

ANSWER KEY

Answer No.1

(a) LT Billing means the process of billing for the consumers who obtains supply from the Licensee at Low Voltage. Due date for payment is allowed for 20 days from the date of meter reading. HT billing means the process of billing for the consumers who obtains supply from the Licensee at High voltage i.e. more than 118 kW. Due date for payment is seven days from the date of billing. When the connected load is more than 118 KW, the LT services should be converted into HT Service .

(b) Factors to be taken into account for HT billing.

Contracted Load: load specified in the agreement between the consumer and the Licensee.

Contracted Demand : the demand specified in the agreement between the consumer and Licensee.

Power factor: means the ratio of the real power to the apparent power and average power factor means the ratio of the KWH to Kvah during the billing month.

Energy/demand quota : Maximum Energy/demand allowed by Licensee in percentage of sanctioned energy/demand.

Penalty for exceeding the energy/demand quota permitted.

Wind mill consumers, the units generated .

E.Tax and E.Tax on self generation units. .

Question No. 2(a)

The following procedure shall be followed at the tender opening.-

(a) All the envelopes containing tenders and the tenders received through the electronic mail in the designated website shall be counted.

b) All the tenders received in time shall be opened.

(c) Any tender received subsequently shall not be opened and shall be returned unopened to the tenderer and in the case of tenders submitted through electronic mail in the designated website, a report on the late submission of tenders shall be generated and the same shall be sent to the tenderers concerned" . ;

(d) On opening the tender, the members of the Tender Scrutiny committee shall initial the main bid including the prices and any corrections;

(e) A record of the corrections noticed at the time of the bid opening shall be maintained;

(f) The name of the tenderers and the quoted prices should be read out aloud.

(g) the fact whether earnest money deposit has been submitted and other documents required produced may be indicated, but this shall be merely an examination of the documents and not an evaluation;

(h) Minutes of the tender opening shall be recorded. The signatures of the tenderers present shall be obtained unless any of the tenderers or his representative refuses to sign the minutes.

(b) Various levels of Tender Committees and its members.

In TANGEDCO , Board Level Tender Committee , Regional Level Tender Committee and Circle level Tender Committee are functioning with the following members.

Tender committee	Members
Board level Tender Committee	Directors, CFC/General, concerned Chief Engineers present the note.
Regional Level Tender Committee	Chief Engineers of the Region One Superintending Engineers in the Region and Deputy Financial Controller in the Region
Circle level Tender Committee	Superintending Engineer Executive Engineer. Deputy Financial Controller

Question No.3(a)

Revenue from sale of power means costs recovered from the

Current consumption charges under the following tariff.

LT:

Domestic services , Power loom	Tariff IA
Hut in Village panchayat	Tariff IB
LT Bulk supply for railway, defence	Tariff IC
Public Lighting and Public water supply	Tariff IIa
Government and aided Educational Institutions and Private Educational Institutions.	Tariff II B 1 & 2.
Places of worship, mutts and religious institutions	Tariff II C
Cottage and Tiny industries and Power loom	Tariff III A and B
Commercial and all categories not covered Above.	Tariff V

HT

Registered Factories , textiles, software Industries	Tariff IA
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Railway traction	Tariff IB
Govt` Institutions, Govt. Hospitals	Tariff II A
Private Institutions , Cinema theatres,	Tariff II B
Actual place of public worship, mutts etc.	Tariff II C
Commercial and all categories not covered Above	Tariff III

Question No. 3(b)

Employee cost means the expenditure paid on account of salaries, overtime wages , Dearness allowance and other allowances

Bonus paid , Medical expenses reimbursed.

Earned leave encashment

Payment under Workmen Compensation act ,

Staff welfare expenses and Terminal benefits etc.

The employee costs are booked under 76 head

Question 3 (c)

As per the Electricity supply Annual Accounts Rules , following Employee costs are chargeable to Works.

1. Employees costs recorded at Construction division.
2. Cost of temporary staff
3. Cost of permanent staff deployed at the location
4. Staff which works on both capital and o&m job without any additional emoluments.

Question 4 (i) Kinds of work order:

Work order is an order, authorizing the Section Officer for execute the work sanctioned with the description and the estimate cost of a proposed work with the details of materials required for the proposed work. It is issued from the Circle office or Division office.

The work orders are classified as:-

- a) *Capital work order*
- b) *O&M work order (special repairs)*
- c) *Stock work order*
- d) *DCW – Deposit contribution work order*
- e) *Temporary supply work order*
- f) *Token work order.*

(b) CASH BOOK:

Cash books to be maintained in the Distribution Circle in Receipt and payment side.

All cash transactions are to be entered in Cash Book.

The following cash books are to be maintained in Revenue Branch.

Revenue Cash Book for recording the receipt of money from sale of power from LT. This maintained in Revenue Branch

Receipt Cash Book (Cash) : all cash receipt from HT consumers and other sources directly received in Circle office shall be recorded. This cash book shall exhibit receipt of cash, remittance of cash into Bank and transfer of balance to Headquarters Bank.

Payment cash Book (cash) : All payment made by cash shall be recorded. Amount recovered from employees towards dues shall be recorded in this cash book.

Payment Cash Book (Bank)

All payment made by cheque shall be recorded.

Imprest cash book for maintaining the expenditure by imprest holders.

Temporary Advance cashbook for maintaining the expenditure regarding sanction of temporary advances and after closing, taken original account heads.

Question 5(a)

DCW Estimate:

To be prepared based on the request of the consumer. Estimate to be prepared and communicated to the applicant with a request to make the estimate cost as deposit duly fixing due date for payment. Commencing the execution of work after receipt of Deposit amount towards the cost of works. Work order to be closed and the consumer is either to make addl. Payment if any or to get refund. Transfer the total actual expenditure as

(a) asset through journalisation

DCW estimate to be prepared for the following works

1. Replacement of stolen/burnt meters,
2. Deviation of HT/LT Lines, Cables etc. at the request of the consumer,
3. Shifting of Lines / services,
4. Replacement of Board properties damaged due to dashing of Vehicles

(b) Deduction under equity savings scheme under 80 (CCG)

A new Section 80 CCG was inserted in the Income Tax Act through Finance Bill 2012.

The deduction under sub section (1) shall be allowed in accordance with, and subject to the provisions of this section for three consecutive assessment years, beginning with the assessment year relevant to the previous year in which the listed equity shares or listed units of equity oriented fund were first acquired.

sub-section 3(i) the gross total income of the assessee for the relevant assessment year shall not exceed twelve lakhs rupees.

Question No. 6 (a)

Temporary Supply: The intending consumers may require temporary services for construction of residential houses, complexes, commercial complexes, industrial premises and also for illumination during festivals, etc.

Such temporary services shall be effected as per the time schedule specified for the new and additional loads. The Licensees shall refund the balance deposit if any within 3 months from the date of disconnection of service after temporary supply period is over.

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(b) Handling of Complaints on Non-compliance

The Licensee is required to maintain standards of performance for supply of Electricity to all consumers in a manner prescribed. The time limit prescribed in these standards refer to the maximum time required to be taken to perform different activities of consumer service. It shall be the endeavour of the Licensee to provide best possible service well within time limits specified in these regulations.

Supply related complaints register
Meter related complaints register
Billing and payment related complaints register

(ii) A unique number shall be allotted to each complaint and conveyed to the consumer. The Licensee shall ensure redressal of all complaints promptly

(iii) Complaints in respect of supply of electricity, its metering, billing and payment thereof, shall be made at the offices specified by the Licensee. The consumer can lodge complaints.

Question 7(a)

Appellate Tribunal for Electricity

An exclusive tribunal at New Delhi to hear appeals on the orders of SERCs/CERC. The tribunal to have a Chairperson and three other members. Chair person is or has been a judge of the Supreme Court or the Chief Justice of a High Court. Appeal within 45 days and disposal within 180 days.

Question 7 (b) Devolution of materials

Means the handing over the unused materials or return the materials in stores after usage.

1. Devolution shall be recorded in SRB
2. Copies of devolution, together with SRB duplicate shall be sent to Central office.
3. In SPS the devolutions shall be valued based on the source, nature of receipt.
4. Journal entry to be made.
5. At the end of month a consolidated journal entry shall be prepared.

7(c) Operation and Maintenance (O & M)

The Operation and Maintenance expenses include the following.

Repairs & maintenance costs;
Employee-related costs and
Administrative & general expenses,

The O & M expenses shall be derived on the basis of actual expenses for the past five years
O & M expense is a controllable cost

7(d) Licensing is required for transmission, distribution and trading in electricity.

Appropriate commission is the Licensing authority
CTU and STU shall be deemed licensees

A distribution licensee do not require separate license for trading.

The National policy, in public interest, can direct exemption from licensing for specific cases such as local authority, Panchayat institutions etc.

Question 8 (a)

Procedure for Payment of Compensation

The claim for compensation shall be dealt with in the following manner

I. **Automatic**- This mode of payment requires the Licensee to pay the

compensation amount to the affected consumer automatically, following the non-compliance to a particular standard in the next billing cycle through credit entry in the consumption bill

II. Upon claim: An aggrieved consumer has the right to claim the compensation for non-compliance of the standards if the Licensee fails to pay the compensation in the next billing period by representing to the designated employee of the Licensee.

8 (b))Transmission Charges for Open Access

Under clause (d) of sub-section (2) of section 39 and clause (c) of section 40 of the Act, the STU / Transmission licensee shall provide non-discriminatory open access for use by other licensee, Generating Company or any consumer on payment of transmission charges.

This transmission charges payable for use of the facility under open access shall be as per Regulation 59 with reference to the capacity permitted to be used..

8(c) Wheeling Charges for Open Access Customers

(1) The Distribution licensee shall provide open access to any consumer within the area of his supply on payment of wheeling charges.

2) The wheeling charges for a consumer category shall be based on costs of Distribution licensee for its pure business.. Thus all items of revenue requirement of the Distribution licensee excluding cost of power purchase and interest on Security Deposit from consumers shall be the cost of Distribution licensee for his wire business.

3) The wheeling charges shall be computed taking into account the projected units sold and wheeled through Distribution System and within the ensuing tariff period.

(4) The normative distribution system loss at the voltage at which the open access transaction is undertaken shall be borne by the consumer in kind

