

SESSION 10/2014

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.

Ans:1(b) IWR Initial Works Register is prepared for all works costing above (10) 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 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. (Divn. Accounts). In case this register is lost, immediate report must be sent to senior officers.

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 to 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)**Ans: 5 (a)**

(i) 24.501

(ii) 46.910

(iii) 78.883

(iv) 46.300

(v) 44.220

(5x2=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 increase 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 est. 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 negligence 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 thereof 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, they 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)

Model Solution ES/5-10/2014/P-I session - 10/14
(free)

- Q1 a (i) **Supplementary Estimate** : A supplementary estimate will be necessary if execution of a work becomes necessary when the project is still in progress but was not included in the original estimate of the project.

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

- (ii) **Repairs and Maintenance** : Any expenditure on restoring on asset back upto the level of output/efficiency/performance at which it was first put to use is repairs expenditure and any expenditure on maintaining the asset upto the level of output/efficiency/performance at which it was, when it was first put to use is maintenance expenditure.

Replacements: Substitution of one fixed asset by another, particularly of an old asset by a new asset, or of an old part by a new part is called replacements. Expenditure on minor replacements shall be charged to revenue as repairs and maintenance expenditure.

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

No credit should be allowed to a work on account of surplus materials if they are unlikely to be of any use within a reasonable time, but a list of such materials should be maintained in the Sub Division and Divisional offices as a supplement to register of IWR/MECR and return to stores.

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

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

Q 2 i) Following Rules must be followed before issue a Temporary Imprest :

- i) Imprests should only be given when absolutely necessary and the amount should be kept as low as possible to minimize the risk of loss of the Board's money.
- ii) Imprests may only be given with the express sanction of the Executive Engineer, and then only to employees of whose character the Sub Divisional Officer has had opportunity of forming a favorable person .
- iii) In the case of loss or defalcation, the Executive Engineer will be held responsible that all requisites precautions have been taken.

- ii) **Material Estimate Control Register** : MECR is maintained for minor works for each sanctioned estimate/works. This register will show at any point of time. The cumulative quantity and value of material received in respect of major material items and cumulative value of petty material items vis-à-vis sanctioned requirements. The register shall also indicate consumption and balance of material in hand both with regard to the quantity and value on last day of each month/financial year or on completion of work . This register shall be maintained by the sectional officer/Junior Engineers and other authorized officials for all the minor works under capital /revenue accounts.

This register is maintained for following works :

1. Capital (Minor) works.
2. Annual Repair and Mtc. works
3. Special Estimates

- iii) **Stock Measurement Book** : The stock measurement book is the most important initial record being the basis of all quantity accounts of stock received from all sources namely from suppliers, other divisions or departments or from works. Even the material received by one sub division from the Divisional stores or from another sub division within the same Division should be recorded in this book. in other words stock measurement book will be complete diary of the stock receipts.

Small Measurement Book : Small Measurement Book is maintained by J.E. 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 MB may be set apart. After recording measurement, an abstract should be prepared to show total quantity of each item or work. Each measurement for work done by contractor should indicate reference to last set of measurement also .

- Q.3 i) **Dismantlement Register:** The form CE-43 Register of Dismantlement Register has been designed. As and when the material is dismantled from a work, and inventory of all the material dismantled, whether in serviceable or unserviceable conditions should be prepared and entered in the same in the register of dismantlement. The entries in the register are made article wise by entering name of article, present value, quantity, unit, depreciated value and how the same has been disposed is also recorded. The SDO should verify the inventory and in taken record his initial. It is good tool to have a control over the material dismantled from the works and watch its disposal.
- ii) **Initial Works Register :** The Register of initial Works Accounts form CE-26 shall be maintained for all capital works estimated amount of which is one lac or more. For works costing less than one lac detailed account of material issued to works shall be maintained in Material Estimate Control Register form CE-28. This register is an important record, being the basic record of material and other expenses which have to be accounted for. It has to kept in safe custody like measurement book. In case, this book is lost, immediate report should be made of the facts of the case to the CE through Xen/SE concerned. IWR has six parts.
- iii) **Materials Cost Variance :** The basis of valuation receipts, issue and stock of materials prescribed would result in certain debits and credits to materials cost variance accounts. In case the balance at the year end is a credit balance the same shall be credited to the 'Reserve for materials cost variance'. On the other hand, if there is a debit balance the same will be debited to the 'Reserve for materials cost variance'.
- iv) **Research and Development Expenses :** Sub-Accounts under this main head shall record various types R & D Costs, Research & Development costs incurred by the board as a result of which no tangible assets is acquired by the board is to be written off through these accounts.

Model Solution ES/5-10/2014/P-I (F323)

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Q. 4	Direct Charges (Annual)	=	72,000+18,000+80,000+10,000 = 1,80,000	
	Depreciation	=	90,000	
	Interest	=	$\frac{(8,00,000 + 60,000)}{2} \times 13.5\% = 4,60,000 \times 13.5\% = 62,100$	
	Supervision Charges	=	80,000 X 10% = 8,000	
	Departmental Charges	=	72,000+18,000+10,000 = 1,00,000 X 27.5% = 27,500	
	Rate of PSPCL's work	=	$\frac{1,80,000+90,000}{80,000}$ = Rs. 3.38 per KM	
	Rate of Private use	=	$\frac{1,80,000+90,000+62,100+8,000+27,500}{80,000}$ = Rs. 4.60 per KM	

Ans. 5 i)

Amount of Compensation in case of Death an amount equal to 50% of the monthly wages of the deceased workman multiplied by the relevant factor or an amount of Rs. 1,20,000 whichever is more.

Amount of Compensation in case of Permanent Disability an amount equal to 60% of the monthly wages of the injured workman multiplied by the relevant factor or an amount of 1,40,000 rupees whichever is more.

ii) **Microsoft Excel** is the most popular spreadsheet software in the Microsoft office suite. It is a powerful tool that helps to organize, calculate and analyze data in rows and columns. It also allows us to represent data pictorially in the form of chart.

iii) **E-Mail** stands for Electronic Mail. It is a facility on Internet to compose, store, send and receive messages to any part of the world. The convenience, simplicity and affordability of sending mails on internet has totally changed the correspondence system. E-Mail is the fastest way of sending mails where the postal address details like Name, Address, City, State, Pin, Country etc. have been replaced by the e-mail address. The E-mail address is given in the format – info@kips.in . We can also attach photos, videos or other important data along with our message.

Using E-Mail : to use e-mail facility on the internet first we have to create our personal e-mail account. We have to select a username (e-mail address) and provide a secret code (password) along with our particulars like name, address, date of birth, interest, qualification etc.

Solution of Question

Q. 1 (a) As per Regulation no. 5.7.1 of Electricity Supply Code & Related matters, Regulations the categories of consumers on the basis of supply voltage to consumers are as under:

Sr. No.	Voltage	Categories of Consumers
(i)	Single Phase 230 V (between phase & neutral)	<ul style="list-style-type: none">• Load not exceeding 7 kW (including motive load not exceeding 2 BHP) under DS/NRS category.• Industrial load including general load not exceeding 7 kW at consumer's option.• AP load not exceeding 2 BHP.• Street lighting load not exceeding 7 kW.
(ii)	Three Phase 400 V (between phases)	<ul style="list-style-type: none">• Load exceeding 7 kW (including motive load exceeding 2 BHP) but not exceeding 100 kW under DS/NRS category.• Industrial load including general load not exceeding 100 kW (other than covered under (i) above).• Bulk Supply load with contract demand upto 100 kVA.• AP load exceeding 2 BHP/AP high technology loads not exceeding 100 kW.• Street lighting load exceeding 7 kW but not exceeding 100 kW. <p>Note: Domestic consumers existing as on 01.08.2012 having load up to 10 kW shall have the option to have single phase supply or three phase supply in case their connected load calculated as per latest instructions works out to be more than 7 kW.</p>

Q. I(b) As per latest instructions the following are the competent authorities to review the arrears debited at the behest of audit pertaining to the audit period:

Sr. No.	Competent Authority to approve	Amount involved	Period for deciding cases
1.	Committee consisting of Addl. SE/Sr. Xen (DS) concerned as Chairman along with concerned AO/Field and concerned Xen/AEE/AE(DS)	Upto Rs. 1,00,000/- in each case	2 months
2	Committee consisting of Dy. CE/SE (DS) concerned as Chairman along with 1) Dy. CAO/Dy. CA of concerned Zone 2) a) ASE/Sr. Xen/CSC, Patiala for Patiala, Sangrur, Barnala circle b) ASE/Sr. Xen/CC, Chandigarh for Mohali, Roopnagar c) ASE/Sr. Xen/CBC, Jalandhar for Jalandhar, Nawanshahar, Kapurthala, Hoshiarpur circle d) ASE/Sr. Xen/CSC, Bathinda for Bathinda, Muktsar, Faridkot, Ferozepur circle e) ASE/Sr. Xen/CSC, Amritsar for City Amritsar, Tarn Taran, Gurdaspur circle f) ASE/Sr. Xen/CBC, Ludhiana for Ludhiana (East), Khanna, Ludhiana (West), Ludhiana (Sub urban) circle	Above Rs. 1,00,000/- and upto Rs. 4,00,000/- in each case	2 months
3.	Committee consisting of EIC/CE(DS) concerned as Chairman along with 1) a) Chief Auditor- Central, South & West Zone b) CAO Revenue North & Border Zones 2) a) Dy. CE/SE/Sales-I - Central Zone b) Dy. CE/SE/Sales-II - North	Above Rs. 4,00,000/- in each case	2 months

	& Border Zone c) Dy. CE/SE/Billing - South & West Zone		
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Solution of Question

Q. 2 (a) Instructions regarding custody of keys of cash chest:

The cash chest is maintained in the Op. sub divisions and in offices of Drawing and Disbursing officers. The cash chest has a double locking system with two sets of keys for operating these locks. The keys are marked 1 & 2. Key no. 1 remains in the custody of RA/SDO/AO/ Sr. Xen and key no. 2 in the custody of official handling cash. In no circumstances both keys should be in the custody of one official/officer. The cash chest is never opened unless both custodians of keys are present till the time it is locked again.

The duplicate keys are deposited with the bank in a small box duly sealed by officer in-charge. The fact should be entered in the Duplicate Key Register.

At the beginning of every year Duplicate keys are withdrawn from the bank and are operated in presence of 2nd key holder. Keys are re-deposited in the bank.

In case of loss of keys of cash chest controlling officer is immediately intimated. In case both keys are lost, FIR with police should be lodged. Duplicate keys from the bank are withdrawn and arrangement made to get the lock changed from the company from whom the cash chest was purchased. The lock, the keys of which have been lost, should not in any case be used again on the chest nor fresh keys should be got manufactured locally. New duplicate keys are again deposited in the bank after lock is changed.

In case the key holder is to go on tour/leave, the key of cash chest should be handed over to next official in line under him. In such an eventuality, Cash Book should be balanced, cash in chest counted and recorded in the Particulars column of the Cash Book under the signature of both officials handing over or taking over charge.

In case of cash chest holder is unable to attend the office due to illness/accident etc. the keys of chest should be obtained from him under written order of competent authority.

Q. 2 (b) If a mistake has been made and it is discovered before the Cash Book has been 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. When the mistake is discovered too late for correction in this way an intimation of the necessary correction should be sent at once to the divisional office accompanied by a proposed journal entry, if necessary. Except as indicated above, no correction of any entry once made in his Cash Book should be made by a Sub Divisional Officer unless authorised by the divisional office to do so. The same principles would be observed in correcting errors noticed in the divisional Cash Book.

If the accounts of the month have been closed, no corrections of errors in amount, classification or name of work should be made in that book, but a journal entry should be prepared for the necessary corrections, a suitable remark in red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in the Cash Book.

Solution of Question

Q. 3(a) As per provisions of regulation no. 21.4 (g)(iii) of Electricity Supply Code & Related matters Regulations if the meter is stolen from the premises of consumer the accounts of the consumer will be overhauled for the period of direct supply due to meter stolen on the basis of energy consumption of the corresponding period of previous year after calibrating for changes in load, if any. In case the average consumption for the corresponding period of the previous year is not available then the consumer will be tentatively billed for the consumption to be assessed in the manner indicated in para-4 of Annexure-8 of Electricity Supply Code & Related matters Regulations i.e. LDHF formula for assessment of energy consumption and subsequently adjusted on the basis of actual consumption in the corresponding period of the succeeding year.

Q. 3(b) Computation of Load of NRS consumer:

Sr. No.	Detail	No. of points	Wattage taken	Load (KW)
1.	Lamps	20	40 watts	0.800
2.	Fans	10	60 watts	0.600
3.	Wall Sockets	13	60 watts	0.300
			(1/3 rd taken & fraction taken as one)	
4.	Power Socket (Single Phase)	3	1000 watts	2.000
			(1/2 taken & fraction taken as one)	
5.	Three Phase Power Sockets	4	6000 watts	12.000
			(1/2 taken)	
6.	A.C. (Non-standard)	2	2500 watts	5.000
				<u>20.700</u>

But the load of NRS consumer having Sanctioned Load up to 10 KW (in this case 3.500 KW) can be extended /regularised maximum up to 20 KW under VDS Scheme. So maximum load can be extended up to 20 KW instead of 20.700 KW.

The charges recoverable from NRS consumer for regularisation of Load for the consumer covered under Spot Billing System:

1.	<u>ACD/Initial Security:</u> (20-3.500)=16.500 @470/- per KW	Total (Amt. in Rs.) 7755
2.	<u>Service Connection Charges:</u> 16.500 KW @ 900 per KW = 14850 Rebate 20% during VDS = 2970	<u>11880</u>
	Total amount recoverable	<u>19635</u>

Solution of Question**Q. 4 (a) Temporary Connection:**

Temporary Connection means an electricity connection required by a person for meeting with his temporary needs such as;

- i. for construction of residential, commercial and Industrial complexes including pumps for dewatering ;
- ii. for illumination during festivals/family functions ;
- iii. for threshers or other such machinery excluding pump sets ; or
- iv. for touring cinemas/ circuses/ fairs/ exhibitions /melas / congregations.

(b) Contract Demand:

Contract Demand shall mean the maximum demand in KVA sanctioned to a consumer

- (i) in case of Large Supply, Railway Traction and Bulk Supply categories.
- (ii) in case Domestic Supply and Non-Residential Supply with load exceeding 100 KW, it would mean the maximum demand in KVA sanctioned to a consumer.
- (iii) in case of single point supply to a Co-operative Group Housing Society/Employer, it would mean the maximum demand in KVA sanctioned to a consumer.
- (iv) In the case of other categories of consumers, Contract Demand will be computed in the manner approved by the Commission.

(c) Connected load:

Connected load Means the sum of the rated capacities of all the energy consuming apparatus in a consumer's installation. This will not include the standby or spare energy consuming apparatus installed through a changeover switch.

(d) Sundry Charges and Allowances Register:

Sundry Charges & Allowances Register is maintained in all Operation Sub Divisions. This register is the consolidated record of charges debited to the account of consumers or refund allowed to them.

All type of adjustments relating to any recovery/refund of revenue shall be compulsory routed through this register. Separate register should be kept for each group by each Ledger clerk or pages allotted for each group in one register. It should be ensured that items of one group of consumers under any category are not intermingled with the consumers of other group(s).

The following type of transactions are entered in this register:-

Sundry Charges & Allowances Register (Form SOP-6)

This register will embrace the following type of transactions:

- (i) Over and under charges in the previous bills including prior period over / under charges.
- (ii) Bills raised on accounts of Theft of Power & Malpractices.
- (iii) Sundry services rendered by the Board viz. charges for duplicate bills, bill challenge fee, Meter challenge fee, Resealing charges, Fuse replacement charges, Reconnection fee etc.
- (iv) Adjustment of annual minimum charges under Annual Minimum charges clause of Street Light Tariff.

Sundry Allowances Adjustment Register (Form SOP-6 A)

The following type of transactions the credit for which is to be given to the consumers through energy bills will be recorded in this register:-

- (i) Adjustment of final energy bills against consumer's securities.
- (ii) Adjustment of interest on consumer's security deposits.
- (iii) Adjustment of interest on Debentures.
- (iv) Write off of bad debts.
- (v) Adjustment of amount received under ARPC schemes and interest thereon where payable.

An entry is made by Ledger Clerk in the register giving complete detail of charges/refund in the relevant column. In the case of refund these are to be entered as minus items and the register is put up to UDC who checks the details and amount entered by the Ledger Keeper. He put up the register to ARA/RA. Entries are checked by ARA/RA and returned to Ledger clerk. At the end of month totals of each group are worked out and abstract is made separately for charges and allowances under each category. Total of Sundry charges and allowances under each category are tallied with abstract of billing ledger. ARA/RA tallies the figures and appended signature in billing ledger/advice.

(e) Energy Consumption Variation register:

Careful examination/ study of cases of low and appreciable variation in energy consumption shall provide clues for investigating theft of electricity cases. In order to have an effective control/check over the mal-functioning of the meters/theft of energy by properly maintaining/monitoring energy variations registers for different category of consumers.

Maintenance of the Registers:

Officials/Officers responsible for maintaining energy variation register shall be as under:-

- | | |
|--------------------------|--|
| a) GSC (DS and NRS) | Revenue Supdt. RA/ARA |
| b) SP/MS/Street Lighting | AAE or JE where AAE is not posted. |
| c) LS/BS/RT | AE./AAE/XEN In charge of S/Divn. and
AEE./Comml. in case of Special Divn. |

Solution of Question**Q. 5 (a) Release of Connection/Extension to a person involved in theft of electricity / UUE**

An applicant/consumer applying for a new connection/ extension in load shall give an affidavit on non-judicial stamp paper that he/she/they or his/her/their associates are neither involved in any case of theft of power/UUE anywhere in the state and nor any case for recovery of the amount charged against him/her or their associates is pending in the Court/ Special Court or 'Dispute Settlement Committee or Forum' or Appellate Authority or Ombudsman and in the event of such a case being detected supply to the premises is liable to be disconnected after serving 15 (Fifteen) days notice till such time the amount due is paid. Sanctioning/executing authorities shall satisfy themselves about the correctness of the affidavit before sanction of load/release of load. The application of an applicant/ consumer involved in any UUE/ theft case, for new connection / extension shall be registered only if such an applicant deposits 50% of the assessed amount and agrees to comply with the provisions of Regulation 36, 37 of the Supply Code.

Q. 5 (b)	No. of days	=	64 days
	Units Consumed	=	4856-4312
		=	544
	Electricity concession admissible	=	155 units p.m. x 64/30
		=	331 units
	Chargeable units for SOP	=	544-331
		=	213 units
	Charges as per CC No. 44/2014 – Tariff	revised on	21.08.2014 w.e.f. 01.04.2014
	1. Energy charges	=	100x64/30
		=	213x4.56 = 971
	2. MMC not applicable		
	3. E.D. - @ 13% on SOP of total units consumed		
	SOP/E.C. for E.D.	=	213x4.56 = 971
			331x6.14 = 2032
			3003 x13% = 390
	4. Octroi @ Rs. 0.10 p. u.	=	544x0.10 = 54
	5. Meter Rent = 8x2x1/2x64/60	=	9
	6. Service Charges = 5x2x64/60	=	11
	Total Amount payable with in due date		<u>1435</u>

Note: If any candidate has calculated the bill as per charges before revision of tariff on the basis of actual tariff applicable during the above period as per CC no. 23/2013, it may also be considered as per following solution:

1. Energy charges	=	100x64/30
	=	213x4.56 = 971

2. MMC not applicable

3. FCA - 213×0.12 = 26

4. E.D. - @ 13% on SOP of total units consumed

SOP/E.C. for E.D. = 213×4.56 = 971

331×6.02 = 1993

FCA 544×0.12 = 65

$3029 \times 13\%$ = 394

5. Octroi @ Rs. 0.10 p. u. = 544×0.10 = 54

6. Meter Rent = $8 \times 2 \times 1/2 \times 64/60$ = 9

7. Service Charges = $5 \times 2 \times 64/60$ = 11

Total Amount payable with in due date

1465