

Ans:- 1

Direct Expenses = $50,000 + 10,000 + 6,000 + 1,00,000 = 1,66,000/-$

Deprecation = $70,000/-$

Interest = $(\frac{6,00,000 + 40,000}{2}) \times \frac{13.5}{100} = 3,40,000 \times \frac{13.5}{100} = 45,900/-$

Supervision Charges = $1,00,000 \times 10\% = 10,000/-$

Departmental Charges =

$50,000 + 10,000 + 6,000 = 66,000 \times 27.5/100 = 18,150/-$

Rate for Board's work = $\frac{1,66,000 + 70,000}{60,000} = \text{Rs. 3.93 Per KM}$

60,000

Rate of Private Use = $\frac{166000 + 70000 + 45900 + 10000 + 18150}{60000} = 5.17 \text{ per KM}$

Ans. 2 (i)

Small Measurement Book and Standard measurement Book:-

Small Measurement Book is used to record detailed accounts of actual measurement of work done by daily labour or by contractor or a material received for use on work. For large works separate M.B. may be set apart. After recording measurement, an abstract should be prepared to show total quantities of each item of work. Each measurement for work done by contractor should indicate reference to last set of measurement also.

Standard Measurement Book is used for measurement of building work which is subject to renewal. This M.B. facilitates the preparation of annual estimates for periodical repairs of buildings.

Standard M.B. forms the basis of Payment to:-

1. Contractor for work done and
2. Annual repairs.

The measurement should be recorded by the Sr. Xen. When this is done by S.D.O. these should be checked by Sr. Xen. & approved.

Standard M.B. should be kept up to date by taking into account additions & alterations.

ii) **Deposit work and Contributory Work :-** Deposit works which are executed at the cost of other parties are of two types:-

1. When after completion these works shall be the property of the agency that met its cost-these shall be treated as Deposit Works.
2. Which after completion become the property of the Corporation, are treated as Contributory Works. These are not treated as deposit works even though the cost of these works is borne by the consumers/other agencies for example:-
 - a) Laying of independence feeders for giving supply to the new consumers.
 - b) Where consumers pay the cost of works by way of General and Service Connection Charges.
 - c) Where consumers opt for connections from urban feeder instead of nearest rural feeder.
 - d) Cost of Ink lines borne by the consumers.
3. When department charges @ 27.5% are levied on the expenditure the expenditure on deposit works-only 16% charges are recoverable on contribution works.

Ans:- 3a) Inter unit transactions will be recognized in accounts when they are between offices linked to two Different Accounting units. Transfers between sub divisions of the same division will not be treated as inter unit transactions (IUT) but as, transfers within divisions it may be treated as TWD and such transactions shall be paired/accounted for in the month of their occurrence without exception.

Inter Unit Accounts shall be classified in the following manner.

- 1. Inter Unit Accounts-Fuel**
- 2. Inter Unit Accounts-Materials**
- 3. Inter Unit Accounts-Capital Expenditure and Fixed Assets**
- 4. Inter Unit Accounts-Remittance to Head office**
- 5. Inter Unit Accounts-Funds transfer from Head office**
- 6. Inter Unit Accounts-Head office disbursements**
- 7. Inter Unit Accounts-Personnel**
- 8. Inter Unit Accounts-Other Transaction /Adjustment**
- 9. Inter Unit Accounts-Head office Reserve Account**

Ans: 5 b) As per IUT accounting manual IUT bill will be settled in full but part settlement is strictly prohibited.

- 1. An Advice of Transfer Debit will now be called an IUT Bill.**
- 2. An IUT Bill be paid/ settled by issuing a U cheque. An acceptance of ATD/IUT Bill not be required. No advice of Transfer credit originating will be issued now, a U cheque will be sent in its place.**
- 3. U cheques issued and received be a division will be accounted for under a newly introduced account head, blank account code 37.000.A separate Cash Book will be maintained to record the receipt and issue of U cheques in the Divisional Accounts Section.**

Model Solution-ES/S-10/2013/P-I
(works Accounts) for civil candidates.

(11)

Ans. 4

1. 75.1
2. 75.3
3. 75.5
4. 74.2
5. 74.6

Ans. 5 (1) **Stock card:** Stock card is a page of store ledger. One card is inserted in the ledger for each item in stock. Page no, name of the articles, code no of the article unit minimum & maximum level fixed & name of the store are shown on the top.

All receipts recorded on GRN are posted in this card. All issues as per store requisition, or store Challan are also posted in this card. When an article is found excess as per verification report, it is taken as receipt & shortages are posted as issues in the card.

Closing balance of the article is worked out after each entry of receipt or issue. Every entry is signed by storekeeper in token of authentication.

2. **Store Challan:** This document is prepared for issue of stores from one store to another. A store which needs material sends an indent to other store. The issuing stores prepares a Challan to show the name of material ,its code, quantity desired & quantity issued. Rate of material issued are also recorded in the store Challan.

3. **Average consumption of Vehicle:-** In order to exercise proper control over the consumption of Petrol , Mobil Oil, Grease & Other expenses in running the vehicle, a detailed daily account is maintained in the Lorry Maintenance Register for each vehicle. Total K.M. Run by the vehicle during the month is divided by total consumption of petrol/diesel. This gives the average consumption of the vehicle.

MODEL SOLUTION TO PAPER-I (WORKS ACCOUNTS)

Ans:1(a) Journal Voucher is a document through which items of expenditure/payments or income/receipts are transferred from one work to another or from one account code to another account code. Journal Voucher is required to be prepared for adjustment/settlement of following types of transactions:

1. For correction of wrong classification in preliminary accounts.
2. Transfer of items outstanding in intermediate accounts to final accounts.
3. To account for receipts/payments not taken into stock or cash account, e.g.;
 - (i) stock material received but payment not made,
 - (ii) outstanding payments of contractors at the time of completion of a work,
 - (iii) outstanding income items,
 - (iv) T&P items transferred from one unit to another accounting unit,
 - (v) other assets transferred from one accounting unit to another,
 - (vi) adjustment of supervision & departmental charges,
- (4) adjustment of transactions of expenditure/income made on behalf of another accounting unit,
- (5) adjustment of outstanding transactions of receipt and payments at the time of completion of a work.

(10)

Ans:1(b) IWR Initial Works Register is prepared for all works costing above Rs.1 lac in form CE-26. In this register record is kept for all the material issued, used and unused on the completion of the work. It is a six part register and is to be prepared under following principles:**Part-I:** Upto date record of material issued, receive, cost of material, transportation, labour charges etc. is kept in this part.

Part-II: In this part record of all the petty items and their cost is maintained.

Part-III: In this part record of measurements of work done by daily/work charged labour, and payments of their wages is kept. Bills for payment to labourers, workcharged estt. etc. are passed as per progress/measurements of recorded in this part.

Part-IV: In this part measurements of material used is recorded. **Part-V:** This part is used for renewal, replacement or augmentation works. Record of dismantled material is also kept in this part.

Part-VI: In this part reports/comments of inspecting officers are recorded.

IWR is an important record and is issued in duplicate in the name of official/officer entrusted with the job of execution of work. Original copy is kept by the official and duplicate is sent to divisional office every month alongwith labour bills. After passing labour bills this copy is returned back to

Sub-Divn. office. No entry is to be erased and all kinds of I cuttings must be got attested. Upon transfer of an official this register is to be returned and the new official will get fresh register issued in his own name. Entries in this register must be checked by SDO concerned. All entries must also be checked by Supdt. (Divnl. Accounts). In case this register is lost, immediate report must be sent to senior officers.

(10)

Ans:2 (a) The DDO is required to exercise following checks over his cash book:

1.All the entries recorded in Cash Book by subordinate official should be personally checked and initialed by the Disbursing Officer.

2.A disbursing officer should sign the cash book at the end of each month to ensure that all the entries in the cash book has been recorded under his supervision and responsibility.

3.He should check that all the recoveries mentioned in pass orders have been correctly made and entries recorded in relevant columns of cash book.

4.He should see that all kinds of corrections in the cash book have been made after cancellation of original entries and are duly attested by him.

5.He should ensure that the totals of bank columns are correct as per counterfoils of cheque book.

6.At the end of month cash in chest should be counted under his supervision and a certificate regarding this should be recorded at the end of cash book.

7.At the end of month details of cash balance should be sent with the monthly account. (10)

Ans:2 (b) U-cheque is a bank cheque shaped paper instrument issued by one accounting unit of the Corporation in the name of another accounting unit to settle inter-unit book-transfer transactions. It can't be encashed within or outside the Corporation. U-cheque means an un-encashable cheque.

U-cheques are used in following cases:

1.To accept an IUT Bill received from another accounting unit.

2.To accept transfer of money from another accounting unit.

Proper account of U-cheques issued is kept in U-cheque Cash Book. Like normal cash book, when ever a transaction is settled through U-cheque, entries will be recorded in U-cheque cash Book. This cash book is kept in the custody of incharge of Accounts Branch in accounting unit concerned. Entries recorded in this cash book are also authenticated under the initials of DDO concerned.

An IUT bill is used to settle transactions between two different units within the Corporation. IUT bill/U-cheque is used to settle the transaction under the following circumstances:

i)Transfer of store material from one unit to another.

ii)Transfer of oil/coal etc. from one thermal plant to another.

iii)transfer of an asset.

iv)transfer of bank money from one unit to another.

v)transfer of payment made at head office level to another divisional office/unit.

vi)transfer of trial balance figures at the end of a financial year.

vii) all kinds of transfer of other transactions of income or expenditure from one unit to another. (10)

Ans:3(a) Detailed procedure for adjustment of unused material lying at work sites has been laid down in Chapter XV of Manual on Capital Expenditure and fixed assets. Unused material lying at the site of a work must invariably be returned to the store after completion of a work or transferred to some other work-in-progress within the same accounting unit with the permission of competent authority or brought on stock account. Value of such material transferred to some other work in progress or taken on stock will be credited to the work from which they were returned and debited to the work to which the material is transferred or to stock, as the case may be. Value of surplus material lying at the site of work but there being no possibility of its utilization in near future cannot be credited to the accounts of the work. A separate list of such material is however, prepared. When material is returned to store, it is valued at the rate at which it was issued from store or present rate, whichever is less. If any loss is caused due to difference in issue rate and the rate at which material is returned to store is debited/borne by relevant work.

(10)

Ans:3(b) Detailed procedure for adjustment of unused material lying at work sites has been laid down in Chapter XV of Manual on Capital Expenditure and fixed assets. When a contractor is engaged for execution of a work, many a kinds of material e.g. steel, cement, sand etc. is issued to him from the stores of the Corporation. Upon completion of work, some quantity of material remains unused at the worksite. Corporation does not undertake to accept unused material from the Contractor though the material was issued by the Corporation from its own stores. This unused material is treated as the property of the contractor. The contractor, however, are not at liberty to remove this unused material without permission of the competent authority from site of work for which material was issued from stores. A stipulation to this effect should ordinarily be entered in their agreement. The Corporation may accept the return of unused material from the contractor. The returned material is valued at the rate at which it was issued to the contractor or the market rate, whichever is less. But the storage charges etc. levied at the time of issue of stores are not accounted for at the time of valuation of unused material returned by a contractor.

(10)

Ans:4(a) Following principles and restrictions relating to expenditure have been laid down in Para 3.2 of Chapter III of Manual on Capital Expenditure and Fixed assets:

An officer's accounts should be correct not only to his own satisfaction but also to the satisfaction of Audit. A claim which has been accepted must be a valid voucher as a complete proof of the payment that supports it. It is further essential that the records of payment, measurement and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a court of law. All transactions involving the giving or taking of cash, stores, other properties, rights privileges, and concessions which have money values should be brought to account. The record of a transaction of receipt or expenditure should always be made at once under the final or the debt or remittance head to which it pertains, if that be known, but if the exact head cannot be ascertained at once, then the transaction should be classified temporarily under Deposits account code 46.926, if a receipt, or under Misc.Adv.Account code 28.868, if a charge.

All expenditure must be made with approval of competent authority. Budget grant should have been allotted. Payment of allowances should not become a source of profit to the payees. No expenditure should be approved beyond specified powers of competent authority. Funds should not be used for personal benefit by the officer in charge of the funds. (10)

Ans:4(b)

(i) When a contract is awarded to a contractor for execution of a work and during the execution period cost of the overall cost of work escalates due to increases in cost of material, escalation claims are raised by contractors. Cost escalation claims made by suppliers and contractors should be provided for to the extent the claims are acknowledged by the Corp. and cost of assets inclusive of such provision shall be capitalized when the asset is first put to use.

(ii) When machinery/plants and other fixed assets are used, their value decreases due to regular wear and tear. The loss in value of an asset is called depreciation. In the accounting procedure provision has been made to treat depreciation as an expense. When an asset is completely worn out it is replaced with a new one out of the accumulated provisions made in the books of account. Different methods are adopted to account for depreciation on year to year basis.

(iii) These terms denote respectively the percentage rate fixed for and charges levied on all issues of stock for capital works to cover such actual expenditure as is incurred after the acquisition of the stores, on work charged estt. employed on handling and keeping initial accounts, the custody of stock and the mtc. of the store godown or yards, etc.

(iv) The term contingencies when used in respect of accounts of works indicates the incidental expenses of misc. character which otherwise cannot be classified appropriately under any distinct sub-head or sub-work but still pertain to the same work.

(v) In the context of accounting, assets are either current or fixed (non-current). Current means that the asset will be consumed within one year. Generally, this includes things like cash, accounts receivable and inventory. Fixed assets are those that are expected to keep providing benefit for more than one year, such as equipment, buildings and real estate. (10)

Ans:5(a)

After returning damaged transformers to TRY S/D, JE concerned would report shortages noticed during joint inspection (as indicated on SRW & Transformer movement card) to his SDO. JE will give the following information:

- (i) SRW No and dt. vide which transfer was returned.
- (ii) Representative of TRY S/d who carried out joint inspection.
- (iii) Find of joint inspection. Full extent of shortages/losses indicating qty. length/weight etc. and its cost be given.
- (iv) Reasons for not detecting shortages/loss before preparing SRW.
- (v) The defects or negligency of rules due to which loss happened.

On receipt of information from JE, SDO will thoroughly investigate the matter and submit the report with his comments to his Xen within a month. There may be two type of cases: (a) where none is responsible, (b) where an official is held responsible, wholly or partially.

Where none is held responsible, action will be taken by SDO/Xen concerned to write off the loss as per powers given in Delegation of powers. Otherwise the loss will be debited to GH 79.5 Miss. losses and write offs per contra credit to 28.870 losses under investigation. Investigation report will be prepared by SDO and sent to his Xen for further disposal. Xen will take action to account for the loss in the monthly account on the basis of JV as initiated by the SDO. In the case where an official is held responsible, SDO will send his report with recommendation to Xen. Xen concerned will further investigate the matter and send his report through SE to CE concerned with his recommendation. The CE will decide the amount to be recovered from the person responsible for the loss. (10)

Ans: 5(b)

When a meter installed at consumers premises is reported to be damaged, burnt, defective or inoperative by an authorized Board employee i.e. Meter Reader, JE or Inspector etc., it is required to be changed immediately by issuing of meter change order (MCO).

When a consumer reports that the meter installed at his premises is defective, stop or burnt, it is required to be changed immediately against authority of MCO and after verification by JE/Meter inspector.

When accuracy of a meter installed at the consumers premises is challenged by the consumer and is required to be removed from service, meter will be changed by issue of MCO by the concerned operation sub division after obtaining usual formalities.

In all these cases MCO Nos. & Date is entered in MRIR. The damaged/defective meters are sent to ME Divn. accompanied by store challan alongwith report stating cause of damage, and defect, slow fast sticky, dead stop, burnt etc. and entry there of is recorded in MRIR. Simultaneously, entry will also be recorded in form ME 04 (Meter under repaired Register).

After getting these meters repaired in ME lab, there are returned to concerned SDO/DS for overhauling concerned accounts. If two of three component viz. current coil, potential coil and terminal block of the meter is found unserviceable, it shall be declared unserviceable, intimation of which shall be given to SDO/DS concerned. The AEE/AE/DS concerned shall make the entry. The entries of particulars of burnt meter will also be made in remarks col. of MRIR.

Cost of burnt/damaged meter will be adjusted by means of JV by debit to A/c Code 47.6 and credit to A/c Code No.62.930. Deposit made in case of cost of burnt meter will be refunded to consumers through electricity bill. (10)

Q1(a)

New reading	4678 units
Old reading	3748 units
Units	930/-
250x4.56	1140/-
500x6.02	3010/-
180x6.44	1159/-
	5309/-

Sop	ED	Oct.	M/R	S/Charges	Total
5309/-	690/-	93/-	30/-	13/-	6135
Amount payable on due date					6140
Surcharge on SOP @ 10%					535
Amt. payable after due date					6675

Q1(b)

i)	Lamp=60N0.x40/2=	1.200KW
ii)	Fan=24 No.x60/3=	0.480KW
iii)	Wall Socket (5Amp)=35No.x60/4=	0.540KW
iv)	Power Socket=17 No.x1000/4	5.000KW
v)	ACs(non standard)=3No.x2.500/2=	5.000KW
vi)	Submersible Pump=1BHPx0.746=	0.746KW
vii)	Total Load	12.966KW

Charges recoverable:

12.966KWx8hrsx30 daysx30%=	934 units
4.56x100=456/-	
6.02x200=1204/-	
6.44x634=4083/-	
5743/-	

SOP 5743x12x2(double tariff) =	137832/-
ED	17918/-
Octroi 93x12x2=	2232/-
Total	157982/-

S/load:	8.90Kw
D/Load	12.966Kw

ACD=500x4=	2000/-
SCC=1125x4=	4500/-
Load/surcharge 1500x4=	6000
Total	12500/-
Total amt. payable	157982+12500=170482/-
Compounding charges	3000x9Kw=27000/-

Note: Amt. already deposited for the year may also be deducted.

Q 2 Definitions

a) **i) Applicant:** means an owner or occupier of any premises who makes an application for supply of electricity, increases or reduction in sanctioned load/contract demand, change in title, disconnection or restoration of supply or agreement, as the case may be, in accordance with the provisions of the Act and the Rules & Regulations made thereunder.

ii) Consumer: means any person who is supplied with electricity for his own use by PSPCL or the Government or by any other person engaged in the business of supplying electricity to the public under the Act or any other law for the time being in force and includes and person whose premises are for the time being connected for the purpose of receiving electricity with the works of a PSPCL, the Government or such other person as the case may be and any person whose electricity supply has been disconnected.

iii) Demand Charges: Shall mean the amount chargeable per month in respect of PSPCL's readiness to serve the consumer irrespective whether the consumer consumes any energy or not, and is based upon either connected load or the maximum demand or contract demand as the case may be and as prescribed in the relevant Schedules of Tariff.

iv) Service Line: means any electric supply line through which electricity is, or is intended to be, supplied

- 1) To a single consumer either from a distributing main or immediately from the Distribution PSPCL's premises; or
- 2) From a distributing main to a group of consumers on the same premises or on contiguous premises supplied from the same point of the distributing main.

Q2(b) Procedure for remitting the cash

At the end of the day official handling cash should prepare pay-in-slips (Three copies) for the collection to be deposited into the bank. Separate pay-in-slips are to be prepared for cash, all cheques/D.Ds drawn on the bank with which the depositing office has the collection account and all cheques/DDs drawn on other local banks.

The cashier enters the detail of pay-in-slips in the remittance register and in the cash payment column of cash book and enter the pay-in slip nos in the voucher ref. Column and put up cash book, remittance register and pay-in-slips to officer incharge/RA after getting them checked then from UDC/Supdt. The officer incharge should check and attest the entries in the cash book and remittance register with the pay-in slips. Official handling cash deposits cash, cheque and DDs in the collection bank and collect two copies of receipted pay-in-slips.

Precautions to be taken for avoiding of loss:

1. where the time taken by the official handling cash in returning to the office or getting the receipted pay-in-slips is unusual, or where there is any suspicion, contract the bank authorities to ensure that the cash has been deposited in the bank.
2. Corporation's vehicle is to be used for carrying cash amounting to Rs. 5000/- or more.

Q3.(a) Restoration of supply shall be regulated as per provisions of Regulation No.40 of the supply Code as under:

Where the supply has been disconnected to any premises in consequence of a default on the part of the consumer, the supply shall be resumed within twenty-four hours from the time the consumer:

- (a) Makes good the default,
- (b) Pays the prescribed RCO fee as per Schedule of General Charges.
- (c) Pays the monthly minimum charges/fixed charges. for the period of disconnection and the additional charges for the delayed payment.

Reconnecting/connecting the premises of any consumer who was previously disconnected on account of breach of his agreement with the PSPCL or of any other provisions of the Act as may be relevant.

All Categories:-

Single phase service	Rs.120/-
Three phase LT service	Rs.150/-
Three phase HT/EHT	Rs.250/-

Q3(b) Locked Premises:

DS/NRS Consumers:

In case the premises of a DS/NRS consumer is found locked on two consecutive scheduled meter reading dates, such a consumer will be served with a notice to get the reading recorded by a representative of the Board within 15 days failing which the premises will be disconnected temporarily. In the case of such a consumer, and official not below the rank of a JE will personally verify the facts at site before effecting temporary disconnection of supply to any premises. In the event of anticipated long absence, a consumer may deposit in advance an amount equivalent to MMC along with electricity duty, meters rentals or any other applicable charges for the period of absence.

Industrial/AP/Bulk supply consumers:

In case the premises of an industrial/AP/Bulk supply consumer is found locked on two consecutive scheduled meter reading dates, such a consumer will be served with a notice to get the reading recorded by a representative of the Board within 15 days failing which the premises will be disconnected temporarily. An office not below the rank of an AE will personally verify the facts at site before effecting temporary disconnection of supply. In case of continued non compliance for one month after temporary disconnection permanent disconnection will be effected without any further notice. Temporary disconnection of an essential service consumer may after due notice and prior approval of the Superintending Engineer/Distribution System (SE/DS) be effected if the premises are found locked on three consecutive scheduled meter reading dates.

Recovery of dues w.r.t locked premises:

During the period a premises remained locked, the consumer will be billed on the bases of average consumption of the last six months or the monthly minimum charges whichever is higher. When the meter is ultimately read, the bill will be corrected on the basis of actual consumption. Delayed payment surcharge will be liveable in such a case as specified in the General Conditions of Tariff

Q4.(a) Disconnection of supply of electric energy to a consumer who defaults in making payment of the electric bills is not an end in itself but is only the first step towards not only arresting further accumulation of arrears but even forcing him to make the payment. However, all out efforts shall be made to recover the amount and such efforts shall not be relaxed unless the recovery is actually affected.

If a disconnected consumer does not seek reconnection within a period of one month, the meter shall be removed and security consumption shall be adjusted against the defaulting amount. The service like must not be allowed to remain idle for more than 6 months, However, where SE/Dy.C.Eng.(DS) give approval in writing that there is a definite possibility of connection being reconnected, the service line and equipment be allowed to remain in position beyond six months but not beyond one year.

The disconnected consumers who are defaulters of PSPCL may sell their premises/property without any intimation to PSPCL. If this happens, the chances of recovery of defaulting amount to be paid by the consumer to the PSPCL so that if any transaction regarding sale of purchase of the property takes place, the revenue authorities may be in a position to recover the outstanding amount due to the PSPCL at the time of such a sale or purchase and pass on to PSPCL. Compliance of these instructions need to be monitored by Sr.field officers and in case it is noticed that the sub divisional Officers/Officials have not taken due care in informing the revenue authorities, then in that case if recovery is not possible due to sale/purchase of the premises/property, the said amount would be recoverable from the officer/official responsible for not intimating to the revenue authorities.

Q 4. (b)

If ultimately the outstanding amount if found to be irrecoverable either due to the failure of the legal proceedings, or the exhaustion of all efforts and it is not intended to seek any legal remedy, the case for writing off the arrears, shall be framed and submitted to the competent authority as under:

Sr. No.	To whom Delegated	Extent of Delegation
1	Sr.XEN/ASE(DS)	Rs. 500/-in each case
2	SE/DCE(DS)	Rs. 5,000/-in each case
3	CE(DS)	Rs.10,000/-in each case
4	Circle Dispute Settlement Committee	Rs. 30,000/-in each case
5	Zonal Dispute Settlement Committee	Beyond Rs. 30,000/-and upto Rs.10 lacs.
6	Director In-charge(Comm. Orgn.) in consultation with Director F&A	Beyond Rs.10 lacs Cases shall be put up by the CE(DS) alongwith recommendations of Zonal Dispute Settlement Committee

If unanimity is not reached while taking a decision in the Circle / Zonal Dispute Settlement Committee, the majority decision will be applicable. However, the minutes to be recorded shall be self-speaking and views of the dissenting member, shall be indicated along with the operating part of the decision specifically.

Q5 (a) Challenge meter:

A consumer may request the licensee to test the meter metering equipment installed in his premises. If he doubts its accuracy. The licensee will undertake such site testing within seven days on payment of fee as specified in the schedule of General Charges approved by the Commission.

If after 4 testing the meter is found to be defective then the fee deposited will be refunded by adjusted in the electricity bills for the immediately succeeding month. In case the meter is found correct then the fee shall be forfeited.

In case the consumer is not satisfied with the site testing of the meter. Then his meter shall be removed and packed and sealed for further testing in the ME Lab. The meter shall be checked in the presence of the consumer in the ME Lab. The signatures of the consumer or his representative shall be obtained on the test result.

Q5(b) Change of site of connection before actual release:

The applicant for a tube well connection can apply for change of site of connection due to unsuitability of land/water or sale of original land and purchase at a different place or any other genuine reasons. Change in site shall be allowed by the AE/AEE/XEN(DS), SR.XEN/ASE(DS), SE/Dy.CE(DS). Within their jurisdiction. Where change in site involves change of sub-division/division/circle/zone, inter seniority shall be assigned as per original date of registration in the new sub division where application is so transferred. In case of shifting of site from one zone to another is invited approval of CE/Comm1. Shall be required. The applicant shall submit a proof of the ownership of the land where he wants to get the connection due to change of site.

Change of name before actual release of connection:

- 1) Whenever an applicant dies before the release of connection to him, the connection may be release to his/her legal heir/heirs as per succession certificate. In case of genuine difficulty of the prospective consumer, the connection may be released as per WILL of the deceased provided the PSPCL is fully indemnified against all subsequent litigation.
- 2) For tube well connection:-
In the event of sale of land to a new person, the tube well connection can be released to him against the original application of the original owner subject fulfilment of following conditions:
 - (a) Submission of NOC on non judicial stamp paper of Rs.15 by the original applicant to the effect that he has no objection if the tubwell is released to the new owner.
 - (b) Submission of the documentary proof from the revenue authority
 - (c) Submission of the A&A form duly signed by the new owner and witness by the original owner
 - (d) The seniority in the case of new applicant shall be reconed from the date of original application.

The time schedule for the change of name /title as mentioned in Regulation no.11 of the Supply code shall be kept in the view.

Q5(c) Rates of MMC Charges:

DS	upto 100Kw	51/-Kw
	Above 100 Kw	46/-KVA
NRS	upto 100Kw	185/-Kw
	Above 100 Kw	166/-KVA

SP		153/-Kw
MS		203/-Kw
LS	(Gen.)	182/-KVA
	Power intensive unit	478/-KVA

ARC furnace 478/-KVA

Seasonal industry (during season)

SP	559/-KW
MS	559/-Kw
LS	306/KVA

Ice factory/cold store

(April to July)	SP	761/-Kw
	MS	761/-Kw
	LS	685/-KVA

Aug to March

Sp	153/-Kw
MS	153/-Kw
LS	136/-KVA

Bulk Supply 299/-KVA

RT 306/-KVA

<u>Temp.</u>	DS	Rs.939 or 187/Kw	which ever is higher
	NRS	Rs.1880 or 471/-Kw	— — —