

**Answer Key:**

Question 1				Question 2			
Sl. No.	Ans.	Sl. No.	Ans.	Sl. No.	Ans.	Sl. No.	Ans.
1.	a	11.	d	1.	a	11.	a
2.	b	12.	c	2.	a	12.	a
3.	c	13.	a	3.	b	13.	b
4.	b	14.	a	4.	b	14.	a
5.	b	15.	a	5.	b	15.	b
6.	c	16.	b	6.	d	16.	b
7.	a	17.	a	7.	b	17.	a
8.	b	18.	b	8.	a	18.	b
9.	a	19.	b	9.	d	19.	a
10	d	20	b	10	a	20	a

**Q. 3(a)**

Sl. No.	Tariff	Details
1	1A	Domestic, Community Nutrition, Public conveniences, etc.
2	1B	Hut services
3.	1C	LT bulk supply, Railway colonies etc.
4.	2A	Public lighting of Village/Down Panchayat, Municipalities, TWAD
5.	2B1	Education Institutions and Hotels etc.
6.	2B2	Private Educational Institutions and Hostels etc.
7.	2C	Actuals places worship
8.	3A1	Cottage and Tiny Industries etc.
9.	3A2	Power looms etc.
10	3B	Industries etc.
11	4	Agriculture
12.	5	Commercial establishment
13.	6	Temporary Supply

**Q.4(a)**

- Every distribution licensee shall establish a forum or forums for redressal of grievances of the consumers in accordance with these Regulations. Constitution of forum(s) for redressal of consumer Grievances.
- A licensee may establish more than one forum so as to ensure that any consumer in the area of supply of the licensee shall not have to travel more than 100 Kilometres to submit his complaint with the forum for redressal.
- The head office of the forum shall be at such place(s) as each distribution licensee may specify in accordance with the sub-clause.
- The forum shall consist of three members to be appointed by the distribution licensee.
- Every member of the forum except the Chairperson shall hold office for a term of three years and shall not be eligible for reappointment as such.
- The quorum of the forum shall be two among the three members, which includes the Chairperson.
- The honorarium for each sitting shall be decided by the Licensee subject to approval by the Commission and TA/DA and other allowances payable to the members shall be as applicable to Class I officers of the State Government.

**Q. 4(b)**

- The Tamil Nadu Electricity Regulatory Commission will designate / appoint one or more persons to be known as Electricity Ombudsman to carry out the functions entrusted to him by these regulations. Appointment and tenure
- The minimum age of the person to be considered for appointment as Electricity Ombudsman shall be 58 years.



3. The appointment of Electricity Ombudsman under this clause may be made for a period not exceeding three years. Provided that the tenure of an Electricity Ombudsman, may be extended by the Commission for further period not exceeding three years subject to an overall age limit of 65 years.
4. The Electricity Ombudsman appointed under sub-clause 10(1) shall devote his whole time to the affairs of his office.
5. Where the Commission is satisfied that in the public interest or for the reason of incapacity of the Electricity Ombudsman, it is necessary so to do, it may for reasons to be recorded in writing and by giving him three months notice or by paying three months consolidated emoluments in lieu of the notice period, remove any Electricity Ombudsman from his office.

**Q.5.a**

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. 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

**Q.5.b.**

TANGEDCO decides to change the Depreciation policy for this financial year 2018-19 onwards, by providing depreciation on the addition of asset in the year of addition itself. In other words, charging depreciation on the closing balance of the fixed asset available as on 31.03.2019 itself, duly considering any additions and any deletion of assets during FY 2018-19.

**IMS Package support**

Accordingly, a report has been developed in the IMS package to arrive at the proportionate depreciation, based on the following data available in the package, which could be utilised by the circles.

- IMS package will capture the date of addition/deduction of assets, based on the work order closed as in process(a)
- A report on the *proportionate Depreciation* of the current year *addition/deduction of assets* will be generated automatically, based on the *date captured*.

**Q.6.** Quality of service means providing uninterrupted, reliable electric supply at stipulated voltage and frequency, which will be the end result of its planning, designing of network, operation and service management to ensure stability in supply and prompt compliance of consumer's complaints on metering and billing. The supply with frequent power failure, fuse of calls, voltage fluctuations will not ensure continuity in supply. These factors determine the degree of satisfaction of the consumers.

Quality of service means providing (uninterrupted and reliable) electric supply at stipulated voltage and frequency (within the permissible limits) without sags or spikes to the consumer. When a consumer makes a complaint regarding quality of power supply, an authorized representative of the Licensee shall visit the consumer's premises [within 48 hours of receipt of complaint] and convey in writing within 10 days, the action proposed to be taken for attending to the complaint and the time by which it would be attended.

**Q. 7. (a)** The tender shall be rejected if it is:

- i) Not in the prescribed form
- ii) Not accompanied by the required EMD or proof or permanent CMD or Proof for exemption.
- iii) not properly signed by the tenderer
- iv) from any blacklisted firm or contractor,
- v) received after the expiry of the due date and time
- vi) received by telex or telegram,
- vii) not accompanied by an undertaking /agreement where Earnest Money Deposit / Security Deposit is to be exempted.
- viii) not in conformity with Board's technical specifications.
- ix) from an approved tenderer whose Permanent Earnest Money Deposit is not adequate for the particular tender.



**Q.7(b)** As per TNEB accounts manual, Issue of materials from stores can be classified under the following categories.

- |                                |                    |
|--------------------------------|--------------------|
| (1) Works capital              | (6) To fabricators |
| (2) Works O & M                | (7) For test       |
| (3) To contractors Capital O&M | (8) Salary         |
| (4) Inter Circle transfer      | (9) On loan.       |
| (5) Inter Stores transfer      |                    |

**Q.8.**

**8 (a)** The procedure for accounting the cost of capital asset is as below:

(1) Material related costs: All materials in capital construction activities are chargeable to capital works. Where capital and O&M is carried out, costs such as inland freight on imported capital equipment, testing charges, etc. CIF value plus Customs duty is capitalised.

(2) All labour charges in respect of capital jobs are included in the concerned capital asset.

(3) Employee cost in respect of construction units are fully charged to cost of capital assets. In case where O&M cum capital unit, project allowance is to be capitalised.

(4) All expenses such as Insurance, legal charges, Technical documentation, consultancy charges, power consumption, of construction unit is to be capitalised. No part of any other Administration and general expenses is to be charged to capital works.

(5) Depreciation on construction facilities such as earthmovers, cement mixers, etc. are to be capitalised.

(6) Consumer's contribution, subsidies and grants towards cost of capital assets is to be treated as a reduction in the 'cost' but as a capital receipt to be credited to capital reserve account.

**8(b)** The cost incurred and the revenue earned from sale of power generated by the unit under trial is as follows:

(1) Full period of trial stage or the period of 3 months from the start of trial stage, whichever is shorter, is the capitalisable period.

(2) Trial stage costs incurred during the capitalisable period is to be treated as capital costs of assets involved.

(3) Revenue earned from the sale of power generated during the capitalisable period is to be treated as reduction in capital costs.

(4) The excess of costs over the revenue is to be added to the costs of the assets involved in the trial stage. If the amount of revenue is greater than the amount of costs, the excess shall be deducted from the cost of the assets involved in the trial stage.

(5) All trial stage costs incurred or revenue earned after the end of capitalisable period is to be taken to Revenue Account without Capitalisation of any part of it.

\* \* \* \* \*