

Key Answer

1.

Q.No	Answer	Q.No	Answer	Q.No	Answer	Q.No	Answer
1	a	vi	d	xi	c	xvi	b
ii	a	vii	b	xii	b	xvii	b
iii	a	viii	c	xiii	b	xviii	a
iv	a	ix	b	xiv	a	xix	b
v	b	x	d	xv	d	xx	a

2.

Q.No	Answer	Q.No	Answer	Q.No	Answer	Q.No	Answer
1	c	vi	a	xi	a	xvi	b
ii	a	vii	c	xii	b	xvii	a
iii	d	viii	b	xiii	a	xviii	b
iv	a	ix	b	xiv	c	xix	d
v	a	x	c	xv	a	xx	b

3 (i) Assessment of Billing in cases where there is no meter or meter is defective.

As per regulation 11 of TNES.Code, the quantity of electricity shall be determined by taking the average of the electricity supplied during the preceding four months in respect of both HT and LT Scs, provided that the conditions in regard to use of electricity during the said four months were not different from those prevailed during the period in question.

In case of HT Scs, where the meter fixed for measuring the maximum Demand becomes defective, the maximum Demand shall be assessed by computation on the basis of the average of the recorded demand during the previous four months.

Where the meter becomes defective immediately after the service connection is effected, the quantity will be determined by taking the average of the electricity supplied during the succeeding four months periods after installation of a correct meter, provided the conditions are not different.

If the conditions in regard to use of electricity during the periods were different, assessment will be made on the basis of any consecutive four months period during the preceding twelve months when the conditions were similar to those in the period covered by the billing.

Where it is not possible to select a set of four months, the quantity of electricity will be assessed in case of LT Scs by the Engineer in charge and in case of HT Scs by the next higher level officer on the basis of connected load and the hours of usage of electricity.

(ii) Work Order:

Work Order means an order containing a description and the estimated cost of a proposed work and conveying the executive approval to proceed with the proposed work.

1. Capital Work order (Extension/Improvement/Replacement etc) to be obtained for all capital works

2. Token Work Order- Opened for a face value of Rs.1000/-, to be regularised within a period of one month from the date of issue of work order by preparing a regular estimate. This is required to draw material on emergency situation to restore power supply to the consumers rectification works during floods etc.

3. Temporary Supply Work Order This is to be obtained for drawn materials to give service connection for construction activities. Advance current consumption for 90 days along with cost of the estimate is to be collected as deposit before effecting service connection.

4. DCW Work Order - 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 asset through journalisation

5. Stock Work Order This work is applicable for the manufacturing of RCC/PSC Poles at yards of TNEB and at Mettur Work Shop. The materials such as Cement, Steel, etc. are drawn this work order. The poles / tower parts manufactured / are devoluted into stores through work order. This is to be closed

4. Depreciation

1. Depreciation shall be worked out on the opening balance of the asset.
2. Depreciation on construction facilities shall be credited to the credit account under account code 15.6
3. Provision for depreciation on project asset and fixed assets used on project shall be accounted under account code 12.
4. Depreciation on project asset will be capitalised as per balance sheet manual.
5. Charging of depreciation to individual works shall be done only at the time of bringing the asset into beneficial use, duly closing the work orders.
6. In respect of GCC, the capitalisation shall be done before the completed asset is transferred to distribution circles.
7. If one of the asset from a group of inter-department assets is replaced, the life of the new asset replacing the old one shall be limited to the common retirement date of the group of asset.
8. If the useful life of an asset gets charged due to change in its use, any extended life of the asset shall be considered prospectively for the purpose of charging depreciation
9. In a project any asset constructed at the beginning of the project, but was kept idle until completion of other assets, no depreciation shall be charged on such assets even though there may be wear and tear.

10. If an asset is transferred in between the circles, during the year, depreciation on such asset shall be charged by the transferee circle only.

5 (i) Bank Reconciliation Statement:

Bank Reconciliation statement is prepared for the following reasons:

- Remittances made through cheques for collections presented at the end of the month may not have been cleared before the end of the month.
- Cheques issued to third parties by the customers, by the end of particular month may not have been presented by the parties concerned for payment before the end of the month.
- Interest allowed by the Bankers periodically as per passbook, may not have been adjusted in the cash book of the customer.
- Banker's commission and other charges debited in the passbook would not have been taken into account by the customer in his books of accounts.
- Other wrong debits/credits made by the bankers as per passbook entries.
- As far as the TNEB is concerned, the Board is operating two bank accounts for each Circle Office (viz.) Collection Account (A/c. No.24-300) for remittances of collections, and drawing (Disbursement) account for payment out of bank (A/c.No.24-400).

5 (ii) Four Part Estimate

Ref. (B.P. No. 449 dt. 01.09.1980) To be prepared when dismantling and replacement of an obsolete and damaged assets arise. When an asset is removed from service either by way of replacement or by permanently discarding it, the value of the old asset is to be removed from the Asset base.

Part I: Gross Value of the New Asset to be created (A/c No. 14 Work in progress head)

Part II: Total Depreciation so far written off on the old asset – 90 % of the value of the asset – (Debit with A/c. No 12.600)

Part III – Written down value of the old asset/ Scrap Value being 10 % of the original value of the asset – Chargeable to Stock A/c. (Debit to 22:300 is for Devolution)

Part IV – Chargeable to Fixed Assets (Credited to Group Code 10.)

6 (i) Methods of tendering.-

Procurement of different categories shall be effected by the following methods of tendering, namely:-

(i) Piece-work contract;

(ii) Lump-sum contract;

(iii) Turn-key contract;

(iv) Multi-stage contracting including pre-qualification and two cover system; and

(v) Fixed rate contract.

The tender inviting authority shall decide the method of tendering to be followed in each case having regard to the category, size and complexity of the procurement.

6 (ii) Dishonoured Cheque Service charge.

First time dishonour of cheque : Rs.250/- Both for HT and LT services. A sum of Rs.250/- may be collected for each service of a single consumer for the payment made for more than one service, through single leaf of a cheque. Consecutive 3 billings – No cheque payment is accepted (only

cash/DD) Approval of SE to be obtained –both for LT&HT scs.- Cheque facility is restored.

Second time dishonour: In addition to Rs.250, Addl. Service charge - 1% of dishonoured cheque amount subject to minimum for LT/ HT services 500/-or 1000/-as the case may be This is permitted upto four times. Thereafter no cheque facility is allowed.

6 (iii) Annual Capacity Charges of Generating Station

The annual capacity (fixed) charges shall consist of the following

- (a) Interest on Loan Capital
- (b) Depreciation
- (c) Return on equity
- (d) Operation and Maintenance expenses excluding operating expenses like water charges, lubricants, consumables and station supplies.
- (e) Interest on Working Capital

6 (iv) Amount Payable (in Rs)

Energy charges		226377.5
Peak hour charges (4100*1.27)		5207
Night Hour Rebate (2900 * 0.3175)		-920.75
Total Energy charges		230663.8
Demand charges	(750*350)	262500
Excess demand charges	(50*700)	35000
Total demand charges		297500
Total Energy charges		528163.8
Low power factor penalty 2%		10563.28
Total charges		538727
E Tax		26936.35
Total charges payable		565663.4
		565663

7 (i) Belated Payment Surcharge:

- All the bills are to be paid within the due date specified.
- If the payment is not made within the due date, then BPSC should be levied.
- Rate of BPSC- LT Local Body Scs – First 60 days –Nil; from 61st day @0.5% per month. Other LT Scs -@1.5% per month; HT Local Body & Government Scs- @1% per month; Other HT Scs- 1.5%.
- BPSC shall be for a minimum of 15 days;
- Where the delay exceeds 15 days, but does not exceed one month, then BPSC for whole month to be levied.
- If the delay exceeds one month, then BPSC shall be proportionate to the number of days.
- No BPSC to be levied on E.Tax

7 (ii) Deemed Generation

(1) In case of reduced generation due to the reasons beyond the control of Generating Company or on account of non-availability of STU's/ transmission licensee's transmission lines or on receipt of backing down instructions from the Sub Load Despatch Centre resulting in spillage of water, the energy equivalent on account of such spillage at the same rate of energy charges shall be payable to the Generating Company. Apportionment of energy charges for such spillage among the beneficiaries shall be in proportion of their shares in saleable capacity of the respective Generating Station.

(2) Energy Charges on the above account shall not be admissible if the energy generated during the year is equal to or more than the design energy.

7 (iii) Amount Payable (in Rs)

Energy charges	15432*8.05)	124227.60
Fixed charges	(110*70)	7700.00
Low power factor penalty 2%		2484.55
Total charges		134412.15
E Tax		6335.60
Total charges payable		140747.75
		140748.00

7 (iv) **The Aggregate Revenue Requirement**

The Aggregate Revenue Requirement of Distribution licensee consists of the following:-

- (i) Cost of Power Purchase
- (ii) Operation and Maintenance expenses
- (iii) Depreciation
- (iv) Interest and cost of finance
- (v) Income Tax
- (vi) Provision for Bad and Doubtful Debts
- (vii) Provision for Insurance
- (viii) Provision for contingency reserve
- (ix) other expenses
- (x) Return on equity / Reasonable rate of return

8. Low Tension Supply Tariff

Low Tension Tariff - IA

Domestic purposes, Handlooms in residence, Public conveniences maintained and run by the local bodies, Community Nutrition Centres and Block Offices of Tamil Nadu Integrated Nutrition Project.etc

Low Tension Tariff I-B

Huts in Village Panchayats, Houses constructed under Jawahar Velai Vaipu Thittam, TAHDCO and Kamarajar Adi-Dravidar Housing Scheme.

Low Tension Tariff I-C

This tariff is applicable to LT bulk supply, Railway Colonies, Plantation Workers Colonies, Defence Colonies, Police Quarters and other Notified categories. Also Residential quarters within the premises of HT Tariff IA, IIA and III shall be metered separately and billed under this tariff.

Low Tension Tariff II-A

Public Lighting and Public Water Supply and Public Sewerage System belonging to Local Bodies and TWAD.

Low Tension Tariff II-B (1)

Recognised Educational Institutions, Hostels run by recognised Education Institutions, Hotels run by the Adi Dravidar and Tribal Welfare and Backward Class Welfare Department, Government Hospitals, Hospitals under the control of Panchayat Unions, Municipalities or Corporations, Veterinary Hospitals, Leprosy Sub- Centres, Primary Health Centres, Health Sub - Centres, Public Libraries, etc.

Low Tension Tariff II-B (2)

This tariff is applicable to Private educational institutions and hostels run by them.

Low Tension Tariff II-C - Actual Places of Public Worship**Low Tension Tariff III - A(1)**

Cottage and Tiny Industries, Small Gem Cutting units where cutting operation is done with or without power, Sericulture and Floriculture with a connected load not exceeding 12 kW.

Low Tension Tariff III - A(2)

Power looms - The ancillary industries of power loom which are engaged in Warping, Twisting and Winding whose connected load shall not exceed 12 kW.

Low Tension Tariff III - B

Tariff III B is applicable to the services relating to the units of Coffee grinding, Ice Factory, Body Building Unit, Saw Mill, Rice Mill, Flour Mill, Prawn Farming, Poultry Farming, Battery Charging Unit irrespective of whether the connected load is within 12 kW or not and even an production of SSI / Tiny Industries certificate by the consumer. However if there is sales across the counter with manufacturing activities such service are to be classified under LT Tariff V.

Tariff III B is applicable to Industries not covered under Low Tension Tariff III A

Low Tension Tariff IV

Agriculture and the Government seed Farms. Sugarcane crushing meters and allied equipments shall be permitted to be connected and operated only when the respective agriculture services are provided with energy meters. When such services are not provided with meters, the consumers shall opt for metering.

Low Tension Tariff V

This tariff is applicable to consumers not categorized under LT IA, IB, IC, IIA, IIB (1), II B (2), IIC, IIIA (I), III A (2), IIIB, IV and VI.

Low Tension Tariff VI - Temporary Supply

Supply to temporary activities and construction other than Residential buildings/ Residential Complexes. Lighting or combined installation of lights and fans mixed load of lights and power exhibition motive power and heating, lavish illuminations.