600/- per month will be exempted from production of rent receipt. It may, however, be noted that this concession is only for the purpose of tax-deduction at source, and, in the regular assessment of the employee, the Assessing Officer will be free to make such enquiry as he deems fit for the purpose of satisfying himself that the employee has incurred actual expenditure on payment of rent.

(viii) Clause (14) of section 10 provides for exemption of the following allowances :—

- (a) Any special allowance or benefit granted to an employee to meet the expenses incurred in the performance of his duties, which the Central Government may specify by notification in the Official Gazette ;
- (b) Any allowance granted to an assessee either to meet his personal expenses at the place of his posting or at the place he ordinarily resides or to compensate him for the increased cost of living, which the Central Government may specify by notification in the Official Gazette.

However, the allowance referred to in (b) above should not be in the nature of a personal allowance granted to the assessee to remunerate or compensate him for performing duties of a special nature relating to his office or employment unless such allowance is related to his place of posting or residence.

By Notification Nos. S.O. 143 (E) dated 21—2—89, S.O. 144 (E) dated 21—2—89, (as amended by Notification Nos. S.O. 259 (E) dated 27—3—90 and S.O. 487 (E) dated 1—7—92), S.O. 606 (E) dated 9—6—89 and S.O. 257 (E) dated 29—3—90 the Central Government have specified the following allowances as exempt to the extent and subject to the conditions indicated therein :

- (a) Any allowance granted to meet cost of travel on tour or on transfer, including any allowance granted to meet the ordinary daily charges incurred by an employee on account of absence from his normal place of duty ;
- (b) Any special Compensatory allowance in the nature of border area allowance or remote area Allowance or difficult area allowance or disturbed area allowance ;
- (c) Tribal area allowance ;
- (d) Any allowance granted to an employee working in a transport system to meet his personal expenses during his duty performed in the course of running of such transport from one place to another ;
- (e) Children Education Allowance ;
- (f) Any allowance granted to an employee to meet the hostel expenditure of his child ;
- (g) Any allowance granted to meet the expenditure incurred on conveyance in the performance of duties of an office or employment of profit ;
- (h) Any special compensatory allowance in the nature of Composite Hill Compensatory Allowance or High Altitude Allowance or Uncongenial Climate Allowance or Snow-bound Area Allowance or Avalanche Allowance ; and

- (i) Any allowance granted to meet the expenditure incurred on a helper where such a helper is engaged for the performance of duties of an office or employment of profit, any allowance granted for encouraging academic research and any other professional pursuit, any allowance granted to meet the expenses incurred on the purchase or maintenance of uniform for wear during the performance of the duties of an office or employment of profit.

It may be noted that the Dearness Allowance and City Compensatory Allowance granted to an employee are not covered by the aforesaid notifications; these allowances will clearly be part of income and will have to be taken into account in the computation of income for the purpose of deduction of tax at source. The reimbursement of tuition fee is also not exempt from tax.

- (ix) Under section 10 (15) (iv) (i) of the Income-tax Act, interest payable by the Government on deposits made by an employee of the Central Government or a State Government or a public sector company from out of his retirement benefits, in accordance with such scheme framed in this behalf by the Central Government and notified in the Official Gazette is exempt from income-tax. By notification No. F 2/14/89-NS-II dated 7-6-1989, as amended by notification No. 2/14/89-NS-II dated 12-10-1989, the Central Government has notified a scheme called Deposit Scheme for Retiring Government Employees, 1989 for the purpose of the said clause.
- (x) (a) Under section 16 of the Income-tax Act, as amended by the Finance Act, 1993, the taxable salary is to be computed after making a standard deduction equal to 33-1/3% of the salary, subject to the following limits:
- (i) Rs. 18,000/- in the case of working women whose total income, before making the standard deduction, does not exceed Rs. 75,000/- in the financial year;
 - (ii) Rs. 15,000/- in any other case, not covered by (i).
For this purpose, the term 'salary' will include fees, commissions, perquisites, or, profits in lieu of, or, in addition to salary, but will not include any payment received by the employees which is specifically exempt under clause (10), (10A), (10AA), (10B), (10C), (10D), (11), (12), (13A) and (14) of section 10 of the Act. Thus, for example, House Rent Allowance to the extent exempt under section 10(13A) of the Act will not be taken into account for the purpose of computing the amount of standard deduction. This deduction will be available also to all persons drawing pension during the current financial year at the same rate and subject to the ceiling of Rs. 15,000/-.
- It may be noted that the standard deduction in full will be admissible even to those employees who are entitled to conveyance facilities.
- (b) The tax on employment within the meaning of clause (2) of Article 276 of the Constitution of India, leviable, by, or, under any law, shall also be allowed as a deduction in computing the income of the salaried tax payers under the head "Salaries"
- (c) A deduction is also allowed under clause (ii) of section 16 in respect of any allowance in the nature of an entertainment allowance specifically granted to the assessee by his employer subject to certain limits. In the case of a government employee, a sum equal to one-fifth of his salary (exclusive of any allowance, benefit or other perquisite) or five thousand rupees or the actual amount of entertainment allowance, whichever is the least, is allowable as deduction. In the case of a non-government employee, deduction for entertainment allowance to the extent specified in sub-clause (b) of clause (ii) of section 16 will be given only if the allowance is regularly received by him from his present employer from a date prior to 1st April, 1955.
- (xi) Under section 17, as amended by the Finance Act, 1994, exemption from tax will also be available in respect of:
- (a) the value of any medical treatment provided to an employee or any member of his family, in any hospital maintained by the employer.
 - (b) any sum paid by the employer in respect of any expenditure actually incurred by the employee on his medical treatment or of any member of his family.

- (i) in any hospital maintained by the Government or any local authority or any other hospital approved by the Government for the purposes of medical treatment of its employees;
- (ii) in respect of the prescribed diseases or ailments, in any hospital approved by the Chief Commissioner having regard to the prescribed guidelines:

Provided that, in a case falling in sub-clause (ii), the employee shall attach with his return of income a certificate from the hospital specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital.

It may be noted that the benefit in respect of the perquisite mentioned in (b) above is allowable retrospectively with effect from the 1st day of April, 1993.

- (c) Premium paid by the employer in respect of medical insurance taken for his employees (under any scheme approved by the Central Government) or reimbursement of insurance premium to the employees who take medical insurance for themselves or for their family members (under any scheme approved by the Central Government);
- (d) reimbursement, by the employer of the amount spent by an employee in obtaining medical treatment for himself or any member of his family from any doctor, not exceeding in the aggregate, Rs. 10,000/- in an year;
- (e) As regards medical treatment abroad the actual expenditure on stay and treatment abroad of the employee or any member of his family, or on stay abroad of one attendant who accompanies the patient, in connection with such treatment, will be excluded from perquisites to the extent permitted by the Reserve Bank of India. As regards the expenditure incurred on travel abroad by the patient/attendant, it shall be excluded from perquisites only if the employee's gross total income, as computed before including the said expenditure, does not exceed Rs. 2 lakhs.
- (xii) Under section 80D, in the case of the following categories of persons, a deduction can be allowed for a sum not exceeding Rs. 6,000/- per annum to the extent payment is made by cheque out of their income chargeable to tax to keep in force an insurance on the health of the categories of persons mentioned below framed by the General Insurance Corporation of India as approved by the Central Government, popularly known as "Mediclaim".

The categories of persons are:

- (a) Where the assessee as an individual, any sum paid to effect or to keep in force an insurance on the health of the assessee or on the health of the wife or husband, dependent parents or dependent children of the assessee;
- (b) Where the assessee is a Hindu Undivided Family, any sum paid to effect or to keep in force an insurance on the health of any member of the family;
- (c) Where the assessee is an association of persons or a body of individuals consisting in either case, only of husband and wife governed by the system of community of property in force in the State of Goa and the Union territories of Dadra and Nagar Haveli and Daman and Diu, any sum paid to effect or to keep in force an insurance on the health of any member of such association or body or on the health of the dependent children of the members of such an association or body.
- (xiii) Under section 80DD, deduction of Rs. 15,000/- is allowed in the case of resident individuals who incur expenditure on the medical treatment (including nursing), training and rehabilitation of a handicapped dependant relative suffering from Permanent physical disability (including blindness) or mental retardation, specified in rule 11A of the Income-tax Rules, 1962. The deduction will be available to all assesseees without any restriction with regard to their total income. The permanent physical disability or mental retardation of the dependant relative has to be certified by a physician, surgeon, oculist or a psychiatrist, as the case may be, working in a Government hospital, including a Departmental dispensary or a hospital maintained by a local authority as per explanation given below section 80DD. The Drawing and Disbursing Officers should, therefore, call for such particulars/certificates/information from the employees as they deem necessary to verify the genuineness of the claim before they allow this deduction.

- (xiv) Under Section 80E which has been introduced into the Income-tax Act, 1961 by the finance Act, 1994 with effect from 1—4—95 (i.e., applicable in respect of Assessment Year 1995 | 96 and subsequent years), a deduction will be allowed in respect of repayment of loan taken for higher education, subject to the following conditions:
- (1) In computing the total income of an assessee, being an individual, there shall be deducted, in accordance with and subject to the provisions of this section, any amount paid by him in the previous year, out of his income chargeable to tax, by way of repayment of loan, taken by him from any financial institution or any approved charitable institution for the purpose of pursuing his higher education, or interest on such loan; Provided that the amount which may be so deducted shall not exceed twenty five thousand rupees. The deduction specified above shall be allowed in computing the total income in respect of the initial assessment year and seven assessment years immediately succeeding the initial assessment year or until the loan referred to above together with interest thereon is paid by the assessee in full, whichever is earlier.
 - (3) For this purpose:
 - (a) 'approved charitable institution' means an institution established for charitable purposes and notified by the Central Government under clause (23C) of section 10, or, an institution referred to in clause (a) of sub-section (2) of section 80G.
 - (b) "financial institution" means a banking company to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act); or, any other financial institution which the Central Government may, by notification in the Official Gazette, specify in this behalf;
 - (c) 'higher education' means full-time studies for any graduate or post-graduate course in engineering, medicine, management, or, for post-graduate course in applied science or pure sciences, including mathematics and statistics;
 - (d) 'Initial assessment year' means the assessment year relevant to the previous year, in which the assessee starts repaying the loan or interest thereon.
- (xv) No deduction should be allowed by the D.D.O. from the salary income in respect of any donations made for charitable purposes. The tax relief on such donations as admissible under section 80G of the Act, will have to be claimed by the tax payer in the return of income. However, in cases where contributions are made to the National Defence Fund, the Jawaharlal Nehru Memorial Fund, the Prime Minister's Drought Relief Fund, the National Children's Fund, the Indira Gandhi Memorial Trust or the Rajiv Gandhi Foundation, fifty percent of such contributions may be deducted in computing the total income of the employee. Similarly, the donations to the Prime Minister's National Relief Fund, the Prime Minister's Armenia Earthquake Relief Fund, the Africa (Public Contributions-India) Fund, the National Foundation for Communal Harmony, and the Chief Minister's Earthquake Relief Fund, Maharashtra, will be eligible for hundred percent deduction. The existing restriction in section 80G that deduction will be allowed only if the aggregate of donations made in a year is Rs. 250 or more has been removed by the Finance Act, 1994. Now, all eligible donations, without any lower limit, will be deductible under the provisions of section 80G with effect from 1—4—94 (i.e., For A.Y. 1994—95 and subsequent years).
- (xvi) Under section 80GG of the Act, an assessee is entitled to a deduction in respect of house rent paid by him for his own residence at the places specified under rule 118 of the Income-tax Rules, 1962. Such deduction is permissible subject to the following conditions:—
- (a) the assessee has not been in receipt of any house rent allowance specifically granted to him which qualifies for exemption under section 10 (13A) of the Act.
 - (b) He will be entitled to a deduction in respect of house rent paid by him in excess of 10 per cent of his total income, subject to a ceiling of 25 per cent thereof or Rs. 1000/- per month, whichever is less. The total income for working out these percentages will be computed before making any deduction under section 80GG.

(c) the assessee does not own :

- (i) any residential accommodation himself or by his spouse or minor child or where such assessee is a member of a Hindu Undivided Family, by such family at the place where accordingly resides or performs duties of his office or carries on his business or profession; or
- (ii) at any other place, any residential accommodation being accommodation in the occupation of the assessee, the value of which is to be determined under sub-clause (i) of clause (a), or as the case may be, clause (b) of sub-section (2) of section 23;

(d) The accommodation occupied by him for the purpose of his own residence is situated in any of the following places, namely :—

- (i) Agra, Ahmedabad, Allahabad, Amritsar, Bangalore, Bhopal, Calcutta, Coimbatore, Delhi, Faridabad, Gwalior (Lashkar), Hyderabad, Indore, Jabalpur, Jaipur, Kanpur, Lucknow, Ludhiana City, Madurai, Nagpur, Patna, Pune, Srinagar, Surat, Vadodra (Baroda) or Varanasi (Banaras) or the Urban agglomeration of each of such places; or
- (ii) Bombay, Calicut, Cochin, Ghaziabad, Hubli-Dharwar, Madras, Solapur, Trivendrum or, Vishakhapatnam.

EXPLANATION :

'Urban Agglomeration' in relation to a place means the area for the time included in the urban agglomeration of such place for the purpose of grant of house rent allowance by the Central Government to its employees under the orders issued by it from time to time in this regard.

The disbursing authorities should satisfy themselves that all the conditions mentioned above are satisfied before such deduction is allowed by them to the assessee. They should also satisfy themselves in this regard by insiting on production of evidence of actual payment of rent.

- (xvii) Section 80RRA provides that where the gross total income of an individual who is a citizen of India, includes any remuneration received by him in foreign currency from any employer (i.e. a foreign employer or an Indian concern) for any services rendered by him outside India, an amount equal to the following shall be allowed as deduction in computing the total income of the individual :

- (i) fifty per cent of the remuneration, or
 - (ii) seventy-five per cent of such remuneration as is brought into India, by, or, on behalf of, the assessee in accordance with the Foreign Exchange Regulation Act, 1973, and any rules made thereunder,
- whichever is higher.

In the case of an employee of Central Government or any State Government, or, a person who was, immediately before taking up the service outside India, in the employment of the Central Government or any State Government, the deduction will be allowed only if the service of the employee is sponsored by the Central Government. In the case of any other individual, the deduction will be allowed only if he is a "technician" and the terms and conditions of his service outside India are approved for the purpose of the said section by the Central Government or the prescribed authority. It is pertinent to note that the deduction is to be allowed with reference to the remuneration received by the individual in foreign currency for services rendered outside India.

Thus, if the remuneration is paid to the Indian technician etc., partly in Indian currency and partly in foreign currency, the amount paid in Indian currency will not be taken into account for purposes of deduction under section 80RRA. Likewise, if a part of the remuneration, although paid in foreign currency relates to service rendered in India, then such part of the remuneration will also not qualify for deduction under section 80RRA. The expression "foreign employer" has been defined in explanation (b) to section 80RRA to mean (i) the Government of a foreign state; or (ii) a foreign enterprise, or (ii) any association or body established outside India. While allowing the deduction under this section, documentary evidence should be obtained on the following points :

- (a) In the case of an individual who is in the employment of the Central Government or any State Government, the fact of his service having been sponsored by the Central Government;
- (b) In the case of any other individual being a technician, the fact of the terms and conditions of his service outside India having been approved in this behalf by the Central Government (Ministry of Finance, Department of Revenue, Foreign Tax Division, New Delhi).

(it should also be ensured that the deduction is allowed with reference to the remuneration received in foreign currency in respect of the period of service outside India).

- (xviii) Section 80U allows deduction of a sum of twenty thousand rupees in computing the total income of a resident individual, who at the end of the previous year, is suffering from a permanent physical disability (including blindness) or is subject to mental retardation, being a permanent physical disability, or mental retardation, specified in rule 11D of the Income-tax Rules, 1962, which is certified by a physician, surgeon, oculist or psychiatrist, as the case may be, working in a Government hospital and which has the effect of reducing considerably such individual's capacity for normal work or engaging in a gainful employment on occupation. The expression Government hospital will include a departmental dispensary or a hospital maintained by a local authority as specified in the Explanation given below section 80 DD.

Tax rebate :

5. According to section 88, an assessee will be entitled to a rebate (subject to the specified limits) in respect of the amounts invested or deposited in the following items, during the previous year, out of his income chargeable to tax, from the income-tax payable by him on his total income :—

- (i) Payment of insurance premium to effect or to keep in force an insurance on the life of the individual, the wife or husband or any child of the individual. (It may be noted that any premium or other payment made on a policy as is not in excess of 10% of the sum assured, will alone qualify for deduction);
- (ii) Any payment made to effect or to keep in force a contract for a deferred annuity, not being an annuity plan as is referred to in item (viii) herein below on the life of the individual, the wife or husband or any child of the individual, provided that such contract does not contain a provision for the exercise by the insured of an option to receive a cash payment in lieu of the payment of the annuity;
- (iii) Any sum deducted from the salary payable by, or, on behalf of the Government to any individual, being a sum deducted in accordance with the conditions of his service for the purpose of securing to him a deferred annuity or making provision for his wife or children, in so far as the sum deducted does not exceed 1/5th of the salary;
- (iv) Any contribution made :
 - (a) by an individual to any Provident Fund to which the Provident Fund Act, 1925 applies;
 - (b) to any provident fund set up by the Central Government, and notified by it in this behalf in the Official Gazette, where such contribution is to an account standing in the name of an individual, or a minor, of whom he is the guardian;
 - (c) by an employee to a recognised provident fund;
 - (d) by an employee to an approved superannuation fund;

It may be noted that 'contribution' to any fund shall not include any sums in repayment of loan;
- (v) Any deposit in a ten year account or a fifteen year account under the Post Office Savings Bank (Cumulative Time Deposit) Rules, 1959, as amended from time to time, where such sums are deposited in an account standing in the name of an individual, or a minor, of whom he is the guardian.

- (vi) Any subscription :—
 - (a) to any such security of the Central Government or any such deposit scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf;
 - (b) to any such saving certificates as defined under section 2(c) of the Government Saving Certificate Act, 1959 as the Government may, by notification in the Official Gazette, specify in this behalf. Interest on NSC (VI Issue) and NSC (VIII Issue) which is deemed investment also qualifies for deduction.
- (vii) Any sum paid as contribution :—
 - (a) for participation in the Unit Linked Insurance Plan, 1971 of the Unit Trust of India;
 - (b) for participation in any unit-linked insurance plan of the LIC Mutual Fund notified by the Central Government under clause (23D) of section 10.
- (viii) Any payment made to effect or keep in force a contract for such annuity plan of the Life Insurance Corporation as the Central Government may, by notification in the Official Gazette, specify;
- (ix) Any subscription not exceeding rupees ten thousand, made to any units of any Mutual Fund, notified under clause (23D) of section 10, or, of the Unit Trust of India established under the Unit Trust of India Act, 1963, under any plan formulated in accordance with any such scheme as the Central Government, by notification in the Official Gazette, specify in this behalf;
- (x) Any contribution made by an individual to any pension fund set up by any Mutual Fund notified under clause (23D) of section 10, or, by the Unit Trust of India established under the Unit Trust of India Act, 1963, as the Central Government, by notification in the Official Gazette, specify in this behalf;
- (xi) Any subscription made to any such deposit scheme of, or, any contribution made to any such pension fund set up by, the National Housing Bank, as the Central Government may, by notification in the official Gazette, specify in this behalf;
- (xii) Any subscription made to any such deposit scheme, (not being a scheme the interest on deposit whereunder qualifies for deduction under section 80L), as the Central Government may, by notification in the official Gazette, specify for the purpose of being floated by (a) public sector companies engaged in providing long-term finance for construction or purchase of houses in India for residential purposes, or, (b) any authority constituted in India by, or, under any law, enacted either for the purpose of dealing with and satisfying the need for housing accommodation or for the purpose of planning, development or improvement of cities, towns and villages, or for both.
- (xiii) Any sums paid by an assessee for the purpose of purchase or construction of a residential house property, the income from which is chargeable to tax under the head "Income from house property" (or which would, if it has not been used for assessee's own residence, have been chargeable to tax under that head) where such payments are made towards or by way of any instalment or part payment of the amount due under any self-financing or other scheme of any development authority, housing board etc. The deduction will also be allowable in respect of re-payment of loans borrowed by an assessee from the Government, or any bank or Life Insurance Corporation, or National Housing Bank, or certain other categories of institutions engaged in the business of providing long term finance for construction or purchase of houses in India. Any repayment of loan borrowed from the employer will also be covered, if the employer happens to be a public company, public sector company or a university established by law or a college affiliated to such university, or a local authority or a co-operative society. The stamp duty, registration fee and other expenses incurred for the purpose of transfer shall also be covered. Payment towards the cost of house property, however, will not include, admission fee or cost of share or initial deposit on the cost of any addition or alteration, or, renovation or repair of the house property which is carried out after the issue of the completion certificate by competent authority

or after the occupation of the house by the assessee or after it has been let out. Payments towards any expenditure in respect of which the deduction is allowable under the provisions of section 24 of the Income-tax Act will also not be included in payments towards the cost of purchase of construction of a house property. Where the house property in respect of which deduction has been allowed under these provisions is transferred by the tax-payer at any time before the expiry of five years from the end of the financial year in which possession of such property is obtained by him or he receives back, by way of refund or otherwise, any sum specified in section 88 (2) (xv), no deduction under these provisions shall be allowed in respect of such sums paid in such previous year in which the transfer is made and the aggregate amount of deduction of income tax so allowed in the earlier years shall be added to the tax on the total income of the assessee with which he is chargeable for such assessment year. It may be noted that the amount which will qualify for tax rebate in respect of this item will not exceed Rs. 10,000/-. In respect of repayment of loans taken for the purchase or construction of a new residential house property the construction of which does not get completed by the end of the financial year 1994-95, no tax rebate in respect of these items shall be admissible to the employees.

5.1 Subject to the limits mentioned for the various items, the entitlement to tax-rebate will be calculated at the rate of 20% of the total amount of the aforesaid savings etc., in the case of individuals, and, at the rate of 25% in the case of an author or playwright or artist or musician or actor or sportsman (including an athlete) whose income derived from the exercise of his profession as such author/playwright/artist musician/actor, sportsman/athlete constitutes twenty five percent or more of his total income.

The maximum tax-rebate allowable will be Rs. 12,000/- generally, and Rs. 17,500/- in the case of authors, playwrights, artists, musicians, actors, sportsmen and athletes. There will, therefore, be an overall limit for savings which will qualify for tax-rebate. In the case of individuals, the limit will be Rs. 50,000/- and in the case of authors, sportsmen etc., Rs. 70,000/-.

5.2 Section 88B which provides for special relief to senior citizens (individuals of the age of 65 years and above) has been further amended by the Finance Act, 1994 so as to raise the tax-rebate in their case, from 20% to 40%, and, enhance the gross total income qualifying limit for this purpose from Rs. 75,000 to 1,00,000 with effect from 1-4-95 (i. e., for A. Y. 1994-95 and subsequent years.) Thus, all individuals of, and above, the age of 65 years will be allowed, in respect of Financial Year 1994-95, a rebate of 40% of the amount of income-tax payable by them (as computed before allowing the deduction under Chapter VIII of the Income-tax Act, 1961), subject to the condition that their gross total income does not exceed Rs. 1,00,000.

5.3 The Drawing and Disbursing officers should satisfy themselves about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid rebate. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer. It may also be mentioned here that the deposits/subscriptions/payments towards the items qualifying for the tax rebate should be made out of the employee's income chargeable to tax.

6. Calculation of Income Tax.

- (a) The net salary income in the case of each employee, arrived at after allowing the eligible deductions, from the gross salary, is liable to income-tax during the financial year 1994-95, at the rates given in Annexure I. After calculating the tax-liability, the tax rebate provided for in section 88 and section 88B (wherever applicable) should be allowed as a deduction. The balance amount is the tax payable by the employee which is required to be deducted from the monthly salary in equal instalments. It may be noted here that the tax-rebate under sections 88 and 88B shall not in any case exceed the amount of income-tax on the total income of the assessee with which he is chargeable. (b)
- (b) Rounding off: It may also be noted that the total income computed in accordance with the provisions of the Act should be rounded off to the nearest multiple of ten rupees by ignoring the fraction less than five rupees and increasing the fraction which is five rupees or more, to ten rupees. Similarly, the net amount of tax deductible should be rounded off to the nearest rupee by ignoring the fraction less than 50 paise and increasing the fraction which is fifty paise or more, to one rupee.

Miscellaneous provisions for information/guidance of DDOs

7. As stated in para 3 above, sub-section (1) of section 192 makes the person responsible for paying salary, also responsible for deducting income tax at source from the payment of salary. The scope of deduction of tax at source from 'Salaries' was further modified by the Finance Act, 1987 by the insertion of sub-sections (2), (2A) and (2B) in section 192. The salient features of these provisions are given below:

- (a) Sub-section 192 deals with situations where an individual is working under more than one employer or has changed from one employer to another. It provides for deduction of tax at source by such employer (as the tax payer may choose) from the aggregate salary of the employee who is or has been in receipt of salary from more than one employer. The employee is now required to furnish to the present/chosen employer details of the income under the head "Salary" due or received from the former/other employer and also tax deducted at source therefrom, in writing and duly verified by him and by the former/other employer. The present employer will be required to deduct tax at source on the aggregate amount of salary (including salary received from the former or other employer).
- (b) Sub-section (2A) of section 192 provides that in respect of salary payment of employees of Government, Company, Co-operative Society, Local Authority, University, Institution, Association or Body deduction of tax at source may be made after allowing relief under section 89 (1), whenever salary, etc., is paid in arrears or in advance.
- (c) Sub-section (2B) enables a tax payer to furnish particulars of income under any head other than "Salaries" and of any tax deducted at source thereon in the prescribed form (No. 12C). Such income under any other head should not be a loss. The employer shall take such other income and tax, if any, deducted at source from such income, into account for the purpose of computing tax deductible under section 192 of the Income-tax Act. However, if such aggregation results in tax deductible which is less than in the case where income under the head 'salaries' alone is taken into account for computing tax deductible, then such aggregation under sub-section (2B) is not permissible. In other words, a loss from any other source cannot be adjusted by the DDO against salary income. To meet the requirements of these provisions, the Central Government have enacted Rule 26B in the Income-tax Rules. Detailed instructions in this regard were issued by the Department vide Circular No. 504 (F. No. 275/138/87-IT (B), dated 8-2-1988.

7.1 Section 197 further enables the tax payer to make an application in form No. 13 to his Assessing officer, and if the Assessing Officer is satisfied that the total income of the tax-payer justifies the deduction of income-tax at any lower rate or no deduction of income-tax, he may issue an appropriate certificate to that effect which should be taken into account by the Drawing and Disbursing Officer while deducting tax at source.

7.2 In the case of pensioners who receive their pension from a nationalised bank, the instructions contained in this circular shall apply in the same manner as they apply to salary-income. The deductions from the amount of pension on account of standard deduction under section 16 and the tax rebate under section 88B (in the case of pensioners, resident in India, who are 65 years of age or more, and whose gross total income does not exceed Rs. 1,00,000/-) will be allowed by the concerned bank at the time of deduction of tax at source from the pension, before making payment to the concerned pensioner. As regards the tax rebate under section 88 on account of contribution to Life Insurance, Provident Fund, NSC, etc., if the pensioners furnish the relevant details to the banks, the tax rebate at the specified rate may also be allowed. Necessary instructions in this regard were issued by the Reserve Bank of India to the State Bank of India and other nationalised Banks vide RBI's Pension Circular (Central Series) No. 7/C.D.R./1992 (Ref. OO : DGBA : GA (NBS) No. 60/GA. 64 (11CVL)-91/92) dated the 27th April, 1992, and, these instructions should be followed by all the branches of the Banks, which have been entrusted with the task of payment of pensions.

8. According to the provisions of section 200, any person deducting any sum in accordance with the provisions of section 192 shall pay, within the prescribed time, the sum so deducted to the credit of the Central Government in the prescribed manner (vide rule 30 of the Income-tax Rules, 1962). In the case of deductions made by, or, on behalf of the Government, the payment has to be made on the day of the tax-deduction itself. In other cases, the payment has to be normally made within one

week of the deduction. If a person fails to deduct tax at source, or, after deducting, fails to pay the tax to the credit of the Central Government within the prescribed time, he shall be liable to action in accordance with the provisions of section 201. Sub-section (1A) of section 201 lays down that such person shall be liable to pay simple interest at fifteen percent per annum on the amount of such tax from the date on which such tax was deductible to the date on which tax is actually paid. Section 271C lays down that if any person fails to deduct tax at source, he shall be liable to pay, by way of penalty, a sum equal to the amount of tax not deducted by him. Further, section 276B lays down that if a person fails to pay to the credit of the Central Government within the prescribed time the tax deducted at source by him, he shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years and with fine.

8.1 While making the payment of tax deducted at source to the credit of the Central Government, it may kindly be ensured that the correct amount of income-tax is recorded in the relevant challan. It may also be ensured that the right type of challan is used. The relevant challan for making payment of tax deducted at source from salaries is No. 9 with "Blue colour Band". Where the amount of tax deducted at source is credited to the Central Government through book adjustment, care should be taken to ensure that the correct amount of income-tax is reflected therein.

8.2 According to the provisions of section 203, every person responsible for deducting tax at source is required to furnish a certificate to the payee to the effect that tax has been deducted and to specify therein the amount deducted and certain other particulars. This certificate, usually called the TDS certificate, has to be furnished within a period of one month from the end of the relevant financial year, in the case of employees receiving salary-income. The certificate has to be issued in Form No. 16 which has been prescribed under Board's notification No. S.O. 148 (E) dated 28-2-91. A specimen of the certificate is enclosed as Annexure III. This certificate is to be issued on the tax-deductor's own stationery. If he fails to issue the TDS certificate to the person concerned as required by section 203, he will be liable to pay by way of penalty, under section 272A, a sum which shall not be less than Rs. 100/- but which may extend to Rs. 200/-, for every day during which the failure continues.

8.3 According to the provisions of section 203A of the Income-tax Act, it is obligatory for all persons responsible for deducting tax at source to obtain and quote the Tax-deduction Account Number (TAN) in the Challans, TDS-certificates, returns etc. Detailed instructions in this regard are available in this Department's Circular No. 497 (F. No. 275/118/87-IT (B) dated 9-10-1987. If a person fails to comply with the provisions of section 203A, he will be liable to pay, by way of penalty, under section 272 BB, a sum upto Rs. 5,000/-

8.4 According to the provisions of section 206 of the Income-tax Act, read with rules 36A and 37 of the Income-tax Rules, the prescribed person in the case of every office of Government, the principal officer in the case of every company, The prescribed person in the case of every local authority or other public body or association, every private employer and every other person responsible for deducting tax under section 192, from "salaries", shall, after the end of each financial year, prepare and deliver, by 31st May following the financial year an annual return of deduction of tax to the designated/concerned Assessing Officer. This return has to be furnished in Form No. 24. If a person fails to furnish in due time the annual return, he shall be liable to pay by way of penalty under section 272A, a sum which shall not be less than Rs. 100/- but which may extend to Rs. 200/- for every day during which the failure continues, so, however, that this sum shall not exceed the amount of tax which was deductible at source.

9. These instructions are not exhaustive and are issued only with a view to helping the employers to understand the various provisions relating to deduction of tax from salaries. Wherever there is any doubt, reference may be made to the provisions of the Income-tax Act, 1961, the Income-tax Rules, 1962 and the Finance Act, 1994.

10. In case any assistance is required, the Assessing Officer/the local Public Relations Officer of the Income-tax Department may be contacted.

11. These instructions may please be brought to the notice of all disbursing officers and undertakings including those under the control of the Central/State Governments etc.

12. Copies of this Circular are available with the Director of Income-tax (Research, Statistics, Printing and Public Relations) 6th Floor, Mayur Bhavan, Connaught Circus, New Delhi-110 001.

Rajesh Chandra
Under Secretary
Central Board of Direct Taxes.

(True copy)

ANNEXURE—I

EXTRACT FROM THE FINANCE ACT, 1994 PART III OF THE FIRST SCHEDULE

Paragraph A Sub-paragraph—I

In the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies :

Rates of Income-tax

- | | |
|---|--|
| (1) Where the total income does not exceed Rs. 35,000. | Nil |
| (2) Where the total income exceeds Rs. 35,000 but does not exceed Rs. 60,000. | 20 per cent of the amount by which the total income exceeds Rs. 35,000; |
| (3) Where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,20,000. | Rs. 5,000 plus 30 percent of the amount by which the total income exceeds Rs. 60,000; |
| (4) Where the total income exceeds Rs. 1,20,000 | Rs. 23,000 plus 40 percent of the amount by which the total income exceeds Rs. 1,20,000. |

ANNEXURE—II

EXAMPLE—1

(Calculation of Income tax in the case of a Woman employee having gross salary income upto Rs. 75,000/-)

	Rs.	Rs.
1. Gross Salary Income (including allowances)		75,000
2. Contribution to G.P.F.	12,000	
3. Central Govt. Employees Insurance Scheme (CGEIS)	720	
4. Payment towards Life Insurance Premium	1,000	
5. Subscription to NSC (VIII Issue)	3,000	21,720
6. Subscription to an approved mutual fund	5,000	

Computation of Total Income and tax payable thereon

1. Gross Salary Income		75,000
2. Standard deduction (pl. see para 4 (x) (a) (i))	(—)	18,000
3. Total Income (1 minus 2)		57,000
4. Tax on Total Income (20% of (57000-35000))		4,400
5. Computation of tax rebate—		
(a) Total of savings eligible for tax rebate U/s 88	21,720	
(b) Tax rebate at 20% of total savings	4,344	4,344
6. Net tax payable (4—5)		56

N.B. If the gross salary in this case were more than Rs. 75,000/- standard deduction would be limited to Rs. 15,000/- only, as per para 4 (x) (a) (ii).

EXAMPLE—2

(Illustrating calculation of House Rent Allowance u/s 10 (13A) in respect of residential accommodation situated in Delhi)

	Rs.	Rs.
1. Salary		49500
2. Dearness Allowances		43680
3. House Rent allowance		9600
4. CCA		1200
5. Actual rent paid		18000
6. Contribution to General Provident Fund		24000

	Rs.	Rs.
7. Life Insurance Premium		2500
8. Deposit in 10 year account under the Post Office Savings Bank (Cumulative Time Deposit) Rules, 1959)		2400
9. Contribution to Mutual Fund		12000
Computation of Total income and tax payable thereon		
1. Salary income 1+2+4) (excluding HRA)		94380
2. House rent allowance		9600
3. Total Salary Income		103980
4. Less House Rent allowance exempt u/s 10 (13A) :		
(a) Actual amount of HRA received	9600	
(b) Expenditure on rent in excess of 10% of salary (including D.A. see para 4 (vii) (18000-9318)	= 8682	
(c) 50% of salary (including D.A.) i.e. 46590, whichever is the least ; hence (b) is exempt here		() 8682
		95298
5. Less standard deduction u/s 16 (i) (33 1/3% subject to a maximum of Rs. 15,000		(—) 15000
6. Total Income		80,298
		or 80,300
7. Tax on Total Income (Rs. 5,000/- plus 30% of Rs. 20,300)		11,900
8. Less tax rebate on savings :		
(i) GPF	24,000	
(ii) LIC	2,500	
(iii) Post Office	2,400	
(iv) Mutual Fund	10,000	
(see para 5 (ix)	38,900	
Tax rebate = 20 % of 38,900	= 7,780	7,780
9. Net Tax Payable (11,900-7,780)		4,120

(Average monthly deduction comes to Rs. 343 for the first 11 months and Rs. 347.00 for the last month during the financial year).

EXAMPLE—3

(Illustrating valuation of perquisites and calculation of tax in the case of an employee or a private company, posted at Bombay.)

	Rs.
1. Salary	108,000
2. Bonus	12,000
3. Free gas, electricity, water etc. (actual bills paid by the Company)	6,000
4. Furnished flat provided to the employee for which actual rent paid by the Company.	78,000
5. Rent recovered from the employee.	12,000
6. Furniture at cost (including television, fridge, Washing Machine and air-conditioner)	50,000
7. Deposite made by the employee under the specified schemes (e. g. NSS)	12,000
8. Subscription to Mutual Fund.	12,000
9. Life Insurance Premium.	3,000
10. Subscription to National Saving Certificates (VIII issue)	6,000
11. Contribution to Recognised Provident Fund.	24,000

Computation of total income and tax payable thereon,

	Rs.	Rs.
1. Salary		108,000
2. Bonus		12,000
3. Total of Salary and Bonus		120,000
4. Valuation of perquisites :		
(a) Furnished flat at concession rent (please see sec. 17 (2) of the IT Act read with clauses (a) and (b) of rule 3 of I. T. Rules 1962) Fair Rental Value (FRV) assumed to be equal to actual rent paid by the company i.e. Rs. 78,000/- perquisite value of flat = 10% of salary including bonus (i.e. 1,20,000)		12,000
(b) Add, excess of (FRV) over 60% of salary including bonus i.e. Rs. (78000—72000)		6 000
(c) Add, perquisite of the furniture (10% of cost i.e. 10% of Rs. 50,000)		5,000
		<u>23,000</u>
(d) Less : Rent paid by the employee	(—)	12,000
		<u>11,000</u>
(e) Add, perquisite of free gas, electricity etc. (see rule 3 (d) of IT Rules 1962)		6,000
		<u>17,000</u>
5. Gross total Income		1,37,000
6. Less : Standard deduction u/s 16(i) of the Income Tax Act, 1961 (33 1/3% of amount subject to maximum of Rs. 15,000)	(—)	15,000
7. Net Total Income		1,22,000
8. Tax on Total Income		
(i) (Upto Rs. 1,20,000)		23,000
(ii) 40% of Rs. 2,000		800
		<u>23,800</u>
9. Tax rebate on eligible savings (u/s 88) :		
(a) Deposits in specified scheme	12,000	
(b) Mutual Fund (see para) 5 (ix)	10,000	
(c) LIC	3,000	
(d) NSC (VIII Issue)	6,000	
(e) Provident Fund	24,000	
Total Savings	<u>55,000</u>	
Tax rebate (at 20% of Rs. 55,000/-)	11,000	11,000
10. Net Tax Payable (23,800 — 11,000)		12,800

(Average monthly deduction comes to Rs. 1,066 per month for the first 11 months and Rs. 1,074 for the lost month in the financial year).

Notes :—

- (i) In the example given above, the actual rent has been assumed to be equal to the "Fair Rental Value". "Fair Rental Value" can, however, be different from the actual rent. It is defined in Explanation 2, below clause (a) of rule 3, to mean in the case of an accommodation which is unfurnished, the rent which a similar accommodation would realise in the same locality or the municipal valuation in respect of the accommodation, whichever is higher.
- (ii) In case the accommodation is situated in Bombay, Calcutta, Delhi or Madras, the excess of fair rental value over 60% of salary as against 50% in other cases, is required to be added in determining the value of perquisites in view of Boards Circular No. 374 dated 14-12-1982. If this excess is a negative figure, it should be taken as 'NIL'.

- (iii) In the case of Government servants, the value of perquisites of unfurnished accommodation provided free is determined in accordance with rules framed by the Government for allotment of residence to its employees. For determining the perquisite value of free furniture it is taken, as in other cases at 10% per annum of the original cost of the furniture, or if it is hired from a third party, the actual hire charges payable.
- (iv) Where unfurnished accommodation is provided to its employees by the Reserve Bank of India or any other public sector body specified in sub-clause (2) of clause (a) of rule 3 of the Income-tax Rules, say, a nationalised bank, State Trading Corporation etc. it is taken as 10% of the salary due to the employee and where the accommodation is furnished as in other cases, an additional 10% of the original cost of furniture, or if it is hired from a third party, the actual hire charges payable.

EXAMPLE—4

(Income-tax calculation in the case of an employee posted in Delhi and repaying House Building loan.)

	Rs.
1. Salary	48000
2. Dearness allowance	36000
3. House Rent Allowance	12000
4. Special Duties allowance	2400
5. Subscription to units of Mutual Fund, referred in para 5 (ix) ;	6000
6. Subscription to recognised Provident Fund	12000
7. LIC premium	2000
8. Deposit in NSS	6000
9. Actual rent paid by the employee for accommodation hired by him	18000
10. Repayment of House Building loan taken from by the employee from LIC.	12000
Computation of total income and tax payable thereon :	
1. Gross Salary (48,000 + 36,000 + 12,000 + 2,400)	98,400
2. Less House rent allowance exempt u/s 10 (13A)	
(a) Actual amount of HRA received, i.e. Rs. 12,000 or,	
(b) Expenditure on rent in excess of 10% of salary (including D.A. only, see para 4 (vii), i.e. 18,000-10% of 84,000). i.e. 9,600, or,	
(c) 50% of salary (including D. A.) i.e. Rs. 42,000 whichever is the least, therefore (b) is exempt.	(—) 9,600
3. Total salary Income.	88,800
4. Less: Standard deduction u/s 16 (i). (at 33.1/3% of salary subject to a maximum of Rs. 15,000).	(—) 15,000
5. Net Taxable Total income.	73,800
6. Tax on total income	
(i) upto Rs. 60,000	5,000
(ii) on next Rs. 13,800 at 30%	4,140
	9,140
7. Tax rebate u/s 88	
(a) Total of savings :	
(i) Mutual Fund	6,000
(ii) Provident Fund	12,000
(iii) LIC	2,000
(iv) NSS	6,000
(v) Repayment of HRA (Please see para 5 (xiii))	10,000
	36,000
(b) tax rebate (20% of 36,000)	(—) 7,200
8. Net Tax Payable	1,940

(Average monthly deduction comes to Rs. 162/- for the first 11 months and Rs. 158/- for the last month during the financial year).

EXAMPLE—5

(Showing calculation of tax liability of a person of 65 years of age (or more) and drawing pension) please see para 5.2)

	Rs.
1. Total Pension Income (including dearness relief)	60,000
2. Income from interest/dividends	35,000
3. Subscription to National Savings Certificates (VIII Issue)	10,000
4. Contribution to specified Mutual Fund	12,000
Computation of total income and tax thereon	
1. Total Pension Income	60,000
2. Standard deduction (33.1/3%, limited to Rs. 15000)	(—) 15,000
3. Total pension Income (taxable)	45,000
4. Add. interest/dividend income	(+) 35,000
5. Gross Total Income	80,000
6. Less deduction u/s 80L in respect of interest/dividend (allowed upto a maximum of Rs. 10,000)	(—) 10,000
7. Total Income	70,000
8. Tax on Total Income (5,000 plus 30% of 10,000)	8,000
9. Tax Rebate under section 88B (40% of Rs. 8,000)	3,200
10. Tax Payable	4,800
11. Tax Rebate under section u/s 88 on savings (20% of Rs. 20,000) (mutual fund to be limited to Rs. 10,000)	4,000
12. Net Tax Payable (10-11)	800

ANNEXURE—III

Form No. 16

(See Rule 31(1) (a))

Certificate under section 208 of the Income-tax Act, 1961 for tax deducted at source from income chargeable under the head "Salaries".

Name and address of the Employer		Name and Designation of the Employee	
PAN/GIR No.	TAN	PAN/GIR NO.	
TDS Circle where Annual Return/ Statement under section 206 is to be filed		PERIOD	
		From	To
		Assessment	
		Year 19	—19

DETAILS OF SALARY PAID AND ANY OTHER INCOME AND TAX DEDUCTED

1. Gross Salary			Rs.
2. Less: Allowance to the extent exempt under section 10		Rs.	Rs.
3. Balance (1—2)			Rs.
4. Deduction:			
(a) Standard deduction	Rs.		
(b) Entertainment allowance	Rs.		
(c) Tax on Employment	Rs.		
5. Aggregate of 4 (a to c)		Rs.	
6. Income chargeable under the head salaries (3—5)			Rs.
7. Add: Any other income reported by the employee			Rs.
8. Gross Total Income (6+7)			
9. Deductions under chapter VI-A			
	Gross Amount	Qualifying Amount	Deductible Amount
(a)	Rs.	Rs.	Rs.
(b)	Rs.	Rs.	Rs.
(c)	Rs.	Rs.	Rs.
(d)	Rs.	Rs.	Rs.

10. Aggregate of deductible amount under Chapter VI—A			Rs.
11. Total Income (8—10)			Rs. Rs.
12. Tax on Total Income			Rs.
13. Rebate and Relief under Chapter VIII			
I. Under Section 88 (please specify)			
	Gross Amount	Qualifying Amount	Tax Rebate/Relief
(a)	Rs.	Rs.	
(b)	Rs.	Rs.	
(c)	Rs.	Rs.	
(d)	Rs.	Rs.	
(e)	Rs.	Rs.	
(f) Total (a) to (e)	Rs.	Rs.	Rs.
II. Under Section 88A (Please specify)			
	Gross Amount	Qualifying Amount	
(a)	Rs.	Rs.	
(b)	Rs.	Rs.	
(c) Total (a) + (b)	Rs.	Rs.	Rs.
III. Under Section 89 (attach details)			Rs.
14. Aggregate of Tax Rebates and Relief at 13 above. (I (f) + II (c) + III)			Rs.
15. Tax Payable (12-14)			Rs.
16. Less : Tax deducted at source			Rs.
17. Tax Payable/Refundable (15-16)			Rs.

Details of Tax Deducted and Deposited into Central Government Account

Amount	Date of Payment	Name of Bank & Branch where tax Deposited
--------	-----------------	---

Certified that a sum of Rs. (in words) has been

deducted at source and paid to the credit of the Central Government. Further certified that the above information is true and correct as per records.

Place :

Date :

Signature of the person responsible for
deduction of tax

Full Name

Designation

See section 15 and 17 and rule 3. Furnish separate details of value of the perquisites and profits in lieu of or in addition to salary and wages.



Memorandum No. 44638/C1/94—3, (Secretariat Branch), Dated the 6th October 1994

Sub : Revised Scales of Pay of Officers—Fixation of pay on promotion in cases where the Officers are in the maximum of the scale of pay applicable to the higher posts even before promotion — Orders—Issued.

Ref : (Permanent) B.P. (FB) No. 23 (Secretariat Branch) dt. 4—5—94.

An individual case of hardship as detailed below has been brought to the notice of the Board :

"A Selection grade Assistant Engineer (Civil) was drawing a pay of Rs. 4010/- in the (pre-revised) scale of pay of Rs. 2350—90—2800—110—4230. His pay was fixed at Rs. 4455/- in the (revised) scale of pay of Rs. 2550—95—3025—110—4565 on 1—12—92. He drew an annual increment raising his pay to Rs. 4565/- on 1—10—93. He was promoted as Assistant Executive Engineer (Civil) on 21—10—93. There is no provision for giving any benefit on promotion, as he was already drawing the pay of Rs. 4565/- the maximum of the scale of pay applicable to Assistant Executive Engineer. The point raised is how he should be given the promotion benefit."

2. The matter has been examined. It has been decided that in such cases, the last drawn increment should be allowed as Personal Pay from the date of promotion as promotion benefit. This Personal Pay will be taken into account for purpose of fixation of pay on promotion to higher post or movement to higher scale. However, the next stagnation increment beyond the maximum of the scale should be allowed only on the completion of two years.

(By Order of the Chairman)

M. Subramanian,
Secretary.

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Memo. No. 070969/A1/94—1, (Secretariat Branch), dated 10—10—94

Sub : Establishment—Class I Officer—Retired from the service of the Board on 30—9—94
A.N. — Notification—Issued.

Notification

The following officer has retired from the service of the Board on superannuation on the afternoon of 30—9—1994 A.N. :

Thiru A. K. Adaikalaraj, Superintending Engineer, Mechanical/Mettur workshop.

Thiru K. P. Nagarajan, DFC/O/o CFC Madras

2. Receipt of this Memo may be acknowledged.

S. V. Madhavan,
Deputy Secretary/Personnel.

● ● ●

ESTABLISHMENT—Tamil Nadu Electricity Board—Revision of work allocation and staff pattern—Retrospective effect to benefits of probation, seniority etc.—Orders—Issued.

(Permanent) B. P. (FB) No. 87

(Secretariat Branch)

Dated the 11th October 1994
Purattasi 25, Bhava,
Thiruvalluvar Aandu 2025.

Read :

(Permanent) B. P. (FB) No. 5 (Secretariat Branch) dated 25—1—94.

Proceedings :

In the Board's Proceedings cited, orders were issued on the question of revision of work allocation and staff pattern and consequent revision of wages to the workmen of the Board after securing a Settlement with the Unions under Section 18(1) and Section 12(3) of the Industrial Disputes Act, 1947. Posts admissible as per the revised Settlement on work allocation and staff pattern have been sanctioned, have been/are being filled up.

2. It has been represented that as was allowed during enforcement of certain earlier workload revision settlements, the benefits of probation, seniority and future increment may be given retrospective effect from an earlier date.

3. The Board has considered the representation mentioned in para 2 above. The Board directs that the effective date for the limited purposes of probation, seniority and future increment of those staff, who will be promoted consequent on the sanction of additional posts in accordance with the revision of work allocation and staff pattern ordered in the Board's Proceedings cited, as well as the posts already vacant as on 1—1—94 filled before filling of the workload posts will be from 1st January 1994. Any monetary benefit will, however, accrue to the workman only from the date of their joining duty in the promoted post. The Chief Engineer/Personnel/Superintending Engineers are requested to fix the exact number of posts for which retrospective benefits with reference to the above orders are to be allowed. The number of workmen to whom retrospective benefits are to be given should not exceed such numbers.

4. The workmen who are entitled to have pay fixation with effect from 1-1-94 with reference to the orders in para 3 above may be permitted to exercise option to have their pay fixed with effect from their date of joining duty in the higher post, if they so desire. In these cases, their seniority will also be from the date of joining duty. The date of next increment in such cases will be on completion of one year of qualifying service from the date of fixation. The option should be exercised within 4 months from the date of issue of this order. Option once exercised is final. If no option is exercised within the above period, the pay will be fixed in the higher post with effect from 1-1-1994.

(By Order of the Board)

M. Subramanian,
Secretary.

● ● ●

Memorandum No. 69485-E2/94-1, (Secretariat Branch), dated the 11th October '94.

Sub: Loans and Advances—Conveyance Advance—Receipt of application — Clarification—Issued.

Ref: From SE/Civil/HP, Bhavani Lr. No. 10279/A/DM.2
(2) F. Convey. Adv/94-1, dt. 24-9-94.

A point has been raised as to whether the applications for sanction of motor conveyance advance have to be assigned priority based on the date of receipt of the application by the Officer under whom the employee is working or the date of receipt in the Central Office where the advance is sanctioned.

2. It is clarified that the application for sanction of motor conveyance advance should be sent direct to the Sanctioning Authority concerned and **need not be sent through Proper channel**. The date of receipt in the office of the Sanctioning Authority should be taken into account for assigning priority.

M. Subramanian,
Secretary.

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Memorandum No. 56921/C1/94-2, (Secretariat Branch), dated the 12th October 1994

Sub: Establishment—Tamil Nadu Electricity Board—Revision of scales of pay and allowances for employees from 1-12-1992—Orders— Clarification—Issued.

Ref: (1) (Permanent) B. P. (FB) No. 5 (Secretariat Branch) dt. 25-1-94
(2) (Permanent) B. P. (FB) No. 23 (Secretariat Branch) dt. 4-5-94.

A point has been raised for clarification whether an employee covered by wage settlement/ Officers wage revision order who had drawn an annual increment on 1-10-92 and another incentive increment for passing a special test on 17-11-92 in the pre-revised scale of pay may be allowed fixation of pay on 1-12-92 taking into account his pay as on 30-9-92 and allowed two increments in the revised scales of pay. (one annual increment and another test) incentive increment).

2. The purpose behind inclusion of a provision as in Regulation 5(1) of the Tamil Nadu Electricity Board Revised Scales of Pay Regulations, 1994 is that the annual increment drawn on 1-10-92 in the pre-revised scale is withdrawn only for fixation of pay in the Revised scale and again given on 1-12-92 in the Revised Scale. If some other events happened between 1-10-92 and 30-11-92, annual increment granted on 1-10-92 cannot be withdrawn. In such a case, pay fixation on 1-12-92 will have to be made based on the pre-revised pay drawn on 1-12-92 only. Had the incentive increment not been granted on 18-11-92 pay fixation on 1-12-92 taking into account the pay as on 30-9-92 and one increment in the Revised scale on 1-12-92 could be allowed to such an employee/Officer. Denial of the benefit on account of drawal of incentive increment on 18-11-92 is a hardship. It is hereby clarified that in such a case, for the purpose of pay fixation in the Revised scale on 1-12-92, the pre-revised pay drawn just before the drawal of incentive increment may be taken into account for fixation of pay in the Revised scale and the incentive increment may be allowed in the revised scale on 1-12-92.

M. Subramanian,
Secretary.

Letter No. 48084/P1/94—1, (Secretariat Branch), dated the 22nd October 1994.

Sub : Tamil Nadu Electricity Board Service Regulation 49—Combination of appointments—Additional pay—Payment of Dearness Allowance for Additional pay Clarification—Issued.

Ref : (i) Your Lr. No. 8547/949/B/94—1 dt. 16—6—94

I am to say that the clarificatory orders issued in the Board's Letter No. 35410/P1/91—12 dt. 12—5—94 shall take effect from 12—5—94 and that past cases already settled prior to 12—5—94 need not be re-opened.

M. Subramanian,
Secretary.

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T. N. E. B. — Tuticorin Thermal Power Station Industrial Co-operative Service Society — Entrustment of contract works (450 unskilled labourers) to Tuticorin Thermal Power Station Industrial Co-operative Service Society for a period of one year from 1—4—94 to 31—3—95 (365 days) — Approved.

Permanent B.P. (FB) No. 65

(Administrative Branch)

Dated 24—10—1994

Ayppasi 7, Bhava,
Thiruvalluvar Aandu 2025.

READ.

1. Permanent B. P. (FB) No. 46 (Adm. Br.) dt. 10—8—93.
2. From/CE TTPS Lr. No. CE/TTPS/SE/P & A/EE/P/D 3044/94 dt. 23/28—3—94.

Proceedings :

The Chief Engineer/Tuticorin Thermal Power Station has submitted a proposal for entrustment of contract works for a value of Rs. 80,47,000/- (Rupees Eighty Lakhs, forty seven thousand only) enrolling 450 contract labourers as members of the Indcoserve Society.

2. The above proposal of the Chief Engineer/Tuticorin Thermal Power Station has been examined in pursuance to the decision subsequently taken to increase the daily wage in respect of the private contract workmen and Indcoserve workmen.

3. Accordingly, the Tamil Nadu Electricity Board hereby approves for the utilisation of 13,14,000 man-hours of 450 unskilled labourers of Tuticorin Thermal Power Station Industrial Co-operative Service Society for a contract value of Rs. 1,04,83,800/- (Rupees One Crore, four lakhs, Eighty three thousands and eight hundred only) as detailed in Statement-1 for a period of one year from 1—4—94 to 31—3—95 (365 days) subject to the following conditions :—

- (i) The contract to be given to the Tuticorin Thermal Power Station Industrial Co-operative Service Society should be of the nature of works contract and should be labour contract.
- (ii) For the works entrusted to it, the Society itself should procure and use materials, equipments, tools and plant etc., required for completion of the work.

4. Approval is also accorded for the payment of wages for the 9 National and Festival holidays (as per Statement-II) and also for the weekly off. Approval for Additional holiday(s) if any to be declared by the Government/Board is also accorded.

(By Order of the Board)

Olney Aaron,
Chief Engineer/Personnel.

STATEMENT—I

Name of Works: TTPS Indcoserve—Entrustment of Contract works (unskilled labour) for a period of one year from 1—4—94 to 31—3—95 (365 days)

Sl. No.	Name of Circle	Name of Division	No. of unskilled labourers required per day
1.	Civil Maintenance	1. Civil Maintenance (Divn.) I (including I.B)	53
		2. Civil Maintenance-II	69
2.	Operation	1. Operation and Efficiency	60
		2. Central Maintenance Planning	8
3.	Mechanical-I	1. Internal Coal Handling Plant	11
4.	SE/P & A	1. Stores	28
5.	Mechanical-II	1. Boiler Maintenance	58
		2. Ash Handling Plant	72
		3. Turbine Maintenance	12
6.	Elect. System	1. Elect. Maintenance-I	34
		2. Elect. Maintenance-II	10
		3. Instrumentation-I	12
			427
Provision of shift relief and leave reserve			23
TOTAL			450
Rate per unskilled labour per day			Rs. 42.50

WAGES :

1. Rate per unskilled labourers per day Rs. 42.50 (42.50 x 365 x 450)	69,80,625	
Wages for 9 National and Festival Holidays (42.50 x 9 x 450)	1,72,125	
Bonus at 8.33% plus ex-gratia at 7.17% totalling 15.50% (subject to approval)	11,08,676	71,52,750
		11,08,676
		82,61,426
2. Statutory payments :		
(a) EPF, FPS 10% Adm. charges 0.65% (to be remitted to EPF & FPS)	7,15,275 46,493	
(b) Leave with wages (42.50 x 15 x 450)	2,86,875	
(c) Maternity wages for 1%	71,527	
(d) Workmen Compensation insurance (actual) (21.40% on wages less 5%) (per thousand)	1,41,916	
(e) Group Gratuity (LIC) (Actual)	70,000	
(f) Group Insurance Scheme (EDLI Actual 4C)	21,200	
		13,53,286
3. Welfare expenditure :		
(a) Free Uniform (TC two sets per year — 2 pant and 2 shift for men) 2 Saris and 2 blouses for women (with stitching charges) Rs. 500 x 450	2,25,000	

(b) Soap at one bar each per month (Khadi bar soap) Rs. 11.50 per Bar (450 x 11.50 x 12)	60,480	
(c) Palm-gur and plaitain fruits (Rs. 2/- per labourer per day working in ICHP, Boiler, AHP and Coal Jetty for (Rs. 2 x 66 x 365)	48,180	
(d) Extra wage for Coal Handling Plant workmen Re. 1/- per day (11 x 1 x 365)	4,015	
	<hr/>	3,37,675

4. Consumables :

Consumables such as cleaning materials at 3% on total wage	2,14,582
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5. Establishment :

1. One Deputy Director of Industries & Commerce Managing Director at Rs. 8000/- p.m. (Rs. 8000 x 12)	96,000	
2. One selection Grade Asst. (Deputation from TNEB at Rs. 5000/- (Rs. 5,000 x 12)	60,000	
3. L.S. and P.C. (30%)	46,800	
	<hr/>	2,02,800
		<hr/>
		1,03,69,769

6. General Charges of the Society :

1. Conveyance (Taxi) at Rs. 6,000/- (Rs. 6,000 x 12)	72,000	
2. Telephone at Rs. 500/- (Rs. 500 x 12)	6,000	
3. Contingencies such as postage printing and stationary, TA, MRI, Labour cases, Audit fees Rs. 3,000/- p.m. (Rs. 3,000 x 12)	36,000	
	<hr/>	1,14,000
		<hr/>
		1,04,83,769
		(or)
		1,04,83,800

(Rupees One crore, four lakhs, eighty three thousand
and eight hundred only)

STATEMENT—II

LIST OF NATIONAL AND FESTIVAL HOLIDAYS FOR THE YEAR 1994-95

1. 1st May	1994	Sunday	MAY DAY
2. 15th August	1994	Monday	INDEPENDENCE DAY
3. 2nd October	1994	Sunday	GANDHI JAYANTHI
4. 13th October	1994	Thursday	AYUDHA POOJA
5. 2nd November	1994	Wednesday	DEEPAVALI
6. 25th December	1994	Sunday	CHRISTMAS
7. 15th January	1995	Sunday	PONGAL
8. 26th January	1995	Thursday	REPUBLIC DAY
9. March	1995		RAMZAN

Memo. No. 53245/359/F. I/94-1, (Audit Branch), dt. 26-10-94.

Sub : Tamil Nadu Electricity Board—GPF voluntary increase over and the above the rate of subscription—Orders—Issued.

Ref : (Per) B.P. (Ch.) No. 273 (SB) dt. 19-10-94.

In pursuance of the orders issued in para 3 of the B.P. cited, releasing the impounded Dearness Allowance in cash from the salary for 10/94 onwards, certain associations of the Board have represented that the employees may be allowed another chance for enhancement of GPF subscription during the year 1994.

After careful consideration and under powers vested in Regulation 3 (c) of the Tamil Nadu Electricity Board GPF Regulations it is hereby ordered that the subscribers of the Tamil Nadu Electricity Board GPF be allowed to exercise option to enhance the GPF subscription, on one more occasion for November '94 pay payable in December 94, as a special case.

(By Order of the Chairman)

M. Subramanian,
Secretary.

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Memorandum No. 08962/62/S2/A1/93-22, (Administrative Branch), dated 27-10-1994

Sub : Establishment—Class I to IV Services—Provincial and Regular Work Establishment categories—Annual General continuance for the year 1991-94—Authorisation of pay and allowances for the month of October 1994—Orders issued.

Pending issue of orders for continuance of posts pay and Allowances for the month of October 1994 for incumbents of the posts whose sanctions have expired from 1-3-1991 to 31-3-1994 in respect of Distribution Circles, Generations and other offices concerned as indicated in the Annexure including those posts which stand abolished by specific orders shall be claimed and admitted.

(By Order of the Chairman)

Olney Aaron,
Chief Engineer (Personnel).

Annexure to Memo. No. 08962/62/S2/A1/93-21 dated 30-9-1994

Sl. No.	Name of the Distribution Circle/ Project/Generation/Construction Office	Provincial	Regular Work Estt.
I. COIMBATORE REGION :			
1.	Coimbatore Elec. Distn. Circle/South	1,224	3,153
2.	Coimbatore Elec. Distn. Circle/North	948	2,110
II. SALEM REGION :			
1.	Periyar E.D.C.	1,431	2,766
III. VELLORE REGION :			
1.	Dharmapuri Elec. Distn. Circle	1,031	2,766
2.	Kancheepuram Elec. Distn. Circle	862	2,222
IV. VILLUPURAM REGION :			
1.	Villupuram Ramasamy Padayachiyar E.D.C.	783	2,807

Sl. No.	Name of the Distribution Circle/ Project/Generation/Construction/Office	Provincial	Regular Work Estt.
V. MADRAS REGION :			
1.	Chengalpattu MGR E.D.C.	759	1,807
2.	Madras E.D.C./South	1,133	2,831
3.	Madras E.D.C./Central	1,046	2,696
4.	Madras E.D.C./North	1,147	2,610
VI. MADURAI REGION :			
1.	Madurai E.D.C.	1,531	3,254
2.	Ramnad E.D.C.	977	1,925
VII. TIRUNELVELI REGION :			
1.	Kanyakumari E.D.C.	680	982
2.	Kamraj E.D.C.	981	1,870
3.	Tirunelveli Kattabomman E.D.C.	1,359	2,638
VIII. TRICHY REGION :			
1.	Trichy E.D.C. (South)	1,082	2,620
2.	Trichy E.D.C. (North)	1,107	2,584
3.	Nagapattinam Quaid-e-Milleth E.D.C.	789	1,521
4.	Pudukottai E.D.C.	520	1,325
IX. GENERATION CIRCLE :			
1.	Generation Circle/Tirunelveli	290	571
2.	Generation Circle/Erode	257	453
3.	Generation Circle/Kadamparai	236	392
X. GENERAL CONSTRUCTION CIRCLES :			
1.	General Constn. Circle/South/Madurai	201	276
2.	General Constn. Circle/Salem	132	200
3.	General Constn. Circle/Madras	211	482
4.	General Constn. Circle/Central/Trichy	192	337
XI. PROJECT :			
1.	Mettur Thermal Power Station.	837	562
2.	Mettur Thermal Power Project	65	—
3.	Ennore Thermal Power Station	831	1,343
4.	North Madras Thermal Power Project	521	72
5.	Hydro Project/Pykara Ultimate Stage Hydro Electric Project	133	44
6.	Coimbatore water Supply Project	96	35
7.	Hydro Project, Urachikottai, Bhavani	46	—
8.	Civil Maintenance Circle, Madurai	32	—
XII. HEAD QUARTERS OFFICES :			
1.	S.E./Mettur Workshop Circle	92	815
2.	Administrative Branch	6	—
3.	C.E./Research and Development	1	—
4.	S.E./Design/T.T.P.P.	18	—
5.	S.E./Design/N.M.T.P.P.	33	1
6.	S.E./Madras Development Circle	59	101
7.	Chief Financial Controller	—	1
8.	C.E. (Non-Conventional Energy Sources)	3	—

Pykara Ultimate Stage Hydro Electric Project (PUSHEP) (3 x 50 MW) Employment of Geologist for Geological investigation works from Geological-Survey of India — Continuation — Approval—Accorded.

(Permanent) B. P. (FB) No. 300

(Technical Branch)

Date: 27—10—94
Iyppasi 10, Bhava,
Thiruvalluvar Aandu 2025.
READ:

1. Perment B. P. (FB) No. 245, Technical Branch, dt. 19—11—93.
2. Item No. 15 of the minutes of 713th Board meeting held on 21—10—94.

Proceedings:

The Tamil Nadu Electricity Board approves the proposal of the Chief Engineer/Pykara Ultimate Stage Hydro Electric Project for the continuation of availing the services of a Geologist from the Geological survey of India for geological investigations of underground works of PUSHEP at the following terms and conditions.

(a) To avail the services of a Geologist from Geological survey of India for PUSHEP geological investigations and mappings for a period from 1—10—94 till the completion of the civil works.

(b) To make payment for the services rendered by Geological survey of India at the rate of Rs. 2587/- per Geologist-day. The Geologist-day charges includes preparation of geological reports, mappings, etc. Necessary office accommodation and draughtsman to the Geologist will be provided by the Board at free of cost.

(c) To make payment towards actual fare for the Geologist by the entitled class to the workspot from headquarters and back. Camping arrangements as necessary will be provided by the Board.

(d) To provide necessary transport facilities to the Geologist to visit the various work sites.

(By Order of the Board)

S. Karpagavinayagam,
Chief Engineer/Civil Designs.

Endt. No. 65882/E2/94-1, (Secretariat Branch), Dated 27th October 1994.

Copy communicated for information and guidance in continuation of Endt. No. 9801/E2/94-1, dated 31—3—94.

M. Subramanian,
Secretary.

Encl.

Copy of Letter No. 34432/HBAI (1)/94-2, Dated 2-9-94, from Thiru K. Damodaran, B.Sc., Deputy Secretary to Government, Housing and Urban Development Department, Government of Tamil Nadu, addressed to All Collectors, Copy to All Heads of Departments, All Secretaries to Government.

Sir,

Sub: Loans and Advances — House Building Advance—Raising of Private loans — Further clarification — Issued.

- Ref: 1. G. O. Ms. No. 1682 Housing & U. D. Dept. dt. 27-8-79.
2. Govt. Lr. No. 15251/C1/90-4, dt. 3-8-90,
3. Govt. Lr. (Ms) 39 Housing & U. D. Dept. dt. 24-1-94.

I am directed to state that in para 4 of the Government Order 3rd cited, the Government have directed that House Building Advance may be sanctioned to those Government servants, who raised private loans from financial institutions by mortgaging the house property, prior to the issue of Government instructions in the reference 2nd cited (i. e. before 3-8-90) subject to the condition that they should release the house property and mortgage it to Government immediately, on sanction of House Building by Government, as per House Building Advance Rules.

2. I am to state that the above orders are applicable only to those Government servants who have applied for Government loan during the above period and were waiting for sanction of House Building Advance. This will not apply to the persons who have not applied for Government loan, prior to raising private loans.

3. I am to request you to follow the above instructions, while sanctioning House Building Advance.

Yours faithfully,
Sd/- x x x x x
for Deputy Secretary to Govt.

(True Copy)

• • •

Incentive Schemes—Monthly Thermal Incentive Allowance Scheme and Annual Thermal Incentive Bonus Scheme to employees of Mettur Thermal Power Station—Orders—Issued.

(Permanent) B.P. (FB) No. 100

(Secretariat Branch)

Dated the 27th October 1994.
10, Iyppasi, Bhava,
Thiruvalluvar Aandu 2025.

Proceedings :

In Mettur Thermal Power Station, at present there is no Thermal Incentive Scheme. Out of the four units, two units were commissioned and put into commercial operation in August 1987 and June 1988. The other two units also were commissioned and put into commercial operation in December 1989 and July 1990. At the time of project construction stage, the employees of the Mettur Thermal Power Project were being allowed Project, special pay and project allowance. When Mettur Thermal Power Station was partially under construction stage and partially under operation stage, project concessions were allowed for construction as well as operation side employees. Even after commissioning of all the four units Project Special Pay and Project Allowance are being continued. It has now been decided to introduce monthly Thermal Incentive Allowance Scheme and Annual Thermal Incentive Bonus Scheme to the employees of the Mettur Thermal Power Station.

2. Accordingly, the Tamil Nadu Electricity Board pass the following orders :—

1. Monthly thermal incentive allowance :

- (a) The employees of the Mettur Thermal Power Station shall be granted a monthly Thermal Incentive Allowance linked to production on the scale specified at flat rates for various slabs of basic pay as mentioned in Annexure-I.
- (b) A minimum out-put corresponding to the annual rate of 5000 KWH/KW of installed capacity for the calendar month should have been achieved for eligibility to the monthly Thermal Incentive Allowance.
- (c) As the monthly Thermal Incentive Allowance is granted only as an incentive for production, employees will not be eligible for this incentive allowance during the following periods :—
 - (i) during the periods of absence on leave other than Casual Leave or special casual leave or compensatory leave.
 - (ii) during suspension.
 - (iii) during training outside the power house.
 - (iv) when the employee is charge-sheeted for any reason, ineligibility of the allowance for a period of one month, the payment for the month being restored only if he is exonerated.

2. Annual Thermal Incentive Bonus:

- (a) Annual Thermal Incentive Bonus is for the accounting year commencing from 1st April of a year to the 31st March of the succeeding year. The employees on the rolls of the Mettur Thermal Power Station, who have been on **actual duty** (casual leave to be treated as **actual duty**) for 200 days in the accounting year from 1st April of a year to 31 March of the succeeding year will be eligible to get the annual Thermal Incentive Bonus.
- (b) The rates of annual thermal incentive bonus when generation level reaches 5100 KWH/KW are as indicated in Column (2) of the Annexure-II. The rates of annual thermal incentive bonus for the increase of every 100 KWH/KW over and above 5100 KWH/KW will be as indicated in column (3) of Annexure-II.
- (c) (i) The minimum output for the eligibility of the monthly thermal allowance and also the output(s) for the admissibility of annual bonus shall be calculated on the basis of morning and evening peak period generation during the following hours :—

During Summer—April to September

Morning Peak Hours

05.00 to 09.00

Evening Peak Hours

18.00 to 22.00

During Winter—October to March

Morning Peak Hours

06.00 to 10.00

Evening Peak Hours

17.00 to 21.00

The peak hour generation data intimated by the power station to the Southern Regional Electricity Board, Bangalore would form the basis for incentive benefits. The daily energy generated during the peak period shall be computed in million units based on the half hourly generation in M.W. furnished to the Southern Regional Electricity Board, Bangalore and these will be summated for each month and multiplied by three for arriving at the monthly generation. The above monthly generation figures would be further summated over the year.

- (ii) The Thermal Station should carry out the instructions of the Load Despatch Centres of the Tamil Nadu Electricity Board regarding load variations during off peak period. If any additional generation is pumped into the Grid during these off peak period in violation of the instructions of Load Despatch Centres of the Tamil Nadu Electricity Board the Generation of Power for that day computed as in item (i) above will be deducted out of the monthly generation of the station.
- (d) In Mettur Thermal Power Station, for extra hours approved and worked by the employees, a suitable reduction will be made from the total quantum of Annual Thermal Incentive Bonus, so that any overtime paid is deducted from the total Annual Thermal Incentive Bonus payable.

3. The Tamil Nadu Electricity Board directs that the payment of monthly Thermal incentive allowance and Annual Thermal incentive bonus to the employees of the Mettur Thermal Power Station with reference to the above orders shall be paid from 1st April 1992 subject to the condition that the project special pay and project allowance already allowed during the accounting years 1992—93 1993—94 and till the month of October '94 shall be adjusted against the Thermal incentive allowance/ Bonus admissible with reference to this order.

4. The Tamil Nadu Electricity Board also directs that a small number of construction side (Mettur Thermal Power Project) staff, still working in the Mettur Thermal Power Station shall also be allowed the Thermal incentive allowance and Thermal incentive bonus as allowed to the Mettur Thermal Power Station staff as per the orders in paras 1 to 3 above. Adjustment of the project special pay and project allowance shall also be made from them. On and from the date of this order, no employee of the Mettur Thermal Power Station or on construction side (Mettur Thermal Power Project) of Mettur Thermal Power Station shall be allowed Go Home Concession.

(By Order of the Board)

M. Subramanian,
Secretary.

ANNEXURE—I**TABLE—A**

MONTHLY THERMAL INCENTIVE ALLOWANCE FOR THE PERIOD FROM 1—4—92 TO
30—11—92 OR DATE PRIOR TO THE DATE OF COMING OVER TO 1992 REVISED SCALES

I. FOR WORKMEN

PAY RANGE (1988 Scales)	RATE
Rs.	Rs.
Upto 899	40.00
900— 949	45.00
950— 999	45.00
1000—1049	50.00
1050—1099	50.00
1100—1149	60.00
1150—1199	60.00
1200—1249	65.00
1250—1299	65.00
1300—1349	70.00
1350—1399	70.00
1400—1455	80.00
1456—1699	80.00
1700—1999	90.00
2000 and above	100.00

II. FOR OFFICERS

Upto 2999	100.00
3000 and above	110.00

TABLE—B

MONTHLY THERMAL INCENTIVE ALLOWANCE FOR THE PERIOD FROM 1—12—1992 OR
DATE OF COMING OVER TO 1992 REVISED SCALES

I. FOR WORKMEN

PAY RANGE (1992 Scales)	RATE
Rs.	Rs.
Upto 999	45.00
1000—1049	50.00
1050—1099	50.00
1100—1149	60.00
1150—1199	60.00
1200—1249	65.00
1250—1299	65.00
1300—1349	70.00
1350—1399	70.00
1400—1455	80.00
1456—1699	80.00
1700—1999	90.00
2000—2999	125.00
3000 and above	135.00

II. FOR OFFICERS

Upto 2999	125.00
3000 and above	135.00

ANNEXURE - II**Annual Thermal Incentive Bonus****I. For Workmen**

Pay Range (1992 Scales) (1)	Annual Incentive when generation level reaches 5100 KWH/KW (2)	For every increase of 100 KWH/KW over and above 5100 KWH/KW (3)
Rs.	Rs.	Rs.
Upto 999	550.00	50.00
1000—1049	605.00	55.00
1050—1099	660.00	60.00
1100 - 1149	715.00	65.00
1150 - 1199	770.00	70.00
1200 - 1249	825.00	75.00
1250—1299	880.00	80.00
1300—1349	935.00	85.00
1350—1399	990.00	90.00
1400—1455	1045.00	95.00
1456—1699	1100.00	100.00
1700—1999	1100.00	100.00
2000—2999	1100.00	100.00
3000 & above	1320.00	120.00
(a) For Officers below A.A.O. Level		
Upto 2999	1100.00	100.00
3000 & above	1320.00	120.00
(b) For Officers of A.A.O. Level and above		
(1) Assistant Adm. Officer, Assistant Accounts Officer, Stores Officer, Medical Officer	1100.00	100.00
(2) Assistant Executive Engineer/Senior Chemist	1650.00	150.00
(3) Administrative Officer/Accounts Officer, Chief Stores Officer/Labour Welfare Officer	1650.00	150.00
(4) Executive Engineer/Deputy Financial Controller	2090.00	190.00
(5) Superintending Engineer	2475.00	225.00
(6) Above Superintending Engineer's Rank	2750.00	250.00

தமிழ்நாடு மின்சார வாரியம்
(சுருக்கம்)

பணியமைப்பு— தஞ்சாவூர் மின் பகிர்மான வட்டம்— எட்டாவது உலகத் தமிழ் மாநாட்டின் சிறப்புப் பணிக்காக இரண்டாம் நிலை முதல் நான்காம் நிலை பணியாளர் பதவிகள் அளித்திடும் ஆணை பிறப்பித்தல்.

நிரந்தர வாரிய நிலை ஆணை எண். 428 (நிர்வாகக் கிளை)

நாள் : 28—10—1994.

ஐப்பசி 11, புவ.

திருவள்ளூர் ஆண்டு 2025.

பார்வை :—

1. தலைமைப் பொறியாளர் (பகிர்மானம்) திருச்சி மண்டலம் அவர்களின் நேர்முக கடித எண். நிர்./ப்பி. 2/452/94—2 நாள் 7—07—94.
2. மேற்பார்வை பொறியாளர்/தஞ்சாவூர் மின் பகிர்மான வட்டம் அவர்களின் கடித எண். 238/நிர். 1/3/94 நாள் 15—05—1994.

செயல்முறை ஆணை :—

தஞ்சாவூர் மின் பகிர்மான வட்டத்தில் எட்டாவது உலகத் தமிழ் மாநாட்டின் சிறப்பு பணிக்காக கீழ்க்கண்ட இரண்டாம் நிலை முதல் நான்காம் நிலை பணியாளர் பதவிகள் ஆறு மாத காலத்திற்கு ஒப்புதல் அளித்து ஆணை பிறப்பிக்கப்படுகிறது.

1) உதவி செயற்பொறியாளர் (மின்னியல்)	1 (ஒன்று)
2) உதவி பொறியாளர்/இளநிலை பொறியாளர் (மி) முதல்நிலை	2 (இரண்டு)
3) தொழில்நுட்ப உதவியாளர்	1 (ஒன்று)
4) மின்பாதை ஆய்வாளர்	1 (ஒன்று)
5) முகவர் இரண்டாம் நிலை	1 (ஒன்று)
6) வணிக உதவியாளர்	1 (ஒன்று)
7) களப்பணி உதவியாளர்	4 (நான்கு)
மொத்தம்	11 (பதினொன்று)

2. மேற்கண்ட பணியிடங்களுக்கு ஒப்புதல் பெறும்வரை இரண்டு உதவி பொறியாளர்/(மின்னியல்) அவர்களை வேறு கோட்ட பிரிவிலிருந்து மேற்கூறிய சிறப்பு பணிகளுக்காக நியமனம் செய்த தலைமைப் பொறியாளர் (பகிர்மானம்) திருச்சி மண்டலம் அவர்களின் செயலுக்கும் அங்கீகாரம் அளிக்கப்படுகிறது.

3. மேற்கண்ட பத்தி-1-ல் ஒப்புதல் அளிக்கப்பட்ட புதிய பதவிகள் வழக்கமான அடிப்படை ஊதியம், அகவிலைப்படி, வீட்டு வாடகைப்படி மற்றும் இதர படிக்களை வாரிய விதிமுறைகளின்படி அனுமதிக்கத்தக்க தொகையினை பெற்றிடவும் ஒப்புதல் அளிக்கப்படுகிறது.

4. இச்செலவினங்கள் "தமிழ்நாடு மின்சார வாரியம் நிதி— வருவாய் செலவுத் தொகை— தஞ்சாவூர் மின் பகிர்மான வட்டம் 75— பணியாளர்களின் செலவுகள் என்கிற கணக்கின்கீழ் சரிகட்டப்படும்."

(வாரியத் தலைவரின் ஆணையின்படி)

ஆல்னி ஆரோன்,

தலைமைப் பொறியாளர்/பணியமைப்பு

PART-III

Finance

ACCOUNTS — Tamil Nadu Electricity Board — Annual Statement of Accounts for the year 1993—94 Adopted.

(Permanent) B. P. (F. B.) No. 26

(Accounts Branch)

Dated 7—10—1994.

Bhava, Puratasi 21,

Thiruvalluvar Aandu, 2025.

Proceedings :

The Tamil Nadu Electricity Board has passed the following resolution on 4—10—1994.

RESOLUTION

Resolved that the Final Annual Statement of Accounts of the Tamil Nadu Electricity Board for the year 1993—94 is approved and adopted.

(By Order of the Board)

Brijeswar Singh,

Accounts Member.

Encl. :

தமிழ்நாடு மின்சார வாரியம்

விவர அறிக்கை-1

1993-94ஆம் ஆண்டுக்குரிய வருவாய் கணக்குகள்

TAMIL NADU ELECTRICITY BOARD

STATEMENT—1

REVENUE ACCOUNT FOR THE YEAR 1993—94

அட்டவணை எண். Sch. No. (1)	விவரங்கள் Particulars (2)	நடப்பாண்டு 1993-94 This year 1993—94 (3)	முந்தைய ஆண்டு 1992-93 Previous year 1992—93 (4)
விற்பனை செய்யப்பட்ட மின்சக்தியின் அளவு UNITS SOLD		மி.யூ. 20286 M.Units	மி.யூ. 19130 M.Units
வருமானம் INCOME		(ரூபாய் இலட்சத்தில்) (Rupees in lakhs)	
1.	மின்சக்தி விற்பனையிலிருந்து வருவாய் Revenue from Sale of power	260354	204917
4.	வருவாய் உதவித்தொகை மற்றும் மானியங்கள் Revenue subsidies and Grants	52710	45706
5.	மற்றைய வருமானம் Other Income	3081	6907
மொத்த வருமானம் (அ) Total Income "A"		316145	257530

(1)	(2)	(3)	(4)
செலவினம் EXPENDITURE			
6. மின்சாரம் விலைக்கு வாங்கியது Purchase of power	66052		52490
7. மின்சக்தி உற்பத்தி Generation of Power	123664		101269
8. பழுதுபார்த்தல் மற்றும் பராமரிப்பு Repairs and Maintenance	8463		6409
9. பணியாளர்களுக்கான செலவினங்கள் Employee costs	52158		42030
10. நிர்வாகம் மற்றும் பொதுவான செலவுகள் Admn. & Genl. Expenses	9474		7734
11. தேய்மானம் மற்றும் கடன்கள் தொடர்புடைய மற்றவை Depreciation & other related debits	13696		12000
12. வட்டி மற்றும் நிதிக் கட்டணங்கள் Interest and Finance charges இடை மொத்தம் (ஆ) Sub Total "B"	41683		38291
கழிக்க : முதலீட்டுச் செலவினங்கள் Less: Expenses capitalised:		315190	260223
13. வட்டி மற்றும் முதலீடாக்கப்பட்ட நிதிக் கட்டணங்கள் Interest & finance charges capitalised	11653		11242
14. முதலீடாக்கப்பட்ட மற்ற செலவினங்கள் Other expenses capitalised முதலீடாக்கப்பட்ட செலவினங்கள் மொத்தம் 'இ' Total expenses capitalised "C" இடை மொத்தம் (ஆ) - (இ) Sub Total (B) - (C)	10440		11037
		22093	22279
		293097	237944
15. மற்றைய கடன்கள் Other Debits	1511		389
16. அசாதாரணமான இனங்கள் Extra ordinary items	391	1902	86
மொத்தம் (ஈ) Total (D)		294999	238419
வரிக்கு முன்பாக இலாபம் (அ) - (ஈ) Profit before Tax (A) - (D)		21146	19111
17. வருமான வரிக்கு ஒதுக்கீடு Provision for income tax வரிக்கு பின்பு இலாபம் Profit after tax		Nil	Nil
		21146	19111
18. முந்தைய கால வரவு/கட்டணங்கள் நிகரம் Net prior period credit/charges		1408	3399
உபரி SURPLUS		22554	22510

(1)	(2)	(3)	(4)
ஆண்டின் துவக்கத்தில் பயனீட்டில் இருந்த வாரியத்தின் நிலையான சொத்துக்களின் மதிப்பீட்டின் கீழ் உபரி விழுக்காடு. Surplus as a percentage of the value of fixed assets of the Board in service at the beginning of the year:			
மாநில அரசினால் குறிப்பிடப்பட்ட குறைந்தபட்ச அளவு : Minimum specified by the State Government :	குறிப்பிடப்படவில்லை Not specified	குறிப்பிடப்படவில்லை Not specified	
உள்ளபடியாக Actual	7.26%	7.69%	
அடுத்துவரும் ஆண்டுக்கென மாநில அரசினால் குறிப்பிடப்பட்டுள்ள குறைந்த பட்ச உபரி Minimum surplus by State Government for subsequent year is	குறிப்பிடப்படவில்லை Not specified	குறிப்பிடப்படவில்லை Not specified	

குறிப்பு : அட்டவணை 2 மற்றும் 3 மின்சக்தி விற்பனை மூலம் முறையே வருவாய் மற்றும் சராசரியாகப் பெறப்பட்ட தொகையின் இன வாரியான பகுப்பாய்வின் குறிப்பிடுகின்றன.

Note : Schedule 2 and 3 relate to elementwise analysis of revenue and Average Realisation from sale of power respectively.

பெ. கோ. பத்மநாபன்,
Sd/- P. G. PADMANABHAN,
தலைமை நிதிக்கட்டுப்பாட்டு அலுவலர்,
Chief Financial Controller.

பிரிஜேஷ்வர் சிங்,
Sd/- BRIJESHWAR SINGH,
கணக்கியல் உறுப்பினர்,
Accounts Member.

தமிழ்நாடு மின்சார வாரியம்

விவர அறிக்கை—2

1993-94ஆம் ஆண்டுக் குரியநிகர வருவாய் மற்றும் நிதி ஒதுக்கீடு தொடர்பான கணக்கு

TAMIL NADU ELECTRICITY BOARD

STATEMENT—2

NET REVENUE AND APPROPRIATION ACCOUNT FOR THE YEAR 1993—94

தொடர் எண். Sl. No.	விவரங்கள் Particulars	நடப்பாண்டு 1993-94 This year 1993—94	முந்தைய ஆண்டு 1992-93 Previous year 1992—93
(ரூபாய் இலட்சத்தில்) (Rupees in lakhs)			
1.	கடந்த ஆண்டிலிருந்து கொண்டு வரப்பட்டுள்ள மீதத் தொகை Balance brought forward from last year	Nil	Nil
2.	வருவாய் கணக்கிலிருந்து உபரி Surplus from Revenue Account	22554	22510
3.	பொது ஒதுக்கீட்டிற்கு மாற்றப்பட்ட வரவுகள் Credits : Transfer to General Reserve	Nil	Nil
4.	நிதி ஒதுக்கீடுகள் : Appropriations		
	(i) ஒதுக்கீடு மற்றும் காப்பு நிதிக்கு பங்களிப்புகள் (i) Contributions to Reserve and Reserve Funds	Nil	Nil
	(ii) வளர்ச்சி நிதிக்கு பங்களிப்பு (ii) Contribution to Development Fund	22554	22510
	கணக்கில் எடுத்துச் செல்லப்படும் மீதம் Balance carried forward	Nil	Nil

பெ.கோ. பத்மநாபன்,
Sd/- P. G. PADMANABHAN,
தலைமை நிதிக்கட்டுப்பாட்டு அலுவலர்,
Chief Financial Controller.

பிரிஜேஷ்வர் சிங்,
Sd/- BRIJESHWAR SINGH,
கணக்கியல் உறுப்பினர்,
Accounts Member.

தமிழ்நாடு மின்சார வாரியம்

விவர அறிக்கை-3:

31—3—1994ஆம் நாள் நிலவரப்படி ஐந்தொகைக் கணக்கு

TAMIL NADU ELECTRICITY BOARD

STATEMENT—3

BALANCE SHEET AS AT 31—3—1994

அட்டவணை எண்.	விவரங்கள்	நடப்பாண்டு 31—3—1994 அன்றுள்ளபடி This year as at 31st March 1994.	முந்தைய ஆண்டு 31—3—1993 அன்றுள்ளபடி Previous Year as at 31st March 1993.
(1)	(3)	(4)	(4)
	நிகர சொத்துக்கள் NET ASSET		(ரூபாய் இலட்சத்தில்) (Rupees in lakhs)
19.	பொதுவான பெரு மொத்தம் Gross Block	504126	425318
	கழிக்க : சேர்ந்து விட்ட தேய்மானம் Less: Accumulated Depreciation	115243	101458
20.	நிலையான சொத்துக்களின் விவரம் Net Fixed Assets	388883	323860
21.	முன்னேறிவரும் முதலீட்டுச் செலவினங்கள் Capital Expenditure in progress	189196	162062
22.	பயனில் இல்லாத சொத்துக்கள் Assets not in use	958	898
23.	தள்ளி வைக்கப்பட்ட செலவினங்கள் Deferred Costs	7145	91
24.	இனம் காண முடியாத சொத்துக்கள் Intangible Assets	NII	NII
25.	முதலீடுகள் Investments	7026	7045
	நடப்பிலுள்ள சொத்துக்களின் நிகரம் NET CURRENT ASSETS		
26.	நடப்பிலுள்ள மொத்தச் சொத்துக்கள் Total Current Assets	136040	134307
	கழிக்க : Less:		
	நடப்பிலுள்ள மொத்த பொறுப்புகள் TOTAL CURRENT LIABILITIES		
27.	மின்பயனீட்டாளர்களிடமிருந்து பெறப்பட்ட பிணை வைப்புத் தொகைகள் Security Deposits from consumers	46887	36198

(1)	(2)	(3)	(4)
28. நடப்பிலுள்ள மற்ற பொறுப்புகள் Other Current Liabilities	112916	86762	
நடப்பிலுள்ள பொறுப்புகளின் மொத்தம் TOTAL CURRENT LIABILITIES	159803	122960	
நடப்பிலுள்ள சொத்துக்களின் நிகரம் NET CURRENT ASSETS	— 23763	11347	
29. அரசிடமிருந்து பெறப்பட்ட உதவித் தொகை Subsidy Receivable from Government	—	—	
சொத்துக்களின் நிகரம் NET ASSETS	569445	505303	
நிதி அளிக்கப்பட்டவை FINANCED BY			
30. நடைமுறையில் ஈடுபடுத்தப்பட்ட முதலீடுகளுக்கான கடன்கள் Borrowings for working Capital	9529	12586	
31. முதலீட்டுப் பொறுப்புகளின் மீது அளிக்கப்பட வேண்டிய நிலுவைகள் Payments due on Capital Liabilities	6200	4716	
32. முதலீட்டுப் பொறுப்புகள் Capital Liabilities	250557	211030	
33. மாநில அரசிடமிருந்து பொறுப்புகள் Funds from state Government	84828	90496	
34. முதலீட்டுச் சொத்துக்களின் செலவு தொடர்பான பங்குத் தொகைகள், மானியங்கள் மற்றும் உதவித் தொகைகள் Contributions, Grants and Subsidies towards Cost of Capital Assets	84466	79130	
35. ஒதுக்கீடுகள் மற்றும் காப்பு நிதிகள் Reserves and Reserve Funds	133865	107345	
மொத்த நிதிகள் TOTAL FUNDS	569445	505303	

பெ.கோ. பத்மநாபன்,
Sd/- P. G. PADMANABHAN,
தலைமை நிதிக்கட்டுப்பாட்டு அலுவலர்.
Chief Financial Controller

பிரிஜேஷ்வர் சிங்,
Sd/- BRIJESHWAR SINGH,
கணக்கியல் உறுப்பினர்.
Accounts Member

Letter No.66i08-N1/94-1, Secretariat Branch, Dated the 18th October 1994.

Sub: PENSION - Tamil Nadu Pension Rules 1978 - Amendment to Rule 32 - Orders - Issued.
Ref: G.O. Ms. No.718, Finance (Pension) Department, Dated 24.8.94.

- - - -

I am to enclose a copy of the Government Order cited along with an extract of Rule 32 of Tamil Nadu Pension Rules, 1978 and Clause (1) under explanation under the above said rule.

M. Subramanian,
Secretary.

EXTRACT FROM THE TAMIL NADU PENSION RULES 1978.

"32. Superannuation Pension:- A superannuation pension is granted to a Government servant entitled or compelled by rule, to retire at a particular age.

Explanation:- For purposes of this rule:-

(1) The date of compulsory retirement of a Government servant in superior service is the date on which he attains the age of 55 years. The date of compulsory retirement of a Government servant in Last Grade Service is the date on which he attains the age of 60 years.

: TRUE EXTRACT :

COPY OF:

GOVERNMENT OF TAMIL NADU

Abstract

PENSION - Tamil Nadu Pension Rules, 1978 - Amendment to Rule 32 - Orders - Issued.

G.O. Ms. No.718,

Finance (Pension) Department

Dated 24th August, 1994,
Aavani 8, Bhava,
Thiruvalluvar Aandu 2025.
Read:

G.O. Ms. No. 532, Personnel and Administrative Reforms Department, Dated 25.4.79.

Order:

The following Notification will be published in the **Tamil Nadu Government Gazette:-**

NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Tamil Nadu hereby makes the following amendment to the Tamil Nadu Pension Rules, 1978:-

2. the amendment hereby made shall be deemed to have come into force on the 25th April 1979.

AMENDMENT

In the said Rules, in clause (1) of the Explanation under rule 32, for the expression "55 years", the expression "58 years" shall be substituted.

(By Order of the Governor)

P. Ramachandran,
Joint Secretary to Government.

True Copy

* * * *

ALLOWANCES - Dearness Allowance to the employees of the Tamil Nadu Electricity Board - Enhanced rates effective from 1st July 1994 - Orders - Issued.

(Permanent) B.P. (Ch) No. 273,

(Secretariat Branch),

Dated the 19th October 1994,
Iyypasi 2, Bhava,
Thiruvalluvar Aandu 2025.

Read:

1. (Permanent) B.P. (FB) No. 126, (SB) Dated 11.5.94.
2. (Permanent) B.P. (FB) No.5, (SB) Dated 25.1.94.
3. (Per) B.P. (FB) No.23, (SB) Dated 4.5.94.

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Proceedings:

In pursuance of the orders in para 5 (iii) (b) of (Permanent) B.P. (FB) No.5, (SB) dated 25.1.94 and paragraph 1 (2) (b) of (Permanent) B.P. (FB) No.23, (SB) dated 4.5.94, the Tamil Nadu Electricity Board considered the question of revision of the rates of Dearness Allowance payable to the employees of the Board with effect from 1st July 1994.

2. The Tamil Nadu Electricity Board sanctions the revised rates of Dearness Allowance to the employees of the Board as follows:-

Date from which payable	Pay Range	Revised rate of Dearness Allowance (per mensem)
1st July 1994	Upto Rs.3,500/- per month	114 percent of pay
	Above Rs.3,500/- per month	85 percent of pay subject to a minimum of Rs.3,990/- per month.

3. The Board has decided that the increase in Dearness Allowance shall be paid in cash to all the employees irrespective of pay drawn by them with effect from 1st July 1994. In respect of employees drawing pay above Rs.3,500/- per mensem, the increase in Dearness Allowance sanctioned with effect from 1.7.90, 1.1.91, 1.7.91, 1.1.92 and 1.7.92 shall not be credited into General Provident Fund of the employees instead shall be paid in cash from the salary for October 1994 onwards i.e. portion of Dearness Allowance need be credited in their General Provident Fund from October 1994 onwards. The details of admissibility of revised Dearness Allowance for employees drawing pay at various stages are given in the Annexure to this order.

4. For the purpose of calculation of revised Dearness Allowance, the basic pay including personal pay, if any, shall be taken into account. In cases, where the pay plus personal pay of employees fall between the two pay ranges indicated in column (1) in the Annexure to this order, the revised rates shall be worked out at the specified percentage rates. The revised Dearness Allowance shall be rounded to the nearest rupee.

(By Order of the Chairman)

Encl.:

M. Subramanian,
Secretary.

ANNEXURE

Encl.:

DETAILS OF ADMISSIBILITY OF REVISED DEARNESS ALLOWANCE FOR EMPLOYEES IN VARIOUS PAY RANGES WITH EFFECT FROM 1st JULY 1994.

Pay	Dearness Allowance with effect from 1st July 1994	Pay	Dearness Allowance with effect from 1st July 1994	Pay	Dearness Allowance with effect from 1st July 1994
(1)	(2)	(1)	(2)	(1)	(2)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
950	1083	1400	1596	1725	1967
970	1106	1410	1607	1740	1984
990	1129	1430	1630	1750	1995
1010	1151	1440	1642	1755	2001
1030	1174	1470	1676	1760	2006
1050	1197	1475	1682	1775	2024
1080	1231	1480	1687	1790	2041
1110	1265	1485	1693	1800	2052
1140	1300	1490	1699	1815	2069
1150	1311	1500	1710	1825	2081
1170	1334	1520	1733	1840	2098
1190	1357	1525	1739	1845	2103
1200	1368	1530	1744	1870	2132
1230	1402	1540	1756	1875	2138
1240	1414	1560	1778	1880	2143
1250	1425	1575	1796	1890	2155
1260	1436	1590	1813	1925	2195
1270	1448	1600	1824	1935	2206
1280	1459	1620	1847	1940	2212
1290	1471	1625	1853	1945	2217
1295	1476	1640	1870	1975	2252
1310	1493	1650	1881	1980	2257
1320	1505	1665	1898	1990	2269
1340	1528	1675	1910	2010	2291
1350	1539	1680	1915	2025	2309
1360	1550	1690	1927	2040	2326
1380	1573	1705	1944	2055	2343
1385	1579	1710	1949	2075	2366
1395	1590	1720	1961	2090	2383

(1)	(2)	(1)	(2)	(1)	(2)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2120	2417	2450	2793	4700	3995
2125	2423	2490	2839	4725	4016
2140	2440	2510	2861	4750	4038
2150	2451	2535	2890	4800	4080
2175	2480	2575	2936	4825	4101
2185	2491	2620	2987	4850	4123
2190	2497	2640	3010	4925	4186
2225	2537	2670	3044	4950	4208
2235	2548	2705	3084	4975	4229
2240	2554	2765	3152	5000	4250
2250	2565	2770	3158	5075	4314
2290	2611	2790	3181	5100	4335
2300	2622	2860	3260	5150	4378
2315	2639	2875	3278	5200	4420
2320	2645	2955	3369	5225	4441
2340	2668	2960	3374	5250	4463
2375	2708	3050	3477	5300	4505
2380	2713	3155	3597	5350	4548
2390	2725	3260	3716	5375	4569
2405	2742	3365	3836	5400	4590
2440	2782	3470	3956	5475	4654
2445	2787	3500	3990	5500	4675
		to		5525	4696
		4690		5550	4718
				5650	4803
				5700	4845
				to	
				6950	

BONUS AND EX-GRATIA - Tamil Nadu Electricity Board - Payment of Bonus and Ex-gratia to employees of the Tamil Nadu Electricity Board for 1993-94 - Orders - Issued.

(Permanent) B.P. (FB) No. 89,

(Secretariat Branch)

Dated the 21st October 1994,
Iyppasi 4, Bhava,
Thiruvalluvar Aandu 2025.

Proceedings:

The quantum of bonus and ex-gratia payable to the employees of the Tamil Nadu Electricity Board for the accounting year 1993-94 has been carefully considered. The matter was discussed with the representatives of the Unions, who demanded higher bonus and ex-gratia.

2. The Tamil Nadu Electricity Board hereby directs that the employees of the Board be paid for the accounting year 1993-94 a bonus calculated at the rate of 8.33% of the salary or wage earned by them during the said accounting year, or Rs.100/- (Rupees one hundred only) whichever is higher, subject to and in accordance with the provisions of the Payment of Bonus Act, 1965 as amended upto date.

3. The employees of the Board (monthly paid and full-time employees paid from contingencies) Helpers and Office Helpers (Trainees) appointed on consolidated salary and also the employees of the State Government, Central Government and others, who had worked on deputation in the Board during the accounting year 1993-94 and drawing a salary or wage not exceeding Rs.2,500/- per month will be eligible for the bonus sanctioned in para 2 above.

4. The Board, with the concurrence of the Government of Tamil Nadu, also directs that the employees of the Board and the deputationists entitled to get bonus with reference to the orders in paras 2 and 3 above shall also be paid ex-gratia at the rate of 7.92% of the salary or wage earned by them during the accounting year 1993-94 or Rs.975/- (Rupees nine hundred and seventy five only) whichever is higher.

5. 'Salary or Wage' for the purpose of payment of bonus and ex-gratia will include only the following:-

- (a) Basic Pay/Leave Salary.
- (b) All classes of special pay (including Shorthand and Typewriting special pay).
- (c) Personal pay
- (d) Additional pay for additional charge.
- (e) Additional days' wage paid for work on National Holidays and Festival Holidays.
- (f) Dearness Allowance.
- (g) Personal Compensatory allowance given for protecting loss of pay; and
- (h) Deputation Allowance.

The term 'Salary or Wage' will not include over-time pay and allowances and will not include any pay and allowances other than those mentioned from (a) to (h) above. Salary or Wage for the leave surrendered by an employee during 1993-94 should not be taken into account for computation of bonus.

6. All employees, who had worked into establishment for not less than thirty working days in the accounting year 1993-94 are entitled for the payment of bonus and ex-gratia.

7. Where an employee has not worked for all the working days in the accounting year 1993-94, the minimum bonus of Rs.100/- (Rupees one hundred only), if such bonus is higher than 8.33% of his salary or wage for the days he has worked in the accounting year 1993-94, shall be proportionately reduced.

8. (i) In respect of such of those employees for whom ex-gratia amount calculated on their earnings at 7.92% of salary for the full year works out to less than Rs.975/- the ex-gratia amount of Rs.975/- (Rupees nine hundred and seventy five only) shall be paid.

(ii) In respect of those for whom the ex-gratia amount worked out at 7.92% of salary for the period they had worked was less than the pro-rata ex-gratia amount calculated on the basis of Rs.975/-, in such cases the maximum ex-gratia amount as shown in the Table below shall be paid:—

Completed Service in Months	Maximum ex-gratia amount payable on the basis of Rs.975/- for the full year on pro-rata
11 months	894
10 months	813
9 months	731
8 months	650
7 months	569
6 months	488
5 months	406
4 months	325
3 months	244
2 months	163
1 month	81

(iii) In respect of such of those employees for whom the ex-gratia amount calculated at 7.92% of their earnings worked out to more than the amount mentioned in the Table above, on actual basis, such higher amount shall be paid.

9. Some employees may draw salary or wage not exceeding Rs.2,500/- during a part of the accounting year 1993-94 and draw salary or wage exceeding Rs.2,500/- during the remaining part of the accounting year 1993-94. In such cases normally bonus and ex-gratia would be admissible only in respect of the part of year 1993-94 during which their salary or wage was not exceeding Rs.2,500/-. For this year only, as a special case, the Tamil Nadu Electricity Board directs that in the above cases, ex-gratia as per the orders in para 4 & 8 above shall be granted for the entire year or the actual period they had worked, as the case may be.

10. Where the salary or wage of an employee entitled to bonus/ex-gratia exceeds one thousand and six hundred rupees per mensem, the bonus/ex-gratia payable to such employees shall be calculated as if his salary or wage is one thousand and six hundred rupees per mensem.

11. The Board also directs that the employees, who were under suspension also be paid bonus and ex-gratia for the year 1993-94 subject to the conditions mentioned above.

12. The expenditure on the payment of bonus shall be debitable to "Tamil Nadu Electricity Board Funds - Revenue Expenses - Account No.75.501 and the expenditure on the payment of ex-gratia shall be debitable to Account No.75.502".

13. The Tamil Nadu Electricity Board directs that the bonus and ex-gratia for the year 1993-94 will be disbursed to all the eligible employees from 24th October 1994.

(By Order of the Board)

M. Subramanian,
Secretary.

EX-GRATIA - Ex-gratia to employees of Tamil Nadu Electricity Board who are not eligible to draw Bonus under the Payment of Bonus Act, 1965 for 93-94 and who drew a salary between Rs.2,501/- and Rs.4,250/- during the year 1993-94 - Sanction - Orders - Issued.

(Permanent) B.P. (FB) No. 90,

(Secretariat Branch)

Dated the 22nd October 1994,
Iyppasi 5, Bhava,
Thiruvalluvar Aandu 2025.

Read:

(Permanent) B.P. (FB) No. 89, (Secretariat Branch) Dated 21.10.94.

Proceedings:

The Tamil Nadu Electricity Board with the concurrence of the Government of Tamil Nadu sanctions an ex-gratia payment of Rs.1,600/- (Rupees one thousand and six hundred only) to the employees of the Board, who are not entitled to receive any bonus/ex-gratia with reference to the orders issued in (Permanent) B.P. (FB) No.89 (Secretariat Branch), dated 21.10.94 for the year 1993-94 and who are in the salary (Pay + Dearness Allowance) group of Rs.2,501/- (Rupees two thousand five hundred and one only) and Rs.4,250/- (Rupees four thousand two hundred and fifty only) during the accounting year 1993-94. If during any part of the accounting year 1993-94, an employee draws a salary (Pay + Dearness Allowance) exceeding Rs.4,250/- the ex-gratia amount to be paid with reference to this order shall be proportionately reduced.

2. The employees in the specified salary group, who had worked in the accounting year 1993-94 fully or partly shall be paid the ex-gratia amount notwithstanding the fact that they had retired/died subsequently. In the case of those who had worked only partly, the ex-gratia amount to be paid shall be proportionately reduced.

3. The ex-gratia amount paid with reference to the orders in paras 1 and 2 above shall be suitably adjusted, if the Government of India later amends the Payment of Bonus Act, 1965, and increases the salary ceiling for eligibility of bonus for the accounting year 1993-94.

4. A deputationist from the Tamil Nadu Electricity Board falling under the prescribed salary group working in Government or other organisation, who is not in receipt of bonus and or ex-gratia in that Government or other organisation is eligible to receive the ex-gratia sanctioned in this order. In the case of the employees of Government or other organisation working on deputation in the Board, the payment of ex-gratia shall be based on the terms and conditions of deputation.

5. The expenditure on the payment of ex-gratia is debitable to "Tamil Nadu Electricity Board Funds - Revenue Expenses - Account No.75.502".

6. The Tamil Nadu Electricity Board directs that the ex-gratia amount should be disbursed to the eligible employees from 24.10.94.

(By Order of the Board)

M. Subramanian,
Secretary.

* * * *

EX-GRATIA - Ex-gratia to employees of Tamil Nadu Electricity Board, who are not eligible to draw bonus under the Payment of Bonus Act, 1965 for 1993-94 and who draw a salary exceeding Rs.4,250/- during the year 1993-94 - Sanction - Orders - Issued.

(Permanent) B.P. (FB) No. 91,

(Secretariat Branch)

Dated 22.10.1994,
Iyppasi 5, Bhava,
Thiruvalluvar Aandu 2025.

Read:

1. (Permanent) B.P. (FB) No. 89, (SB) Dated 21.10.94.

2. (Permanent) B.P. (FB) No. 90, (SB) Dated 22.10.94

Proceedings:

an ex-gratia payment of Rs.550/- (Rupees five hundred and fifty only) to the employees of the Board, who are not entitled to receive any bonus/ex-gratia with reference to the orders issued in (Permanent) B.P. (FB) No. 89, (SB) Dated 21.10.94 for the year 1993-1994 and who draw a salary (Pay + Dearness Allowance) exceeding Rs.4,250/- (Rupees four thousand two hundred and fifty only) during the accounting year 1993-94. If during any part of the accounting year 1993-94, an employee was in the salary (Pay + Dearness Allowance) group of Rs.2,501/- and Rs.4,250/- the ex-gratia amount to be paid with reference to this order shall be proportionately reduced.

2. The employees who draw a salary (Pay + Dearness Allowance) exceeding Rs.4,250/- and who had worked in the accounting year 1993-94 fully or partly shall be paid the ex-gratia amount notwithstanding the fact that they had retired/died subsequently. In the case of those who had worked only partly, the ex-gratia amount to be paid shall be proportionately reduced.

3. A deputationist from the Tamil Nadu Electricity Board who draw a salary (Pay + Dearness Allowance) exceeding Rs.4,250/- working in Government or other Organisation, who is not in receipt of bonus and/or ex-gratia in that Government or other organisation is eligible to receive the ex-gratia sanctioned in this order. In the case of the employees of Government or other organisation working on deputation in the Board, the payment of ex-gratia shall be based on the terms and conditions of deputation.

4. The expenditure on the payment of ex-gratia is debitable to "Tamil Nadu Electricity Board Funds - Revenue Expenses - Account No.75.502".

5. The Tamil Nadu Electricity Board directs that the ex-gratia amount should be disbursed to the eligible employees from 24.10.94.

(By Order of the Board)

M. Subramanian,
Secretary.

* * * *

LOANS AND ADVANCES - Ad-hoc Festival Advance to employees of Tamil Nadu Electricity Board who are not eligible to receive bonus under the payment of Bonus Act for 93-94 and who drew a salary exceeding Rs.4,250/- in the year 1993-94 - Sanction - Orders - Issued.

(Permanent) B.P. (FB) No. 92, (Secretariat Branch) Dated the 22nd October 1994, and
in Memo. No. 60798-C2/94-11 (SB) Dated 28.10.94.

Iyppasi 5, Bhava,
Thiruvalluvar Aandu 2025.

Read:

1. (Permanent) B.P. (FB) No. 89, (SB) Dated 21.10.94.
2. (Permanent) B.P. (FB) No. 90, (SB) Dated 22.10.94.
3. (Permanent) B.P. (FB) No. 91, (SB) Dated 22.10.94.

Proceedings:

The Tamil Nadu Electricity Board sanctions an ad-hoc Festival Advance of Rs.1,050/- (Rupees one thousand and fifty only) to the employees of the Board, who are not entitled to receive any bonus and ex-gratia with reference to the orders issued in (Permanent) B.P. (FB) No. 89, (Secretariat Branch), Dated 21.10.94 and who drew a salary (Pay + Dearness Allowance) exceeding Rs.4,250/- (Rupees four thousand two hundred and fifty only) during the accounting year 1993-94 and entitled to receive the ex-gratia amount of Rs.550/- (Rupees five hundred and fifty only) with reference to the orders issued in (Permanent) B.P. (FB) No. 91 (Secretariat Branch), Dated 22.10.94 third cited.

2. If an employee is in the salary group of Rs.2,501/- - Rs.4,250/- for part of the year 1993-94 and drew a salary above Rs.4,250/- during the other part of the year 1993-94, an ex-gratia amount in proportion to Rs.1,600/- for the earlier part of the year and an ex-gratia amount in proportion to Rs.550/- for the later part of the year

will be admissible to him as per the orders in the Board's Proceedings second and third cited. In this case also, Ad-hoc Festival Advance shall be granted. But the amount of Ad-hoc Festival Advance will not be Rs.1,050/- but a lesser amount which together with the total amount of ex-gratia will be equal to Rs.1,600/-. An Illustration is given in the Annexure.

3. A deputationist from the Tamil Nadu Electricity Board working in the Government or other organisation but for his being on deputation, who would be eligible for the Ad-hoc Festival Advance and who is not in receipt of any bonus and/or ex-gratia from the organisations to which he is deputed is also eligible to receive the Ad-hoc Festival Advance sanctioned in this order from such organisation.

4. The Ad-hoc Festival Advance granted to the employees with reference to orders in paras 1 and 2 above shall be recovered in ten equal monthly instalments, the first instalment being recovered from the salary for January 1995 payable in February 1995 or from the Death Cum Retirement Gratuity.

5. The expenditure on the Ad-hoc Festival Advance shall be debited to "Tamil Nadu Electricity Board Funds - Revenue Expenses - Account No.27.203".

6. The Tamil Nadu Electricity Board directs that the Ad-hoc Festival Advance amount should be disbursed to the eligible employees from 24.10.94.

(By Order of the Board)

Encl.:

M. Subramanian,
Secretary.

A N N E X U R E

Illustration

Pay + Dearness Allowance of an employee during a period of six months from 4/93 to 9/93 was below Rs.4,250/- and his Pay + Dearness Allowance for the other six months of 10/93 to 3/94 was above Rs.4,250/- In this case --

1. Ex-gratia for six months from 4/93 to 9/93 (50% of Rs.1,600/-)	Rs. 800/-
2. Ex-gratia for six months from 10/93 to 3/94 (50% of Rs.550/-)	Rs. 275/-
Total	Rs.1,075/-
3. Ad-hoc Festival Advance to be permitted in this case (1600 - 1075 = 525)	Rs.525/-

* * * *

PENSION - Dearness Allowance to Pensioners and Family Pensioners - Revised rates from 1st July 1994 - Orders - Issued.

(Permanent) B.P. (Ch) No. 285,

(Secretariat Branch)

Dated the 29th October 1994,
Iyppasi 12, Bhava,
Thiruvalluvar Aandu 2025.

Read:

1. (Per) B.P. (Ch) No. 133, Dated 21.5.1994.

2. From Government Finance (Pension) Department G.O. Ms. No.869, Dated 21.10.1994.

Proceedings:

The Government of Tamil Nadu have revised the rates of Dearness Allowance payable to their pensioners/family pensioners with effect from 1st July 1994. The Tamil Nadu Electricity Board has decided to adopt the Government Orders to the Pensioners/Family Pensioners of the Tamil Nadu Electricity Board.

2. Accordingly, the Tamil Nadu Electricity Board directs that the pensioners/family pensioners of the Tamil Nadu Electricity Board shall be paid Dearness Allowance with effect from 1st July 1994 at the following rates:-

Period	Pension/Family Pension per month	Rate of revised Dearness Allowance per month
From 1st July 1994	1. Not exceeding Rs.1,750/-	114 percent of Pension/Family Pension
	2. Exceeding Rs.1,750/- but not exceeding Rs.3,000/-	85 percent of Pension/Family Pension subject to a minimum of Rs.1,995/-
	3. Exceeding Rs.3,000/-	74 percent of Pension/Family Pension subject to a minimum of Rs.2,550/-

3. The difference between the Dearness Allowance drawn from July 1994 and the revised Dearness Allowance now ordered shall be drawn as arrears for the Pensioners/Family Pensioners and families of deceased Contributory Provident Fund/Non-Pensionable Establishment Beneficiaries who are in receipt of Ex-gratia payment of Rs.150/- per month with reference to (Permanent) B.P. (Ch) No. 151, (SB) dated 3.7.1993 of the Board. The details of admissibility of Dearness Allowance with effect from 1st July 1994 are indicated in the Annexure, to these proceedings. The amount of Dearness Allowance shall be rounded off to the next higher rupee. In the case of divisible Family Pensioners, the Dearness Allowance shall be divided proportionately and paid.

(By Order of the Chairman)

M. Subramanian,
Secretary.

* * * * *

Technical

PART—IV Technical

Memorandum No.SE/IEMC/EE(T)/AEE1/AE.2/Police Quarters/CR.09180/94-1, Technical Branch,
dated 3-10-94.

Sub: Electricity - T.N.E.B. - Police residential quarters - Blockwise Single point service connection - System of billing for current consumption charges - Orders - Issued.

Ref: G.O.Ms.No.126, Energy (A2) Department, dated 19.9.94.

A Copy of the G.O. Ms. No.126, Energy (A2) Department, dated 19.9.94 is enclosed herewith for implementation.

An illustration indicating the application of tariff for Police quarters having a single service is furnished in annexure.

The Superintending Engineer's are requested to give effect to the above billing from the bi-monthly reading taken in October 1994 and to be paid in November 1994.

Encl.:

P. Suresh Chander Pal,
Member (Distribution).

ANNEXURE

Illustration showing the method of billing in respect of Police Quarters as per G.O. Ms. No.126, dated 19.9.94.

1.	Total No. of quarters in a block catered by a Single L.T. service connection	45
2.	Total No. of bi-monthly units consumed in the above L.T. service connection for the above block of 45 quarters	13,500
3.	a) Average bi-monthly consumption for quarters (2) + (1)	300
	b) Corresponding bi-monthly slab for 300 units	Rs.1.30
	c) Current Consumption charges per service (13,500 x Rs.1.30)	Rs.17,550
	d) Fixed charges bi-monthly per service (Rs.10 x No. of quarters in the service)	Rs.450
	e) Total bi-monthly current consumption bill for the L.T. service (c + d)	Rs.18,000

Note

<u>If 3(a) is</u> (Bi-monthly)	<u>then 3(b) will be per unit</u>
i) 50 units and less	65
ii) 51 to 100 units	75
iii) 101 to 200 units	100
iv) 201 to 600 units	130
v) 601 units and more	190

Copy of:

GOVERNMENT OF TAMIL NADU

Abstract

Electricity - Tamil Nadu Electricity Board - Police residential quarters-Blockwise Single point service connection
- System of billing for Current Consumption Charges - Orders - Issued.

G.O. Ms. No. 126,

Energy (A2) Department

Dated 19.09.1994,

Read:

From Chairman, Tamil Nadu Electricity Board, Letter No. SE/IEMC/EET/AEE/AE2/Police
Quarters/CR 3208/94, dated 11.8.94.

Order:

The Chairman, Tamil Nadu Electricity Board in his letter read above, has sent a proposal indicating a formula for the calculation of current consumption charges for police residential quarters for which electricity supply is given at a single point for each block consisting of a number of quarters, so that the benefit of slab system of rates for individual houses in the tariff notification is made available to each of the residential police quarters.

The Government, after careful consideration, accept the proposal of the Chairman, Tamil Nadu Electricity Board, and direct that the following formula be adopted for calculating the average consumption per quarters and to apply corresponding slab rates and render blockwise current consumption bills for the police residential quarters.

- | | | |
|-------------------------------------|---|---|
| a) Average consumption per quarters | = | Actual consumption in units recorded in the service
No. of quarters connected in the service |
| b) Current Consumption charges | = | The actual consumption in units recorded in the service x the slab rate corresponding to the average consumption per quarters |
| c) Fixed charges | = | Rs.10/- Bi-monthly for each of the total number of quarters connected in the service as service charges. |

3. This orders issues with the concurrence of Home Department vide its U.O. No.HS/70/94, dated 30.8.94 and Finance Department vide its U.O. No.4381/FS/P/94, dated 30.8.94.

(By Order of the Governor)

M. Thangadurai,
Secretary to Government.

* * * *

Letter No. 12224/DTS/HD/94-1, (Technical Branch), Dated 4.10.94.

Sub: Institutions of Engineers (India) - Life Membership fee - Reimbursement of Life Membership fee to the Engineers of T.N.E.B. - Orders Issued - Reg.

Ref: (Permanent) B.P. (Ch) No.158, (Technical Branch), dated 6.7.93.

Orders have been issued in B.P. cited to reimburse the Life Membership fee of Institution of Engineers (India) to the Engineers of Tamil Nadu Electricity Board.

It is hereby clarified that the orders for reimbursement of Life Membership fee shall take effect from the date of issue of B.P. only and reimbursement of the fees if any paid by the Engineers prior to the date of B.P. need not be done.

Also, other than Life Membership fee of the Institution of Engineers (India) no other fee paid to the Institution by the Engineers is reimbursible.

S. Narayanan,
Chief Engineer/Research & Development.

* * * *

TAMIL NADU ELECTRICITY BOARD - In-House Management Consultancy Services - Purchase and Inventory Management of Bearings at Tuticorin Thermal Power Station and Mettur Thermal Power Station - Recommendations for implementation - Orders - Issued.

(Permanent) B.P. (Ch) No. 314,

(Technical Branch)

Dated 6-10-1994,
Purattasi 20, Bhava,
Thiruvalluvar Aandu 2025.

Proceedings:

The In-House Management Consultancy Services (IMCS) of Tamil Nadu Electricity Board studied the various aspects of purchase, storage and inventory management practices being followed at Tuticorin Thermal Power Station and Mettur Thermal Power Station as per the orders of Member/(Generation) in order to streamline the procedure and to evolve a system for planning and inventory control of bearings.

2. The required data were collected from the records maintained at the power stations as well as through observations made and discussions held with the Officers of purchase, stores and accounts wings. Considering the views of the Officers, the recommendations were finalised.

3. The recommendations as approved by the Chairman are furnished in the Appendix. The recommendations are to be implemented and the feed back sent to Chief Engineer/Planning.

(By Order of the Chairman)

Encl.: Appendix.

S.R. Krishnamurthy,
Chief Engineer/Planning In-charge.

A P P E N D I X

A. Procurement Phase:

i) Codification of the bearings used at the Thermal Stations is a must. Otherwise it will lead to incomplete description of the demand and building up of inventory, though it is available in store in some other supplier's part number or folio number.

ii) * A-B-C analysis based on the annual consumption value and ** H - M - L analysis based on the unit price of the bearings have to be made every year and such of the items which come under 'A' or 'H' category have to be either imported by the Board directly or procured by placing single order on the indigeneous and reputed suppliers with a delivery schedule spread over the year so as to avoid supply of spurious materials and to reduce the ordering and inventory carrying costs.

iii) For other bearings coming under 'B' category or 'M' category, a bulk order for one year could be placed on the manufacturers/reputed suppliers by the Chief Engineers concerned with a delivery schedule spread over the year so as to avoid frequent placing of the purchase orders on the dealers for small quantities.

iv) The documents available with the bank for taking delivery of the materials have to be released by making early payments so as to avoid damage to the bearings at the site where they are kept.

* 'A' - above Rs.50,000/-

Annual Consumption Value

'B' - above Rs.10,000/- and upto Rs.50,000/-

-do-

'C' - Upto Rs.10,000/-

-do-

'H' - above Rs.10,000/-	Rate per Unit.
'M' - above Rs.1,000 and upto Rs.10,000/-	-do-
'L' - Upto Rs.1,000/-	-do-

v. The letter of indents have to be routed through stores and the procurement division concerned for considering the stock position and the supply position of the material indented.

B. Storage Phase:

i) The bearings have to be kept on a levelled wooden plank so as to provide uniform pressure all around the circumference.

ii) The bearings especially those coming under 'A' category or 'H' category and 'S' (Slow moving) & 'N' (Non moving) categories (based on the consumption pattern) could be kept at a place away from the corrosive atmosphere of Tuticorin such as Mettur.

C. Usage Phase:

i) While mounting and dismounting the bearings, it has to be ensured that the contractors engage I.T.I. certificate holders or other qualified workers. The Infra-structural facilities for dismounting and mounting of bearings are to be provided and used.

ii) In the history cards already maintained at the Thermal Stations, the bearings coming under high consumption (more than Rs. One lakh per annum) high unit price (more than Rs.25,000/- each) and the critical ones coming under 'V' category have to be included and maintained so as to arrive at the failure rates and to monitor them.

iii) Maintenance activities of the bearings in service (which are vital, have high annual consumption value and high unit price) have to be strengthened. Otherwise maintenance prevention methods such as providing sleeves, bearing isolators etc., have to be adopted.

iv) A few bearing echo meters could also be purchased for use in the divisions, which are consuming more (Value-wise) bearings.

v) As far as possible, the bearing should not be drawn in advance from stores and kept in pocket stores for a long period (more than 10 days).

vi) The bearings which cannot be resumed have to be split and devoluted to stores to avoid reusage.

D. General:

i) Computerisation of all the bearings kept in stock, ordered and consumed have to be carried out and the various analysis (Viz. A-B-C, V-E-D, F-S-N, H-M-L, X-Y-Z user-wise and Source-wise) have to be made and monitored.

ii) The maximum level, safety stock and reorder level have to be fixed for a few bearings which are vital, high in consumption and high in unit price.

iii) Board Engineers have to be given adequate training on inspection, testing, proper dismounting and mounting of bearings and their knowledge has to be updated.

iv) A steering committee should be constituted consisting of 5 members (the S.E/P & A, a D.F.C., two E.E's and the Leader/IMCS) in each MTPS and TTPS and meetings have to be convened twice a year to ensure effective implementation of the recommendations made as above.

//True Copy //

Memorandum No.SE/IEMC/AEE.1/AE.2/Power-loom/Tariff/CR 06079/94-1, (Technical Branch), Dated 7-10-1994.

Sub: Electricity - Amendment to the Schedule to the Tamil Nadu Revision of tariff rates on supply of Electrical Energy Act, 1978 - Revision of rates in respect of Powerloom - Orders - Issued.

Ref: G.O. (Ms.) No.131, (Energy (A2) Department), dated 5.10.94.

- - - -

A copy of the above G.O. is enclosed herewith.

The revised tariff rates in respect of L.T. Tariff-III may be given effect from the date of G.O. viz. 5.10.94.

For this purpose, no specific meter reading is necessary. In these cases the new tariff rate should be applied proportionately for the number of units computed as under.

No. of days from 5.10.94 to the date of meter reading

-----	X	Consumption recorded at the time of meter reading after 5.10.94
Total number of days from the date of last meter reading upto the date of meter reading after 5.10.94		

The Powerlooms and Gem Cutting units etc., upto 10 H.P. which are now billed under L.T. Tariff-IV and Gem Cutting units operated without power which are presently billed under L.T. Tariff-IX may be brought under L.T. Tariff-III and necessary Revised Test Report may be taken.

The change in tariff rates may be given effect to these services from 5.10.94 and proportionate billing done pending taking of Revised Test Report.

Instructions may be issued to staff concerned to implement the above G.O. immediately.

P. Suresh Chander Pal,
Member (Distribution).

Encl.:

ELECTRICITY - Amendment to the schedule to the Tamil Nadu Revision of Tariff Rates on supply of Electrical Energy Act, 1978 - Issued.

G.O. (Ms.) No. 131,

(Energy (A2) Department)

Dated 5-10-1994,
Read:

1. G.O. (Ms.) No. 35, Energy Department, dated 1.3.1994.
2. From the Collector, Coimbatore, D.O. Letter No. 14433/94/E3/dated 7.7.94.
3. From the Member (Distribution), Tamil Nadu Electricity Board Letter No.IEMC/EE(T)/AEE/AE2/CR 6079/94, dated 3.9.94.

Order:

The Government of Tamil Nadu have been considering the problems of powerloom weavers and the difficulties faced by gem cutting units consequent on the revision of tariff ordered in the Government Order read above.

2. After careful consideration, Government have decided to modify the Low Tension Tariff III in the Government Order read above and accordingly issue necessary amendments to the schedule to the Tamil Nadu Revision of Tariff Rates on supply of Electrical Energy Act, 1978.

B.G.—9 (Oct.'94)

3. The following Notification will be published in an extra-ordinary issue of the Tamil Nadu Government Gazette, dated the 5th October, 1994.

NOTIFICATION

In exercise of the powers conferred by the Section 4 of the Tamil Nadu Revision of Tariff Rates on supply of Electrical Energy Act, 1978 (Tamil Nadu Act 1 of 1979), the Governor of Tamil Nadu hereby makes the following amendments to the schedule to the said Act:

AMENDMENTS

In the said schedule, under the heading "PART B - LOW TENSION SUPPLY", under the sub-heading "Low Tension Tariff III", -

- (1) for the expression "Cottage and Tiny Industries, Small powerlooms of Handloom Weavers, Small Gem Cutting units having a connected load not exceeding 5 Horse Power", the following expression shall be substituted, namely:- "Cottage and Tiny Industries, Gem cutting units where cutting operation is done with or without power and powerlooms";
- (2) in item "2. Energy Charges", in sub-item (c) for the expression "220 paise per Kwh", the expression "210 paise per Kwh" shall be substituted;
- (3) in the proviso, for the expression "5 Horse Power", the expression "10 Horse Power" shall be substituted.

(By Order of the Governor)

M. Thangadurai,
Secretary to Government.

* * * *

Memorandum No. SE/IEMC/EE3/AEE2/AE/F.VIII.34/D 393/94, (Technical Branch), Dated 20.10.94.

Sub: Electricity - Extension of supply to the agricultural pumpsets situated in the River/Channel Banks - Instructions - Regarding.

- Ref: 1. M(D)'s Circular Memo. No.SE/IEMC/EE3/AEE2/AE/D 178/94, dated 19.5.94.
2. M(D)'s Circular Memo. No.SE/IEMC/EE3/AEE2/AE/D 276/94, dated 25.7.94
3. M(D)'s Circular Memo. No.SE/IEMC/EE3/AEE2/AE/D 294/94, dated 5.8.94.
4. CE/Irrigation's Lr. No.P2/12606/93, dated 7.10.94.

- - - -

Further to the Circular instructions cited under references 1 to 3 cited, a copy of the letter dated 7.10.94 received from the Chief Engineer/Irrigation is enclosed herewith. In the above letter, the Chief Engineer/Irrigation has stated that the distance criteria of 200 metres suggested relates to the rivers only and not for jungle streams or other odais which carry water for a few hours and that too during the rains and regarding the irrigation canals, and their branches separate Government orders have already been issued on the distance criteria for energising the wells.

Hence he has requested that the distance criteria of 200 metres may be followed for rivers and not for jungle streams, odais or other field bothies and in respect of irrigation main canal and its branches the circular issued earlier may be followed.

Hence, the Chief Engineers/(Distribution) Regions and Superintending Engineers (Distribution) Circles are requested to follow the above instructions.

Encl.: Copy of letter dt. 7.10.94

P. Suresh Chander Pal,
Member (Distribution).

Copy of the letter No.F2/12606/93, dt. 7.10.94 from Chief Engineer (Irrigation) Chepauk, Madras -5, to the Chief Engineer/Distribution Chairman's Office, for Member (Distribution) T.N.E.B. Madras - 2.

Sub: Extension of power supply to the agricultural pump sets situated in the river/channel/water courses instructions - Regarding.

Ref: Your Memo. No.SE/IEMC/EE/III/AEE/II/AE/D 294/94, dated 5.8.94

- - - -

It is brought to my notice that immaterial of whether the water course is a P.W.D. source or it is only on Odai or jungle stream or a field bothy references are being made to the Executive Engineers for the issue of the No Objection Certificate for energising the pumpsets in these wells.

Some of the circulars issued by the Tamil Nadu Electricity Board recently on the above subject have created lot of confusion both for the agriculturists seeking power connection and the P.W.D. Engineers who are issuing the No Objection Certificate for energising the pump sets in these wells.

In this connection I would like to bring the following for your kind information.

The Government in the P.W.D. have issued several circulars from time to time on the distance criteria on energising the pump sets in the wells both existing and newly excavated in the various irrigation commands as well as from the banks of the rivers.

The distance criteria of 200 metres suggested relates to the rivers only and not for jungle streams or other odais which carry water for a few hours and that too only during the rains. Regarding the irrigation canals, and their branches, separate Government orders have already been issued on the distance criteria for energising the wells.

I therefore request that the distance criteria of 200 metres may be followed for rivers, and not for jungle streams, odais or other field bothies. In respect of Irrigation Main Canal and its branches, the circular issued earlier may be followed.

I am informing my field Engineers to follow this, as and when references are received from Tamil Nadu Electricity Board Engineers, for issuing No Objection Certificate for Energisation.

* * * *

Memo. No. SE/MM.II/EET/A1/F 408/D 18/94, (Technical Branch), Dated 25.10.1994.

Sub: Vehicles - Vehicles hired by Tamil Nadu Electricity Board - Painted with the words "E.B." to be avoided and displaying of placard with the words "On contract with T.N.E.B." - Instructions Issued.

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Of late, it is noticed that a number of vehicles hired by the Tamil Nadu Electricity Board have been painted with the words "E.B." both in windshield as well as in the body. The above vehicles are also allowed free access in all Tamil Nadu Electricity Board Officers and Police Officers also allow free access to such vehicles. In order to enjoy immunity in some cases even after the contract with Tamil Nadu Electricity Board is over, the owners of the vehicles do not erase the words "E.B." from their vehicle. Consequently, an impression is created among the Public that E.B. vehicles are being misused for private purposes. In order to avoid such unpleasant things, it is hereby instructed that owners of vehicles hired by Tamil Nadu Electricity Board should not be allowed to paint letters "E.B." in the Wind shield and in the body and only a placard with the words "On contract with T.N.E.B." should be displayed in the windshield. The same may be arranged to be included in the contract itself while engaging the hired vehicles in future.

The concerned Officers are further requested to see that the above said placard is removed or termination of contract.

It is also hereby instructed to follow the above instructions in respect of existing contract vehicles also.

It is further instructed that whenever the condemned vehicles are auctioned and handed over to the party, the concerned officer should ensure that the letter "T.N.E.B." wherever appears in the vehicles are effectively erased.

The receipt of Memo. may be acknowledged and action taken may be reported.

A. Chinthamani,
Chief Engineer/Materials Management.

* * * *

Memo. No. IEMC/EE3/AEE1/F. Instructions (G)/D 342/94, (Technical Branch), Dated 31.10.94.

Sub: Extension of L.T. power supply to new/additional load Industrial services - Collection of Earnest Money Deposit - Reg.

Ref: 1. M(D)'s Memo. No.SE/IEMC/EE3/AEE1/D 10009/90/dated 12.5.90.

2. SE/Kanyakumari EDC's Letter No.DEVP.O/F.Power/CRC 794/94/dated 24.8.94.

- - - -

The rate of Earnest Money Deposit to be collected in respect of L.T. Industrial services either for New or additional loads has been prescribed in the memorandum under reference (1) cited. Now, the Superintending Engineer, Kanyakumari Electricity Distribution Circle has stated that the rate of Earnest Money Deposit to be collected for the loads above 100 HP has not been given though L.T. services can be given upto 150 HP.

After examining the above, it is now instructed that the 100 HP indicated in the slab 76-100 HP may be read as 150 HP in the Circular memorandum dated 12.5.90 and the rate of Earnest Money Deposit to be collected indicated against the above slab may be adopted.

Slab	Earnest Money Deposit to be Collected
(i.e) 76 - 150 HP	Rs.11,250/- + Rs.250/- per HP over 75 HP.

All other load/Earnest Money Deposit data remain unaltered.

The difference in Earnest Money Deposit and current consumption deposit shall be collected before availing of supply as Earnest Money Deposit is to be adjusted against current consumption deposit payable by the applicant.

P. Suresh Chander Pal,
Member (Distribution).

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ANNEXURE TO FINANCE

Dearness Allowance on provisional pension - Sanction of Orders of Government - Applicability to employees of Tamil Nadu Electricity Board - Orders - Issued.

(Permanent) B.P. (Ch) No. 277,

(Secretariat Branch)

Dated the 27th October 1994,
Iyppasi 10, Bhava,
Thiruvalluvar Aandu 2025.

Read:

G.O. Ms. No. 575 Finance (Pension) Department, dated 7.7.94.

Proceedings:

Following the orders issued by the Government in the Government Order cited, (copy annexed), the Tamil Nadu Electricity Board directs that Dearness Allowance be granted on the provisional pension as provided in rule 60 or rule 69 of the Tamil Nadu Pension Rules 1978, as the case may be, to the employees of the Board who retire on attaining the age of superannuation or otherwise and against whom any departmental proceedings are continued under sub-rule (2) of rule (9) of Tamil Nadu Pension Rules.

2. This order shall take effect from 7.7.94.

(By Order of the Chairman)

M. Subramanian,
Secretary.

COPY OF:

GOVERNMENT OF TAMIL NADU

ABSTRACT

Dearness Allowance on provisional pension - Sanction of - Orders - Issued.

G.O. Ms. No. 575

Finance (Pension) Department

Dated the 7th July, 1994,
Aani 23, Bhava,
Thiruvalluvar Aandu 2025.

Order:

According to Rule 9(4) of the Tamil Nadu Pension Rules, 1978, in the case of a Government Servant who has retired on attaining the age of superannuation or otherwise and against whom any departmental proceedings are continued under sub-rule (2), a provisional pension as provided in rule 60 or rule 69 of the Tamil Nadu Pension Rules, 1978, as the case may be shall be sanctioned. But the pensioners drawing provisional pension are not eligible for Dearness Allowance.

2. Government have examined the denial of Dearness Allowance component due on the provisional pension especially when an employee placed under suspension is paid Dearness Allowance and other allowances. Provisional pension payment itself is a restricted form of pension. Government therefore consider it justifiable to allow Dearness Allowance component on the provisional pension also and decide to grant Dearness Allowance on the provisional pension to Government Servants, who are permitted to retire without prejudice to the disciplinary proceedings pending against them.

3. Government accordingly direct that Dearness Allowance be granted on the provisional pension as provided in rule 60 or rule 69 of the Tamil Nadu Pension Rules, 1978, as the case may be to Government Servants who retire on attaining the age of superannuation or otherwise and against whom any departmental proceedings are continued under sub-rule (2) of rule 9 of Tamil Nadu Pension Rules.

4. This order shall take effect from the date of issue of these orders.

5. Necessary amendments to Tamil Nadu Pension Rules, 1978 will be issued separately.

(By Order of the Governor)

Encl.: Annexure.

M. Narayanan,
Secretary to Government.

ANNEXURE.

Revised Dearness Allowance admissible from 1st July, 1994.

(NOTE : EG—Ex-gratia. P/FP—Pension/Family Pension. DA—Dearness Allowance.)

EG DA	150 171					
P/FP DA	375 428	376 429	377 430	378 431	379 433	380 434
P/FP DA	381 435	382 436	383 437	384 438	385 439	386 441
P/FP DA	387 442	388 443	389 444	390 445	391 446	392 447
P/FP DA	393 449	394 450	395 451	396 452	397 453	398 454
P/FP DA	399 455	400 456	401 458	402 459	403 460	404 461
P/FP DA	405 462	406 463	407 464	408 466	409 467	410 468
P/FP DA	411 469	412 470	413 471	414 472	415 474	416 475
P/FP DA	417 476	418 477	419 478	420 479	421 480	422 482
P/FP DA	423 483	424 484	425 485	426 486	427 487	428 489
P/FP DA	429 490	430 491	431 492	432 493	433 494	434 495
P/FP DA	435 496	436 498	437 499	438 500	439 501	440 502
P/FP DA	441 503	442 504	443 506	444 507	445 508	446 509
P/FP DA	447 510	448 511	449 512	450 513	451 515	452 516
P/FP DA	453 517	454 518	455 519	456 520	457 521	458 523
P/FP DA	459 524	460 525	461 526	462 527	463 528	464 529
P/FP DA	465 531	466 532	467 533	468 534	469 535	470 536
P/FP DA	471 537	472 539	473 540	474 541	475 542	476 543
P/FP DA	477 544	478 545	479 547	480 548	481 549	482 550
P/FP DA	483 551	484 552	485 553	486 555	487 556	488 557
P/FP DA	489 558	490 559	491 560	492 561	493 563	494 564

ANNEXURE—cont.

P/FP DA	495 565	496 566	497 567	498 568	499 569	500 570
P/FP DA	501 572	502 573	503 574	504 575	505 576	506 577
P/FP DA	507 578	508 580	509 581	510 582	511 583	512 584
P/FP DA	513 585	514 586	515 588	516 589	517 590	518 591
P/FP DA	519 592	520 593	521 594	522 596	523 597	524 598
P/FP DA	525 599	526 600	527 601	528 602	529 604	530 605
P/FP DA	531 606	532 607	533 608	534 609	535 610	536 612
P/FP DA	537 613	538 614	539 615	540 616	541 617	542 618
P/FP DA	543 620	544 621	545 622	546 623	547 624	548 625
P/FP DA	549 626	550 627	551 629	552 630	553 631	554 632
P/FP DA	555 633	556 634	557 635	558 637	559 638	560 639
P/FP DA	561 640	562 641	563 642	564 643	565 645	566 646
P/FP DA	567 647	568 648	569 649	570 650	571 651	572 653
P/FP DA	573 654	574 655	575 656	576 657	577 658	578 659
P/FP DA	579 661	580 662	581 663	582 664	583 665	584 666
P/FP DA	585 667	586 669	587 670	588 671	589 672	590 673
P/FP DA	591 674	592 675	593 677	594 678	595 679	596 680
P/FP DA	597 681	598 682	599 683	600 684	601 686	602 687
P/FP DA	603 688	604 689	605 690	606 691	607 692	608 694
P/FP DA	609 695	610 696	611 697	612 698	613 699	614 700
P/FP DA	615 702	616 703	617 704	618 705	619 706	620 707
P/FP DA	621 708	622 710	623 711	624 712	625 713	626 714

ANNEXURE—cont.

P/FP DA	627 715	628 716	629 718	630 719	631 720	632 721
P/FP DA	633 722	634 723	635 724	636 726	637 727	638 728
P/FP DA	639 729	640 730	641 731	642 732	643 734	644 735
P/FP DA	645 736	646 737	647 738	648 739	649 740	650 741
P/FP DA	651 743	652 744	653 745	654 746	655 747	656 748
P/FP DA	657 749	658 751	659 752	660 753	661 754	662 755
P/FP DA	663 756	664 757	665 759	666 760	667 761	668 762
P/FP DA	669 763	670 764	671 765	672 767	673 768	674 769
P/FP DA	675 770	676 771	677 772	678 773	679 775	680 776
P/FP DA	681 777	682 778	683 779	684 780	685 781	686 783
P/FP DA	687 784	688 785	689 786	690 787	691 788	692 789
P/FP DA	693 791	694 792	695 793	696 794	697 795	698 796
P/FP DA	699 797	700 798	701 800	702 801	703 802	704 803
P/FP DA	705 804	706 805	707 806	708 808	709 809	710 810
P/FP DA	711 811	712 812	713 813	714 814	715 816	716 817
P/FP DA	717 818	718 819	719 820	720 821	721 822	722 824
P/FP DA	723 825	724 826	725 827	726 828	727 829	728 830
P/FP DA	729 832	730 833	731 834	732 835	733 836	734 837
P/FP DA	735 838	736 840	737 841	738 842	739 843	740 844
P/FP DA	741 845	742 846	743 848	744 849	745 850	746 851
P/FP DA	747 852	748 853	749 854	750 855	751 857	752 858
P/FP DA	753 859	754 860	755 861	756 862	757 863	758 865

ANNEXURE—cont.

P/FP DA	759 866	760 867	761 868	762 869	763 870	764 871
P/FP DA	765 873	766 874	767 875	768 876	769 877	770 878
P/FP DA	771 879	772 881	773 882	774 883	775 884	776 885
P/FP DA	777 886	778 887	779 889	780 890	781 891	782 892
P/FP DA	783 893	784 894	785 895	786 897	787 898	788 899
P/FP DA	789 900	790 901	791 902	792 903	793 905	794 906
P/FP DA	795 907	796 908	797 909	798 910	799 911	800 912
P/FP DA	801 914	802 915	803 916	804 917	805 918	806 919
P/FP DA	807 920	808 922	809 923	810 924	811 925	812 926
P/FP DA	813 927	814 928	815 930	816 931	817 932	818 933
P/FP DA	819 934	820 935	821 936	822 938	823 939	824 940
P/FP DA	825 941	826 942	827 943	828 944	829 946	830 947
P/FP DA	831 948	832 949	833 950	834 951	835 952	836 954
P/FP DA	837 955	838 956	839 957	840 958	841 959	842 960
P/FP DA	843 962	844 963	845 964	846 965	847 966	848 967
P/FP DA	849 968	850 969	851 971	852 972	853 973	854 974
P/FP DA	855 975	856 976	857 977	858 979	859 980	860 981
P/FP DA	861 982	862 983	863 984	864 985	865 987	866 988
P/FP DA	867 989	868 990	869 991	870 992	871 993	872 995
P/FP DA	873 996	874 997	875 998	876 999	877 1,000	878 1,001
P/FP DA	879 1,003	880 1,004	881 1,005	882 1,006	883 1,007	884 1,008
P/FP DA	885 1,009	886 1,011	887 1,012	888 1,013	889 1,014	890 1,015

ANNEXURE—cont.

P/FP DA	891 1,016	892 1,017	893 1,019	894 1,020	895 1,021	896 1,022
P/FP DA	897 1,023	898 1,024	899 1,025	900 1,026	901 1,028	902 1,029
P/FP DA	903 1,030	904 1,031	905 1,032	906 1,033	907 1,034	908 1,036
P/FP DA	909 1,037	910 1,038	911 1,039	912 1,040	913 1,041	914 1,042
P/FP DA	915 1,044	916 1,045	917 1,046	918 1,047	919 1,048	920 1,049
P/FP DA	921 1,050	922 1,052	923 1,053	924 1,054	925 1,055	926 1,056
P/FP DA	927 1,057	928 1,058	929 1,060	930 1,061	931 1,062	932 1,063
P/FP DA	933 1,064	934 1,065	935 1,066	936 1,068	937 1,069	938 1,070
P/FP DA	939 1,071	940 1,072	941 1,073	942 1,074	943 1,076	944 1,077
P/FP DA	945 1,078	946 1,079	947 1,080	948 1,081	949 1,082	950 1,083
P/FP DA	951 1,085	952 1,086	953 1,087	954 1,088	955 1,089	956 1,090
P/FP DA	957 1,091	958 1,093	959 1,094	960 1,095	961 1,096	962 1,097
P/FP DA	963 1,098	964 1,099	965 1,101	966 1,102	967 1,103	968 1,104
P/FP DA	969 1,105	970 1,106	971 1,107	972 1,109	973 1,110	974 1,111
P/FP DA	975 1,112	976 1,113	977 1,114	978 1,115	979 1,117	980 1,118
P/FP DA	981 1,119	982 1,120	983 1,121	984 1,122	985 1,123	986 1,125
P/FP DA	987 1,126	988 1,127	989 1,128	990 1,129	991 1,130	992 1,131
P/FP DA	993 1,133	994 1,134	995 1,135	996 1,136	997 1,137	998 1,138
P/FP DA	999 1,139	1,000 1,140	1,001 1,142	1,002 1,143	1,003 1,144	1,004 1,145
P/FP DA	1,005 1,146	1,006 1,147	1,007 1,148	1,008 1,150	1,009 1,151	1,010 1,152
P/FP DA	1,011 1,153	1,012 1,154	1,013 1,155	1,014 1,156	1,015 1,158	1,016 1,159
P/FP DA	1,017 1,160	1,018 1,161	1,019 1,162	1,020 1,163	1,021 1,164	1,022 1,165

ANNEXURE—cont.

P/FP DA	1,023 1,167	1,024 1,168	1,025 1,169	1,026 1,170	1,027 1,171	1,028 1,172
P/FP DA	1,029 1,174	1,030 1,175	1,031 1,176	1,032 1,177	1,033 1,178	1,034 1,179
P/FP DA	1,035 1,180	1,036 1,182	1,037 1,183	1,038 1,184	1,039 1,185	1,040 1,186
P/FP DA	1,041 1,187	1,042 1,188	1,043 1,190	1,044 1,191	1,045 1,192	1,046 1,193
P/FP DA	1,047 1,194	1,048 1,195	1,049 1,196	1,050 1,197	1,051 1,199	1,052 1,200
P/FP DA	1,053 1,201	1,054 1,202	1,055 1,203	1,056 1,204	1,057 1,205	1,058 1,207
P/FP DA	1,059 1,208	1,060 1,209	1,061 1,210	1,062 1,211	1,063 1,212	1,064 1,213
P/FP DA	1,065 1,215	1,066 1,216	1,067 1,217	1,068 1,218	1,069 1,219	1,070 1,220
P/FP DA	1,071 1,221	1,072 1,223	1,073 1,224	1,074 1,225	1,075 1,226	1,076 1,227
P/FP DA	1,077 1,228	1,078 1,229	1,079 1,231	1,080 1,232	1,081 1,233	1,082 1,234
P/FP DA	1,083 1,235	1,084 1,236	1,085 1,237	1,086 1,239	1,087 1,240	1,088 1,241
P/FP DA	1,089 1,242	1,090 1,243	1,091 1,244	1,092 1,245	1,093 1,247	1,094 1,248
P/FP DA	1,095 1,249	1,096 1,250	1,097 1,251	1,098 1,252	1,099 1,253	1,100 1,254
P/FP DA	1,101 1,256	1,102 1,257	1,103 1,258	1,104 1,259	1,105 1,260	1,106 1,261
P/FP DA	1,107 1,262	1,108 1,264	1,109 1,265	1,110 1,266	1,111 1,267	1,112 1,268
P/FP DA	1,113 1,269	1,114 1,270	1,115 1,272	1,116 1,273	1,117 1,274	1,118 1,275
P/FP DA	1,119 1,276	1,120 1,277	1,121 1,278	1,122 1,280	1,123 1,281	1,124 1,282
P/FP DA	1,125 1,283	1,126 1,284	1,127 1,285	1,128 1,286	1,129 1,288	1,130 1,289
P/FP DA	1,131 1,290	1,132 1,291	1,133 1,292	1,134 1,293	1,135 1,294	1,136 1,296
P/FP DA	1,137 1,297	1,138 1,298	1,139 1,299	1,140 1,300	1,141 1,301	1,142 1,302
P/FP DA	1,143 1,304	1,144 1,305	1,145 1,306	1,146 1,307	1,147 1,308	1,148 1,309
P/FP DA	1,149 1,310	1,150 1,311	1,151 1,313	1,152 1,314	1,153 1,315	1,154 1,316

ANNEXURE—cont.

P/FP DA	1,155 1,317	1,156 1,318	1,157 1,319	1,158 1,321	1,159 1,322	1,160 1,323
P/FP DA	1,161 1,324	1,162 1,325	1,163 1,326	1,164 1,327	1,165 1,329	1,166 1,330
P/FP DA	1,167 1,331	1,168 1,332	1,169 1,333	1,170 1,334	1,171 1,335	1,172 1,337
P/FP DA	1,173 1,338	1,174 1,339	1,175 1,340	1,176 1,341	1,177 1,342	1,178 1,343
P/FP DA	1,179 1,345	1,180 1,346	1,181 1,347	1,182 1,348	1,183 1,349	1,184 1,350
P/FP DA	1,185 1,351	1,186 1,353	1,187 1,354	1,188 1,355	1,189 1,356	1,190 1,357
P/FP DA	1,191 1,358	1,192 1,359	1,193 1,361	1,194 1,362	1,195 1,363	1,196 1,364
P/FP DA	1,197 1,365	1,198 1,366	1,199 1,367	1,200 1,368	1,201 1,370	1,202 1,371
P/FP DA	1,203 1,372	1,204 1,373	1,205 1,374	1,206 1,375	1,207 1,376	1,208 1,378
P/FP DA	1,209 1,379	1,210 1,380	1,211 1,381	1,212 1,382	1,213 1,383	1,214 1,384
P/FP DA	1,215 1,386	1,216 1,387	1,217 1,388	1,218 1,389	1,219 1,390	1,220 1,391
P/FP DA	1,221 1,392	1,222 1,394	1,223 1,395	1,224 1,396	1,225 1,397	1,226 1,398
P/FP DA	1,227 1,399	1,228 1,400	1,229 1,402	1,230 1,403	1,231 1,404	1,232 1,405
P/FP DA	1,233 1,406	1,234 1,407	1,235 1,408	1,236 1,410	1,237 1,411	1,238 1,412
P/FP DA	1,239 1,413	1,240 1,414	1,241 1,415	1,242 1,416	1,243 1,418	1,244 1,419
P/FP DA	1,245 1,420	1,246 1,421	1,247 1,422	1,248 1,423	1,249 1,424	1,250 1,425
P/FP DA	1,251 1,427	1,252 1,428	1,253 1,429	1,254 1,430	1,255 1,431	1,256 1,432
P/FP DA	1,257 1,433	1,258 1,435	1,259 1,436	1,260 1,437	1,261 1,438	1,262 1,439
P/FP DA	1,263 1,440	1,264 1,441	1,265 1,443	1,266 1,444	1,267 1,445	1,268 1,446
P/FP DA	1,269 1,447	1,270 1,448	1,271 1,449	1,272 1,451	1,273 1,452	1,274 1,453
P/FP DA	1,275 1,454	1,276 1,455	1,277 1,456	1,278 1,457	1,279 1,459	1,280 1,460
P/FP DA	1,281 1,461	1,282 1,462	1,283 1,463	1,284 1,464	1,285 1,465	1,286 1,467

ANNEXURE—cont.

P/FP DA	1,287 1,468	1,288 1,469	1,289 1,470	1,290 1,471	1,291 1,472	1,292 1,473
P/FP DA	1,293 1,475	1,294 1,476	1,295 1,477	1,296 1,478	1,297 1,479	1,298 1,480
P/FP DA	1,299 1,481	1,300 1,482	1,301 1,484	1,302 1,485	1,303 1,486	1,304 1,487
P/FP DA	1,305 1,488	1,306 1,489	1,307 1,490	1,308 1,492	1,309 1,493	1,310 1,494
P/FP DA	1,311 1,495	1,312 1,496	1,313 1,497	1,314 1,498	1,315 1,500	1,316 1,501
P/FP DA	1,317 1,502	1,318 1,503	1,319 1,504	1,320 1,505	1,321 1,506	1,322 1,508
P/FP DA	1,323 1,509	1,324 1,510	1,325 1,511	1,326 1,512	1,327 1,513	1,328 1,514
P/FP DA	1,329 1,516	1,330 1,517	1,331 1,518	1,332 1,519	1,333 1,520	1,334 1,521
P/FP DA	1,335 1,522	1,336 1,524	1,337 1,525	1,338 1,526	1,339 1,527	1,340 1,528
P/FP DA	1,341 1,529	1,342 1,530	1,343 1,532	1,344 1,533	1,345 1,534	1,346 1,535
P/FP DA	1,347 1,536	1,348 1,537	1,349 1,538	1,350 1,539	1,351 1,541	1,352 1,542
P/FP DA	1,353 1,543	1,354 1,544	1,355 1,545	1,356 1,546	1,357 1,547	1,358 1,549
P/FP DA	1,359 1,550	1,360 1,551	1,361 1,552	1,362 1,553	1,363 1,554	1,364 1,555
P/FP DA	1,365 1,557	1,366 1,558	1,367 1,559	1,368 1,560	1,369 1,561	1,370 1,562
P/FP DA	1,371 1,563	1,372 1,565	1,373 1,566	1,374 1,567	1,375 1,568	1,376 1,569
P/FP DA	1,377 1,570	1,378 1,571	1,379 1,573	1,380 1,574	1,381 1,575	1,382 1,576
P/FP DA	1,383 1,577	1,384 1,578	1,385 1,579	1,386 1,581	1,387 1,582	1,388 1,583
P/FP DA	1,389 1,584	1,390 1,585	1,391 1,586	1,392 1,587	1,393 1,589	1,394 1,590
P/FP DA	1,395 1,591	1,396 1,592	1,397 1,593	1,398 1,594	1,399 1,595	1,400 1,596
P/FP DA	1,401 1,598	1,402 1,599	1,403 1,600	1,404 1,601	1,405 1,602	1,406 1,603
P/FP DA	1,407 1,604	1,408 1,606	1,409 1,607	1,410 1,608	1,411 1,609	1,412 1,610
P/FP DA	1,413 1,611	1,414 1,612	1,415 1,614	1,416 1,615	1,417 1,616	1,418 1,617

ANNEXURE—cont.

P/FP DA	1,419 1,618	1,420 1,619	1,421 1,620	1,422 1,622	1,423 1,623	1,424 1,624
P/FP DA	1,425 1,625	1,426 1,626	1,427 1,627	1,428 1,628	1,429 1,630	1,430 1,631
P/FP DA	1,431 1,632	1,432 1,633	1,433 1,634	1,434 1,635	1,435 1,636	1,436 1,638
P/FP DA	1,437 1,639	1,438 1,640	1,439 1,641	1,440 1,642	1,441 1,643	1,442 1,644
P/FP DA	1,443 1,646	1,444 1,647	1,445 1,648	1,446 1,649	1,447 1,650	1,448 1,651
P/FP DA	1,449 1,652	1,450 1,653	1,451 1,655	1,452 1,656	1,453 1,657	1,454 1,658
P/FP DA	1,455 1,659	1,456 1,660	1,457 1,661	1,458 1,663	1,459 1,664	1,460 1,665
P/FP DA	1,461 1,666	1,462 1,667	1,463 1,668	1,464 1,669	1,465 1,671	1,466 1,672
P/FP DA	1,467 1,673	1,468 1,674	1,469 1,675	1,470 1,676	1,471 1,677	1,472 1,679
P/FP DA	1,473 1,680	1,474 1,681	1,475 1,682	1,476 1,683	1,477 1,684	1,478 1,685
P/FP DA	1,479 1,687	1,480 1,688	1,481 1,689	1,482 1,690	1,483 1,691	1,484 1,692
P/FP DA	1,485 1,693	1,486 1,695	1,487 1,696	1,488 1,697	1,489 1,698	1,490 1,699
P/FP DA	1,491 1,700	1,492 1,701	1,493 1,703	1,494 1,704	1,495 1,705	1,496 1,706
P/FP DA	1,497 1,707	1,498 1,708	1,499 1,709	1,500 1,710	1,501 1,712	1,502 1,713
P/FP DA	1,503 1,714	1,504 1,715	1,505 1,716	1,506 1,717	1,507 1,718	1,508 1,720
P/FP DA	1,509 1,721	1,510 1,722	1,511 1,723	1,512 1,724	1,513 1,725	1,514 1,726
P/FP DA	1,515 1,728	1,516 1,729	1,517 1,730	1,518 1,731	1,519 1,732	1,520 1,733
P/FP DA	1,521 1,734	1,522 1,736	1,523 1,737	1,524 1,738	1,525 1,739	1,526 1,740
P/FP DA	1,527 1,741	1,528 1,742	1,529 1,744	1,530 1,745	1,531 1,746	1,532 1,747
P/FP DA	1,533 1,748	1,534 1,749	1,535 1,750	1,536 1,752	1,537 1,753	1,538 1,754
P/FP DA	1,539 1,755	1,540 1,756	1,541 1,757	1,542 1,758	1,543 1,760	1,544 1,761
P/FP DA	1,543 1,762	1,546 1,763	1,547 1,764	1,548 1,765	1,549 1,766	1,550 1,767

ANNEXURE—cont.

P/FP DA	1,551 1,769	1,552 1,770	1,553 1,771	1,554 1,772	1,555 1,773	1,556 1,774
P/FP DA	1,557 1,775	1,558 1,777	1,559 1,778	1,560 1,779	1,561 1,780	1,562 1,781
P/FP DA	1,563 1,782	1,564 1,783	1,565 1,785	1,566 1,786	1,567 1,787	1,568 1,788
P/FP DA	1,569 1,789	1,570 1,790	1,571 1,791	1,572 1,793	1,573 1,794	1,574 1,795
P/FP DA	1,575 1,796	1,576 1,797	1,577 1,798	1,578 1,799	1,579 1,801	1,580 1,802
P/FP DA	1,581 1,803	1,582 1,804	1,583 1,805	1,584 1,806	1,585 1,807	1,586 1,809
P/FP DA	1,587 1,810	1,588 1,811	1,589 1,812	1,590 1,813	1,591 1,814	1,592 1,815
P/FP DA	1,593 1,817	1,594 1,818	1,595 1,819	1,596 1,820	1,597 1,821	1,598 1,822
P/FP DA	1,599 1,823	1,600 1,824	1,601 1,826	1,602 1,827	1,603 1,828	1,604 1,829
P/FP DA	1,605 1,830	1,606 1,831	1,607 1,832	1,608 1,834	1,609 1,835	1,610 1,836
P/FP DA	1,611 1,837	1,612 1,838	1,613 1,839	1,614 1,840	1,615 1,842	1,616 1,843
P/FP DA	1,617 1,844	1,618 1,845	1,619 1,846	1,620 1,847	1,621 1,848	1,622 1,850
P/FP DA	1,623 1,851	1,624 1,852	1,625 1,853	1,626 1,854	1,627 1,855	1,628 1,856
P/FP DA	1,629 1,858	1,630 1,859	1,631 1,860	1,632 1,861	1,633 1,862	1,634 1,863
P/FP DA	1,635 1,864	1,636 1,866	1,637 1,867	1,638 1,868	1,639 1,869	1,640 1,870
P/FP DA	1,641 1,871	1,642 1,872	1,643 1,874	1,644 1,875	1,645 1,876	1,646 1,877
P/FP DA	1,647 1,878	1,648 1,879	1,649 1,880	1,650 1,881	1,651 1,883	1,652 1,884
P/FP DA	1,653 1,885	1,654 1,886	1,655 1,887	1,656 1,888	1,657 1,889	1,658 1,891
P/FP DA	1,659 1,892	1,660 1,893	1,661 1,894	1,662 1,895	1,663 1,896	1,664 1,897
P/FP DA	1,665 1,899	1,666 1,900	1,667 1,901	1,668 1,902	1,669 1,903	1,670 1,904
P/FP DA	1,671 1,905	1,672 1,907	1,673 1,908	1,674 1,909	1,675 1,910	1,676 1,911
P/FP DA	1,677 1,912	1,678 1,913	1,679 1,915	1,680 1,916	1,681 1,917	1,682 1,918

ANNEXURE—cont.

P/FP DA	1,683 1,919	1,684 1,920	1,685 1,921	1,686 1,923	1,687 1,924	1,688 1,925
P/FP DA	1,689 1,926	1,690 1,927	1,691 1,928	1,692 1,929	1,693 1,931	1,694 1,932
P/FP DA	1,695 1,933	1,696 1,934	1,697 1,935	1,698 1,936	1,699 1,937	1,700 1,938
P/FP DA	1,701 1,940	1,702 1,941	1,703 1,942	1,704 1,943	1,705 1,944	1,706 1,945
P/FP DA	1,707 1,946	1,708 1,948	1,709 1,949	1,710 1,950	1,711 1,951	1,712 1,952
P/FP DA	1,713 1,953	1,714 1,954	1,715 1,955	1,716 1,957	1,717 1,958	1,718 1,959
P/FP DA	1,719 1,960	1,720 1,961	1,721 1,962	1,722 1,964	1,723 1,965	1,724 1,966
P/FP DA	1,725 1,967	1,726 1,968	1,727 1,969	1,728 1,970	1,729 1,972	1,730 1,973
P/FP DA	1,731 1,974	1,732 1,975	1,733 1,976	1,734 1,977	1,735 1,978	1,736 1,980
P/FP DA	1,737 1,981	1,738 1,982	1,739 1,983	1,740 1,984	1,741 1,985	1,742 1,986
P/FP DA	1,743 1,988	1,744 1,989	1,745 1,990	1,746 1,991	1,747 1,992	1,748 1,993
P/FP DA	1,749 1,994	1,750 to 2,347 1,995	2,348 1,996	2,349 1,997	2,350 1,998	2,351 1,999
P/FP DA	2,352 2,000	2,353 to 2,354 2,001	2,355 2,002	2,356 2,003	2,357 2,004	2,358 2,005
P/FP DA	2,359 to 2,360 2,006	2,361 2,007	2,362 2,008	2,363 2,009	2,364 2,010	2,365 2,011
P/FP DA	2,366 to 2,367 2,012	2,368 2,013	2,369 2,014	2,370 2,015	2,371 2,016	2,372 2,017
P/FP DA	2,373 to 2,374 2,018	2,375 2,019	2,376 2,020	2,377 2,021	2,378 2,022	2,379 to 2,380 2,023
P/FP DA	2,381 2,024	2,382 2,025	2,383 2,026	2,384 2,027	2,385 2,028	2,386 to 2,387 2,029
P/FP DA	2,388 2,030	2,389 2,031	2,390 2,032	2,391 2,033	2,392 2,034	2,393 to 2,394 2,035
P/FP DA	2,395 2,036	2,396 2,037	2,397 2,038	2,398 2,039	2,399 to 2,400 2,040	2,401 2,041
P/FP DA	2,402 2,042	2,403 2,043	2,404 2,044	2,405 2,045	2,406 to 2,407 2,046	2,408 2,047
P/FP DA	2,409 2,048	2,410 2,049	2,411 2,050	2,412 2,051	2,413 to 2,414 2,052	2,415 2,053
P/FP DA	2,416 2,054	2,417 2,055	2,418 2,056	2,419 to 2,420 2,057	2,421 2,058	2,422 2,059

ANNEXURE—cont.

P/FP DA	2,423 2,060	2,424 2,061	2,425 2,062	2,426 to 2,427 2,063	2,428 2,064	2,429 2,065
P/FP DA	2,430 2,066	2,431 2,067	2,432 2,068	2,433 to 2,434 2,069	2,435 2,070	2,436 2,071
P/FP DA	2,437 2,072	2,438 2,073	2,439 to 2,440 2,074	2,441 2,075	2,442 2,076	2,443 2,077
P/FP DA	2,444 2,078	2,445 2,079	2,446 to 2,447 2,080	2,448 2,081	2,449 2,082	2,450 2,083
P/FP DA	2,451 2,084	2,452 2,085	2,453 to 2,454 2,086	2,455 2,087	2,456 2,088	2,457 2,089
P/FP DA	2,458 2,090	2,459 to 2,460 2,091	2,461 2,092	2,462 2,093	2,463 2,094	2,464 2,095
P/FP DA	2,465 2,096	2,466 to 2,467 2,097	2,468 2,098	2,469 2,099	2,470 2,100	2,471 2,101
P/FP DA	2,472 2,102	2,473 to 2,474 2,103	2,475 2,104	2,476 2,105	2,477 2,106	2,478 2,107
P/FP DA	2,479 to 2,480 2,108	2,481 2,109	2,482 2,110	2,483 2,111	2,484 2,112	2,485 2,113
P/FP DA	2,486 to 2,487 2,114	2,488 2,115	2,489 2,116	2,490 2,117	2,491 2,118	2,492 2,119
P/FP DA	2,493 to 2,494 2,120	2,495 2,121	2,496 2,122	2,497 2,123	2,498 2,124	2,499 to 2,500 2,125
P/FP DA	2,501 2,126	2,502 2,127	2,503 2,128	2,504 2,129	2,505 2,130	2,506 to 2,507 2,131
P/FP DA	2,508 2,132	2,509 2,133	2,510 2,134	2,511 2,135	2,512 2,136	2,513 to 2,514 2,137
P/FP DA	2,515 2,138	2,516 2,139	2,517 2,140	2,518 2,141	2,519 to 2,520 2,142	2,521 2,143
P/FP DA	2,522 2,144	2,523 2,145	2,524 2,146	2,525 2,147	2,526 to 2,527 2,148	2,528 2,149
P/FP DA	2,529 2,150	2,530 2,151	2,531 2,152	2,532 2,153	2,533 to 2,534 2,154	2,535 2,155
P/FP DA	2,536 2,156	2,537 2,157	2,538 2,158	2,539 to 2,540 2,159	2,541 2,160	2,542 2,161
P/FP DA	2,543 2,162	2,544 2,163	2,545 2,164	2,546 to 2,547 2,165	2,548 2,166	2,549 2,167
P/FP DA	2,550 2,168	2,551 2,169	2,552 2,170	2,553 to 2,554 2,171	2,555 2,172	2,556 2,173
P/FP DA	2,557 2,174	2,558 2,175	2,559 to 2,560 2,176	2,561 2,177	2,562 2,178	2,563 2,179
P/FP DA	2,564 2,180	2,565 2,181	2,566 to 2,567 2,182	2,568 2,183	2,569 2,184	2,570 2,185
P/FP DA	2,571 2,186	2,572 2,187	2,573 to 2,574 2,188	2,575 2,189	2,576 2,190	2,577 2,191

ANNEXURE—cont.

P/FP DA	2,578 2,192	2,579 to 2,580 2,193	2,581 2,194	2,582 2,195	2,583 2,196	2,584 2,197
P/FP DA	2,585 2,198	2,586 to 2,587 2,199	2,588 2,200	2,589 2,201	2,590 2,202	2,591 2,203
P/FP DA	2,592 2,204	2,593 to 2,594 2,205	2,595 2,206	2,596 2,207	2,597 2,208	2,598 2,209
P/FP DA	2,599 to 2,600 2,210	2,601 2,211	2,602 2,212	2,603 2,213	2,604 2,214	2,605 2,215
P/FP DA	2,606 to 2,607 2,216	2,608 2,217	2,609 2,218	2,610 2,219	2,611 2,220	2,612 2,221
P/FP DA	2,613 to 2,614 2,222	2,615 2,223	2,616 2,224	2,617 2,225	2,618 2,226	2,619 to 2,620 2,227
P/FP DA	2,621 2,228	2,622 2,229	2,623 2,230	2,624 2,231	2,625 2,232	2,626 to 2,627 2,233
P/FP DA	2,628 2,234	2,629 2,235	2,630 2,236	2,631 2,237	2,632 2,238	2,633 to 2,634 2,239
P/FP DA	2,635 2,240	2,636 2,241	2,637 2,242	2,638 2,243	2,639 to 2,640 2,244	2,641 2,245
P/FP DA	2,642 2,246	2,643 2,247	2,644 2,248	2,645 2,249	2,646 to 2,647 2,250	2,648 2,251
P/FP DA	2,649 2,252	2,650 2,253	2,651 2,254	2,652 2,255	2,653 to 2,654 2,256	2,655 2,257
P/FP DA	2,656 2,258	2,657 2,259	2,658 2,260	2,659 to 2,660 2,261	2,661 2,262	2,662 2,263
P/FP DA	2,663 2,264	2,664 2,265	2,665 2,266	2,666 to 2,667 2,267	2,668 2,268	2,669 2,269
P/FP DA	2,670 2,270	2,671 2,271	2,672 2,272	2,673 to 2,674 2,273	2,675 2,274	2,676 2,275
P/FP DA	2,677 2,276	2,678 2,277	2,679 to 2,680 2,278	2,681 2,279	2,682 2,280	2,683 2,281
P/FP DA	2,684 2,282	2,685 2,283	2,686 to 2,687 2,284	2,688 2,285	2,689 2,286	2,690 2,287
P/FP DA	2,691 2,288	2,692 2,289	2,693 to 2,694 2,290	2,695 2,291	2,696 2,292	2,697 2,293
P/FP DA	2,698 2,294	2,699 to 2,700 2,295	2,701 2,296	2,702 2,297	2,703 2,298	2,704 2,299
P/FP DA	2,705 2,300	2,706 to 2,707 2,301	2,708 2,302	2,709 2,303	2,710 2,304	2,711 2,305
P/FP DA	2,712 2,306	2,713 to 2,714 2,307	2,715 2,308	2,716 2,309	2,717 2,310	2,718 2,311
P/FP DA	2,719 to 2,720 2,312	2,721 2,313	2,722 2,314	2,723 2,315	2,724 2,316	2,725 2,317
P/FP DA	2,726 to 2,727 2,318	2,728 2,319	2,729 2,320	2,730 2,321	2,731 2,322	2,732 2,323

ANNEXURE—cont.

P/FP DA	2,733 to 2,734 2,324	2,735 2,325	2,736 2,326	2,737 2,327	2,738 2,328	2,739 to 2,740 2,329
P/FP DA	2,741 2,330	2,742 2,331	2,743 2,332	2,744 2,333	2,745 2,334	2,746 to 2,747 2,335
P/FP DA	2,748 2,336	2,749 2,337	2,750 2,338	2,751 2,339	2,752 2,340	2,753 to 2,754 2,341
P/FP DA	2,755 2,342	2,756 2,343	2,757 2,344	2,758 2,345	2,759 to 2,760 2,346	2,761 2,347
P/FP DA	2,762 2,348	2,763 2,349	2,764 2,350	2,765 2,351	2,766 to 2,767 2,352	2,768 2,353
P/FP DA	2,769 2,354	2,770 2,355	2,771 2,356	2,772 2,357	2,773 to 2,774 2,358	2,775 2,359
P/FP DA	2,776 2,360	2,777 2,361	2,778 2,362	2,779 to 2,780 2,363	2,781 2,364	2,782 2,365
P/FP DA	2,783 2,366	2,784 2,367	2,785 2,368	2,786 to 2,787 2,369	2,788 2,370	2,789 2,371
P/FP DA	2,790 2,372	2,791 2,373	2,792 2,374	2,793 to 2,794 2,375	2,795 2,376	2,796 2,377
P/FP DA	2,797 2,378	2,798 2,379	2,799 to 2,800 2,380	2,801 2,381	2,802 2,382	2,803 2,383
P/FP DA	2,804 2,384	2,805 2,385	2,806 to 2,807 2,386	2,808 2,387	2,809 2,388	2,810 2,389
P/FP DA	2,811 2,390	2,812 2,391	2,813 to 2,814 2,392	2,815 2,393	2,816 2,394	2,817 2,395
P/FP DA	2,818 2,396	2,819 to 2,820 2,397	2,821 2,398	2,822 2,399	2,823 2,400	2,824 2,401
P/FP DA	2,825 2,402	2,826 to 2,827 2,403	2,828 2,404	2,829 2,405	2,830 2,406	2,831 2,407
P/FP DA	2,832 2,408	2,833 to 2,834 2,409	2,835 2,410	2,836 2,411	2,837 2,412	2,838 2,413
P/FP DA	2,839 to 2,840 2,414	2,841 2,415	2,842 2,416	2,843 2,417	2,844 2,418	2,845 2,419
P/FP DA	2,846 to 2,847 2,420	2,848 2,421	2,849 2,422	2,850 2,423	2,851 2,424	2,852 2,425
P/FP DA	2,853 2,426	2,854 2,426	2,855 2,427	2,856 2,428	2,857 2,429	2,858 2,430
P/FP DA	2,859 2,431	2,860 2,431	2,861 2,432	2,862 2,433	2,863 2,434	2,864 2,435
P/FP DA	2,865 2,436	2,866 2,437	2,867 2,437	2,868 2,438	2,869 2,439	2,870 2,440
P/FP DA	2,871 2,441	2,872 2,442	2,873 to 2,874 2,443	2,875 2,444	2,876 2,445	2,877 2,446
P/FP DA	2,878 2,447	2,879 to 2,880 2,448	2,881 2,449	2,882 2,450	2,883 2,451	2,884 2,452

ANNEXURE—cont.

P/FP DA	2,885 2,453	2,886 to 2,887 2,454	2,888 2,455	2,889 2,456	2,890 2,457	2,891 2,458
P/FP DA	2,892 2,459	2,893 to 2,894 2,460	2,895 2,461	2,896 2,462	2,897 2,463	2,898 2,464
P/FP DA	2,899 to 2,900 2,465	2,901 2,466	2,902 2,467	2,903 2,468	2,904 2,469	2,905 2,470
P/FP DA	2,906 to 2,907 2,471	2,908 2,472	2,909 2,473	2,910 2,474	2,911 2,475	2,912 2,476
P/FP DA	2,913 to 2,914 2,477	2,915 2,478	2,916 2,479	2,917 2,480	2,918 2,481	2,919 to 2,920 2,482
P/FP DA	2,921 2,483	2,922 2,484	2,923 2,485	2,924 2,486	2,925 2,487	2,926 to 2,927 2,488
P/FP DA	2,928 2,489	2,929 2,490	2,930 2,491	2,931 2,492	2,932 2,493	2,933 to 2,934 2,494
P/FP DA	2,935 2,495	2,936 2,496	2,937 2,497	2,938 2,498	2,939 to 2,940 2,499	2,941 2,500
P/FP DA	2,942 2,501	2,943 2,502	2,944 2,503	2,945 2,504	2,946 to 2,947 2,505	2,948 2,506
P/FP DA	2,949 2,507	2,950 2,508	2,951 2,509	2,952 2,510	2,953 to 2,954 2,511	2,955 2,512
P/FP DA	2,956 2,513	2,957 2,514	2,958 2,515	2,959 to 2,960 2,516	2,961 2,517	2,962 2,518
P/FP DA	2,963 2,519	2,964 2,520	2,965 2,521	2,966 to 2,967 2,522	2,968 2,523	2,969 2,524
P/FP DA	2,970 2,525	2,971 2,526	2,972 2,527	2,973 to 2,974 2,528	2,975 2,529	2,976 2,530
P/FP DA	2,977 2,531	2,978 2,532	2,979 to 2,980 2,533	2,981 2,534	2,982 2,535	2,983 2,536
P/FP DA	2,984 2,537	2,985 2,538	2,986 to 2,987 2,539	2,988 2,540	2,989 2,541	2,990 2,542
P/FP DA	2,991 2,543	2,992 2,544	2,993 to 2,994 2,545	2,995 2,546	2,996 2,547	2,997 2,548
P/FP DA	2,998 2,549	2,999 to 3,445 2,550	3,446 to 3,447 2,551	3,448 2,552	3,449 to 3,450 2,553	3,451 2,554
P/FP DA	3,452 2,555	3,453 to 3,454 2,556	3,455 2,557	3,456 2,558	3,457 to 3,458 2,559	3,459 2,560
P/FP DA	3,460 2,561	3,461 to 3,462 2,562	3,463 2,563	3,464 2,564	3,465 to 3,466 2,565	3,467 2,566
P/FP DA	3,468 2,567	3,469 to 3,470 2,568	3,471 2,569	3,472 2,570	3,473 to 3,474 2,571	3,475 2,572
P/FP DA	3,476 to 3,477 2,573	3,478 2,574	3,479 2,575	3,480 to 3,481 2,576	3,482 2,577	3,483 2,578
P/FP DA	3,484 to 3,485 2,579	3,486 2,580	3,487 2,581	3,488 to 3,489 2,582	3,490 2,583	3,491 2,584

ANNEXURE—cont.

P/FP DA	3,492 to 3,493 2,585	3,494 2,586	3,495 2,587	3,496 to 3,497 2,588	3,498 2,589	3,499 to 3,500 2,590
P/FP DA	3,501 2,591	3,502 2,592	3,503 to 3,504 2,593	3,505 2,594	3,506 2,595	3,507 to 3,508 2,596
P/FP DA	3,509 2,597	3,510 2,598	3,511 to 3,512 2,599	3,513 2,600	3,514 2,601	3,515 to 3,516 2,602
P/FP DA	3,517 2,603	3,518 2,604	3,519 to 3,520 2,605	3,521 2,606	3,522 2,607	3,523 to 3,524 2,608
P/FP DA	3,525 2,609	3,526 to 3,527 2,610	3,528 2,611	3,529 2,612	3,530 to 3,531 2,613	3,532 2,614
P/FP DA	3,533 2,615	3,534 to 3,535 2,616	3,536 2,617	3,537 2,618	3,538 to 3,539 2,619	3,540 2,620
P/FP DA	3,541 2,621	3,542 to 3,543 2,622	3,544 2,623	3,545 2,624	3,546 to 3,547 2,625	3,548 2,626
P/FP DA	3,549 to 3,550 2,627	3,551 2,628	3,552 2,629	3,553 to 3,554 2,630	3,555 2,631	3,556 2,632
P/FP DA	3,557 to 3,558 2,633	3,559 2,634	3,560 2,635	3,561 to 3,562 2,636	3,563 2,637	3,564 2,638
P/FP DA	3,565 to 3,566 2,639	3,567 2,640	3,568 2,641	3,569 to 3,570 2,642	3,571 2,643	3,572 2,644
P/FP DA	3,573 to 3,574 2,645	3,575 2,646	3,576 to 3,577 2,647	3,578 2,648	3,579 2,649	3,580 to 3,581 2,650
P/FP DA	3,582 2,651	3,583 2,652	3,584 to 3,585 2,653	3,586 2,654	3,587 2,655	3,588 to 3,589 2,656
P/FP DA	3,590 2,657	3,591 2,658	3,592 to 3,593 2,659	3,594 2,660	3,595 2,661	3,596 to 3,597 2,662
P/FP DA	3,598 2,663	3,599 to 3,600 2,664	3,601 2,665	3,602 2,666	3,603 to 3,604 2,667	3,605 2,668
P/FP DA	3,606 2,669	3,607 to 3,608 2,670	3,609 2,671	3,610 2,672	3,611 to 3,612 2,673	3,613 2,674
P/FP DA	3,614 2,675	3,615 to 3,616 2,676	3,617 2,677	3,618 2,678	3,619 to 3,620 2,679	3,621 2,680
P/FP DA	3,622 2,681	3,623 to 3,624 2,682	3,625 2,683	3,626 to 3,627 2,684	3,628 2,685	3,629 2,686
P/FP DA	3,630 to 3,631 2,687	3,632 2,688	3,633 2,689	3,634 to 3,635 2,690	3,636 2,691	3,637 2,692
P/FP DA	3,638 to 3,639 2,693	3,640 2,694	3,641 2,695	3,642 to 3,643 2,696	3,644 2,697	3,645 2,698
P/FP DA	3,646 to 3,647 2,699	3,648 2,700	3,649 to 3,650 2,701	3,651 2,702	3,652 2,703	3,653 to 3,654 2,704
P/FP DA	3,655 2,705	3,656 2,706	3,657 to 3,658 2,707	3,659 2,708	3,660 2,709	3,661 to 3,662 2,710
P/FP DA	3,663 2,711	3,664 2,712	3,665 to 3,666 2,713	3,667 2,714	3,668 2,715	3,669 to 3,670 2,716

ANNEXURE—cont.

P/FP DA	3,671 2,717	3,672 2,718	3,673 to 3,674 2,719	3,675 2,720	3,676 to 3,677 2,721	3,678 2,722
P/FP DA	3,679 2,723	3,680 to 3,681 2,724	3,682 2,725	3,683 2,726	3,684 to 3,685 2,727	3,686 2,728
P/FP DA	3,687 2,729	3,688 to 3,689 2,730	3,690 2,731	3,691 2,732	3,692 to 3,693 2,733	3,694 2,734
P/FP DA	3,695 2,735	3,696 to 3,697 2,736	3,698 2,737	3,699 to 3,700 2,738	3,701 2,739	3,702 2,740
P/FP DA	3,703 to 3,704 2,741	3,705 2,742	3,706 2,743	3,707 to 3,708 2,744	3,709 2,745	3,710 2,746
P/FP DA	3,711 to 3,712 2,747	3,713 2,748	3,714 2,749	3,715 to 3,716 2,750	3,717 2,751	3,718 2,752
P/FP DA	3,719 to 3,720 2,753	3,721 2,754	3,722 2,755	3,723 to 3,724 2,756	3,725 2,757	3,726 to 3,727 2,758
P/FP DA	3,728 2,759	3,729 2,760	3,730 to 3,731 2,761	3,732 2,762	3,733 2,763	3,734 to 3,735 2,764
P/FP DA	3,736 2,765	3,737 2,766	3,738 to 3,739 2,767	3,740 2,768	3,741 2,769	3,742 to 3,743 2,770
P/FP DA	3,744 2,771	3,745 2,772	3,746 to 3,747 2,773	3,748 2,774	3,749 to 3,750 2,775	3,751 2,776
P/FP DA	3,752 2,777	3,753 to 3,754 2,778	3,755 2,779	3,756 2,780	3,757 to 3,758 2,781	3,759 2,782
P/FP DA	3,760 2,783	3,761 to 3,762 2,784	3,763 2,785	3,764 2,786	3,765 to 3,766 2,787	3,767 2,788
P/FP DA	3,768 2,789	3,769 to 3,770 2,790	3,771 2,791	3,772 2,792	3,773 to 3,774 2,793	3,775 2,794
P/FP DA	3,776 to 3,777 2,795	3,778 2,796	3,779 2,797	3,780 to 3,781 2,798	3,782 2,799	3,783 2,800
P/FP DA	3,784 to 3,785 2,801	3,786 2,802	3,787 2,803	3,788 to 3,789 2,804	3,790 2,805	3,791 2,806
P/FP DA	3,792 to 3,793 2,807	3,794 2,808	3,795 2,809	3,796 to 3,797 2,810	3,798 2,811	3,799 to 3,800 2,812
P/FP DA	3,801 2,813	3,802 2,814	3,803 to 3,804 2,815	3,805 2,816	3,806 2,817	3,807 to 3,808 2,818
P/FP DA	3,809 2,819	3,810 2,820	3,811 to 3,812 2,821	3,813 2,822	3,814 2,823	3,815 to 3,816 2,824
P/FP DA	3,817 2,825	3,818 2,826	3,819 to 3,820 2,827	3,821 2,828	3,822 2,829	3,823 to 3,824 2,830
P/FP DA	3,825 2,831	3,826 to 3,827 2,832	3,828 2,833	3,829 2,834	3,830 to 3,831 2,835	3,832 2,836
P/FP DA	3,833 2,837	3,834 to 3,835 2,838	3,836 2,839	3,837 2,840	3,838 to 3,839 2,841	3,840 2,842
P/FP DA	3,841 2,843	3,842 to 3,843 2,844	3,844 2,845	3,845 2,846	3,846 to 3,847 2,847	3,848 2,848

ANNEXURE—cont.

P/FP DA	3,849 to 3,850 2,849	3,851 2,850	3,852 2,851	3,853 to 3,854 2,852	3,855 2,853	3,856 2,854
P/FP DA	3,857 to 3,858 2,855	3,859 2,856	3,860 2,857	3,861 to 3,862 2,858	3,863 2,859	3,864 2,860
P/FP DA	3,865 to 3,866 2,861	3,867 2,862	3,868 2,863	3,869 to 3,870 2,864	3,871 2,865	3,872 2,866
P/FP DA	3,873 to 3,874 2,867	3,875 2,868	3,876 to 3,877 2,869	3,878 2,870	3,879 2,871	3,880 to 3,881 2,872
P/FP DA	3,882 2,873	3,883 2,874	3,884 to 3,885 2,875	3,886 2,876	3,887 2,877	3,888 to 3,889 2,878
P/FP DA	3,890 2,879	3,891 2,880	3,892 to 3,893 2,881	3,894 2,882	3,895 2,883	3,896 to 3,897 2,884
P/FP DA	3,898 2,885	3,899 to 3,900 2,886				

(True Copy)



Section Officer.