

Ans:1a) The Competent Authority to sanction the following cases are as under:

i) S.Es-	Full Powers
Xen/R.Es	1 lac
AEs/AEE	50,000/

ii) Xen	Full Power
iii) CE	Full Power
SE	50,000/

Ans 1 b) While noticing the losses/ shortages, on the same day a concerned JE Stores will prepare goods receipt note for the material received from the supplier and take action to send a copy of each to the following.

- i) Purchase Section
- ii) Supplier
- iii) CE/S&D in case of central stores .

Ans: 1 c) The Heads of Departments may re-delegate the financial powers delegated to them in this booklet to any officer sub-ordinate to them at their headquarters offices, on their own responsibility and subject to such restrictions as they may like to impose.

Provided further that such re-delegated powers shall be exercised personally by such officer and shall in no circumstances be further delegated.

Ans: 2 A) Supervision Charges: This term in relation to stores, is applied ordinarily to the charges which are levied in addition to book value and storage charges, in respect of stock materials sold or transferred and are intended to cover such items of the expenditure incurred on the stores as do not enter their book value and are not included in the storage charges.

B) Intermediate Payment: This term is applied to a disbursement of any kind on a running account not being the final payment. It includes an "Advance Payment" a "Secured Advance" and an "On Account Payment" (other than the final payment on a running account) or a combination of these.

C) Outturn: Used in respect of the accounts of manufacture and workshop transactions, this term denotes the value of the finished products (or of the work done, in cases in which the articles bought are not supplied departmentally) of manufacture operations connected with specific jobs.

D) Storage Rate and Storage Charges: These expressions denote respectively, the 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 establishment employed on handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yard etc.

Ans 3 a) Meter receipt register performa

Sr no.	challan			Receipt		Make	Manufactures Sr No	Boards Sr No	Initial reading	Signature Of SDO with full name
	No	Date	ME Sub Divn	New or repair	Capacity of meter single phase or three phase					

Ans 3 b) Earnest Money: It is deposited by a bidder at the time of submission of bids. Earnest money deposited by the successful bidder is retained whereas the same is refunded to unsuccessful bidders. On the other hand few PSUs, Govt. undertakings are exempted from depositing earnest money.

Security Money: It is deducted at the time of making payment of bills submitted by contractors/suppliers. In some cases earnest money already deposited by a bidder can be adjusted against security money to be deducted from him. Security money is refunded to the contractor/suppliers after faithful completion of work/ supplies.

Ans: 4 a) After returning the damaged transformer to TRY S/Divn, JE concerned would report the shortages/losses noticed to his SDO. On receipt of the information from the JE, the SDO concerned will thoroughly investigate the matter and submit report with his comments to his Xen within a month.

As per report, if none is responsible and loss is to the extent of 500/- the SDO can write off the amount in terms of Sr. No. 77 of DOP provided it has been approved by the XEN concerned. If the amount is more than 500/ SDO will pass on the report to the XEN under Sr. No.77 of DOP for writing off the loss/shortages.

If an official is held responsible wholly or partly then SDO will specifically point out the name of the official who held responsible in the case. Thereafter Xen concerned will investigate the matter and record his findings thereon and also submit his investigation report to CE through SE to initiate proceedings. The CE will further decide the amount to be recovered/written off accordingly.

Ans: b) No measurement book shall change hands i.e. from one subordinate to another or to a clerk or in office and vice-versa without an endorsement being made after the last measurement handed and signed and dated by both parties. The endorsement will also give the name of person who hands over and that of the person who receives the measurement book.

Ans : c) Under para 37.4(xxvii) of the CEFA if the measurement book is lost, an immediate report should be made of the facts of the case and this report must be promptly forwarded to the Board(Now Powercom) together with the explanation of all parties concerned or responsible for the loss.

Ans 5 A) 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.

Ans B) AS per IUT accounting manual IUT bill will be settled in full but part settlement is strictly prohibited.

Ans c) Imprest is a standing fix sum of money issued to an official of the corporation by the competent authority for making certain unforeseen petty payments. Its entry is recorded in the cash book on payment side. When an expenditure is made of custodian out of the imprest money , the expenditure incurred is recouped. AS per cash and bank manual Its maximum limit is 2000/-

Ans d) The Chargeable heads of accounts are as under

- i) 62.940
- ii) 75.131 To 75.146
- ii) 76.142

Model Solution Eng. Subordinates, 5-4/2012, Paper-II

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Q.N-1

KWH Consumption	32418x2x2	1,29,672/-
KVAH Consumption	41568x2x2	166272/-
Power Factor	$\frac{129672}{166272}$	0.78

1) Energy Charges (SoP)	<u>129672x4.95</u>	6,41,876
2) Power factor surcharge 14%		89,863
3) Fuel surcharge @ 8 Paise		10,374
4) P.L.E.C. Charges		42,000 ✓
5) Demand Surcharges	$\frac{280x2x2=1120-250=870x750}{}$	6,52,500
6) Meter Rent		88
7) CI/PI Rent		467
8) Service Charges		150
		14,37,318
9) Electricity duty	$\frac{641876+89863+10374}{\text{SOP PF FS}}$	96,475
10) Octroi 10 paise per unit	<u>12,967</u>	
Total Bill Amount		15,46,460

Upto 7 days	71,866
After 7 days	1,43,732

Q2(a)

Ans:

1) Lamp 40 No. (40.Watt.each)	=	1.600KW
2) Wall Socket 15 No.(60/3 Watt.each)	=	0.300 "
3) Fan Point 20 No.(60 Watt.each)	=	1.200 "
4) Power Socket Single Phase 5 No. (1000/2)	=	3.000 "
5) Power Soked Three Phase 2 No. (6/2KW each)	=	6.000 "
6) A.C. (Non standard) Make 2 No. (2.500KW each)	=	5.000 "
7) U.P.S (5 KVA each) 2 No. (5x0.90x2)	=	9.000 "
Total load (Detected)	=	26.100KW
Sanctioned load	=	15.400 KW
Excess load (26.100 - 15.400)	=	10.700 KW

Charges Recoverable from consumer

1) A.C.D (11KWx700/per KW)	=	7700
2) S.C.C.(10.700x900 per KW)	=	9630
3) Load surcharge (10.700x1500% per KW)	=	16050
Total Amount Recoverable	=	<u>33380</u>

Q2(b)(i) Cross Subsidy Surcharge

Cross Subsidy Surcharge shall be levied on the subsidizing consumer of a distribution licensee of the state , if open access facility is provided to such consumer. This is levied in addition to transmission and/or wheeling charges. Open Access consumer shall pay cross subsidy surcharge per unit on monthly basis according to the energy drawn through open access. Following are the rates (Paise per unit) as determined by PSERC for various categories of consumers for the year 2011-12

Large supply	74.48
Domestic supply	79.41
Non Residential Supply	120.41
Bulk Supply	62.41
Railway Traction	142.42

(b)(ii) Peak Load exemption charges

Those consumers who want to run their load during peak load hours are required to pay Peak Load exemption charges . Such exemption may be allowed on the consumer request subject to availability of power.

- Peak load exemption upto 100KW shall be granted by SEs/Dy.CEs/DS under intimation to concerned EA/MMTS & Billing organisation for a minimum period of six months if they agree to pay Rs. 120/- per KW per month (over and above their normal energy bill) for the exemption allowed minus eligible exemption.
- Peak load exemption of more than 100KW shall be granted to large supply consumer by CE PP & R. The charges shall be Rs. 1.80 per KW per hour for the exemption upto 65% of the Sanction contract demand and Rs. 2.70 per KW per hour for the exemption allowed beyond 65% of the sanction contract demand over and above their normal energy bill (for minimum 3 hours a day) .These

Q.3(a)

Ans: The following Officials/Officers responsible for maintaining the energy variation register :

- | | |
|--------------------------|---|
| 1) GSC (DS and NRS) | Revenue Supdt RA/ARA |
| 2) SP/MS/Street Lighting | AAE or JE where AAE is not posted. |
| 3) LS/BS/RT | AE/AEE/XEN Incharge of S.Divn and
AEE/Comm1 in case of Special Divn. |

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.

For keeping check on energy variation of various categories, consumption of a particular month shall be compared with consumption of the same month of the preceding year/average consumption of the preceding year/season and if there is variation of $\pm 10\%$ in case of LS/BS consumer, $\pm 20\%$ in case of MS/SP/Street Lighting and $\pm 25\%$ in case of GSC category of consumers, the same shall be recorded on the energy variation register and necessary investigation carried out so as to ascertain reasons for the said variation. Centralised Billing Cell, preparing bills of Large Supply/Bulk Supply/DS/NRS (more than 100 KW) consumes, shall also look into variation ($\pm 10\%$) and send the list alongwith its comments to the respective operation sub divisions for carrying out further investigation. Similar kind of industries shall be entered in the variation register separately for relative consumption comparison.

Officers/Officials responsible for maintenance of registers shall put up the same to AE/AEE/XEN Incharge of the sub division for necessary action to ensure of compliance of instructions.

Ans 3(b)

- i) All the completed Consumer Cases together with the original documents shall be kept in steel almirahs in the sub-office, sub-divisional Office, Divisional office, SE/Dy.CE(DS) concerned and CE/DS in the safe custody by various officials as follows :
 - a) RA/ARA : Domestic, Non Residential and AP connections
 - b) AE/AEE/XEN : All categories of connections except Domestic, Non-Residential and AP connections.
 - c) Sr.XEN/ASE(DS) : Large Industrial, Railway Traction, Street Light, single point supply connections and all other categories for loads exceeding 100 KVA.
 - d) CE/DS : One copy of the agreement relating to Large Supply, Railway Traction and Bulk Supply Connections with connected load exceeding 2 MVA/Power Intensive Loads.
- ii) Due arrangement should be made to ensure that the agreement and the documents are not allowed to be tampered or pilfered.
- iii) Documents and agreements relating to DS/NRS(LT) and AP connections up to 20KW may be kept in lots of 50 duly indexed in separate files.
- iv) Documents and agreements for SP, MS/BS and DS/NRS (21-100KW) connections may kept in lots of 25 duly indexed in separate files.
- v) Documents and agreements for all loads exceeding 100 KW be kept in separate files.

Q.4(a)

Ans: Unpaid Salaries are transferred to unpaid salaries account and details are entered in unpaid salaries register. Unpaid Salaries are shown as liability in the Balance-sheet. Periodical review of unpaid salaries register is done to determine salaries remaining unpaid for 36 months. After 36 months such unpaid Salaries are transferred from unpaid salaries account to Misc. Income account through JV.

Ans4(b) In case provisional of receipts for deposits obtained from the bank. Instruct official handling cash to ensure that a receipted pay-in slips is obtained the next day. In case this is not done, check with bank that they are in receipt of the amount deposited. Also review remittance register for cheques deposited remaining un-realised for an un-reasonable period of time. Instruct official handling cash to follow up with bank in these cases.

Ans 4(c) Cash payments should be made in the following cases:

- (i) Amount is less than 250 (Two hundred fifty)
- (ii) Refund of consumer security deposit upto 500(Five hundred only)
- (iii) Payment to work charged establishments and daily labour on account of wages etc.
- (iv) Payment against Spot purchase where so authorised by corporation.
- (v) Payment on account of railway freight charges where payment by cheque is not accepted by railway authorities. There is no restriction on the amount of cash payment in case of refund of security deposit for temporary connections.

1.5

ns(a) The Forum shall take up the following types of complaints/grievances, which are neither related to open access nor to matters covered under Section 126,127,135 to 140, 142,143,146,152 & 161 of the Act:

- a) Billing of supplementary amount as a result of post audit.
- b) Levy of voltage surcharge not levied in the first instance.
- c) Wrong Billing.
- d) Application of wrong tariff.
- e) Non-payment of admissible rebate/incentives.
- f) Delay in release of connection.
- g) Delay in issue of first bill/subsequent bill.
- h) Delay in rectification of energy bill.
- i) Delay in replacement of defective/dead stop meters/Metering equipment.
- j) Non-restoration of supply due to breakdown or even after payment of dues.
- k) Levy of clubbing charges either by way of differences of tariff or voltage surcharge from back date.
- l) Supply of low voltage beyond the limits permissible under IE Rules 1956 or Regulations notified by CEA under Section 53 of the Act, fluctuations in voltage etc.(Deficiency in service).
- m) Accidents due to less clearances, being not as per IE Rules 1956 or Regulation notified by CEA under Section 53 of the Act and faulty lines etc.
- n) Leakage of earth current and consequent accidents.
- o) Inadequate grace period for deposit of energy bill.
- p) With holding information required by the consumer etc.etc.
- q)

Note:

The above list of complaints is not to be treated as final. There may be complaints, which are not covered by the above list. Such complaints related to supply of electricity and performance standards, not mentioned above may also be taken up by the Forum.

Model solution
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Ans 5(b)

- i) The Ombudsman shall, within seven days of registration of a representation, call for the relevant record from the concerned Forum which will forward such record within seven days from the date of receipt of notice from the Ombudsman. The Ombudsman may, at the same time, also call for a written statement/parawise comments of the PSPCL on the representation. The PSPCL will furnish the written statement/parawise comments within fifteen days from the date of receipt of such letter. Any other document required and called for by the Ombudsman will also be furnished by the PSPCL/consumer within the stipulated period.

In case the PSPCL fails to furnish the written statement/parawise comments within the stipulated period, the Ombudsman may impose costs as are considered reasonable and sufficient. The concerned consumer may also be liable for similar action in the event of failure to furnish any additional document called for by the Ombudsman.

- ii) The Ombudsman may pass an interim order, to provide relief to the complainant, if considered necessary.
- iii) The Ombudsman may hear the parties and may direct the parties to submit written statements of submissions in the matter.
- iv) The Ombudsman shall pass a speaking order giving reasons for all his findings and award. The Ombudsman shall also decide regarding interest payable by either party on excess or short deposits made by the complainant.
- v) The Ombudsman will pass an award as early as possible but in any case, within three months from the date of receipt of a representation. Where there is delay in disposal of a representation, the Ombudsman will record reasons for such delay. Copies of the Ombudsman's award/Order will be sent to the parties and the Forum.
- vi) The PSPCL will comply with the award/Order within 30 days of the date of receipt. Non-compliance of the award/Order within the stipulated period may be brought to the notice of the Ombudsman by the consumer. The Ombudsman will provide the consumer as well as the PSPCL an opportunity of being heard and send a report to the Commission within 30 days of the date of such hearing. On consideration of the report of the Ombudsman, the Commission will take further action including that under Section 142 of the Act as it may deem fit.
- vii) The Ombudsman may evolve a procedure conforming to the principles of fair play and justice for efficient discharge of its functions. The Ombudsman will also follow the guidelines, if any, given by the Commission from time to time regarding the procedure to be adopted for handling consumer complaints.

Ans 5(c)

All employees of the Corporation are required to deposit the service connection charges for their own house either purchased or built. All employees of the corporation who on transfer required domestic connection at the new place of