

# **CHAPTER - I**

## **DEFINITIONS**

Unless there be something repugnant in the subject or context, the terms defined in this chapter are used in the Manual in the sense herein explained.

### **1.01 ADMINISTRATIVE APPROVAL :**

It denotes the formal acceptance by the administrative department concerned, of the proposals for incurring any expenditure in the Board on a work initiated by or connected with, the requirements of such administrative departments. It is in effect a requisition to the Board to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work.

### **1.02 APPROPRIATION :**

An appropriation is an allotment of grants for specific purposes and it is intended to cover all the charges including the liabilities of past years to be paid or adjusted during the official year. All unspent balance will lapse at the end of the official year.

### **1.03 ASSETS :**

The term 'Assets' as applicable to the Board comprises mainly the value of the Hydraulic and Electrical apparatus and appliances, Power Stations, Lands and Buildings, Transmission and Distribution lines, Plant and Machinery and as well as the entire Stores in the Board.

It also includes the several amounts due to the Board from Government Departments, Local and Private Bodies and Private Persons / Individuals for services rendered or supplies made.

#### **1.04 BOARD :**

Board means the Karnataka Electricity Board constituted under Section 5 of the Electricity (Supply) Act 1948 (Central Act LIV of 1948).

#### **1.05 BOOK TRANSFER :**

It means the process whereby financial transactions which do not involve in the giving or receiving cash or stock materials, are brought to account. such transactions may either affect the books of a single officer or they may involve operation on the books of more than one officer whose accounts are ultimately incorporated in the Accounts of the Board. They usually represent corrections and amendments made in Cash, Stock or Book Transfer transactions previously taken to account.

#### **1.06 CONTINGENCIES :**

The word 'Contingencies' when used in respect of the accounts of works, indicates the incidental expenses of a miscellaneous character which cannot appropriately be classed under any distinct sub-head or sub-work, but pertain to the work as a whole.

Office Contingencies : See contingent expenditure, Volume - II

#### **1.07 CONTRACT AND CONTRACTOR :**

CONTRACT means any kind of undertaking written or verbal express or implied by a person not being a Board employee or by a syndicate or a firm, for the construction, maintenance or repairs of one work or more or for the supply of materials or for the performance of any service connected with the execution of works or the supply of materials.

CONTRACTOR means a person, syndicate or firm that has made such an undertaking; but often it's use is restricted to contractors for the execution of works or for suppliers and services in connection there with.

### **1.08 DEPOSIT WORKS :**

It is applied to works of construction or repairs, the cost of which is met, not out of Board funds, but out of funds from other than Board's sources, which may either be deposited in cash or otherwise placed at the disposal of the Board.

See Deposit/Deposit Contribution works, Volume - II

### **1.09 DIRECT CHARGE AND DIRECT OUTLAY :**

These expressions as distinguished from indirect charges and Indirect outlay are applied to those charges pertaining to a Work, Project or Job, which are directly incurred for its execution and are included in the regular accounts maintained for it.

### **1.10 DIRECT RECEIPTS :**

These receipts, as distinguished from indirect receipts which are realised in connection with power supply or other services rendered by the Board and are directly brought to account.

### **1.11 DIRECTION OFFICE :**

It indicates the office of an administrative office viz; Office of the Chief Engineer, Electricity, (General), Office of the Financial Adviser and Chief Accounts Officer, the Zonal Chief Engineers, Office of the Chief Controller of Accounts (I.A.) and the Office of the Circle Superintending Engineers, who have a number of Divisional Officers working under them.

### **1.12 DIVISION AND DIVISION OFFICE :**

They denote respectively the Executive Charge held by a Divisional Officer and the Head Office of such a charge.

### **1.13 DIVISIONAL OFFICER :**

Divisional Officer is an Executive Officer of the Board who holds the charge of a Division.

**1.14 DISBURSING OFFICER :**

Means an officer of the Board who is authorised to draw money from the Banks on cheques for disbursement.

**1.15 FINANCIAL YEAR :**

Means the year beginning 1st April and ending with the following 31st March.

**1.16 FINAL PAYMENT :**

It represents the last and final payment on a running account made to a contractor on the completion or determination of his contract and in full settlement of the account.

**1.17 GRANT :**

A Grant or Supplementary Grant is the total sum sanctioned by the Board in the Budget Estimates of the year for expenditure falling under one or more major heads or sections of a major head.

**1.18 INDIRECT CHARGES AND INDIRECT OUTLAY :**

These expressions are applied to those charges and capital outlay respectively which pertain or are incidental to a Work, Project Workshop Job or Manufacture Job, but which are not incurred directly and solely in connection therewith and thus cannot be directly taken into such detailed accounts relating to it as are incorporated in the regular accounts of the expenditure of the Board.

**1.19 INDIRECT RECEIPTS :**

These are receipts which pertain or are incidental to a scheme of work but cannot be directly taken into such detailed accounts thereof as are incorporated in the regular accounts of the receipts of the Board.

**1.20 INTERMEDIATE PAYMENT :**

It means payment on a running account not being final payment.

## **1.21 LIABILITIES :**

It means and includes payments due to be made by the Board towards materials purchased, power purchased, for services obtained from Government Departments, Local/Private Bodies or Individuals. It also includes the amounts received towards Deposit/Deposit Contribution Works, Earnest Money Deposits, Consumers Deposits, Security Deposits or for other purposes. When used in respect of accounts for works, it includes all anticipated charges which are adjustable as final charges, but have not been paid regardless of whether or not they have fallen due for payment or having fallen due have or have not been placed to the credit of persons concern in a suspense head subordinate to the accounts of the work concerned.

## **1.22 LAPSE OF GRANT :**

Means the expiry at the close of financial year, the sanctioned grant not utilised for expenditure or the unexpended portion of the sanctioned grant.

## **1.23 PAYMENT ON ACCOUNT OR ON ACCOUNT PAYMENT :**

It means a payment, other than an advance payment made on a running account to a contractor in respect of work done or supplies made by him and duly measured. Such a payment may or may not be for the full value of the work or supplies. If it is an intermediate payment it is subject to the final settlement of the running account on the completion of the contract for the work or supplies.

## **1.24 RUNNING ACCOUNT :**

It is an account with a contractor when payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on the completion or determination of his contract.

**1.25 RE-APPROPRIATION :**

It means the transfer of funds from one head of Account to another head of account.

**1.26 SUB-DIVISIONAL OFFICER :**

Sub-Divisional Officer is also an Executive Officer who holds the charge of a sub-division, in subordination to a Divisional Officer.

**1.27 SECTION OFFICER :**

Section Officer is also an Executive Officer who holds the charge of a Section in subordination to a Sub-Divisional/Divisional Officer.

**1.28 TECHNICAL SANCTION :**

It is an order of the competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the Board. Ordinarily such sanction can only be accorded by the Board or by such subordinate authorities of the Board to whom the power has been delegated by the Board.

## **CHAPTER - II**

### **ADMINISTRATION OF FUNDS AND PROPERTIES OF THE BOARD**

**2.01** (Framed under Section 79(a) of the Electricity (Supply) Act 1948 adopted under Board Resolution No. 189 dated 17th January 1958 and 405 dated 16th May 1958 and Approved by the State Government in letter No. PWD 7 SEB 58 dated 30-7-1958.)

**2.02** These Regulations shall be called the Karnataka Electricity Board (Administration of Funds and Properties) Regulations, 1958.

#### **2.03 ADMINISTRATION OF FUNDS :**

- a) The Board shall have its own Fund called "The Karnataka Electricity Board Fund" and all receipts of the Board shall be credited there to and all payments of the Board made therefrom
- b) All moneys belonging to the said fund shall be deposited in such Nationalised Banks as shown in Schedule-I appended or invested in such Government Securities as the Board may decide from time to time.
- c) The Members and/or Officers of the Board as shown in Schedule-II appended hereto jointly and severally, as the case may be, operate the account or transact other financial business concerning the affairs of the Board in such manner and to such extent as indicated in the aforesaid Schedule-II.

#### **2.04 ADMINISTRATION OF OTHER PROPERTIES :**

- a) The Board may direct by Resolution passed in this behalf that an officer or class of officers as the Board may decide, shall attend to

the maintenance, management and control, if any, of its properties in such manner as the Board may direct and such an officer or class of officers shall perform the functions and duties with regard to custody, maintenance, management and control as directed by the Board.

- b) Separate registers as prescribed and as may be prescribed by the Board from time to time shall be maintained for different classes of the properties of the Board.
- c) The officers authorised under the fore-going sub-clauses shall be responsible to the Board for the custody, maintenance, management and control of the properties and also for the safety and proper accounting of these properties.
- d) There shall be a physical verification of all the properties of the Board every year and the officers holding custody and responsible for the safety and accounting thereof shall in token of such verification sign the respective property/asset registers.
- e) Except in accordance with the specific authority of the Board, no property of the Board shall be disposed of without the prior approval of the Board.
- f) As regards sale of stores to contractors private parties, disposal of surplus stores, disposal of unserviceable and obsolete scrap materials, and write off of loss of stores, officers of the Board shall take action in accordance with the procedures laid-down in Chapter I of Section 'E' - Disposal of Stores of Accounts Manual Volume - II.

## **2.05 WRITING OFF BAD DEBTS AND LOANS :**

All bad debts covering consumers irrecoverable arrears, advance to employees, losses due to theft, damage or accidents or weather conditions etc; may be written off by the officers of and above the rank of Executive Engineer, (Electrical) to the extent of the powers delegated to them.



## **2.06 ACCOUNTS OF THE BOARD :**

The accounts of the Board shall be maintained in accordance with "The Electricity (Supply) Annual Accounts Rules, 1985" framed by the Central Government. (Refer Accounts Manual Volume - III).

## **2.07 RECEIPTS :**

- a) All sums due to the Board shall be received and official receipts shall be issued by such members of the staff as are authorised by the Board.
- b) All sums received by or on behalf of the Board shall be deposited in the nearest branch of the approved Nationalised Bank with the least possible delay. In no circumstances shall the sums so received be utilised for meeting any expenditure or making any payment without their being credited to the account of the Board in the Bank.
- c) The Financial Adviser and Chief Accounts Officer shall be responsible for the verification of figures of Receipts with those of actual credits into the Banks and for the reconciliation of balances with Banks balances.

**2.08** The Board may issue supplemental orders and instructions as may be necessary consistent with the foregoing Regulations for the efficient administration and security of the funds and properties of the Board and for proper accounting thereof.

**2.09** The Board may from time to time amend any of the provisions of Accounts Manuals to the extent necessary by specific resolutions in this behalf subject to the condition that such amendments are not inconsistent with the provisions of the Electricity (Supply) Act, 1948, the Indian Electricity Act, 1910 and the Indian Electricity Rules, 1956.

## SCHEDULE - I

### 2.10 LIST OF APPROVED BANKS

1. State Bank of Mysore
2. State Bank of India
3. State Bank of Hyderabad
4. Syndicate Bank
5. Canara Bank

## SCHEDULE - II

### 2.11 SIGNING OF CHEQUES

AMOUNT OF THE CHEQUE	TO BE SIGNED JOINTLY BY
a) Upto and inclusive of Rs. One lakh.	AAO and AO/D.C.A. of the Division / Circle, or the concerned Accounting Unit.
b) Above Rs. One lakh and upto and inclusive of Rs. Twenty Lakhs.	Accounts Officer (Resources) and Controller (Finance) in FA&CAO's Office.
c) Above Rs. Twenty lakhs	Controller (Finance) and FA&CAO/CCA/Secretary.

**Exception :** In respect of Establishment bills, the above officers are authorised to draw single cheque irrespective of the amounts.

In respect of Sl. No.s 2 & 3 in the absence of Controller (Finance) Controller (B&R) and Controller (OFAP) are authorised to sign the cheques.

(B.O. AO(Cod)/6654/96-97/7-10-1996)

**2.12** The Personal Deposit Account with District Treasury, Bangalore, with an initial deposit of Rs. 150.00 Lakhs is operated by the Controller (Finance) and Secretary.

(B7/6000/83-84/30-6-1983)

**2.13** Authorisations like establishing letters of credit with approved Nationalised Banks. Financial Adviser and Chief Accounts Officer may establish letters of credit on approved Nationalised Banks.

Powers to endorse, transfer, sell or otherwise deal with Government and other securities including Board's investments with Banks.

Upto Rs. 50,000/-

Secretary

Above Rs. 50,000/-

Secretary jointly with Chairman or Finance Member.

### **GENERAL PRINCIPLES**

**3.01** Every officer of the Board should see that proper accounts are maintained for all the Board's transactions with which he/she is concerned and render promptly all such accounts and returns relating to them as may have been prescribed in the Electricity (Supply) Act, 1948 Karnataka Electricity (Supply) Rules, 1957 and by the Board, Chief Engineer Electricity, (General), Financial Adviser and Chief Accounts Officer and Chief Controller of Accounts.

**3.02** Every officer of the Board should realise that correct maintenance of the accounts is as important a part of his duties as his executive work. A knowledge of the accounts and financial rules relevant to his duties is a necessary part of the equipment of every employee of the Board through whose hands the Board's money or material passes. He/She is expected to be sufficiently familiar with the financial and accounts rules to keep an adequate check over the subordinates under his/her control.

**3.03** He/She should check the accounts as frequently as possible in order to see that his/her subordinates do not commit FRAUD, MISAPPROPRIATION OR ANY OTHER IRREGULARITY. He/She may

be held personally responsible for any loss that may be found due to any neglect of the duties laid upon him/her by the Regulations framed by the Board. The fact that an officer has been misled or deceived by a subordinate will in no way mitigate his/her personal responsibility since every Board employee should be familiar with the financial regulations framed by the Board and exercise a specially strict and close control over his subordinates in regard to the use of Board's money and materials and the maintenance of proper accounts.

### **3.04 GENERAL OUTLINE OF THE SYSTEM OF ACCOUNTS**

#### **CLASSIFICATION OF TRANSACTIONS :**

The transactions of the Board may broadly be classified under the following groups :-

- A. Capital Receipts and Expenditure
- B. Revenue Receipts and Expenditure
- C. Debt and Deposit Transactions.

#### **A CAPITAL RECEIPTS :**

Capital Receipts comprises of -

- i) Subvention from Government (Under Section 63)
- ii) Loans from Government (Under Section 64)
- iii) Borrowings - (Guarantee Under Section 65)
- iv) Borrowings - (Not Guaranteed)
- v) Consumers Contributions
- vi) Debt and Deposits

#### **CAPITAL EXPENDITURE :**

Capital Expenditure comprises of -

- i) Re-payment of capital loans/and Borrowing
- ii) Expenditure on capital works

#### **B. REVENUE RECEIPTS :**

Revenue Receipts comprises of -

- i) Sale of Electrical Energy
- ii) Miscellaneous Revenue from Electricity consumers
- iii) Interest on Loans, Advances and Investments
- iv) Commission for collection of Electricity (Tax)
- v) Subsidies
- vi) Miscellaneous Revenue

#### **REVENUE EXPENDITURE :**

Revenue Expenditure comprises of -

- i) Cost of Power purchase
- ii) Establishment expense
- iii) Operation and Maintenance expenses
- iv) Interest on loans to Government and Financial Institutions
- v) Interest on Consumers Deposit
- vi) Charging of Depreciation
- vii) Audit Fee
- viii) Administrative and General expenses
- ix) Other expenses

#### **C DEBT AND DEPOSIT TRANSACTIONS :**

Debt and Deposit transactions comprises of -

- i) Deposits from Suppliers/Contractors
- ii) Deposits from consumers of Electricity
- iii) Security Deposits from Employees
- iv) Security Deposits for Metering Equipments
- v) Miscellaneous Deposits
- vi) Loans and Advances to KEB Co-Operative Societies and Staff

**3.05** All transactions, other than Revenue and Expenditures, in respect of which the Board acts as a Banker. receiving amounts or stores which it afterwards pays back and paying amounts which it subsequently recovers, do affect the cash balance of the Board and hence such transactions are to be maintained under the appropriate account heads. (See Accounts Manual, Volume - III)

### **3.06 MAIN FEATURES OF ACCOUNTS :**

The main features of Board accounts are -

- i) Divisional Accounts officer is the Primary Accounting and Disbursing Officer of the Division. He is permitted to obtain funds required for disbursement of salaries and allowance of the staff and other payments, from the Controller (Finance) by means of transfer of funds. He also collects all the receipts of the Division and remits them to the approved Banks.
- ii) The Accounts of the Revenue Receipts and Disbursements (including the transactions of the subordinate offices acting on his behalf) compiled by the Divisional Accounts Officer and rendered to the Chief Controller of Accounts \*once in a month in the form of Trial balance. \*(CCA/AO/A/cs)/SnIV/CYS17/93-94/29-4-93).
- iii) The Divisional Officer is further required to maintain clear account of all stores received and issued by him and his subordinate officers and make them available for audit by the Inspecting Officers during their local inspections.

**3.07** It is not sufficient that an officer's account should be correct to his own satisfaction. A disbursing officer has not only to satisfy himself but also the Internal Audit and Statutory Audit that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports and that an account is correct in all its respects. It is necessary that all accounts should be kept and the details so fully recorded as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bonafides of the transactions. It is further essential that the records of payment, measurements 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 are

taking of cash, stores and other proportion, rights, privileges and concession which have money values should be brought to account. The record of a transaction of receipts and expenditure should always be made at once under the appropriate head of account.

## **DUTIES AND RESPONSIBILITIES**

### **4.01 DIVISIONAL OFFICER :**

- a) The Divisional Officer, as the Head of the Division is responsible not only for financial regularity of the transactions of the entire division but also for the maintenance of the accounts of the transactions correctly and in accordance with the regulations in force.
- b) He is further required to see that the accounts are rendered to the Chief Controller of Accounts on the due dates and not allowed to fall into arrears.
- c) He is also responsible for efficient and satisfactory administration of the Division as well as realisation of revenue.

### **4.02 DIVISIONAL ACCOUNTS OFFICER :**

To assist the Divisional Officer in the maintenance of accounts of the transactions of the Division correctly an Accounts Officer is posted.

### **4.03 The functions of the Divisional Accounts Officer are three fold :**

- i) As compiler of the Divisional Accounts in accordance with the prescribed procedures and to render them to Chief Controller of Accounts on due dates;
- ii) As Primary Auditor, he is responsible for applying certain preliminary checks to the initial accounts, vouchers etc;
- iii) As General Assistant and Adviser to the Divisional Officer in all matters relating to Finance and Accounts and General Administration of the Division.

**4.04** The Divisional Accounts Officer will work under the Administrative Control of the Executive Engineer of the Division. He will certify all estimates processed in the Divisional Office. He is authorised to pass all bills including Civil Engineering Bills and arrange for prompt disposal of all claims arising in the Division, maintain all books of accounts in satisfactory condition, render periodical accounts and returns, attend to disposal of Inspection Reports of different agencies and assist the Executive Engineer of the Division in all matters relating to Revenue, Stores, Accounts, Finance and Personnel. He will inspect Sections/Sub-Division Offices in the Division.

**4.05** In all matters relating to Accounts and Finance, the Divisional Accounts Officer will be under the Technical Control of the Financial Adviser and Chief Accounts Officer through the Deputy Controller of Accounts attached to the O&M Circle and Zonal Controller of Accounts. If any difference of opinion were to arise between the Divisional Accounts Officer and the Executive Engineers of the Division, it is the duty of the Accounts Officer to bring his/her views to the notice of the Executive Engineer in writing with statements of his/her reasons and to obtain the orders of the Executive Engineer. The Executive Engineer should there upon record his reasons, in case he differs from the advice of the Accounts Officer. These notings will be made in the Divisional Accounts Officer's objection book, which is to be maintained in the following form.

**4.06 DIVISIONAL ACCOUNTS OFFICERS OBJECTION BOOK**

No.	Date	Particulars of bill etc.	Objection raised	Division Officers orders	Remarks
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**4.07** This Register should invariably be inspected by the Deputy Controller of Accounts / Controller of Accounts / Financial Adviser and Chief Accounts Officer during their visit to the Divisions.



**4.08** Where however the Accounts Officer is of the opinion that the case is such that remedial action or reconsideration is urgently necessary and cannot wait till the next inspection by the Deputy Controller of Accounts or Higher Officer is taken up, the Divisional Accounts Officer may bring the facts of the case to the notice of Deputy Controller of Accounts in writing with a copy of the communication to the Divisional Officer. The Deputy Controller of Accounts will take such action as is necessary on the report.

**4.09 DIVISIONAL OFFICER'S RESPONSIBILITY :**

When once a transaction enters into the Divisional Accounts Officer's Objection Book, the responsibility for the removal of the objection devolves on the Divisional Officer.

**4.10** The Divisional Accounts Officer will be the Cash Officer and arrange payment of all claim arising in the Division by obtaining necessary funds from Controller (Finance) from time to time. Cheques relating to the payments upto the limits indicated below may be signed by the Accounts Officer jointly with an Assistant Accounts Officer.

1. Bills in respect of Village Electrification works upto and inclusive of Rs. \*One Lakh;

\* **Exception:** In respect of Establishment bills the above officers are authorised to draw single cheque irrespective of the amounts.

\* (AO(Cod)/6654/96-97/7-10-1996)

2. Suppliers bills and other payments upto Rs. One Lakh.

(B3/7075/83-84/29-8-1983).

Bills exceeding the afore-mentioned limits shall be passed and sent to Controller (Finance) for issue of cheques.

**4.11** In Circles, the cheques will be signed jointly by the Assistant Accounts Officer and Deputy Controller of Accounts. In Zonal Offices of Chief Engineers the cheques will be signed jointly by the Accounts Officer and the Assistant Accounts Officer.

**4.12** The above paras relating to Divisional Accounts Officer apply mutatis mutandis to Accounts Officer handling payments and accounts in the Offices of Board Secretariat and Chief Engineers and also Deputy Controllers of Accounts of O&M circles.

**4.13 SUPERVISION :**

The Deputy Controllers of Accounts will exercise supervisory control over the Accounting work of the Divisional Offices in the respective circles.

**4.14** The Deputy Controllers of Accounts will inspect all the Accounting Units in their charge at periodical intervals and ensure that the Accounts Officer/Assistant Accounts Officers discharge their duties satisfactorily and the accounts are maintained in good condition. They will pay special attention to ensure final and early disposal of Internal Audit Reports and Accountant General's Inspection/Audit Reports to prevent the incidence of Financial irregularities. In particular they will see that any arrears in the accounting work such as Categorisation of Accounts, Inter-Divisional Transfers etc., in the Accounting Offices are tackled on priority and are liquidated as early as possible.

**4.15 THE STATUTORY AUDIT :**

This is conducted by the Comptroller and Auditor General of India, as provided under Section 69 of the Electricity (Supply) Act, 1948.

**4.16 ANNUAL FINANCIAL STATEMENT :**

The preparation and submission of the Annual Financial Statement of the Board, will have to be done in accordance with Section 61 of the Electricity (Supply) Act, 1948 and Rule 57 of the Karnataka Electricity (Supply) Rules, 1957.

# **CHAPTER - III**

## **REVENUE RECEIPTS**

### **SECTION - I**

#### **INTRODUCTION**

**5.00** The due of the Board be correctly assessed, promptly collected and regularly paid into the nearest prescribed Banks and checked against demands rests entirely with the controlling officers.

Every officer of the Board, who is responsible for the collection of any money due to the Board should see that effective steps are taken to ensure prompt realisation of all amount due and proper records are kept to show in respect of items of revenue whether recurring or non-recurring, the assessments and demands made, the progress of recoveries and outstanding amounts due to Board. The Controlling Officers of every Board Office should closely watch the progress of realisation of Revenue under his control and check the recoveries made against demand.

### **SECTION - II**

#### **CLASSIFICATION OF REVENUE RECEIPTS.**

The Revenue of the Board are derived from -

#### **6.01 SALE OF ELECTRICITY FOR :**

1. Domestic
2. Commercial
3. Industrial (LT, HT, Power, Intensive, Special)
4. Public Lighting
5. Irrigation

6. Public Water works and Sewerage Pumping
7. Bulk Supply, Co-Operative Societies ;
8. Out-side Supplies;
9. Traction
10. Miscellaneous

#### **6.02 MISCELLANAEUS REVENUE FROM CONSUMERS.**

1. Service Connection Fees
2. Sales of Stores
3. Public Lighting Maintenance
4. Rental from Property;
5. Other Receipts (to be specified)
  - a) Interest on belated Revenue Receipts;
  - b) Others

#### **6.03 OTHER REVENUE.**

1. Interest from Securities and Investments
2. Commission for the collection of Electricity Tax
3. a) Interest on Loans and Advances given to licensee  
b) Interest on Loans and Advances given to employees  
c) Interest on Loans and Advances to societies;
4. Rent from Buildings
5. Miscellaneous items (to be specified)

#### **6.04 GROSS REVENUE ARISING OUT OF ACTIVITIES COMING UNDER SECTION 20 OF THE ELECTRICITY (SUPPLY) ACT, 1948.**

### **SECTION - III**

#### **7.01 BOOKS/REGISTERS OF AGREEMENTS :**

In order to watch the currency of the agreements, each Divisional, Sub-Divisional and Sectional office should register all agreements in the register prescribed for the purpose which should be kept posted up to

date and reviewed monthly by the Divisional Officer or his Assistant Executive Engineer. Timely action should be taken to see that the agreements are renewed not later than 15 days prior to the date of expiry of their currency.

#### **7.02 RENEWAL ACTION IN CASES OF SPECIAL AGREEMENTS.**

In case of all special agreements, action should be taken for their renewal atleast 6 (Six) months before the date of expiry of the agreements.

#### **7.03 COPIES OF AGREEMENTS TO BE MAINTAINED IN DIVISIONAL/ SUB-DIVISIONAL AND SECTION OFFICES.**

Copies of agreements, duly authenticated, should be maintained both in the Divisional and Sub-Divisional Offices, the originals being preserved for safe custody in the Chief Engineer's (Electy) Office in the case of those executed by the Chief Engineer, Electricity, and in the offices of the Executive Engineer of Divisions, with regard to those executed by the Divisional Officers.

#### **8.01 MINIMUM DEPOSIT REGISTER**

A register of receipts of Minimum deposits will be maintained in the prescribed form. This register which provides column for the entry of all deposits received from consumers with particulars regarding the "Name of the depositor, Installation number, Receipt number, Amount of deposit" etc; is maintained permanently. As each repayment is made, whether in cash or by adjustment or transfer, it should be noted not only against the original entry in this register in the column provided there for, but also in a separate register viz; "Register of Repayment of Minimum Deposits" in which reference to the items number in the register of receipts of minimum deposits will be furnished. At the end of each month a plus and minus memo indicating the transactions under the head, viz;

the opening balance, total receipts for the month, total repayments during the month and the balance outstanding are worked-out, in respect of each volume of the register of receipts, and consolidated and sent to the office of the Financial Adviser and Chief Accounts Officer every month. The total receipts and repayments for each month and for each Section, Sub-Division and Division will be shown separately in the schedule of deposits to be sent along with the monthly accounts.

**8.02** These deposits are repayable to the consumers after their installations are disconnected permanently after adjusting against the arrears of energy charges outstanding against the installations. A bill covering the account upto the date of disconnection is rendered to each consumer showing the adjustment of dues against his deposit and the balance, if any, due to him, for his acceptance and return, wherein payments will be authorised. In case the balance due to the consumer is not claimed within ninety days from the date of such intimation, the amount will be credited to the Board. The refunds made in each month will be noted in the monthly columns provided for repayments in the deposit register against the item of receipt. The total of all such payments made in a month in each Section, Sub-Division and in the Division Office will be shown separately in the deposit schedule of that month.

**8.03** The receipts and refunds of these deposits should be recorded in the concerned revenue ledger accounts under the initials of a responsible officer, viz; the senior executive subordinate of the Section, Assistant Accounts Officer of Sub-Division or the Accounts Officer of the Division.

**NOTE :** 1. Payment of small amounts of deposits of less than Rs. 100/- may be made to the depositors by money order at their cost, the money order receipts being treated as final receipts of the party for the discharge of their claims.

2. In the Divisional Offices the final bills referred to above should be checked by the Divisional Accounts Officer, Assistant Accounts Officer or other Senior Assistants for a minimum period of six months prior to the date of refund or from the commencement of service to the consumers in question, whichever period is less. In the case of Sections and Sub-Divisions, such bills should be similarly checked by both Senior Assistants and Assistant Accounts Officers and the Assistant Engineer and Assistant Executive Engr. (Elect) in-charge of Section and Sub-Division.
3. In the case of refunds of 3 MMD due in respect of the accounts of deceased depositors, the Divisional Officers may themselves arrange payment of the net amounts due in each case upto Rs. 100/- to their heirs, after holding such enquiry as is necessary, subject to the condition that an indemnity bond in form No. 15 is obtained as a safeguard against payment to wrong parties.
4. The Assistant Executive Engr. (Elect) in-charge of a Sub-Division and the Officer-in-charge of a Section may refund these deposits upto Rs. 25/- & Rs. 5/- respectively after audit by the Accounts Officer (I.A.) attached to the Division, or Assistant Accounts Officer of Sub-Division as the case may be.

## **9.01 TRANSFERS**

When the minimum deposit is to be transferred from one consumer to another or from one installation to another installation in the name of the same consumer, the old item in the 3 MMD Register should be cleared by showing the balance outstanding as repaid and receipting the same as a fresh entry against the consumers concerned, in the month in which the transfer is effected, by passing the transaction through the Divisional adjustment book. The Assistant Accounts Officer in-charge of Revenue Section should scrutinise all such entries in the adjustment book and

affix his initials in token of their correctness. Any additional amount required to make up the necessary deposit should be recovered in cash. The consent letter of the original consumer is necessary to transfer the deposit from one consumer to the name of another consumer.

**10. MINIMUM DEPOSIT REGISTER IN SUB-DIVISION / SECTIONS :**

The Register of minimum deposits maintained in the Sections / Sub-Divisions should be posted in respect of receipts on the day on which the deposit is realised. When a refund is to be made either by cash payment or by adjustment, the debit entry should not be made in the Section / Sub-Divisional Register on the day the bill is sent to the Division Office for payment or adjustment, but a note thereof should be made in the remarks column of the register. At the close of each month, the Divisional Office will intimate the details of the debits to be posted in the register. The monthly balance should, therefore, be worked-out on the basis of the above intimation, while sending the monthly deposit account to the Division Office.

Necessary entries against the ledger accounts shall be made on receipt of the intimation from the Division office.

11. Under Section 49 of the Electricity (Supply) Act 1948, the tariffs and rates shall in accordance with any Regulation, made in this behalf be fixed from time to time by the Board.
12. The Board with the concurrence and approval of the Government of Karnataka has evolved uniform tariff rates for the entire State.
13. The rates set-out in the tariffs do not include electricity taxes and other direct and indirect charges on the electric energy that may be payable in accordance with any law in force or which may increase the cost of production. Such charges are payable by the consumers in addition to the tariff charges.



14. The tariffs are also subject to the usual conditions and terms governing power supply from time to time and to the levy of surcharges as the Board may fix from time to time on account of abnormal conditions.
15. They are further subject to the execution of agreements by consumers in the forms prescribed for each class of supply and to the payment of required deposits.
16. Unless otherwise provided for, these tariffs apply to a single point of supply and for installations which are within a reasonable distance from the Board's supply centres.

#### **17.01 REGISTER OF REQUISITION FOR STREET LIGHTS :**

The requisitions for the installations of street lights should be serially numbered and entered in a requisition register to be maintained in all the Divisions, Sub-Divisions and sections of the Board. This register should be kept posted upto date and should contain particulars, regarding the disposal of such applications, upto the stage when service is started to the installation or other-wise.

#### **17.02 INVENTORY REGISTER :**

An Inventory Register should be maintained showing the number of street lights installed or removed with their dates and references. Whenever additional lights are installed or over-head lights are replaced by ornamental ones, particulars regarding the number of lamps replaced with details regarding the kind, capacity of lamps and the rate as well as the authority for replacing the lamps should be entered in respective columns of the register, as and when the changes are effected, together with reference to the acceptance of the officers concerned.

#### **17.03 NUMBERING OF STREET LIGHTS :**

All the street lights in service should be serially numbered, separate serials being given for lights in each town or village or other departments

of Government. A different set of serial numbers should be given for ornamental lights and the same noted in the Inventory Register.

#### **17.04 LEDGER ACCOUNTS :**

Separate ledger accounts in the prescribed form for power and lighting installations should be opened for each kind of lights and information regarding the starting of service to fresh lights, disconnections or replacements, etc., should be noted therein, immediately the intimations are received and verified with the entries in Inventory Register, before the bills are sent out.

**17.05** The monthly bills will be prepared on last day of the month. They should be scrutinised by Senior Assistant with reference to Inventory Register and ledger account and such other relevant correspondence on the subject, before they are posted to the parties.

#### **18.01 ELECTRICITY TAXES**

The tariff schedules in force are exclusive of electricity taxes levied by Government or other competent authorities. These charges have to be paid by the consumers in addition to the charges mentioned in the tariff schedule.

**18.02** In the purview of the Karnataka Electricity Taxation on Consumption Act 1957 and 1959 the Karnataka Electricity Board is in the position of a Licensee. Under the provisions of the said act, the Board is required to -

1. Collect electricity tax from consumers ;
2. Pay the collections to Government in time;
3. Maintain detailed accounts of tax demanded and collected from the numerous consumers;
4. Render the monthly accounts & returns to the Chief Electrical Inspector to Government as prescribed by the Taxation Act.

**8.03** In accordance with rule 3 of the Karnataka Electricity (Taxation consumption) Rules 1959, Karnataka Electricity Board shall include the electricity tax leviable as a separate item for the energy supplied by them and shall recover the same from the consumer along with their own charges for the supply of electric energy.

The Board shall pay such tax collected to the Chief Electrical Inspector to Government within 60 days after the expiry of the month for which it is levied, provided that the amount of tax collected during the month of February in any year shall be paid on or before 31st March of that year.

#### **18.04 BOOKS OF ACCOUNTS**

The books of accounts shall be kept, under Section 5 in the form 'A' and shall contain the following particulars :-

- i) Number of units of energy supplied for different classes of consumers specified in the notification under Section-3;
- ii) Description of the premises to which the energy is supplied;
- iii) Amount of electricity tax with the rate charged, shown separately in respect of the different classes of consumers;
- iv) Date of disconnecting the supply of energy on failure of payment of electricity tax;

Provided that the Board may furnish particulars, (ii) in a separate statement to the satisfaction of the inspecting officer.

#### **18.05 SUBMISSION OF RETURNS**

The Board shall submit returns in form 'B' & 'E' in triplicate to the Chief Electrical Inspector to Government.

#### **ADJUSTMENT AND RETURNS**

1. The Board shall make allowance for fast and slow meters a incorrect readings after intimating the same to the inspecting office

2. Electricity Tax recovered in excess, if any, during the month may be refunded after verification by the Board either in cash or adjustments in the bills for the future months.

**18.06** The following instructions should be noted :-

- i) Electricity tax shall be included as a separate item in the bill of charges for energy supplied to H.T. installations and merged in case of L.T. installations.
- ii) The tax shall be calculated at the rates prescribed in the notification issued by Government from time to time.
- iii) In the case of lighting consumption in a factory utilising power under -
  - a) Bulk HT-1, HT-2 (a) & HT 2 (b) tariffs the entire consumption has to be treated as power and tax levied ;
  - b) L.T. Industrial loads, the entire energy consumed by the industry is to be treated as power consumption and tax levied.
- iv) For period of "Door Lock" of installations, bills are to be sent on the basis of average consumption.

The tax demand may be raised provisionally like revenue demand with reference to average consumption. This figure itself shall be taken in column 3 of 'B' statement. The difference between the actual consumption recorded in the following month and that billed previously may be shown as a deduction in column 8 of 'B' statement furnishing full particulars in respect of various installations.
- v) Where the consumers make advance payments towards future claims of revenue and tax the entire credit should be accounted under "23.1 - Sundry debtors for sale of power" under different account codes as tax demand cannot be raised in the absence of information about taxable consumption.

Such credits may be wiped off by raising demand for power charges every month with reference to meter readings and by transfer of amount equal to tax demand to "23.2 - Sundry Debtors for electricity tax" under different account codes.

- vi) As per articles 287 and 288 of Indian constitution.
  - a) Consumption of electricity by Central Government departments and offices for non-residential purposes is exempted from levy of tax.
  - b) In the case of State Government departments and offices, electricity tax is to be levied;
  - c) The consumption for residential purposes in Central and State Government official quarters is taxable;
  - d) The consumption in PWD and other Local body offices, Rest Houses and Dak-Bungalows should be taxed;
  - e) In case where the installations are not registered in the names of Government of India department concerned but energy is consumed by that department, the exemption from levy may be extended if a certificate is given by the head of the office concerned that energy as recorded by the energy meter in respect of a particular installation is consumed by Government of India and that no part of it is used for any private or domestic purpose.
- vii) The demand for tax due from employees may be collected and accounted.
- viii) The tax payable shall be a first charge on the amounts recoverable by the Board for the energy supplied by it and shall be a debt due by the Board to Government. Effective and timely action should be taken by the Board officers for the prompt levy and collection of taxes.
- ix) The returns prescribed by the Karnataka State Electricity Taxation on Consumption Act, should be promptly submitted as prescribed therein. Failure to comply with the provisions of these Rules, bring on the concerned staff the liability for penal measures as contemplated in

Karnataka Electricity Taxation on Consumption Amendment Act 1957 which is quoted for guidance of the Board officers.

"If any person liable under section 3-B to keep books of account or submit returns fails to keep or submit the same in the manner prescribed or obstructs an Inspector in the exercise of his powers and duties under this Act or contravenes any Rules made under Section 6, he shall on conviction, be punishable with fine which may extend to Rs. 500/-."

**18.07** The following instructions are issued for the preparation and submission of 'B' and 'E' statements.

- i) As per G.O. No. PWD 10/ETS-59 dated 30-6-1959 the statements 'B' and 'E' have to be sent in triplicate to the Chief Electrical Inspector to Government of Karnataka. Statement 'B' has to contain full particulars viz; units consumed, rate and amount of tax claimed from consumers in the bills sent to them each month. Statement 'E' is a Divisional abstract showing opening balance, demand, collection and closing balance of electricity tax for each month.
- ii) Statement 'B' is to be sent in quadruplicate by the Section/Sub-Division office to the Division office together with two copies of 'E' statement and a list of installations where the electricity consumed is exempted from tax liability. The Divisional office has to scrutinise the 'B' and 'E' statements of the subordinate offices. The 'B' and 'E' statements of the Divisional office (Revenue Section) have also to be drawn up along with the D.C.B. accounts.
- iii) After these are ready, the 'E' statement of the entire Division will have to be compiled showing the opening balance of tax for the month, demand and collection during the month as well as closing balance in respect of the Division offices, Sub-Division and Sectional offices. The total of this statement should show the position of the Division as a whole.

- iv) Four copies of each of 'B' statements of the Division, Sub-Division and Sectional Offices, four copies of the consolidated 'E' statement of the Division and lists of the exempted installations (in the form prescribed) at each place should be sent by the Divisional officers to the office of the Chief Controller of Accounts and forwarded to the Chief Electrical Inspector to Government.
- v) The statements received in the office of the Chief Controller of Accounts shall be consolidated and a consolidated statement showing the opening balance, demand, collection and closing balance against each division shall be sent and payment arranged to Government.

**18.08** In order to meet the expenditure incurred by the Board for the collection of electricity tax, a rebate at 1½% of the tax collected and remitted, the Government is liable to pay to the Board.

The amount of rebate will be claimed by the Chief Controller of Accounts with the Chief Electrical Inspector to Government and payment obtained.

As soon as the bill is sent to the Electrical Inspectorate the following adjustment entry may be passed.

28.105 Sundry Debtors for other Miscellaneous Income.

To 62.916 Commission on collection of electricity tax,

(Entry passed for sending the bill to Electrical Inspectorate towards rebate on collections of electricity tax for the month of.....19.....)

### **19.01 TEST REPORT**

Immediately on receipt of the report of test and rating of an installation, a ledger account in the form prescribed should be opened in the Sub-Division or Section Office regarding therein the result of rating in outlets or in Horse Power, KW/KVA and rates of supply of power, together with the minimum charges, if any, recoverable as per the report.

## **19.02 MONTHLY READING FROM METER CARDS**

A separate column shall be allotted for each installation and it will contain a record of one year transaction. The monthly readings and units of power consumed are recorded from the bill books, which will be the basis for the preparation of bills.

**19.03** The revenue ledger accounts are maintained in bound ledger books arranged in the serial order of RR numbers and the sheets securely bound.

## **19.04 LEDGER ACCOUNTS**

Ledger should be so maintained as to contain only the ledger accounts of such of the R.R. number as pertaining to a particular locality so as to correspond to the order in which meter readings are taken. **Each ledger will contain about 30 to 40 sheets which should be serially numbered, (apart from inner sheets) in addition to the RR numbers they bear and each ledger should contain an index of RR numbers therein.**

When new installations come up in a particular locality and fresh accounts are to be introduced in the ledger, it should be given the same ledger folio number as is borne by the immediately preceding installation.

**19.05** The ledger should be kept in the personal custody of the Assistants/ Junior Assistants who are personally responsible for their safe custody.

**19.06** The ledger should under no circumstances to be destroyed. But in case any of them are rendered incapable of being made use of any further, they should be duly cancelled, such cancellation being boldly written across in red ink and initialled by the Assistant Accounts Officer.



## **19.07 DISCONNECTED INSTALLATIONS**

In the case of installations that are permanently disconnected or ceased to exist for any reason, the Divisional Accounts Officer or the Assistant Accounts Officer should record the fact as above with his signature in the ledger account concerned, but the account should be kept intact in the ledger itself.

### **MAINTENANCE AND CHECK OF REVENUE LEDGERS**

#### **19.08 ITEMS OF WORK TO BE DONE BY REVENUE STAFF :**

Junior Assistant is required to maintain the accounts relating to Lighting, AEH, X-Ray and Photographic Studio consumers and carry-on the correspondence connected there with. In the case of ledger accounts of all other kinds of installations an Assistant has to maintain accounts and deal with the correspondence relating thereto.

#### **19.09 POWER LEDGER ACCOUNTS :**

The maintenance of ledger accounts of power installations should be entrusted to Assistants who are thoroughly conversant with the latest sanctioned rate to be charged for different purposes and also with the special terms laid-down in the relative agreements, if any, so that they may be able to make-out correct bills for the power consumed. They should keep the Divisional officers informed well in time of the dates on which the various power installations are due to be-rated.

#### **19.10 INTER-CHANGE OF ASSISTANTS / JUNIOR ASSISTANTS ONCE IN TWO YEARS :**

The concerned officer in Revenue Sub-Division and Sections shall change the Assistant / Junior Assistants after handling the ledger accounts for 2 years completely without exception including change of seat.

### **19.11 INSTRUCTIONS FOR CHECKING LEDGERS :**

The following detailed instructions are issued for the guidance of Assistants / Junior Assistants.

#### **POSTING THE METER READINGS FROM BILL BOOKS / METER CARDS:**

While posting the readings from the Spot Bill Books / Meter Cards into the ledger it should be seen that the previous readings and the actual consumptions as noted in the Spot Bill Books / Meter Cards agree with the figures worked-out in the ledger. In the case of installations fitted with meters which have certain constants to facilitate correct calculation of the actual consumption, the determinate quantity should be posted prominently at the top of the ledger as K.10, K.50, or 100 etc: and the actual units consumed should be worked out and posted in the column provided for noting 'Consumption'. After posting the readings from the Spot Bill Books / Meter Cards into the ledger, a statement should be prepared there from showing the installations for which meter readings are not furnished and the same forwarded to the concerned executive officer for furnishing the reason for their omission.

### **19.12 MAKING OUT DEMAND AND PREPARATION OF BILLS :**

Bills are prepared in different forms according to the purposes for which power is supplied.

**19.13** These bills will show the actual consumption the meter readings also being furnished in the case of power installations. The amount due should be worked-out from the schedule of rates sanctioned from time to time and special agreements, if any, applicable to individual installations. Where a minimum is prescribed the same should be claimed if the demand as per the actual consumption falls below the minimum.

**19.14** Spot bills will be prepared every month by the Meter Readers for all kinds of installations except H.T. and Street lighting installations. In respect of lighting installations spot bills will be prepared bi-monthly.

**19.15 CHECK OF POSTING OF COLLECTIONS INTO LEDGERS :**

The postings of receipts entered in the ledger should be verified with reference to the cash book or counterfoils of cash book.

**19.16 SIGNATURE OF BILLS :**

After the bills are prepared and checked, they will be sent to the consumers concerned affixing the facsimile signature of the concerned officer in case of HT installations. The impressing of the facsimile signature should be done by the Officer himself or in his presence by Senior Assistants or Assistants and this work should not be allowed to be done by others.

**NOTE :** 1. The facsimile stamp of an officer is purely for the personal convenience of an officer and will not be useful for his successor in office. The cost of the purchase in such cases should be borne by the officer concerned.

2. The Assistant Accounts officer or officer incharge of Sub-Division and Section is authorised to sign the revenue bills to be sent to Government departments in order to meet audit objections with regard to the affixing of facsimiles.

**19.17 CHECK BY THE ACCOUNTANTS :**

The work of Assistants / Junior Assistants should be closely scrutinised by the Senior Assistants in-charge of revenue sections, who should see that the bills of demand are properly made out and that ledgers correctly kept up to date.

### **19.18 POSTING THE COLLECTIONS AND DAILY ABSTRACT :**

The postings of daily receipts into the ledger accounts should be verified with the total amount of cash receipts as per the cash book by making an abstract of daily receipt for each ledger independently and then consolidating the individual ledger totals.

**NOTE :** A tally register should be maintained for reconciling the daily collection of cash as per ledgers with cash book in Sub-Divisions and Sections.

### **19.19 D.C.B. REGISTERS :**

The monthly demand, collection and balance of individual accounts is abstracted from the ledger at the close of each month.

**19.20** The aggregate total of the monthly abstracts of all the ledgers will be the basis for the compilation of the schedule of revenue to be sent to the Chief Controller of Accounts.

**NOTE :** 1. Demands should be treated as having arisen on the date the bill is made out, dated and posted, collections should be shown on dates they have made.

2. The consolidated register of demand, collection and balance of revenue relating to all ledgers shall be maintained in the prescribed form.

### **19.21 WORKING RULE FOR RECOVERY OF ARREARS**

The fact of disconnection should be promptly reported to the revenue sections and the same should be noted in the revenue ledgers. Immediately a letter should be addressed to the party in the prescribed form to pay the arrears.

**19.22** Every month a statement of suits filed showing therein the following particulars should be sent to the Zonal Chief Engineers Electricity and the Financial Adviser and Chief Accounts Officer. Divisional officers should pay prompt attention to be present at the Courts on the dates fixed for hearing to produce any records required for execution of decree after they are decreed.

1. Name of the registered consumer
2. Particulars of installation and nature
3. Amount of arrears as per affidavits filed
4. Date from which the arrears outstanding
5. Case number
6. Name of local courts

**19.23** As regards arrears already outstanding a list of all arrears of Rs. 10,000/- and above outstanding for over one month be prepared and reviewed by the Divisional officers. The period of limitation for arrears is 3 years only, after formation of the Board, urgent action by all Divisional officers is necessary.

**19.24** The Executive Engineer, (EI), of the Divisions should invariably ensure that all such amounts as are due to the Board in their respective jurisdictions are promptly recovered and delays avoided. In cases where despite the steps taken, the amounts due cannot be recovered, action to institute civil suits, without allowing the claims to get barred by limitation, should be promptly considered. For that purpose, the Executive Engineers should arrange to maintain a list of all such arrears due to the Board and watch the recoveries. The Division/Sub-Division officers will be held responsible to make good the loss to the Board, if by their negligence or failure to take action any claim get barred by limitation.

## SECTION - IV

### REVIEW OF LEDGER ACCOUNTS

#### **20.01 Review of ledger accounts by Divisional officer or senior executive subordinate**

The Executive Engineers, the Assistant Executive Engineers, Assistant Engineers of Divisions, Sub-Divisions and Sections, should devote about an hour every day towards examining the revenue ledgers and bills with a view to satisfy :-

- a) that the ledgers are being posted from day to day
- b) that the bills are prepared correctly and verified as required
- c) that prompt action is being taken towards the recovery of arrears;
- d) that timely disconnections are made.
- e) that changes in rating etc., are incorporated then and there and
- f) that the ledgers are maintained in neat and upto date condition without over-writings or erasures etc;

**20.02** In Sub-Divisions and Sections, Assistant / Junior Assistant, will be held responsible for any errors in the claims along with the Senior Assistants who signs the bills (Facsimile signature should on no account to be affixed) after setting his dated initials in the ledgers against the relevant entries as a token of their correctness.

## SECTION - V

#### **21.01 WITHDRAWAL / REFUND OF REVENUE / TAX**

Withdrawal / Refund of revenue / tax due to wrong or excess credits can be sanctioned by the Zonal Chief Engineers, Electricity, \*Superintending Engineers (EI) Executive Engineers (EI) either in cash or by adjustment under Manual of Delegation of Powers, subject to scrutiny by audit by the Accounts Officer (Internal Audit). Sanction of Board is required for refund of revenue in excess there of. Whenever sanction for refund of

revenue is applied, a certificate should be furnished by the Divisional Officers in the following form :-

I certify that the sum of ..... which  
is to be refunded to .....  
was received from him on .....  
and that the same is included in the amount of Rs.....  
remitted by me into the .....  
on .....

\*(B5/3410/77-78/16.10.97)

The Divisional officers are empowered to adjust by credit to 3 MMD or to the concerned revenue ledger account, the amounts held under "Revenue suspense" for want of particulars regarding R.R. number etc; after verification of the correctness of such adjustments by the Accounts Officer, (Internal Audit).

## **21.02 WITHDRAWAL OF EXCESS DEMANDS OF CREDITS**

All cases of withdrawals of excess demands once raised or of credits once afforded, the Divisional officers are empowered to sanction, subject to verification by Internal Audit within their powers of sanction.

**21.03** The Zonal Chief Engineer, Electricity, may sanction refunds of revenue or withdrawals of demands due to grounding in lighting installations (upto a limit of Rs. 250/- in each case) subject to the following conditions :-

- (i) The grounding should be satisfactorily established as not due to negligence or other causes within the control of the consumer.
- (ii) The testing officer should furnish the following certificates :-
  - a) The grounding is not due to any negligence or other causes within the control of the consumer;
  - b) The abnormal consumption is not due to marriage or other special functions in the premises during the period of grounding.

**22.00** Refund of claims due to grounding in heating installations shall not be entertained.

### **23.00 CERTIFICATE OF VERIFICATION**

Before such cases are sent up to him for sanction, they will have to be got verified, by the Assistant Accounts Officer, Senior Assistant, of Sub-Division and Section and a certificate of such verification be got recorded. A register showing full details of such refunds should be maintained in each Division, Sub-Division, and Section for scrutiny by the Assistant Accounts officer (Audit) or other officers during their inspections.

**NOTE :** In respect of refunds and withdrawals of excess demands arising out of revision of claims of installations under direct connection, the verification of the Assistant Accounts Officer (Audit) may be considered adequate. This item will however be examined by the Accounts Officer, periodically.

## **SECTION - VI**

### **24.01 WRITE OFF OF REVENUE :**

Irrecoverable balance of revenue not exceeding \*Rs. 5,000/-, 3,000/-, 2,000/- respectively in each case may be ordered to be written off by the Chief Engineer, Electricity \*Superintending Engineer (Ele) / Executive Engineer (Ele) subject to verification by the Accounts Officer, (Internal Audit). All cases involving the write off of irrecoverable items of over Rs. 5000/- require the sanction of Board.

\* (B5/3410/76-77/16-10-1997)

### **24.02 REGISTER OF WRITE OFF :**

A register should be maintained for recording all items written off from time to time; and in case any of the consumers whose arrears were once written off, apply for electric power afresh either in the same or different



premises they should be made to pay the old arrears before giving service to their installations.

**25.01 DUTIES AND FUNCTIONS OF ASSISTANT ACCOUNTS OFFICER  
(AUDIT)**

With a view to improve the work of local inspection of the Board consequent on the increase in the number of revenue yeilding offices, a system of frequent local inspection of revenue accounts by Assistant Accounts Officer (Audit) has been introduced.

Board has recognised this wing and sanctioned the required staff for each Circle/Division with a view to have a continuous check of cash and revenue accounts and to prevent against any shortage of cash, leakage of revenue.

These inspection staff are under the administrative control of the Chief Controller of Accounts (Internal Audit). The inspection of Division offices will be continuous throughout the year while the inspection of the Sub-Divisions and Sections will be once in a year. These inspections are independent and in addition to the periodical inspection by the Administrative Officers and Financial Adviser and Chief Accounts Officer / Chief Controller of Accounts (Internal Audit).

**26. DETAILED PROCEDURE OF INSPECTION OF REVENUE AND CASH  
NOTICE OF INSPECTION :**

Notice of the inspection will be given to the several officers concerned at least two to three days before the commencement of such inspection giving the probale date from which the officer intends to commence the work.

## CASH AND REVENUE ACCOUNTS

### 26.01 CASH ACCOUNTS :

- i) They will examine that all receipts of cash as shown in the counter foils of receipt books which have been used by the Accounts Officers, the Assistant Accounts Officers, Senior Assistants who are the cash officers in the Division, Sub-Division and Section, respectively are traceable in the revenue cash book, under the respective dates and with correct particulars. They should see that the daily total of receipt of revenue cash book, are correctly entered in the general cash book and collections remitted to the Bank on the very day/next day of the receipt. They should examine that the entries in the cash book are correct and that the resultant book balance agrees, in each case, with the cash on hand. The verification of the actual balances of cash should always be made and when it is done, a note of the amount counted, specifying it both in words and figures, should be made in the cash book.
- ii) The blank receipt books on hand should be checked by Assistant Accounts Officers (Audit) who should satisfy themselves that a stock register of blank receipt books maintained in each office giving reference to the invoice or the forwarding letter with which the books are received, the date with his signature, date of completion, etc.

They should also satisfy themselves that Board money is kept in strong treasure chests under double locks and that the keys of each lock are kept in the custody of two different persons, wherever an arrangement is possible.

- iii) The examination of cash accounts will be from the date upto which it had been examined during the previous audit.

## 26.02 REVENUE ACCOUNTS :

The items requiring special scrutiny are :-

- i) Check of the monthly demands for all power, private lighting, Government and other installations, whenever there is any doubt or want of data as received in the ledgers, to meter reading books/bill books, receipt of disconnections and reconnections and services rendered, etc., from where they were left during the previous inspection / audit.

**NOTE :** With regard to installations serviced since the period covered by last inspection, the concerned files have to be reviewed completely from the commencement so as to see that the class of power supply and tariff applied are according to rules and that the details noted in the concerned ledger accounts and adopted in billing are correct.

- ii) General examination of the ledger accounts to see whether the revenue is being collected on the prescribed dates, whether disconnection notices are promptly issued and disconnection notices are invariably ordered and expected if dues are not paid, whether the meters of the installations are tested periodically as per rules.
- iii) Scrutiny of the postings of receipts into the ledgers so as to satisfy whether they have been regularly made and agreed with the monthly totals of cash receipts and whether the demands for each month as furnished to audit agree with the monthly abstracts of individual ledgers.
- iv) Examination of the outstanding balance to see if they are agreed with accounts balance and if adequate action is taken for the prompt recovery of the same.

v) Examination of the important registers like the following given below with a view to see that they are maintained properly and in accordance with the rules :-

1. Register of requisitions for street lights.
2. Inventory register of street lights.
3. Register of agreements form Power, I.P., Street lights consumers etc.
4. Register of applications for power supply.
5. Register of applications for irrigation pumps.
6. Replacement of street light lamps and claims due thereon.
7. Register of temporary installations.
8. Register of duplicate keys.
9. Register of sealing of meters.
10. Register of Money Orders.
11. Register of R.R. of Meters.
12. Register of postal and Revenue Stamps.
13. Register of stock of blank Receipts Books.
14. Register of Embossed Agreement forms.
15. Register of opening of daily cash.
16. Register of receipt or disposal of test reports for new installations.

vi) Examination of minimum deposits register so as to see if the total receipts and payments of deposits agree with the total credits and debits in the deposit registers and verification of posting of repayments for one month. All credits entered in the deposit registers should be checked from the date of previous inspections, with reference to the revenue cash book and it should also be seen whether the individual outstanding deposits have been agreed at least once a year with the accounting balance.

Objections noticed in the course of inspection should be embodied on separate memos and given to the Assistant Accounts Officer / Senior

Assistant as the case may be for replies being furnished on the same day. On the last day of inspection the draft on the report embodying the major points or involving questions of principle should be discussed with the concerned officers present. The Assistant Accounts Officer (Audit) should include in the report only such of the points as they consider necessary after discussion. Such claims which are either recovered or made good before the completion of audit need not be included in the body of the report given to the Divisional Officer. They may be included as an annexure to the report, a copy being submitted to the Chief Controller of Accounts (Internal Audit).

The Assistant Accounts Officer (Audit) may also discuss with the Sub-Divisional Assistant Accounts Officer/Sub-Divisional Officers of all matters relating to revenue i.e. adequacy of revenue return from works and improvements methods of office work etc. But no suggestions should be made which will effect of modifying an existing rule or introducing a new procedure. All such suggestions should be submitted direct to the Chief Controller of Accounts (Internal Audit) and needful orders.

To keep an effective watch over arrears of revenue demand and arrange for adequate action being taken for its realisation or adjustments, it is very necessary that arrears of revenue should be classified to periods viz those within three months, those above three months and upto one year, two years, three years and so on. It is incumbent on the Divisional, Sub-Divisional Officers to see that such classification is made regularly and received monthly taking adequate action regarding the clearance of old items. A register should be maintained in each Division, Sub-Division and Section of all such classified demands which are in arrears, in which the remarks of the reviving officer should be briefly recorded. The Assistant Accounts Officer (Audit) should see that such classification is made regularly and reviewed by the higher officers and cases where adequate action is

seen to have not been taken should be discussed with the officers concerned and the more important of them mentioned in the report.

The Assistant Accounts Officer (Audit) should review the accounts of all power consumers and large lighting consumers and also substantial ledger of small lighting consumers once a year for some long period, say three or five years with specified reference to temporary or permanent fall in monthly consumption and as far as possible report to the Divisional Officers and the Chief Controller of Accounts (Internal Audit) all important deviations with their suggestions, if any, for improving the revenue from those installations.

They should collect data and assist the Chief Controller of Accounts (Internal Audit) whenever called upon in examining the questions of revision of a particular rate or other questions of a like nature.

#### **DUTIES OF ASSISTANT ACCOUNTS OFFICERS OF REVENUE ACCOUNTS :**

- 27.01** General supervision over the work in the Section
- 27.02** Review of ledgers at least one lighting ledger other than the one checked by the Assistant Accounts Officer (Inspection) within 3 months from the date being checked in detail every month.
- 27.03** Checking all the monthly bills of :
  - a) Lighting installations of value of Rs. 20 and above.
  - b) Power installations of 25 H.P. and above.
  - c) All H.T. installations.
  - d) All temporary power installations.
- 27.04** Following up arrears of Rs. 50/- and above and all items of outstanding for 6 months or more till recovery or write off.

- 27.05** Watching that adequate and timely action is taken on the detections made or other points noticed by Special Inspector and M.R.T. staff as per confidential reports received from the office or the Chief Engineer, Electricity.
- 27.06** Monthly review of the register of cheques unrealised with a view to ensure that the credits afforded at the time the cheques are received, are withdrawn after it is known that they have become unrealised.
- 27.07** Closing the Revenue deposit registers after agreeing the credits and debits for the month.
- 27.08** Checking up the monthly statement of installations tested and passed for service to see that there is no omission or delay in the opening of the ledger account or the despatch of the bill for the first month.
- 27.09** Verification of cases of grounding and certification as to the correctness or otherwise of withdrawals of demand or refunds of revenue.
- 27.10** Arranging for the compilation of the revenue accounts for being sent along with the monthly accounts of the section.
- 27.11** Disposal of references pertaining the revenue section from the offices of the Chief Engineer, Electricity, and the Chief Controller of Accounts/ Financial Adviser and Chief Accounts Officer.
- 27.12** Signing of money orders and printed correspondence forms.
- 27.13** Prompt disposal of the memos of Inspection of the Assistant Accounts Officers (Audit)
- 27.14** Attending to consumers in respect of disputed cases.
- 27.15** Checking of all new power, irrigation pumping, street lights and Government installations, with the agreements, rules, rates and conditions.

- 27.16** 25% check of first bills of power, irrigation pumping, street lights and Government installations, whenever there is change in the rate, rules or conditions of supply.
- 27.17** 25% check of the claims for the year of power, irrigation pumping, street lights and Government installations of August and September of every year.

### **DUTIES OF THE SENIOR ASSISTANT IN-CHARGE OF GROUP OF REVENUE LEDGERS**

- 28.01** Supervision over the work of the employees working in his branch.
- 28.02** Checking the initial entries of newly opened ledger accounts.
- 28.03** Checking of all first and final bills including temporary lighting installations.
- 28.04** Arranging for the punctual despatch of monthly bills for power supply and the prompt despatch of departmental receipts when payments are received by cheques and money orders.
- 28.05** Noting in the concerned ledger accounts of reports received from unit offices about changes in the rated minimum i.e. reconnection and rerating reports.
- 28.06** Watching the prompt despatch of final bills.
- 28.07** Pursuing all items of arrears recoverable to a conclusion.
- 28.08** Checking of all bills above Rs. 20/-.
- 28.09** Monthly test check of 10% of the bills for the total number of installations maintained by the officials in his charge.
- 28.10** Detailed review of one ledger every month other than the one reviewed by the Assistant Accounts Officer within 2 months before the date.



- 28.11** Maintenance of Diary showing the works done by the officials under his control.
- 28.12** Securing agreement between the D.C.B. and ledger balance and between the Accounts and D.C.B. balances.
- 28.13** Having disconnection lists prepared and despatched in time watching the return of these lists and review of the same.
- 28.14** Checking of D.C.B. figures as prepared by the officials working in-charge and furnishing of D.C.B. figures in time.
- 28.15** Having the installations re-rated whenever the consumption is more than the normal average.
- 28.16** Studying cases of variation of consumption, either increase or decrease and taking necessary action.
- 28.17** Monthly check of D.C.B. of revenue of one ledger.
- 28.18** Taking disciplinary action against erring staff.

**DUTIES OF SENIOR ASSISTANTS IN-CHARGE  
OF THE MISCELLANEOUS BRANCH OF THE REVENUE SECTION.**

- 29.01** Collection of the counterfoils of N.C.R./EMR/Registrex/Receipts and distribution of these to the Assistant/Junior Assistants for posting in the ledgers.
- 29.02** Putting up allocation of the total collections for the day.
- 29.03** Tallying the collections for the day with totals taken into the various revenue ledgers.
- 29.04** Maintaining the revenue deposit registers which work includes the writing of the items of revenue deposits received each day and effecting agreement of the schedule of credits and debits with monthly accounts.

- 29.05** Compilation of the revenue accounts and preparation of the comparative statement of revenue collections for submission to the Chief Engineer Electricity / Chief Controller of Accounts.
- 29.06** Supervision over the work of the employees working in the miscellaneous branch.

**DUTIES OF THE ASSISTANTS / JUNIOR ASSISTANTS  
WHERE THERE IS SPOT BILLING**

**30.01 PREPARATION OF SKELETON BILLS FORM IN DUPLICATE;**

- a) The skeleton bills have to be prepared in duplicate, two days previous to the reading date.
- b) The following columns have to be filled up :- R.R. number, Ledger number, Folio number, Previous reading, Minimum, Arrears if any, Surcharge, Reading date, Due date, Month of bill, Serial number of bills and O&M unit number.
- c) In case of 'All Electric Home' installations in addition to above, the number of units to be billed at rates as per tariff in force has to be noted.
- d) In case of commercial lighting consumers, the rate as per the tariff in force has to be entered in addition.
- e) If the installation was under door-lock in the previous month, the amount claimed will have to be noted for being deducted from the demand.
- f) Skeleton bills have to be handed over to the Senior Assistant after noting the number of bills sent, in the prescribed register.
- g) Any doubt raised by the Senior Assistant in respect of these proforma bills have to be clarified.

**30.02 CHECK DEMAND CHARGES AND TRANSCRIBE INTO LEDGER:**

- a) Verify prompt return of all the bills sent by him;
- b) Enter the present reading and consumption in the ledger.

- c) Raise the demand in the ledger after verifying the correctness of the demand raised in the spot bill both under energy and tax.
- d) Fill up the total amount due including opening balance in ledger.
- e) Prepare bills for door-lock installations on average basis and give it for being posted.
- f) Verify cases where the consumption is abnormal and issue telephone message for inspection and verification.
- g) Prepare revised bills where wrong bills have been issued by the Meter Readers and give for posting.

### **30.03 ACCOUNTING RECOVERIES :**

- a) Collect counter-foils of receipts both Bank and cash counter receipts, from the sorting section;
- b) Arrange receipts folio-wise.
- c) Post the receipts into the ledgers
- d) Enter balances still due, if any, in the concerned column.

### **30.04 DAILY ABSTRACT :**

- a) Enter receipts in daily abstract ;
- b) Verify the receipts which do not agree with demand and keep them in the suspense accounts if there is any doubt;
- c) Send daily abstract to tallying section;
- d) Issue reconnections for those installations included in the disconnection list.
- e) When cheques are dishonoured by the Bank, cancel the receipts of the concerned account and issue telephone message to the unit office for needful action.
- f) Raise the demand towards the cheques dishonoured fees and hand over dishonoured cheques to accountant.

### **30.05 SEVEN DAYS NOTICE :**

- a) Prepare notices for R.R. numbers for which charges are not received on the due date :
- b) The R.R. numbers, ledger folio number, amount and the address have to be written on these cards:
- c) The R.R. numbers for which notices are written up have to be entered in the prescribed register and handed over to the Senior Assistant.

### **30.06 PREPARATION OF DISCONNECTION LIST :**

- a) After the expiry of the notice period prepare the disconnection list in triplicate entering the ledger folio number, R.R. number, address. O&M unit and amount due;
- b) Watch for the return of the disconnection lists. If it is not received within four days, bring it to the notice of the Senior Assistant and issue telephone message calling for the same;
- c) When the disconnection list is received back, the details of action taken by unit office on each installation has to be verified.
- d) In respect of installations disconnected, the fact has to be noted in the remarks column and demand for D&R fee raised.
- e) Take further action in respect of installations not disconnected.

### **30.07 D,C.B. AND TALLYING :**

- a) The demands both energy charges and tax have to be totalled up on the day, the demands are raised and cross total noted in the concerned abstract.
- b) On the last day of the month, he should total the receipt column and the balance column pagewise and enter these in the abstract at the last page of the ledger.
- c) The total of the receipts has to be reconciled with the total as per daily abstract.

- d) If the figures do not agree, has to tick and find out the discrepancies and agree the figures;
- e) He should then furnish the figures to the compilation section for incorporation in the monthly D.C.B. statements.
- f) The tallying section will take up the matter of tallying the daily receipts with the total as per the daily abstracts and total as per the cash book. In the course of the verification the tallying clerks may require some details from the ledger clerk and he will have to furnish the required information.

### **30.08 MISCELLANEOUS ITEMS OF WORK:**

- 1) Calling for additional deposits where the average consumption is more than the original deposit and this work is of a seasonal nature.
- 2) Address the Assistant Executive Engineer, regarding removal of meters of the disconnected installations.
- 3) Address the Assistant Executive Engineer regarding abnormal consumption, continuous doorlock etc.
- 4) Transfer of installation from one name to another
  - a. Collect necessary deposits;
  - b. Get the agreements signed;
  - c. Write out telephone message for reconnection.
- 5) Opening of new accounts for new installations from the test reports. Enter the name, the load, details of the deposits paid, work order number, meter details and capital outlay and prepare the first bill and get it verified by the Senior Assistant. Enter the new number in the ledger and general index.
- 6) Issue pay-slips to consumers who do not bring with them bills.
- 7) Conversion of lighting installation to All Electric Home. Check up the details and open new accounts after verifying the details in full. Prepare final bill for the lighting installation and include the demand in the first bill of All Electric Home installation.

- 8) Enter the details of change of meter by M.R.T. staff in the ledger.
- 9) Attend to the consumers who may go to the revenue section asking for details of their accounts. Though the Senior Assistants attend to them, the data has to be furnished by the ledger clerk.
- 10) Furnishing of replies to consumers letters.
- 11) Getting files from the office records and sending filing papers to records section.
- 12) Enter reports received from the unit offices regarding the service to the installation, fixing of meters, removal of meters etc.
- 13) Preparing final bills and also arranging refund of deposits to such consumers.
- 14) Furnishing quarterly list of arrears.
- 15) Writing out final legal notices to consumers.
- 16) Furnishing information to the audit staff when required.
- 17) Preserve the ledger, records and the following registers relating to his work :-
  1. Index
  2. Register of meter constants.
  3. Register of arrears
  4. Daily abstract
  5. Register of incumbents
- 18) Any other work incidental to above and entrusted to him by his superiors.

**DUTIES OF THE ASSISTANTS/JUNIOR ASSISTANTS WHERE  
THERE IS NO SPOT BILLING & ALSO OF CLERKS DEALING WITH  
POWER AND GOVERNMENT INSTALLATIONS.**

**31.01 PREPARATION OF BILLS :**

- a) The skeleton bills have to be prepared a few days in advance of the reading dates;
- b) The following columns have to be filled up R.R. number; Ledger number; Folio number; Billing date; Due date; Month of bill & address of the consumer.

**31.02 RAISING OF DEMAND :**

- a) Receive meter books from the Senior Assistant.
- b) Enter the present reading and consumption in the ledger with reference to meter book.
- c) Work-out and raise the demand in the ledger with reference to the ready reckoner.
- d) Fill up the total amount due including opening balance in the ledger.
- e) Prepare bills from the skeleton bill.
- f) Verify cases where the consumption is abnormal and issue telephone message for inspection and verification.
- g) Get the bills checked by second stage clerk.
- h) Enter the number of bills sent in the prescribed register and hand over to the Senior Assistant for despatch.

**31.03 ACCOUNTING RECOVERIES :**

- a. Collect counter-foils of receipts both Bank and Cash counter receipts, from the sorting section.
- b. Arrange receipts folio-wise.
- c. Post the receipts into the ledgers
- d. Enter balances still due, if any, in the concerned column.

#### **31.04 DAILY ABSTRACT :**

- a) Enter receipts in the daily abstract;
- b) Verify the receipts which do not agree with demand and keep them in the suspense if there is any doubt;
- c) Send daily abstract to tallying section;
- d) Issue reconnection message for payments received for installations included in the disconnection list.
- e) When cheques are dishonoured by the Bank, cancel the receipts of the concerned account and issue telephone message to the unit office for needful action;
- f) Raise the demand towards the cheque dishonoured fees and hand over dishonoured cheques to Senior Assistant.

#### **31.05 SEVEN DAYS NOTICE :**

- a) Prepare notices for R.R. numbers for which charges are not received on the due dates ;
- b) The R.R. numbers, ledger folio number, amount and the address have to be written on these cards;
- c) The R.R. numbers for which notices are written up have to be entered in the prescribed register and handed over to the Senior Assistant.

#### **31.06 PREPARATION OF DISCONNECTION LIST.:**

- a) After the expiry of the notice period, prepare the disconnection list in triplicate entering the ledger folio number, R.R. number, address, O&M unit and amount due;
- b) Watch for the return of the disconnection lists. If it is not received within four days bring it to the notice of the Senior Assistant and issue telephone message calling for the same;
- c) When the disconnection list is received back, the details of action taken by the unit office on each installation has to be verified.



- d) In respect of installations disconnected, the fact has to be noted in the remarks column and demand for D&R fee raised.
- e) Take further action in respect of installations not disconnected.

### **31.07 D.C.B. AND TALLYING :**

- a) The demand for energy charges, (inclusive of tax) etc has to be totalled up on the day the demands are raised and cross total noted in the concerned abstract of the last page of the ledger.
- b) After the end/last days of the month, total the receipt column and the balance column pagewise and enter these in the abstract at the last page of the ledger;
- c) The total of the receipts has to be reconciled with the total as per daily abstract;
- d) If the figures do not agree, tick and find out the discrepancies and agree the figures;
- e) Furnish the figures to the compilation section for incorporation in the monthly D.C.B. statements.
- f) The tallying section will take up the matter of tallying and daily receipts with the total as per the daily abstract and total as per the cash book. In the course of the verification the tallying assistants may require some details from the ledger assistants / Junior Assistants and he will have to furnish the required information.

### **31.08 MISCELLANEOUS ITEMS OF WORK :**

- 1) Call for additional deposits where the average consumption is more than the original deposit and this work is of a seasonal nature.
- 2) Address the Assistant Executive Engineers regarding removal of meter of the disconnected installations.
- 3) Address the Assistant Executive Engineers regarding abnormal consumption, continuous door-lock etc.

- 4) Transfer of installation from one name to another.
  - a) Collect necessary deposits;
  - b) Get the agreements signed;
  - c) Write out telephone message for reconnection.
- 5) Open new accounts for new installations from the test reports. He has to enter the name, the load, details of the deposits paid, work order number, meter details and capital outlay and prepare the first bill and get it verified by the Senior Assistant. Enter the new number in his ledger and the general index.
- 6) Issue pay-slips to consumers who do not bring bills with them.
- 7) Conversion of lighting installation to All Electric Home. He should check up the details and open new accounts after verifying the details in full. He has to prepare a final bill for the lighting installation and include the demand in the first bill for All Electric Home installation.
- 8) Enter the details of change of meter by M.R.T. staff in the ledger.
- 9) Attend to the consumers who may go to the revenue section asking for details of their account, though the Senior Assistants attend to them, the data has to be furnished by the ledger clerk.
- 10) Furnishing of replies to consumers letters.
- 11) Getting files from the office records and sending filing papers to records section.
- 12) Enter reports received from the unit office regarding the service to the installation, fixing of meters, removal of meters etc.
- 13) Preparing final bills and also arranging refund of deposits to such consumers.
- 14) Furnishing quarterly list of arrears.
- 15) Writing out final legal notices to consumers.
- 16) Furnishing information to the audit staff when required.
- 17) Preserve the ledger, records and the following registers relating to his work.

1. Index
  2. Register of meter constants
  3. Register of arrears
  4. Daily abstract
  5. Register of incumbents
18. Renewing accounts for the next year.
  19. Back-billing for misuse of power
  20. Any other work incidental to above and entrusted to him by his superiors.

### **DUTIES OF METER READERS WHERE THERE IS NO SPOT BILLING**

- 32.01** He will mark the attendance at 8 A.M. He will report to the office of the Assistant Engineer / Junior Engineer of the concerned O&M unit and collect from him the meter reading book for the day.
- 32.02** He will proceed immediately to the concerned locality for meter reading.
- 32.03** At each installation, he reads the meter and notes down the reading in meter reading book and on the consumers meter card (which is kept at the consumers meter board).
- 32.04** He deducts the present meter reading from the previous month's meter-reading and the difference arrived at is the consumption for the month, and note the same in the meter reading book and consumers meter card.
- 32.05** He initials these entries in both the meter reading book and consumer's meter card.
- 32.06** He proceeds from installation to installation as above.
- 32.07** Whenever he comes across door lock of the premises, he notes down "D.L", in the meter reading book.

**32.08** After finishing the meter reading work for the day, he hands over the meter reading book to the Assistant Engineer / Junior Engineer of the O&M unit.

**32.09** He brings to the notice of the Junior Engineer O&M, the following types of abnormalities observed during his meter reading of the day

- a) Installations with abnormal consumption
- b) Installations with subnormal consumption
- c) Installations where the meter is not recording
- d) Installations where the meter seals are not in tact.
- e) Installations which are in continuous 'door-lock' from 3 to 4 months.
- f) Installations where meters are recording eventhough such installations were reported to be under'disconnection'.
- g) If any commercial installation such as work-shop etc., has cropped up within domestic premises.

**32.10** He will keep the meter reading card both in the meter reading book and consumers premises always up-to-date. If any consumer's cards are missing in the consumer's premises he will replace them promptly then and there.

**32.11** He will introduce promptly new meter cards both in the meter reading book and consumer's premises as and when new installations are serviced, with all the details.

### **DUTIES OF METER READERS WHERE THERE IS SPOT BILLING**

**33.01** He will mark the attendance at 8 A.M. He will report to the office of the Assistant Engineer/Junior Engineer of the concerned O&M unit and collect from him the meter reading book and spot-billing bill bundles. The spot bills will be separately bundled, in duplicate, for each tariff and the proforma will be previously filled up with skeleton information, viz., previous meter reading, tariff number, line minimum, R.R. number arrears if any, month of the bill,

Where still the O&M units have not been completely arranged for meter reading works the meter readers will report to the Assistant Executive Engineer, Electrical concerned.

- 33.02** He will immediately proceed to the concerned locality for meter reading.
- 33.03** At each installation, he will read the meter, notes down the present reading in the skeleton bill form in the meter reading book and in the consumer's meter card at the meter board.
- 33.04** He will deduct the present reading from the previous month's reading and arrive at the difference which is the month's consumption and note the same in the spot-bill form, in the meter reading book and in the concerned meter card.
- 33.05** From the 'Ready Reckoner' he will write the energy charge inclusive of tax for the month in the spot bill form.
- 33.06** He will total the columns of the energy charges and tax written by him at the spot with arrears, if any, already written previously in the spot-bill form in the revenue section.
- 33.07** He will deliver original of the spot-bill to the consumer or leave at the meter board. Acknowledgement of the consumer is not necessary.
- 33.08** Wherever the installation is locked, he will write 'D.L.' in the meter reading book and the spot billing proforma and return such proforma to Assistant Engineer/Junior Engineer just as stated under heading where spot-billing is not introduced.
- 33.09** He will bring to the notice of the Junior Engineer the following types of abnormalities observed during the meter reading of the day :-
  - a) Installations with abnormal consumption.
  - b) Installations with subnormal consumption

- c) Installations where the meter is not recording.
- d) Installations where the meter seals are not in tact.
- e) Installations which are in continuous 'door lock' from 3 to 4 months.
- f) Installations where meters are recording even though such installations were reported to be under 'disconnection'.
- g) If any commercial installation such as workshop etc., has cropped up within domestic premises.

**33.10** Re-arranging the spot bill form as per meter reading book before the work and putting them back as received from bill section after the work.

**33.11** He will keep the meter reading cards both in the meter reading book and consumer's premises always up to date. If any consumer's cards are missing in the consumers' premises he will replace them promptly then and there.

**33.12** He will introduce promptly new meter-cards both in the meter reading book and consumer's premises as and when new installations are serviced, with all the details.

**33.13** With the help of the 'Ready Reckoner' he will note down against respective column the energy charges for the month and if this energy charge is less than the line minimum, he will write line minimum.

**NOTE :** 1. In respect of definitions of the jobs (duties) of Ministerial staff in Revenue Accounting offices a separate booklet has been issued.

2. In respect of definitions of jobs (duties) of Executive staff a separate booklet has been issued.