

DEPARTMENTAL EXAMINATION

November 2014

DEPARTMENTAL TEST FOR INTERNAL AUDIT OFFICERS – FIRST PAPER**(With Books)****Time-Three hours****Maximum Marks: 100****Answer any five:-****1. Write short notes on the following: (4*5=20)****a. Date of Commercial Operation**

Date of Commercial Operation' or 'COD' in relation to a unit means the date declared by the generator after demonstrating the Maximum Continuous Rating (MCR) or Installed Capacity (IC) through a successful trial run, after notice to the beneficiaries, and in relation to the generating station the date of commercial operation means the date of commercial operation of the last unit of the generating station

b. Power factor.

Power Factor means the ratio of the real power to the apparent power and average power factor means the ratio of the Kilowatt-hours to the Kilovolt-ampere-hours consumed during the billing month.

c. Maximum Demand

"Maximum Demand" in a month means the highest value of the average Kilovolt- amperes in case of HT services and KW in case of LT services, delivered at the point of supply of the consumer during any consecutive thirty / fifteen minutes in a month depending on the nature of load.

d. "Dedicated Transmission Lines"

"Dedicated Transmission Lines " means any electric supply line for point to point transmission which are required for the purpose of connecting electric lines or electric plants of a captive generating plant referred to in section 9 or generating station referred to in section 10 to any transmission lines or sub-stations or generating stations or the load centre, as the case may be.

2. What are the procedure of requisitions for supply of energy to various kind of consumer :(20)

(a). the provision regarding the duty of Licensee as detailed in section 43 1 [of the Act] to supply electricity on request is reproduced below:

Every distribution licensee, shall, on an application by the owner or occupier of any premises, give supply of electricity to such premises, within one month after receipt of the application requiring such supply:

Provided that where such supply requires extension of distribution mains, or Commissioning of new sub-stations, the distribution licensee shall supply the electricity to such premises immediately after such extension or Commissioning or within such period as may be specified by the Appropriate Commission.

Provided further that in case of a village or hamlet or area wherein no provision for supply of electricity exists, the Appropriate Commission may extend the stand period as it may consider necessary for electrification of such village or hamlet or area.

Provided that the licensee will refuse to supply electricity to an intending consumer who had defaulted payment of dues to the licensee in respect of any other service connection in his name.

(b). It shall be the duty of every distribution licensee to provide, if required, electric plant or electric line for giving electric supply to the premises specified in sub-section :

Provided that no person shall be entitled to demand, or to continue to receive, from a licensee a supply of electricity for any premises having a separate supply unless he has agreed with the licensee to pay to him such price as determined by the Appropriate Commission.

(c). If a distribution licensee fails to supply the electricity within the period specified in sub-section (1), he shall be liable to a penalty which may extend to one thousand rupees for each day of default."

(d). Supply to Agricultural category: Application for supply to agriculture category shall be in Form 2 of Annexure III. In respect of the agricultural category, this provision shall be governed by the directives issued by the Commission from time to time, on the basis of the guidance on this matter by the National Electricity Policy (as stipulated in sub section 4 under section 86 of the Act) and the policy directions in public interest given by the State Government under sub section (1) of section 108 of the Act.

(e). The application for HT supply shall be in Form 4. Application for LT supply (except Agricultural category) including Hut service shall be in Form 1 & 3 of Annexure III.

It is noted that Requisitions for supply of energy (Applications), even if incomplete, and irrespective of whether they are handed over in person or by post, should be acknowledged in writing. If they are in order, they shall be registered immediately and acknowledged. If they are incomplete, the defects should be indicated and returned without registration.

(f). An intending consumer who is not the owner of the premises shall produce a consent letter in Form 5 of Annexure III to this code from the owner of the premises for availing the supply. If the owner is not available or refuses to give consent letter, the intending consumer shall produce proof of his/her being in lawful occupation of the premises and also execute an indemnity bond in Form 6 of the Annexure III to this code indemnifying the licensee against any loss on account of disputes arising out of effecting service connection to the occupant and acceptance to pay security deposit twice the normal rate.

(g) The application for H.T / L.T. industries under 'Red Category' or highly polluting as notified by the Government/ Tamil Nadu Pollution Control Board from time to time shall be received only on production of letter of "consent to establish" issued by Tamil Nadu Pollution Control Board along with the application by the prospective consumer.202

(h) Where the intending consumer's premises has no frontage on a street and the supply line from the Licensee's mains has to go upon, over or under the adjoining premises of any other person (whether or not the adjoining premises is owned jointly by the intending consumer and such other person), the intending consumer shall arrange at his/her own expense for any necessary way leave, license or sanction before the supply is effected. Even when the frontage is available, but objections are raised for laying lines / cables/ poles through a route proposed by the Licensee involving minimum cost and in accordance with the technical norms, to extend supply to the intending consumer, the intending consumer shall arrange at his/her own expense necessary way leave , license or sanction before the supply is effected. .Any extra expense to be incurred by the Licensee in placing the supply line in accordance with the terms of the way leave, license or sanction shall be borne by the intending consumer. In the event of way-leave, license or sanction being cancelled or withdrawn, the intending consumer shall at his/her own costs arrange for any diversion of the service line or the provision of any new service line thus rendered necessary.

(i) It shall not be incumbent on the Licence to ascertain the validity or adequacy of way-leave, licence or permission obtained by the intending consumer. The consumer is liable for damages, if any, claimed by the person giving way-leave, licencer permission.

(j) In case of LT three phase supply, the Licensee shall ensure the following:

(i) For all LT three phase services other than domestic and agricultural category, when the contracted demand exceeds 18.6 KW (25 HP), the meter in the service shall have the KW demand recording facility.

(ii) For all LT three phase services other than domestic and agricultural category, when the contracted demand does not exceed 18.6 KW (25 HP) and KW recording facility is not available in the meter, the consumer shall not be permitted to have excess connected load over and above the contracted demand. The consumer shall however be permitted to opt for meters with KW demand recording facility, allowed to have connected load in excess of contracted demand and covered under the provisions of the excess demand charges as stipulated in the Supply Code.

(k) Notwithstanding anything contained in this clause, the Licensee will refuse to supply electricity to an intending consumer for any industry, including welding purpose in any predominantly residential area , if in the opinion of the Engineer, such supply will cause voltage fluctuations in the supply to the area and consequent inconvenience in that area. The decision of the Engineer as to whether there will be voltage fluctuations in the said area shall be final and binding on the intending consumer. "Residential" area means area recognized as such by Municipal Corporations, Municipalities, Townships, Panchayats or such other local authorities constituted under any law for the time being in force. If however, the area under consideration is declared as a residential cum industrial area by the competent bodies, the above provision shall not apply.

(l) The requirement to be notified by the Authority through regulations shall be complied with for availing the service connection.

(m) Supply shall be given in poromboke land on production of—

(i) No Objection certificate obtained from the Officer (not below the rank of Deputy Tahsildar) or

(ii) Where such No Objection Certificate could not be produced by the applicant for service connection the undertaking shall be furnished.

(n) Within a door number or sub door number, an establishment or person will not be given more than one service connection.

(o) Where more than one person or more than one establishment is in occupation of a door number or sub door number, more than one service connection will be given only if there is a permanent physical segregation of areas for which different service connections are applied for.

(p) In case of flat system and shopping complexes where more than one flat or shops are located 1 [with permanent physical segregation], more than one service shall be given.

(q) In case of non compliance by the Licensee, of the provisions as above, the intending consumer can approach the Consumer Grievance Redressal Forum.

3(i). When the Tamil Nadu Transparency in Tenders Act, 1998 does not apply in tender process? (15)

(a) During natural calamities and emergencies declared by the Government.

(b) Available from a single source only from a supplier or cases in which a particular supplier or contractor has exclusive rights in respect of the goods or services or construction and no reasonable alternative or substitute exists or where the procuring entity having procured goods, equipment, technology from a supplier or contractor determines that additional supplies must be procured from that specific supplier or contractor for reasons of standardization and compatibility with the existing goods, equipment or technology;

(c) From certain departments of Government, public sector undertakings, statutory boards and such other institutions only in respect of goods manufactured or services provided by them for a period not exceeding eleven years from the date of commencement of this Act;

(d) Of low value and local purchases as may be prescribed;

(did) from domestic small-scale industrial unit for the reserved items identified by the Central Government:

(e) From the rate contracts of Director-General of Supplies and Disposals and Association of State Road Transport Undertakings and

(f) By spot purchase of cotton by Spinning Mills, Oil Seeds and Oils by Tamil Nadu Agro Industries Corporation or Tamil Nadu Cooperative Oil Seeds Growers' Federation Limited, animals from shanties, Sugarcane by Sugar Mills, Paddy by direct purchase centers of the Tamil Nadu Civil Supplies Corporation, Clothing by Co-optex from registered Primary Weaver Co-operatives, Milk by Tamil Nadu Cooperative Milk Producers Federation from Districts and Primary Milk Co-operative Societies, Palm oil by Tamil Nadu Civil Supplies Corporation from Tamil Nadu Cooperative Oil Seeds Growers' Federation for Noon Meal Scheme, Clothing by Government Departments, Public Sector Undertakings and statutory departments from Co-optex and similar organisations and materials as may be notified by Government

(g) Of cement from the Tamil Nadu Cement Corporation Limited, or of paper from the Tamil Nadu Newsprints and Papers Limited:

3(ii) Who are the members to decide the proprietary in nature? (5)

A committee of three experts consisting one technical representative of the procuring entity, one technical representative of a State or Central Government Organisation dealing with similar procurement and one representative from a reputed Academic or Research Institution or Non-commercial Institution having expertise in such line, declares it as single source procurement.

4. What are the deviations shall be accepted after acceptance of order? (20)

The conditions of supply should not be changed once the purchase order is issued. However, where the change does not involve any modification to the specification or any additional financial commitment to the Board, the deviations in the following terms and conditions may be accepted by the Chief Engineer or competent authority below his rank who has accepted the tender.

- i. Mode of dispatch
- ii. Allocation of quantity among circles
- iii. Waiver of inspection of materials
- iv. Waiver of test certificates
- v. Waiver of income Tax and Sales Tax Clearance certificate
- vi. Acceptance of excess or short supply within 5% of the ordered quantity (without levy of liquidated damages for short supply) for good and sufficient reasons.
- vii. Acceptance of increase in the value of purchase order/contract caused by supplemental items/additions/deletions/alterations to the component items included in the scope of supply/contract, provided that the increase in value is within the monetary powers of the Chief Engineer/competent authority under single tender.
- viii. Condonation of delay irrespective of the period involved if the total liquidated damages involved is less than Rs.1000 or powers delegated as the case may be.
- ix. Change in parameters indicated in the original offer necessitated during detailed engineering such as motor rating, pump head, capacity etc. can be approved by Chief Engineer where commercial implications are not involved.
- x. Waiver of undertaking in lieu of Security Deposit and performance Guarantee in respect of Public Sector Undertaking can be approved by Chief Engineer.

5. **Write short notes on: (4*5=20)**

a) Rejection of Tender

1. Not in the prescribed format
2. Not accompanied by the Required EMD (or) Proof of exemption.
3. Not properly signed by the tenderer from any black listed firm (or) certificate
4. Received after the expiry of due date / time
5. Received by fax or telegram
6. Not conformity with Board's technical specification
7. PEMD is not adequate

b) M Book

The Measurement is an important document for recording the work done. The detailed measurement of work done is recorded in the book by the section officers in-charge of works, the M Book are counter check by immediate superior. The works payment, contractor's payment and transport charges are reflected in this book contain 100 pages – it is also called one of the legal documents.

c) SRB

Receipt of the following sources shall be accounted in stores receivables book:

1. Purchase
2. Inter circle transfers
3. Inter store transfers
4. Devolution from works
5. Devolution by contractors
6. Return from internal fabricators

Original copy of purchase SRB shall be sent to APS and copy to be sent to SPS section

SRB shall be valued in APS with reference to the value in the purchase order if the materials are not covered by standard pricing. If the items of the materials in the SRB are covered by standard pricing, the standard value shall be furnished in SRB.

The value of SRBs shall then be sent to SPS for posting the stores priced ledger. After the month's transaction are closed, original SRBs together with stores analysis shall be sent to SPS by APS, the PDB shall be prepared. Separate SRB are to be prepared for inter unit transfer.

d) LLB

It is maintained the for each vehicle and all the history of the vehicle is recorded in this book, also it contains how much petrol, oil, diesel etc is utilized at each interval kilometer run with reading also be recorded in this book. The details of service given and repair work undertaken, how much depreciation to be charged in each year also to be recorded.

6. Write short notes on: (5*4=20)

a. Special Guarantee in respect of High tension consumer

In the case of an intending HT consumer, when the capital cost to be incurred by the Board for extending supply i.e. Rs. 10 lakhs or above, the agreement will be for a period of five years with a special guarantee. This special guarantee is payable only if the agreement gets terminated due to any reasons within the period of 5 years. The special guarantee will be equal to

Rs. $(A) * (B) / (C)$

Where (A) = 75% of the capital cost incurred by the Board

(B) = period from the date of disconnection to the date of expiry of the 5 year period of agreement (expressed in months)

(C) = 60 months.

b) Assessment done when meter turns defective in HT supply

If it is new meter and reading taken for the first time, units for the defective period may be arrived based on the sanctioned demand and no of days (defective period) utilized the power and recover the amount from the consumer.

If the meter reading is taken after the third month and found defective, previous two months average may be taken for calculation multiply by no of days defective.

c) Belated payment surcharge in HT bill:

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BPSC is payable on any outstanding amount excluding surcharge component if any. BPSC is payable from the date following the last due date for payment of bill @ 2% per month

d) Dishonored cheque service charge

In case the consumer who has paid the Current consumption charges in the form of cheque and dishonored subsequently by the banker for any reason. The consumer has to be informed immediately and recover the dues with BPSC. Also, inform the consumer to pay the subsequent monthly CC charges in the form of CASH or DD only. After 3 billing cycle consumer may be permitted to pay the Cheque by collecting 1% as cheque restoration charges subject to a maximum of Rs.500/-.

7. Explain Open access, wheeling and Grid code defined in the Electricity supply act 2003 (4*5=20)

a) Open Access:

“open access” means the non-discriminatory provision for the use of transmission lines or distribution system or associated facilities with such lines or system by any licensee or consumer or a person engaged in generation in accordance with the regulations specified by the Appropriate Commission;

b) Wheeling:

"Wheeling" means the operation whereby the distribution system and associated facilities of a transmission licensee or distribution licensee, as the case may be, are used by another person for the conveyance of electricity on payment of charges to be determined under section 62.

c) GRID code:

The Regional Load Dispatch Centre shall comply with such principles, guidelines and methodologies in respect of the wheeling and optimum scheduling and dispatch of electricity as the Central Commission may specify in the Grid Code.

Responsible for carrying out real time operations for grid control and dispatch of electricity within the region through secure and economic operation of the regional grid in accordance with the Grid Standards and the Grid Code.

d) What are all the functions of the State Transmission Utility?

- (a) To undertake transmission of electricity through intra-State transmission system;
- (b) To discharge all functions of planning and co-ordination relating to intra-State transmission system with.

8. Short notes on the following: (4*5=20)

a. DCW works:

Depository contribution works means the board shall render services on behalf of the consumer, etc with a view to ensure the sound and technical execution of such works. The estimates are to be prepared based on the cost data of TNEB and recover from the consumer before execution of the work. Progress of the work and availability of the deposit amount to be reviewed periodically and recover the amount in case of insufficient deposit amount. After completion of the work, the balance if any due to the party has to be returned after getting due acknowledgement.

b. Token work order.

Generally no token work order will be issued. However in exceptional cases of real emergency where work has to be started without sanctioned estimate and provision of funds. The token work order is regularized at the earliest opportunity not later than a month and it is not regularized within a month, the accounts office should bring to the notice of higher level officials for necessary action to regularize the transaction immediately.

c. What are all the miscellaneous charges, collected from the consumer (Both HT & LT)

- (i) Capacitor Compensation charge;
- (ii) Excess demand charge;
- (iii) Excess contracted load charge
- (iv) Belated payment surcharge
- (v) Additional security Deposit, when so called upon;
- (vi) Service / Line shifting charge
- (vii) Name transfer charge
- (viii) Reconnection charge
- (ix) Consumer meter card replacement charge
- (x) Dishonored cheque service charge

(xi) Meter related charges

(xii) Application Registration charge.

d) Unscheduled interchange charges:

A charge for Unscheduled Interchange (UI charge) for the supply and consumption of energy in variation from the pre-committed daily schedule. This charge varies inversely with the system frequency prevailing at the time of supply/consumption. Hence it reflects the marginal value of energy at the time of supply.