

Paper-I Works Accounts (Electrical) of Engineering Subordinates Session-4/2015

Ans:-1 (i)	C.Es	Full Powers		
	S.Es	Rs.20 Lacs		
	Xens/R.Es	Rs.8 Lacs		
	AEs/AEEs (I/c of S/Division)	Rs.1 Lacs		
(ii)	C.Es	Full Powers		
	S.Es	Rs.20 Lacs		
	Xens/R.Es	Rs.8 Lacs		
	AEs/AEEs (I/c of S/Division)	Rs.1 Lacs		
(iii)	a)	Special Repairs.	CEs	Rs.5,00,000
			SEs	Rs.2,00,000
			Xens/REs	Rs.50,000
	b)	Renewals and	CEs	Rs.10,00,000
		Replacement of	SEs	Rs.7,00,000
		existing works.	Xens/REs	Rs.2,50,000
(iv)	a)	For Renewals and	CEs	Full Power
		Replacement of	SEs	Rs.10,00,000
		existing works.	Xens/REs	Rs.2,50,000
	b)	Special Repair	CEs	Full Power
			SEs	Rs.2,50,000
			Xens/REs	Rs.1,00,000

Ans-2 (a) Technical Sanctions:- This name is given to the order of competent authority sanctioning a properly detailed estimates of the cost of a work of construction or repair proposed to be carried out in the corporation.

Administrative Approval:- This term denotes the formal acceptance by the Administrative authority concerned of the proposals for incurring any expenditure in the corporation or to undertake a work.

- b)
- (i) 10.730
 - (ii) 10.801
 - (iii) 10.904
 - (iv) 10.102
 - (v) 10.631
- c) **Following instructions must be followed to carry out the deposit work:-**
- 1) The party should indicate the scope & general plan of the work.
 - 2) The estimate should be prepared according to the scope/plan of the party but as per corporation rules. The estimate should be sent to the party for acceptance and payment.
 - 3) Work should not be taken in hand until receipt of:-
 - a) Approval of the party to our estimate & design.
 - b) Receipt of Deposit.
 - 4) Corporation shall not pay any interest on the Deposit.
 - 5) The Corporation will call for additional deposit from the party as and when it is anticipated that the expenditure likely to exceed the amount of the original estimated.
 - 6) Any delay in completion or non-completion of deposit work will not affect any contract.
 - 7) Consent of the party be had that the corporation shall not be responsible for unavoidable & reasonable excess due to price rise –alteration in design & loss by the fire or theft.
 - 8) Corporation does not bind itself to complete the work within any specified time.
 - 9) All costs including workman compensation & insurance shall be to the account of the party.

Ans-3 (a) The following members of the non-gazetted establishment in the corporation are authorised to make entries in the Measurement Books:-

- i) Junior Engineer/Sectional Officer.
- ii) Sub-station Operator.
- iii) Permanent Way Inspectors.
- iv) Meter Inspectors.
- v) Head Mistries.
- vi) Foreman.
- vii) Power House Superintendent.
- viii) Any other person authorised by the Corporation.

(b) IWR has been divided into Six/Seven parts as under:-

Part-I - To show estimated requirement and actual procurement of principal items of material (Quantity & value thereof), other items of expenditure during the month are shown in lump sum but item wise at the bottom of Part-I.

Part-II - It is detailed account of petty items of materials purchased or drawn from stores. Total Expenditure of Part-II is transferred to Part-I at the end of the month.

Part-III - Progress of work done by Work charged & Daily labour is recorded in this part.

Part-IV - It is the statement of the materials used on the work-i.e consumption of material measured on the completion of the work.

Part-IV(A) - Statement of materials used on the work (As shown by physical verification during construction)

Part-V - Statement of material dismantled from the works and its disposal showing return to stores-transferred to other works and that used on the same work giving ref. to item no/page/month of receipt in PART-I or PART-II.

Part-VI - Comments/remarks of the inspecting officers during their visit to the site of work.

- 3 (c) An imprest is standing advance of A fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or Sub-Divisional Officer and should invariably be discontinued when the necessity of them has passed away.

Subject to the following rules, Imprest may be given to permanent subordinates only but in emergency and at the direction of Divisional Officer it can be given to temporary subordinates.

- (i) Imprest should only be given when absolutely necessary and the amount should be kept as low as possible to minimize the risk of loss.
- (ii) Imprest may only be given with the express sanction of the Executive Engineer and the only to employees whose character the Sub-Divisional Officer has had opportunity of forming a favourable opinion.
- (iii) In the case of loss the Executive Engineer will be held responsible that all requisite precautions have been taken.

Ans-4 (a) Dismantle Register:-

Some material is usually retrieved when a permanent work is dismantled, a work is augmented, or a work is replaced. So immediately after dismantlement an inventory of material dismantled should be prepared. The same should be entered in the register of Dismantlement. The inventory should be verified by the SDO and the entry in the register should be attested. Serviceable material & scrap should be return to stores through SRW. Unserviceable material shall be return to stores as scrap.

(b) Register of Scrap:-

This register is maintained in the stores whenever a work is dismantled, serviceable material is return to stores and Unserviceable material is also return to stores as a scrap. From time to time Xen/SDO stores notified the quantity of scrap of disposal cell. COS arranges disposal of scrap through auction. Entries of receipt and disposal of scrap is recorded in the register of scrap maintained in stores.

(c) Outturn:-

Where vehicles are run in construction divisions or on projects, the expenditure on running of the vehicles-Truck/Tractor-Trailer or crane/etc. are charged to the work/project on which it is used. Similarly for running of vehicles for transportation of stores under COS the expenditure on running is charged to the relevant head.

For carrying out adjustment an abstract of journeys is prepared showing No. of KM run for each work/job. A rate per KM is got sanctioned from the competent authority. Charging of the cost of running to particular work (s) is through the outturn statement.

- (d) Average Consumption of Vehicles:-** In order to exercise proper control over the consumption of Petrol, Mobil Oil grease & other expenses in running the vehicles a detailed daily account is maintained in the Lorry Maintenance Register for each crane, tractor-trailer-tempo, jeep, staff cars etc. Total KM run by the vehicles during the month is divided by total consumption of petrol/diesel. This gives the average consumption of vehicle.

(e) **Lorry Log Book:-** In order to keep proper control on running of vehicle a lorry log book is maintained for each vehicles. Detailed of all journeys under taken daily are recorded in it showing date/time and KM reading at commencement and at the end of journey, total KM run for the purpose of journey (official/private). These entries are authenticated by the officer in-charge of the vehicle. At the end of the month an abstract of the journey is prepared.

Ans-5 (a) Appointment of the workers on work charged basis is now prohibited. With the approval of the Corporation that fixed criteria, persons working on daily wage may be employed as work charged employees. Service of a workman who has been in continuous service of one year can be terminated only after one months' notice & payment of compensation. Reasons for termination have to be specified in the notice.

If a worker has less than 1 year service, his service can be terminated after giving him only 10 days' notice.

In the following cases no notice is required for termination of service:-

- a) A workmen engaged for a specified period not exceeding one year.
- b) On account of adverse report on work & conduct from police etc.
- c) One who is convicted of criminal offence?
- d) In the interest of the security of the state.
- e) On becoming medically un-fit.
- f) If he is dismissed/removed as a measure of Punishment.
- g) On his appointment on a regular post.
- h) If he remains absent after the expiry of leave.
- i) Voluntary retirement.
- j) Retirement on superannuation.

(b)- (i) Arising out of employment means the work which the workman is employed to do and what is incidental to it. The expression means that the personal injury must have resulted from the nature of his employment, that is to say, the duties he has to discharge. As to whether an accident arose out of is to say, the duties he has to discharge. There ought to be direct or approximate connection between the accident and the employment.

In the course of employment means in the course of work which the workman is employed to do and what is incidental to it. The expression defines the time within which the accident must occur in order to make the employer liable. It refer to the time during which the employment continuous.

(ii) Monthly wages means the amount the wages deemed to be payable for a month's service (whether the wages are payable by the month or by whatever other period or at a piece rate) and calculated as follows:-

1) Where the workman has been continuous employment under the same employer during the period of 12 months preceding the accident. In such a case the monthly wages of the workman shall be $1/12^{\text{th}}$ of the total wages earned by him during the preceding 12 months.

2) Where the workman was continued employed under the employer but whose service with that employer was less than 1 month and also cases casual employees. There are two alternative method calculation of monthly wages are as under:-

a) $1/12^{\text{th}}$ of the wages earned during the 12 months (immediately preceding the accident) by a workman employed on the same work by the same employer or

b) If there was no workman employed on the same work by the same employer for a period of 12 months immediately preceding the accident $1/12^{\text{th}}$ of wages earned during 12 months immediately preceding the accident by a workman employed on the similar work in the same locality by the some other employer.

3) In other cases including those which it is not possible for want of necessary information to calculate the monthly wages, the monthly wages shall be 30 times the total wages earned in the respect of last continuous period of service immediately preceding the accident from the employer who is liable to pay compensation divided by the no. of days comprising such period.

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Departmental Accounts Examination
For Engineering Subordinates
Session 4/2015
Paper -1(Model Solution)
Works Accounts for Civil Candidate

Question No.1

a) Security deposit

The earnest money, of the contractor whose tender is accepted, deposited at the time of tender shall be converted into security deposit. The security deposit will be deducted from the running bills at the rate of 5% of the gross value of the work done from the time to time after taking into account the EMD converted as security. No interest shall be payable to the contractor on the amount of security deposit.

Refund of security deposit

1. On faithful execution of contract in all respect the security deposit of the contractor shall be refunded after the expiry of warranty defect liability period as provided in the contract. In case of civil works minimum period of 6 months will be provided as defect liability period in the contract.
2. Engineer in charge (Sr. Xen /SDO) shall issue certificate for site clearance.
3. Provisional clearance certificate shall be issued within 30 days of the completion of the work. A copy of the certificate shall be sent to technical audit organization. On receipt of the report from the technical organization after making recovery/ rectification of the defects pointed out, construction organization will issue final completion certificate.
4. On receipt of provisional completion certificate the post construction technical check/ audit shall be carried out within defect liability period.

Forfeiture of security deposit

In the event of default on the part of the contractor in the faithful execution, the security deposit shall be forfeited by an order of the contracting agency under intimation to other SEs, CE and Secretary Board. In the case of field Sr. XENs, the order of forfeiture of security deposit shall be issued by them provided they are contracting agency, under intimation to their SEs, who in turn shall circulate the same to other SEs, CE and Secretary Board

The forfeiture of security deposit shall be without prejudice to any other rights arising or accruing to the Board under relevant provision of the contract like penalty/ damages for delay in deliver or risk execution of work including suspension of business dealings with Board for a specific period

Question No.1

- b) (i)** 'Date of award of Contract' shall mean the date of issue of the work order/allotment letter or the letter of intent, whichever is earlier.
- b) (ii)** 'Date of Completion' the date or dates for completion of the whole or any part of the work as set out in or ascertained in accordance with the individual work order or the tender document or any subsequent agreed amendments there to.

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Question No.2 a) Commencement of periodical repairs in anticipation of detailed estimate or allotment of funds

In case of urgency, the superintending Engineer may authorize the commencement of periodical repairs in anticipation of formal sanction to the detailed estimate, but in such cases a preliminary rough estimate should be sanctioned by him.

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

Pending receipt of intimation of budget grant for the year, the expenditure may be incurred on an annual repairs to the extent at the previous year's allotment under each of the budget subheads, provided that it does not exceed that entered in the Budget estimates for the current year.

Question No.2 b) Preparation and Authorization of Store Requisitions (SRs)

JE Works prepares 5 copies of Store Requisition (4 in case of Thermal Projects) distinctively mentioning Name of work, Capital/O and M, Sanctioned Estimate No., Description of Material & Code No., Quantity as per estimate, Quantity already drawn, Quantity now required, Specimen Signature of the person authorized to collect the materials and get it approved from SDO in charge immediately.

SDO in charge before approving SR scrutinizes the SR as to its completeness of details of all entries therein, check that all the SRs till date have been accounted for in the IWR/MECR and Check the SR with reference to IWR/MECR to determine the net receipts till date of various material items vis-a-vis the total quantities as per the sanctioned estimate in respect of major material items. Sanctioned estimated value shall be compared with the value of material already received. In case the issue of material as per SR question if authorized exceed the limit sanctioned will look into the cause of the same and obtain approval of the competent authority.

JE Works will present the SR to the SDO store for issue of material.

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Departmental Accounts Examination
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Question No. 3 a) Employer's liability for compensation:

If personal injury is caused to a workman by accident arising out of and in the course of his employment, his employer shall be liable to pay compensation in accordance with the provisions contained in the Chapter 2 of Workmen Compensation Act 1923.

Provided that the employer shall not be so liable:-

- a) in respect of any injury which does not result in the total or partial disablement of the workman for a period exceeding three days;
- b) in respect of any (injury, not resulting in death, or permanent total disablement caused by an accident which is directly attributable to--

The workman having been at the time thereof under the influence of drink or drugs, or the willful disobedience of the workman to an order expressly given, or to a rule expressly framed, for the purpose of securing the safety or workmen, or the willful removal or disregard by the workman of any safety guard or other device he knew to have been provided for the purpose of securing the safety or workman.

Nothing herein contained shall be deemed to confer any right to compensation on a workman in respect of any injury if he has instituted in a Civil Court a suit for damages in respect of the injury against the employer or any other person; and no suit for damages shall be maintainable by a workman in any court of law in respect of any injury—

- (a) if he has instituted a claim to compensation in respect of the injury before a Commissioner; or
- (b) if an agreement has been come to between the workman and his employer providing for the payment of compensation in respect of the injury in accordance with the provisions of this Act.

Question No. 3 b)

- i. The entry in the cash book once made should in no circumstances be erased. If a mistake has been made and it is discovered before the cash book is closed and submitted to the divisional office, the mistake should be corrected by drawing the pen through the incorrect entry by inserting the correct one in red ink between the lines. The Disbursing officer should initial every such correction and invariably date his initials.
- ii. When the mistake is discovered too late i.e. after the close of the cash book and sent to the Divisional office, for correction an intimation of correction should sent at once to the Divisional officer accompanied by a proposed journal entry and a suitable remark in red ink will be recorded against original erroneous entry in the cash book. No correction of errors in amount, classification or name of work in the cash book should be made by Sub Divisional Officer unless authorized by the divisional office to do so. The same principle would be observed in correcting errors noticed in the divisional cash book.

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Departmental Accounts Examination
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Works Accounts for Civil Candidate

Question No.4

**Instructions regarding maintenance of initial record of Muster Roll labour
(work charged /daily wage labour)**

1. For work done by daily labour, the subordinate in charge of the work will prepare muster roll which will show the work done by this means labour and the amount payable on this account.
2. The nominal muster roll is the initial record of the labour employed each day on a work and must be written up daily by the subordinate deputed for the purpose.
3. One attendance sheet/ muster roll for a month should be issued to a JE for the execution of various works under him instead of one roll for one work.
4. The daily attendances and absences of labourers and the fines inflicted on them should be recorded daily in Part-1 of the muster roll in such a way so as to
 - a. Facilitate the correct calculation of the net wages of each person for the period of payment
 - b. Render it difficult to temper with or to make unauthorized additions to or alterations in entries, once made and
 - c. Facilitate the correct classification of the cost of labour by works and sub heads of the works where necessary.
5. The muster roll / attendance sheet thus prepared be given the specific serial number and entered in muster roll /work charged attendance sheet control register to be maintained by the Divisional Office. The signature of the officer/official of the sub division shall be obtained in this register.
6. The muster roll /attendance sheets received by the SDO from the Divisional Office shall be entered in the control register to be maintained by the sub division.
7. The attendance on each muster roll/work charged attendance sheet be marked by SO/JE incharge daily and physical checking of the attendance be done by the SDO incharge once in every fortnight.
8. SE incharge of construction must also test check some of the muster rolls/attendance sheet so as to ensure that the same are being issued and maintained properly.
9. The JE/Sectional Officer is responsible/accountable for marking correct attendances / absences and correct measurement of the work done by the daily /work charged labour and recording in measurement book. In case of major works in Initial Works Register(IWR) SDO is responsible for scrutinizing the measurements recorded by the JE and check measure as prescribe by the Board/Corporation. SDC is responsible for checking the arithmetical accuracy of the measurements and muster roll.
10. In addition complete postal address both permanent and local of every person employed on daily wages basis should also be maintained in sub divisional office. It should be meticulously ensured that muster rolls, duly completed daily are available at site for verification by any checking authority. its non availability would carry an adverse presumption of malafide resulting in disciplinary action.
11. Sr XEN should issue identity cards to the work charged employees and these should be shown to the agency exercising the surprise checks, officer/ official making the payment of wages etc.
12. Sr XEN should check all the workers at the site of a work at least once in a month in one subdivision and authenticate the attendance of the muster roll attendance sheet. The Divisional Superintendent /Accounts shall not pass the bill unless the checking of Sr XEN is recorded as aforesaid.
13. Sr XEN should obtain specimen signature / thumb impression of the workers while checking their presence on the site of work and pass on the specimen signature / thumb impression sheet duly attested to the Divisional Superintendent /Accounts for comparison with the said muster roll after the paid vouchers are received in the division.

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Works Accounts for Civil Candidate

Question No.5

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

Account code	Account Head
10.222	Fixed Asset -Residential colony for staff
14.211	Capital Work in Progress Account -Office building
22.202	Capital Material Purchase Account -Cement
25.501	Advance to supplier/ contractor for material-Capital (Interest free)
74.2	Repair and Maintenance to Buildings

M. E. Y. M.

ES

Model Solution
5-4/2015

Paper-II

1
1-19

Que. 1

The detailed instructions regarding deposit of collection into Bank and its responsibility centres have been explained in Chapter 3 of Cash & Bank Manual (copy attached).



03 - Deposit of Collection into Bank

RESPONSIBLE	ACTION	TIMING
Official Handling Cash	<ol style="list-style-type: none"> 1. Prepare pay-in-slip (three copies) for the collection to be deposited into Bank the next morning and place the same alongwith cash, cheques and demand drafts in the Cash Chest. Note: (1) Separate pay-in-slips are to be prepared for : <ol style="list-style-type: none"> (i) Amount to be deposited in cash. (ii) All cheques and demand drafts (D.Ds) drawn on the bank with which the depositing office has the collection account. (iii) All Cheques/D.Ds drawn on all other local banks. 	End of Day
Official Handling CAsh	<ol style="list-style-type: none"> (2) All uncrossed cheques and D.Ds should be crossed at the time of receipt. (3) Detail of individual cheques and D.Ds should be provided on the back of pay-in-slips. 2. Take out pay-in-slips prepared the previous evening and corresponding cash amount, cheques and demand drafts from Cash Chest. 3. Enter the details of pay-in-slips in the Remittance Register and Monthly Remittances into Bank Statement (MRIBS) 4. Enter the details of pay-in-slips in the Cash payment column of Cash Book. Enter the pay-in-slips No. in the Vr. reference column. Note : (CPVs are not to be prepared for pay-in-slips) 	Every morning

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8-4/2015

Paper-II

RESPONSIBLE	ACTION	TIMING
Officer Incharge	5. Put up Cash Book, Remittance Register and pay-in-slips to officer incharge/RA after getting them checked from UDC/ Supdt.	Immediately
Official Handling Cash	6. Check and attest the entries in C.B. and Remittance Register with the pay-in-slips, and return to official handling Cash.	
	7. Deposit cash, cheques and demand drafts into collection bank and collect two copies of the receipted pay-in-slips.	Daily
	8. In case the bank refuses to give receipted pay-in-slips, get a provisional receipts for all deposits.	
	9. Get the bank pass book updated. In case the bank follows the practice of providing daily statements, collect these from the Bank.	
Officer Incharge/RA	10. Follow up with Bank to get receipted copies of pay-in-slips if not collected earlier.	
	11. Where time taken by the official handling cash in returning to office or getting the receipted pay-in-slips is unusual, or where there is any suspicion, contact the Bank authorities to ensure that the cash has been deposited with the Bank.	
	Notes :	
	(1) Vehicle is to be used for carrying cash amounting to Rs. 5000/- or more.	
	(2) Cash in hand at the end of each month will be kept minimum keeping in view requirement for establishment payments and temporary advances.	
	(3) In addition to deposit of collections, at year end, the balance of Cash in	

ES

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RESPONSIBLE	ACTION	TIMING												
	hand is also to be deposited into bank and reduced to nil. As in the case of collections, a pay-in-slip is to be made for the deposit of balance of Cash on the evening of the penultimate day of the month. The procedure for deposit of balance of Cash in hand into bank would be identical to that for collections. In addition to the above the Drawing and Disbursing Officer is also to give a certificate of nil balance of cash in hand which would be attached to the monthly accounts.													
	<table><tr><td>FORM TITLE</td><td>FORM NO.</td></tr><tr><td>Cash Payment Voucher (CPV)</td><td>C & B -3</td></tr><tr><td>Cash Book (C.B.)</td><td>C & B-1</td></tr><tr><td>Remittance Register</td><td>Existing (BA-1)</td></tr><tr><td>Monthly Remittance into</td><td></td></tr><tr><td>Bank Statement (MRIBS)</td><td>Existing (BA-2)</td></tr></table>	FORM TITLE	FORM NO.	Cash Payment Voucher (CPV)	C & B -3	Cash Book (C.B.)	C & B-1	Remittance Register	Existing (BA-1)	Monthly Remittance into		Bank Statement (MRIBS)	Existing (BA-2)	
FORM TITLE	FORM NO.													
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Monthly Remittance into														
Bank Statement (MRIBS)	Existing (BA-2)													

ES Model Solution


P-II

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Que. 2

S- 4/15

The detailed procedure regarding change of challenged meter and its control has been explained in Chapter 6 of SOP Manual and adjustment of consumer accounts in case of challenged meter is explained in clause 21.4 of Supply Code (2007, old version) and now in clause 21.5 of Supply Code(2014) (copy attached).



ES

Model Solution

S-4/15

P-TP

6

06 Procedure for change of Meter and control thereof

Responsible	Action	Timing
SDO	1. When challenge of meter by consumer is accepted or the meter needs to be changed on the basis of departmental observations as per instructions laid down in SMI-113 after recovering cost of meter if necessary, as per SMI-109. Instruct the consumer clerk to issue meter change order (MCO).	As and when
Consumer Clerk	2. Prepare the MCO in duplicate and record the particulars of MCO issued in the (MCO Section) Job order Control Register (JOCR).	Same day
	3. Get the MCO authorised by SDO and forward original copy to JE.	
	4. Obtain dated signatures of JE against the relevant entry in the JOCR and or the duplicate copy of MCO.	On forwarding MCO
Junior Engineer	5. Visit the site and change the meter.	Same day/next day.
	6. Fill the information required in the MCO under dated signatures and forward it to Ledger Keeper.	
Ledger Keeper	7. Enter the meter reading of the removed and new meters on the meter reading record/pass book and in the Billing Ledger in the columns provided for Also record the revised meter rentals, if any, in the Billing Ledger. When the Billing is computerised supply the necessary information to computer centre as per chapter of the Annexure.	-do-
	8. Enter the meter charges to be levied, if any, in the Sundry Charges and allowances Register (SC & A Register) where such meter charges were not recovered in the first instance as per step-I above.	-do-
	9. Put dated signatures on the MCO in token of compliance of Steps 7 & 8 and put upto UDC Revenue.	-do-
UDC Revenue	10. Check the entries in the MRR/Pass Book and Billing Ledger with reference to MCO and forward the MCO after signing the same with date to RA	-do-
Revenue Accountant	11. Ensure the compliance of step 10, Add dated signature and forward it to CC.	

ES

Model Solution
S- 4/15

P-II

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Responsible	Action	Timing
Consumer Clerk	12. Enter the MCOs effected in the JOCR (MCO Section)	-do-
	13. Make a summary from the MCO Section of JOCR in the following manner :— i) Opening balance of number of MCOs un-executed ii) MCOs issued during the month iii) MCOs effected during the month iv) Closing balance of MCOs. a) More than one month old. b) More than 3 months old.	Monthly
S.D.O.	14. Put up JOCR alongwith summary sheet to SDO. Scrutinise the Summary Sheet.	At the close of the month.
	15. Investigate the reasons for non-execution of MCOS and take appropriate action.	-do-
<div> <div>From Title</div> <div>Job Order Control Register (MCO-Section)</div> <div>Sundry Chages & Allowance Register</div> <div>Meter Change Order</div> <div>Meter Reading Record</div> <div>Pass Book</div> </div> <div> <div>Form No.</div> <div>SOP-5</div> <div>SOP-6</div> <div>Existing</div> <div>Existing</div> <div>Existing</div> </div>		

✓ 21.5

Hand 801. 8-4/15
P-II

Overhauling of Consumer Accounts

21.5.1 Inaccurate Meters

If a consumer meter on testing is found to be beyond the limits of accuracy as prescribed hereunder, the account of the consumer shall be overhauled and the electricity charges for all categories of consumers shall be computed in accordance with the said test results for a period not exceeding six months immediately preceding the:

- a) date of test in case the meter has been tested at site to the satisfaction of the consumer or replacement of inaccurate meter whichever is later, or

- b) date the defective meter is removed for testing in the laboratory of the distribution licensee.

Sr.No	Consumer Meter	Accuracy class as per CEA Metering Regulations*	In-Service maximum permissible error as per IS Code **
1	Upto 650 volts	1.0 or better	+ 2.5%
2	Above 650 volts & upto 33 kV	0.5S or better	+ 1.0%
3	Above 33 kV	0.2S or better	+ 0.5%

- * Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006, as amended from time to time.
** IS 15707: 2006 & IS 14697:1999

Note: Where accuracy of meter is not involved and it is a case of application of wrong multiplication factor, the accounts shall be overhauled for the period this mistake continued.

21.5.2 Defective (other than inaccurate)/Dead Stop/Burnt/Stolen Meters

The accounts of a consumer shall be overhauled/billed for the period meter remained defective/dead stop and in case of burnt/stolen meter for the period of direct supply subject to maximum period of six months as per procedure given below:

- On the basis of energy consumption of corresponding period of previous year.
- In case the consumption of corresponding period of the previous year as referred in para (a) above is not available, the average monthly consumption of previous six (6) months during which the meter was functional, shall be adopted for overhauling of accounts.
- If neither the consumption of corresponding period of previous year (para-a) nor for the last six months (para-b) is available then average of the consumption for the period the meter worked correctly during the last 6 months shall be taken for overhauling the account of the consumer.
- Where the consumption for the previous months/period as referred in para (a) to para (c) is not available, the consumer shall be tentatively billed on the basis of consumption assessed as per para -4 of Annexure-8 and subsequently adjusted on the basis of

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actual consumption recorded in the corresponding period of the succeeding year.

- e) The energy consumption determined as per para (a) to (d) above shall be adjusted for the change of load/demand, if any, during the period of overhauling of accounts.

- 21.5.3 Any evidence provided by the consumer about conditions of working and/or occupancy of the concerned premises during the said period(s) which might have a bearing on computation of electricity consumption shall, however be taken into consideration by the distribution licensee.

a) Two Part Tariff

A two-part tariff is a price technique in which the price of electricity is composed of two parts - a lump-sum fee as well as a per-unit charge. Depending on the homogeneity of demand, the lump-sum fee charged varies, but the rational firm will set the per unit charge above or equal to the marginal cost of production, and below or equal to the price the firm would charge in a perfect monopoly. An important element to remember concerning two-part tariffs is that it is still price discrimination, of which an important feature is that the product or service offered by the firm must be identical to all consumers.

Section 45 (3) of the Electricity Act, 2003 states that the charges for electricity supplied by a distribution licensee may include a fixed charge in addition to the charge for the actual electricity supplied. Moreover, the Tariff Policy, 2006 focuses on introduction of Two Part Tariff and Time of Day (ToD) tariffs as it would result in flattening the peak and implementing various energy conservation measures. Clause 8.4 (1) of Tariff Policy, 2006 defines the tariff components and its applicability as follows: "Two-part tariffs featuring separate fixed and variable charges and Time differentiated tariff shall be introduced on priority for large consumers (say, consumers with demand exceeding 1 MW) within one year..." In view of these provisions, the utility (PSPCL) was directed by the Commission to submit the Two Part Tariff proposal for implementation in the State. In the Two Part Tariff proposal, PSPCL has ensured revenue neutrality with the existing Single Part Tariff.

b) Validity Period of Demand Notice

Supply Code 6.8.5 states that Demand Notice shall be valid for a period of three (3) months for LT supply categories (except AP) and six (6) months for all other category of consumers (including AP) from the date of issue of Demand Notice, unless extension is granted as per regulation 6.8.7. In case a revised demand notice is issued on account of revision of feasibility clearance or any other reason, the validity period of such demand notice shall start from the date of issue of revised demand notice.

c) The powers of different officers to write off surcharge

ESIM 94 states that following officers are competent to waive off the recovery of amount of surcharge levied in respect of payment of energy bills provided the same is not due to the fault on the part of the consumer:-

S.No.	To whom delegated	: Extend of Delegation
1.	Sr.XEN/ASE (DS)	: Rs.50/- in each case
2.	SE./DCE(DS)	: Rs.200/- in each case
3.	CE./EIC(DS)	: Rs.1,000/- in each case
4.	Director /Incharge Commercial	: Rs.10,000/- in each case
5.	Director (Comml) in consultation with Director F&A.	: Above Rs.10,000/- in each case

d) **Various types of Street Light Agreements**

For the purpose of levying line maintenance and lamp renewal charges, the street lighting consumers are grouped into four categories and different schedules of line maintenance and lamp renewal charges are leviable for each category. Energy charges, as may be in force from time to time, will be charged for all these categories. The categories into which street lighting consumers have been divided for the purpose of levying line maintenance and lamp renewal charges are as under:-

78.2 Category 'A':- Where the initial installation of complete street light fittings and lamps and their subsequent replacement is being carried out at PSPCL's cost.

78.3 Category 'B': Where the initial installation and subsequent replacement of complete street light fittings are to be carried out at the cost of the PSPCL and initial installation and subsequent replacement of lamps is to be done at the cost of street lighting consumer (i.e. lamps to be supplied by the consumer).

78.4 Category 'C': Where the initial installation of complete street light fittings and lamps as well as their subsequent replacement is to be carried out at the cost of street lighting consumer (i.e. fitting and lamps to be supplied by the consumer). This arrangement will also be made applicable to all the prospective street lighting consumers.

78.5 Category 'D' : Where the initial installation of complete street light fittings and subsequent replacement of fittings is to be carried out at the cost of the street lighting consumers, but the replacement of fluorescent tubes will be done at the cost of the PSPCL (i.e. fluorescent tubes to be supplied by the PSPCL).

Que. 4 i) The rates chargeable to DS, NRS, SP, PL in case of

a) Initial security for consumers covered under Spot Billing:

SR. NO.	CATEGORY	REMARKS	CHARGES PER KW
1	DS	LOAD UPTO 20KW	370
		LOAD 20 & ABOVE	185
2	NRS	LOAD UPTO 20KW	470
		LOAD 20 & ABOVE	235
3	SP		250
4	PL		1000

b) Service Connection Charges

SR. NO.	CATEGORY	REMARKS	PER KW CHARGES	VARIABLE, RS. PER METRE
1	DS	LOAD UPTO 1.5 KW	375	230
		ABOVE 1.5 UPTO 3 KW	500	230
		ABOVE 3 UPTO 7 KW	800	230
		ABOVE 7 UPTO 20 KW	1200	230
		ABOVE 20 UPTO 100 KW	1300	250
		ABOVE 100 KW	Actual as per Reg 9.1	
2	NRS	LOAD UPTO 1.5 KW	375	230
		ABOVE 1.5 UPTO 7 KW	800	230
		ABOVE 7 UPTO 20 KW	1300	230
		ABOVE 20 UPTO 100 KW	1350	250
		ABOVE 100 KW	Actual as per Reg 9.1	
3	SP		2000	310
4	PL	WHERE SL SYSTEM IN THE AREA IS SET UP & MAINTAINED BY OWNER	1300	N.A.
		OTHERS	ACTUAL COST	

4 ii)

Option 1

SL = 11KW

Connection 3 Phase (assumed, as load is 11 KW)

Consumption = 352 units

Billing Days = 83 days

Concessional Units = $155 + 155 + 103 (155 * 20/30) + 6 (155 * 1/28) = 419$

SOP = Nil

SOP amount for ED calculation,

I) $100 + 100 + 67 (100 * 20/30) + 4 (100 * 1/28) = 271 * 4.56 = 1236$

II) $352 - 271 = 81 * 6.14 = 497$

III) FCA

@ 2 paise, upto 31.12.2014 = $352 * 51/83 * .02 = 4.33$

@ 5 paise, wef 01.01.2015 = $352 * 32/83 * .05 = 6.78$

Total FS = 11

IV) **Total SOP = 1236 + 497 + 11 = 1744**

V) ED @ 8% = 139.52

DSSF @ 5% = 87.20

Total ED = 227

VI) Octroi @ 10 paise = $352 * .10 = 35$

VII) Meter Rent = $25 * 20/30 + 25 + 25 + 25 * 1/28 = 68/2 = 34$

VIII) MCB Rent = $9 * 20/30 + 9 + 9 + 9 * 1/28 = 24$

IX) **Total Bill**

SOP = NIL

ED = 227

OCT. = 35

MR = 34

MCB = 24

TOTAL BILL AMOUNT = 320

LPS @ 2 %, excluding ED, OCT, applicable after grace days = 1

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Option 2**ASSUMPTION= BILLING CYCLE = 30 days**

SL = 11KW

Connection 3 Phase (assumed, as load is 11 KW)

Consumption = 352 units

Billing Days = 83 days

Concessional Units = $155 \times 83/30 = 429$

SOP = Nil

SOP amount for ED calculation,

I) $100 \times 83/30 = 277 \times 4.56 = 1263$

II) $352 - 277 = 75 \times 6.14 = 461$

III) FCA

@ 2 paise, upto 31.12.2014 = $352 \times 51/83 \times .02 = 4.33$

@ 5 paise, wef 01.01.2015 = $352 \times 32/83 \times .05 = 6.78$

Total FS = 11

IV) **Total SOP = $1263 + 461 + 11 = 1735$**

V) ED @ 8% = 138.80

DSSF @ 5% = 86.75

Total ED= 226

VI) Octroi @ 10 paise = $352 \times .10 = 35$

VII) Meter Rent = $25 \times 83/30 = 70/2 = 35$

VIII) MCB Rent = $9 \times 83/30 = 25$

IX) Total Bill**SOP = NIL****ED = 226****OCT. = 35****MR = 35****MCB = 25****TOTAL BILL AMOUNT = 321****Rounded off to Rs. 10 = 320****LPS @2 %, excluding ED, OCT, applicable after grace days = 1**

Que. 5 a)

101.2 THEFT OF ELECTRICITY:

A consumer or any person shall be guilty of theft of electric energy and shall be deemed to have committed theft within the meaning of Sec. 135 of Electricity Act 2003, whoever, dishonestly:

- i. taps, makes or causes to be made any connection with overhead underground or under water lines or cables or services wires or service facilities of the PSPCL or
- ii. tampers a meter, installs or uses a tampered meter, current reversing transformer, loop connection or any other device or method which interferes with accurate or proper registration calibration or metering of electric current or otherwise results in a manner whereby electricity is stolen or wasted or
- iii. damages or destroys an electric meter, apparatus, equipment, or wire or causes or allows any of them to be so damaged or destroyed as to interfere with the proper or accurate metering of electricity, or
- iv. uses electricity through a tampered meter or
- v. uses electricity for the purpose other than for which the usage of electricity was authorized, so as to abstract or consume or use electricity **shall be punishable with imprisonment for a term, which may extend to three years or with fine or both.**

The detailed note on consequences of theft of electricity is explained in Section VII of ESIM under instruction no. 101.2 (C) (copy attached).

CONSEQUENCES OF THEFT OF ELECTRICITY:

- i) In case theft of electricity by a consumer/ person is prima facie established, then the supply to such premises will be immediately disconnected by an officer of the PSPCL as authorized for the purpose by the Commission or any other officer of the PSPCL of the rank higher than the rank of an officer so authorized by the Commission. Complaint in writing shall be lodged with the police (Spl. Police Station) within 24 hours of the disconnection for initiating criminal proceeding in Spl. Court. The Commission has authorized the following officers for allowing disconnection of premises in case of theft of electricity.

Authorized Officer to issue orders for disconnection of supply where Theft of Electricity is prima-facie established as per notification No. PSERC/Secy./ Regu.-35 dated 27.11.2007 of the Commission:

Table-4

Sr. No.	Category of Connection	Authorized Officer
A) Operation Officers		
i)	All DS/NRS/AP, SP and MS, LS/Bulk Supply upto 500 kW load	Any Officer of Distribution wing not below the rank of AE (within his jurisdiction).
ii)	LS / Bulk Supply beyond 500 kW and Railway traction supply	Any Officer of Distribution wing not below the rank of Sr. Xen (within his jurisdiction).
B) Enforcement Officers		
i)	All categories of consumers with loads upto 500 kW	Any Officer of the Enforcement Wing not below the rank of AEE within his jurisdiction.
ii)	All categories of consumers with loads above 500 kW	Any Officer of the Enforcement Wing not below the rank of Sr. Xen within his jurisdiction.
C) MMTS Officers		
	MS/LS and Bulk Supply	Any Officer of the MMTS Wing not below the rank of Sr. Xen within his jurisdiction.

Note: In case of essential service where public at large is effected due to disconnection the officer so authorized above will obtain prior approval of officer next above him before ordering XEN/AEE/AE/(DS) to disconnect supply to the premises.

- (ii) Where theft of Electricity is prima facie established, the authorised officer shall assess the charges payable by the consumer/person benefited by such theft as per procedure laid down in Annexure-8 of the Supply Code (read with Regn.

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No.37). The assessment amount shall be intimated through BILL CUM SHOW CAUSE NOTICE under section 135 of the Act (Annexure-4 at the end of this Section) within 24 hours of the establishment of theft of electricity.

In case of consumers indulging in theft of Electricity through by-passing the meter the relevant demand factor shall be applied for making assessment of charges as per annexure-8 of the Supply Code.

- (iii) A consumer/person not satisfied with the assessment order may prefer within fifteen (15) days of the assessment, a representation before the Designated Authority (DA).

The Commission has designated the following officers for discharging the functions of designated authority:

Designated Authority: The Officers Designated by the Commission vide Notification No. PSERC/ Secy.-36 dated 30.11.2007 for discharge of functions of Designated Authority.

Table-5

Sr. No.	Category of Connection	Designated Authority
1	All SP/MS/AP consumers and DS/NRS / Street Lighting & Bulk Supply with load upto 100 kW	SE/Distribution in his jurisdiction.
2.	DS/NRS/Street Lighting/ Bulk Supply & Large Supply Consumer with load exceeding 100 kW but upto 500 kW	CE/Distribution in his jurisdiction
3.	DS/NRS/Street Lighting/ Bulk Supply & Large Supply consumers with load above 500 kW and Railway Traction	CE/DS concerned and CE/ Enforcement or his representative not below the rank of SE.

Que. 5b)

Calculation of Connected Load

Category = BE (domestic)

$$\text{Fans } 13/3 = 5 \times 60\text{w} = 300\text{w}$$

$$\text{Tubes } 22/2 = 11 \times 40\text{w} = 440\text{w}$$

$$5 \text{ Amp. Socket } 28/4 = 7 \times 60\text{w} = 420\text{w}$$

$$16 \text{ Amp. Socket } 8/4 = 2 \times 1000\text{w} = 2000\text{w}$$

Washing Machine (not to be considered, as already covered in 16 Amp. Sockets)

$$\text{AC } 4/2 = 2 \times 2500\text{w} = 5000\text{w}$$

(Assumed to be of 2.50kw, as no standard rating given and further assumed that 16 Amp. Sockets are in addition to sockets being used for 4 no. ACs))

$$\text{Total Connected Load} = 8.160\text{KW}$$