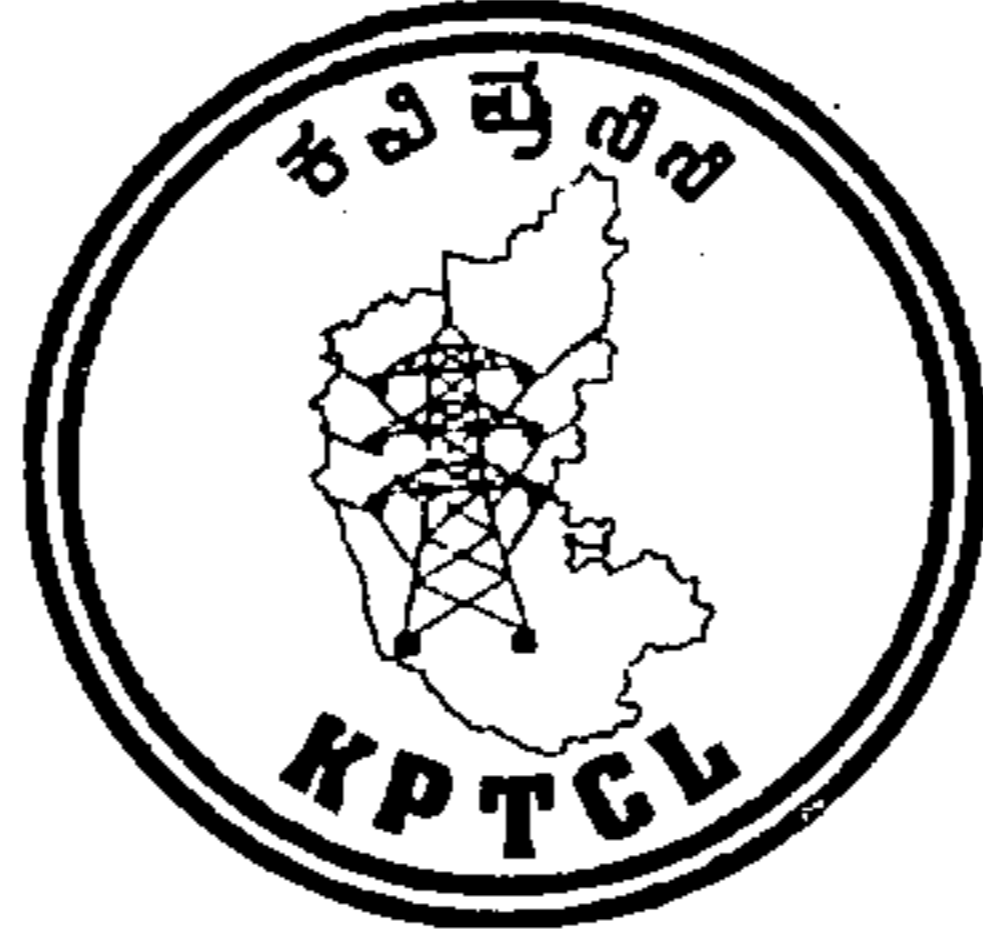


**KARNATAKA POWER TRANSMISSION
CORPORATION LIMITED**



**WORKING INSTRUCTIONS
MANUAL - SUB DIVISION**

P R E F A C E

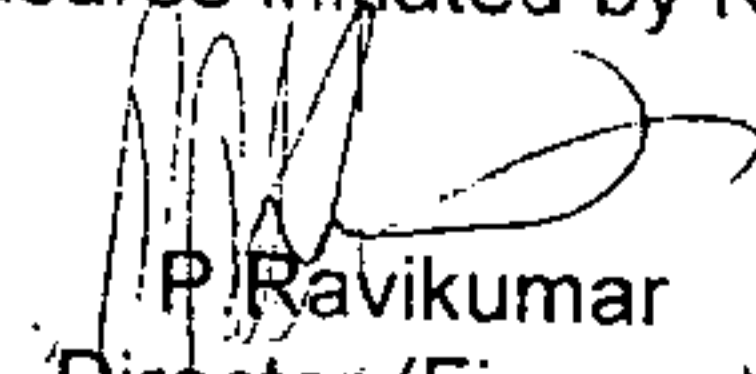
KPTCL supplies electricity to consumers located all over Karnataka. It has designated the Sub-division / Section offices to carry out among other activities; supplying electricity to consumers, raising bills against their consumption, collecting the amounts due, initiate recovery proceedings against defaulters etc. Efficient functioning of Sub-divisions / Sections is essential in view of the fact that image of Corporation is reflected in providing *satisfactory service to the Consumers*. It should be our endeavor to give prompt and efficient service to Consumers by being more service oriented in discharging our assigned work.

This Manual attempts to equip personnel working in Revenue Sections with required knowledge to efficiently discharge their assigned work competently and confidently. The Manual contains instructions to the staff to carry out their work by referring to the particular task to be performed. It is also compiled keeping in view a novice posted to work in the Revenue Section. Activities commencing from opening of Consumer's ledger accounts to raising of demand against consumption by applying Tariff rate in force, Back billing installations due to prejudicial use of supply/ misuse / theft, Collection of billed amount, allied works related to ledger maintenance, Tallying Section work, Cash counter / Section work etc have been explained step by step, taking into consideration provisions of K.E.R.C (Electricity Supply And Distribution) Code 2000-2001, wherever necessary. DUTIES OF CASH OFFICERS HAVE BEEN DEALT AT LENGTH besides incorporating Circular instructions issued by the Chief Financial Adviser, KPTCL, regarding Checks to be exercised by Cash Officers in respect of records connected with cash transactions and inspection of Cash and related records.

These instructions have been compiled taking care to see that they do not contradict with existing procedures. However, If any such instances are noticed it shall be noted that provisions of Accounts Manual Volume-1, Electricity Code only prevail. Such instances and omission of any activities if any shall be brought to the notice of The Chief Controller (Revenue Monitoring), KPTCL, for necessary action.

I congratulate the Director (Reforms) and Financial Restructuring Group for having brought out this manual as a part of internal reform measures initiated by KPTCL.

Place : Bangalore
Date : 15th October 2001


P. Ravikumar
Director (Finance)

ABOUT THE MANUAL

This Manual contains working instructions for carrying out work in Revenue Section of Sub-Divisions / Accounting Section Offices. In the manual, an effort has been made not only to make the employees aware of work in revenue section but also guide them to accomplish the work without committing mistakes. In other words the book is a comprehensive desk manual for the employees to do any work carried out in revenue section by using the manual. The Manual has been classified into distinct sections namely, Maintenance of Revenue Ledger, Counter Cash Collection, Tallying work, Cash Section work and DCB Consolidation.

Many of our employees / Officers are not familiar with working of Bradma Machine, used widely for cash collection. In order to educate the users, an exclusive section 'About Bradma Machine' is included. Further, In the background of alarming increase in Cash defalcations / misappropriations, The Chief Financial Advisor, KPTCL, has issued exhaustive instructions for compliance by Cash Officers as well as by Inspecting Officers. For easy availability and reference, those Circulars have also been included.

Maintenance of Revenue Ledger covers activities commencing from opening of Consumer's ledger accounts to raising of demand against consumption by applying Tariff rate in force Back billing installations due to prejudicial use of supply, misuse / theft of power, Posting of amount collected from consumers, allied works and Miscellaneous works. Provisions of K.E.R.C (Electricity Supply And Distribution) Code 2000-2001 have been kept in view wherever necessary. Tallying Section work, Cash counter work; Cash Section work etc has been explained step by step. Some of the activities like billing and collection using computers etc may be confined to particular place / area at present is consciously included for information of all.

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ACTIVITIES IN REVENUE SECTION OF SUB DIVISION / ACCOUNTING SECTION

1. Opening of Test Report (Ledger Account)
2. Maintenance of Revenue Ledger
 - a) Preparation of Skeleton bills
 - b) Raising of Revenue Demand in the Ledger
 - c) Posting of Collections to Revenue Ledger
 - d) Other allied works
 - e) Miscellaneous Works
3. Cash Collection
4. Tallying Work
5. Consolidation of Sub Division DCB
6. Cash Section work

Activity 1: Opening of Test Report (Ledger Account)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference to existing Rules and Procedures	Accounts Manual Volume I, KERC (ES&D) Code 2000-01, Current Electricity Tariff Schedule, 6 (b) register, Circulars issued from time to time	
2	Source / Input	Test Report (R.R. File)	
3	Relevant books and records	1. Consumers' Ledger 2. Ledger Index	
4	Instructions for activity to be carried out	<p>A</p> <p>1 Opening ledger accounts of permanent installations:</p> <p>On receipt of Test Report (RR File) from the Controlling Senior Assistant, verify</p> <p>a) RR No</p> <p>b) Name and address of the Consumer</p> <p>c) Nature of installation</p> <p>d) Nature of Supply (LT / HT) and Tariff applicable</p> <p>e) Installed / Sanctioned load / Contract Demand</p> <p>f) Date of Service</p> <p>g) Next RR No.</p> <p>h) Reading date</p> <p>i) Initial reading of the Meter fixed</p> <p>j) Details of meters and meter constant (K) if any</p> <p>k) Deposits received and receipt No. and date</p> <p>l) Meter Security deposit collected with Rt. No. and date</p> <p>m) Line Minimum wherever applicable</p> <p>n) Details of capacitors / current limiters</p>	Ledger Clerk

Activity 1: Opening of Test Report (Ledger Account) (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
4	A	2	a) With reference to the next RR No., Reading date and applicable Tariff of the installation serviced, open ledger account in the appropriate folio. b) Enter required details in the appropriate column of the Revenue Ledger and where relevant columns are not available, details shall be entered in the folio of the month in which Ledger Account is opened. c) Put up the ledger for verification of the initial entries of newly opened ledger account to the Senior Assistant. Enter the new RR No. in Ledger Index	Ledger Clerk
		3	Prepare the First Bill as per meter reading with reference to Date of Service, Initial Reading, Sanctioned Load, Meter Constant if any, Line Minimum where applicable and Tariff Applicable	Ledger Clerk
		4	Put up the first bill prepared for verification by Senior Assistant / AAO. After verification send the RR file to Record Section and obtain acknowledgement	Ledger Clerk
		B 1	Opening ledger account for Temporary Installations: On receipt of Test Report (RR File) from the Controlling Senior Assistant verify: a) RR No b) Name and address of the Consumer c) Nature of installation d) Nature of Supply e) Installed (Connected) / Sanctioned load	Ledger Clerk

Activity 1: Opening of Test Report (Ledger Account) (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	B	1 f) Weekly minimum charges g) Date of Service h) Period of sanction of temporary power supply (for watching currency renewals) i) Initial reading of the Meter fixed j) Details of meters and meter constant (K) if any k) Amount of Advance Consumption Charges (ACC) received with receipt No. and date l) Details of capacitors / current limiters / ELCB	Ledger Clerk
		2 a) Enter required details in the appropriate column of the Revenue Ledger and where relevant columns are not available, details shall be entered in the folio of the month in which Ledger Account is opened b) Put up the ledger for verification of the initial entries of newly opened ledger account to the Senior Assistant.	Ledger Clerk
		3 Prepare the Bill as per meter reading with reference to the Initial Reading, Sanctioned Load, Meter Constant if any, Weekly Minimum and Tariff Applicable	Ledger Clerk
		4 Put up the bill prepared for verification by Senior Assistant / AAO. Send the RR file to Record Section in respect of temporary connection whose term has expired and final bills are prepared and obtain acknowledgement	Ledger Clerk

Activity 1: Opening of Test Report (Ledger Account) (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
5	Checks to be exercised	5.01	Checking the initial entries of newly opened ledger accounts	Senior Assistant
		5.02	Checking of all First Bill and Final Bill of newly opened ledger account	
6	Reports and MIS to be generated		Number of Test Reports received, Opened and not yet opened to be sent to the Division Office every month	Senior Assistant / AAO
7	Link to next activity		Regular maintenance of Consumer Ledger Accounts	

Activity 2: Maintenance of Revenue Ledger – (a) Preparation of Skeleton Bill

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
1	Reference to existing rules and procedures		Accounts Manual Volume I	
2	Source / Input		Revenue Ledger	
3	Relevant books and records		Revenue Ledger	
4	Instructions for activity to be carried out	4.01	Obtain blank skeleton bill pads well in advance of the reading dates duly affixed with the name of the sub division / Section (to facilitate the cashier to identify the office of issue of the bill)	Ledger Clerk
		4.02	Prepare the skeleton bills in duplicate wherever SPOT BILLING is in vogue by filling up the following details: a) RR No. b) Ledger No. c) Folio No. d) Reading Date e) Due Date f) Tariff applicable g) Previous Reading h) Meter Constant if any i) Fixed Charges / Line Minimum j) Arrears if any k) Interest if any l) Rebates if any like Solar water Heater / Rural Feeder Rebate	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (a) Preparation of Skeleton Bill (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
4		4.02	m) Disconnection & Reconnection fee if any (D&R fee) n) Cheque Dishonour fee if any o) In the event of consumer's Cheques being dishonoured enter remarks "EARLIER CHEQUE DISHONoured" for information of cashier p) Write legibly "FL" in respect of Free Lighting installations for the information of meter reader q) Affix "ECS" seal in respect of consumers who have opted for Electronic Clearance Service	Ledger Clerk
		4.03	Send Skeleton bill prepared to the concerned O&M unit / s TWO DAYS prior to the reading date duly obtaining acknowledgement	Ledger Clerk / Senior Assistant
5	Checks to be exercised		NIL	
6	Reports and MIS to be sent		NIL	
7	Link to next activity		For issue of spot bills to consumers after reading of the meter by the meter reader	

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference to existing rules and procedures	Accounts Manual Volume I, KERC (ES&D) Code 2000-01, Current Electricity Tariff Schedule, Circulars issued from time to time	
2	Source / Input	Duplicate copy of the spot bill issued, meter reading books where spot bills are not issued, Audit Short Claims statement, Report of Field officers, M.T. / Vigilance / ARM Cell / TA&QC Reports	
3	Relevant books and records	Consumer's ledger, Register of Meter Constant, Register of Free Lighting Installation, Register of Back Billing	
4	Instructions for the activity to be carried out	A. Raising Demand in the Ledger where Spot Bills are issued:	
1		Ensure all the duplicate spot bills issued to consumers and undelivered bills are returned by the concerned O&M Unit	Ledger Clerk
2		Raise the Demand in the ledger against respective RR Nos. from the copy of the spot bills issued to the consumers after verifying the present reading and consumption, correctness of demand raised in spot bill with reference to the tariff applicable, tariff rate	Ledger Clerk
3		Issue revised bill if any mistakes are observed in the spot bills already issued to the consumers through concerned O&M unit / by post	Ledger Clerk
		B. Raising Demand in the Ledger where there is no Spot Billing:	
1		Receive Meter Reading Books from Senior Assistant	Ledger Clerk
2		Enter present reading and record consumption in the ledger. Raise the demand with reference to the tariff applicable.	Ledger Clerk
3		Prepare the bill with reference to the demand raised in the ledger and hand over the same to the Senior Assistant for arranging dispatch	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4		C Raising Demand in the Ledger where Computerised bills are issued:	
		1 Obtain Demand Statement generated by the computer and raise demand in the ledger duly recording present reading, consumption.	Ledger Clerk
		2 In case any errors are observed in the computer-generated statement, revise the bill and arrange for dispatch. Ensure corrections are effected immediately in the computer.	Ledger Clerk
		D Billing of Temporary installations:	
		1 Obtain weekly readings in respect of temporary installations having a currency of more than a week	Ledger
		2 Raise demand in the ledger as per meter reading with reference to the Initial / previous reading, Sanctioned Load, Meter Constant if any, Weekly Minimum and Tariff Applicable	Ledger Clerk
		3 Prepare and Put up the bill for verification by Senior Assistant / AAO. Arrange to send the bill to the consumer	Ledger Clerk
		4 In case the ACC at credit is insufficient additional ACC shall be noted on the bill issued and collected	Ledger Clerk
		E Instructions for billing of HT installations	
		1 On receipt of reading book of HT installations from the Assistant Ex. Engineer, along with meter reading book, all data related to the particular RR number like arrears outstanding if any, Interest on belated payments if chargeable, Short claims if any, Cheque dishonour fee if leviable, details of meters if changed with Final reading and initial reading, shall be taken to the Division office for generating the bill on computer using the data required.	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity	
4	E	2	Obtain the bill generated by computer. In case any errors are observed in the computer-generated bill, revise the bill. Raise demand in the ledger as per revised bill. Ensure corrections are effected immediately in the computer.	Ledger Clerk
		3	Put up Ledger along with bills & Meter Reading book for verification by Senior Assistants / AAO. Put up the verified bill for signature of AEEE.	Ledger Clerk
		E	Arrange to deliver the bill to the consumer through concerned O&M Units under acknowledgement.	Ledger Clerk
		4	Preserve the copy of bill acknowledged by the consumers	Ledger Clerk
	F	Revision of (Spot Bills) Issued:	Ledger Clerk	
	1	<u>Door Lock installations-</u> Prepare an ad-hoc bill based on the consumption during the previous billing period and arrange to dispatch it to Consumer. If the Consumer furnishes the reading, prepare the bill for that month, based on the reading so furnished subject to adjustment in the next month. (KERC Code- 26 04)		
	2	<u>Defective Meters: (KERC Code 27 & 28)</u> 1. In respect of meter being found to be incorrect beyond the limits of accuracy, on the basis of report, the bill shall be revised in respect of the meter readings of six billing months prior to the month in which the dispute has arisen and upto the date of testing, duly ascertaining the conditions of working, occupancy etc. during the previous six months		

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	F 2	<p>2. If the meter is found to be slow, for the difference units bill is to be revised at normal rates for a period of not more than six months.</p> <p>3. If the meter is found to be fast, bill shall be revised for the difference units for a period of not more than six months prior to the date of test within one month from the date of test and credit given to the account of the consumer.</p> <p>4. If the meter is found not recording (for any reasons other than tampering) the bill shall be revised for a period of not more than six billing months preceeding the date of inspection / testing and upto the date of replacement or rectification of the meter on the basis of average energy consumption of immediately preceeding three billing months when the meter was recording properly.</p> <p>a. If the meter is out of order only for a few days in the billing month, consumption for such period shall be computed on pro-rata basis of the recorded consumption for the remaining number of days for revision of the bill.</p> <p>b. If the recorded consumption is not available fully for three preceeding months, available consumption of such lesser period shall be reckoned for computing the consumption provided that consumption of one full billing month is clearly available.</p>	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	F 2	<p>c. Bills may also be revised on the basis of assessment made by the authorised officer regarding the quantity of electricity supplied on the basis of production figures of usage of electricity or on such other basis.</p> <p>d. In case the maximum demand meter is found to be not recording, the maximum demand shall be billed on the basis of highest demand recorded in the immediately preceeding three billing months during which the meter was recording correctly or 75% of contract demand whichever is higher. If demand entitlement is got reduced by the consumer, billing is to be restricted to demand entitlement.</p> <p>e. if the meter goes out of order before the first meter reading date after servicing of installation, bill shall be preferred as per the table given under KER Code 27.04 (VI) subject to revision of demand raised on the basis of average of 12 months consumption after a working meter is installed.</p> <p>5. In case immediate replacement of burnt out meter being not possible due to meter of required capacity not being available and installation is connected on direct connection basis, consumption during direct connection period shall be computed on Pro-rata basis on the basis of recorded consumption of previous month or in the month in which is new meter is fixed.</p>	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4		<p>G Prejudicial use of Supply (KERC CODE 42.00) On receipt of Reports like Vigilance, MT, Revenue Monitoring, Rating, Pulekeshi Pade and field reports of Local officers of the Sub-division / Section, study the report for any recommendations for back billing of the installation/s. Verify proposals and justification for preferring back bill. Depending on nature of offence like Prejudicial use of supply, Misuse of electricity, Unauthorised increase in maximum demand, Unauthorised extension of supply or Dishonest abstraction use/consumption of electricity or interference with the metering equipments or accessories, duly prefer back-billing charges (BBC) as per provisions of Code 42 of KERC (ES&D) Code 2000-01 detailed below. On receiving payment note receipt No & date in Collection column of the Revenue Ledger and also in the BBC Register. Furnish BBC recovery details every month to the Division Office.</p>	Ledger Clerk
		<p>a) Unauthorised increase in load (in respect of LT installations): 1. <u>Consumers opting for Demand based Tariff:</u> - If maximum demand recorded is more than the sanctioned load, for such extra demand recorded, bill shall be preferred at twice the normal rate in that particular month. If MD recorded is <u>less</u> than sanctioned load, even if connected load is found to be more than sanctioned load, no penalty shall be levied.</p>	

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4		<p>G</p> <p>2. <u>Consumers not opting for Demand based Tariff but installation fixed with Electronic Trivector Meter.</u> Where Electro-mechanical meter is replaced by Electronic Trivector Meter if MD recorded is more than sanctioned load during the very first month's reading immediately after fixing Electronic Trivector Meter, extra demand recorded is to be billed at Twice the normal rate applicable for such period as may be justified in the circumstances of any given case subject to a maximum period of six months. If, MD recorded is more than the sanctioned load, during second and subsequent months also, penal charges for excess connected load based on Inventory is to be restricted to that particular month only. If, MD recorded is less than the sanctioned load but consumer has connected excess load than sanctioned load, penal charges for such excess connected load shall be levied for that month and till removal or regularisation of excess load.</p> <p>b) Un-authorized Excess Load: If connected load of an installation is more than the sanctioned load or if rated load is in excess of sanctioned load, such excess load shall be billed at twice the normal rate applicable for such period as may be justified in the circumstances of any given case subject to a maximum period of six months. If the unauthorised load is not removed / regularised within three months from serving of notice to the consumer and levy of penal charges, the installation shall be disconnected</p>	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4		<p>G</p> <p>c) Misuse of Electricity (applicable to both LT & HT Installations): If energy supplied under one method of charging is misused for a purpose for which a higher method of charging is in force, on the basis of assessment of quantum of energy misused, difference in fixed charges applicable for the tariff for which a higher method of charging is in force shall be collected, and energy charges at twice the normal rate applicable for the purpose for which energy is misused shall be billed for such period as may be justified in the circumstances of any given case subject to a maximum period of six months.</p> <p>d) Un-authorized increase in Maximum Demand: (Applicable to HT Installations and LT Installations opted for demand based tariff): If the maximum demand recorded is more than the contract demand or demand entitlement during restricted period in case of HT Installations and sanctioned load in case of LT Installations, the excess demand is to be billed at twice the normal rate per KVA / HP per month.</p> <p>e) Un-authorized extension of supply: If energy supplied to a consumer / premises is found extended un-authorizedly to some other person / premises, on the basis of assessment of the quantum of energy and excess load so extended and for the energy consumed by that load, bill shall be preferred at twice the normal rate of tariff applicable for the purpose for which energy is so extended as may be justified in the circumstances of any given case subject to a maximum</p>	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4		<p>G</p> <p>period of six months. If the installation is not in service for more than six months or un-authorized extension relates to temporary installation, the period specified shall be reduced keeping in view the date of service.</p> <p>f) Dishonest abstraction / use / consumption of electricity or interference with meter equipment or accessories:</p> <p>Where prima- facie it is established that the consumer or his agent, servant etc., has committed / is committing theft energy / interfering with the meter or contravening any other provisions of IE-Act 1910 or KERC (ES & D) Code 2000-2001, the estimated value of electricity abstracted, used or wasted or diverted shall be billed at thrice the rate of tariff applicable to such category of installations or at thrice the normal tariff applicable to the purpose for which energy is abstracted, used or consumed or wasted or diverted, whichever is higher for a period of six months or for such other period as may be deemed justified in the circumstance of any given case.</p>	Ledger Clerk
		<p>g) Preferring of back billing charges on account of prejudicial use of power:</p> <p>A provisional bill with 15 days notice shall be served to the consumer to file his objections if any against the back bill and obtain his reply. After considering the objections a final bill shall be issued with intimation to make payment within 30 days from the date of intimation.</p>	AEE / SO

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4		<p>H Miscellaneous Demands:</p> <p>i In case payment is received after due date, levy interest at 2% per month on actual number of days delay from the expiry of due date subject to minimum of Re. 1 for LT installations and Rs. 100 for HT installations. (KERC (ES&D) Code 29.06)</p> <p>ii <u>Power Factor Penalty:</u> - (KERC Code 22.00, 23.00 & 24.00) If during any monthly reading or periodical or other testing / rating, power factor of installations is found to be less than 0.85, the consumers have to bring the power factor to not less than 0.85, within three months from date of intimation. For failure on the part of the consumer to do so, power factor surcharge is leviable as follows: -</p> <p>I. If the power factor goes below 0.85 lag, surcharge of 1 paise per unit consumed is to be levied for every reduction of Power Factor by 0.01 below 0.85 lag.</p> <p>II. The power factor when computed as ratio of KWH / KVAH is to be determined upto three decimals (ignoring figures in other decimal places and rounded off to nearest second decimal).</p> <p>III. If meter goes out of order in any month, power factor for the period meter is out of order, shall be the PF during the month previous to the month in which meter went out of order.</p>	<p>Ledger Clerk</p> <p>Ledger Clerk</p>

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
4	H	ii	<p>IV. In respect of HT Installations for the first three billing months from date of service even if the PF continues to be less than 0.85, no power factor surcharges is to be levied. If PF continues to be less than 0.85 even beyond first three billing months, PF surcharge shall be levied.</p> <p>V. If consumption in an installation in any billing period is less than 10 units per KVA of contract demand or 10 units per KW of sanctioned load per month, PF penalty shall be limited to 30% energy bill excluding taxes, arrears and fixed charges / demand charges.</p>	Ledger Clerk
		iii	<p>Rebates! -</p> <p>1. <u>Rebate for supply at high voltage:</u> - Consumers availing power at voltage higher than 13.2 KV are to be allowed rebate as indicated below;</p> <p>A. 33 / 66 KV: 1 paise per unit of energy consumed</p> <p>B. 110 KV; 2 paise per unit of energy consumed.</p> <p>C. 220 KV; 3 paise per unit of energy consumed.</p> <p>NOTE: Rebate is applicable only on consumption of normal energy and not on High cost energy, Night energy, DGP energy, Wheeled energy, any energy allotted extra over and above normal entitlement and excess energy consumed beyond normal entitlement.</p>	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
4	H	iii	<p>2. <u>Rural rebate</u>: Rebate on fixed charges for AEH and LT 5 categories as per rates prescribed in the Tariff are to be extended to Rural consumers of feeders subjected to Load shedding of 6 hours or more daily during the period when Rural Load Shedding is notified.</p> <p>3. Such other rebates prescribed in the Electricity Power Tariff for particular tariff categories shall be taken into consideration at the time of raising demand and rebate at prescribed rates allowed.</p>	Ledger Clerk
		iv	<p>In case the cheque issued by the consumer is not realised but returned by the bank for any reason levy cheque dishonour fee as per sec. 30.18 of KERC (ES&D) Code and initiate other action as per law. The amount of the cheque credited to the account of the consumer shall be withdrawn from the collection column as a minus entry immediately on receipt of information of dishonour from the bank. Interest shall be levied on the amount outstanding, besides taking action for <u>immediate disconnection of power supply</u>. Arrange to send the dishonored cheque to the consumer informing that in future cheques for payment of bills will not be entertained.</p>	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (b) Raising of Revenue Demand in the Ledger (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
5	Checks to be exercised	5.01	Monthly test check of 10% of bills for the total number of installations maintained by ledger clerks under his charge	Senior Assistant
		5.02	Detailed review of one ledger every month other than the one reviewed by AAO within two months before date	
6	Reports and MIS to be generated		NIL	
7	Link to next activity		Preparation of Demand Collection Balance (DCB) statement on completion of the month	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (c) Posting of Collections to Revenue Ledger.

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
1	Reference to existing rules and procedures		Accounts Manual Volume I, Circulars issued from time to time	
2	Source / Input		Duplicate copy of Receipts, ECS Receipt Statement, Bank Challan Adjustments	
3	Relevant books and records		Revenue Ledger, Daily Abstract.	
4	Instructions for the activity to be carried out	4.01	Receive from Tallying Section duplicate copy of receipt drawn, Bank Challan, ECS Receipt Statement and adjustment advises from Division Office or Sub divisional adjustments from revenue suspense / wrong credits	Ledger Clerk
		4.02	Arrange receipts folio wise	Ledger Clerk
		4.03	Post carefully the receipts against the concerned RR No. Verifying the ledger number and folio number duly recording the receipt No. & date / Adjustment No. & date / ECS No. & date/ Name of the Bank & date	Ledger Clerk
		4.04	Enter receipts in the daily abstract and strike the Day's total	Ledger Clerk
		4.05	Hand over the daily abstract to Tallying Section along with receipts that are not posted due to wrong RR number / ledger number / folio number for keeping the amount in suspense account. Receive back the daily abstract on the same day.	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (d) Other Allied Works

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity	
1	Reference to existing rules and procedures		Accounts Manual Volume I, Circulars issued from time to time, KERC (ES & D) Code 2000-2001		
2	Source / Input		Field Report, Requisition from consumers, RR files,		
3	Relevant books and records		Revenue Ledger		
4	Instructions for the activity to be carried out		Other allied works	Ledger Clerk	
		4.01	Call for Field report in case of; a) Abnormal / Subnormal consumption observed b) Nil consumption c) Difference in reading On receipt of field report verify the reasons and take action to revise the bill if required and raise demand in the subsequent month		
		4.02	Arrange to Issue to the consumer seven clear days notice for two continuous door lock indicating the date and time for taking the meter reading. If the consumer fails to comply with the requirement installation shall be disconnected without further notice.		AEE / SO Ledger Clerk / Senior Assistant / AAO
		4.03	Prepare disconnection list in triplicate for RR Nos. against which bill amount is not received on the due dates (excluding such installations having arrears of Rs.10 or less), indicating ledger folio No., RR No., address, O&M Unit and the amount due. Send the disconnection list in duplicate to the concerned O&M Unit.		Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (d) Other Allied Works (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4		4.04 Watch for return of disconnection lists. If not received within four days, bring it to the notice of the Sr. Asst. / AAO. Issue Telephone Message to the concerned O&M Unit calling for the same.	Ledger Clerk
		4.05 On receipt of disconnection list verify the action taken. In respect of installations disconnected, note in the remarks column date of disconnection and raise demand for D&R fee.	Ledger Clerk
		4.06 Issue immediately Re-connection memo for those installations against which payment is received.	Ledger Clerk
		4.07 Verify correctness of Audit Short Claim pointed out by the Internal Audit Staff. If the Short claims observed are correct in all respects, raise demand in the Revenue Ledger against the concerned RR No. Note down in the Audit Short Claim register the details of Short claim pointed out to facilitate Audit short claims demanded and recovered at any given point of time. Furnish details of Audit Short Claim to the consumer with intimation to pay the same. On receiving payment note the receipt No. & date in the Collection column of the Revenue Ledger and also in the Audit Short Claim Register. Furnish the Audit short claims recovery details every month to the Internal Audit Cell as well as to Division Office.	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (e) Miscellaneous Works

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference to existing rules and procedures	Accounts Manual Volume I, Circulars issued from time to time, KERC (ES & D) Code 2000-2001	
2	Source / Input		
3	Relevant books and records	Revenue Ledger	
4	Instructions for the activity to be carried out	<p>A Additional Security Deposit (ASD) –[KERC (ES&D) CODE 30.03] If the deposit held falls short of 3 times the average monthly bill amount of the preceding calendar year, difference between the original deposit and 3 months average bill shall be called for from the consumer as ASD. 30 days demand notice shall be sent separately to the consumer for payment.</p> <p>NOTE: For computing the bill amount exclude tax, arrears, audit short claims (ASC), interest, back billing charges (BBC), penal charges for excess consumption/ demand.</p>	Ledger Clerk
		<p>B Termination of agreement: If an installation is contiguously under disconnection for a period of not less than 3 months for non payment of dues, -serve 3 months notice to the Consumer to get reconnection after payment of dues informing that if he fails to obtain reconnection the agreement shall be deemed to be terminated on the date of expiry of 3 months from the notice date.</p> <p style="padding-left: 40px;">After termination of agreement, issue message for dismantling of lines and removal of meter to the concerned O&M unit.</p>	Ledger Clerk

Activity 2: Maintenance of Revenue Ledger – (e) Miscellaneous Works (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
4		C	Procedure for recovery of dues:	Ledger Clerk
			1. On termination of agreement and dismantling of service mains and adjusting 3MMD against outstanding, necessary action as per provisions of Recovery of Dues Act, 1976 shall be taken for recovery of the outstanding amount from the consumers. 2. It should be ensured that all amounts due are promptly recovered. Despite steps taken if dues cannot be recovered action to institute Civil Suits without allowing the claims to get bared by limitation shall be considered. A list of all such arrears due shall be sent to the Divisional head for monitoring and to take further action. (Para 19.24 A/c Vol.I)	SO / AEE / EEE
		D	Transfer of installation (Change in name of consumer)	
		1	On receipt of application for transfer of installation to the applicants name verify - a) Consent letter of the registered consumer for transferring the installation along with the deposit to the applicant b) In the absence of consent letter instruct the applicant to produce any one of the following document: Proof of owner ship in the form of Registered Sale Deed or Partition Deed or Khatha / Succession or Heir ship certificate or Deed of Last Will	Senior Assistant / AAO

Activity 2: Maintenance of Revenue Ledger – (e) Miscellaneous Works (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
4		D 1	<p>Proof of Occupancy such as valid power of attorney or latest rent paid receipt or valid lease deed (only in respect of non-commercial lighting and non-commercial combined lighting and heating installation</p> <p>c) That Indemnity bond is executed in the prescribed form (Annexure – II of KERC (ES&D) Code 2000-2001</p> <p>d) That no arrears is outstanding</p> <p>e) That transfer fee is paid as per Code 30.11 of KERC (ES&D) Code 2000-2001</p> <p>f) That the applicant has executed a fresh power supply agreement</p> <p>g) That photocopy of license / clearance issued in his favour by the local authority / clearance if applicable and required under the Statute is furnished</p> <p>h) That undertaking for paying any short claims deducted at a latter date even in respect of periods prior to date of transfer is given</p> <p>i) Fresh Deposit has been paid in case there is no consent for transfer of deposit from the registered consumer</p>	Senior Assistant / AAO
4		E	<p>Conversion from one type of use to another type of use (Change of Tariff)</p> <p>1 On receipt of OM of the competent authority approving for change of tariff, verify that additional deposit if required has been paid. Fresh agreement applicable for new type of use (Tariff) is executed.</p>	AAO / Senior Assistant / Ledger Clerk
		2	Put up O.M. if all the conditions stated above are full filled for transfer of installation to the name of the applicant	

Activity 2: Maintenance of Revenue Ledger – (e) Miscellaneous Works (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity	
4	E	Necessary license if required from local authority for the changed category is furnished. Completion Report is furnished for any change in wiring. The prescribed fee for change of service as per Code 30.13 (c) of KERC (ES&D) Code 2000-2001 is paid. Record the details in the revenue ledger and transfer the RR No. to the folio of the concerned tariff under the reading rate for billing the installation from the effective date of transfer under the appropriate tariff schedule.	AAO / Senior Assistant / Ledger Clerk	
		2		For conversion of HT installation to LT installation of sanctioned load not more than 50 KW / 67 HP
				On receiving O.M. of the competent authority (along with RR docket) for conversion of HT installation to LT installation, make necessary entries in the revenue ledger duly indicating the sanctioned load, date from which conversion comes into effect for billing purpose under the appropriate LT tariff
		F		Reduction of Load / Contract Demand
				On receipt of OM issued by the Competent Authority, note the reduced load which will from the effective meter reading date be the sanctioned load / contract demand for billing purposes in the Revenue Ledger. The OM along with agreement executed for the revised sanctioned load shall be filed in the RR file of the concerned consumer and sent to records.

Activity 2: Maintenance of Revenue Ledger – (e) Miscellaneous Works

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4		<p>G Preparation of Withdrawal Statement Demands raised in revenue ledger shall not be withdrawn without competent approval. If erroneous demands are to be withdrawn or demands raised are to be withdrawn consequent to orders of appellate authorities or court of law and in pursuance of specific orders of Corporate Office, a withdrawal statement in the prescribed format has to be prepared.</p>	Ledger Clerk
		<p>H Periodicity of Testing of Meters: Arrangements shall be made for testing of meters as follows: 1. HT installations every year. 2. LT Power installations once two years 3. Other installations once five years.</p>	Ledger Clerk / Senior Assistant / AAO / SO / AEE
		<p>I Renewal of Ledger Revenue ledger has to be renewed once in two calendar years. All the details like Tariff applicable, Reading Date, Due date, RR No., Name & Address of the consumer, Previous reading, Meter constant, Closing Balance, sanctioned load, Date of service, Deposit details etc., shall be clearly copied to the new ledger volume. On renewal of ledger entries shall be got attested from the concerned Senior Assistant.</p>	Ledger Clerk

Activity 3: CASH COLLECTION

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference to existing rules and procedures	Accounts Manual Volume I, Circulars issued from time to time, KERC (ES&D) Code 2000-01.	
2	Source / Input	Payment of energy charges / Deposits / other miscellaneous charges paid by consumers. Deposits like EMD, Tender Fee, Examination fee etc., paid by contractors / suppliers / employees	
3	Relevant books and records	Hand Receipt Books, Register of Blank Receipt Book, Money Order Register, Cheques received register, ECS statement, Bank remittance Challan, Cash Movement Register, Duplicate copy of receipt roll of Registrex machine (Bradma / Kelvinator etc.), Daily bank collection report along with Challan copies, Register of used Receipt Books, Register of Revenue Receipt Stamps	
4	Instructions for the activity to be carried out	A	Counter Cash Collection (including Mobile Cash Counter) by drawing Hand Receipts:
1		Receive Blank Receipt Book from the Cash officer and duly acknowledge. Ensure that the receipt book is certified by the Cash Officer as to the correctness that it has 100 leaves in triplicate (100 X 4 = 400 Receipts) and is serially numbered with the book number also impressed on each receipt.	
2		Verify that the Blank Receipt Book contains 100 leaves in triplicate and is serially numbered with the book number also impressed on each receipt. In case of any mistakes return the receipt book to the cash officer.	
			Counter Cashier

Activity 3: CASH COLLECTION (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	A	<p>3 Receive Revenue Receipt Stamps from the General cashier</p> <p>4 Open the cash counter at the prescribed time</p> <p>5 Receive cash from the consumer along with electricity bill / pay in slip issued by head of the Revenue Section.</p> <p>6 Verify that payment is being made against bill issued to the consumer by the same Sub-Division / Section</p> <p>7 Count the cash and confirm that it tallies to the amount of the bill, except in such cases where competent approval is available for part payment</p> <p>8 Insert double-sided carbon sheet between original and duplicate and between duplicate and triplicate.</p> <p style="margin-left: 20px;">i) <u>Drawal of Receipt against Cash received:</u> Enter date of Receipt, RR No., Ledger / Folio No., amount in Figures and Words. Sign the Receipt. Issue triplicate copy to the consumer duly affixing Revenue Receipt Stamp in case the amount exceeds Rs. 500/-.</p> <p style="margin-left: 20px;">ii) <u>Drawal of Receipt against / DD / Pay order received across the counter:</u> Before drawing receipt ensure the following</p> <p style="margin-left: 40px;">a) Do not accept cheque if the bill is endorsed that "EARLIER CHEQUE DISHONoured"</p> <p style="margin-left: 40px;">b) That the cheque / DD is crossed and drawn on local bank and not on out station banks.</p>	Counter Cashier

Activity 3: CASH COLLECTION (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	A	<p>8 ii)</p> <p>c) That the date of drawal of cheque / DD is "NOT POST DATED" or "NOT OUT DATED".</p> <p>d) That it is drawn in favour of "AEEE / Section Officer, Name of the sub division / Section Office, KPTCL".</p> <p>e) That the amount of the instrument written in words and figures tally.</p> <p>f) That any over writing in the instrument is duly attested by the drawee.</p> <p>g) That RR No., Ledger / Folio number is indicated on the reverse side of the cheque / DD.</p> <p>h) Draw receipt as stated above (item 4 A 8 (I)) duly entering the cheque / DD number with date, Name of the bank.</p> <p>i) Enter the receipt number and date on the reverse side of the instrument as a cross-reference.</p> <p>j) If payment is made by a single cheque / DD covering 2 or more RR Nos., separate receipt shall be drawn for each RR No.</p> <p>iii) <u>Drawal of receipt against cheque / DD / Pay order dropped in cheque collection box:-</u></p> <p>a) Take out all the cheques / DD / Pay order dropped by the consumers in the cheque collection box.</p> <p>b) Draw receipt duly verifying the procedure stated under item ii above.</p>	Counter Cashier

Activity 3: CASH COLLECTION (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	A	<p data-bbox="655 317 715 422">8 iii)</p> <p data-bbox="961 317 2341 1115">c) The consumers copy of the receipt should be handed over to the Soujanya Counter / General cashier / Tallying Section for delivery of the same when the consumers approach for collecting the receipt. d) In case details of RR No., Ledger / Folio number are not mentioned on the instrument, receipt may be drawn duly writing "SUSPENSE" instead of RR No. e) In case the amount of cheque written in words and figures differ the receipt shall be drawn for the amount written in words only. f) In case receipts can not be drawn due to the cheque being out dated or post dated, details of such cheques shall be written in a separate register and handed over to the General Cashier duly attested by the Cash Officer.</p> <p data-bbox="774 1125 931 1171">NOTE:</p> <p data-bbox="774 1182 2341 1402">a) Separate receipts should be drawn for payments received against deposits, registration fees, infrastructure charges, augmentation charges etc., duly writing name of the consumer and nature of payment received. b) In case of monthly power supply charges upto and inclusive of Rs. 10,000/- payment can be accepted by cash / cheque / DD. Payments above Rs. 10,000/- shall be by cheque / DD only c) Payments under other heads like against deposits, registration fees, infrastructure charges, augmentation charges etc., shall be by cash or DD upto and inclusive of Rs. 10,000/- and for amounts above Rs. 10,000/- DD only shall be accepted.</p>	Counter Cashier

Activity 3: CASH COLLECTION (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity	
4	A	9	In case of payments received from consumers through Money Order, enter details in the M.O. Register. Draw receipt as indicated under item 4 A 8 (I). Hand over triplicate copy of receipt to Soujanya Counter / General cashier / Tallying Section for delivery of the same when the consumers approach for collecting the receipt.	Counter Cashier
		10	While drawing receipt, avoid over writings. In case of mistakes, cancel the receipt by drawing two parallel lines across with the words within the lines "CANCELLED". Keep all the three copies intact in the receipt book for attestation by the cash officer	
		11	Arrange to hand over the duplicate copy of receipt to "TALLYING SECTION"	
		B	Counter Cash Collection by drawing Receipts on Registrex Machine: (Bradma Machine & its functions-See page 62 to 78)	
		1	Necessary keys to operate the machine shall be obtained from the cash officer	
		2	Before commencing drawal of receipt insert paper roll (two ply). Ensure "ZERO" collection and present date indicated is correct by obtaining "X - Report" (Cashier's report) on the machine.	
		3	Draw receipts on the machine after EXERCISING APPLICABLE	
			CHECKS-mentioned at items 4 A (3 to 8) above duly operating the respective key for CASH / CHEQUE for correct accountal of payments received by cash / cheque. - Issue the original receipt to the consumer tearing it from the machine the original receipt only and retain the duplicate (Audit roll) on the machine.	

Activity 3: CASH COLLECTION (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	B	<p>4 In case of any mistakes cancel the receipt on the machine where such facility is available in the machine. If not draw two parallel lines by writing legibly "CANCELLED" in between the lines and preserve the original receipt and its copies</p>	Counter Cashier
	C	Counter Cash Collection by drawing Receipts on Computer:	
	1	Receive Revenue Receipt Stamps from the General cashier	
	2	Open the cash counter at the prescribed time	
	3	Enter User Name, Pass word & Connect string given by Cash Officer to log on to the computer. Inset two ply paper roll in the printer.	
	4	Receive cash / cheque from the consumer along with electricity bill / pay in slip issued by head of the Revenue Section.	
	5	Verify that payment is being made against bill issued to the consumer by the same Sub-Division / Section	
	6	Count the cash and confirm that it tallies to the amount of the bill, except in such cases where competent approval is available for part payment	

Activity 3: CASH COLLECTION (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
4	C	7	<p>i) <u>Drawal of Receipt against Cash received:</u> Enter RR No., Ledger / Folio No., amount in Figures and Words. Sign the Receipt. Issue Original copy to the consumer duly affixing Revenue Receipt Stamp in case the amount exceeds Rs. 500/-.</p> <p>ii) <u>Drawal of Receipt against / DD / Pay order received across the counter:</u> Before drawing receipt ensure the following:</p> <p>a) Do not accept cheque if the bill is endorsed that "EARLIER CHEQUE DISHONOURED"</p> <p>b) That the cheque / DD is crossed and drawn on local bank and not on out station banks.</p> <p>c) That the date of drawal of cheque / DD is "NOT POST DATED" or "NOT OUT-DATED".</p> <p>d) That it is drawn in favour of "AEEE / Name of the sub division, KPTCL".</p> <p>e) That the amount of the instrument written in words and figures tally.</p>	Counter Cashier
			<p>f) That any over writing in the instrument is duly attested by the drawee.</p> <p>g) That RR No., Ledger / Folio number is indicated on the reverse side of the cheque / DD.</p> <p>h) Draw receipt as stated above duly entering the cheque / DD number with date, amount of the cheque, Name of the bank.</p>	

Activity 3: CASH COLLECTION (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	C	<p>7 ii</p> <p>i) Enter the receipt number and date on the reverse side of the instrument as a cross-reference.</p> <p>j) If payment is made by a single cheque / DD covering 2 or more RR Nos., separate receipt shall be drawn for each RR No.</p> <p>iii) <u>Drawal of receipt against cheque / DD / Pay order dropped in cheque collection box:</u></p> <p>a) Take out all the cheques / DD / Pay order dropped by the consumers in the cheque collection box.</p> <p>b) Draw receipt duly verifying the procedure stated above.</p> <p>c) The consumers copy of the receipt should be handed over to the Soujanya Counter / General cashier / Tallying Section for delivery of the same when the consumers approach for collecting the receipt.</p> <p>d) In case details of RR No., Ledger / Folio number are not mentioned on the instrument, receipt may be drawn duly entering some character instead of RR No.</p> <p>e) In case the amount of cheque written in words and figures differ the receipt shall be drawn for the amount written in words only.</p> <p>f) In case receipts can not be drawn due to the cheque being out dated or post dated, details of such cheques shall be written in a separate register and handed over to the General Cashier duly attested by the Cash Officer.</p>	Counter Cashier

Activity 3: CASH COLLECTION (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	C	<p>7 iii NOTE:</p> <ol style="list-style-type: none"> 1. Separate receipts should be drawn for payments received against deposits, registration fees, infrastructure charges, augmentation charges etc., duly entering name of the consumer and nature of payment received by selecting the appropriate menu. 2. In case of monthly power supply charges upto and inclusive of Rs. 10,000/- payment can be accepted by cash / cheque / DD. Payments above Rs. 10,000/- shall be by cheque / DD only 3. Payments under other heads like against deposits, registration fees, infrastructure charges, augmentation charges etc., shall be by cash or DD upto and inclusive of Rs. 10,000/- and for amounts above Rs. 10,000/- DD only shall be accepted. <p>8 In case of payments received from consumers through Money Order, enter details in the M.O. Register. Draw receipt as indicated above. Hand over consumer's copy of receipt to Soujanya Counter / General cashier / Tallying Section for delivery of the same when the consumers approach for collecting the receipt.</p> <p>9 While drawing receipt, avoid over writings. In case of mistakes, cancel the receipt by drawing two parallel lines across with the words within the lines "CANCELLED". Keep all the three copies intact in the receipt book for attestation by the cash officer</p> <p>10 Arrange to hand over the duplicate copy of receipt to "TALLYING SECTION"</p> <p>11 After drawal of first receipt verify continuity of receipt number with reference to last receipt drawn on the previous day.</p>	Counter Cashier

Activity 3: CASH COLLECTION (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity	
4	C	12	Draw receipts on the computer after EXERCISING APPLICABLE CHECKS mentioned above duly selecting respective menu for CASH / CHEQUE for correct accountal of payments received by cash / cheque. Issue the original receipt to the consumer; retain the duplicate (Audit roll) on the machine.	Counter Cashier
		13	In case of any mistakes cancel the receipt on the computer. Also draw two parallel lines by writing legibly "CANCELLED" in between the lines and preserve the original receipt and its copies for pasting in the register maintained for the purpose.	
		D	Closing of counter cash:	
		1	Close the cash counter at stipulated time accommodating consumers who are already in the Queue	
		2	a) Hand drawn receipts:	
			i) Strike page wise totals of each page for the receipts drawn excluding amount related to cancelled receipts and bring forward page total and arrive at the total collection	
			ii) Prepare statement of cheques / DDs / Pay orders against which receipts are drawn with the details like Sl. No., instrument number and date, Name of the Bank, Amount of the instrument, RR No., LF No. and Receipt number and date. Strike the total.	
			iii) Prepare denomination wise details of physical cash collected and strike total	
			iv) Tally the total of days collection as per Hand Receipt Book to the sum total of the statement of cheques / DDs / Pay orders and physical cash as per denomination details	

Activity 3: CASH COLLECTION (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	D	<p>2 a) v) Record the breakup (total cheque and cash collection) details of day's collection (both in words and figures) on the backside of last receipt drawn on the day. Indicate the commencing serial of the receipt and the serial number of the last receipt drawn on the day with date and affix signature.</p> <p>b) Registrex Machine drawn receipts:</p> <p>i) Generate "X" report (Cashier's report)</p> <p>ii) Prepare statement (in duplicate) of cheques / DDs / Pay orders against which receipts are drawn with the details like Sl. No., instrument number and date, Name of the Bank, Amount of the instrument, RR No., LF No. and Receipt number and date. Strike the total.</p> <p>iii) Prepare denomination wise details of physical cash collected and strike total</p> <p>iv) Tally the total of days collection as per "X" report (excluding total amount of manually cancelled receipts) to the sum total of the statement of cheques / DDs / Pay orders and physical cash as per denomination details</p> <p>v) Generate "SORT LIST" from the machine to facilitate posting of receipts to the ledgers and for tallying purpose. Score off in the list manually cancelled receipts if any under attestation.</p> <p>vi) The total of "X" report, Sort List shall tally to "Z" report generated from the machine</p>	<p>Counter Cashier</p>

Activity 3: CASH COLLECTION (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	D	<p style="text-align: center;">2</p> <p>c) Computer drawn receipts:</p> <p>i) Generate abstract report which exhibits starting and ending receipt number, total amount of cash and cheque, cancelled receipts with number and amount.</p> <p>ii) Prepare denomination wise details of physical cash collected and strike total</p> <p>iii) Tally the total of days collection as per abstract report generated to the sum total of the statement of cheques / DDs / Pay orders and physical cash as per denomination details</p> <p>iv) In case of remote counters, soft copy (data on floppy) has to be obtained and uploaded to the main server at the Sub-Division office.</p> <p>NOTE:</p> <p>i) In the contingency of drawing of receipts using both registréx machine / computer and drawing hand receipts ON A PARTICULAR DAY, strike total of the receipts drawn on the machine and Hand receipts separately as indicated above and tally the total collection for the day.</p> <p>ii) If no report can be generated due to machine going out of order, arrive at the total of collections made on the machine by manually totaling the amount of the duplicate roll (audit roll). Record the fact of inability to obtain any report in the prescribed register meant for each counter cashier. When the machine is set right obtain the reports and tally the collections arrived at manually. For the use of tallying section and also posting of ledger arrange to take out photocopy of audit roll.</p>	Counter Cashier

Activity 3: CASH COLLECTION (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	D	<p>3 At the end of the day account for the Revenue Receipt Stamps affixed to receipts and strike the balance of stamps on hand in the prescribed register for furnishing the account to the General Cashier.</p>	Counter Cashier
	E	<p>Handing over of day's collections to General Cashier:</p> <p>i) Enter the details like denomination of cash collected, cheques / DD / Pay orders in the register meant for counter cashiers (kept under the custody of general cashier) duly recording the commencing and closing receipt numbers.</p> <p>ii) Paste audit roll in Revenue Cash Book (RCB) along with original of both machine and manually cancelled receipts.</p> <p>iii) Hand over cash, Cheques / DD / Pay order along with cheque statement to the General cashier as per the entries made in the register meant for counter cashier. Signature of both counter cashier and general cashier shall be affixed.</p>	

Activity 4: TALLYING WORK

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
1	Reference to existing rules and procedures		Accounts Manual Volume I, Circulars issued from time to time, Accounts Manual Volume III	
2	Source / Input		Duplicate copy of receipts, Direct Bank collection Challan, ECS statement, Division adjustments, Sub division / Section office adjustments, Dishonoured Cheques, Sort list of Registrex machine / Computer	
3	Relevant books and records		Tallying registers (Form No. 31, Accounts Manual Vol. I (AMV-I) General Index (Form No. 12, AMV-I), Acknowledgement register Adjustment register, Deposit register, Meter security deposit register Miscellaneous items register, Suspense Register	
4	Instructions for the activity to be carried out	4.01	Collect from the concerned Duplicate copy of receipts, Direct Bank collection Challan, ECS statement, Division adjustments, Sub division / Section office adjustments, Dishonoured Cheques, Sort list of Registrex machine / Computer	Tallying section clerks
4.02		Sort the receipts and direct bank collection Challan Ledger wise. Arrange the above ledger wise for distribution to concerned ledger clerks	Tallying section clerks	
4.03		Enter details of receipts and amount separately for each mode of collection and also any division adjustment received if any ledger wise in the Kutcha tallying register and strike total ledger wise.	Tallying section clerks	

Activity 4: TALLYING WORK (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4		4.04 Enter miscellaneous collections (other than revenue collections) like deposits, infrastructure charges, development charges, meter burnt out charges etc. under the appropriate head of account separately in the Miscellaneous items register and strike total.	Tallying section clerks
		4.05 Put up abstract of ledger wise collections and miscellaneous collection (Item 3 + 4) for the day in the Kutcha tally register and strike total.	Tallying section clerks
		4.06 Hand over under acknowledgement Duplicate copy of receipts, Direct Bank collection Challan, ECS statement, Division adjustments, Sub division / Section office adjustments, Dishonoured Cheques, Sort list of Registrex machine / Computer to the concerned ledger clerks for posting the revenue ledger	Tallying section clerks
		4.07 From miscellaneous collection receipts post relevant registers like Deposit Register etc. maintained separately account code wise by the tallying section. Ensure deposit details are recorded on the right hand side of the revenue ledger against the concerned RR No. by the ledger clerks. Send the receipts to record section for filing in the Revenue Register File (RR file).	Tallying section clerk
		4.08 Receive the daily abstract from ledger clerks along with receipts that are not posted due to wrong RR number / ledger number / folio number. Verify the receipt that are not posted to ascertain to which ledger it pertains to by referring to General Index and hand over the same under acknowledgement to the concerned ledger clerk for posting. Keep the amount in suspense account (suspense register) in	Tallying section clerk

Activity 4: TALLYING WORK (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4		4.08 respect of receipts, which cannot be posted due to reasons stated above. Send back the daily abstract on the same day to the concerned ledger clerks, duly entering day's total of the ledger, in the Pucca tallying register.	Tallying section clerk
		4.09 Put up the Pucca tallying register to the Senior Assistant / AAO for verification and signature.	Tallying section clerk
		4.10 Prepare statement in triplicate immediately on completion of the month showing details of collections under various head of accounts separately and hand it over to the general cashier.	Tallying section clerks
		4.11 On receipt of requisition from the consumer, verify receipts kept in suspense with that produced by the consumer along with entries made in the suspense register. Pass adjustment in the adjustment register duly recording the details as per receipt drawn and correct details like RR No Ledger / Folio number, amount, receipt number and date and allot adjustment number with date. Record the adjustment number and date on the receipt produced by the consumer as well as that retained in the tallying section and put up for attestation by Sr. Asst / AAO. Arrange to return the consumer's copy of the receipt to Consumer and hand over receipt retained by tallying section to concerned ledger clerk under acknowledgement, for giving credit to Consumer's ledger account.	Tallying section clerks

Activity 4: TALLYING WORK (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
5	Checks to be exercised	5.01	Verify that proper allocation head wise of receipt has been made and properly recorded in the tallying register and other relevant registers every day	Senior Assistant
		5.02	Adjustment passed in respect of amount kept in suspense is properly verified	Senior Assistant
		5.03	Total collection as per tallying register tallies with the collection as per general cash book	Senior Assistant / AAO
6	Reports and MIS to be generated		Statement in triplicate immediately on completion of the month showing details of collections under various head of accounts separately.	Tallying section clerks
7	Link to next activity		Preparation of DCB and Cash Accounts.	

Activity 5(a): Compilation of Ledger DCB-

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
1	Reference to existing rules and procedures		Accounts Manual Volume I, Circulars issued from time to time, Accounts Manual Volume III	
2	Source / Input		Revenue Ledger	
3	Relevant books and records		Ledger DCB Volume	
4	Instructions for the activity to be carried out	4.01	Keep apart one Revenue Ledger for compilation of individual ledgers DCB (ledger DCB Volume). Post grand total Folio wise / Tariff wise / Reading date wise of each volume of the ledger to the ledger DCB Volume.	Ledger Clerk
		4.02	Strike total of the Folio wise / Tariff wise / Reading date wise abstract. The grand total of the abstract will form the DCB statement of the particular ledger tariff wise. Tally the collection column as per the DCB statement of the Ledger to the figures of tallying section. If any differences are observed reconcile by verifying each posting of cash collection made in the ledger with reference to daily abstract... In respect of HT tariff category ensure Electricity Tax demand raised is correct by multiplying total consumption with applicable rate of Electricity Tax. Indicate Tax Exempted units, Divisional adjustments in	

Activity 5(a): - Compilation of Ledger DCB (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
4		4.02	Red Ink. Extract details of DCB of the ledger (tariff wise) to the prescribed individual ledger DCB form, clearly recording revenue recovery details / adjustments such as cash, adjustments like dishonoured cheques, revenue, adjustments from deposits to revenue, divisional adjustments and local adjustments & ECS collections. Get the DCB statement of the ledger verified by the tallying section for correctness of revenue collections and put-up to the Senior Assistant, for verification. After verification, hand over the DCB statement to the DCB compiler for consolidation.	Ledger Clerk

Activity 5(b): - Consolidation of DCB

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
1	Reference to existing rules and procedures		Accounts Manual Volume I, Circulars issued from time to time, Accounts Manual Volume III	
2	Source / Input		Individual Ledger DCB Statements	
3	Relevant books and records		DCB Consolidation Register.	
4	Instructions for the activity to be carried out	4.01	Obtain individual ledger statement from all the ledger clerks. Put up abstract Ledger wise/ Tariff wise and strike total. This will form the DCB of the Subdivision / Section. Tally total collections (Revenue) with Cash Collections as per tally Register, total adjustments (withdrawals, divisional adjustments, local adjustments) during the month. In respect of HT tariff category verify Electricity Tax demand raised by multiplying total consumption with applicable rate of Electricity Tax.	DCB Compiler
4.02		Extract from DCB of the Subdivision / Section details, and post to the DCB statement printed and supplied by the Head Office legibly, indicating Tax Exempted units, Divisional adjustments in Red Ink.	DCB Compiler	

Activity 5(b): - Consolidation of DCB (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
5	Checks to be exercised	5.01	Verify opening balance tariff wise is correct. Check collections as per DCB statement agrees with the total collections as per tally register. Verify arithmetically accuracy of the statement prepared. Check the statement for any abnormal variations.	Senior Assistant / AAO
		5.02	Analyse critically the DCB statement, focusing on reasons for fall in consumption, demand and collection. Workout the ratio of collection over demand, closing balances and demand.	Senior Assistant / AAO
6	Reports and MIS to be generated	Statistical data / information to Division Office along with DCB statement of the month.		

Activity 6: CASH SECTION WORK

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference to Existing Rules and Procedure	Accounts Manual Volume I & Circular Instructions	
2	Source / Input	Receipt of cash / pay-in-slip from counter cashiers, divisional cheques & Imprest, Direct Bank collection Challan, ECS statement, Dishonoured Cheques	
3	Relevant Records and Books	Cash Book, Denomination Register, Remittance Register, Register of Duplicate Keys, Register of cash found at the time of opening and closing on each working day, Register of details of cash suspense, Register of Cheques encashed, Register of acknowledgement for conveying corporation's money, Register of Blank Revenue Receipt Books, Register of Revenue Receipt stamps, Register of securities / important documents held in safe custody.	
4	Instructions for the activity to be carried out	Before commencing cash transactions each day, cash in the chest must be counted in presence of the cash officer and result recorded in register showing cash found at the time of opening on each day. The cashier and cash officer must sign in the register in token of correctness of the entries	Cashier / Cash Officer
A		Cash Remittance	
1		Un-remitted revenue of previous day's collection shall be remitted the non-operative account of the designated branch of the Bank duly entering in the remittance register. Enter amount taken for remittance in the register of acknowledgement for conveying corporation's money. Acknowledged Counterfoil of bank challan shall be pasted in remittance register and got attested by the cash officer.	Cashier

Activity 6: CASH SECTION WORK (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	A	2 Encash divisional cheques or DD's related to employees claims duly entering the details of cheques / DD encashed in the Cheque encashment register under attestation of cash officer / head of the office and arrange payment.	Cashier
		3 Receive cash, Cheques / DD / Pay order along with cheque statement from counter cashier/s as per the entries made in the register meant for counter cashier. Affix Signature.	
		B Writing of Cash Book	
	1 All transactions for the day should be entered chronologically.	Cashier	
	2 On receipt of dishonoured cheques, make necessary entries in register of cheques dishonoured and strike the total. Enter the total of the dishonoured cheques as a MINUS entry on both Revenue Receipt column and Revenue Remittance column in RED ink.		
	3 Enter Direct bank collections (wherever facilities are available) into Direct Bank Collections Register and strike total. Post the bank-wise total on both Revenue Receipt column and Revenue Remittance column in the cash book.		
	4 Enter ECS collections (wherever facilities are available) into ECS Register and strike total. Post the total on both Revenue Receipt column and Revenue Remittance column in the cash book.		
	5 On receipt of pay-in-slip from counter cashier the total such remittance shall be posted on Revenue Receipt column and Revenue Remittance column in the cash book.		
	6 Entries in cashbook should be legible, without overwriting. If any corrections are made, get the attestation of cash officer.		

Activity 6: CASH SECTION WORK (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity	
4	B	7 After recording transactions for the day, unutilised space if any, shall be neatly scored off by drawing diagonal lines to avoid any interpolation of entries subsequently.	Cashier	
		8 Enter serially transactions number on receipt side in the column provided.		
		9 CB as on last day of the of previous month to be taken as OB as on first day of the month		
		10 CBV No. Commencing from serial no. 1 every month shall be assigned serially for each transaction entered in the cashbook.		
		11 Details of amount remitted to Non-operative Account, Imprest vouchers charged off, Cash payments made, are to be entered in appropriate columns on payment side of the cash book (Right Hand Side) duly recording name of the payee, B.R. No. & Date of the bill, Cheque No. in the particulars column of the cashbook. Enfacement shall be put-up simultaneously on each cash voucher noting CBV No. & Date and Amount. Verify whether the amount of roll is fully disbursed within one month. If not, obtain Demand Draft in favour of EE-EI of the concerned division for undisbursed amount and send to division office		
		12 All paid vouchers shall be filed chronologically and preserved.		
		D Closing of Cash Book – Daily Cash book shall be closed, after all the transactions for the day are entered, as follows:		Cashier
		1 Strike total of receipts and payments on each page for the day and carry forward the same to subsequent page/s to arrive at total of transactions for the day.		

Activity 6: CASH SECTION WORK (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4	D	2 Extract progressive total of the previous day under days total as previous total. Add day's total and previous total to arrive at progressive total as on date of the month.	Cashier
		3 Arrive at the closing balance on payment side duly subtracting progressive total on payment side from relevant column of progressive total on receipt side. The Closing Balance shall be recorded in RED INK under progressive total on payment side.	
		4 After cashbook is closed for the day, cashier and cash officer shall affix their signatures.	
		5 No cash transactions shall be allowed after closure of cashbook for the day. However in emergent situations necessitating taking out cash from the chest, after obtaining clear and express orders of the Head of the Office, cash may be taken out duly recording the authority, reason, time and date in the cash book and relevant registers.	
		6 The rows of Day's total, Previous total and Progressive total on both Receipt and Payment side of the cashbook should be in alignment.	
		7 Physical cash balance shall be counted and entered in Denomination Register. Total amount of Cheques on hand, Revenue Receipt Stamp, Imprest cash on hand shall be entered in appropriate space of the Denomination Register. The total of all these items should tally with Closing Balance as per Cashbook.	
		8 Physical cash / Negotiable Instruments / documents shall be kept in strong treasure chest and locked using the set of keys in possession of the cashier as well as that in possession of the cash officer. Under no circumstances shall both the set of keys be given to same person.	

Activity 6: CASH SECTION WORK (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity								
4	D	<p>9 If shortage of cash of Rs.100/- or less is observed, the official responsible shall immediately make good the amount and the fact recorded in Cashbook. If the official is unable to make good the amount, the same shall be recorded in cashbook immediately and reported to Zonal chief Engineer. If the amount found short is over Rs.100/-, the same shall be reported to the zonal chief engineer and recorded in the cashbook. Person responsible for the shortage shall have to make good the amount at once.</p> <p>10 If any surplus cash is found, the amount shall immediately be credited to 46.966 Miscellaneous Deposits by drawing a receipt and the fact reported to zonal chief engineer for orders.</p>	Cashier								
	E	<p>Recoupment of Imprest: (Para 52, of Volume I)</p> <p>1 Expenditure incurred from imprest account is to be recouped as often as is necessary on a recoupment bill as soon as 40% of imprest amount is spent and invariably on the 25th of the month including transactions upto that date. Recoupment bill in the prescribed form shall be sent to the Division office for recoupment along with imprest vouchers duly furnishing necessary certificates and putting up an abstract as here under:</p> <p>3</p> <table border="0" data-bbox="772 1440 1971 1659"> <tr> <td>a) Imprest amount sought to be recouped</td> <td>XXXXX</td> </tr> <tr> <td>b) Amount under Suspense</td> <td>XXXXX</td> </tr> <tr> <td>c) Imprest cash on hand</td> <td>XXXXX</td> </tr> <tr> <td>b) Total imprest sanction</td> <td>XXXXX</td> </tr> </table>	a) Imprest amount sought to be recouped	XXXXX	b) Amount under Suspense	XXXXX	c) Imprest cash on hand	XXXXX	b) Total imprest sanction	XXXXX	Cashier
a) Imprest amount sought to be recouped	XXXXX										
b) Amount under Suspense	XXXXX										
c) Imprest cash on hand	XXXXX										
b) Total imprest sanction	XXXXX										

Activity 6: CASH SECTION WORK (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
4	E	2	Expenditure from imprest amount that is not recouped before expiry of the month is to be included in the amount of cash balance furnished as one of the items in the Total Cash Balance.	Cashier
		3	Accounts for the Sub-Imprest granted is to be obtained from the Sub-Imprest holder well in time to facilitate incorporation in Cash Book before it is closed for the month on the date fixed for the purpose.	
		4	If an item of payment from imprest is objected to in Audit, such amount is to be recouped in full, keeping the amount under objection. It is only in case the transaction is considered irregular so as not to warrant even provisional payment, such items are disallowed in audit and the imprest remain reduced to that extent until subsequent regularisation.	
		5	Imprest holder is responsible for custody of imprest money and must at all times be ready to produce total amount of imprest in vouchers or in cash or in both.	
		F	Closing of Cash Book – Month end Following shall be noted before closing the cash book for the month: - 1 Withdraw total of un-recouped Imprest vouchers from Imprest column on payment side as a MINUS entry so that the closing balance agrees with Imprest held by the Division. Charge off the same on the first working day of succeeding month.	
2	Close the cashbook for transactions of the sub-division / Section for the month.			
3	Close the cashbook ensuring that all cash transactions of Sub-division office/ section office are incorporated.			

Activity 6: CASH SECTION WORK (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
4	F	4	Obtain certificate of head of the office in the cashbook for having counted physical cash on the last day of the month.	Cashier
		5	Close the cashbook ensuring that all cash transactions of Sub-division office/ section office are incorporated.	
		6	Ensure transfer of Revenue Collections from Non-operative account to the Main branch of the Bank has been effected without delay regularly. Obtain bank pass sheets for remittances made and verify with reference to remittances made and recorded in the cashbook.	
		7	Prepare Cash Balance Report and Bank Reconciliation Statement in respect of Non-operative Bank Account and put up to Cash officer for verification	
5	Checks to be exercised	5.01	Check entries in the cashbook to see that all receipts have been properly recorded and all payments are supported by vouchers	Cash Officer
		5.02	Every entry in the cashbook should be separately attested with his initials.	
		5.03	Affixes signature against last entry in each page and against the last entry of the day	
		5.04	Check and attest all entries in the connected registers.	
		5.05	Check the daily total collections from the hand receipt books and registrex machine rolls. The hand receipt total of all the counters should be checked for the entire day to arrive at the day's total collections.	

Activity 6: CASH SECTION WORK (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
5		5.06 Check remittance of cash with reference to original acknowledged bank Challan and also totals of revenue collection, as per the hand receipt books total and 'Z' report of registrex machine. The correctness of remittance of cheques should be verified with reference to bank acknowledged Challan / statement / register of cheques remitted. Amount in figures and words should be invariably verified. If any alterations / overwriting in the figures are observed, the same should be checked with bank personally by the cash officer.	Cash Officer
		5.07 The totals in cheque register should be checked every day to avoid manipulation of the totals, as there are instances of total of the cheques being increased arbitrarily and cash collections reduced to that extent and misappropriated.	Cash Officer
		5.08 Ensure that Register of money orders received is maintained with all details. verify and close on each working day with the dated signature	Cash Officer
		5.09 Ensure that counter wise total collections made through cash and cheques, collections made through banks / ECS are accounted correctly in the cashbook. Verify the correctness of total struck on the receipt side and payment side of the cashbook and balance arrived. All the cancelled receipts should be invariably verified and attested by the cash officer with date. Ensure that all the three copies of such cancelled receipts are pasted along with the registrex machine rolls and 'Z' – Report date wise in a book and all the copies of cancelled hand receipt are retained in receipt books	Cash Officer
		5.10 cheques on hand should be personally verified.	Cash Officer

Activity 6: CASH SECTION WORK (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
5		5.11 Ensure that the un-remitted revenue is equal to- Opening balance + Total collection for the day – Total remittance made to the bank during the day.	Cash Officer
		5.12 Verify the denomination register and ensure that Opening balance, Total revenue receipts, Total remittances and un-remitted revenue cash and cheque shown in the register tallies with figures in the cashbook.	Cash Officer
		5.13 Check denomination of cash and total struck in the register for the day.	Cash Officer
		5.14 Weekly bank pass sheet in original of non-operative accounts should invariably be obtained every week personally by the cash officer and credits shown in original bank pass sheets verified with reference to figures accounted in cash book.	Cash Officer
		5.15 Ensure that daily total amount of the cheque dishonoured by the bank is withdrawn in cashbook on the same day and details of cheque dishonoured-recorded in Register of cheque dishonoured with dated attestation.	Cash Officer
		5.16 Ensure that withdrawal of amount of cheque dishonored in respect of each cheque from concerned ledger account is done on the same day with dated attestation of Sr. Assistant, in the ledger.	Cash Officer
		5.17 Ensure that daily tallying work is done regularly and figures are tallied with total collection of the day as per cashbook. If the figures are not tallied, difference should be traced immediately.	Cash Officer

Activity 6: CASH SECTION WORK (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
5		5.18	While consolidating individual ledgers' DCB, it should be ensured that total revenue collection as per DCB agrees with monthly collection of individual ledger as per tallying register and also monthly cash accounts. Adjustments accounted in individual ledger tallies with Register of adjustments	Cash Officer
		5.19	Check total amount of dishonoured cheques withdrawn in individual ledger for the month tallies with that of register of cheque dishonoured and cashbook.	Cash Officer
		5.20	Arithmetical accuracy of totals in all records pertaining to cash accounts should be checked.	Cash Officer
		5.21	Ensure that bank reconciliation work is done concurrently and figures incorporated in Bank Reconciliation Statement agrees with figures as per cashbook, Bank original pass sheets & Supporting statements. Verify un-realised cheques and delay in crediting the amount if any, should be pursued with the bank. Repeated dishonour of cheques of the same installations needs to be verified and cheques from such consumers should not be accepted. Cheques returned with the remarks "Present Again" should be treated as cheque dishonoured and the same should not be presented to bank again.	Cash Officer
6	Accounting Entry	6.01	NIL	
7	Reports / MIS to be sent	7.01	CBR and BRS to Division office, Controller (F) within the stipulated dates along with relevant enclosures.	Cashier
8	Link to next activity		NIL	

REPORTS:

Monthly reports to the Divisional Office in respect of its financial transactions noted below is sent by The Sub-division/ Section -

- a) Cash Balance Report
- b) Bank Reconciliation Statement
- c) Postal Stamp Account
- d) Revenue Stamp Account
- e) Monthly DCB statement

LIST OF REGISTERS MAINTAINED AT REVENUE SECTION OF SUB-DIVISION

1. Revenue Cash Book
2. General Cash Book
3. Denomination Register
4. Register of Money Orders received
5. Register of Cheques dishonoured
6. Register of Remittance to bank for cash and Cheques (to be maintained Separately)
7. Register of cash in the Cash Chest at the time of opening / closing
8. Register of acknowledgement for conveying cash
9. Register of blank revenue receipt books
10. Register of Postal Stamps
11. Register of Revenue Stamps
12. Register of Duplicate Chest Keys
13. Consumers Deposit Register
14. Revenue Ledger
15. Stock Register of blank Revenue Ledgers
16. Register of Meter Constant
17. DCB register of Revenue and Tax
18. Register of Arrears of Revenue

19. Register of Civil Suits filed for the recovery of revenue arrears
20. Register of irrecoverable arrears of revenue written off
21. Register of withdrawals of excess demand of Revenue and Tax
22. Register of Removal & Re-fixing of energy meters (R&R of meters)
23. Register showing the names of the employees availing
Free Power Supply
24. Tally Register
25. Register of Audit Short Claim
26. Register of letters received
27. Register of letters dispatched
28. Register of D.O. letters
29. Casual Leave Register
30. Attendance Register
31. Personal T&P account register
32. Permanently disconnected installation register
33. Register of Registers
34. Register of used Receipt Books awaiting audit
35. Register of Back Billing Charges (BBC) connected with Vigilance /
MT / RT / RM etc.
36. Register of Meter Security Deposit
37. Register of Revenue Suspense
38. Register of Miscellaneous Receipts
39. 6 B Register
40. Register of Pension payment
41. Register of Cash Suspense
42. General Index and personal Index
43. Control Chart of the Senior Assistant
44. Movement Register
45. Incumbency Register
46. Inspection Register

Bradma Machine and its Functions

- Designed to draw cash receipts

Features : Key Board – One line display screen
Printer – Mode Keys

- Key modes and functions: -

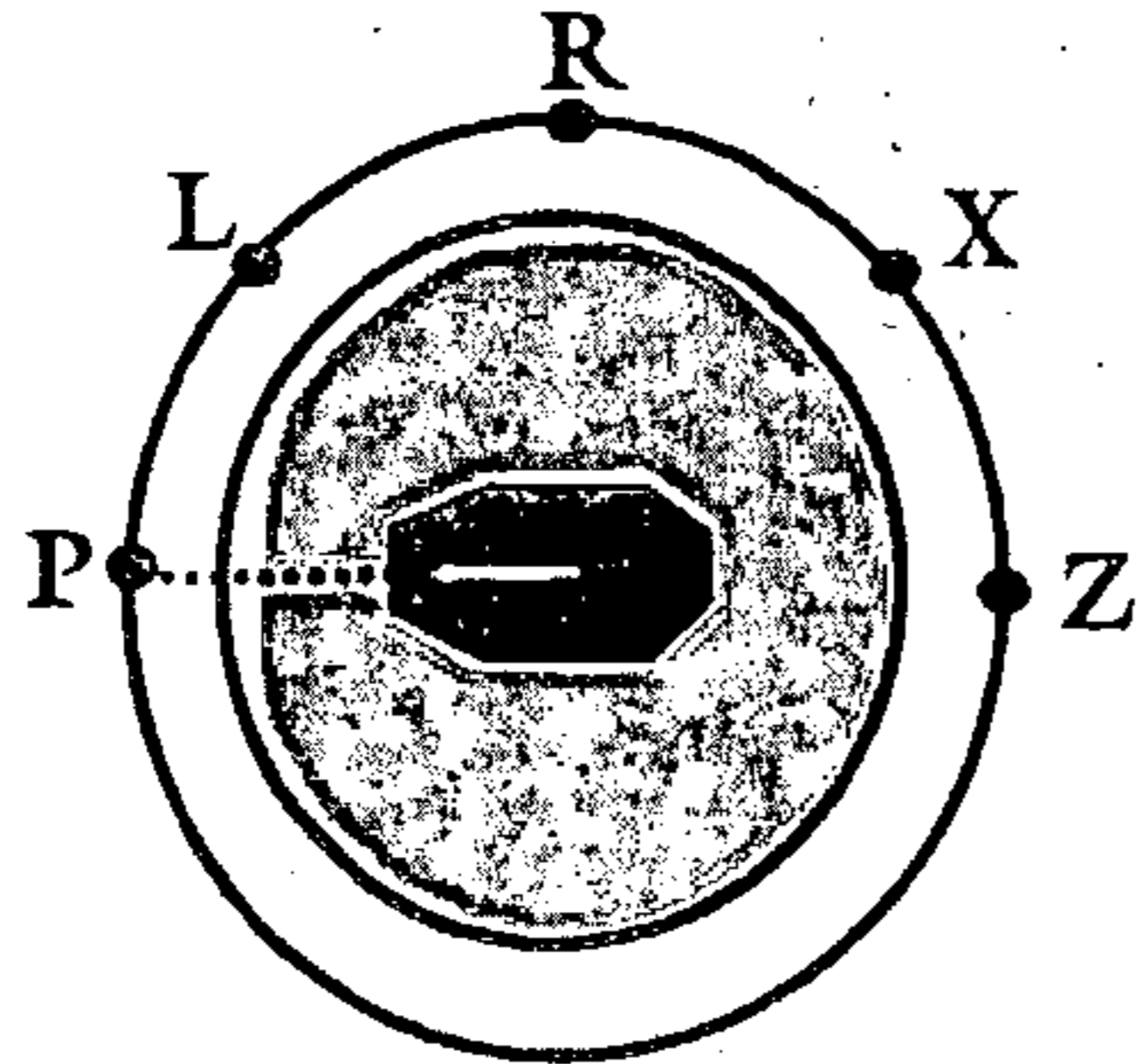
Modes:

Modes	Functions
P	Programming
L	Lock
R	Receipt Generation
X	Intermediate Report
Z	Final Report

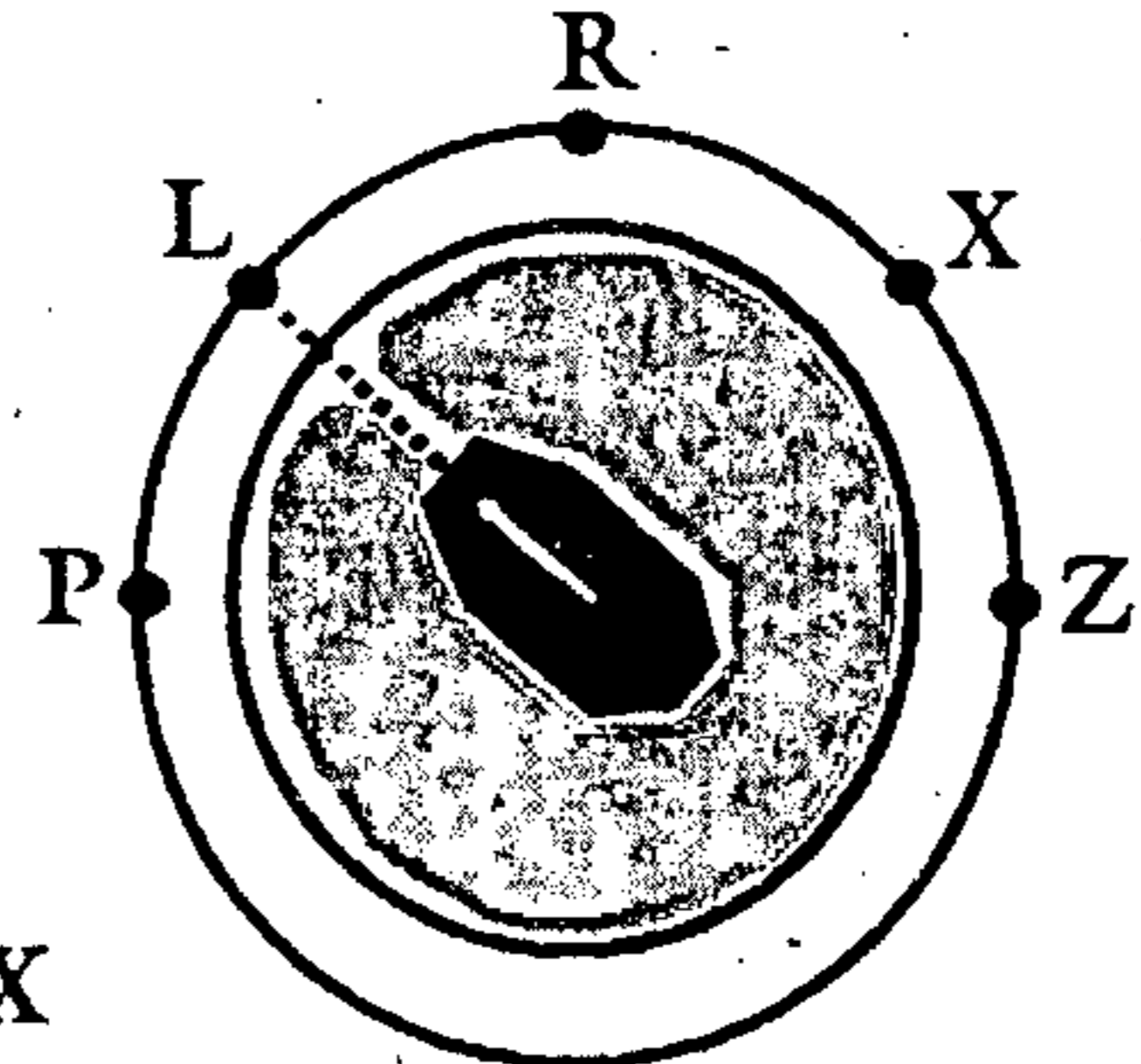
Keys:

Keys	Functions that can be operated
OW	All modes (P, L, R, X and Z)
REG	Only R mode
OP	Only R and X mode
M	R, X and Z modes

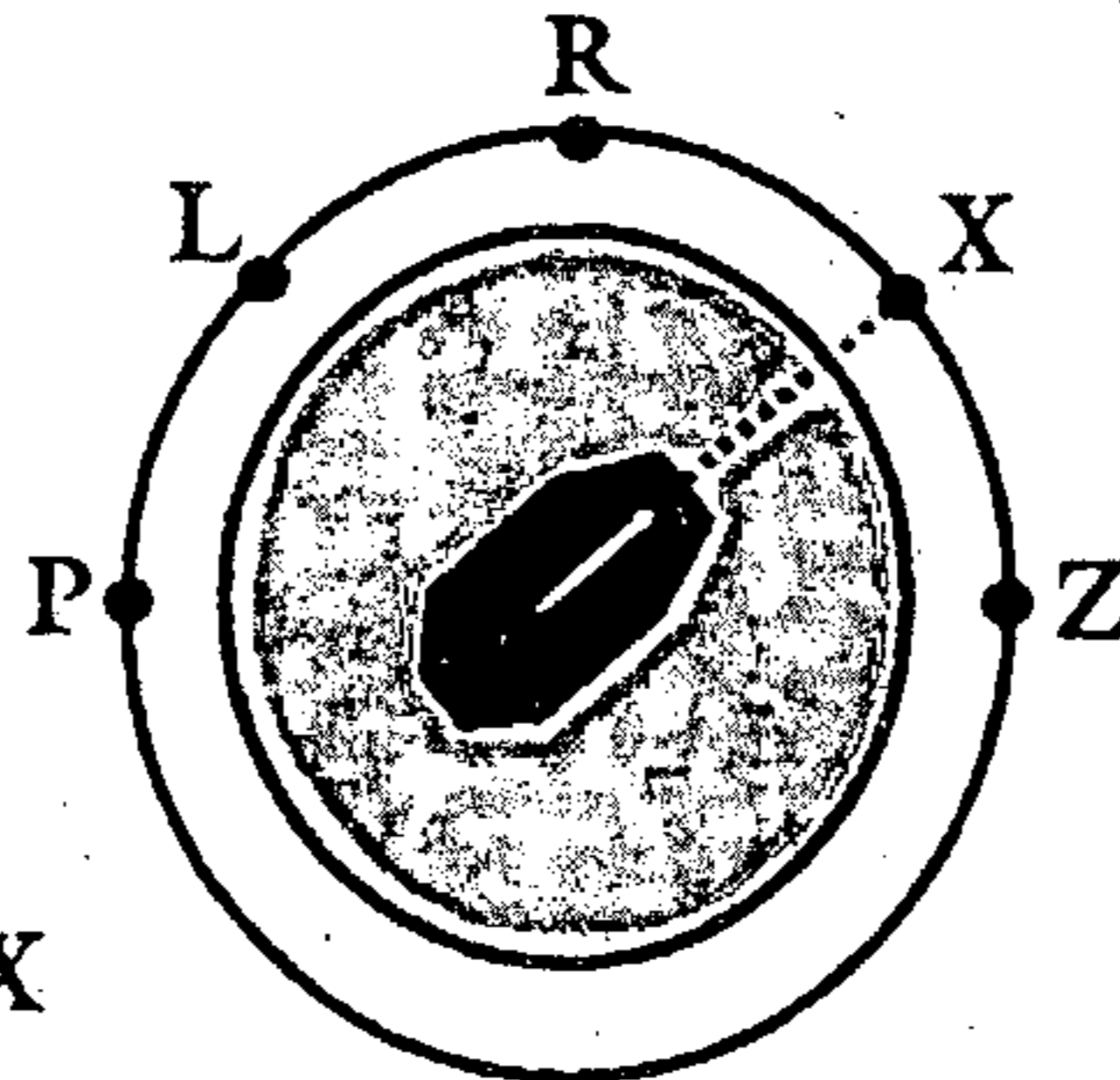
DIFFERENT KEY POSITIONS



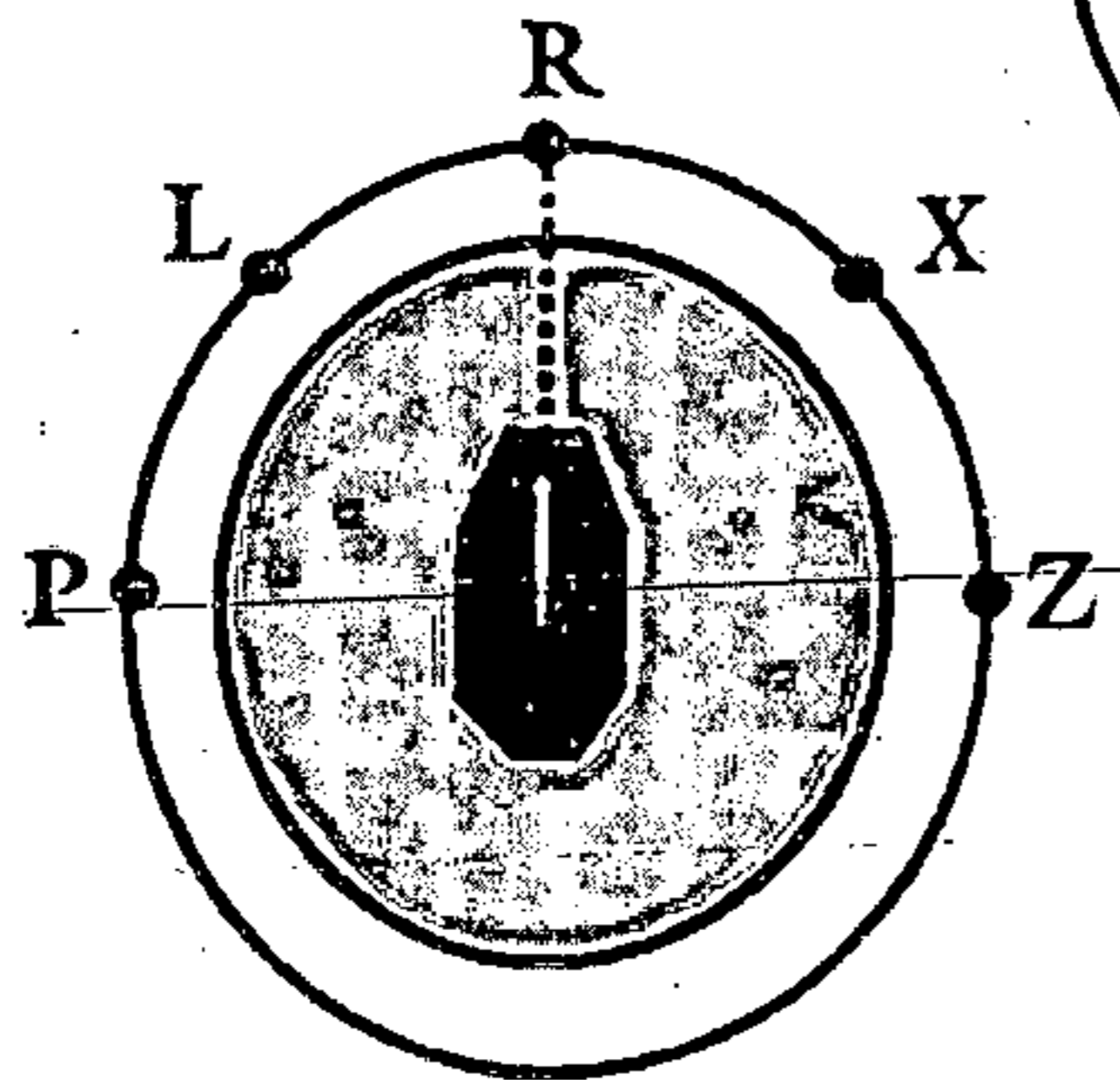
P-MODE



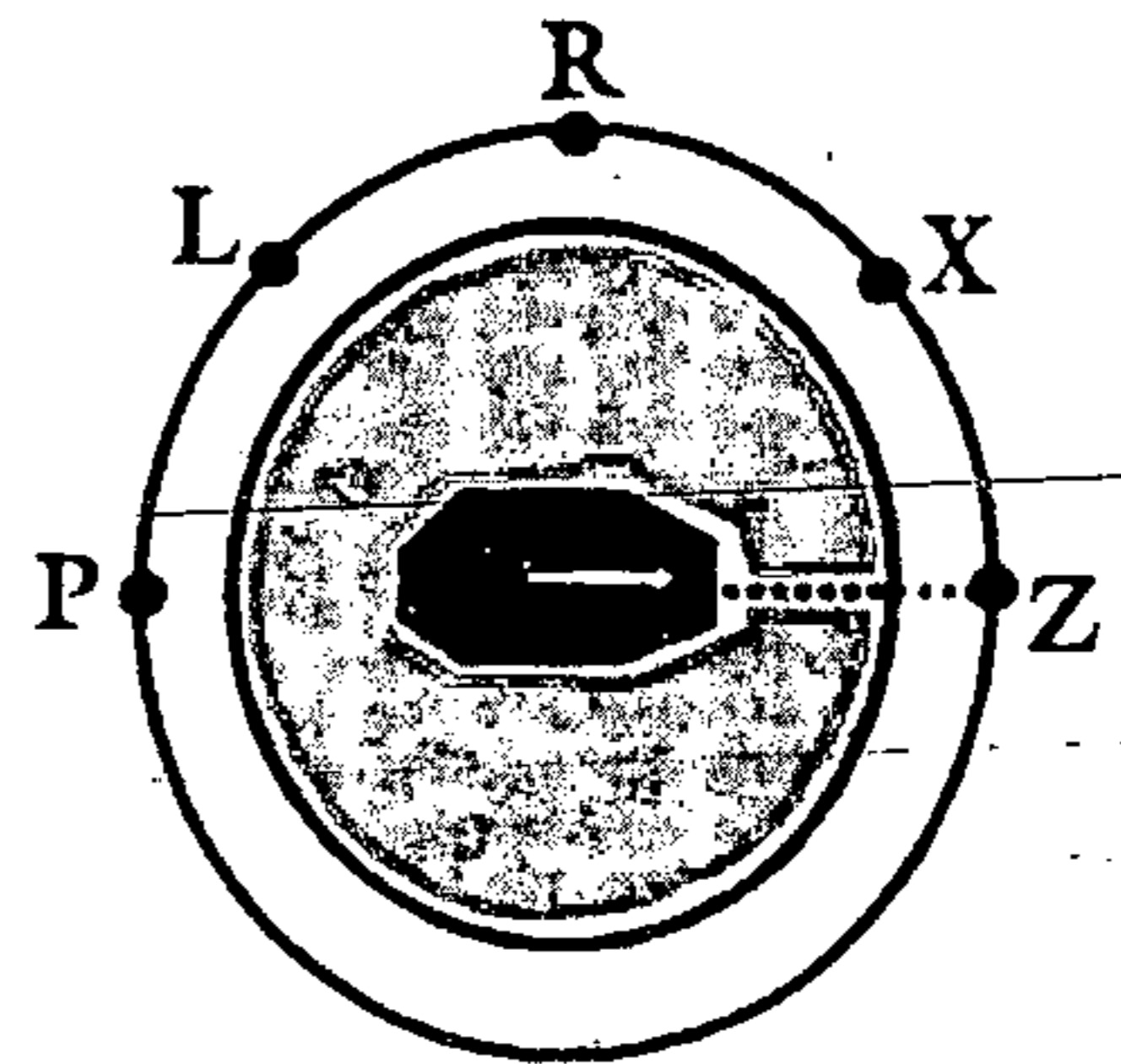
L-MODE



X-MODE



R-MODE



Z-MODE

1. Bradma Machine and its Functions: -

- a) "P" Mode: In "P – Mode" some functions of the machine can be programmed and the programming is limited to assigning of name and location of the Sub-Division, Cash Counter Number of the unit, Ledger numbers.
- b) "L" Mode: "L-Mode" is locking mode and the machine becomes inoperative in this mode.
- c) "R" Mode: This mode is used for drawal of receipts keying in RR number, Ledger and Folio number, amount, category of receipt (Cash / bank), nature of receipt (Revenue / Miscellaneous) duly operating mode key and relevant keys for above data. Ultimately validation key has to be operated to transfer entire data into memory and for accounting transaction. In this mode if receipt has to be cancelled before validation/ accounting, an exclusive key called "Reset Key" is provided and this has to be operated to cancel receipt.
- d) "X" Mode: In this mode, cashiers total (total amount collected), ledger totals, ledger clerk wise sorted list of receipts can be taken along with total amount collected till the operation of the key. In the sorted list, print of each receipt is given with only the details of receipt number, RR and LF number, and amount pertaining to each ledger separately.
- e) "Z" Mode: A consolidated report of the transactions of the day showing tariff wise total, cashiers total (Total amount collected in cash), Cheque totals (Cheques collected), each ledger totals and total number of receipts cancelled are generated. Once such consolidated report is taken, the memory of entire transactions recorded upto that time in the machine gets cleared and machine becomes ready for operation afresh again.

2. Drawal of Cash Receipts and Outputs obtained:-

- Cash Receipts can be drawn in "R" Mode only
- Receipt printed as and when data is keyed in
- Till validation key is operated, Receipt is not accounted – viable to cancel before validation
- 2 ply rolls used at present – Original to consumer and Duplicate preserved as Auditor's roll

- Cancellation before validation of receipt done by operating "Reset Key"
- Normally reports are obtained after all receipts are drawn.
- In "X-Mode", following intermediary reports are obtained:
 - Cashiers report
 - Each Ledger total
 - Ledger wise sorted list.
- In "Z-Mode" following final reports are obtained: -
 - Cashiers total
 - Cash total
 - Cheques total
 - Ledger totals
 - Consolidated total
 - Number of receipts cancelled
 - Starting and ending Receipt numbers drawn.

3. Responsibility of Cash Officers and Cashiers in preserving Keys and its operation:-

- Machine shall be in the custody of cashier during operation – in safe custody when not in operation
- "Reg and OP" Keys ("R Mode and "R & X" Mode Keys) shall be with cashier – Safe custody of Keys – responsibility of cashier.
- "OW & M" Keys ("All mode key and "R, X & A" mode Keys) shall be with cash officer – safe custody of keys – responsibility of cash officer.
- Cashier to operate "R" mode key to draw receipts + to operate "X" mode key to take intermediary reports

- Cash officer or employee specially deputed by him for this purpose to operate "Z" mode key to take final reports
- Cash officer only to operate all mode key i.e., "OW" Key.

4. Responsibility of cashiers in drawal of receipts, taking printouts and preservation of printouts:-

- Draw receipts – handover original of valid receipt only to consumer – preserve and handover original of both machine and manually cancelled receipt to cash officer.
- Handover duplicate of all receipts i.e., of valid receipts, machine cancelled receipts and manually cancelled receipts intact to Cash Officer or General cashier – i.e., Auditor's roll along with cash and cheques
- Ensure that original copy of machine cancelled receipts and manually cancelled receipts are also pasted along with auditor's roll in RCB or denomination register as the case may be.
- Cash handed over shall tally to total in cashiers report as per "X" mode report and cash total as per "Z" mode report.
- Cheques total to tally to "Cheques total" as per "Z-Report".

5. Responsibility of Cash Officer in accounting cash collected and preserving outputs: -

- Ensure cash and cheques collected and handed over daily; agrees to cashiers report and "Z" report totals.
- Make sure that original copy of all machine-cancelled receipts are obtained and pasted along with auditor's roll in RCB – duly cancelled and attested.
- Ensure that original and duplicate copy of human cancelled receipts are pasted and preserved – duly cancelled and attested.
- Ensure continuity of Receipt Numbers pasted in RCB on succeeding days as per "Z" report.
- Preserve all "Z" reports serially as per "Z" reports number on the report.

- Total number of machine cancelled receipts pasted in RCB to tally to number of receipts cancelled in "Z" report.

6. Methods to detect defalcation: -

- Distinguish between machine cancelled receipt and valid receipt in auditor's roll by verifying the message on the receipt.
- Find out number of receipts cancelled from "Z" report.
- Verify all machine-cancelled receipts in auditor's roll are in tact.
- Check whether Original copies of machine-cancelled receipts are pasted or not.
- If original copy of machine cancelled receipt is pasted in RCB with auditor's copy, duly cancelled and attested by cash officer – no investigation required.
- If original copy of machine cancelled receipt not found but duplicate available in the auditor's roll pasted in RCB, Adopt following method:
 - Analyse reasons for machine cancellation after ensuring same receipt number is available in cancelled receipt and successive valid receipt – if it is found cancellation is valid due to wrong keying of RR No. And LF No. Or amount or cash / cheque in the cancelled receipt and all fields are repeated in Toto in valid receipt except for the wrong date, consider the event as valid cancellation.
- If it is not a valid cancellation – investigate on following lines: -
 - If drawn against RR No. – Check RR No.s ledger account thoroughly – verify whether cancelled receipt amount is posted in the ledger – and if posted how DCB is prepared etc., and consider the incident as defalcation – give detailed report.
- Even if cancelled receipt amount not posted in the ledger – but installation not billed properly – lesser demand raised – investigate whether consumer has been duped by giving fake bills and cancelled receipts – give detailed report duly visiting consumer's premises and collecting documents and information

- If the cancelled receipt is drawn for miscellaneous amount – find out from 6A and 6B registers (New forms 6 & 7 of Vol.I), RR file, Estimate, R&R register and any other relevant register to trace whether cancelled receipt is taken as valid receipt and recorded – give detailed report.
- If both Original and duplicate copy of machine cancelled receipts are not pasted in RCB but cancelled receipts are there as per “Z” report – investigate as follows:
 - For test checking select one such day’s receipts drawn – list out all receipt numbers exclusively on a sheet – find out from ledgers, DCB, 6A and 6B registers (New forms 6&7 of Vol.I), RR file, Estimate, R&R Register and any other relevant register, whether same receipt number posted / taken as valid receipt at two places – if taken at two places as valid receipt it is clear case of defalcation – recommend all such instances for thorough investigation by specially deployed team.

PRINT OUT - 'R' MODE

<p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 14:55:13</p> <p>RCPT NO 5878</p> <p>RR NO. TEST1</p> <p>L.F NO M1-1</p> <p>REV 200.00</p> <p>CASH 200.00</p> <p>CASHIER -01 #M CNTR</p> <p style="text-align: center;">CHECK RR NO AND AMOUNT</p> <hr style="border-top: 1px dashed black;"/> <p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 14:57:08</p> <p>RCPT NO 5879</p> <p>RR NO TEST2</p> <p>L.F NO M2-2</p> <p>REV 300.00</p> <p>CHQ/ 300.00</p> <p>RECPT CANCELLED</p> <hr style="border-top: 1px dashed black;"/> <p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/ 8 14:58:08</p> <p>RCPT NO 5879</p> <p>RR NO. TEST2</p> <p>L.F NO M2-2</p> <p>REV 400.00</p> <p>CHQ/ 400.00</p> <p>CASHIER -01 #M CNTR</p> <p style="text-align: center;">CHECK RI NO AND AMOUNT</p> <hr style="border-top: 1px dashed black;"/>	<p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 14:58:41</p> <p>RCPT NO 5880</p> <p>RR NO. TEST3</p> <p>L.F NO M3-1</p> <p>REV 500.00</p> <p>CASH 500.00</p> <p>CASHIER -01 #M CNTR</p> <p style="text-align: center;">CHECK RR NO AND AMOUNT</p> <hr style="border-top: 1px dashed black;"/> <p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 14:59:31</p> <p>RCPT NO 5881</p> <p>RR NO. TEST4</p> <p>L.F NO M1-2</p> <p>REV 500.00</p> <p>CHQ/ 500.00</p> <p>RECPT CANCELLED</p> <hr style="border-top: 1px dashed black;"/> <p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 15:00:00.</p> <p>RCPT NO 5881</p> <p>RR NO. TEST4</p> <p>L.F NO M1-2</p> <p>REV 500.00</p> <p>CHQ/ 500.00</p> <p>RECPT CANCELLED</p> <hr style="border-top: 1px dashed black;"/>	<p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 15:00:38</p> <p>RCPT NO 5881</p> <p>RR NO. TEST4</p> <p>L.F NO M1-2</p> <p>REV 600.00</p> <p>CASH 600.00</p> <p>CASHIER -01 #M CNTR</p> <p style="text-align: center;">CHECK RR NO AND AMOUNT</p> <hr style="border-top: 1px dashed black;"/> <p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 15:01:03</p> <p>RCPT NO 5882</p> <p>RR NO. TEST5</p> <p>L.F NO M1-2</p> <p>REV 300.00</p> <p>CHQ/ 300.00</p> <p>RECPT CANCELLED</p> <hr style="border-top: 1px dashed black;"/> <p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 15:01:29</p> <p>RCPT NO 5882</p> <p>RR NO. TEST5</p> <p>L.F NO M1-2</p> <p>REV 300.00</p> <p>CHQ/ 300.00</p> <p>CASHIER -01 #M CNTR</p> <p style="text-align: center;">CHECK RR NO AND AMOUNT</p> <hr style="border-top: 1px dashed black;"/>
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PRINT OUT - 'R' MODE

<p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 15:01:52</p> <p>RCPT NO 5883</p> <p>RR NO. TEST6</p> <p>L.F NO M1-2</p> <p>REV 300.00</p> <p>CASH 300.00</p> <p>CASHIER -01 #M CNTR</p> <p> </p> <p>CHECK RR NO AND AMOUNT</p> <p>-----</p> <p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 15:02:55</p> <p>RCPT NO 5884</p> <p>RR NO. CCA-</p> <p>L.F NO M-10</p> <p>3MMD 300.00</p> <p>CASH 300.00</p> <p>CASHIER -01 #M CNTR</p> <p> </p> <p>CHECK RR NO AND AMOUNT</p> <p>-----</p> <p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 15:04:59</p> <p>RCPT NO 5885</p> <p>RR NO. CCA</p> <p>L.F NO M-10</p> <p>3MMD 300.00</p> <p>CHQ/..... 300.00</p> <p>RECPT CANCELLED</p>	<p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 15:05:32</p> <p>RCPT NO 5885</p> <p>RR NO. ABC</p> <p>L.F NO M-0</p> <p>RR FEE 100.00</p> <p>CASH 100.00</p> <p>CASHIER -01 #M CNTR</p> <p> </p> <p>CHECK RR NO AND AMOUNT</p> <p>-----</p> <p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 15:07:38</p> <p>RCPT NO 5886</p> <p>RR NO. ABC</p> <p>L.F NO M-0</p> <p>RR FEE 100.00</p> <p>CASH 100.00</p> <p>RECPT CANCELLED</p> <p> </p> <p>CHECK RR NO AND AMOUNT</p> <p>-----</p> <p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 15:08:14</p> <p>RCPT NO 5886</p> <p>RR NO. ABC</p> <p>L.F NO M-00</p> <p>EXAM FEE 15.00</p> <p>CASH 15.00</p> <p>CASHIER -01 #M CNTR</p> <p> </p> <p>CHECK RR NO AND AMOUNT</p> <p>-----</p>	<p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 15:08:35</p> <p>RCPT NO 5887</p> <p>RR NO. ABC</p> <p>L.F NO M-0</p> <p>EXAM FEE 15.00</p> <p>CASH 15.00</p> <p>RECPT CANCELLED</p> <p> </p> <p>CHECK RR NO AND AMOUNT</p> <p>-----</p> <p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>12/11/98 15:09:15</p> <p>RCPT NO 5887</p> <p>RR NO. ABC</p> <p>L.F NO M-0</p> <p>EXAM FEE 15.00</p> <p>CASH 15.00</p> <p>CASHIER -01 #M CNTR</p> <p> </p> <p>CHECK RR NO AND AMOUNT</p> <p>-----</p>
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PRINT OUT - 'X' MODE

<p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>CASHIER TOTAL</p> <p>12/11/98 . 15-10</p> <p>CASHIER 00</p> <p>CASH 2030.00</p> <p>CHEQUES 700.00</p> <p>TOTAL 2730.00</p> <p style="text-align: center;">#M CNTR</p> <p>DRAWER BALANCE REPORT</p> <p>CASH 2030.00</p> <p>CHEQUES 700.00</p> <p>TOTAL 2730.00</p> <p style="text-align: center;">#M CNTR</p> <hr/> <p>K.E.B. C-2 SUB DIVISION MALLESWARAM BLORE.</p> <p>SORTED LIST</p> <p>12/11/98 15-10</p> <p>RCPT NO 5878</p> <p>RR NO. TEST1</p> <p>L.F NO M1-1</p> <p>CASH 200.00</p> <p>.....</p> <p>RCPT NO 5881</p> <p>RR NO. TEST4</p> <p>L.F NO M1-2</p> <p>CASH 600.00</p> <p>.....</p> <p>RCPT NO 5882</p> <p>RR NO. TEST5</p> <p>L.F NO M1-2</p> <p>CHQ/..... 300.00</p> <p>.....</p> <p>RCPT NO 5883</p> <p>RR NO. TEST6</p> <p>L.F NO M1-2</p> <p>CASH 300.00</p> <p>.....</p> <p>0004 #M CNTR</p>	<p>12/11/98 15-10</p> <p>RCPT NO 5879</p> <p>RR NO. TEST2</p> <p>L.F NO M2-2</p> <p>CHQ/..... 400.00</p> <p>.....</p> <p>0001 #M CNTR</p> <hr/> <p>12/11/98 15-10</p> <p>RCPT NO 5880</p> <p>RR NO. TEST3</p> <p>L.F NO M3-1</p> <p>CASH 500.00</p> <p>.....</p> <p>0001 #M CNTR</p> <hr/> <p>12/11/98 15-10</p> <p>RCPT NO 5885</p> <p>RR NO. ABC</p> <p>L.F NO M-0</p> <p>CASH 100.00</p> <p>.....</p> <p>RCPT NO 5886</p> <p>RR NO. ABC</p> <p>L.F NO M-00</p> <p>CASH 15.00</p> <p>.....</p> <p>RCPT NO 5887</p> <p>RR NO. ABC</p> <p>L.F NO M-00</p> <p>CASH 15.00</p> <p>.....</p> <p>RCPT NO 5884</p> <p>RR NO. CCA</p> <p>L.F NO M-10</p> <p>3MMD 300.00</p> <p>CASH 300.00</p> <p>.....</p> <p>0004 #M CNTR</p>	
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PRINT OUT - 'Z' MODE

K.E.B. C-2 SUB DIVISION
MALLESWARAM BLORE.

** Z-REPORT **

RCPTS FROM 5878 TO 5887

TARIFF TOTAL

12/11/98	15-11	
0006		
REV	2300.00	
0002		
EXAM FEE	30.00	
0001		
3MMD	300.00	
0001		
RR FEE	100.00	
0010		
TOTAL	2730.00	

#M CNTR

0024-Z

** Z-REPORT **

CASHIER TOTL

12/11/98	15-11	
CASHIER 00		
CASH	2030.00	
CHEQUES	700.00	
TOTAL	2730.00	

#M CNTR

DRAWER BALANCE REPORT

CASH	2030.00
CHEQUES	700.00
TOTAL	2730.00

#M CNTR

0024-Z

** Z-REPORT **

CHEQUE TOTLS

12/11/98	15-11	
0002		
CHQ/....	700.00	
0002		
TOTAL	700.00	

#M CNTR

0024-Z

** Z-REPORT **

LEDGER TOTLS

12/11/98	15-11	
M1	1400.00	
M2	400.00	
M3	500.00	
M	430.00	
TOTAL	2730.00	

#M CNTR

NO. OF BILLS CANCELLED

00007

#M CNTR

0024-Z

** Z-REPORT **

CONS' REPORT

12/11/98	15-11	
NO TRANSACTION MADE		

#M CNTR

0024-Z

* ALL TOTALS CLEARED *

0024-Z

#M CNTR

** Z-REPORT **

CHEQUE TOTL

12/11/98	15-11	
NO TRANSACTION MADE		

#M CNTR

0025-Z

** Z-REPORT **

LEDGER TOTL

12/11/98	15-11	
NO TRANSACTION MADE		

#M CNTR

NO. OF BILLS CANCELLED

00000

#M CNTR

0025-Z

** Z-REPORT **

CONS' REPORT

12/11/98	15-11	
NO TRANSACTION MADE		

NO TRANSACTION MADE

K.E.B. C-2 SUB DIVISION
MALLESWARAM BLORE.

** Z-REPORT **

TARIFF TOTAL

12/11/98	15-11	
NO TRANSACTION MADE		

#M CNTR

0025-Z

** Z-REPORT **

CASHIER TOTL

12/11/98	15-11	
NO TRANSACTION MADE		

#M CNTR

0025-Z

Statement showing details of cash receipts drawn on Bradma Machine and receipts cancelled on the machine to identify defalcation

Name of the Cash Officer:

Name of the Sub-dvn., / Section:

Name of the Cashier:

Name of the Division:

Sl. No.	Date	Number of Receipts drawn as per "Z" Report			Whether Auditors Roll pasted to RCB or Not	No. of Receipts cancelled as per "Z" Report (Details to be furnished in Format II)
		From	To	Total		
1	12-11-1998	5878	5887	10	Pasted / Not-pasted	7
2						
3						
4						
5						
6						
7						
8						
9						
10						

Detailed Analysis for Machine Cancelled Receipts shown in Format – I

Sl. No.	Item No. in Format I	Total No. of Rts. cancelled as per "Z" Report	Cancelled Receipt Number	Original Pasted Yes / No	Duplicate Pasted Yes / No	Both original and duplicate not pasted Yes / does not arise	Receipt Drawn against					Remarks
							R.R. No.	3 MMD	Supervis-ion Charges	Meter Burnt Out Cost	Other Misc. items	
1	1	7	5879	Yes	Yes		test 2					VC no investi-gation required
			5881	No	Yes		test 4					NVC investi-gation required
			5881	No	No		test 4					Rt. not found fit for investi-gation
			5882				test 5					
			5885					cca				
			5886								RR fee	
			5887								Ex. fee	

NOTE:

1. If Original Cancelled Receipt is pasted along with Duplicate in auditor's roll – Remarks shall be "Valid Cancellation (VC) No Investigation Required"
2. If only duplicate copy of Cancelled Receipt is pasted:
 - a. If valid cancellation as explained under Item 6 on page 67 and 68 – Remarks shall be "Valid Cancellation (VC) No Investigation Required"
 - b. If not Valid Cancellation – Remarks shall be "Not Valid Cancellation (NVC) Fit for Investigation" and investigate as explained
3. If both Original and Duplicate cancelled receipts are not pasted – Remarks shall be "Receipt Not Found – Fit for Investigation" and investigate as explained in last para of page 68
4. For all cases classified as "Fit for Investigation" give a detailed report to CC (I/A) / CFA for taking further action

The following instructions, guidelines and procedure are prescribed in respect of operation of Bradma Machine / its keys, drawal of cash receipts and preservation of printouts and auditing of cash receipts drawn on Bradma machine.

Guidelines and procedure for using Bradma machines / its keys and preservation of vital information.

- a) Only "R" mode and "R & X" mode keys (Reg and O keys) which are for drawal of receipts and taking intermediary reports shall be handed over to cashier under acknowledgement in a register for the purpose of drawal of receipts and taking sorted list and cashiers report. The cashier is responsible for safe custody and preservation of these keys until the same are handed over back duly making necessary entries in the respective register.
- b) The custodian of all other keys will be the Cash Officer. Operations of the machine using "M" key for taking "Z" report (Final Report) may be done daily by the cash officer himself or by any person other than the cashier specially deputed for the purpose by the cash officer. The operations of the machine using "OW" key shall be made only by cash officer as and when required.
- c) The Bradma machine shall be kept in safe custody when not being operated and in the custody of cashier while being operated.
- d) As and when new machine is installed by the company, all the eligible employees shall be given training in respect of operations of the machine through the engineer of the company who has installed the machine.
- e) The programming for drawal of Miscellaneous receipts shall be got done from the engineer of the company and incorporated in the machine in such a manner that all types of miscellaneous receipts are exclusively identified and separate keys in the key board reserved for them. This is essential to maintain uniformity through out the State.
- f) At the time of installation, programming shall be invariably got done to suit the present and future requirement of ledger numbers and folio numbers.

- g) Whenever a receipt is cancelled by operating "Reset Key" before validation and accounting of transaction, the original copy of such cancelled receipt shall also be preserved by counter cashier and handed over to cash officer invariably. Under no circumstances such receipts be given to consumers or destroyed. If such receipt is lost or not produced after the close of operations for the day, cashier will be personally held responsible and they will be liable for suspension from duty immediately. Departmental enquiry as per CDCA Regulations will be instituted considering the incidence as Prima facie evidence.
- h) First copy of valid receipts shall be torn and issued to consumer after collecting money.
- i) When 2 ply (i.e. one plus one) roll is use, second copy including machine-cancelled receipts shall be treated as auditor's copy and securely pasted in Revenue Cashbook serially. Though ledger wise sorted printed list of receipts are being generally taken at the end of day's transactions, a photo copy of auditor's roll may be given to ledger clerks to make postings in ledgers simultaneously during the day in view of avoiding delay in posting, wherever photo copying facility is available. However ledger wise sorted copy shall be handed over to ledger clerks without fail after taking sorted copy from "X" mode at the end of the day.

If provision is made for using 3 ply (i.e. one plus two) roll, then first copy shall be handed over to consumer, second copy shall be handed over to revenue section for ledger posting and the third copy which is auditor's copy shall be securely pasted serially in Revenue Cashbook.

After closure of transactions for the day or after receipts are drawn to the total capacity of the machine and further receipts are yet to be drawn or whenever required, all the intermediary reports consisting of cashiers report, each ledger total, ledger wise sorted list shall be taken by the cashier in "X" mode.

- k) After the close of transactions, the cash officer has to take final report (i.e. "Z" report) ensuring that the cashier has already taken all the intermediary reports in "X" mode. This "Z" reports consists of cashiers total, cash total, cheque total, ledger totals and consolidated reports along with vital information on number of receipts cancelled during the day by the machine. From "Z" report only, the total cash collected for the day and total number of

receipts drawn with specific numbers and date should be ascertained.

The "Z" report shall be securely pasted after pasting auditor's rolls and roll containing cashiers total in the Revenue Cashbook

- l) The Cash officer has to ensure the continuity of receipt numbers between receipts pasted in RCB on the previous day and the current day on the basis of "Z" report. It should also be ensured that all the machine-cancelled receipts are pasted in RCB along with original receipts and such receipts are cancelled by him with attestation. The total receipts cancelled will be available in the "Z" report as specific information after ledger totals.

Guidelines and instructions / procedure for drawal of cash receipts on Bradma machine and usage of various printouts taken in different modes from the machine and preserved by cashier and cash officers and responsibility of keeping vital information in tact.

- a) The Bradma machine is giving various print outs in different modes. In "R" mode the original and auditors copy of receipt is printed. In "X" mode cashiers report, each ledger total, ledger wise sorted list are printed and in "Z" mode cashiers total, cash total, cheque total, ledger totals and consolidated reports are printed. All these reports have their own importance and contain vital information. The cashier and the cash officer shall thoroughly understand the importance and usage of these reports.
- b) Original receipt shall be handed over to the consumer. The copy of original receipt is called auditor's roll and this only shall be pasted in RCB for audit purposes without fail. Posting ledger wise sorted list instead of auditors roll in RCB is totally wrong and both the cashier and cash officer will be personally held responsible for such mistake and any such lapse would be prima facie evidence for taking disciplinary action on them as per CDCA Regulations.
- c) The print out of ledger-wise sorted list taken by cashier in "X" mode shall be handed over to Revenue Section for posting in ledgers. However if this results in delay in ledger posting, then a photocopy of auditor's roll may be handed over to revenue section in advance wherever photocopying facility is available.
- d) The cashier shall ensure that the original receipt of machine cancelled receipts during the day are also pasted in the RCB and the cash officer shall ensure that both the original and auditors

copy of such receipts are cancelled by him with due attestation. The total number of such cancelled and attested receipts shall tally to number of cancelled receipts indicated in the "Z" report. Failure of cash officer in this regard will be prima facie evidence to initiate disciplinary action as per CDCA Regulations against him.

- e) The cashier will be personally held responsible for the safe custody of "REG" and "OP" keys. Similarly the cash officers are responsible for safe custody of "OW" & "M" keys.
- f) Non-preservation of vital information available in auditors roll and "Z" report will be construed as negligence and dereliction of duty by the cashier / general cashier as the case may be. They should be treated as used cash receipt books and all rules applicable to used cash receipt books apply to these reports also.

Guidelines and instructions for auditing of cash receipts drawn on Bradma machines by Internal Audit during the audit.

- a) Whether original copy of machine cancelled receipts along with auditors copy is preserved and pasted in RCB and the cash officer has cancelled both with due attestation. It shall be ensured that the amount of such receipts are not posted and accounted in ledgers or any other registers and files.
- b) Whether continuity of receipt numbers are maintained between last receipt of the previous day and the first receipt of succeeding day and all the receipts of receipt numbers given in "Z" report are serially pasted in RCB along with machine cancelled receipts.
- c) Whether ledger-wise sorted list is handed over to revenue section for posting into ledgers.
- d) Whether cash collections for the day accounted tallies with cashiers report taken in "X" mode, cashiers total as per "Z" report and ledger totals as per reports taken in both modes.
- e) Whether "Z" reports are properly preserved and pasted with all information intact.
- f) Audit also shall ensure that specific guidelines, instructions and procedure prescribed in all the paras above are followed in Toto by respective employees and officers and send special reports wherever lapses are found.

Karnataka Power Transmission Corporation Ltd.



No. CFA / CF / AO (Spl.) / 2001-02 / CYS - 42

Office of the
Chief Financial Adviser,
KPTCL Kaveri Bhavan,
Bangalore- 560 009.

Date: 15.06.2001

CIRCULAR

Sub: Checks to be exercised by Cash Officers in respect of records connected with cash transactions

Ref:

- 1) Circular No. KEB / B22 / 4367/ 98-99 Dt 06.11.98.
- 2) Circular No. CFA / CYS-79 Dt. 23.11.1998
- 3) Circular No. KEB / B22 / 4372 / 98-99 Dt. 27.11.98.
- 4) Circular No. CFA / CF / AO(Spl.) / 98-99 / CYS-33 / Dt. 18.02.99.

Of late instances of misappropriation of cash, by manipulating records, have come to the notice of the corporation. This has become possible due to inadequate / improper checks being exercised by the cash officers and also due to failure of the inspecting officers to check all aspects of cash transactions in the Sub-divisions and accounting sections. In a recent case, Revenue collections amounting to several lakhs, have been misappropriated by the cashier by manipulating bank pass sheets and consolidated bank remittance statements. If timely checks had been exercised by the cash officer / inspecting officers, this could have been avoided.

With a view to avoid repetition of such instances all the cash officers shall strictly exercise the checks as prescribed under the work-load norms and also the checks as prescribed in circulars issued from time to time. Any failure on their part will be construed as their collusion with the erring officials and they will be equally responsible for the malpractice / crime. Hence, the following further checks are prescribed which need to be complied with strictly by the cash officers.

1. Before closing the daily cash, check the daily total collections from the hand receipt books and registrex machine rolls. The hand receipt total of all the counters should be checked for the entire day to arrive at the day's total collections.
2. Check the remittance of cash with reference to the original acknowledged bank challan and also the total revenue collection, as per the hand receipt books total and 'Z' report of registrex machine. The correctness of remittance of cheques should be verified with

reference to bank acknowledged Challan / statement / register of cheques remitted. The amount in figures and words should be invariably verified. If any alterations / overwriting in the figures observed, the same should be checked with bank personally by the cash officer.

3. The totals in the cheque register should be checked every day to avoid manipulation of the totals, since there are instances where the total of the cheques was increased arbitrarily and the cash collections reduced to that extent and the cash was misappropriated.
4. Ensure that the register of money orders received is maintained with all details and the same is verified and closed on each working day with the dated signature of the cash officer.
5. Ensure that the counter wise total collections made through cash and cheques, collections made through banks / ECS are accounted correctly in the Cashbook.
6. Verify the correctness of the total struck on the receipt side and payment side of the cashbook and the balance arrived.
7. All the cancelled receipts should be invariably verified and attested by the cash officer with date. Ensure that all the three copies of such cancelled receipts are pasted along with the Registrix machine rolls & 'Z' – Report date wise in a book and all the copies of cancelled hand receipt are retained in receipt books.
8. The cheques on hand should be physically verified.
9. Ensure that the un-remitted revenue is equal to:

$$\text{Opening balance} + \text{Total collection for the day} - \text{Total remittance made to the bank during the day.}$$
10. Verify the denomination register and ensure that Opening balance, Total revenue receipts, Total remittances and Un-remitted revenue cash and cheque shown in the register tallies with the figures in the cashbook.
11. Check denomination of the cash and total struck in the register for the day.
12. The weekly bank pass sheet in original of non-operative accounts should invariably be obtained every week personally by the cash officer

and credits shown in the original bank pass sheets should be verified with reference to the figures accounted in the cash book.

13. Ensure that daily total amount of the cheque dishonoured by the bank is withdrawn in the cashbook on the same day and details of cheque dishonoured recorded in the register of cheque dishonoured with dated attestation.
14. Ensure that withdrawal of the amount of cheque dishonored in respect of each cheque from the concerned ledger account is done on the same day with dated attestation of Sr. Assistant in the ledger.
15. Ensure daily tallying work is done regularly and figures are tallied with the total collection of the day as per the cashbook. If the figures are not tallied, the difference should be traced immediately.
16. While consolidating the individual ledgers DCB, it should be ensured that the total revenue collection as per DCB agrees with the monthly collection of individual ledger as per tallying register and also monthly cash accounts. The adjustments accounted in individual ledger tallies with the register of adjustments.
17. Check to see whether the total amount of dishonoured cheques withdrawn in the individual ledger for the month tallies with that of register of cheque dishonoured and cashbook.
18. Arithmetical accuracy of totals in all the records pertaining to cash accounts should be checked.
19. Ensure that the bank reconciliation work is done concurrently and the figures incorporated in BRS agrees with figures as per cashbook, Bank original pass sheets & Supportive statements. Verify un-realised cheques and the delay in crediting the amount if any, should be pursued with the bank. Repeated dishonor of cheques of the same installations needs to be verified and cheques from such consumers should not be accepted. Ensure that the cheques returned with the reasons "Present Again" should be treated as cheque dishonored and the same should not be presented to bank again.
20. Ensure the verification of BRS statement by AO I/A before forwarding the same to CFA's office with all enclosures.

Sd/

CHIEF FINANCIAL ADVISER

KARNATAKA POWER TRANSMISSION CORPORATION LTD.



No. CFA/CF/AO (Spl.)/2001-02 Cys 43

Office of the
Chief Financial Adviser,
KPTCL, Kaveri Bhavan,
Bangalore- 560 009.
Date: 15/06/2001

CIRCULAR

Sub: Inspection of Cash and related records, during inspections
Ref: 1) Circular No. KEB / B22 / 4367/ 98-99 Dt. 06.11.98.
2) Circular No. CFA / CYS-79 Dt. 23.11.1998.
3) Circular No. KEB / B22 / 4372 / 98-99 Dt. 27.11.98.
4) Circular No. CFA / CF / AO (Spl.) / 98-99 / CYS-33 /
Dt. 18.02.99.

Instances of misappropriation of cash by manipulating records have come to the notice of the corporation recently. This has become possible due to inadequate / improper checks being exercised by the cash officers and also due to failure of the inspecting officers to check all aspects of cash transactions in the Sub-divisions and accounting sections.

With a view to avoid misappropriation of cash, all the inspecting officers are hereby directed to exercise the checks as prescribed under the work load norms & circular instructions issued from time to time. In order to eliminate the incidence of malpractice and also to detect the malpractice if any, within a short span, the Zonal Controllers, DCAs of O & M Circles, AO's of O & M Divisions and Internal Audit are hereby directed to visit at least two Sub-divisions / Accounting sections in a month and Inspect all the records connected with cash accounts. They should plan their visits in such a way that each of the sub-division / section is inspected every month by any one of the above officers. The Accounts Officers I/A are particularly responsible for ensuring that the sub-divisions and sections are inspected frequently and that the transactions in their accounting units are free from errors and manipulations. The following further guidelines and instructions are hereby prescribed, which need to be complied with strictly by the inspecting officers during inspections of Sub-divisions and Accounting sections by test checking the records in respect of each item and to the extent prescribed in the annexure enclosed to the circular. As a token of exercising checks, all the inspecting officers shall have to affix their dated signature in all the records checked by them. Any misappropriation of cash and malpractice noticed during inspection should be reported immediately to the undersigned.

1. **REVENUE COLLECTION: -**

- I. Ensure that the first receipt drawn on each working day in the hand receipt book and Registrix machines is in continuity with the last receipt drawn on the previous working day.
- II. Ensure that the totals arrived on each page of hand receipt books and the amount brought forward from page to page are correct in respect of all the hand receipt books used in different cash counters of the Sub-division / Accounting section
- III. Verify the 'Z' - Report of the Registrix machine to ascertain the total revenue collected on the day through Registrix machine.
- IV. Verify all the cancelled receipts pertaining to Registrix machine and hand receipts and ensure that all the three copies of the cancelled receipts are checked by the cash officer with dated attestation and the cancelled receipts of Registrix machine are pasted in a book along with 'Z' - Report, and the cancelled receipts in respect of hand receipts are retained in the receipt book.
- V. Ensure that the counter wise total collections made in cash & cheques, collections made through banks and ECS are accounted correctly in the cashbook.
- VI. Check the total struck in the register of cheques and ensure that the total for the day as per the register tallies with the total amount of receipts by cheques accounted in the cashbook
- VII. Ensure that the opening balance for the day agrees with the closing balance of the previous working day (Un-remitted revenue) as per the cashbook.
- VIII. Verify the arithmetical accuracy of the receipt side of the cashbook.

2. **REVENUE REMITTANCES TO BANK:**

- I. Ensure correctness of remittances of cash to bank with reference to original dated acknowledged bank Challan.
- II. Ensure the correctness of remittance of cheques with reference to bank acknowledged original Challan / statement / register of cheques remitted.

- III. Ensure that the amount written in words and figures in Challan agrees.
- IV. Ensure that the figures of remittance of cash and cheque shown in the cashbook are correct.
- V. Check the totals struck on the payment side of the cashbook and ensure the correctness of the balance arrived for the day in the cashbook.
- VI. Verify the Denomination / Till register and ensure the correctness of the opening balance, revenue receipts and remittances shown in the Denomination / Till register also ensure whether the figures tally with the figures in the cashbook.
- VII. Check the correctness of the denomination and total struck in the denomination register for the day.
- VIII. Ensure the correctness of the un-remitted revenue in the form of cash and cheques shown in the denomination register with reference to cashbook.

3. REGISTER OF CHEQUES RECEIVED:

- I. Ensure whether all the details such as Serial No., Cheque No. & Date, Name of the Bank, Amount, RR No. & Ledger No. And Receipt No. are written in the register.
- II. Check the correctness of the total arrived for the day in the register.
- III. Ensure whether the total amount of un-remitted cheques shown in the register agrees with the figure shown in the cashbook and denomination register also physically check the cheques on hand.

4. UN-REMITTED REVENUE:

- I. Ensure that un-remitted revenue for the day shown in the denomination register and cash book agrees and is equal to:

Opening Balance + Total collection for the day – Total remittance to Bank during the day.

5. REGISTER OF MONEY ORDER RECEIVED:

- I. Ensure whether the details of the money orders received in the day, has been recorded in the register with the dated signature of the cashier and the cash officer.
- II. Ensure that the counter foils of M.O. are pasted in the register.
- III. Ensure that the receipts have been drawn correctly for all the money orders received on the day and receipts No. & Date are noted against each money order in the register.

REGISTER OF DIS-HONOURED CHEQUES:

6.
 - I. Ensure that the date wise details of cheque dishonored are recorded in a register and the total struck for the day in the register agree with the amount withdrawn in the cashbook.
 - II. Ensure whether all the cheque dishonored during the day have been withdrawn from the cash book and also from the ledger accounts of the concerned RR Nos.

7. BANK PASS SHEET (NON- OPERATIVE ACCOUNT):

- I. Ensure that the bank pass sheet in original is obtained once in a week invariably, since amounts remitted can be manipulated in Xerox copies.
- II. Ensure that the date wise credits shown in the original bank pass sheets agree with the figures shown in the bank Challan and cashbook.
- III. Ensure that the remittances made are transferred to main account at Bangalore as per the standing instructions and no huge balances are retained in the bank.

8. TALLYING WORK AND DCB STATEMENT :

- I. Ensure whether the tallying work is upto date by verification of tallying register maintained.
- II. Verify the tallying register and test check the abstract figures shown for the day in the register and the total for the day should agree with the figures as per the cashbook.

- III. Test check one month consolidated DCB statement to ensure that the total revenue collection by cash as per DCB statement agrees with the revenue collection by cash as per cashbook and cash accounts.
- IV. Ensure that the total amount of cheque dishonored shown in the consolidated DCB statement agrees with the figures shown in the cashbook and register of cheque dishonored.
- V. Ensure whether the total amount of adjustments accounted in the consolidated DCB agrees with the register of adjustments. Particularly test check the adjustment passed from suspense register have been accounted to the correct R.R. Nos.

9. BANK RECONCILIATION STATEMENT (NON-OPERATIVE):

- I. Verify whether the bank reconciliation of non-operative account of the sub-division / accounting section is prepared for each month and is upto date.
- II. Check the bank reconciliation statement of one month submitted by the sub-division / accounting section to ensure that the figures incorporated in the statement agrees with the figure shown in the bank original pass sheet, cashbook and cash accounts.
- III. Ensure whether the supportive statements to bank reconciliation are prepared with all details and the figures incorporated in these statements agrees with the bank original pass sheet, cashbook and cash accounts as the case may be.
- IV. Ensure that the opening balance for the month shown in the bank reconciliation statement agrees with the O.B. as per the bank original pass sheet.
- V. Check the arithmetical accuracy of the bank reconciliation statement.
- VI. Ensure whether the bank reconciliation statement is verified by AO Internal Audit.

10. CASH ACCOUNTS:

- I. Ensure whether the cash accounts are submitted in the prescribed format along with necessary statements in due date.

- II. Ensure whether the figures incorporated in the cash accounts agrees with the cashbook and bank original pass sheet.
- III. Ensure that the date wise revenue collection by cash and cheques (without clubbing) shown separately in the consolidated monthly statement of revenue collection.
- IV. Check the arithmetical accuracy.

11. REGISTER OF POSTAL AND REVENUE RECEIPT STAMPS:

- I. Check whether the total value of stamps purchased agrees with the amount drawn and the same is accounted as receipts on the day of purchase with dated signature of the cash officer.
- II. Test check the total value of stamps charged off / issued agrees with dispatch register (To register) / Issue register.
- III. Check the totals in the register and ensure the correctness of the O.B. and & C.B. shown in the register.
- IV. Count the stamps on hand physically on the day of inspection and ensure whether the total value of stamps on hand agrees with balance as per the registers.

Sd/-
CHIEF FINANCIAL ADVISER