

DEPARTMENTAL EXAMINATION
November 2013

DEPARTMENTAL TEST FOR INTERNAL AUDIT OFFICERS - FIRST PAPER
(With Books)

1	Write short notes on the following:-	
a.	Connected Load	5
	<p>Means the aggregate of the manufacturers rating of all equipments connected to the consumers installation and of all equipments and also the capacity of the power service required to test manufactured products and repaired equipments in the installation.</p> <p><u>Explanation:-</u> when the rating is in terms of KVA it shall be converted to KW by multiplying it by a power factor of 0.9 and when the rating is in terms of HP it shall be converted to KW by multiplying it by a factor of 0.746.</p>	
b.	Contracted Load	5
	<p>Means the load specified in the agreement between the consumer and the licensee engaged in the business of supplying electricity to him.</p>	
c.	Consumer Grievance Redressal Forum	5
	<p>It means all the grievances of the consumers relating to the provisions under Regulations (3) to (17) of this code shall be referred by the consumer to the respective Consumer Grievance Redressal Forum.</p> <p>Concerned Superintending Engineer and a Government Official, a Lawyer including the consumer as representative will attend the forum to decide the fact.</p>	
d.	Low Tension, High Tension & Extra High Tension	5
	<p>LT-Supply - is having single phase of 240 volt, 50Hz AC between phase and neutral.</p> <p>LT-Supply ó is having 415 volts of three phase supply, 50Hz AC between phase and neutral.</p> <p>HT-Supply ó is having three phase supply 50Hz, AC of 11000 volts, 22000 volts and 33000 volts between phases whichever is available.</p> <p>EHT ó Extra high tension supply ó Alternating Current ó 50 Hz three phase 66000 volts, 110000 volts and 230000 volts between phases whichever is available.</p> <p>For larger loads, the licensee reserves the right to supply at higher voltages according to the convenience of licensee.</p>	

2.	Define Temporary Service Connection Supply and how do you regulate this as per supply code.	20
	<p>A widening consumer requires temporary supply service connection for construction of residential premises, commercial complexes, Industrial premises and also for illumination during festivals. Such services shall be effected as per time schedule specified for the new and additional loads. The licensee shall refund the balance deposit if any within three months form the date of disconnection of service after temporary supply period is over.</p> <p>Regulation: In this case an undertaking shall be obtained from the consumer to the effect in to appropriate conversion of permanent supply of category by collecting additional line cost and other statutory charges.</p> <p>In case of supply purely for the temporary supply shall be effected following the normal procedure as in case (i) alone, except that the line charges includes extension and improvement charges to the current consumption charges for a period of these billing cycle shall be collected and maintained throughout the supply period. The Security deposit shall be recovered during every billing cycle and enough care shall be taken for maintaining the security deposit at the specified level till closure of temporary supply Account.</p> <p>The temporary Supply Accounts shall be closed after the completion of temporary supply period and credit/debit shall be given to the consumer account as below.</p> <ol style="list-style-type: none"> i. Book value / written down value on the retrievable and receivable materials shall be credited. ii. Scrap value on the retrievable but not receivable materials shall be credited. iii. Dismantling, transport and overhead charges shall be debited to the consumer account. This amount shall be limited to the total cost incurred for establishing the original network. <p>The Licensee shall refund the balance deposit if any after the temporary supply period is over within a period specified by the commission.</p>	
3.	Discuss the forfeiture of Earnest Money Deposit	20
	<p>The earnest money deposit made by the tenderer will be forfeited in the following cases:-</p> <ol style="list-style-type: none"> i. When the tenderer withdraw his tender after acceptance. ii. When the tender withdraw his tender before the date referred to in regulation 10.8. iii. When the tenderer violates any of the provisions of this regulation or 	

	<p>condition of tender instead of by the competent authority.</p> <ul style="list-style-type: none"> iv. When the samples are not supplied with in the time prescribed. The rejections of the tender for the reason of the non-compliance of the condition regarding Earnest money deposit for indicating prices along with the technical bid in a two part tender. v. Unsuitable tender need not be evaluated when not in the prescribed form. vi. When not accompanied by the required Earnest Money Deposit or proof of permanent deposit or proof of exemption. vii. When not signed by the tenderer. viii. Whether any black listed firm contractor. ix. Received after expiry of the due date and time. x. Received by Telegram or Telephone. xi. When not accompanied by an undertaking/agreement. xii. When Earnest money / Security Deposit in to be exempted. xiii. When not in conformity is to Board's technical specification. xiv. From an approved tenderer whose permanent Earnest money deposit is not adequate for the particular tenderer. xv. From a tenderer who is directly or indirectly connected with government services or Board's service or a new of local authority form a tender whose past performance or vendor rating is not satisfactory. xvi. From a tenderer who has indicated the price in the technical committee Bid in a two part tender. 	
4.	Which clause reads about Theft of Electricity and How?	20
	<p>Clause 135 of Electricity Act 2005 speaks about theft of electricity.</p> <ul style="list-style-type: none"> a. Detailing as dishonestly tapping, making or causing to be made any connection with overhead, underground or under water, cables, service lines or service facilities of a licensee. b. Tamper a meter, installs or uses a tampered meter, current reversing transformer loop connection or any other device or method which interferes with accurate or proper registration, calibration or metering of electric current or otherwise results in a manner whereby electricity is stolen or wasted. c. Damages or destroys an electric meter, apparatus, equipment, or wire or 	

	<p>causes or allows any of item to be so damaged or destroyed as to interface with the proper or accurate metering of electricity, so as to abstract or consume or use electricity shall be punishable with imprisonment for a term which may extend to three years or with fine or both.</p> <p>Provided that incase, where the load abstracted, consumed, or used or attempted abstraction or attempted use.</p> <p>i. Any other authorized on this behalf by the state government.</p> <p>(a) Enter, Inspect, break open and search any place or premises in which he has reason to believe that electricity used authorized by.</p> <p>(b) Search, seize and remove all such devices, instruments, uses and any other facilities or article which used for unauthorized use of electricity.</p> <p>(c) Examine or seize any books of account or documents which is in his opinion shall be useful for relevant to, any proceedings in respect of the offence under the sub-section (1) and allow the person from whose custody such books of account or documents are seized to make copies there of or take extracts there from in his presence.</p> <p>3. The occupant or the place of search or any person or his behalf shall remain present during the search and a list of all things seized in the course of such search shall be prepared and delivered to such occupant or person who shall sign the list.</p> <p>4. The provisions of the code of criminal procedure 1973 (2 of 1974) relating to search and seizure shall apply, as far as may be, to searches and seizure under this Act.</p>	
5.	Define opening and procedure to be followed at opening of Tender	20
	<p>Opening of Tender :-</p> <p>i. All the tenders received by the Tender accepting authority shall be opened at the time specified in the notice inviting tenders and in cases, where an extension of time for the submission of Tenders has been given subsequent to the original notice inviting tenders in accordance with sub-rule (5) of Rule (18) at the time specified subsequently. The e-submitted tenders may be permitted to be opened by a Tender inviting authority or a member of the Tender scrutinized committee from their new location if they are transferred after the issue of notice inviting tender and before tender opening and where</p>	

	<p>the new incumbent is yet to obtain his digital signature certified.</p> <p>ii. The time specified for the opening of tenders shall be immediately after the closing time specified for the receipt of Tenders allowing a reasonable period, not exceeding one hour, for the transportation of the tenders received to the place, they are to be opened in the presence of the tenders who choose to be present.</p> <p>iii. The tenders will be opened in the presence of the tenderers or one representative of the tenderer who chooses to be present.</p> <p>II Procedure to be followed at opening</p> <p>a. The following procedure are to be followed. All the envelopes containing tenders and the tenders received through the electronic mail in the designated website shall be counted.</p> <p>b. All the tenders received in time shall be opened.</p> <p>c. Any tender received subsequently shall not be opened and shall be returned unopened.</p> <p>d. On opening the tender the members of the Tender scrutinizing committee shall initial the main bid including the prices and any corrections.</p> <p>e. A record of the corrections notified at the time of bid opening shall be maintained.</p> <p>f. The name of the tenders and the quoted prices should be read out.</p> <p>g. The fact whether Earnest money Deposit has been submitted and other documents required produced may be inducted, but this shall be merely an examination of the documents and not an evaluation.</p> <p>h. Minutes of the tender opening shall be recorded. The signature or the tenders present shall be obtained unless any of the tenders or his representative refuses to sign the minutes.</p> <p>No changes, amendments which materially alter the tendered prices shall be permitted after the opening of the tender, except as per the procedure (3) of section 10 of the Act.</p>	
6.	Speak about Security Deposit and Earnest Money Deposit as per Distribution Code	20
	<p>Tamil Nadu Electricity Distribution code regulates the security deposit as follows:</p> <p>A</p> <p>i. All the applications of supply of electricity shall pay initial security deposit</p>	

before availing the supply in cash / cheque / Demand draft at the rate fixed by the commission from time to time.

- ii. The following categories of service connections may be exempted from security Deposit.
 - a. Service connection in the name of state government departments.
 - b. Service connection to premises occupied by foreign diplomats or consulate.
- iii. Application for supply of electricity for agricultural and hut service connections shall pay security deposit equivalent to seven months being a lump sum charges metered energy charges or the amount notified by the commission from time to time.
- iv. Interest will be paid by the licensee on security deposit at the rate as may be specified by the commission from time to time. Full calendar months only will be taken in to account for the purpose of calculating interest and interest will be calculated to the nearest rupees i.e., 50 paisa or above will be rounded off to the next higher rupee and less than 50 paisa will be ignored.
- v. If the consumer is prepared to take supply through prepayment meter such consumer is not required to pay security Deposit.

B. Earnest money Deposit:

- 1. The applicants required to pay Earnest money Deposit along with Registration fee for Registration.
- 2. The Earnest money deposit will be adjusted against the quantum of actual security Deposit payable by the applicant before availing supply and balance amount if any shall be collected.
- 3. In HT applicant the Earnest money Deposit will be equal to the quantum of initial security deposit.
- 4. If the applicant backs out after registration and payment and payment of earnest money deposit, but before payment of development charges, service connection and meter caution deposit, then the application shall be cancelled and Earnest Money Deposit forfeited.
- 5. If the applicant backs out after registration and payment of all charges and execution of agreement the application shall be cancelled and agreement terminated forfeiting all amount remitted except meter caution Deposit in the

	<p>case of both high and low tension.</p> <p>6. If the High tension applicant who prefers to back out partially against the sanctioned demand before availing supply then the above forfeiture rule may be applied proportionate to be demand back out.</p> <p>7. The Earnest money Deposit paid does not bear any interest until the date of service connection.</p>	
7.	Explain the evaluation and award of Tender in special case.	20
	<p>Procurement in special cases:-</p> <p>In the case of purchase of goods where the quantity offered at the lowest price is less than the total quantity required. The Tender accepting authority may after placing orders with the lowest evaluated tenderer for the entire quantity offered by such tenderer subject to his ability to supply, adopt either or both of the following procedures to procure the balance quantity.</p> <ol style="list-style-type: none"> 1. Negotiate with the next lowest tenders in strict ascending order of evaluated price and request them to match the price offered by the lowest evaluable tenderer and place order the entire quantity required is ordered. 2. Request all the other eligible tenderers who participated in the tender and offered a price higher than that offered by the lowest evaluated tenderer, to submit sealed offers of the quantity they would be willing to supply at the price quoted by the lowest evaluated tenderer and these after place orders for the remaining required quantity, with all those who match the lowest evaluated price such that those who bid lower price in the original tender get a higher priority for supply. 3. In case the bidders other than the lowest evaluated bidder failed to agree to accept the lowest price or the total quantity offered by them at the price quoted by the tenderer with lowest evaluated price is less than the required quantity the tender accepting authority may place orders for remaining required quantity at different rates with different suppliers in the ascending order of evaluated price until the entire quantity is covered. <p>Provided that where different quantities have to be procured at more than one price from one or more tenders the Tender accepting authority may decide not to procure beyond a price considered economical although the entire quantity originally stated to be required in the tender documents is not ordered.</p>	

	<p>4. In cases where, the tender accepting authority such as Tamil Nadu Electricity Board, Tamil Nadu Civil suppliers corporation, project Director, Integrated child development scheme is of the new that the commodity to be purchased to so vital in nature and the failure in supply would affect the Public interest and that it is necessary to have more than one supplier the authority may place orders on the tenderer quoting the lowest evaluated price for not less than 60% of the quantity cover in the tender at the price quoted by him and place orders for the remaining quantity on the tenderers quoting the next lowest evaluated prices at the lowest evaluated prices and shall specify this in the tender documents.</p>	
8.	Short notes on the following:-	
a.	The functions of Tamil Nadu Electricity Regulatory Commission	5
	<ul style="list-style-type: none"> i) To determine the tariff for guarantee, supply transmission and wheeling of electricity, whole sale, bulk and retail as the case may be allowing the state. ii) Introduce non-discriminatory open access as per the provisions contained in the Act and in phases where open access have been provided to a category of consumer shall determine the wheeling charges and surcharges there on. iii) Regulate electricity purchase and procurement process of distributing businesses including the price at which electricity shall be processed for the generating corporations or licensees as from other services through agreement for power purchase. iv) Facilitate intra state permission and wheeling of electricity. v) Specify and enforce standards with respect to quality controlling and reality of service by licensees. 	
b.	Primary functions of hierarchy of Audit Branch	5
	<p>The chief Internal Audit Officer is the Head of this branch the main functions of the branch is to conduct internal checks or the transactions relating to Expenditure, Receipts, purchase works contracts, bills and to make specified appraisal studies activities.</p> <p>The Chief Internal Audit Officer carries on the business of the branch with Deputy Chief Internal Audit Officers under his direct control. Internal Audit officers and Assistant Audit officers Auditors and Junior Auditors in the same hierarchy working in the Branch.</p> <p>The Chief Internal Audit officer exercises general supervisor and control over the staff under him and is responsible for seeing that the members do the work allotted to them effectively and expeditiously. It is his duty to conduct internal Audit as per the approved</p>	

	audit programme. He is assisted in his function by the Deputy Chief Internal Audit officer, internal Audit officers and Assistant Audit offers etc.	
c.	Give few lines about Lavish Illumination	5
	<p>It means the supply of power for temporary activities i.e., construction of building and the above and charged under low Tension Part VI i.e.,</p> <ol style="list-style-type: none"> i. Illumination done for hoardings and advertisements boards. ii. Extra additional illumination done outside the buildings and in open areas for parties / functions / occasions. iii. Illumination done with outerspace inside the buildings / shops by display lights, serial lamps, decoration lights, special effect lamps, neon lamps ornamental lamps, flood lights etc. iv. The illumination done for public meetings in panthals / shamianas / pathways, streets and road. <p>The supply used for individuals the name other details of shops / buildings are nor covered in this.</p> <p>If the illumination is done frequently or permanently, separate regular service shall be provided and charged under Tariff VI. It shall bebased on connected load and duration of temporary supply.</p>	
d.	Restriction and use of electricity as mentioned in Distribution Code.	5
	<p>The consumer shall curtail stagger, restrict, regulate or altogether cease to use electricity when so directed by the licensee, if the power position or any other emergency in the licensees power system or as per the directions of SLDC/ SSLDC warrants such a course of action. The licensee shall not be responsible for any loss or inconvenience caused to the consumer as a results of such curtailment staggering, restriction regulations or cessation of use of electricity, notwithstanding anything contained in any agreement / under taking executed by the consumer with the licensee or in the tariff applicable to him, the consumer shall restrict the use of electricity in terms of his / her maximum demand and / or energy consumption in the manner and for the period as may be specified in any other that may be made by the licensee on the instructions of State Government or the commission.</p>	

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