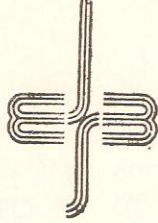


PUNJAB STATE ELECTRICITY BOARD



Sale of Power
(REVISED EDITION)

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Commercial Accounting Systems
Vol. II

Commercial Accounting Systems

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Sale of Power

(REVISED EDITION)

PREFACE TO FIRST EDITION

The sale of Power constitutes one of the key areas in the Board's operations. Maintenance of accounts in connection with the area is, at present, regulated by the Instructions contained in the Board's Manual of Instructions, Part-I, as amended to-date. This Manual was framed over three decades ago. Since then, a sea change has come about in the strength of the consumers served by the Board as also in the size of its business. Further with a view to putting the accounts of the SEBs on commercial lines and facilitating Inter-Board comparability, the Govt. of India have framed, 'The Electricity (Supply) (Annual Accounts) Rules, 1985, under Section-69 read with Section-78 (f) of The Electricity (Supply) Act, 1948. These Rules circulated vide Govt. of India Gazettee Notification dated 31-10-1985, have standardised the forms for preparing annual account of the Boards, the structure of Accounts Classification and the Basic Accounting Principles and Policies. The Board has engaged M/S AF Ferguson & Co., as Consultants for implementation of Uniform Commercial Accounting Systems and Procedures in the context of the aforesaid Rules. The consultants have, inter-alia, examined the existing Rules, Regulations and Procedures relating to the Sale of Power and have, after holding detailed discussions with the Officers and Staff of the Distribution System Divisions at Patiala, Ludhiana and Jalandar finalised the Manual of Sale Power. Its distinctive features have been presented separately in this Booklet.

This Manual supersedes the relevant portion of the Board's Manual of Instructions and the accounting instructions issued from time to time in connection with maintenance of consumers accounts. The manual does not contemplate any change in the existing allocation of duties/responsibilities of the staff in the sub-division, as also of the Sub-Divisional Officer.

The Manual has been approved in terms of the decision taken by the Board in its 14/85 meeting held at Chandigarh. Chief Accounts Officer has been authorised to amend, modify and issue clarifications, as may be necessary, with respect to the Manual, within the frame work of the Rules framed by the Govt. of India.

Co-operation received from the CEs, DS, North, South and Central and their Officers in finalising this Manual and the work done by the Officers of the Commercial Accounting Cell of the Board in this behalf are gratefully acknowledged.

V. B. VOHRA, ACA
Chief Accounts Officer
P.S.E.B., Patiala.

PREFACE TO REVISED EDITION

As some of the provisions of manual on Sale of Power were considered to be at variance with the existing instructions/practices, a sub-committee headed by Director Commercial was constituted to review the manual. The revised manual has been prepared by the sub-committee after thorough discussions and keeping in view the provisions of the latest sales instructions and also the practical difficulties being experienced in the field in the implementation of some of the prevailing instructions.

Chapters I to VII dealing with the instructions issued by the Computerisation Cell, Chandigarh, in respect of computerised billing have also been incorporated in this manual for the guidance of staff in DS Sub-Divisions/Sub offices.

Suggestions for the improvement in the manual would be most welcome and may be sent to Commercial Accounting Cell, Patiala.

R. S. Anand
Chief Accounts Officer
P.S.E.B., Patiala.

DISTINCTIVE FEATURES OF THE MANUAL

A. Provisions to reflect prescribed Accounting Policies

1) Accounting for permanently disconnected consumers

At present, the accounts do not indicate the amounts due from disconnected consumers separately from those due from on-line consumers. Henceforth the dues from permanently disconnected consumers will be classified under a separate Account Code 23.5 and recorded in a separate ledger. Net amount recoverable after setting off the security will be indicated under the Code.

2) Accounting for income from theft of energy and malpractices

Recoveries on account of theft of energy and malpractices which are at present credited to revenue from Sale of Power will be accounted for under a distinct Main Account Code 61.7.

3) Late/delayed payment surcharge

Charges recovered from consumers for delayed payments which have hitherto been clubbed with the revenue from Sale of Power will be depicted under a new Sub Account Code 62.250, as these are more in the nature of a financial charge. The surcharge will be accounted for on accrual basis instead of on Cash basis as at present.

4) Accounting for revenue by elements

Revenue from Sale of Power shall be analysed by various elements of tariff such as energy charges, power factor surcharge, demand surcharge etc. for which separate account heads have been provided under Main Account Code 61.2 & 61.3. At present, this is not being done and necessary feedback for tariff appraisal is not available.

5) Prior period Income

Prior period income shall be segregated and displayed under a separate Account Group 65. This will enable determination of the income of a financial year accurately.

6) Provision for unbilled revenue

Where the Sale of energy prior to the end of year has not been billed, a reversible provision shall be created under Main

Account Code 23.4 on account of unbilled revenue for electricity supplied at the year-end. This provision will meet the ends of the Commercial Accounting.

7) Accounting for write-off of bad debts

Any receivable from Sale of Power to be written-off shall be charged to the Revenue Account under Main Account Code 79.4 as bad debts written off, without touching the general provision for doubtful debts directly.

8) Memorandum Account of Categorywise Energy Sales

A provision has been made for a DS Division to compile and submit an account of categorywise sale of electricity under Account Code 92, alongwith monthly account. The information will flow from the books of account in an integrated form with an inbuilt control over its accuracy. At present the information is received through separate statistical statements without establishing any inter relationship.

B. Provisions to reflect accepted Commercial practices and to meet Management requirements

1) Free supply of electricity to Board employees

At present, rebate allowed to the employees on account of supply of power is taken as reduction of revenue. This rebate will hence-forth be shown separately in ledger and adjusted as an item of expense for employees welfare.

2) Billing in case of locked premises

In case of locked premises, the consumers are to be billed on the basis of their average consumption, instead of minimum charges, as is being done at present.

3) Annual surcharge on permanently disconnected consumers

At present, surcharge on defaulting amount is levied on yearly basis by credit to revenue. By this book transfer, defaulting amount is increased and full credit is taken in the revenue account even though the recovery of outstanding amount might itself be bad or doubtful. Henceforth the surcharge will be levied and recovered if and when the consumers turn up to pay the bill.

4) Part payment of electricity bills

Where part payment of a bill is allowed, the consumer has to approach the officer every month for authorisation to make part

payment. In order to minimise inconvenience to such consumers and to have better control over such payments, a procedure has been laid down for receipt of part payments against original authorisation.

5) Better Control over Debtors

A procedure for making a selective age analysis of debtor's balance has been provided so that significant overdue receivables can be identified and followed up and doubtful/bad debts detected.

6) Overall Control for Accuracy of Billing

The Manual provides for certain overall arithmetical checks to be carried out to ensure the over all accuracy of billing. For example, it is observed that minimum charges cause distortion in the revenue assessed per unit. As such, such charges alongwith the related sales have been segregated from Sale of Power, and normal consumption figures so that revenue from Sale of Power excluding the amount of minimum charges could be cross checked by applying tariff rate to the electricity sold. Similarly the amount of meter rentals assessed for current billing cycle should tally with total meter rentals for the same billing group in the previous billing cycle adjusted for meter rentals from new consumers and consumers disconnected during current billing cycle.

7) Reconciliation of Sub Ledger with General Ledger

The Manual provides for consolidation of various balances received from sub-divisions in respect of dues from consumers and reconciling the same with the balance as per the General Ledger for each consumer category at half yearly intervals. This exercise is not done at present. This will facilitate effective control over Sundry Debtors for Sale of Power.

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BASIC ACCOUNTING POLICIES

[As per The Electricity (Supply) (Annual Accounts) Rules 1985]

Timing of Accounting for Revenue

Revenue from sale of power shall be accounted for on accrual basis. The accounting for Revenue shall thus be totally delinked from timing and the extent of actual collection of revenue from consumers. Where the sale of energy prior to the end of a year has not been billed, a provision for such unbilled revenue shall be made at the year end so as to treat the amount as revenue in the year of supply of power.

Treatment of certain items Recoverable from Consumers

2. The accounting policy on treatment of certain items recoverable from consumers is laid down below with reference to each such item :

(1) Electricity Duty

Electricity duty recovered from consumers and forwarded to the Government is neither a cost nor an income to the Board. It should thus be kept out of the Revenue Account altogether. In order to reflect the liability truly, the amount of duty assessed but not collected from consumers and the amount of duty collected from consumers but not yet remitted to the Govt. shall be shown separately in the accounts.

(2) Minimum charges

Minimum charges levied in case of consumption below a specific minimum consumption during a billing period or during a year shall, for the sake of working convenience, be treated fully as revenue from sale of power although strictly only a part thereof relates to sale of power.

(3) Treatment of Delayed Payment Charges

Charges recovered from consumers for delayed payments should not be clubbed with the revenue from sale of power but shown separately since these are more in the nature of a financial charge.

(4) Accounting for Bills of Theft of Energy

Income arising from the bills raised for theft of power, whether on a consumer or an outsider, shall be reported as income and reported under a separate account head provided for such revenue,

Provision for Doubtful Dues from Consumers

A fixed percentage of dues from consumers & (except for a slight variation in the case of large consumers) shall be maintained as a provision for meeting debts which turn bad.

Accounting for write-off of Bad Debts

Any receivables for Sale of Power to be written off shall be charged to the Revenue Account as bad debts written off, without touching the general provision for doubtful debts directly.

PART—I

SALE OF POWER

01-Categorisation of Consumers

Responsible	Action	Timing
Commercial Directorate of the Board	<ol style="list-style-type: none"> 1. In accordance with Board's tariff policies and other relevant considerations, create consumer categories for the Board as a whole. The assessment and realisation of revenue to be classified under Main Account Head and Sub Heads pertaining to under mentioned categories as given in Chart of Accounts. <ol style="list-style-type: none"> 1) Domestic 2) Non-residential 3) Large Supply 4) Medium Supply 5) Small Power 6) Public Lighting 7) Agriculture and Irrigation 8) Bulk Supply 9) Grid Supply 10) <i>Railway traction</i> 2. Intimate change in category of consumers to all the concerned Sub Divisions, Divisions and Circle offices. 	As and when creation of a new category is necessitated.

NOTES :

1. The consumers categories shall conform to Board's tariff policies.
2. In case of temporary connections revenue assessed and realised shall be merged with the corresponding permanent category for accounting purpose.

02-Creating meter reading/billing groups

Responsible	Action	Timing
SDO	<ol style="list-style-type: none"> 1. Have the map of area under the Sub Division prepared showing various H. T. supply lines and feeders along-with distribution Sub-stations. 2. Have the Number of consumers indicated on the area map categorywise on each Feeder/Sub-stations. 	As and when
Revenue Accountant (R.A.)	<ol style="list-style-type: none"> 3. Isolate small, Medium, Large, Bulk and Grid supply consumers. Such consumers should not be mixed with other consumers. <i>and Billing Tariff.</i> 4. Divide domestic and N. R. S. consumers into approximately equal Zones. One Zone shall be billed in odd months and other in even. Each zone should have distinct feeders which do not supply to the other zone, where billing is computerised the instructions as per chapter V and VI of the Annexure to the Manual shall be followed. 5. Group other consumers viz AP and Public Lighting in one or more billing groups depending upon the number of consumers and area so that they can be billed as per Billing Programme. 6. Further group consumers into groups of such a number of consumers so that bills can be raised as per billing programme. (Normally such group should not have more than 400 consumers except in case of A.P. consumers where due to un-metered tariff more number of consumers can be accommodated.) 7. Assign number to each group so formed. In case of monthly billed consumers, billing groups to be billed in odd months should have odd numbers and those to be billed in the even months should have even numbers. 	

Reponsible	Action	Timing
	<p>8. Keep a Billing Ledger for each group so created. In case of SP, MS,LS Bulk and Grid supply consumers, Sub-divide the Billing Ledger into feeder wise sections, where necessary. However, in case number of S.P. consumers is large separate ledger for S.P. consumers should be kept.</p>	
	<p>9. Keep a separate ledger for temporary connections, sub-divide consumers categorywise. However, for accounting purposes revenue assessed and realised shall be merged with the corresponding permanent categories.</p>	
	<p>10. Pass Books shall be maintained in duplicate in case of L. S. & M.S. consumers, whereas for other categories meter-cards shall be maintained at consumers premises as per existing instructions.</p>	
	<p>11. The new Billing Ledgers may started as and when required to accommodate the new connections released during the year. Normally any change in grouping and billing arrangement should be made, if considered necessary from the month of April and new Ledgers in such a case started from April.</p>	
	<p>12. Create meter reading record for each billing group.</p>	
<p>NOTE : There should no inter mixing of consumer categories in any billing ledger.</p>		
<p>FORM TITLE Billing Ledger Meter Reading Record Pass Boo</p>	<p>FORM NO. SOPI, SOP-1 (a) SOP-1(b) Existing Existing</p>	
<p>3</p>		

0-3 Drawing up the Billing Programme

Responsible	Action	Timing
REVENUE Accountant with approval of SDO.	1. Assign dates of meter readings to each billing group so that all consumers are covered within a billing cycle. As far as possible, the billing programme of ledgers covering the feeders, on which Large Supply consumers are connected should be so formed that the reading dates of the Large Supply consumers fall between 25th of a month to 7th of the succeeding month. As far as possible billing Programme should not be changed during the year once intimated to computer centre.	Beginning of the year
	2. Correspondingly, fix date for bill issue, due date for payment and due date for temporary disconnection.	
	3. Determine available staff of Meter Reading, Ledger Keepers and Bill Distributors and allot billing groups to them. One billing group should not be allotted to more than one Meter Reader/Ledger Clerk/Bill Distributor.	Monthly
	4. Draw up the billing Programme/showing for each staff member, the activity and the billing group to be taken up during the month.	
	5. Rotate the duties of the staff amongst themselves by allotting different areas to a meter Reader, Ledger Keeper and Bill Distributor.	As and when necessary.

FORM TITLE
Billing Programme

FORM NO.
SOP 3

04-Monitoring adherence to the Billing Programme

Responsible	Action	Timing
Revenue Accountant	1. Provide copies of the billing programme to the concerned staff	Beginning of the year and as and when any change occurs.
UDC Revenue	2. During the month, enter dates of execution of billing activities against the scheduled dates provided for in the Billing Programme.	During the month
	3. The adherence to the 'Billing Programme' should be monitored on a daily basis and departure from schedule be apprised to the RA	Daily
Revenue Accountant	4. As certain the causes of deviations, if any, from the programme and record observations in the column provided in the billing Programme.	As and when
	5. Put up the executed Billing Programme to SDO.	
SDO	6. Look into the causes of deviations, if any, and take appropriate remedial action.	
	7. Intimate the changes, if any, made in the Billing Programme to the computer centre.	

FORM TITLE
Billing Programme

FORM NO.
SOP-3

05—Release of New Connection

Responsible	Action	Timing
Consumer clerk (CC)	1. Prepare the service connection order after ensuring that all the requisite formalities as required under the rules have been complied with. Put up to R. A. for entry in the Billing ledger and allocation of account number.	As and when
Revenue Accountant/ Ledger keeper	<p>2. Enter consumers name in billing ledger and a new account number in the following manner :—</p> <p>i) The first two numerical digits will stand for the billing group No.</p> <p>ii) The last three digits will stand for the serial number of the consumer within the billing group. This would be determined by last serial number already existing. (Number in between that fall vacant because of a disconnection must not be used again.)</p> <p>Where the billing is computerised intimate the detail of New Connections to the Computer-center on master file. Follow instruction laid down the chapter 4 of Annexure.</p> <p>iii) If the premises of a certain consumer are disconnected only temporarily, a new account number, should not be given to that consumer when his premises are reconnected in his name.</p> <p>iv) If a consumer gets his connection shifted, he should be given a new account number, according to the group in which his new premises fall. Computer centre should be informed about the change on the perscribed form—The Advice for the change of Account Number/Ledger.</p> <p>vi) If a consumer has been dis-connected and has not discharged bills, his account number will stand in his name until he has discharged his bills. When he clears the dues, this account number should be permanently closed and a</p>	

Responsible	Action	Timing
	red line drawn against his name in the remaining blank columns and the word "Closed" on date recorded in red ink in the remarks column.	
Ledger Keeper	3. Enter the consumer account Number on the SCO Sign the SCO with date and put up to R.A.	
Revenue Accountant	4. Ensure that consumer account number has been correctly allotted and entered in the respective the billing Ledger. Sign the SCO with date and forward to SDO.	
SDO	5. Sign the service connection order (SCO) after ensuring that the prospective consumer has complied with all the formalities prescribed by the Board. Return the SCO to Consumer Clerk.	Same day
Consumer Clerk	6. Enter the details of SCO issued in the service register alongwith Account No. allotted. 7. Hand over the SCO to JE-II for execution after obtaining his dated signatures on job order control register (JOCR) and on duplicate copy of SCO.	
J.E.	8. Release the connection and hand over to the CC after entering details.	As and when
Consumer Clerk	9. After making entries in the service register and job order control register, forward the SCO to Ledger Keeper.	Same day
Ledger Keeper	10. Make an entry in the billing ledger for initial readings, fixed monthly charges e.g. meter rent connected load etc. Where the billing is computerised, intimate the details to computer through Master file as stated in Para 2 above. 11. Open a new folio in the meter reading record/new pass book and enter the initial meter readings and other particulars from the SCO.	
Ledger Keeper	12. Sign the SCO in token of having entered the details in Ledger and forward it to UDC Reveue,	
UDC Revenue	13. Check the entries in billig ledger and MRR and sign the SCO.	

Responsible	Action	Timing
ARA/RA	14. Forward the SCO to ARA/RA.	
Consumer Clerk	15. Check the enteries and return the SCO and CC.	
At the close of the month.	16. File the SCO in consumer case and hand over the to UDC Revenue/RA for proper custody as per note below.	
At the close of the month.	17. Prepare a summary of connections applied for, connections released and connections pending execution alongwith the agewise analysis in the following manner from Service Register :— i) SCOs pending execution issued less than 30 days before date ii) SCOs pending execution issued more than 30 days before days	
SDO	18. Put up the SCO summary sheet and service register to SDO	
SDO	19. Scurtinise the summary sheets & service Register.	
SDO	20. Enquire into each case of delay in execution of SCO and take appropriate action	
	Note :	
	i) Consumer cases for L S, M S & Bulk supply shall be in the custody of RA	
	ii) Consumercases of A P & S P supply shall be in the custody of UDC Revenue.	
	iii) Consumer case of D S & N R S supply shall be in the custody of CC.	
Form Tittle	Form No.	
S C O	Existing	
Billing Ledger	SOP-I, SOP-I SOP	
Service Register	Existing	
Meter Reading	Existing	
Pass Book	Existing	

06 Procedure for change of Meter and control thereof

Responsible	Action	Timing
SDO	1. When challenge of meter by consumer is accepted or the meter needs to be changed on the basis of departmental observations as per instructions laid down in SMI-113 after recovering cost of meter if necessary, as per SMI-109, Instruct the consumer clerk to issue meter change order (MCO).	As and when
Consumer Clerk	2. Prepare the MCO in duplicate and record the particulars of MCO issued in the (MCO Section) Job order Control Register (JOCR). 3. Get the MCO authorised by SDO and forward original copy to JE. 4. Obtain dated signatures of JE against the relevant entry in the JOCR and or the duplicate copy of MCO.	Same day On forwarding MCO
Junior Engineer	5. Visit the site and change the meter. 6. Fill the information required in the MCO under dated signatures and forward it to Ledger Keeper.	Same day/next day.
Ledger Keeper	7. Enter the meter reading of the removed and new meters on the meter reading record/pass book and in the Billing Ledger in the columns provided for Also record the revised meter rentals, if any, in the Billing Ledger. When the Billing is computerised supply the necessary information to computer centre as per chapter of the Annexure. 8. Enter the meter charges to be levied, if any, in the Sundry Charges and allowances Ragister (SC & A Ragister) where such meter charges were not recovered in the first instance as per step-I above. 9. Put dated signatures on the MCO in token of compliance of Steps 7 & 8 and put upto UDC Revenue.	-do- -do- -do-
UDC Revenue	10. Check the entries in the MRR/Pass Book and Billing Ledger with reference to MCO and forward the MCO after signing the same with date to RA	-do-
Revenue Accountant	11. Ensure the compliance of step 10, Add dated signature and forward it to CC.	

Responsible	Action	Timing
Consumer Clerk	12. Enter the MCOs effected in the JOCR (MCO Section)	-do-
	13. Make a summary from the MCO Section of JOCR in the following manner :— i) Opening balance of number of MCOs un-executed ii) MCOs issued during the month iii) MCOs effected during the month iv) Closing balance of MCOs. a) More than one month old. b) More than 3 months old.	Monthly
S.D.O.	14. Put up JOCR alongwith summary sheet to SDO. Scrutinise the Summary Sheet. 15. Investigate the reasons for non-execution of MCOS and take appropriate action.	At the close of the month. -do-

From Title	Form No.
Job Order Control Register (MCO-Section)	SOP-5
Sundry Chages & Allowance Register	SOP-6
Meter Change Order	Existing
Meter Reading Record	Existing
Pass Book	Existing

07—Reading of Meters

Responsible	Action	Timing
SDO/DS, JE-I JE-II Meter Reader	<p>1. As per billing programme readings of the meter shall be taken by the following officers / officials :-</p> <p style="margin-left: 40px;">i) SDO/DS —For all LS consumers and other categories of consumers having metering equipment with both CTs & PTs.</p> <p style="margin-left: 40px;">ii) JE-I —All MS consumers and other categories of consumers having metering equipment with CTs.</p> <p style="margin-left: 40px;">iii) Meter Reader —All other consumers like SP, AP, SL, general & B. S. not covered against item No. (i) & (ii) above. For meters installed on poles, meter reading shall be taken with the help of L.M.</p>	As per billing Programme
	<p>2. Before going for meter reading, ensure that account numbers have been opened in MRR for all new connections released after previous reading date by comparison with billing ledger.</p>	
	<p>3. Visit the consumers' premises and enter reading in the meter reading record (MRR) / Meter blank (for computerised billing) Pass Book & meter cards placed at consumers premises under his dated signatures. Where meter cards/pass books etc., are found to be missing it has to be reported and ensured that same are placed at site and readings recorded therein.</p>	—do—
	<p>4. Compute consumption by reducing the old reading from the new reading.</p>	—do—
	<p>5. If consumption is prima facie not comparable with the previous pattern of consumption, check meter for any apparent defect.</p>	—do—
	<p>6. If meter seems to be defective make appropriate remarks in the Meter Reading Record/Pass Book Meter Blank and meter Card/Pass book placed at consumer's premises and on the blank meter reading report sheets as provided as per chapter 8 Para-I.</p>	—do—

Responsible	Action	Timing
	7. If the premises are locked, make a remark in the Meter Reading Record/meter Blank as 'L' and on the blank pages provided as per Chapter 8-Para-1.	As per billing programme
	8. If the meter number does not tally with the number mentioned in the meter reading record note the new meter number alongwith reading in the meter reading report sheet for correction in all other relevant records.	—do—
	9. Forward the MRR/Pass Book to the Ledger keeper after all the consumers meters have been read and entered in the Meter Reading Record.	—do—
	10. In case of Computerised Billing, the defects noticed should be indicated on the 'Meter Blank' as per provisions of Chapter of 3/Annexure	
Ledger keeper	11. Make out a list of cases where meter number did not tally with the MRR showing consumers name, account number and the meter number of old and new meter and put up to RA.	Each billing cycle.
Revenue Accountant	12. Ascertain the reasons for change in meter number and take corrective action. Bring irregularity, if any, to the notice of SDO.	As and when
	13. The various observations made in meter reading report sheets, shall be attended and compliance ensured by bringing the same to the notice of SDO.	—do—
Form Title Billing Programme Meter Reading Recrd Pass Book		Form No. SOP 3 Existing Existing

08--Control over Defective/Inaccurate Meters

Response	Action	Timing
SDO/JE-1/Meter Inspector	To ensure that proper action is taken in cases where premises are found locked or meter is found defective/inaccurate and to see the pattern of such observation in respect of a particular consumer, maintain the following record.	
Meter Reader	1. 24 blank meter reading report sheets shall be provided in the beginning of the MRR to record the observations of the SDO/JE/Meter Reader/Meter Inspector in respect of a particular case indicating the defects noticed and forward MRR to Ledger Keeper as per para-8 of Chapter-07.	As and when
Ledger Keeper	2. Prepare an abstract of the observations made in meter reading report sheet and put up the same to SDO through RA. 3. Scrutinise the exception reports generated by computer centre and put up to RA/SDO for taking further necessary action.	
RA/SDO	4. Review the defects noticed in the abstract sheet by Meter Reader/Meter Inspector and get the same verified through JE-I/JE-II. The cases of Dead Stop burnt/sticky meters shall be got verified immediately and the verification reports forwarded to Ledger Keeper through RA.	Immediately
RA/Ledger Keeper	5. Where on verification by JE-I/JE-II meter installed at consumers premises are found to be dead stop/burnt/inaccurate (including sticky) Ledger Keeper shall make entry to above effect in the remarks column of the billing ledger and start billing on average basis as per chapter 6 and 11. NOTE : Where pass book for meter reading are maintained individual consumer pass books shall be reviewed for taking necessary action.	
RA/SDO	6. Review Exception reports received from computer centre and take appropriate action.	

09 - Maintenance of Register of Variation In Consumption of Energy.

Responsible	Action	Timing
UDC Revenue	1. Maintain separate register of variation of Energy consumption for general category consumers and Industrial Supply consumers to record the variation in consumption of electricity by consumer.	As a when
UDC/RA	<p>2. Compare the units consumed during the current billing cycle with the normal Monthly/Bi-monthly consumption of the consumer during the previous billing cycles. In case of Industrial consumers actual consumption recorded should also be compared with normal expected consumption per Kw of similar industries.</p> <p>3. If there is any fluctuation/variation in consumption of 3% or more, to be worked out on the basis of maximum recorded consumption during the last three reading cycles (i. e. 3 monthly basis for Industrial and others and six monthly basis for general), record the details in the consumption verification register.</p> <p>4. Forward the register for investigation as provided in SMI-201 as under :—</p> <p style="margin-left: 40px;">SDO For all LS consumers and other consumers having metering equipment with both CTs & PTs.</p> <p style="margin-left: 40px;">J.E-I For MS & SP connections.</p> <p style="margin-left: 40px;">J.E-II For general connections.</p>	Monthly
SDO/JE	5. Investigate the variation in consumption Record the finding in the Register and return to SDO/RA.	Immediately
RA/UDC	6. Carry out the necessary adjustments in the SC & A. Register. Inform the computer centre on the prescribed proforma of SC & A-Advice for charges & allowance. Issue job order where so required.	

FORM TITLE
Consumption Variation Register.

FORM NO
Existing

**10—Preparation of Bills other than Large Supply Consumers.
(Where Billing is not Computerised)**

Responsible	Action	Timing
Ledger Keeper	<ol style="list-style-type: none"> 1. Before receiving M.R.R./Pass Book, transcribe the following data in the Billing Ledger from the previous billing cycle's page :— <ol style="list-style-type: none"> 1) Old readings. 2) Meter Rentals. 3) Arrears of previous bills. 4) Other fixed charges, e.g. service rentals, service charges etc. 2. Post the adjustment to be made as per Sundry Charges & Allowances Register in the relevant column of Billing Ledger as per Chapter 16. 	As per billing Programme
UDC Revenue	<ol style="list-style-type: none"> 3. Carry out overall check as per Chapter 19. 	
Leger Keeper	<ol style="list-style-type: none"> 4. Receive the MPR/Pass Book and enter new readings and the units consumed in the Billing Ledger, Round off the meter reading 0.5 and more, to one and ignore the fraction less than 0.5. 5. In case of locked Premises/Defective or inaccurate Meters where the consumer has to be billed on provisional average units basis, record the average units in place of actual units consumed in the consumption column. Mark 'D' in case of Defective/ Inaccurate Meters and 'L' in case of 'locked' premises alongwith the consumption so recorded. 6. In case of nil/low consumption (when reading has actually been recorded) the consumer will be billed in accordance with the monthly minimum payment clause of the relevant tarriff, where the accuracy of the meter is not under dispute. Other cases are to be dealt as per Chapter 11/12 7. In case consumer is to be billed for minimum charges, record the acual units consumed separately in the relevant column of the Ledger. 	
	<p>NOTE : The new reading column should be filled in from the MRR/Pass Book and is not to be adjusted for average units and recorded in the consumption column.</p>	

Responsible	Action	Timing
	8. Compute the various elements of charges as per the tariff schedule and fill in the columns provided for. Take the help of Ready reckoner wherever available.	
	9. Work out the total amount due from the consumer after taking into account all the charges, arrears and the sundry charges and allowances.	
	10. On completing the entries in a page, total it and ensure that foot totals cross tolly.	
	11. Prepare bill in single copy as per the ledger entries.	
	12. Enter date of issue and due date for payment for bill both in case of payment to be made in cash or by cheque. Enter these on the top of the Billing Ledger also.	
	13. Forward the Billing Ledger along with the bills to UDC Revenue.	
UDC Revenue	14. Check the following :	Same day
	i) Carried forward balance from previous page.	
	ii) New readings with MRR/Pass Book.	
	iii) Calcuation of Energy and other charges.	
	iv) Posting from Sc&A Register in Billing Ledger.	
	v) Tally the bills with the corresponding entries in the ledger.	
	15. Get the mistakes, if any rectified from Ledger Keeper under his signature.	
	16. Sign the Billing Ledger in token of having done the exercise of prescribed checking of ledger as per standing instructions.	
Revenue Accountant	17. Check the following :—	
	(i) That bill has been raised to all the consumers.	
	(ii) Check the acuracy of the billing (percentage of bills to be checked shall be as per Board's instruction)	
	(iii) Sign the Billing Ledger in token of having done the exercise and record the account number of consumers whose bills are checked.	

Responsible	Action	Timing
SDO	18. Check the accuracy of billing (percentage of bills to be checked shall be as per Board's instructions). Sign the Billing Ledger in token of having done the exercise and record the account number of consumers whose bills have been checked.	Responsible
Revenue <i>Acct.</i>	19. Authorise and sign the bills for issue other other MS, Bulk and Grid Supply Consumers, which shall be authorised by SDO.	Ledger Keeper
SDO	20. Authorise and sign the bills for issue in cases of MS, Bulk and Grid Supply consumers.	
	21. Follow the procedure outlined below to account for surcharge on delayed payments after due date :—	
Ledger Keeper	a) Locate consumers in the Billing Ledger who have not made payment within due date. b) Calculate surcharge due and post in column provided for in the Billing Ledger.	One day after due date.
UDC Revenue	c) Check that surcharge due has been correctly posted in the relevant column in all cases of delayed payments.	Same day

FORM TITLE	FORM NO.
Sundry Charge & Allowances Register	SOP-6,
Billing Ledger	SOPI, SOP-1 (a) SOP-1(b)
Bill	Existing
Meter Reading Record	Existing
Pass Book	Existing

11—Billing for defective meters

Responsible	Action	Timing
Ledger Keeper	<p>In case meter is found defective on the basis of report received from the concerned staff, the following action should be taken for adjustments in the past billing.</p> <ol style="list-style-type: none"> 1. Dead Stop or burnt meter. <ol style="list-style-type: none"> i) Issue MCO and follow the procedure as per chapter 6. ii) Overhaul the account of consumer by levying adhoc charges based on the average consumption of last 3 or 6 months or the average of the same months of the preceeding year, whichever seems to be reasonable for the period the meter remained inoperative (As per Sales Manual Instruction SMI No. 115). Post the details in the SC&A Register. Get the amount checked by UDC Revenue and approved by RA. iii) On report after the personal enquiries by technical staff about the special occasion, during the period meter was burnt or dead with could have resulted in abnormal consumption, The consumer should also be billed for such probable consumption as assessed by the field staff. This information should be sent to computer centre on the format 'Meter Blank'. 2. In-accurate meter :— <ol style="list-style-type: none"> i) In case of single phase meters, where the accuracy of the meter is doubtful or the meter is found creeping forward, no adjustment in accounts may be carried out but the meter should be replaced. Issue MCO and follow the procedure as per chapter—6 Inform the computer centre on the prescribed format ii) Where inaccuracy of single phase meter is found to be pronounced by the competent authority as laid down in chapter-8 or in case 	As and when

Responsible

Action

Timing

of three phase meter, it is suspected or found to be inaccurate, take the following actions :—

- a) Bill the consumer provisionally, from the date of report till final result about the accuracy/inaccuracy are received or replacement of defective/inaccurate meter with a new meter, on the basis of average consumption of last 3 or 6 months or the average of the same months of the preceeding year, whichever seems to be reasonable as per SMI-115, Get the amount checked from UDC Revenue and approved from the Revenue Accountant for bills upto Rs. 1000 and from SDO/DS for bills above Rs. 1000 The amount chargeable must be determined with-in-a period of one week by ARA/RA or SDO as the case may be.
- b) post the amount so calculated in the Billing ledger for the purpose of billing in the usual course alongwith basis of charge.
- c) make remark 'provisional' in the Billing Ledger in the remarks column and stamp the bill 'provisional'.
- d) intimate the RA to take further action to get the final report expedited as per the rules framed by Board so as to decide the further amount to be charged/adjusted in the account of the consumer for the period, if any, during which the meter remained in accurate.
- e) In the next billing cycle, bill the consumer on the meter reading, as per new meter installed and if new meter has not been installed, bill the consumer on the average units arrived at as per 2(a) directly in the billing ledger.

SDO

- f) Determine/derive the results of checking of inaccurate meter from the relevant documents/checking agencies within 7 days of

As and when

Responsible	Action	Timing
SDC/Consumer Clerk	of their receipt (viz. Meter Test Order, XEN (ME), Electrical Inspector) and pass orders to RA alongwith relevant documents. So for as receipt of test results etc. of the challenged/inaccurate meters are concerned the procedure as prescribed in SMI-113 should be followed and ensure that the test results of such meters are received from M.E. laboratory at the earliest.	
Revenue Accountant UDC Revenue	<ul style="list-style-type: none"> h) Forward the documents to UDC Revenue. i) Based on the percentage of inaccuracy calculate : <ul style="list-style-type: none"> i) The amount that should have been charged for the period as per Abridged Conditions of Supply Clause 14 (e) and also till the period inaccurate meter has been removed. ii) Work out the amount already previously charged from the consumer for the period under consideration. iii) Find out difference for (i) and (ii) and post the same in the SC & A Register in the relevant columns. Also calculate the units that should be billed and reduce there from the units already billed. Enter the same in the units consumed column of SC & A Register. j) Separate bill should be prepared on the basis of I (iii) as per preface of chapter-18. Stamp the bill so prepared 'provisional bill cleared'. k) Write 'cleared' against the words 'provisional' in the Billing Leger. 	Same day
Revenue Accountant/SDO	<ul style="list-style-type: none"> l) Check the above and sign in token of there. m) Authorise and sign the bill as per chapter 19. 	On preparation of bill. As and when

Responsible

Action

Timing

NOTE : Where the Billing is computerised, the computer will render the bill on the basis of Average consumption. The instructions contained in the chapter 3 of The annexure to the Manual may be followed.

FORM TITLE
Billing Ledger

FORM No.
SOP 1, SOP 1(a),
SOP 1 (b), SOP (2)

Sundry Charges &
Allowances Register
Meter Change Order

SOP 6
Existing

12-Billing in case of locked premises

Responsible	Action	Timing
Ledger Keeper	In case the MRR/Pass Book/Meter Blank indicates that premises are found locked, take the following action in addition to the procedure laid down in chapter 10:	
	1) Consumer shall be billed on the basis of average consumption, to be computed as per Sales Instructions contained in SMI-155	
	2) Make a remark 'provisional' in the remarks column of the Billing Ledger, and stamp the bill 'Provisional'.	
	3) (a) When actual reading is available, sub-divide the actual units consumed into billing cycles and calculate the energy and other charges as per Board's tariff. Find out the difference between provisional amount bills and amount so calculated. Enter the amount in the Billing Ledger element wise in the columns provided for. Enter the difference between actual units consumed and the units already billed in the units consumed column. Get the amount so calculated verified from RA under his signature.	As and when
	(b) Where the billing is computerised, this exercise will be done by the computer.	
	4) Write 'cleared' and month in which cleared against the words 'provisional' marked earlier in the Billing Ledger.	While preparing the bill
	5) Stamp the bill 'provisional bill cleared'	
	6) Where the amount of the provisional bill cleared is negative, make the minus entries in the Billing Ledger element wise in the columns provided for.	
	7) Stamp the negative bill 'not payable'. However the bill shall be distributed in the usual manner	

Responsible

Action

Timing

Note : If during the next billing cycle, premises are still found locked, the matter should be brought to the notice of the RA/SDO
Take further action as per Board's instructions.

From Title	Form No.
Temporary Disconnection Order	SOP 18 (CS-12)
Billing Ledger	SOP 1, SOP 2
Meter Reading Record	Existing
Pass Book	Existing

13—Billing of Consumption by Board Employees.

Responsible	Action	Timing
Ledger Keeper	<ol style="list-style-type: none"> 1. Bills are to be prepared at the prevailing tariff 2. In case of consumption by employee, where the Board grants limited free supply of electricity, the bill should be raised for the entire consumption at the prescribed rate including meter rent, electricity duty etc. 3. If the actual consumption is more than the free limit, the credit will be given only for the maximum units prescribed, 4. If the actual consumption is less than credit should be given only for the actual energy charged. 5. Enter the rebate allowed in the relevant column provided in the Billing ledger. 6. (i) In case of New connection to Board Employees intimate the details to computer centre on the progroma—Master file. (ii) In case the existing consumer, change of premises if any will be intimates to compute centre on the format advice for the change of Name & Address. 	As per Billing programme.
Form Title		Form No.
Billing Ledger Bill		SOP-1 or As Generatid By Computer Existing

14 Regrouping of billing group and the accounting procedure for billing

Responsible	Action	Timing
<p>Where regrouping of billing group is required due to bifurcation of charges, increase in number of consumers in a ledger or change of feeder etc., take the following actions :—</p>		
Revenue Accountant with approval of SDO	1. Allot new consumer account numbers as per the regrouped billing group(s). Enter the new account numbers on the consumers' cases and intimate the same to Ledger Keeper and consumer Clerk. Intimate to Computer centre on form. Advice for change of Account Number and Ledger Group.	Before commencement of first billing cycle of financial year.
Ledger Keeper	2. Cross refer the old and new consumer account number in the : 1) Old Billing Ledger 2) New Billing Ledger	Same day
Consumer clerk	3. Write the new consumer account number in the Service Register and consumer case against old account number.	
Ledger Keeper	4. Open a new account in new MRR as per regrouping and close the account in the old MRR with cross reference in both the MRRs. 5. (1) While making the energy bill for the first time after regrouping, the procedure contained in SMI-157 may be adopted.	
	6. Indicate both old and new account numbers on the first bill issued after regrouping.	As and when
	7. For switching over from Manual Billing to computerised billing the procedure as given in the chapter 4 of the Annexure 'A' should be followed.	

FORM TITLE
Billing Ledger

Service Register
Meter Reading, Record

FORM No.
SOP 1, SOP(20)
(1b) SOP 2
Existing
Existing.

15 – Signing and Delivery of Bills

Responsible	Action	Timing
S.D.O./RA	<ol style="list-style-type: none"> 1. In order to economise the time of Sub divisional officers/RA and Ledger Clerks. Respectively, a "Signature stamp" may be used by Sub-divisional Officers/RA when issuing consumers' bills and a "date stamp" may be used by Ledger Clerk to mark on the bills, date of bill and grace date. 2. The signature stamp should be affixed to the bills by the Sub-divisional officer/RA himself or in his presence. A signature stamp is as binding legally as an actual signature and as such in the case of fraud, a Sub-divisional Officer/RA will not be absolved from his responsibility merely because the signature stamp was affixed to a bill instead of his actual signature. It is, therefore, essential that the signature stamp should always be kept by the Sub divisional Officer/RA in his personal and safe custody. <p style="margin-left: 40px;">Note : Bills will be signed by the SDO/RA as per instructions issued by the Board from time to time.</p>	
Bill Distributer	<ol style="list-style-type: none"> 3. Refer Billing Programme to determine Billing Groups for distribution. 4. Collect bills from Ledger Keeper against proper dated acknowledgment on the last page of concerned billing ledger. 5. Distribute bills 6. Obtain consumer's/his representative's signature on the Delivery Book. 7. Report to UDC Revenue about the bills distributed daily. 	<p>As per Billing programme.</p> <p>Same day/next day</p> <p>Immediately</p> <p>Daily</p>
UDC Revenue	<ol style="list-style-type: none"> 8. Enter the date of bills distributed in the Billing programme. 	

Form Title
Billing Programme
Bills

Form No.
SOP 3
Existing

16. Maintenance of Sundry Charges & Allowances Register, and Sundry Allowance Adjustment-Register Preparation of Abstracts.

Responsible	Action	Timing
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All type of adjustments relating to any recovery/ refund of revenue shall be compulsorily routed through this register. Separate Register should be kept for each group by each Ledger clerk or pages allotted for each group in one register. It should be ensured that items of one group of consumers under any category are not intermingled with the consumers of other group (s)

2. (A) Sundry Charges & Allowances Register (Form SOP-6)

This register will embrace the following type of transactions.

- (i) Over and under charges in the previous bills including prior period over /under charges.
- (ii) Bills raised on accounts of Theft of Power & Malpractices.
- (iii) Sundry services rendered by the Board viz charges for duplicate bills, Bill challenge fee, Meter challenge fee, Resealing charges, Fuse replacement charges, Reconnection fee etc.
- (iv) Adjustment of annual minimum charges under Annual Minimum charges clause of Street Light Tariff.

(B) Sundry Allowances Adjustment Register (SOP-6 A)

The following type of transactions the credit for which is to be given to the consumers through energy bills will be recorded in this register :—

- (i) Adjustment of final energy bills against consumers' securities.
- (ii) Adjustment of interest on consumers' security deposits

Responsible	Action	Timing
	(iii) Adjustment of interest on Debentures.	
	(iv) Write off of Bad debts.	
	(v) Adjustment of amount received under ARPC schemes and interest thereon where payable.	
	<u>(A) Sundry Charges & Allowances Register (SOP-6)</u>	
	This register is to be maintained on the following lines :-	
Ledger clerk	(i) Make an entry in the register giving complete particulars of charge/refund in the relevant column. The units charged are to be indicated in the columns 6 & 7 while in case of refund, these are to be entered as minus items. Write the amount under the relevant Account code per contra debit/credit to 23.1 & 23.2 as the case may be. Transcribe the entry into the Billing ledger. Put up the register alongwith the Billing ledger to U,D.C.	As and when
UDC.	(ii) Check the details and amount entered by the ledger clerk. Append dated signature and put up the register and Billing ledger to ARA/RA	Immediately
ARA/RA	(iii) Check the entries in the register with the billing ledger. Append dated signature in the register and return it alongwith the Billing ledger to the ledger clerk.	
	Note :-Where the billing is computerised, the amounts of charges/refunds should be entered in the relevant advice to be sent to the computer centre. UDC/RA should see that all the entries from this register have been duly incorporated in the relevant advice.	
Ledger Clerk	(iv) a) Work out totals of each group at the end of the month. b) Transcribe groupwise totals into the Abstract Register for Sundry Charges and Allowances (SOP--14) separately for charges and allowances under each category. This will give account	At the end of the month

Responsible	Action	Timing
	codewise total of charges/allowances for each category during the month.	
UDC	c) Where the billing is computerised, work out the totals of advices of sundry charges & allowances d) Tally the totals of sundry charges as per Abstract ledger of Billing ledgers, SOP-15 with that of abstract of Sundry Charges Register (Form SOP-14) or with the advice for the sundry charges to be sent to the computer centre and put up to ARA/RA.	
ARA./RA	e) Tally the figures and append signature in the billing ledger/advice.	
	3. (B) <u>Sundry Allowances Adjustment Register</u> <u>Form SOP-6A).</u>	
	This register should be maintained in the following manner :—	
Ledger Clerk	i) Make entry of Sundry Allowance as per para 2 B above categorywise under each account code. ii) Transcribe the entry(s) in the Billing ledger or enter it in the 'advice form' to be sent to the computer centre. iii) put up the register alongwith the Billing ledger to the U.D.C.	As and when
U.D.C.	iv) Check the entries in the register and their transfer to Billing ledger/advice. Append dated signature.	Immediately
ARA/RA	v) Check the entries in the register and their transfer to the Billing ledger/advice. Append signature in the register. Return the record to the Ledger clerk.	Same day
Ledger clerk	a. Carry out the totals of the register under each Account code and cross tally. b. Tally the totals of Sundry Allowances Adjustment Registers (Form SOP-6A) and that of totals of 'abstract register of Sundry Charges and Allowances' (Form SOP-14) for allowances with the totals of	At the close of the month

Responsible	Action	Timing
	sundry allowances column in the abstract ledger of Billing ledger (SOP-15).	
	c) In case of computerised billing, tally the totals of Sundry Allowance Adjustment Register form SOP-6(A) and totals of abstract of sundry allowances (SOP-14) with the totals of advice of sundry allowances to be sent to the computer centre.	
U.D.C.	d) Check that the totals of allowances as per abstract of Billing ledger (SOP-15) tally with the totals of abstract of sundry allowances (Form SOP-14) and abstract of Sundry Allowances Adjustment Register (SOP-6A).	Same Day
	e) Record the following certificate in the Abstract Ledger of Billing ledgers (SOP-15) :— "Certified that the totals of sundry charges in the Abstract ledger tally with the totals of abstract of sundry charges (SOP-14). Totals of sundry allowances tally with the totals of allowances as per abstract of sundry allowances (Form SOP-14) and Sundry Allowances Adjustment Register (Form SOP-6A). Sign the certificate and put up to RA." Sign the certificate in token of check.	On 3rd of next month
R.A.		
U.D.C.	4. Incorporate the abstract of sundry charges & allowance (SOP-14) in the abstract for monthly assessment J.V. (Form SOP-16) under each category. 5. Prepare J.V.(s) from the Sundry Allowances Adjustment-Register (SOP-6A) Abstract of crediting 23.1 & 23.2.-Revenue from Sale of power and ED per contra debit to various Account codes. Do not include this/these J.V.(s) in the Monthly assessment of Revenue cum J.V. as per step 4.	4th of next month

FORM TITLE	FORM NO
1. Billing Ledger	SOP 1, SOP 1(a), SOP 1(b), SOP 2
2. Sundry Charges & Allowances Register	SOP.-6
3. Sundry Allowances Adjustment Register	SOP-6 (A)
4. Abstract of Sundry Charges & Allowances	SOP-14

17 - Accounting for under charges/overcharges detected by Internal Audit.

Responsible	Action	Timing
Revenue Accountant	Receive the half margin in duplicate from the Internal auditor/AO (Field) and forward the same to U.D.C. Revenue.	As and when
UDC Revenue	2. Enter the details of half margin in the register of half margins.	Same day
	3. Scurtinise the half margin and put up to RA with comments.	—do—
Revenue Accountant	4. Scurtinise the half margin along with the comments of UDC. Record observations on the half margin about the extent of acceptance of Internal Auditor's observations. Put up the half margin to SDO for his approval.	—do—
SDO	5. After receipt of Half margin, take following action :—	
	(i) Examine and approve all the Half margins involving arithmetical miscalculations and wrong application of tariff etc., and accept those relating to incorrect metering and compensation amount relating to theft of energy, after satisfying about the correctness of the amount raised in half margin due to under charges/over charges.	
	(ii) Half margin relating to wrong metering/ theft of energy etc., can be approved by by the SDO involving amounts upto Rs. 2,500/- and cases involving amount above Rs. 2500/- shall be accepted after the approval of XEN/DS concerned.	
	(iii) Cases to be approved by SDO/DS at his level should be finalised within 2 days. The cases to be forwarded to XEN/DS or Deputy Director CBC in case of L.S. consumers for approval should be sent by SDO within 3 days of receipt of half margin and amount debited/credited in consumers'	

Responsible	Action	Timing
	<p>accounts within 10 days after obtaining orders of XEN/DS. or Dy Director CBC as the case may be.</p> <p>(iv) Half margins approved by SDO/XEN/DS concerned shall be returned with orders/ observations to the Revenue Accountant.</p> <p>(v) Those half margins which are not accepted by the SDO/XEN (DS) should be returned to IA/AO (Field) alongwith reasons of non-acceptance. This would be dealt with as per standing instructions on the subject, (half margins approved by A.O. Field should only be returned to him).</p>	
Revenue Accountant	6. Get the accepted charges posted in the Register of Half margins through UDC Revenue and forward half margins along with Register of Half margins to Ledger Keeper.	
Ledger Keeper	<p>7. Post the amount with details in the Sundry Charges and Allowances Register from the Half Margin. Write the Sundry Charges & Allowances entry numbers with date against the relevant entry in the Register of half margins and forward to R.A.</p> <p>8. Return one copy of half margin to Audit with observations of SDO/XEN after 2/10 days as the case may be through R.A.</p>	
UDC	9. Forward the half margins, Register of Half margins to UDC Revenue.	
Revenue Accountant	10. Check that the charges/allowances have correctly been entered in the SC & A Register Forward half margins and SC & A Register to R.A.	
Revenue Accountant	11. Check the above and get the entries in the SC & A Register approved from SDO.	
UDC Revenue	12. Prepare summary of the Register of half margins and forward to RA.	Monthly

Responsible	Action	Timing
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Revenue Accountant	13. Receive the summary and take appropriate action for clearance of pending half margins.	Monthly
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FORM TITLE	FORM No.
Sundry Charges & Allowances Register	SOP 6
Register of Half Margins	SOP 7
Permanently Disconnected consumers' Ledger ((PDCL)	SOP 21
Bill	Existing

18—Procedure to be followed in case of challenged bills

Responsible	Action	Timing
R.A.	<p>With a view to minimise the disputes relating to the current bills, the bills for arrear amount arising out of under assessment detected by Audit, by the field staff or at the instance of the enforcement staff should be separately issued, except. for the charges relating to the arrears concerning general charges as given in Schedule I of the Appendix-IV of Sales Manual, which can be charged through the current bills. The detailed procedure and the Competent Authority for dealing with the bills challenged by the consumers are laid down in the SMI No. 158. However, these cases shall be processed in the Sub-divisional Office, as under :—</p> <p>1. i) Receive the application of the consumer regarding challenging of the bill.</p> <p>ii) Mark the application to the Cashier for receiving the amount as below :—</p> <p>a). Current bills Prescribed challenge fee+50% of the current bill amount.</p> <p>b) Arrear Bill Prescribed challenge fee+20% of the arrear bill amount.</p> <p>c) Arrear debited at the instance of Flying squad Prescribed challenge fee +75% of bill amount where the bill is challenged/review appeal is filed after the stipulated period of disconnection.</p>	As and when
	<p>NOTE : In case the mistake is apparent i.e. wrong calculation or the billed consumption is more than 5 times the normal cycle consumption, only average bill on the past performance alongwith bill challenge fee shall be got deposited after due aproval of SDO/DS concerned. The bill challenge in such cases shall preferably be decided before the due date.</p>	

Responsible	Action	Timing						
Cashier	2. i) Receive the specified bill challenge fee against B.A. 16 and part of the challenged bill amount against RO-4/Cash Stub.	Same day						
	ii) Record the details of the amount received on the consumer application and forward it to the UDC Revenue,	-do-						
UDC Revenue	3. i) Maintain a Challenged Bills Register (Form SOP-17)	-do-						
	ii) Enter the details of the challenged bills and the amount deposited by the consumer in the said register (SOP-17).	-do-						
	iii) Scrutinise the challenged bill in the light of the consumer's application and put up the same to R.A., alongwith his comments.	-do-						
R.A.	4. Check up the above and put up to SDO alongwith his comments.	-do-						
SDO	5. Process the cases according to the following procedure :—							
	a) For refunds on account of arithmetical miscalculations or incorrect balance carried over, approve the refund/write back and pass necessary order to the Revenue Accountant,							
	b) For over charges pertaining to the unaudited period including the current bill, powers to decide such cases are as under :							
	<table border="0"> <thead> <tr> <th><u>Refund/write-back</u> <u>Amount Involved</u></th> <th><u>Authority</u> <u>to approve</u></th> </tr> </thead> <tbody> <tr> <td>i) Upto Rs. 2,500/-</td> <td>SDO/DS</td> </tr> <tr> <td>ii) Above Rs. 2,500/.</td> <td>XEN/DS</td> </tr> </tbody> </table>	<u>Refund/write-back</u> <u>Amount Involved</u>	<u>Authority</u> <u>to approve</u>	i) Upto Rs. 2,500/-	SDO/DS	ii) Above Rs. 2,500/.	XEN/DS	
<u>Refund/write-back</u> <u>Amount Involved</u>	<u>Authority</u> <u>to approve</u>							
i) Upto Rs. 2,500/-	SDO/DS							
ii) Above Rs. 2,500/.	XEN/DS							
	Note :—Refund/write back in case of LS consumers would be allowed with the approval of C.B.C. only.							

Responsible

Action

Timing

c) For arrears debited at the behest of the Audit or pertaining to the Audited period :

Refund Amount
involved

Authority to approve

i) Upto Rs. 2,500

SDO/DS in concurrence
with the A. O. (Field)

ii) Above Rs. 2,500/-
and upto Rs. 10,000/.

XEN/DS in concurrence
with the A.O. (Field)

iii) Above Rs. 10000/
and upto Rs. 30,000

SE/DS in concurrence
with Dy. C.A. of res-
pective Zone

iv) Above Rs. 30000/
upto Rs. 1 lac

S.E./DS in concurrence
with the Chief Auditor.

v) Above Rs. 1 lac

Committee consisting
of M/F&A and Member
Incharge Commercial
Directorate after obtain-
ing comments of Chief
Engineer/DS concerned
(Cases to be submitted
by C.A. to the Committee)

d) For amounts debited at the instance of
Flying Squad :-

Total Amount of
the Bill

Authority to Review

i) Upto Rs. 10,000/-

SE/DS after obtaining-
comments of Director/
Enforcement

ii) Beyond Rs. 10000/-
and upto Rs. 5 lac.

Zonal Level Committee.

iii) Above Rs. 5 lac

Member Incharge
Commercial through
CE/Commercial.

e) In case the refund amount/challenged bill
amount is within the competency of the
SDO, pass orders and return the case to the
R.A., for adjustment through Sundry Charges

Responsible	Action	Timing
	& Allowances Register. For cases beyond his competency, forward the case immediately to the higher authorities.	
	f) After receiving the requisite approval from the Competent Authority, forward the case to the R.A. for adjustment through Sundry Charges & Allowance Register.	
R.A.	6. Receive the requisite order of the competent authority alongwith the consumer's application and send it to the ledger keeper.	As & when
Ledger Keeper	7. Post the entry in the Sundry Charges & Allowances Register and enter the SCA entry No' on the consumer's request/orders of the Competent Authority and put up the case to the UDC Revenue.	Same day
UDC Revenue	<p>8. Post the entries in the Register of Challenged Bills.</p> <p>9. If the bill is found to be incorrect, the bill challenge fee shall be adjusted through SC & A Register and the grace period allowed to the consumer shall be extended by the period intervening between the date on which fee is deposited and the date on which the consumer is rendered the correct bill or period of 15 days for all the consumers (except LS consumers in whose case 7 days) whichever is less. The cases where consumer fails to make payment of the revised bill within the extended grace period, 10% surcharge shall be leviable on the revised bill amount.</p> <p>10. Where the billing is computerised the information will also be sent to computer centre on the prescribed form of Advice.</p> <p>11. Where bill is found to be correct, the bill challenge fee shall be forefeited and 10% surcharge shall be levied on the total amount of the challenged bill.</p>	Same day

Responsible

Action

Timing

12. The decision on the bill challenged shall be intimated to the consumer through registered post, allowing him to pay the due amount within 7 days from issue of the letter, failing which his connection shall be disconnected.

Same day/next day.

FORM TITLE

FORM NO.

Challenged Bills

Register

SOP-17

19—Overall Check of Accuracy of Posting in the Billing Ledger before commencement of next Billing Cycle, where the Billing is not Computerised.

Responsible	Action	Timing
UDC Revenue	<ol style="list-style-type: none"> 1. To ensure the accuracy of posting in the Billing ledger during previous billing cycle take the following steps. <ol style="list-style-type: none"> i) Add the balance amount brought forward and the amount assessed during previous billing cycle as per Billing Ledger. ii) Post surcharge column after the Due date. iii) Calculate the total amount collected for the relevant Billing group during the previous billing cycle from the monthly Cash Collected Abstract, monthly Bank Collection Abstract and monthly Cheques Dishonoured Abstract as worked out in SOP-11 against the net collection column for the relevant billing group. iv) Total the amount collected during the previous billing cycle as per realisation columns of the billing ledger. v) Tally the amount as per step (iii) with amount as per step (iv). vi) Reduce the amount collected as per step (iv) from amount calculated as per step (i) & (ii) to work out the balance. vii) Total the balance carried forward column of billing ledger. viii) Tally the amount arrived as per step (vi) with amount as per step (vii). ix) Investigate for the differences, if any, and rectify the error. x) Sign at the foot of the last page of billing ledger of previous billing cycle with remarks 'over all accuracy checked'. 	Before issue of current bill.

Responsible	Action	Timing
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Revenue Acct.	2. Ensure that overall check has been carried out and sign the Ledger along with the remarks of UDC Revenue in evidence of the same and see that totals of balance brought forward plus Assessment during the month (Energy charges and other charges & Rentals, Sundry charges-Sundry Allowances) plus surcharge less realisation is equal to totals of balance carried over to next month (Board's dues+ED respectively)	
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FORM TITLE	FORM No.
Billing Ledger	SOP. 1, SOP-2
Monthly Cash Collected	
Abstract	SOP-11
Monthly Bank collection	
Abstract	
Monthly Cheques	
Dishonoured Abstract	

20-Meter Reading for Large Supply Consumers

Responsible	Action	Timing
SDO	<ol style="list-style-type: none"> 1. Visit consumers' premises to take meter readings. 2. Take meter reading jointly with the consumer or his authorised representative and note the same in the Pass Book maintained for meter reading and also in the Pass Book maintained at the consumer's site. 3. Meter reading shall be signed jointly by the consumer and the SDO in the Pass Book. 4. If the meter readings/meter appears prima facie to be un-reasonable/inaccurate, make investigation and note the result of the same in both the Pass Books. 5. Hand over the Pass Books to UDC Revenue. 	As per Billing Programme
UDC Revenue	<ol style="list-style-type: none"> 6. Enter the meter readings on a printed format as prescribed by C.B.C. 7. Where SDO has made observations for any unreasonable meter readings on the Pass Book, transcribe the same on the printed format. 8. Forward the printed format alongwith Pass Books to RA. 	
Revenue Accountant	<ol style="list-style-type: none"> 9. Check the printed format in relation to Pass Books and forward to C.B.C. after getting it signed from SDO/DS. 10. Take follow up action, if required, in the light of para-4 above, in case of revenue matters and pass on other cases to Consumer Clerk who will take the necessary orders of SDO for other items and take action. 	

FORM TITL
Pass Book
Format L.S. consumers

FORM No.
Existing

21—Preparation of bills for Large Supply Consumers.

Responsible	Action	Timing
UDC/CBC	1. Receive the printed formats duly filled in by the Sub-division and tick check list for LS consumers maintained.	As and when
	2. On the basis of Meter Reading Record, prepare a rough bill on the printed calculation sheet in duplicate and forward to AE/AEE.	Same day
AEE/AE	3. Check the calculation sheets cent per cent. Prepare the bills in duplicate.	
	4. Forward the formats submitted by sub division, calculation sheets of bills and the Consumers Ledger to the Deputy Director/CBC.	
DD/CBC	5. If consumption appears to be unreasonable inspite of the SDO's observation report (if any), after scrutinising the previous record of the consumer approve the bill as prepared above and raise the queries separately to SDO/XEN/DS as the case may be.	
	6. Return the bills to AE/AEE.	
AEE/AE	7. Get the bills posted in the Consumers' ledger maintained by CBC and note 'Provisional' in remarks column of the Consumers' Ledger if queries have been raised.	
Concerned Clerk	8. Send original copies of the bills and one copy of the calculation sheets to Sub-Division along-with queries raised, if any.	
DD/CBC	9. After sending the bills, review the cases of abnormally lower/higher than unity power factor, wide variation in energy consumption and defective meters not changed for periods exceeding 2/3 months and take up the cases with SE (DS)/Director (Enforcement)/XEN (M.E.) with copies to XEN (DS) concerned, till finalisation of the same.	

FORM TITLE	FORM No.
Format for LS consumers	Existing
Calculation sheet	Existing
Consumers Ledger	Existing.

22. Posting of LS Bills & Distribution

Responsible	Action	Timing
Revenue Account	1. Receive the bills alongwith the calculation sheets and the queries, if any, from CBC.	As and when
	2. Verify from Billing Ledger to ensure that all bills have been received and follow up for the bills not received, if any, with CBC.	Same day
	3. Forward the bills alongwith the calculation sheets and queries to the UDC Revenue.	
UDC Revenue	4. Scrutinise the queries (other than technical issues) with reference to records and forward to RA alongwith his observations.	
Revenue Accountant	5. Check the above and forward the bills to Ledger Keeper.	
Ledger Keeper	6. Before receiving the bills, post sundry charges and allowances in the Billing Ledger from SC & A Register.	As and when
	7. Enter meter readings in the Billing Ledger from the Pass Books.	
	8. Enter the details of the bills in the Billing Ledger.	On receipt of bills
	9. Enter arrears of previous month and sundry charges and allowances from the Billing Ledger in the bill. Calculate the surcharge due for delayed payment and enter the same in the place provided in the bill.	
	10. Forward the bills and Billing Ledger to UDC Revenue.	Same day
UDC Revenue	11. Check that sundry charges and allowances have been correctly entered in the Billing Ledger,	
	12. Check the Billing Ledger with reference to calculation sheets and forward the same and Billing Ledger to RA.	

Responsible	Action	Timing
Revenue Accountant	13. Cross check the above and put up the bills along with queries raised by CBC and observations to SDO.	
SDO	14. Authorise and sign the bills and return to RA.	
Revenue Accountant	15. Forward the bills to Bill Distributor.	
Bill Distributor	16. Deliver the bills and obtain consumer's dated signature on Bill Distribution Book.	

FROM TITLE	FORM No.
Billing Ledger	SOP 2
Sundry Charges and Allowance Register	SOP 6
Bills	Existing

23 – Assessment of Revenue for Flat Rate Billing – A.P. Consumers

Responsible	Action	Timing
Ledger Keeper	<ol style="list-style-type: none"> 1. Maintain a Billing Ledger in form SOP-1 (a) for each Billing Group of flat rate/consumers. Specify connected load for each consumer. 2. Enter the revenue assessed in the Billing Ledger under the relevant columns for the month. The energy charges would generally remain unchanged from the previous month and should be transcribed therefrom. 3. Total the assessment made for the current month component-wise and of the Connected Load column. 	<p>At the beginning of the year</p> <p>As per billing Programme</p> <p>After preparation of Billing Ledger for the month</p>
UDC Revenue	<ol style="list-style-type: none"> 4. Reconcile the previous period's assessment with amount calculated as per step 3 above by : <ol style="list-style-type: none"> i) Adding new connections' assessment. ii) Adding excess assessment on account of extension in load allowed to existing consumers. iii) Reducing the disconnected consumers' assessment. iv) Reducing the difference in assessment due to reduction in the sanctioned load. 5. Check the overall accuracy of the totals by multiplying the totals of the connected load with the relevant tariff. 	
Revenue Accountant	<ol style="list-style-type: none"> 6. Cross check the revenue assessed for a month under his dated signature. 	

NOTE :

For flat rate A.P. billing form No. SOP-1 (a) shall be used whereas for tubewell connections covered under metered supply form No. SOP-2 shall be used.

FORM TITLE
Billing Ledger

FORM No.
SOP-1 (a) & SOP-2

24 - Accounting Procedure where Meter is Challenged

Responsible	Action	Timing
UDC Revenue	<p>1. On the basis of test results received (viz. Meter Test Order, XEN (ME) Divn. report etc.) calculate the percentage of inaccuracy in the existing meter as per SMI-114 and overhaul accounts as per SMI-113 and clause-14 (c) of Abridged Conditions of Supply.</p> <p>Where power factor surcharge has been previously worked out on average basis as per Clause-14 (j) of Abridged Conditions of Supply, for want of actual test results of the meters, the same should also be re-worked out on the basis of test results.</p>	As and when
Revenue Accountant	2. Check the above and put up to SDO for approval.	Same day
SDO	3. Accord approval after checking the basis of calculations for overhauling and return to R.A.	-do-
R.A.	4. Instruct Ledger Keeper to make necessary entry in Sundry Charges & Allowances Register.	-do-
Ledger Keeper	5. Follow the procedure prescribed as per Chapter 16.	-do-

FORM TITLE	FORM NO.
Sundry Charges & Allowances Register	SOP 6

25-- Accounting Procedure for issue of Separate Bills for Undercharges in the Previous Bills and for Theft of Electricity.

Responsible	Action	Timing
	As provided in Chapter-18, the bills for arrear amount arising out of under-assessment are to be issued separately except for charges concerning general charges as given in Schedule-1 of Appendix-IV of Sales Manual. If the amount of arrear bill is negative, no Separate bill is to be issued and adjustment of such amount shall be carried out through Sundry Charges & Allowances Register for the next month bill amount.	
Ledger Keeper	1. Enter the charges in the Sundry Charges & Allowances Register as per Chapter-16, 17, & 18.	As and when
	2. Issue a separate bill for Arrear/Theft of energy which should be marked on Top as Arrear/Theft of energy bill in capital letters.	Same day
	3. Enter on the bill, issue date and due date and depict the nature/details of charges being billed in the relevant space in the bill form.	-do-
	4. Forward the bill (s) alongwith Sundry Charges & Allowances Register to the UDC Revenue.	-do-
UDC	5. Check the bills so prepared with the supporting record and forward the same to R.A.	-do-
Revenue Accountant	6. Check above and authorise all the bills (except Large Supply consumers). In case of A.P. flat rate consumers, hand over the Pass Books to the consumers, after making entries therein indicating the receipt No. & date. Ensure that separate bills have been raised in all the cases required.	-do-
	7. Forward Large Supply bills to SDO/DS.	-do-
SDO	8. Authorise Large Supply consumers' bills and return to R.A.	-do-
Revenue Accountant	9. Forward the bills alongwith Sundry Charges & Allowances Register to Ledger Keeper. Date of	-do-

Responsible	Action	Timing
Ledger Keeper	<p>issue of bills shall be entered in the Register of Sundry Charges and Allowances in the remarks column, alongwith despatch No. and date of the forwarding letter.</p> <p>10. Post the bill (s) in the Billing Ledger in the Sundry Charges column. Where ledger is under issue, post the bill amount separately (in red ink) in the Sundry charges column of the Ledger for that month. In case, the ledger has already been issued for the month, the arrear bill be issued after making its entry (in red ink), in advance in the Sundry Charges column of the ledger page for the next billing cycle.</p> <p>In cases where billing has been computerised, intimate the details of charges debited to the Computer centre through the prescribed form of Advice for Sundry Charges/Allowances.</p>	Same day
UDC Revenue/ Revenue Accountant	<p>11. Write the due date in the remarks column.</p> <p>12. Forward bills to Bill Distributor.</p> <p>13. While carrying forward the balances to the next month's page carry the balance, if any, on account of separate bill separately in red ink, where separate bill issued is for the next month, the payment received should be entered in the month of receipt and payment should be considered as advance payment.</p> <p>14. In the realisation column, there will be two entries for the cash realised, one for the normal billing & other for the separate bill raised in red ink.</p> <p>15. Ensure that the procedure laid down as per paras 13 & 14 has been properly followed.</p>	<p>-do-</p> <p>-do-</p> <p>-do-</p> <p>-do-</p>
<p>FORM TITLE Billing Ledger SC & A Register Bill</p>	<p>FORM No. SOP 1, SOP 1 (a), 1 (b) SOP-2 SOP 6 Existing</p>	

26—Collection of payment in cash for Energy Bill

Responsible	Action	Timing
Cashier	<ol style="list-style-type: none"> 1. Receive cash from consumers as per bill (For part payments refer Chapter-31) 2. If payment is received upto due date, receive net amount payable. 3. If payment is received after due date, receive the gross amount i.e.. net amount plus surcharge. 	As and when
	<ol style="list-style-type: none"> 4. Make out a Cash Receipt in each case as under:- <ol style="list-style-type: none"> A) Where the billing is computerised and the cash is collected through Registrex Machine. The Registrex Machine will print the receipt on the bill and bill-cum-receipt shall be handed over to the consumer. The cash stub which is detached from the bill shall be sent to the Computer Centre and the cash stub generated through the front slot of the machine shall be retained in the S/Divn. as a substitute for RO-4. B) Where the billing is computerised but cash is not received through Registrex Machine. Make out a cash receipt R.O.-4. The original (receipt) copy shall be handed over to the consumer. The cash receipt shall be detached from the computer bill and stappled with the office copy of R.O.-4 at the time of receipt of cash. The office copy shall be sent to the Computer Centre. C) <u>When the billing is not computerised and the cash is received through Registrex Machine.</u> The receipt will be printed at the back of the bill which will be returned to the consumer. The cash stub obtained from the front slot of Machine shall be used in S/Divn. as substitute for R.O. 4. 	As and when

Responsible	Action	Timing
	D) <u>Where the billing is not computerised and the cash is received manually.</u>	
	R.O. 4 receipt in duplicate shall be used. Original copy shall be handed over to the consumer and 2nd copy will be retained in the Sub Divisional Office, as office copy.	
	5. Hand over the bill and original copy of the receipt to the consumer.	As and when
	6. In case of AP flat rate consumers, hand over the pass book to the consumer after making entry in the Pass Book, indicating the amount, RO-4 receipt No. and date.	
	7. Enter in the Consumer Cash Receipt Book, the amount collected through RO-4s and cash stubs. The amount shall be further segregated in the columns provided for in the CCR Book.	As and when
	8. Total each column in the CCR Book and cross tally the foot totals. Tally the cash and cheques in hand with the amount received as per CCR Book and other cash receipts as per Cash and Bank Manual-Chapter-02.	At the close of cash counter
UDC Revenue	9. Check that all the receipts have been entered in the CCR Book. Check the serial number of the cash receipts. Original copy of the cancelled receipts should be attached with the duplicate copies.	
	10. Check the totals of CCR Book & append signatures.	-do-
Revenue Accountant	11. Test Check the entries in the CCR Book from RO-4/cash stubs as per norms fixed by the Board from time to time.	-do-
	12. Tally the cash including cheques received at counter with the total as per CCR Book and other cash receipts (BA-16) as per Cash and Bank Manual-Chapter-2.	Same day

Responsible	Action	Timing
	13. Where Registrex Machine is in use, operate Z-key and tally the same with X-Key operated by the cashier.	Same day
	NOTE : In no case both X and Z keys should be in the custody of one person.	
	15. Investigate the differences, if any, immediately.	
	16. Sign the CCR Book certifying the accuracy of cash verified with the CCR Book and certify its transfer to Cash Book.	At the end of the day
	NOTE : (1) U.D.C. Revenue, ARA/RA should personally see that the daily cash realisation statement received from the Computer centre does tally with the CCR Book and should sign the statement in token of their check.	
Cashier	17. Enter the daily cash collected date wise in the Monthly Cash Collected Abstract, (SOP-11) billing group wise, in the columns provided for.	Daily
	18. Total the Monthly Cash Collected Abstract, billing groupwise, for energy and other charges and electricity duty.	Monthly
	NOTE : (1) Accept the advance payments or payments in excess of the bill made by the consumer and issue cash receipt (RO-4) for the same.	
	(2) In case of computerised billing, the detailed procedure for receiving cash on account of energy bills is given Chapter-VII of the annexure A to this Manual.	
	19. (I) Members of the staff employed in the various Sub-divisional Offices of the Electricity Board other than those authorised to receive cash are warned that they should not receive cash from the Public in payment of their bills. Any consumer offering money to any member of	

Responsible	Action	Timing
	<p>the staff for making payment of his bill in the office should be requested by that employee to make the payment in the office himself or through his representative to the cashier at the counter and to obtain the official receipt for the same. Any member of the staff disregarding the above instructions would be suitably dealt with. The cashier also should not receive any payment from any official on behalf of any other consumer.</p> <p>ii) Payment of Board's Bills should not be received except by the offices which issued the bills.</p>	
	<p>FORM TITLE Consumer Cash Received Book Monthly cash collected Abstract</p>	<p>FORM No. SOP-10 SOP-11</p>

27— Collection of bills through Postal Money Orders

Responsible	Action	Timing
UDC Revenue	1. Receive the postal money order (MO) and authorise the cashier on the the coupon of the MO to receive payment.	As and when
	2. Make the entries in column 1 to 6 of the Register of Money Orders Received datewise/monthwise and put the register to ARA/RA.	
RA/ARA	3. Attest the entry in the register with reference to the coupon of the MO.	Immediately
	4. Send the register of Money Order Received to cashier after filling relevant columns and direct the postman for receiving the money to the cashier.	
Cashier	5. On receipt of payment, enter the same in column 7 to 9 of Register of Money Orders Received.	At the end of the day
	6. Make the cash receipt as per Chapter 26.	
	7. Enter the receipt in the CCR book.	
	8. Put up the Register of MOs Received and RO-4/Stub to the UDC Revenue.	
UDC Revenue	9. Ensure that cash receipts (RO-4) Stub have been made for each MO received.	
	10. Sign each entry in the Register of Money Orders, Received and put up to ARA/RA.	
	11. Verify and sign the entry in the Register.	

NOTE :

When Money Order is received after the close of cash counter, the CCR/Cash Book shall be re-opened after obtaining the orders of RA/SDO and the procedure as outlined above shall be followed.

FORM TITLE
Register of Money
Orders Received

FORM No.
SOP 12

28 – Posting of Cash Receipts in the Billing Ledger, where Billing is not Computerised

Responsible	Action	Timing
Ledger Keeper	<ol style="list-style-type: none"> Obtain the Consumers' Cash Received Book from cashier and post the receipts in Billing Ledger in the columns provided for. Make a remark in the remarks column 'By Cheque' with its number where cheque is received. Tally the monthly total of Monthly Cash Collected Abstract with monthly total of the realisation column of each Billing Ledger. Investigate the differences, if any, and rectify the same. 	Daily
UDC Revenue	<ol style="list-style-type: none"> Check all the entries of posting in Billing Ledger from CCR Book and verify the overall check given in step 2 above under his signature. 	Monthly
Revenue Accountant	<ol style="list-style-type: none"> Counter check the above under his signature as per the norms fixed by the Board. 	-do-

NOTE : It is not desirable to entrust the duty of checking of totals and posting etc. in the Billing ledger to the cashier or any other official performing the duties of cashier in addition to his own duties.

FORM TITLE	FORM No.
Consumer's Cash Received Book	SOP 10
Monthly Cash Collected Abstract	SOP 11
Cash Stub	Existing
Cash Receipt (RO-4)	Existing

29—Collection of payment through Cheques/Demand Drafts

Responsible	Action	Timing
	Acceptance of a cheque received in payment of the Board's bill is always subject to the cheque being honoured and the receipt issued therefor will be considered "Provisional" until the cheque has been encashed.	
Cashier	<ol style="list-style-type: none"> 1. Receive the cheque/demand draft along with the bill and scrutinise the same for its validity apparently. No outstation cheques/demand drafts are to be accepted. 2. If payment is received upto the due date, receive the net amount payable. 3. If payment is received after the due date, gross amount (i.e. net amount plus surcharge) shall be recoverable, but cheque/draft presented even if for lesser amount shall be accepted. 4. Make a cash receipt as per Chapter-26 5. Return the bill along-with the original copy of the Cash Receipt/Cash Stub to the consumer. 6. Record the RO-4/Cash Stub in the Consumer's Cash Received Book. Note the consumer's name and his account number on the back of the cheque. 7. Enter the Pay-in-slip of cheques in the Remittances Register. Follow procedure for the remittances made into Bank as per Cash and Bank Manual. 8. Follow the procedure as per Cash and Bank Manual on dishonour of cheques. Enter cheques dishonoured date-wise in the Monthly Cheques Dishonoured Abstract. 9. Reduce the monthly total as per Monthly Cheques Dishonoured Abstract from the Monthly Cash Collected Abstract. 10. Return the dishonoured cheque to the consumer and ask him to pay cash in lieu of the cheque/ fresh cheque as per instructions of the Board. 	<p>As and when</p> <p>Immediately on receipt of cheque</p> <p>Immediately</p> <p>Every day</p> <p>Monthly</p> <p>Same day</p>

Responsible	Action	Timing
Ledger Keeper	<p>11. Post the cheques dishonoured from the Remittances Register in the individual consumer's account in the Billing Ledger as a minus entry in the realisation side. Add suitable remarks of dishonour of cheque against the original entry in the C.C.R. Book.</p> <p>12. In case the cheque has been dishonoured for the fault of the consumer e.g., non-availability of funds, difference in the signatures etc., collect the bill amount in cash fresh cheque including surcharge and follow the procedure as if the payment has not been received.</p> <p>13. In case the cheque is dishonoured for no fault of the consumer, case for waiving of the surcharge shall be dealt with as per instructions contained in SMI-181.</p> <p>14. (a) When payment is made by the Consumer in cash or by a fresh cheque in lieu of the dishonoured one (or the cheque is returned by him duly amended, if there was only a correction to be made therein) the entry should be made direct in the Main Cash Book as well as in the Consumer's 'Ledger, and receipt in Form BA-16 granted to the consumers.' A Suitable note should be added in the Consumers' Cash Received Book against the entry relating to the transaction of the original cheque and also in the relevant duplicate copy of RO-4/Cash Stub.</p> <p>14. (b) Where the billing is computerised and no payment is made by the consumer in lieu of the dishonoured cheque before the close of the month. The following procedure should be followed :</p> <p>(i) Post the gross amount of the bill in the SC & A Register which will be intimated to the Computer Centre on the relevant Advice.</p> <p>(ii) This amount should be reduced from the total monthly assesment of Revenue by</p>	As and when cheques dishonoured

Responsible	Action	Timing
	giving suitable remarks in the Sub Main Revenue Ledger so as to avoid double assesment of revenue.	
	<p>FORM TITLE</p> <p>Billing Ledger</p> <p>Consumers' Cash Received Book</p> <p>Cash Stub</p> <p>Cash Receipt (RO-4)</p>	<p>FORM No.</p> <p>SOP 1, SOP 1 (a), 1 (b), SOP-2</p> <p>SOP 10</p> <p>Existing</p> <p>Existing</p>

30—Accounting of Bills collected through Bank

Responsible	Action	Timing
Ledger Keeper	1. Stamp the bills 'Payable at Bank' with the name of bank branch.	While preparing the bills
Cashier	2. Follow the procedure as per Cash and Bank Manual for collection through bank.	
Ledger Keeper	3. Receive the bank scroll from Cashier showing : (i) Name of the consumer (ii) Account number (iii) Amount received (iv) Date of receipt etc.	Daily
	4. Post the cash collected in the Billing Ledger from the Bank Scroll. Write the total amount posted in the Billing Ledger, billing groupwise, duly sub-divided in SOP and other charges and ED on a separate sheet. Forward the Bank Scroll and the sheet to UDC Revenue.	Daily
	5. Where the billing is computerised, the instruction contained in para 7.3 of the Annexure 'A' should be followed.	
UDC	6. Tally the totals as per Bank Scroll with the billing groupwise totals as per the sheet and posting in the Billing Ledger.	-do-
Cashier	7. Post the billing group-wise cash collected in the Monthly Bank Collected Abstract.	-do-
	8. Add the monthly totals as per Monthly Bank Collected Abstract in the Monthly Cash Collected Abstract.	At the end of month

FORM TITLE
Billing Ledger
Monthly Bank Collected Abstract
Bill

FORM No.
SOP 1, SOP 1(a), 1(b) SOP 2
SOP 11
Existing

31—Acceptance of Instalments/Part Payments

Responsible	Action	Timing
<u>(A) INSTALMENTS OF ARREARS AMOUNT</u>		
SDO/XEN/SE	1. Authorise the payment by instalments on the application of the consumer if the rules framed by the Board so allow for the particular case (SMI-180).	As and when
	2. Forward the application to RA.	Immediately
Revenue Accountant	3. Forward the application to UDC Revenue.	-do-
UDC Revenue	4. Enter the instalments allowed in the Part Payment Register (PPR)	Same day
	5. Forward the part Payment Register alongwith application to RA.	
Revenue Accountant	6. Check the Part Payment Register with the authorised application and initial the Part Payment Register.	-do-
	7. Authorise the Cashier on the bill to receive the 1st instalment, stating the amount to be received.	As and when consumer presents the bill to RA.
	8. Forward PPR to Ledger Keeper and application to UDC Revenue for filing.	Same day
Ledger Keeper	9. Make a record of the instalments allowed in the Billing Ledger against the consumer's account in the remarks column in red ink.	-do-
	10. Forward PPR to UDC/Revenue.	
Cashier	11. Accept the amount of instalment if authorised on the bill. However, recover the surcharge on instalment amount of the bill if the consumer does not make payment within the due date.	As and when
	12. Make a conspicuous remark 'Part Payment' on the RO-4 and the CCR Book in red ink.	Immediately on receipt of cash

Responsible	Action	Timing
	13. Where Registrex Machine is in use make a remark on Cash Stub and on the CCR Book in red ink.	
UDC Revenue	14. Enter the instalment amount received in the Part Payment Register and ensure that instalment has been accepted only if allowed already by the competent authority.	Daily
Ledger Keeper	15. While posting the cash receipts in the consumer account, mark 'Part Payment Received' in the remarks column of the Billing Ledger.	Same day
	16. In the subsequent months when separate bill has been prepared for the balance arrears, in respect of which instalment has been allowed previously, forward the bill to UDC Revenue.	As and when
UDC Revenue	17. After referring the Part Payment Register, calculate the instalment amount to be received plus surcharge, if any, and note the same on the bill and get it authorised from RA.	Same day
	18. Return the bill to the Ledger Keeper.	Same day
Ledger Keeper	19. Enter the instalment amount so indicated on the bill in the remarks column against the consumer's account and forward the bill to bill distributor.	
	B) <u>Part Payments of Current Energy Bill</u>	
	1. Normally in the case of current energy bills, the part payment is not to be allowed. However, the Board being a commercial organisation should not refuse part payments of the current energy bill. Acceptance of part payments by the Board from the consumer is, however, without prejudice to the right of the Board to recover the balance amount of the bill on or before the due date. Upto the period of 7 days after the due date of the bill, the consumer	

shall be liable to pay the balance amount Plus 10% surcharge on the unpaid amount of the bill (excluding the part payment already made), failing which he will face disconnection of the supply.

However, Board being a commercial organisation, may have to allow sometimes the part payment in rare and genuine cases, to avoid the hardship likely to be faced by such a consumer in case his supply is disconnected. In such cases of part payment, the basis for allowing part payment should be on the record. Such part payment, however be allowed by AE/AEE only upto the bill amount of Rs. 1000/- and for amount above, it should be allowed by XEN and above. While allowing part payment, it should be ensured that atleast 50% of the amount is deposited in the first instance and such part payments are allowed for a maximum period of two billing cycles including the current cycle.

With regard to disconnection of such cases where part payment has been allowed, the competent authority shall be required to exercise his judgement that by deferring the disconnection, the recovery of the balance amount is not jeopardised.

2. Follow the procedure in case of part payments on the lines as indicated in Part-A above.
3. While issuing bill in the subsequent months, the bill rendered shall be for the balance amount plus total bill amount for the current month plus surcharge, if any.
4. Process the bill for issue to consumer as per normal procedure.

Responsible	Action	Timing
<p>NOTE : (1) The default in payment of instalments/ part-payments on the part of consumer, shall render his premises liable for disconnection.</p>		
<p>(2) Where the billing is computerised intimation of receipt of part payment shall be sent to the computer centre on the prescribed Form of Advice.</p>		
FORM TITLE	FORM No.	
Billing Ledger	SOP 1, SOP 1(a) SOP 1(b), SOP-2	
Consumer's Cash Received Book	SOP 10	
Part Payment Register	SOP 13	
Cash Receipt (RO-4)	Existing	
Cash Stub	Existing	

32—Preparation of Monthly Revenue Abstract and passing of Accounting Entry.

Responsible	Action	Timing
UDC Revenue	<p>1. When all the entries have been made in the Billing Ledger and pagewise totals have been obtained and cross tallied, the pagewise totals should be carried forward so as to arrive at the monthly total of each column for each category of consumers. Balances transferred to PDCL shall also be carried forward to next pages to arrive at the monthly totals.</p> <p>Where the billing is computerised cross check the totals of the Billing Ledger with the assessment summary for each group received from the computer centre and post the figures in the Sub-Main Rev. Ledger (SOP-15)</p> <p>2. Having cross tallied totals of the columnwise entries in the Billing Ledger with the totals of Abstract of Sundry Charges & Allowance Registers (SOP-14) and Adjustment Register for Sundry Allowances and Monthly Cash Collected Abstract, take following steps for the preparation of monthly Revenue Abstract :—</p> <ol style="list-style-type: none"> i) Prepare Sub Main Revenue Ledger for each consumer category separately. ii) Obtain total of each column in the Sub Main Revenue Ledger and cross tally the foot totals. iii) Post the monthly totals of SOP-14 & SOP-15 in the Main and Abstract-cum J. V. so as to arrive at the Monthly totals of revenue assessed for sub division as a whole. Cross tally the foot totals. With the help of carbon process the aforesaid entries shall be recorded in triplicate in the Main Abstract-cum J.V. This will give net figures of Assessment of Revenue & ED under each Account code for each category of consumers. The grand totals of the abstract will give the Account code-wise figures of Assessment of Revenue & ED for the Sub Division as a whole. 	At the month end

Responsible	Action	Timing
Revenue Accountant	iv) Forward the Monthly Abstract of Sundry Charges & Allowance Register, Sub Main Rev. Ledger and Main Abstract cum J.V. to RA. 3. Check the entries in the Ledgers, and records referred to above under his signature. 4. Put up the following records to SDO : 1) Sub-Main Revenue Ledger. 2) Abstract of Sunday Charges & allowances (SOP-14) (3) Main Abstract cum JV.	
SDO	5. Review the revenue assessed/realised. Sign the Abstract and return to the Revenue Accountant.	
Revenue Accountant	6. i) Detach two perforated copies of Main Abstract cum JV from the book and send them to Divisional Accounts section. ii) Get prepared other JVS and other Returns from UDC Revenue and send these to Divisional Accounts Section.	
Divisional Accounts Section	7. Receive the above abstracts. Pass the relevant accounting entries for assessment of revenue consumer categorywise for each Sub-division and incorporate into the books of accounts as per Compilation of Accounts Manual. 8. Pass relevant accounting entries for amount collected from Sundry Debtors for Sale of Power and E.D., dues from Permanently disconnected consumers for SOP and E. D. Consumer categorywise for each Sub-Division. 10. Consolidate the balance amount due consumer categorywise for all the sub divisions as per Main-Revenue Abstracts for SOP and ED separately and reconcile the same with the corresponding accounts in the General Ledger.	

Responsible

Action

Timing

11. Prepare a Journal Voucher to create Liability for Electricity Duty Payable to Government to the extent of Electricity Duty recovery as per the Main Revenue Abstract.
12. Where consumers are charged at the discounted rate for the electricity duty consumed and thereby the amount is recoverable from the government prepare a journal voucher to debit the state government and credit the revenue, if need be.
13. Make payments of electricity duty to government by following the procedure as per Cash and Bank Manual.

NOTE : Permanently Disconnected Consumers shall be treated as Distinct Category in itself for this purpose.

FORM TITLE

FORM No.

Billing Ledger

SOP 1, SOP 1 (a)
SOP 1 (b) SOP 2.

Monthly Cash

SOP 11

Collected Abstract

Sub Main Revenue

SOP 15

Ledger

Main Revenue Abstract

SOP 16

Cum JV

Monthly Abstract of

SOP 14

SC & A Register

**33—Preparation of Temporary Disconnection Orders (TDCOs)
relating to Non Payment of dues**

Responsible	Action	Timing
	A) <u>Where the Billing is not computerised the following procedure should be followed.</u>	
Ledger Keeper	1. Refer Billing Programme to determine billing group due for temporary disconnection.	Daily
	2. Ensure that cash/cheques received from consumers till date have been posted in Billing Ledger.	
	3. Scrutinise Billing Ledger to identify consumers liable for disconnection in accordance with the power for disconnection contained in SMI-176. Prepare separate lists of such cases and forward to Revenue Accountant.	
Revenue Accountant	4. Scrutinise the lists with reference to Billing Ledger and put up to SDO for approval/forwarding to higher authorities.	
S.D.O.	5. After verification approve the list of cases falling under his competency and sign other lists for forwarding to the higher authorities. Return the lists to Revenue Accountant.	
Revenue Accountant	6. Pass on the approved list to Ledger Keeper for preparing Temporary Disconnection Orders and forward the other list to the higher authorities for approval.	
Ledger Keeper	7. Prepare TDCOs for consumers so identified in duplicate.	
	8. The TDCO should contain inter alia, the following:	
	(1) Name, address and Account number of consumer.	
	(2) Amount due on outstanding bills.	
	9. Put up TDCO book to Revenue Accountant.	
Revenue Accountant.	10. Authorised TDCOs in case of DS/NRS/AP connections as per approved list and forward other TDCOs to SDO.	

Responsible	Action	Timing
S.D.O.	11. Authorise TDCOs after ensuring that TDCOs have been prepared as per approved list and return the same to Ledger Keeper.	
Ledger Keeper	12. Enter the TDCO number with date of issue in the remarks column of Billing Ledger against each relevant consumer. 13. Enter the TDCOs in the TDCO Section of Job Order Control Register (JOCR). 14. Forward the original copies of TDCOs to the JE after obtaining his dated signature on JOCR.	
Revenue Accountant	15. Keep track of the cases forwarded to higher authorities for approval and apprise the S.D.O. for further action.	
UDC Rev./RA	B) <u>Where the Billing is computerised the following procedure should be followed.</u> 1) Scrutinise the T.D.C.O lists sent by the computer centre to see that the payment of energy bill has not been actually received against the TDCOs. Where the consumer has made the payment remarks to this effect should be added in the TDCO list. Score out the TDCOs where the payment has been received. 2) Put up the list of TDCOs to the SDO.	
S.D.O	3) Examine the TDCO list, and authorise their issue and return it to UDC/RA.	Same day
UDC RA	4. Enter the TDCOs in the TDCO section of the Job Order Control Register (JOCR). 5. Forward the list of TDCOs to the JE after obtaining his dated signature on JOCR 6. Keep track of TDCOs issued to watch their compliance.	Immediately
FORM TITLE Billing Ledger Billing Programme Cash Receipt Cash Stubs TDCO Job Order Control Register (TDCO Section)		FORM NO. SOP 1, SOP 1 (a) SOP 1 (b), SOP 2 SOP 3 Existing Existing CS-16 SOP 19

34—Effecting of TDCOs relating to Non-Payment of dues and Reconnection

Responsible	Action	Timing
Junior Engineer	1. Receive the TDCOs from Ledger Keeper	As per billing Programme
	2. Visit consumer's premises with the original copy of TDCO to effect the disconnection, Note the meter readings on the TDCO.	Same day
	NOTE: In case consumer produces the cash receipt for the amount TDCO was issued, the details of receipt should be noted on TDCO and connection should not be disconnected.	
	3. Return the TDCO to Ledger Keeper after signing it alongwith the remarks "Effectd" or as per note above and state the manner in which TDCO has been effected (Disconnection should be done from the T-Junction or from the pole as the case may be). Simultaneously hand over a list of disconnected consumers at the concerned Complaint Centre for entry into separate register so that Complaint Staff is aware of these cases.	-do-
Ledger Keeper	4. Enter the details of TDCO effected in the TDCO Section of JOCR.	-do-
	5. Enter the TDCO effected with the date of its execution and meter readings in the remarks column of the Billing Ledger against the consumer's account. (Note TDCO effected shall be forwarded to CC/UDC/RA to be filed in the consumer case).	-do-
Revenue Accountant	6. Receive application from the consumer for reconnection, Check that consumer has paid the amount due from him and then instruct the cashier on the application to collect the reconnection charges.	As and when
Cashier	7. Receive the Reconnection charges and issue cash receipt (BA-16) to the consumer as per Cash and Bank Manual, Record Cash Receipt (BA-16)	Same day

Responsible	Action	Timing
	number, amount and date of receipt under his signature on the application.	
	8. Forward the application to RA.	
Revenue Accountant	9. Instruct the Ledger Keeper on the application to prepare Reconnection Order (RCO).	Same day
Ledger Keeper	10. prepare RCO and put up to RA in case of DS, NRS/Ap and to SDO in case of others for authorisation alongwith the application of the consumer.	
SDO/RA	11. Authorise the RCO and return to Ledger Keeper.	-do-
Ledger Keeper	12. Fill in relevant columns of TDCO Section of JOCR from RCO.	
	13. Handover the original copy of RCO to JE after obtaining his dated signatures on the JOCR.	-do-
Junior Engineer	14. Visit consumer's premises and effect reconnection.	Same/next day
	15. Note the meter readings and the manner in which reconnection has been effected on the Reconnection Order.	-do-
	16. Forward the Reconnection Order to the Ledger Keeper. Also inform the complaint centre about the reconnection.	Same/next day
Ledger Keeper	17. Fill in relevant columns in JOCR.	-do-
	18. On the basis of Reconnection Order, make the entry in remarks column of the Billing Ledger specifying the date of reconnection.	-do-
	19. Check whether the readings on the TDCO and the Reconnection Order are the same, in order to ensure that no energy was consumed during the period of disconnection. If there is a difference, bring such cases to the notice of SDO through RA for investigation and further action.	
	20. Forward the Reconnection Order to CC/UDC/RA for filing in the consumer case.	-do-

Responsible	Action.	Timing
Ledger Keeper	<p>21. Prepare a summary of TDCO Section of the JOCR in the following manner and forward it to SDO through RA.</p> <ol style="list-style-type: none"> 1) Opening balance of TDCOs pending execution. 2) TDCOs issued during the month. 3) TDCOs effected during the month. 4) Closing balance of TDCOs pending execution. <p>Further, TDCOs pending execution will be further analysed as follows :</p> <ol style="list-style-type: none"> a) TDCOs issued within 7 days before the date of summary. b) TDCOs issued before 7 days of the date of summary. 	Monthly
SDO	<p>22. Investigate into cases of delay in execution of TDCOs & cases where consumption was recorded during disconnection period and take the corrective action.</p>	
	<p>FORM TITLE</p> <p>TDCO</p> <p>Job Order Control Register (TDCO Section)</p> <p>Cash Receipt (BA-16)</p> <p>Cash receipt (RO-4)</p> <p>Cash Stub</p> <p>Billing Ledger</p>	<p>FORM No.</p> <p>SOP 16</p> <p>SOP 19</p> <p>Existing</p> <p>Existing</p> <p>Existing</p> <p>SOP 1. SOP 1(a), SOP, 1(b), SOP 2</p>

35-Preparation and issue of Premanent Disconnection Orders (PDCOs) incases of non payment of dues.

Responsibe	Action	Timing
UDC Revenue	1. On a fixed day every week, obtain Job Order Control Register (JOCR)-TDCO Section from Ledger Keeper.	Weekly
	2. Check that all cash receipts upto the immediately preceding day have been posted in the Billing Ledger and BA-16 in TDCOs Section of JOCR.	Same day
	3. From the TDCOs Section of JOCR, identify consumers liable for permanent disconnection and prepare two lists separately of such cases in accordance with the disconnection powers mentioned in SMI-176.	-do-
	4. Put up the lists alongwith JOCR to the RA.	-do-
Revenue Accountant	5. Scrutinise the lists and put up to SDO for approval/forwarding to higher authorities.	Same/nextday
SDO	6. Approve the list of cases falling under his competency and sign the other list for forwarding to higher authority. Return the list to RA.	
Revenue Accountant	7. Forward the approved list to Ledger Keeper for preparing Permanent Disconnection Orders and forward the other list to higher authorities.	Same day
Ledger Keeper	8. Prepare PDCOs in duplicate for the consumers as per list. The PDCO should inter-alia, contain :	-do-
	1) Name, address and account number of consumer.	
	2) Amount due on outstanding bills.	
	3) TDCO number with the date of issue and execution.	
	9. Enter PDCOs' particulars in the PDCO Section of JOCR. Also make an entry of the PDCO number in the TDCO Section of JOCR against the TDCO issued, in the remarks column.	

Responsible	Action	Timing
SDO	10. Forward the PDCO Book to the SDO through RA.	
SDO	11. Authorise the PDCOs after ensuring that PDCOs have been prepared for all the consumer liable for permanent disconnection as per the list approved earlier.	
Ledger Keeper	12. Return the PDCO Book to Ledger Keeper	Immediately
Ledger Keeper	13. Forward the original copy of the PDCO to JE and retain the duplicate copy in the book after obtaining his dated signatures on the JOCR.	-do-
JE	14. Effect the PDCO and return it to UDC Revenue	Same day
UDC Revenue	15. Prepare a list of PDCOs effected and put up to RA/SDO.	As and when required
RA/SDO	16. Check, Scrutinise the list and send to Computer Centre on the prescribed form of advice. When the Billing is computerised.	
RA	17. Send intimation of deletion/Reconnection to Computer Centre when Billing is computerised.	-do-
R.A.	18. Keep track of the cases forwarded to higher authorities for approval and apprise the SDO for further action.	

FORM TITLE	FORM NO.
JOCR-PDCO Section	SOP 20
Billing Ledger	SOP 1, SOP 1(a), SOP 1(b), SOP 2
Permanent Disconnection Order	CS-16

36—Effecting Permanent Disconnection and maintenance of Permanently Disconnected Consumers Ledger

Responsible	Action	Timing
Junior Engineer	<ol style="list-style-type: none"> 1. Visit consumer's premises and effect permanent disconnection by way of removal of meter/ metering equipment and where metering equipment can not be removed, then by removing the service cable wherever feasible. 2. Sign the PDCO and endorse on it 'Effected' indicating the mode of disconnection and also record the meter specifications and final meter readings. Forward the PDCOs effected to Ledger Keeper. 	Same day on which PDCO received
Ledger Keeper	<ol style="list-style-type: none"> 3. Enter the details of PDCOs effected in the PDCOs Section of JOCR. 4. Find out the ACD amount from the consumer's Security Deposit Register. 5. Adjust the ACD to the extent of bill amount due and post the same in the SC & A Register. 5A Where the Billing is computerised, send the details of Disconnection on the prescribed form of advice as well the details of adjustment of Security on the separate prescribed form of advice to the Computer Centre. 6. Prepare the bill for the net amount due from consumer after adjusting the A.C.D. and stamp the bill 'Final'. 7. Forward the bill to UDC Revenue alongwith supporting ledgers. 	-do- Same day
UDC Revenue	<ol style="list-style-type: none"> 8. Check the above and put up the bill alongwith supporting ledgers to RA after initialling the bill. 	-do-
Revenue Accountant	<ol style="list-style-type: none"> 9. Check the bill and put up to SDO after initialling the same. 	
SDO	<ol style="list-style-type: none"> 10. Authorise the bill and return the same to RA. 	
Revenue Accountant	<ol style="list-style-type: none"> 11. Forward the bill to Bill Distributor for distribution. 	

Responsible	Action	Timing
Ledger Keeper	12. At the end of the month, prepare a summary from the JOCR showing : a) Opening balance of unexecuted PDCOs. b) PDCOs issued. c) PDCOs effected. d) Closing balance of unexecuted PDCOs.	Monthly
SDO	13. Put up summary sheet to SDO. 14. Investigate into the cause of delay in effecting PDCO and take corrective action. NOTE : In case at any stage after issue of the final bill and during the admissible period for reconnections any charges/allowances come to notice, these shall be charged/refunded through specific bills to be issued to such consumers. The procedure shall however be as detailed earlier.	
Ledger Keeper	15. Transfer the concerned consumer's Account from the Billing Ledger to PDCL after reconnection period is over by making a negative entry in the balance column against individual consumer, if any amount remains due from permanently disconnected consumers. 16. However the total of the balance column of that page of Billing Ledger shall be struck without taking into account the minus entries. Reduce the total of minus entries on account of transfers from the totals at the end of the page, Carry forward both the totals separately to next page. 17. Give a note in the remarks column of Billing Ledger Transferred to Permanently Disconnected Consumers Ledger (PDCL with its page number and date. 18. Enter the particulars of permanently disconnected consumer in the PDCL.	As and when -do- -do-
Note : PDCL shall have separate sections for each category of consumers		

Responsible

Action

Timing

19. In case the consumer account has been closed and nothing is due from the consumer but under/over assessment comes to notice then get the account opened in the PCDL and post the amount there in.

Same day

20. In case of under-charges prepare the REVISED FINAL BILL and stamp the bill as 'Revised Final Bill' and deliver to consumer as per normal procedure.

Note :— Where the Billing is computerised follow the instruction in the paras 3.3 (J & K) and 3.6 of the Annexure 'A' to the manual.

21. In case of over-charges:

a) Prepare a list of cases where cash is to be refunded from PDCL, showing account number, name and address of the consumer along with amount refundable. Put up the list to RA.

At the end of month

b) Verify the list from PDCL and prepare a journal voucher debiting the dues from permanently disconnected consumers and crediting the unclaimed credit balance. However, where the amount due from particular sundry debtors was written off earlier, pass journal voucher debiting the dues from permanently disconnected consumer and crediting the miscellaneous income,

c) Get the journal voucher posted in the Permanently Disconnected Consumers Ledger with the appropriate remarks in the Remarks column.

d) Forward the list along-with JVs to Division.

e) File the list-sub-divisionwise and post the amount in un-claimed credit balance sub-ledger.

f) Refund in cash shall be allowed only on the application of the consumer for refund.

Revenue
Accountant

Divisional
Office

Responsible	Action	Timing
	g) On receipt of application for refund verify the same from Un-claimed Credit Balances Sub-ledger, prepare a payment voucher (PV) debiting the unclaimed credit balances account, Issue cheque by following the procedure as per Cash and Bank Manual.	
	h) Post the refund made in the Unclaimed credit Balance Sub Ledger.	
Ledger Keeper	<p>22. Total each column of PDCL. Make PDCL Summary Sheet and forward it to UDC Revenue after tallying the following with the PDCL Summary Sheet:</p> <p>(a) The amount transferred to PDCL as per Billing Ledger.</p> <p>(b) Sundry Charges and allowances column totals as per Sundry charges and Allowances Register.</p> <p>(c) The cash received as per CCR Book.</p>	At the end of month
UDC/Revenue	23. Cross check the PDCL Summary Sheet and Forward to RA.	
Revenue Accountant	24. Verify the PDCL Summary Sheet and forward the same to Division.	Along with other monthly returns
Divisional Office	<p>25. Receive the PDCL Summary Sheet from the Sub Division.</p> <p>26. Tally the additions during the month to permanently disconnected consumers as per PDCL Summary Sheet with the Main Revenue Abstract for each sub-division.</p> <p>27. Prepare a journal voucher to transfer the amount due from sundry debtors to amount due from permanently disconnected consumers.</p>	Monthly

Responsible	Action	Timing
28.	<p>Consolidate the balance outstanding from permanently disconnected consumers as per PDCL. Summary Sheets received from each sub-division and reconcile the same with corresponding account in the General Ledger.</p> <p>NOTE : For accounting purposes, only three account heads namely General, Agricultural & Industrial supply consumers shall be operated for amounts transferred to Permanently Disconnected Consumers Ledger.</p>	
FORM TITLE	FORM No.	
DCO	CS-16	
JOCRPD CO	SOP 20	
Billing Ledger	SOP 1, SOP 1 (a) SOP 1 (b) SOP 2	
Bill	Existing	
Permanently Disconnected Consumer Ledger.	SOP 21	

37—Cash Collection from permanently disconnected consumers entered in PDCL.

Responsible	Action	Timing
Cashier	1. When any permanently disconnected consumer comes/offers to make payment of outstanding amount, send him to UDC Revenue.	As and when
UDC	2. Calculate the annual surcharge due from consumer as per the Board's tariff and get it posted in PDCL through SC & A Register. 3. Ensure that all the entries from SC & A Register have been posted in the PDCL.	
R. A.	4. Check the amount due as per PDCL and get a final bill issued. Hand over the final bill to consumer for making payment.	
Cashier	5. Accept payment. Prepare a cash receipt (RO-4) against the final bill. Do not use Registerex Machine for issuing cash receipt. 6. Enter the cash received in the CCR Book in the relevant column. 7. Hand over the original copy of the cash receipt alongwith the final bill to the consumer.	Same day
Ledger Keeper	8. Post the amount collected as per CCR Book in the PDCL.	After the close of cash counter

FORM TITLE
Cash Receipt (RO-4)
PDCL
CCR Book

FORM NO.
Existing
SOP 21
SOP 10

38 - Reconciliation of Billing Ledger with General Ledger.

Responsible	Action	Timing
Ledger Keeper	1. Extract the balances as per Billing Ledger half yearly on a summary sheet consumer category wise and Billing Ledger-wise indicating amount due separately for sale of power and electricity duty.	Half yearly
UDC Revenue	2. Forward the summary sheets to UDC Revenue.	
	3. Test check the summary sheets with reference to Billing Ledgers and consolidate them consumer category-wise for the subdivision as a whole.	
	4. Forward the consolidated summary sheets to R. A.	
RA	5. Forwarded check the summary sheets and have them to Divisional Accounts Section.	
Divisional Accounts Section	6. Consolidate the summary sheets received from all the sub-divisions consumer category-wise and tally with the corresponding accounts in the General Ledger.	
	7. Follow up with the sub-divisions in case of differences, if any.	

39 – Age Analysis of Defaulting Amount

Responsible	Action	Timing
	<p>Defaulting amount will be the amount not paid by a consumer within 2 months, to be reckoned after the month of issue of bill i. e. if a bill is issued on any day of a month say Jan. 91 the amount will be considered as defaulting amount only if it is not paid by the end of March, 1991.</p>	
UDC Revenue	<ol style="list-style-type: none"> 1. Scrutinise the balance column of the Billing Ledger. 2. Look at the balance column of Billing Ledger and identify defaulting consumers as per definition given above and enter them into consumer categorywise analysis sheet. 3. For the consumers listed in the Age Analysis Sheet, determine the age break up and split the balance entered in the Age Analysis Sheet into age columns as follows :— <ul style="list-style-type: none"> (i) Balance outstanding upto one year. (ii) Balance outstanding for a period upto 2 year. (iii) Balance outstanding for more than 2 years. 4. Prepare the consolidated agewise analysis sheet as per format SOP-22A. 5. Against each case indicate details as per format SOP-22. 6. Prepare a separate summary of all defaulting consumers outstanding for more than 2 years as per format SOP-23. This may be called a summary of doubtful balances. 7. Write out a brief history of each case so listed alongwith the fact whether legal recovery proceedings have been started or not. 8. The cases for writing off the outstanding amount by the competent authority should also be processed simultaneously. 	<p>Half yearly i.e. ending March Sept. every year.</p> <p>Half yearly</p> <p>As and when</p>

Responsible	Action	Timing
RA/ARA	9. Check the statements prepared by UDC Revenue.	
	10. Forward to Divisional Office under signature of AEE/AE (D. S.)	
Divisional Office	11. Merge the Consolidated Agewise Analysis Sheets received from Sub Divisions to arrive at total agewise balances consumers category-wise for the Division as a whole.	
	12. Forward the Agewise Analysis sheet (Form SOP-22) Consolidated Agewise Analysis Sheet (Form SOP-22A) and Summary of Doubtful balances to Circle Office.	
13. Circle Office	Merge the Consolidated Agewise Analysis Sheets and abstract of summary of Doubtful balances of all the divisions and forward to CE/DS, concerned, Chief Auditor and Chief Accounts Officer (A & R).	

FORM TITLE	FORM NO.
Billing Ledger	SOP 1, SOP 1 (a), SOP 1(b) SOP 2
Agewise Analysis Sheet	SOP 22
Consolidated Agewise Analysis Sheet	SOP-22A
Summary of Doubtful Balances	SOP-23

40 - Creating a Provision for Doubtful Debts.

Responsible	Action	Timing
Head Office C.A.O./A & R	1. Consolidate the Summary of Doubtful Balances received from various Circle Offices.	At the year end
	2. Prepare a journal voucher to pass an entry for creation of the Provision for Doubtful Debts equivalent to the amount as calculated above.	
	3. Reverse the Provision for Doubtful Debts in the beginning of next year.	Next year

FORM TITLE	FORM NO.
Summary of Doubtful Balances	SOP 23

41—Accounting for write off of Bad Debts

Responsible	Action	Timing
Circle Office	<ol style="list-style-type: none"> 1. Examine the 'Summary of Doubtful Balances' received from Divisions alongwith the separate detailed history in respect of debtors which the division thinks, should be written off. 2. Identify those consumers against whom the legal recovery proceedings should have been initiated but not yet taken up and intimate the same to the concerned Division after taking the approval of the SE. 3. After taking approval of SE, forward cases of debtors to be written off alongwith detailed history to the competent authority. 4. If write off is approved, intimate divisions concerned by sending copy of the minutes of the meeting / sanction of the competent authority. 	As and when
Divisional Office	<ol style="list-style-type: none"> 5. Receive copy of minutes of meeting /sanction and convey it to the concerned sub division. Simultaneously take action to inform the competent authority viz. Secretary in case of Gazetted Officers, CE/SE in case of JE/Sub Divnl. staff and CAO in case of RA/ARA for initiating disciplinary proceedings as per minutes/ decision of competent authority. 	As and when
Revenue Accountant	<ol style="list-style-type: none"> 6. On receipt of decision as per step 5, prepare a journal voucher to write off the amount due. Get JV authorised from SDO. 7. Get the journal voucher posted in the Allowances Adjustment Register (Form SOP-6A). Give reference to sanction of competent Authority Permanently Disconnected Consumer Ledger. 8. Forward the Journal voucher alongwith supporting documents to Divisional office for in Corporation in monthly accounts. 	<p align="center">—do—</p> <p>Same day</p> <p>Monthly</p>

FORM TITLE	FORM NO.
Summary of Doubtful Balances	SOP 23
Permanently Disconnected Consumer Ledger	SOP 21

42—Provision for Unbilled Revenue at the end of financial Year

Responsible	Action	Timing																					
UDC Revenue	<ol style="list-style-type: none"> 1. Note down the last date of meter reading against each Billing Ledger maintained in the sub division in the Summary Sheet for each category of consumers. 2. Calculate the number of days falling after the meter reading date till 31st March. 3. Calculate the number of days of the immediately preceding billing cycle for each Billing Ledger. 4. Note down the revenue and units assessed for each billing cycle referred in step 3 above. 5. Calculate the unbilled revenue and units by multiplying number of days as per step 2 above with the revenue and units assessed as per step 4 above and dividing the product by the number of days as per step 4 above as illustrated below :— <table style="margin-left: 20px; border-collapse: collapse;"> <tr> <td>(1) No. of days or between the last meter reading date & 31st March.</td> <td></td> <td align="right">16 days</td> </tr> <tr> <td>(2) No of days of previous billing cycle.</td> <td></td> <td align="right">60 days</td> </tr> <tr> <td>(3) Revenue for preceding Billing Cycle.</td> <td></td> <td align="right">Rs. 5,00,000</td> </tr> <tr> <td>ii) Units consumed in preceding billing cycle</td> <td></td> <td align="right">6,00,000</td> </tr> <tr> <td>(4) Unbilled Revenue</td> <td align="center">$\frac{\text{Rs. } 5,00,000 \times 16 \text{ days}}{60 \text{ days}}$</td> <td align="right">Rs. = 1,33,332/-</td> </tr> <tr> <td></td> <td></td> <td align="right">Say Rs. 1,33,400/-</td> </tr> <tr> <td>Unbilled Units</td> <td align="center">$\frac{6,00,000 \text{ units} \times 16 \text{ days}}{60 \text{ days}}$</td> <td align="right">1,60,000 units</td> </tr> </table> 	(1) No. of days or between the last meter reading date & 31st March.		16 days	(2) No of days of previous billing cycle.		60 days	(3) Revenue for preceding Billing Cycle.		Rs. 5,00,000	ii) Units consumed in preceding billing cycle		6,00,000	(4) Unbilled Revenue	$\frac{\text{Rs. } 5,00,000 \times 16 \text{ days}}{60 \text{ days}}$	Rs. = 1,33,332/-			Say Rs. 1,33,400/-	Unbilled Units	$\frac{6,00,000 \text{ units} \times 16 \text{ days}}{60 \text{ days}}$	1,60,000 units	31st March every year
(1) No. of days or between the last meter reading date & 31st March.		16 days																					
(2) No of days of previous billing cycle.		60 days																					
(3) Revenue for preceding Billing Cycle.		Rs. 5,00,000																					
ii) Units consumed in preceding billing cycle		6,00,000																					
(4) Unbilled Revenue	$\frac{\text{Rs. } 5,00,000 \times 16 \text{ days}}{60 \text{ days}}$	Rs. = 1,33,332/-																					
		Say Rs. 1,33,400/-																					
Unbilled Units	$\frac{6,00,000 \text{ units} \times 16 \text{ days}}{60 \text{ days}}$	1,60,000 units																					

Note :—In case, where meter readings of a billing cycle falls in the month of March, for which bills are not issued in the month of March, the entire period of Billing Cycle plus the period between the last date of meter readings & 31st March will be taken for working out unbilled Revenue & Units.

Responsible	Action	Timing
	Note the Revenue & units so worked in the column provided for the purpose.	
	6. Strike out the total of the unbilled revenue and units column for each category of consumers in the Summary Sheet of Provision for Unbilled Revenue and put up the same to RA.	
Revenue Accountant	7. Verify the Summary Sheets and forward the same alongwith J. V. to Division after approval of AE/AEE (DS).	
Divisional Accountant	8. Incorporate the J. V. (in the accounts of March) for the creation of provision for each sub division, consumer categorywise, after the approval of Divisional Officer.	
	9. Reverse the accounting entry passed as per step 8 above.	1st day of April next year.

FORM TITLE
 Summary of Provision
 For Unbilled Revenue

FORM NO.
 SOP 24

CHAPTER-I

INTRODUCTION (PART-A)

1.1. Punjab State Electricity Board has introduced the computerisation of Electricity Bills for its Domestic and Commercial consumers in Ropar Circle in the first instant. The same now stands extended to though out the state. SP Consumers of these circles have also now been brought under Computerised Billing Scheme.

1.2 Implementation of any computer-based system involves laying down and implementation of disciplined methodologics both on the part of the user and the computer consultants, Correct input must be fed at the appropriate time so that accurate and timely out puts may be generated. There is, therefore, a need to standard inputs, outputs reports and control procedures so that computer based system can be successfully implemented. To achieve this, objective a 'Procedure Manual' has been drawn up.

The manual contains the following chapters :—

(i) Definition & abbreviations	Chapter-I, Part-B
(ii) Existing System.	Chapter-II
(iii) Proposed computer based system.	Chapter-III
(iv) Computer Input data.	Chapter-IV
(v) Computer Output/Data/Reports	Chapter-V
(vi) General System, Flow of documents & Division of responsibility.	Chapter-VI.
(vii) Cash Realisation.	Chapter-VII.
(viii) Duties of Internal Auditor.	Chapter-VIII.

PART-II

Appendices

Chapter No. 1 (Part B)

DEFINITIONS

1. Computer

Computer is a complex instrument contrive to work as human brain for all types of calculations. This sharp brain is fed through special codes language and brings results in printing.

2. R.C.C.

It is a firm based at Chandigarh contracted by PSEB to computerise the energy bills. Its full name and title is Regional Computer Centre.

3. C.S.C.

It is a PSEB Liasion Office headed by Deputy Director, Computer Cell. This office cordonates the work between RCC and Punjab State Electricity Board for supplying valid data to computer and receiving computerised documents. This office is known as 'Clearance Service Centre' (CSC). All the queries received from the field offices of PSEB are to be replied by this office except errors of technical nature answerable after consultation with RCC authorities.

4. Input Data

These are the documents which are to be submitted in prescribed formats by the Distribution Sub Divisions to the computer agency. The formats have been discussed in Chapter No. 4.

5. Output Data

All the computer generated documents/statements are known as output data. These have been discussed in Chapter No. 5.

6. Error List

The computer Staff converts manually input data into computer language. Various in-built checks are provided in the computer system to detect the occurrence of error. A list of such errors is called as 'Error List'. This error list will/have to be checked thoroughly by the PSEB's CSC Staff and appropriate corrections will be fed to the computer for further action even after collecting information from the Sub Division.

7. Check digits

In order to detect any possible error, check digit has been provided for consumer number. Sub Division Code/Account No. and Bill Number. Thus, whenever these control numbers are specified in the formats discussed in Chapter-IV, the correct digit will be given by the PSEB staff. These digits are printed against each account number in the ledger and Bill Stub for example in B/0015-M 'M' is a check digit allotted to account No. B/0015.

8. Record Totals

In various advices, there is a column for total number of entries. As such to have proper control on input data, PSEB will give total number of entries and amount in this column. These totals will also be calculated by the computer and if this total does not tally with the totals written by the PSEB Sub Division, the record, totals alongwith details of each entry will be printed in the error list for further rectification by CSC who will if need be, consult the Sub Divisions' record.

Chapter II

EXISTING SYSTEM

Disposal of A & A Forms up to Release of Connection

Although this chapter has less relevancy with the working of computerised billing system, yet its narration is necessary for the guidance of field offices.

2.1 Whenever any DS, CS & SP consumer applies for the electric connection, he has to render an application on Boards prescribed application and agreement form along-with the deposit security as per rates fixed by the Board from time to time.

After completing the formalities, an estimate of material to be installed at the premises of the consumer, is framed and got sanctioned from the competent authority according to the powers vested in various officers.

On approval, an intimation of acceptance of A&A form and demand notice is served on the consumer for completing the necessary formalities, depositing the service connection charges and submitting the wiring contractor's test report within two months in respect of general consumers. The service connection charges shall be applicable to all connections to be released from the date of issue of notification No. PSEB/Comm/Etc/N-11 (B2)/SSm. 239 dated 21.10.82, irrespective of the issue of demand notice or date of receipt of test report. However, the undermentioned CS&DS applicants shall have the option either to pay in lumpsum the service connection charges or to pay rentals as per rate prescribed by the Board from time to time.

- A Applicants from Bet areas.
- B Members of scheduled castes, residing in the State of Punjab.
- C Applicants falling in Sub Mountaneous areas.
- D Applicants falling in (A) category of Border areas.

The connections meant for religious and Charitable institutions run by recognised/registered associations of Societies registered with Registrar Co-operative Societies.

2.1.1 All such prospective and existing consumers who will pay or have paid service connection charges in full shall be exempted from the payment of monthly service rentals.

2.1.2. For connections given before 15.10.1964, the service rentals are recoverable at rates given in Commercial Circulars issued from time to time.

As soon as the above formalities are completed and service connection order has been made out and authorised, but before it is actually issued, the consumers name should be entered in the consumers ledger and the corresponding account number entered in the consumers' ledger, in the service connection order and in the service register. But under computerised billing system, bi-monthly ledger is operated. As such in order to keep control over billing of all the consumers a separate register for the allotment of account number should be maintained in the Sub Division, groupwise and sub groupwise. Initially, on switching over to computer system, this register should be posted from the last ledger. Thereafter additions and deletions should be made to serve as a control register of consumers for the purpose of subsequent comparison with the computerised ledger. The comparison may be made after two years by the Sub Division to ensure that no connection has been omitted. Other instructions relating to posting of ledger billing maintenance of sundry charges allowances register, receipts of cash from consumers and remittance into Bank, checking of consumers accounts, maintenance of accounts of 'Security' deposits, reconciliation of CCR Book and Sundry charges and allowances register with abstract of consumers' ledger are contained in Manual on Sale of Power and 'Sales Manual' and also amendments issued from time to time and may be referred to.

2.2 Abstract Ledgers (Form SOP-15 of Manual)

At the close of each month, categorywise totals from all the group ledgers are transferred to this Sub-Main abstract ledgers in respect of assessment and realisation with outstanding balance to be brought forward to the next ledger. The accuracy of the ledger is also worked out by applying the formula 'Net amount payable' plus Surcharge levied 'minus' amount realised is equal to the balance, as arreas to be carried forward to the next ledger. In token of this verification, the SDO/RA is required to add dated signatures below the column 'Balance'. Amounts of Sundry charges and allowances as per main abstract ledger is to be reconciled with the main abstract in Sundry charges and allowance register. Amount of realisation as per main abstract ledger is to be reconciled with the monthly totals as per CCR Book. So the abstract ledger is a collective summary of revenue assessed and revenue realised for all the groups categorywise. This ledger is the base for preparation of monthly revenue accounts, monthly statistical returns.

Chapter—III

COMPUTER BASED SYSTEM

3.1 This chapter discusses the billing and accounting procedures incorporated in the proposed computerised system. An attempt has been made to take care of all possible situations, which may arise during day-to-day operations in the Billing Sub System of PSEB. **Existing method of functioning in P.S.E.B. has been retained so as to ensure that there is no disruption of work.** This chapter also discusses the processing cycles, defining the sequence in which processing of various input documents will take place and the order in which output reports will be generated.

3.2 Billing Procedure.

3.2.1 To facilitate processing, the connections would be divided into 4 groups. Each group would be processed at the appropriate time in the billing cycle. Every consumer would be identified by its unique account number. Data relating to a particular account would comprise of master information and recurring billing information. All corrections/updates, billing information data relating to new connections, etc. would be given by P.S.E.B. to RCC two times a month for computer processing. This information should only correspond to the connections for the concerned cycle. Similarly, payments received pertaining to respective groups will also be given to RCC four times a month.

3.2.2 Input documents after data entry, will be edited by RCC through the computer. Check lists so generated will contain details of erroneous inputs. In addition control totals would be provided for the complete data. It must be noted that data entry involves manual operations. As such, overall accuracy in data entry cannot be more than 99%. The accuracy of this data is very largely dependant on the quality of preparation of documents by the PSEB staff. The responsibility of checking input data would, therefore, rest with the PSEB. All documents and check lists produced by the RCC will be checked by the PSEB by tallying with the original documents. The same procedure would also be followed for new connections, advice for modifications of master file, disconnection advices etc. The RCC would then post all such accounting entries/updates to the computer master file. Unaccountable entries, will be printed separately to enable follow up action being taken by the PSEB. After all necessary updates have been carried out, the current meter readings will be posted and bills would be generated through the computer. The Bills would also have a stub portion to facilitate accounting functions within the P.S.E.B. Other output reports and exception Lists, would also be generated in the same processing cycle.

3,2.3 The PSEB would then distribute the computer generated bills to its consumers

Payments by cash or cheque would be received at the respective Cash Collection Centres.

3.2.4 After the expiry of the due date of receiving payments and 7 grace days for the cycle in question, Bill Receipt Stubs would be given to RCC. After data entry and edit list checking, of these documents, as explained above, these stubs will be posted and Temporary Disconnection Orders printed on computer.

3.2.5 The above mentioned processing will be repeated for every billing cycle-once in two months.

3.2.6 Before the generation of ledger, list of inconsistent reading cases is generated and sent to PSEB Computer Cell. This list is checked by Computer Cell Staff and if any correction is to be made, appropriate advice is filled and is sent to RCC.

3.2.7 Alongwith inconsistent reading list, a list of those ledgers where period of bill is not equal to two months is also generated and sent to PSEB computer cell.

3.2.8 Before generation of bills, test ledger is generated and sent to PSEB Computer Cell. This ledger is checked by PSEB Computer Cell staff and the bills are generated after receiving the message from PSEB Computer Cell that the ledger is OK.

3.3 Meter Reading and Consumption Calculations

3.3.1 The basic information required for billing is the current electricity meter reading. Meter reading information would be given by the PSEB to the RCC for computer processing once a fortnight. PSEB would ensure that only one three-phase meter is installed for three phase connections.

The Meter Reader while entering the current meter reading and date of reading in the computer-generated meter blank will also enter a remark code in the applicable column Valid remarks will be as follows :—

3.3.1.1	M & T Seal Broken	'M'
3.3.1.2	Meter Terminal Seal Broken	'T'
3.3.1.3	MCB Seal Broken	'B'
3.3.1.4	Meter Defective	'D'
3.3.1.5	Meter Numbers different on site & meter blank.	'F'
3.3.1.6	Premises Locked	'L'
3.3.1.7	Round completed	'X'
3.3.1.8	Reading taken and Meter OK	'O'
3.3.1.9	Meter Burnt	'R'
3.3.1.10	Glass Broken	'G'
3.3.1.11	Meter Reading not taken due to reason other than premises locked	'N'
3.3.1.12	Meter not at site.	'S'

3.3.2 The system, while checking the input meter reading, will also check the presence of the above codes and processing will be done in the following manner :—

3.3.2.1 For 'G,T' and B codes the cases will be treated as normal for the purpose of billing and an "indication" will be set up in the system. But all such cases will also appear in the exception reports and will keep on appearing in successive cycles till the defect is rectified and master file is ammended.

3.3.2.2 In case, the system notices 'N' the meter reading provided by the Meter Reader will be ignored and an 'indication' will be set up in the system. Bill to this effect raised will be on the basis of average consumption. All such cases will also appear in the exception reports and will keep on appearing in successive cycles till this abnormality is reconciled and an amendment is made in the Master File. These charges would be adjusted in the billing cycle when normal bill is prepared.

3.3.2.3 On noticing code 'L', the system sets up a different 'indication' and would not expect a meter reading. The last date of reading is to be indicated. All these cases will appear in the exception reports. Bill would be prepared on the basis of average consumption. These charges would be adjusted in the billing cycle when normal bill is prepared.

3.3.2.4 In case the code is X, the consumpiion would be calculated up to high value of meter reading and then upto the current reading from 'O'. The case will be considered as a normal one but will appear in the exception report.

3.3.2.5 The system on encountering the code 'O' will carry out normal processing.

3.3.2.6 In case of 'M' 'S' 'F' 'D' 'R' the bill will be made on the basis of average consumption. All such cases will also appear in the exception reports and will keep on appearing in successive cycles till the defect is rectified and master file is amended. No adjustment will be done by computer system.

3.3.3 For all consumers, the system would pick only the last five significant digits, as the consumption for consumers is not expected to be more than 99999 meter digits.

3.4 Electricity Charges :

3.4.1 **Normal Electricity Charges** : After ascertaining the consumption, electricity charges (gross and net) will be calculated as per the tariff table by picking up the appropriate rates based on consumption slabs and type of supply.

3.4.2 **Monthly Minimum Charges** : These will be used as electricity charges (as indicated in the tariff table), when the supply of Power charges works out to be less than the corresponding monthly minimum charges. No adjustment of this amount will be made in the next bill.

3.4.3 Average not available : If the average consumption of a consumer is not available to the computer and the bill is to be made on the basis of average consumption then the bill for that consumer will be based on Monthly Minimum charge and the adjustment of the charges will be made in the next normal bill.

3.4.4 Electricity Duty (ED) : This will be calculated as per the tariff table details. It will be based on the consumption slab and type of supply. In case a consumer is charged the minimum electricity charges, E D would be on actual units consumed.

3.4.5 Rentals : The service rentals would be picked up from the Master File. The meter rentals would be calculated depending upon the meter phase. It will be a fixed figure in every bill. Service charges would include the equipment charges, if any. Rentals would also be charged for temporarily disconnected consumers, but no bill is issued for permanently disconnected consumers.

3.4.6 Sundry Charges and Allowances : These would be advised by an appropriate Debit/Credit advice document. This advice would be taken into account at the time of next billing cycle.

3.4.7 Surcharge : Surcharge would be levied on unpaid dues of the Board (viz. supply charges/monthly minimum charges, meter and service rentals sundry charges etc.) at the rate of 10% on the unpaid amount of the defaulting consumers, for disconnection temporarily or permanently or even if not disconnected in the event of the bill not having been paid in full within the period specified in the bill.

3.5 Average Billing

3.5.1 Whenever a bill on average consumption is raised on account of meter status code being 'M' 'T' 'B' 'D' 'F' 'S' 'R' 'G' after the meter is replaced, master file update Form (advice) should be provided immediately to the RCC.

3.5.2 When a bill on average consumption is raised on account of 'L' cases (Premises Locked) or 'N' the system keeps track of the amount billed. On receiving the actual reading, the system prepares the bill in the following manner :

3.5.2.1 Net Charges

Net Charges on total consumption over extended period of the reporting of the two readings, minus net charges already charged in previous average Bills.

3.5.2.2 Electricity Duty

Duty on total consumption over extended period of the reporting of the two readings minus duty already charged in previous average Bills.

3.5.2.3 Rentals

Only for the current cycle

- 3.5.2.4 Additional Charges
for non-payment
of net bill before
due date. Only for current bill amount.

Other bill figures are as mentioned by system or as advised by PSEB through credit/debit advice.

- 3.5.3 The period of the bill that is based on average consumption is always 2 months.

3.6 Disconnected consumers ;

- 3.6.1 This information relating to disconnected consumers will be provided by PSEB to RCC based on disconnection orders issued. While filling the Sub Division Code, Account No. and date of disconnection, PSEB is also required to fill the appropriate codes, which are as follows :

- 3.6.1.1 Permanent disconnection 'P'

- 3.6.1.2 Consumers to be deleted
from operative accounts
after the outstanding
amount is cleared in case
of permanent disconnection. 'D'

The system while modifying the master file will also store the disconnection code. While billing, the action will be taken as under :—

- 3.6.2.1 In case disconnection code is 'P' the billing for current month in which PDCO has taken place will be done on actual consumption. No bills will be issued for subsequent cycles.

- 3.6.2.2 In case the disconnection code is 'D' the amount to be realised from the consumer is checked. If the consumer has cleared all his arrears, his name will be deleted from the master file and same will be indicated in the exception report. If some amount is still to be realised from the consumer, the same will be indicated in the not-carried advices report without removing that consumer from the master file.

- 3.6.2.3 While generating the annual meter blanks in cycle 1, the disconnection date and the current date are compared and if disconnection was done more than one year back, the consumer is deleted from the master file and is also printed in the PDCO ledger.

- 3.6.2.4 The billing period for Commercial and Domestic supply consumers would be calculated as under :—

—If billing period is 0.5 month, the consumption slabs will be reduced to 50%.

—If the period is one month, the billing will be done on normal slabs.

—If the period is more than one month, the consumption slabs will be increased proportionately as the case may be.

3.7 Board Employees

3.7.1 The Board employees are eligible for some free supply of electricity units, based on pre-determined slabs. If the energy consumed by the Board employee does not exceed the free supply limit, no energy charges are levied. But if it is more, charges are levied on the excess units consumed, over and above the free supply limit. The energy charges from Board employees would, therefore, always be based on actual energy consumption and not on MMC. In any case, ED would be calculated on the basis of actual units consumed.

Chapter—IV

COMPUTER INPUT DATA

4.1 INTRODUCTORY

Reliability of any computerised system depends upon the correctness and accuracy of the inputs fed into it. This chapter describes the various input documents which will be used by the PSEB to update the computer files for subsequent generation of bills and for producing various output reports as described in the Chapter-V. Definition of input documents/formats and their use in specific situation are described in this chapter. The following formats are used in this system :—

General Consumers

1. CS and DS consumer Master File cum batch data Proforma.
2. Consumer Master Information Batch Data.
3. CS and DS consumer Master Variable Information/Data.
4. Consumer Master Variable Information Batch Data.
5. Meter Blanks.
6. Meter Blank Batch Data.
7. Receipted Stubs alongwith Receipt Stub Batch Data.
8. Advice for change of Tariff and connected Load (Advice No. 71)
9. Advice to Change of Reading/extended due date by the Sub Division. (Advice No. 72).
10. Advice for correction of Meter Details & Meter Rent (Advice No. 73).
11. Advice for Permanent Disconnection, reconnection and deletion (Advice No. 74).
12. Advice for change of name and address (Advice No. 75).
13. Sundry charges Advice (Advice No. 76).
14. Advice for change of Account Number & Ledger Group (Advice No. 77).
15. Advice for change of Reading by Computer Service Cell (Advice No. 78)
16. Advice for change of meter (Advice No. 79)
17. Advice for change of village name (Advice No. 80)
18. Advice for correction of bill of previous billing cycle (Advice No. 81)
19. Advice for partial payment of previous cycle (Advice No. 82)
20. Statement for service connection orders issued (Advice No. 83)
21. Statement showing Meter Change Orders issued (Advice No. 84)
22. Advice for Sundry Allowances (Advice No. 86).

Small Power Consumers

1. Proformas at Sr. No. 1 to 7 above for CS & DS consumers also apply for SP Consumers,
2. Advice for change of tariff & connected load (Advice No. 31)
3. Advice for correction of previous reading after verification and extended due date (Advice No. 32)
4. Advice for correction of Meter details (Advice No. 33)
5. Advice for permanent Disconnection, deletion and reconnections (Advice No. 34)
6. Advice for correction of Name, address, village/city name and service rentals (Advice No. 35)
7. Advice for charging sundry amount from consumers (Advice No. 36)
8. Advice for change of account no. and ledger group (Advice No. 37)
9. Advice for correction of meter code of previous cycle, new meter reading and meter code for the current cycle (Advice No. 38)
10. Advice for change of meter (MCO) (Advice No. 39)
11. Advice for change of capacitor status (Advice No. 41).
12. Advice for giving sundry allowance to consumers (Advice No. 46).

4.2 CS, DS and SP Consumer Master File Cum Batch Data Proforma :

This proforma contains all the static/basic information of each consumer and is required to be prepared separately for CS, DS and SP consumers for each Sub Division before switching over from manual to computerisation. This information being very important, full care should be taken to ensure that correct Master Records are supplied to the computer and connection details of no consumer is left. The following information is to be recorded in the specific columns :—

Sr. No.	Description of columns	Remarks (if any) showing how to be posted :
1.	Ledger/Account No.	
2.	Name of consumer.	
3.	House No. & Mohalla in case of Urban and Father's name in the case of village.	
4.	Application & agreement form number.	
5.	Tariff applicable.	As applicable for CS, DS and SP consumers.
6.	Board employees connection.	The units admissible to the Board employee have been given on the foot note of the format and code number of admissible units is to be mentioned.
7.	Voltage clause	Whether 220 Volts, 400 volts or 11 KV. concerned code as per foot note is to be given.

Small Power Consumers

1. Proformas at Sr. No. 1 to 7 above for CS & DS consumers also apply for SP Consumers,
2. Advice for change of tariff & connected load (Advice No. 31)
3. Advice for correction of previous reading after verification and extended due date (Advice No. 32)
4. Advice for correction of Meter details (Advice No. 33)
5. Advice for permanent Disconnection, deletion and reconnections (Advice No. 34)
6. Advice for correction of Name, address, village/city name and service rentals (Advice No. 35)
7. Advice for charging sundry amount from consumers (Advice No. 36)
8. Advice for change of account no. and ledger group (Advice No. 37)
9. Advice for correction of meter code of previous cycle, new meter reading and meter code for the current cycle (Advice No. 38)
10. Advice for change of meter (MCO) (Advice No. 39)
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Sr. No.	Description of columns	Remarks (if any) showing how to be posted :
1. Ledger/Account No.		
2. Name of consumer.		
3. House No. & Mohalla in case of Urban and Father's name in the case of village.		
4. Application & agreement form number.		
5. Tariff applicable.		As applicable for CS, DS and SP consumers.
6. Board employees connection.		The units admissible to the Board employee have been given on the foot note of the format and code number of admissible units is to be mentioned.
7. Voltage clause		Whether 220 Volts, 400 volts or 11 KV. concerned code as per foot note is to be given.

iv) Date of disconnection

It is to be filled in the column No. 43 to 48 only if the connection has been permanently disconnected otherwise leave it blank.

4.4 Meter Blank

Meter blanks are generated for the groups of recording meter reading by the Meter Reader at site. It is prepared, ledgerwise and routewise so as to facilitate meter readers to bring the readings.

The following columns of the meter blank will be filled by the computer itself :—

- i) Account number
- ii) Name and address of the consumer.
- iii) Meter number
- iv) Tariff type.

Columns are provided in the Meter Blank to record Meter readings, status of the meter and date of reading by the meter readers. In the column for 'Status' the following codes are to be added by the Meter Reader :

- | | |
|--|-----|
| 1. M & T Seal broken | 'M' |
| 2. Meter Terminal Seal broken | 'T' |
| 3. MCB seal broken | 'B' |
| 4. Meter defective | 'D' |
| 5. Meter burnt | 'R' |
| 6. Meter glass broken | 'G' |
| a) Meter cup board glass broken single phase. | |
| b) Meter cup board glass broken three phase, | |
| c) Replacement of Meter Card. | |
| 7. Premises locked | 'L' |
| 8. Meter readings not taken due to reasons-other than PL | 'N' |
| 9. Round Completed. | 'X' |
| 10. Meter number different at site and meter blank. | 'F' |
| 11. Reading O. K. | 'O' |
| 12. Meter not at site. | 'S' |

4.5 Receipt Stubs

This is a part of the consumers bill prepared through computer. Account No., Sub Divn. Code, bill No., Cycle No. and net amount payable within the grace date (SOP, ED and Total) is printed by the computer for the convenience of the Cashier. Detailed instructions have been given in para 5.7 of this guide book.

4.6 Receipt Stubs Batch Data

This is a forwarding cover of the receipt stubs. The relevant cols. i. e., system identification, Sub Division code, input code and No. of entries be filled up in column 1 to 12. Total amount in figures be filled in Col. 13 to 19 and in words just below these columns. The certificate of tallying the amount as per receipt stubs with CCR Book be recorded by the SDO/RA.

Serial number of the Batch Data submitted during the financial year be allotted in the register as well as on the Batch Data so that proper watch could be kept over the Receipted Stubs sent/received from computer cell. This is to be considered as permanent/security record. The Stubs are to be sent with the forwarding proforma in the packets.

4.7 Master File update Forms:

Static information such as consumers name, Account No., Rentals, meter details, name of Sub Division, Ledger group No. address of the consumer etc, are stored permanently on the computer field. Following advices are used to make additions, corrections and deletions of these basic information of computer file, besides advices for sundry charges and allowance shall have also to be prepared and sent to the Computer Cell.

4.7.1 Advice for change of tariff and Connected Load (Form No. 71 for CS/DS and Form No. 31 for SP)

In this advice, in case any tariff needs changes, the same will be filled in the respective columns. Board employees connections showing the number of units admissible will also be mentioned, Form No. 31 for SP consumers also provides for change in connected load.

4.7.2 Advice for change of reading and extended due date (Form No. 72 for CS/DS and form No. 32 for SP)

This form is meant for intimating the correct current readings to the computer cell after verification, in case the previous reading was wrongly intimated. This is useful, in case any adjustment of under charges/over charges is to be made due to the difference in readings.

4.7.3 Advice for correction of Meter details and Meter rent (Form No. 73 for CS/DS and Form No. 33 for SP)

In case any correction for meter details or meter rent is to be made in the static

(Basic) data already supplied to the computer, necessary advice in the respective form will be sent by the PSEB Sub Divisions to the computer.

4.7.4 Advice for permanent disconnection/reconnection/deletion (Form-74 for CS/DS and Form No. 34 for SP)

This form is used for intimating the permanent disconnection/reconnection/deletions of consumers already existing in the computer static record. In the column for code the following words will be written in the advice.

- | | |
|----------------------------|---|
| 1. Permanent disconnection | P |
| 2. Reconnection | R |
| 3. Deletion | D |

4.7.5 Advice for Correction of Name & address, load and also change of service rentals : (Form No. 75 for CS/DS and Form No. 35 for SP)

Whenever any change of name of consumer and address and also for change in service rentals is to be made in the static data already supplied to the computer, necessary advice in the respective form is to be supplied by the PSEB Sub Division to the computer. Form No 75 meant for CS/DS Consumers also provides for correction/change in load.

4.7.6 Advice for Sundry Charges (Form No. 76 for CS/DS and Form No. 36 for SP)

Advice for Sundry charges (debits) is to be prepared from the Sundry Charges & Allowances Register to be maintained separately for DS/CS and SP consumers. This advice should be filled ledgerwise i.e. on a advice form the consumers falling under same ledger group should be enlisted. Separate sheet should be used for different ledger groups. The following types of adjustments can be made through these advices :-

- (i) Mis-calculation or incorrect application of tariff in the bill.
- (ii) Under charges to be adjusted through next bill on account of challenged bill.
- (iii) Adjustment for dishonoured cheques.

The totals of entries recorded in the above advices should be tallied with the Abstract of Sundry Charges and allowances register and adjustment Register for Sundry Allowances. The following certificate to this effect will be recorded by the SDO/RA on the advices :-

"Certified that the totals as worked out in the advice tally with the Sundry Charges and Allowances Register and Adjustment Register for Sundry Allowance."

SDO/RA
Signatures

On receipt of Computerised Ledger it should again be verified that the totals of columns of charges and allowances of computerised ledger tally with the advice/sundry

charges and allowances register and Adjustment Register for Sundry Allowances in token there of, the SDO/RA should record the following certificatè in the SC & A register :-

“Certified that the ledgerwise totals of sundry charges & sundry allowances given in the assessment summary of the ledger tally with the totals of the advices / sundry charges and allowances register and Adjustment Register for sundry allowances.”

SDO/RA
Signatures.

4.8.7 Advice for change of Account No. Ledger group No. (Form No. 77 for CS/DS and Form No. 37 for SP)

In case any change of Account No. or of ledger group No. is to be made in the Static Data already fed to the computer, necessary advice in form No. 77 for CS/DS and advice No. 37 for SP Consumers is to be supplied by the PSEB Sub Division to the computer cell.

4.8.8 Advice for change of reading by C.S.C. (Form No. 78 for CS/DS)

In case any change in reading is to be made due to punching error, necessary advice is to be prepared and sent to computer by the PSEB Computer Cell in form No. 78.

4.8.9 Advice for change of Meter (Form No. 79 for CS/DS and Form No. 39 for SP)

Whenever any old meter is changed with new meter necessary advice in this form is to be supplied by the PSEB Sub Division to the computer. Correct reading of the new meter taken by the meter reader is to be recorded by the meter reader in the relevant column.

4.8.10 Advice for change of village name (Form No. 80 for CS/DS)

In case any change of village name is to be made, necessary advice in Form No. 80 is to be supplied by the PSEB Sub Division.

4.8.11. Advice for correction of bill of previous cycles (Form No. 81 for CS/DS)

This advise is used for correction of bill of previous cycle in respect of CS/DS consumer. The following information is supplied to the computer by the PSEB Sub-Division through this advice :-

1. Ledger Group
2. Account No.
3. Check Digit
4. Corrected SOP
5. Corrected E.D.
6. Corrected Surcharge
7. Corrected Grand Total

4.8.12 Advice for authorised Instalments (Form No. 82 for CS/DS)

This advice is to be filled when part payment has been authorised by the competent authority by instalments.

4.8.13 Advice showing service connection orders issued during the month (Form No. 83 for CS/DS)

This is self explanatory.

4.8.14 Advice showing M.C.O. issued during the month (Form No. 84 for CS/DS and Form No. 39 for SP)

This is self explanatory.

4.8.15 Advice in Form No. 85

This is still vacant

4.8.16 Advice for sundry allowances (Form No. 86 for CS/DS and Form No. 46 for SP)

This advice is used to give credit to the consumer for giving him refund of extra charges already levied, bad debits to be written off or for adjustments of interest on security Deposits, refund of ARPC / other deposits etc. This advice should be filled ledgerwise. The advices are to be filled from SC & A Register and Adjustment Register for sundry allowances.

4.10 Billing Groups

Total CS and DS consumers will be divided into four groups, All the groups in one ledger group will be issued in the same billing group but the total Nos. of ledgers in each Sub Division will be divided into different billing groups so as to have almost even distribution of consumers in all billing groups. Details will be decided by the Computer Cell in consultation with the Service Centre/sub divisions.

4.11 Miscellaneous

An annexure 'A' has been enclosed to this chapter which shows the duties of various officials with respect to preparation and checking of input documents. Annexure 'B' shows the checks to be exercised by various officials/officer on CS/DS computerised billing.

PRE-CHECK OF VARIOUS INPUT DATA BY THE SUB DIVISIONS

Sr. No.	Name of Format	Official preparing format	Official checking cent percent	Percentage of test check by RA
1.	CS & DS consumer Master file proforma.	Ledger clerk	U.D.C.	100%
2.	Consumer Master Information Batch Data.	—do—	—do—	100%
3.	CS & DS consumer Master variable information/data.	—do—	—do—	100%
4.	Consumer Master variation Information Batch Data.	—do—	—do—	100%
5.	Meter Blanks.	M/Reader	—do—	100%
6.	Master Blanks Batch Data	—do—	—do—	100%
7.	Rceipted Stubs alongwith Receipt Stubs Batch Data.	Cashier	—do—	10%
8.	Advice of change of tariff	Ledger clerk	—do—	10%
9.	Advice for change of reading by the Sub Divn.	M/R	—do—	10%
10.	Advice for correction of bill of previous cycle.	Ledger Clerk	—do—	100%
11.	Advice for correction of Meter Detail and Meter Rent	—do—	—do—	100%
12.	Advice for permanent disconnection/reconnection/deletion.	—do—	—do—	100%
13.	Advice for change of name and address.	—do—	—do—	100%
14.	Sundry charges advice.	—do—	—do—	100%
15.	Sundry Allowances advice.	—do—	—do—	100%
16.	Advice for change of account NO, & Ledger group	—do—	—do—	100%
17.	Advice for change of reading by computer service cell.	—do—	—do—	100%
18.	Advice for change of Meter	—do—	—do—	100%
19.	Advice for change of village name	—do—	—do—	100%
20.	Advice for authorised instalments	—do—	—do—	100%
21.	Advice for change of capacitor status.	M/R	—do—	100%

Annexure 'B'

Extract of Secretary PSEB Memo No. 155010/5410/P0-45/2 Dated 13-10-87

*Where the billing of domestic & commercial consumers is COMPUTRISED, checks to be exercised shall be as under :-

In-Put Data

- i) UDC (Revenue) : 100%
- ii) ARA/R.A. : 25%

(In case of Sub-offices, UDC employed as SDC shall carry out the functions assigned to a UDC (Revenue) in the Sub Division i.e. 100% checks. J E incharge will exercise 25% check on Input Data)

Out-Put Reports

- i) SDO & R.A. to take remedial action on all the points brought out in the Exception Reports sent alongwith bills. Inaction on this part shall be reflected through repetitions in the exceptions statements generated by computer during the subsequent cycles, which should attract administrative action against delinquents.
- ii) All bills exceding Rs. 1000 & Rs. 2000 in case of DS and N.R.S, consumers respectively must be checked 100% by UDC, 50% by R.A., and 10% by SDO.

Chapter—V

COMPUTER OUTPUT DATA REPORTS

INTRODUCTION

5.1 Output report to be generated by the computer are discussed in this chapter. These reports include exception reports for management information, planning and control purposes. Each page of each report contains the heading Punjab State Electricity Board, Period of report, Date of Printing of the report and the page Number. Following paragraphs provide details about the purpose, frequency and contents of some important output reports that would be generated by the computer. A list of output Reports is given below.

5.2 LIST OF OUTPUT REPORTS

- 5.2.1 Meter Blanks.
- 5.2.2 Bill Ledger.
- 5.2.3 Energy bill cum notice.
- 5.2.4 Cash Realisation Statement.
- 5.2.5 Receipt stubs Batch List.
- 5.2.6 Defalting consumers Reports.
- 5.2.7 Exception List.
- 5.2.8 Assessment Summery.
- 5.2.9 Main abstract of Ledgers.
- 5.2.10 Exception Totals
- 5.2.11 Duplicate stubs List
- 5.2.12 Partial Payment List
- 5.2.13 Excess payment list
- 5.2.14 Age wise Analysis of L/D/M/R cases
- 5.2.15 Not carried Advices
- 5.2.16 Not carried Variables
- 5.2.17 Not carried updations
- 5.2.18 Monthly Surcharge Statement
- 5.2.19 Inconsistent Reading
- 5.2.20 Stubs Check List
- 5.2.21 Not carried stubs
- 5.2.22 Advices check list
- 5.2.23 Modified Advices
- 5.2.24 Variables Check Lists
- 5.2.25 Modified variables
- 5.2.26 Updations Check list

- 5.2.27 Updatons Errer List
- 5.2.28 Modified Updatons
- 5.2.29 List of negative bills/bills more than Rs. 3000/-.
- 5.2.30 List of ledgers where period of bill is not equal to one monih

5.3 Meter Blanks

This from duly printed by the computer is to be supplied. to the Sub Dlvisions for recording Meter readings therein. Name and address, listings with Sub Division Code, Account Number (with check digit), meter number, type of tariff and line number are printed. Alongwith this, space is provided to record meter readings status of the Meter and Date of Reading which has to be filled by the Meter Reader.

5.4 Bill Ledger

The computerised Ledger is printed with regard to the realisation of the previous months, rentals, advance units, assessment, sundry charges, allowances, net and gross amounts for the current month. The ledger has been printed in three lines as discussed below :—

<u>1st Line</u>	<u>2nd Line</u>	<u>3rd Line</u>
Account No. Name of consumer	Bill No. Address	Tariff Type Board Employees No. concession Connected Load
Previous Cycle Details Amount payable	Previous month arrears	Sundry charges
<u>Net Surcharge Gross</u>	<u>SOP ED Total</u>	<u>SOP ED Reg. Page</u>
<u>Payment particulars</u>	<u>Rentals</u>	<u>Sundry Allowance</u>
Book Item Date Page	Service Meter equipment- Reading	SOP ED Reg. Page
Amount		Total Net Payment
<u>SOP ED Surcharge Total</u>	<u>New Old</u>	<u>SOP ED</u>
	Meter Multiplier	Amount Payable
	Units consumed	<u>Net Surcharge Gross</u>
Balance	Current cycle charges	
+ —	<u>SOP ED</u>	
	Average adjustment	<u>Rounded Amount</u>
Surcharge leviabile after due date		Meter status code

All the entries of the page are totalled as per columns discussed above to enable the Sub Division for checking of the accuracy of the ledger page. All the CS & DS connections of Sub division are totalled in two parts and each part is divided into two groups, total four groups in all. Billing for two groups (one part) is done every month alternatively to make the same as bi-monthly. The number of issuing of ledgers are called cycles. The ledger is totalled Sub group wise and categorywise. The bills of SP consumers are prepared monthly.

The assessment summary showing the totals of each ledger group, categorywise grand totals and assessment of units is also supplied. The accuracy of the ledger should be checked by the Sub Division and in token of it, the Revenue Accountant should append his dated signatures.

5.5 Energy Bills Cum Notice

i) Consumption bills will be printed for a group in the cycle. These will contain the relevant billing information (i.e. bill No. Account No., name and address of the consumer, meter reading, charges, arrears, due dates and tariff etc.) Alongwith the billing informations, there would be adequate space in the stub portion for the cashiers to fill in information so that the same form can be used as a Cash/Cheque Receipt. This 'stub' portion of the bill will be retained by the Cashier and forwarded to the RCC for posting these payments, in computer ledger. Bill also forms a part of the bill-cum-notice.

ii) These bills will be issued on pre-printed forms, once in two months for CS and DS consumers. The payments of the amount indicated on these bills will be made by consumers at the respective Sub Divisional offices. The Cashier will fill the columns and also write in words. He should write date of receiving payment, Page No. and item No. of CCR Book.

5.6 Cash Realisation Statement

i) This statement contains the details of the payment received, datewise, ledgergroup wise and billing groupwise.

ii) The statement will provide a complete record of all payment in the date-wise order, that has taken place and posted in the computer ledger.

iii) In addition to the amount collected in all ledger group on each day, this report will also give.

a) Total amount collected in all ledger groups on each day.

b) Total amount collected in all ledger groups for the calender month.

iv) Billing period for each realisation is defined as a period of one month. Only one copy of this report will be produced.

5.7 Receipt Stubs

These stubs form a part of the Bill-cum-notice. On these stubs the Sub Divn. Code, Bill No. Account No. is printed by the computer. Net amount payable within the grace period is printed on the receipt stubs segregating SOP ED & total for the convenience of the cashier.

The following instructions must be followed by the Cashier while accepting the payment.

1. He is accepting the correct payment against the bill keeping in view the grace date for the bill. In case part payment is accepted, orders of the competent authority must be recorded on the back side of the receipt stubs along with the reasons.
2. Amount received must be recorded in the columns provided and should be legibly written.
3. Date of receipt of payment, CCR Book, Page No. and item No. must be recorded correctly in the specified columns.
4. All the receipt stubs must be signed by the cashier.
5. One batch card should be prepared consisting 100 stubs. Separate batch card should be used, for payments received through Bank on the same date.
6. Totals and other entries, on the 'Batch Card Cover' must be cross checked with totals of CCR Book and signed by the UDC/Revenue Accountant of the Sub Divn. before submission to Service Centre.

5.8 Defaulting Consumers Reports :-

- i) This report will contain the details of defaulters who failed to make payments within the prescribed time.
- ii) This report will be produced Sub Division-wise as per time schedule for the concerned group of consumers, in the cycle.

5.9 Exception List

This statement will contain the details of those consumers who are not billed in the current cycle as a normal case. Reason for not normal billing will be indicated in this report to facilitate the sub Division to take appropriate action. This report will be produced along with the bill ledger for the group of consumers in the concerned cycle.

Annexure-I of the chapter shows the different types of exception reports and action taken on it by the Sub Division concerned.

Chapter VI

GENERAL SYSTEM, FLOW OF DOCUMENTS AND DIVISION OF THE RESPONSIBILITIES

Introduction :

6.1 Unity of action is one of the principles of good organisation. It is essential that different activities to be performed are outlined and related activities are grouped under specific heads. As documents have to flow through different stages, so the most important issue becomes the working and responsibilities of various sections, handling these documents. These have been described as below :—

6.2 Clearance Service Cell (C. S. C.)

This cell has been set up by the PSEB to keep liaison and co-ordination between Regional Computer Centre and Various 'DS' Sub-Divisions of the PSEB. This office collects the input data from various sub divisions scrutinise the same and supply it to Regional Computer Centre for computerising the energys bills. It will be responsibility of CSC to keep control of documents and its scrutiny. The incorrectly filled documents or illegible data will be sent back by CSC to the respective sub divisions for taking corrective action and resubmission thereafter. The various functions of CSC are discussed below :—

- i) CSC will carry out the following scrutiny before handing over the Master File Data to RCC :—
 - a) Sub Divn. code and account number is legible
 - b) Bill issue data, connection details and meter details are mentioned.
 - c) Tariff code is correct.
 - d) Name and address of consumer is entered.
- ii) All errors detected in scrutiny should be corrected by officials of CSC. In case it is not possible for them to correct these, they will got it corrected/clarified from the sub division concerned.
- iii) CSC will hand over the various documents to RCC in batches of ledger groups with the covering slip indicating the name of sub division ledger group, nature of documents handed over and date of this transaction.
- iv) After processing by RCC, CSC will receive the error list generated by computer. The concerned official of CSC will make corrections where possible, otherwise it

will write to the respective Sub Division for obtaining corrections/clarifications. Thereafter these corrections will be duly incorporated in the master file.

The Sub Division will send the following data to the CSC at appropriate times :

6.3 Creation of Master File Data

Sub Division will prepare Master File Data at the time of switching over from Manual to Computer Billing. Detailed instructions for filling up of this form have been discussed in Chapter IV. This master file data will be handed over by the Sub Division to CSC after due scrutiny. Incorrectly filled documents will be sent back by CSC to the respective sub divisions for taking corrective action and resubmission thereof. Scrutinised Master File Data will be handed over to RCC. This data will be transferred on Magnetic media, whereafter it will be duly edited, validated and updated through the computer. Error List will be prepared by the computer and sent to CSC for getting the same rectified. Same procedure would be followed for errors through various validation checks on the computer. This cycle will continue till Master File becomes error free.

6.4 Master File Updates

Data relating to the new connection, disconnection, reconnection and deletion etc. shall be supplied by the PSEB Sub Division through various advices duly scrutinised by the CSC for making changes in the existing initial Master File. Thereafter the old Master File will be updated.

6.5 Meter Blanks

Meter Blanks are to be filled in as per instructions contained in Chapter IV para 4.4 and these documents will be sent by the sub division to CSC alongwith other documents for onward transmission to RCC for computerising the Bills, ledger wise/ groupwise.

6.6 Bill-cum-Notice-cum-Receipt Stub

After receipt of the following documents from the sub division duly scrutinised by CSC the computer will update the master file and after processing, prepare bill-cum-notice-cum-receipt stub :-

- i) Meter reading duly filled in Meter Blanks.
- ii) Advice for sundry charges & allowances.
- iii) Any other advices discussed in para 4.1

Bill-cum-Notice-cum-Receipt stub will be handed over to the CSC for onward transmission to respective sub divn. before the date of issue of bills. The sub division will distribute the bills to the respective consumers. The date of issue and grace date for amount to be deposited in cash/cheque will be given on the Bill-cum-Notice.

6.7 Consumer Ledger

This ledger will be prepared from the following data to be supplied by the respective sub divisions through CSC :—

- i) Meter Blanks
- ii) Receipt Stubs
- iii) Different advices as disussed in para 4.1

The ledger will be sent to the respective sub divisions duly printed, through CSC. Alongwith the ledger, the following statements will be supplied duly printed by the computer:—

- i) Exception List.
- ii) Summary Statement.
- iii) Cash Realisation date wise as well as consolidated of the previous month.

6.8 Temporary Disconnection Orders

Performa Temporary disconnection Orders are generated by the computer on pre-printed forms in cases of those consumers who fail to make payments of their bills by due date. The T.D.C.Os are prepared on the basis of stubs submitted by sub division on the earliest stub submission date after due date. Some time is taken by the computer for processing. As such by the time the performa T.D.C.Os reach the sub division, some more consumers must have made the payment. The date upto which stubs have been considered by computer is printed on the top of T.D.C.O.s The TDCOs must be updated in the sub division deleting the names of those consumers who have made payments in the meantime before finally signed by SDO.

6.9 Function of Regional Computer Centre

Regional Computer Centre will maintain constant liason with CSC and so automatically with various sub-divisions of PSEB on billing and accounting functions of energy bills. They will answer all the queries received from CSC and sub divisions of PSEB on the reports prepared by RCC. RCC will receive all input data through CSC. They will maintain a register of all documents received and give receipt. The movement of documents will be duly controlled by RCC. After data preparation has been completed, output data alongwith PSEB documents will be obtained from RCC. Based on the Edit reports, the RCC will receive correction lists from CSC, incorporate them in the requisite computer files and thereafter prepare necessary reports at the appropriate time.

RCC and CSC will maintain documentary control over all the document transferred to and from RCC and PSEB.

ANNEXURE-I

GUIDELINES FOR FOLLOW UP ACTION ON EXCEPTION REPORT

Type of exception indicated in the exception report.	Action being taken by the R.C.C.	Follow up action to be taken by the Sub Division.
1. Current reading not supplied status code of the meter is neither N nor L.	Bill prepared on average charge basis.	Investigate why the reading not supplied when status code of the meter is neither N nor L. Ensure that the reading is supplied in the blanks in the following cycle and the computer prepares the bill over the extended period of reporting of the two readings minus the amount already charged in the average bills in previous cycle.
2. An exceptional Bill involving amount more than. i) Rs. 500/- in case of DS consumer. ii) Rs. 1000/- in case of CS consumer. iii) Rs. 2000/- in case of SP consumer. iv) Bills having Negative amount.	Bill prepared as a normal bill & the amount of the bill is shown in the exception report.	In such cases the Sub Divisions are required to ascertain the correctness of the consumption and the reading supplied by them before issue of bill to the consumers. If on investigation an error is detected in the bill which may be due to some omission on the part of the Sub Divn. or computer center, part payment may be accepted under authorisation of Sub Divisional officer. The orders of the SDO must be recorded on the back of the receipt & simultaneously/sundry advice should be filled explaining the reason for accepting part payment for adjusting the consumers account in the next cycle. The Sub Divisions should continue to maintain

3. Meter defective
M & T seal
Broken, Meter
burnt & meter not
different at site
than Meter Blank.

Average based bill is prepared by computer upto the cycle when MCO advice is received or till the request from Sub division to correct the status of meter is not received. If average is not available in computer memory bill is based on minimum charges.

variation register to carry out investigation etc. as per sales Manual instructions .

Supply average if not available in computer memory. Take appropriate action as per Sales Manual Instructions. The account of consumers in all MCO cases must be reviewed & sundry charge or allowance advice must be sent alongwith the MCO advice. If MCO advice is sent no adjustment would be made by the computer. However, if a request is made for correction of meter status the actual bill for the extended full period will be made by computer but no refund should be made. If status is to be corrected, the request must accompany the correct current reading & sundry allowance advice for giving credit to consumer for average bills rendered.

4. premises locked

Bill prepared on average charges basis as per tariff. The system keeps track of the amount billed. On receiving the actual reading the system prepares the bill over extended period of the reporting of two readings minus the amount already charged in the average bills.

Supply immediately average units if not existing in computer memory. Take appropriate action as per Sales Manual Instructions and ensure that the reading is supplied in the meter Blanks in the following cycle.

a) If however the average units are not available in computer memory the bill will be prepared on minimum basis.

5. Round complete

- i) Status code of the meter is reported as X
- ii) Status Code omitted by the Meter Reader. But assumed it to be a case of round complete on the basis of previous reading and current reading.

Bill purposed after calculating the consumption by considering that the meter has completed the round digits provided in it.

Sub Divn. should ascertain the correctness of reports (by the Meter reader or otherwise by the reading record.) On investigation if it is found that round complete has not actually occurred but it is a case of fictitious reading payment should be accepted after ascertaining correct consumption under the orders of SDO Orders of the SDO must be recorded on the receipt stubs. Simultaneously, Sundry advice Reading correction advice, should be filled to correct the computer record.

6. Inconsistent reading — When the current reading is not consistent with previous reading, this results in negative consumption. Such cases are listed in the exception report under the heading inconsistent reading for follow-up action by the Sub Division.

Computer will reject the inconsistent reading and shall prepare a bill on average consumption basis or on minimum basis if average not available in computer memory.

Inconsistent reading can be on account of following cases :—

1. In case of fictitious reading intimate the current reading in the following cycle. On the basis of initial reading as intimated by the Sub Divn. in the following cycle computer will prepare the actual bill over the extended period by giving credit for the minimum bill already charged.

2. If it is a case of MCO then the MCO advice should be filled and sent in the following cycle.

3. If it is a case of round complete the meter code X should be filled in the Meter Blank against the reading in the following cycle. Computer will prepare the bill after calculating the consumption by considering that the meter

has completed the round and also by giving the previous credit for the bill already charged in the previous cycle.

7. Reading earlier than a cycle.

Tariff applied on the basis of the extended period of the reporting of the two readings & credit of the amount claimed in the previous bills based on average/minimum is given.

Check-up the consumer accounts and send sundry charges/allowance advice on the prescribed format for adjustment on account if necessary.

8. Deduction given due to minimum and average bills.

The amount show against the consumers is the credit which is being given to the consumers due to the reasons explained above.

Check up the consumer accounts and send sundry charges/allowances advice on the prescribed format for adjustment of account if necessary.

9. Meter not a site.

Bill prepared on average/minimum charges basis.

Investigate and find out its reasons. If it is the case of PDCO then send the advice for permanent disconnection intimating the date and final meter reading on which PDCO was effected. On the basis of this the computer will generate the final bill.

10. Permanent dis-connection.

The amount outstanding as arrears against such consumer is being shown in this exception report. Such consumers are being shown in the ledger but bills will not be printed. Meter Blanks of such consumers shall however be prepared and if an advance in the meter reading is reported the reading will be indicated in the exception report to enable urgent follow up action by the Sub. Divn.

1. Appropriate action should be taken to recover the the defaulting amount as per Sales Manual Instructions and subsequent amendment.

2. The cases of PDCO in which reading advance is reported need to be dealt with on priority and at personal level by the RA and SDO.

11. Variable not applied These are the consumers for which variable data has not been supplied by the Sub Divn. Bills of such consumers are being issued for average / minimum charges.

Variable data should be supplied at the earliest on the prescribed variable format On the receipt of data computer will prepare the actual bill giving credit for the Average/minimum bill already rendered in the previous cycle.

ANNEXURE II

Abstract of Revenue Assessed, Revenue realised and outstanding balance for the Month _____

Sr. No.	Category of consumer/ Ledger No.	+Balance		Revenue assessed during the month			
		B/F		+ Service	+ Meter	+Energy	+Electri-
		SOP	ED	rentals	rentals	charges	city duty
				SOP	SOP	SOP	ED
1	2	3	4	5	6	7	8

Revenue assessed during the month							
+Sundry Charges		-Sundry Allowances		-Averge Adj.		+Board Employees concession	
SOP	ED	SOP	ED	SOP	ED	Energy charges	Meter Rentals
						SOP	SOP
9	10	11	12	13	14	15	16

Continued ...

Revenue assessed during the month				—Realisation					
+Surcharge leviable		+Rounding Amount		Total Assess- ment.		during the month			
SOP		SOP		SOP ED		Upto the date post- ed by the Computer		After that date upto the end of month (as per CCR Book)	
						SOP ED		SOP ED	
17		18		19 20		21 22		23 24	
Total		- Amt. debited to other welfare expenses (Employee's concession).		+ Amt. debited to PDC's ledger		+ Balance C/F			
SOP ED		SOP		SOP ED		SOP ED		SOP ED	
25 26		27		28 29		30 31			

Chapter VII

7.1 Receipt of Cash

Bill-cum-Receipt Stub is printed by the Computer for each account number. This Bill-cum-Stub is delivered to the consumer for payment. The net amount payable within the grace period, sub divisional code, account number, bill number and cycle is pre-printed. While accepting the payment, the cashier should ensure that :—

- i) Correct payment against the bill has been received keeping in view the grace date. In case of part payment the orders of the SDO must be recorded on the back side of the receipt stub and also supported with the advice for authorised instalments.
- ii) Amount received must be recorded in the column provided and should be legibly written both in figures and in words by keeping double sided carbon on the bill portion. The receipted bill portion should be handed over to the consumer in lieu of original RO-4 receipt. The receipted stub will be retained by the cashier.
- iii) Date of receipt of payment, page no. and item no. of CCR book must be recorded correctly.
- iv) All the receipted stubs must be signed by the cashier.
- v) In case the receipted stubs are more than one hundred, separate batch data for each one hundred stubs will be prepared/tagged to facilitate proper handling. Total number of batch data, for each day will also be recorded e.g. in case three batch data have been prepared on one day, the number should be allotted as 1/3, 2/3 and 3/3. In the batch data No. 3/3, abstract for all the three batches should be prepared on the last batch data and the total amount and other entries must be cross checked with CCR Book and Certificate signed by the SDO/RA.

7.2 CCR Book

Separate CCR Book to receive cash against computerised bills may be maintained in the sub division. The existing instructions relating to its writing groupwise, segregation, including SOP, E. D., totalling, are to be followed. It may, however, be ensured that the cash received in these CCR Books is compared with the receipted stubs and certificate of comparison and verification of totals is recorded as usual. Thereafter, the amount received may be transferred to the Main Cash Book.

7.3 Payment Through Banks

In some of the sub divisions, payment from the consumers is accepted through banks. In such cases, Bank authorities may be asked to issue Receipts on the Bill-cum-Notice and to fill up the cash receipt stubs simultaneously for onward submission to the Distribution Sub Division alongwith the cash scroll. In case, the bank authorities do not agree to fill in the receipt stub then in such cases at the time of issue of bill to consumer, the receipt stub be retained in the sub division. These stubs then be filled up in the sub divn. from the cash scroll issued by the Bank for each day. The procedure for onward transmission of these Receipted stubs alongwith Batch Data is the same as disussed in para 7.1

7.4 Payment Through Money Orders

For payment received through Money Order, duplicate receipt stub may be prepared by the cashier and a note recorded on the back side that the amount has been received through Money Order. Under no circumstances, the original Money Order Receipt should be sent alongwith the receipt stub to the computer cell. It should also be ensured by the cashier/RA that enteries in the Money Order register are recorded as per existing instructions.

7.5 Duplicate Bills

Duplicate bills format should only be used in respect of those consumers in whose case bill ledger has been prepared and the bill issued by the computer is misplaced or lost in PSEB office or by the consumer after charging the necessary fee as per sales Manual instruction wherever applicable. While doing so all the particulars of the consumer reading record and payment must be recorded on the duplicate bill-cum-notice and receipt stub. Complete account number with check digit, date of receipt of payment, CCR book Item Number and Page Number must in recorded in the legible manner in addition to the other particulars.

7.6 Bill Correction

Duplicate bill format must not be used for correcting the bills under any circumstances. Corrections, if necessary, may be carried out on the original bill issued to consumer under the signatures of SDO/RA and simultaneously correction advice should be filled in to update the computer record. In case, the amount has been reduced or increased, necessary adjustment may also be made in Sundry Charges and Allowances Register for which necessary advice may be sent.

7.7 Cash Realisation Statements

The computer prepares datewise cash realisation statement segregating amount

received under each group e.g. SOP, ED and surcharge. The computer also prepares total cash received during the calendar month groupwise and segregating the amount as discussed above.

The CSC prepares statement showing datewise number of stubs and amount intimated by the sub division and also datewise number of stubs posted in the ledger and cash realisation statement by the computer. The difference in the number of stubs and amount is also recorded in the statement. The statement is further sent to the sub-division for reconciling the difference if any. The following action should be taken by sub division to rectify the differences.

7.7.1 The differences shall be investigated. In case the amount less accounted for is due to negligence of cashier, the amount shall be recovered from official at fault and in case of deposits the amount shall be credited to Misc. Revenue Receipts.

7.7.2 The computer also supplies cash realisation statement datewise under different ledger groups and also consolidated statement for the month. This statement shall be reconciled with ledger groupwise totals, posed in the CCR Book. The following certificate is to be recorded on the CCR Book :-

Certified that the monthly totals of cash received in the sub divn. as recorded in the monthly abstract of CCR Book has been tallied with monthly totals of cash realisation statement as received from the computer for the month of _____ and found to be correct viz Rs. _____
(In Words)" _____

Sd/-
SDO/RA

7.8 Tallying of Cash Realisation posted in Main Abstract Ledger

As per existing system at the close of the month, cash realised as per CCR Book is to be tallied with the Main Abstract of the 'Ledger Realisation Columns' before submitting the accounts to the divisional office. In compliance with this provision the SDO/RA is required to record certificate that cash realisation posted in the ledger is tallied with the totals as per CCR Book.

The Computer prints cash realisation for two months in the same column of bill ledger. So it is difficult to segregate the realisation of one month from the Ledgers. It should, therefore, be tallied with the CCR Book from the Datewise/Ledger-wise statement of realisation supplied by the Computer. The difference if any may be investigated and adjusted by means of TEO in the next monthly account.

7.9 Control Register of Receipt Stubs

The receipt stubs are as important as counter foil of RO-4 used in the existing system. In the Computer system RO-4 are not to be used and in lieu thereof receipt is to be issued on the receipt stub by keeping two sided carbon on the back of the bill. Receipt stub is to be retained by the Cashier and bill is to be delivered to the consumer. In receipt stub reference of CCR Book Number, item number and page number of CCR Book is to be given and the receipted stubs are to be tagged in the Batch Data for submission to the computer cell for posting in the ledger.

After the posting, the receipt stubs are received back in the sub divn. and these are to be kept as security stationery record. In order to keep proper control, a register is to be maintained in the sub divn. by the cashier/RA and Sr. No. as per register shall be allotted to each batch data during the financial year. It should be maintained in the following form :—

Control Register of Receipted Stubs

Date	Sr. No. of batch	No. of receipt stubs.	Amount	Dated initials of RA at the time of submission to computer cell.	Dated initial of RA at the time of receipt back from computer cell.	Remarks
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Accounting Entries

Journal Entry No.	Date	Description	Cr.
1.		Accounting for ...	
2.		Accounting for ...	
3.		Accounting for ...	
4.		Accounting for ...	
5.		Accounting for ...	
6.		Accounting for ...	
7.		Accounting for ...	
8.		Accounting for ...	
9.		Accounting for ...	
10.		Accounting for ...	
11.		Accounting for ...	
12.		Accounting for ...	
13.		Accounting for ...	
14.		Accounting for ...	
15.		Accounting for ...	
16.		Accounting for ...	
17.		Accounting for ...	
18.		Accounting for ...	
19.		Accounting for ...	
20.		Accounting for ...	
21.		Accounting for ...	
22.		Accounting for ...	
23.		Accounting for ...	
24.		Accounting for ...	
25.		Accounting for ...	

ACCOUNTING ENTRIES

Accounting Entries

Sr. No.	EVENT	Source of Document	GENERAL
			Debit
1.	Accounting for Assesment of Revenue.	Main abstract for assessment of Revenue cum J.V.	23.1 Sundry Debtors for Sale of Power (categorywise)
2. (a)	Accounting for assesment of Electricity Duty	Main abstract for assessment of revenue cum J.V.	23.2 Sundry Debtors for Electricity Duty (categorywise).
2. (b)	Accounting for contra entry for electricity duty recovery Account.	Journal voucher Main-abstract for assessment of revenue cum J.V.	61.5 Eletctricity Duty payable (contra)
3.	Accounting for sundry debtors collection	Main Revenue Ledger Abstract of CCR Book	23.3 Sundry debtors collection Account

ENTRY		REMARKS
Credit		
61.2 & 61.3	Revenue from Sale of power (Tariff Elementwise) detailed head-wise)	For categorywise details of various Account codes applicable, refer to Main abstract for assessment of revenue cum J. V. (Form SOP-16)
61.601	Meter & Service Rentals	
61.7	Revenue from theft & Malpractices (categorywise)	
61.9	Miscellaneous charges from consumers (detailed headwise)	
62.250	Delayed payment surcharge from consumer	
65.2	Receipt from consumers relating to prior period. (65.210 and 65.220)	
61.5	Electricity Duty and other State levies (categorywise).	The relevent account codes as applicable for each category of consumers are given in the main abstract for assessment of revenue cum J. V. (Form S.O.P.—16).
46.300	Electricity Duty and other levies payable to the state Govt.	Since E. D. is payable to Govt. liability is to be created for the E. . levied during the month by debiting contra account head in the Revenue Account.
23.1	Sundry Debtors for Sale of Power (categorywise)	The total amount realised from the consumers as per CCR Book is credited to the account codes 23.3. This transitory head is cleared by crediting the amounts realised to 23.1 and 23.2 and 23.5.
23.2	Sundry Debtors for Elect. Duty (categorywise)	
23.5	Dues from permanently discounted consumers. (categorywise)	

Sr. No.	EVENT	Source of Document	GENERAL	
			Debit	
4.	Accounting for Depositing the Electricity Duty realised into Treasury/Bank.	Cash Book Bank payment Voucher	46.300	Electricity Duty payable to the govt.
5.	Accounting for adjustment of electricity concession to Board employees	Main Revenue Ledger Summary sheet received from computer	75.760	Staff Welfare expenses
6.	Adjustment of Final bills against consumers Security Deposit	J. V. 2nd JV for ED	48.100	Security Deposit from Consumers Cash
			48.120	Advance consumption deposit from Consumers
			23.2	Sundry debtors for ED
7.	Adjustment of refunds under ARPC	Abstract of adjustment Register of Sundry allowance (SOP-6(A)) 2nd JV for ED	47.3	Deposits for Service Connections (relevant Account Codes Viz 47.302, 47.303, 47.304 47.306, 47.307 and 47.308 as may be applicable.
			23.2	Sundry debtors for Electricity Duty.
8.	Adjustment of yearly interest on refundable deposits. (Accrued but not due)	J.V.	78.611	Interest to consumer on refundable Deposit for Industrial Consumers.
8. (a)	Adjustment of yearly interest on refundable deposits (Accrued but not due) Where annual provision was not made in the first instance.	J. V.	83.7	Interest and other finance charges relating to previous years.
9.	Adjustment of interest accrued but not due to interest accrued and due.	J. V.	46.713	Interest accrued but not due-refundable deposit from Industrial Consumers.

ENTRY		REMARKS
Credit		
Bank		The entry would appear in the cash book of the divisional office when, the electricity duty realised is actually deposited with the treasury/Bank.
61.201	Revenue from sale of power Domestic supply.	The computer supplies the figures of assessment for consumers/board employees and electricity concession to board employees separately.
61.2	Revenue from Sale of Power (Tariff Elementwise)	
23.2	Sundry debtors for Electricity duty (Categorywise)	
46 300	Electricity Duty and other levies payable to State Govt.	
61.2 & 23.2	Revenue from Sale of Power (Tariff Element-wise) Sundry Debtors for Electricity Duty (Categoriwise)	
46.300	Elec. Duty and other levies payable to the State Govt.	
46.713	Interest accrued but not due Refundable deposit from consumers.	Adjustment will be made in the Accounts for March.
46.713	Interest accrued but not due Refundable deposit from Industrial consumers.	
48.310	Interest payable on refundable deposits from consumers.	Adjustment will be made after the completion of prescribed period.

Sr. No.	EVENT	Source of Document	GENERAL	
				Debit
10.	Refund of interest due to the consumers through the monthly energy bills.	Adjustment Register of Sundry Allowances (SOP-6 A)	48.310	Interest payable on refundable deposits from Consumers.
11. a)	Adjustment on account of interest on Debenture.	Abstract of adjustment Register of Sundry Allowances (SOP-6 A)	51.209	Interest accrued and due - RE debentures (Public)
b)	Adjustment of Interest on Debentures in the Divisional office and raising of IUT bill against Head-Office.	J. V.	35	Inter Unit Accounts Head Office Disbursements
c)	On receipt of U-Cheque in Divisional office.	U-Cheque Cash Book	37.000	Inter Unit Accounts - Blank Accounts Code
12.	Accounting for rebate allowed to consumers, recoverable from Govt.	J. V.	28.620	Revenue subsidy/grants receivable
13.	Transfer of dues of permanently disconnected consumers. (Consumer category-wise.)	J. V. PDCL Summary Sheet	(1) 23.5 (2) 23.5	Dues from permanently disconnected consumers Sale of power (Categorywise) Dues from permanently disconnected consumers (Electricity duty) (Categorywise)
14.	Creating provision for bad & doubtful debts.	J. V. Summary of doubtful balances.	79.460	Bad and doubtful debts provided for Dues from consumers
15.	Writing off of bad debts	Abstract of adjustment Register of Sundry allowances (SOP-6 A) J. V.	79 410	Bad debts written off dues from consumers
16. a)	Creating provisions for unbilled-Revenue.	J. V. Summary of provision for unbilled Revenue	23 4	Provision for unbilled Revenue (consumer categorywise)

ENTRY		REMARKS
Credit		
61.2	Revenue from Sale of Power (Elementwise)	
61.251	Sundry debtors for SOP-Agriculture	
61.209	Interest accrued and due RE debentures (Public)	
35	Inter Unit Accounts Head office disbursements	
61.2 & 61.3	Revenue from Sale of Power (Category applicable)	
23.1	Sundry debtors for SOP (Categorywise)	
23.2	Sundry Debtors for ED (Categorywise).	
23.9	Provisions for doubtful dues from consumers,	Every year in Head Office in March Accounts
23.5	Dues from permanently disconnected Consumers for SOP	
61.2 & 61.3	Revenue (from Sale of power (Consumer Categorywise)	This J. V. is to be prepared in March account for the estimated revenue between the period of last reading for which the bills have been rendered and 31st March.
61.601	Meter & Service rental	
61.903	Public lighting mtc. charge	

Sr. No.	EVENT	Source of Document	GENERAL	
				Debit
b)	Reversal of provision for unbilled Revenue.	J. V.	(-)23.4	Provision for unbilled revenue (Consumer categorywise)
17. a)	Adjustment of earnest money against service connection charges on compliance of demand notice under self financing scheme (Circular issued vide CAO memo No. 211/1490/B-10 SC-6, WM&G/5.2.91	J. V.	47.315	earnest money for Tubewell connections
b)	Adjustment of transformation charges against energy bills under self financing scheme.	J. V.	47.316	Refundable charges under self financing scheme.
18.	Adjustment of refund of electricity duty to the consumers as per orders of chief electrical Inspector	Sundry charges and allowances Register (SOP-6) J.V. 2nd J.V.	(-)23.2	Sundry debtors for ED (to be included in monthly Assessment of ED)
19.	Adjustment of unclaimed credit balances of permanently disconnected consumers.	J.V.	23.5	Dues from permanently disconnected consumers
20.	Payment by division from unclaimed credit balances.	Bank Payment voucher	46.929	Unclaimed credit balance.

ENTRY	REMARKS
Credit	
(-) 61.2 Revenue for & 61.3 Sale of power (-)61.601 Meter & Service Rentals (-)61.903 Public lighting mtc. charges. 55.103 Consumers contribution towards cost of capital assets—Tubewell.	In the April next financial year
61.251 Revenue from sale of power —Agriculture Energy Charges.	Adjustment will be made at the end of prescribed period.
(-)61.5 Electricity duty & other state levies (+)23.1 Sundry Debtors for sale of power (-)23.2 Sundry debtors for ED	Entry of 2nd J. V. is to appear on credit side only.
46.929 Unclaimed credit balances	Enter in PDCL and unclaimed credit balance sub-ledgers
Bank	Entry will be made in unclaimed credit balance sub ledgers.

PART—2

Consumer's Security Deposits

1.45- Receipt and Advance Consumption Deposit/Earnest money / Security Deposit for Metering Equipment, deposit from prospective consumers in cash.

Responsible	Action	Timing
Consumer Clerk	1. On receipt of requisition/application for new connection or at the time of registration of requisition (for loads above 500 KW) or at the time of issue of demand notice, calculate the ACD/Earnest Money to be deposited by the applicant in accordance with the rules framed by Board.	As and When
	2. Note the ACD/Earnest Money amount to be collected on the requisition/application and after getting the same checked by RA, intimate the same to the applicant for deposit. Forward application/ requisition to the Cashier,	Same Day
Cashier	3. Receive cash from the applicant and follow the procedure as per Cash and Bank Manual. Note the money receipt number, date, and amount deposited in the relevant column on the application/requisition.	As and when
	4. Forward the requisition/application to Consumer Clerk and BA-16 Receipt Book & Cash Book to UDC Revenue.	--do--
Cashier	5. Post the ACD/Security amount received in the security deposit Ledger (SOP 25)	As and when
	NOTE : At the time of registration of application/requisition for loads exceeding 500 KW and compliance of demand notices, steps 3, 4 and 5 should be followed regarding recovery of ACD/Security.	
UDC Revenue	6. Check the posting of each money receipt in the Security Deposit Ledger.	Same Day
UDC Revenue	7. Enter the consumer's account number in the Security Deposit Ledger at the time of issue of SCO.	As and when
Ledger Keeper	8. Enter the security deposit received in the Pass Book in case of M.S. and L. S. consumers.	As and When

Responsible	Action	Timing
Revenue Accountant	9. Cross check the entries posted in the Security Deposit Ledger and certify the correctness under his dated signature in the relevant column.	Monthly
	10. Forward the consolidated abstract of Security Deposit Ledger to the Division.	Monthly
Divisional Office	11. Compare the balance as per abstracts received from Sub Division with the relevant account in the General Ledger.	Monthly
NOTE :	<p>1. Cash in this context means Cash/Cheque/demand draft.</p> <p>2. On the New ACD/Security deposit ledger Basic details of all consumers borne on the consumers Ledger shall be transferred as per columns 1 to 3. Details with regard to other columns would be filled from S. C. Register/Consumer case/old security deposit register or other records whichever is available.</p>	
FORM TITLE Security Deposit Ledger		FORM NO. SOP-25

246—Accounting for interest payable on Meter Security Deposit from consumers.

Responsible	Action	Timing
Ledger Keeper	1. Scrutinise the consumers Meter Security Deposit Ledger and prepare a list in duplicate of consumers to whom interest has become payable on such deposit in accordance with the rules of the Board. Enter the period for which interest is to be paid in the list,	At the year end
UDC Revenue	2. Calculate the interest amount payable to them at the prescribed rate of interest and enter the same in the list.	- do -
Revenue Accountant	3. Forward the list to RA.	
	4. Check that all the security deposits on which interest has become payable have been included in the list and interest amount calculated is correct.	- do -
	5. Prepare a Journal Voucher in triplicate and Pass Accounting Entry.	
Ledger Keeper	6. Receive the list and enter the same in the Adjustment Register for Sundry Allowances, to give the credit for interest through energy bill as per Sale of Power Manual.	At the year end
UDC Revenue	7. On permanent disconnection of consumer's connection, calculate the interest amount accrued and due on security amount till the relevant date and prepare the Journal Voucher for interest accrued and due.	As and when
	8. Get the calculations checked by RA and Journal Voucher approved by SDO.	
	9. Forward Journal Voucher to Ledger Keeper.	
Ledger Keeper	10. Post the interest accrued and due in the Adjustment Register for Sundry Allowances so as to adjust it against the amount due from consumers before issue of final bill.	Same day

FORM TITLE	FORM NO.
Adjustment Register for Sundry Allowances	SOP 8 A
Security Deposit Ledger	SOP-25

347— Adjustment of ACD/Security Deposit received from consumers in Cash.

Responsible	Action	Timing
Ledger Keeper	1. On permanent disconnection of consumer's connection adjust the ACD/Security amount due to the extent of amount due from consumer before issue of final bill.	As and when
	2. Enter the ACD/Security amount so adjusted in the Adjustment Register for Sundry Allowances and follow the procedure as per Sale of Power Manual (Part-I).	Same day
	3. Forward the Adjustment Register for Sundry Allowances to UDC Revenue.	—do—
UDC Revenue	4. Receive the Adjustment Register for Sundry Allowances and record the ACD/Security amount adjusted in the consumers Security Deposit Ledger.	—do—
Revenue Accountant	5. Cross check the entries posted in the Security Deposit Ledger and certify the correctness under his signature in the relevant column.	Monthly
UDC Revenue	6. Intimate the consumer the ACD/Security amount refundable to him after adjustment of outstanding balances if any.	As and when

FORM TITLE	FORM NO.
Security Deposit Ledger	SOP 25
Adjustment Register for Sundry Allowances	SOP 6 A

448—Refund of ACD/Security Deposit Received from Consumers in Cash

Responsible	Action	Timing
UDC Revenue	1. Receive the application for refund of ACD/ security deposit alongwith original copy of cash receipt vide which security was deposited. Where original security deposit receipt is not available with the consumer, obtain necessary affidavit-cum-indemity bond alongwith surety for requisite amount from a running consumer.	As and when
	2. Ascertain the security amount to be refunded with reference to the Security Deposit ledger and outstanding amount as per Billing Ledger/ Permanently Disconnected Consumers' Ledger.	Same day
	3. Where a prospective consumer after having his application registered wants to withdraw the same, calculate the security amount to be forfeited, if any, as per the rules framed by the Board. Also make entry in the relevant column of Service Register.	—do—
	4. Note the security refundable/to be forfeited on the application and forward the application, consumer case, Service Register and Security Deposit Ledger and other supporting documents to R.A.	—do—
Revenue Accountant	5. Receive the above from UDC Revenue and verify the security amount to be refunded/ forfeited under his dated signatures on the application, ACD/Security deposit ledger as well as service register.	—do—
	6. Return the application and other documents/ registers to UDC Revenue.	—do—
UDC Revenue	7. Receive the application and other documents. Prepare cash payment voucher (CPV). However, where amount to be refunded, exceeds the SDO's power of sanction, prepare Bank Payment Voucher (BPV). Show distinctly the gross amount of security deposit, security deposit forfeited and the net amount refundable.	—do—

Responsible	Action	Timing
	8. Forward the CPV/BPV and other supporting documents to SDO through R. A.	Same day
SDO	9. Approve the CPV and forward the same along-with other supporting documents to Cashier. In case of BPV, verify and forward the same alongwith supporting documents to Divisional Accounts Section.	- do -
Divisional Accounts Section	10. Receive BPV and other supporting documents and put up to XEN for approval.	As and when
XEN	11. Approve BPV and send to Head Clerk	Same day
Head Clerk	12. Prepare crossed cheque and enter the BPV in Cash Book as per Cash and Bank Manual. Put up the cheque book alongwith Cash Book to XEN for signatures.	
	13. Send the cheque to Sub-Division giving the following details :- 1) Sub-division's despatch number. 2) BPV No. 3) Name of the consumer. 4) Consumer's account number/Ref. No. of Service Register. 5) Cheque No. date and amount refunded.	- do -
Revenue Accountant	14. Receive the above and enter the particulars of refund in Security Deposit Ledger and Service Register. Issue the cheque to the consumer/ applicant under dated acknowledgement.	
Sub Division	15. Receive CPV and other supporting documents, as per step 9 above.	- do -
Cashier	16. Refund the amount and obtain the acknowledgement of consumer on CPV. Enter the CPV in Cash Book as per Cash and Bank Manual.	- do -
UDC Revenue	17. As per Cash Book for security refunded, update the consumer's Security Deposit Ledger and Service Register.	- do -

Responsible	Action	Timing
Revenue Accountant	18. Cross check the entries posted in the Security deposit ledger and certify its correctness under his dated signatures.	
	<p>NOTE:- 1. In case the ACD / Security deposit remains unclaimed, after P.D.C.O., for a period of 3 years the same should be transferred to unclaimed credit balances account contra Security Deposits from consumer account.</p> <p>2. Where the application for refund is filed by legal heirs in case of consumers'/applicants death, succession certificate shall be obtained in addition to procedure prescribed in this chapter.</p>	
	<p>FOR TITLE Security Deposit Ledger</p>	<p>FORM No. SOP 25</p>

5 49 - Encashment/adjustment of Security Deposit received other than in cash for existing securities.

Responsible	Action	Timing
	<p>A. Although the Board has since changed over to acceptance of security/ACD in cash only but securities are lying in respect of some of the consumers in the form of NSC/NDSC etc., in many D offices. It is therefore, very essential that all these NSC/NDSC etc. are converted into cash immediately. Where consumers are identifiable/traceable the securities are to be handed over to them and exchanged with cash of equivalent amount or transfer to other Sub Divisions where identifiable/traceable in other Sub Division. The securities of consumers who are not identifiable/traceable should be encashed and amount credited to concerned Revenue Head i.e., unclaimed credit balance account CONTRA Security deposit.</p>	
Cashier	<p>1. Transfer all the existing securities (e.g. NSC/NDSC) in the Security Deposit Register other than cash (SOP 26) from the existing register of interest bearing securities. Also enter the securities physically available in the Sub Division but not entered in the existing register. Total the 'Amount' column and forward both the register to UDC Revenue.</p>	Immediately
UDC Revenue	<p>2. Check that columns 1 to 13 have been correctly filled in and that the Grand Total of the 'Amount' column tallies with the total amount of outstanding securities as per return submitted by Sub Division to the Divisional Office. Specify differences if any.</p>	As and when
UDC Revenue	<p>3. Identify the securities of the consumers who have been transferred to other Sub Divisions and prepare a list in duplicate of such securities alongwith particulars of account Nos. transferred. Put up the list to Revenue Accountant alongwith both the registers.</p>	Immediately
Revenue Accountant	<p>4. Check the entries in SOP-26 and initial in the column provided for.</p>	As and when

Responsible	Action	Timing
Revenue Accountant	5. Check the list and hand over the concerned securities alongwith the duplicate list to the Revenue Accountant of the Transferee Sub Division.	As and when
	6. In case securities have been received as transferred from other Sub Divisions, scrutinise the list and get them entered in the SOP-26.	Immediately
	7. Serve notice to all consumers listed in SOP-26 to deposit the equivalent amount of security (face value). After receipt of cash, return the NSC/NDSC etc. duly endorsed by the SDO to the consumer. Also enter the details in SOP-25 & SOP-26.	
	8. Scrutinise the balance consumers and prepare a list of securities to be encashed and get it approved from SDO. Forward the approved list to cashier.	
Cashier	9. Encash the securities and enter the same in Cash Book. Also enter the details in SOP-26. Pass a JV crediting unclaimed credit balances Account CONTRA Security Deposit other than cash.	Immediately
UDC Revenue	10. Check that the entries in Cash Book, SOP-25 & SOP-26 have been correctly made. 11. Where some defaulting amount is outstanding against such consumers and where security has been encashed, the necessary adjustment be made to clear the outstanding amount to that extent.	As and when
NOTE : Follow procedure as per compilation of Accounts Manual for forwarding Journal Voucher and other documents to the Division and recording of the same in the Journal by the Division.		
FORM TITLE Security Deposit Ledger Security Deposit Register (other than cash)		FORM NO. SOP-26 SOP-26
143		

650—Reconciliation of ACD/Security Deposit Ledger with General Ledger.

Responsible	Action	Timing
UDC Revenue	1. Aggregate the balances both in the ACD/ Security Deposit Ledger and Non Cash Consumer Security Deposit Register.	Year end
	2. Forward the balances as per ACD/Security Deposit Ledger and Non Cash Security Deposit Register to Divisional Accounts Section after getting the statement signed by RA and SDO.	—do—
Divisional Accounts Section	3. Receive the Security Deposit balances from all the sub-divisions and aggregate the balances.	—do—
	4. Tally the balances with the relevant account in the General Ledger.	—do—
	5. Take up with the respective Sub Divisions and correct any mistake etc.	—do—
	6. Send a certificate to the Sub Divisions confirming that the aggregate of balances in their subsidiary records have been reconciled with general ledger balances.	—do—

FORM TITLE	FORM NO.
Security Deposit Ledger	SOP 25
Consumer's Security Deposit Register (Non Cash)	SOP 26

7 B1—Accounting Entries

Sr. No.	EVENT	Source of Document	JOURNAL	
			Debit	
1.	Receipt of Security from Consumers in cash	Cash Receipt Voucher/Money Receipt		Cash
2.	Adjustment of Security Deposit on permanent Disconnection of supply of Energy.	Adjustment register of Sundry Allowances (SOP-6A)	48.100	Security Deposit from Consumers in cash.
			48.120	& Advance Consumption deposit from Consumers
		2nd JV for ED	23.2	Sundry Debtors for Electricity Duty.
3.	Providing for interest accrued and due on Security Deposit.	JV	78.601	Interest to consumers Security Deposit.
4.	Interest credited to consumers through energy bills.	JV Adjustment Register of Sundry Allowances (SOP-6A)	48.300	Interest payable on Consumers' Security Deposit
5.	Refund of Security Deposit/ACD in Cash/Cheque.	Consumer Security Deposit Ledger Cash Payment Voucher/Bank Payment Voucher.	48.100	Security Deposit from consumers in Cash.
			48.120	Advance consumption Deposit from Consumers.
6.	Receipt of Security Deposit other than in cash.	Journal Voucher	28.932	Security from consumers (Deposits in the form of fixed deposit etc.)
7.	Encashment of Securities	Main cash Book, Cash Receipt Voucher		Cash
8.	Transfer of Security Deposit received other than in cash to Security Deposit received in cash on realisation of Securities.	Main Cash Book Cash Receipt Voucher	48.200	Security Deposit from consumers other than cash.
			48.220	Advance consumption Deposit from consumers other than cash.

ENTRY		REMARKS
Credit		
i) 48.100	Security Deposits from Consumers- Cash	Enter the amount in the Consumers' Security Ledger.
ii) 48.120	Advance Consumption. Deposit from Consumers.	
61.2	Revenue from Sale of Power & (Tariff Elementwise)	
23.2	Sundry Debtors for Elec. Duty.	
46.300	Electricity Duty and other levies payable to State Govt.	
48.300	Interest Payable on Consumers' Security Deposit	i) This entry would be passed at the year end to make provision. ii) No interest is payable on ACD.
61.2	Revenue from Sale of Power (Tariff Elementwise.)	
	Cash/Bank	The note of payment to the Consumers is to be given on the counter foil of BA-16 against original entry of receipt in Cash Book and Security Ledger.
48.200	Security Deposits from consumers other than cash.	
48.220	Advance Deposit from Consumers- other than Cash	Enter in the consumers security deposit Register (Non cash)
28.932	Securities from Consumers (Deposits in the form of fixed Deposits etc.)	
48.100	Security Deposits from Consumer-Cash	Entries should be made in the security deposit ledger from non cash to cash.
48.120	Advance Consumption Deposit-Cash	

Sr. No.	EVENT	Source of Document	JOURNAL	
			Debit	
9.	Adjustment of Security Deposit encashed against amount due from Consumers.	—	As in Serial No. 2 above	
10.	Return of Securities.	Journal Voucher	48.200	Security Deposits from Consumers other than cash
11.	Refund of excess Security Deposit encashed.	Cash/Bank	48.100	Security Deposits from consumers cash
			48.120	Advance Consumption Deposit—cash

ENTRY	REMARKS
Credit	
28.932 Securities from Consumers (Deposit in the form of fixed deposit etc.) Cash/Bank Cash/Bank	Enter in the consumers' security deposit register (Non cash) Enter in consumer security deposit ledger (Cash)

FORMATS

S. O. P.—1

D. S., N. R. S.

S. P. and A.P. (Metered) Consumers

Category of supply : D/S C/S/AP (Metered)/S.P.

Sr. No.	Account No.	Load	Name of consumer	Balance B/F		Meter Reading	
				SOP Sundry Debit	E.D. Sundry Debit	New	Old
1	2	3	4	5	6	7	8

Service charges	ED Recovery	Sundry Charges		Sundry Allowances		Net Amount	
		S.O.P.	E. D.	S.O.P.	E.D.	S.O.P.	E.D.
17	18	19	20	21	22	23	24

Month :
 Date of meter Reading :
 Date of Bill issued :
 Due Date :

Unit Consumed			S. O. P		Rebate to employee	Rental	
Actually	Minimum charges	Units billed	Energy charges	Minimum charged	Shunt capacitor surcharge	Meter	Service
9	10	11	12	13	14	15	16

Amount of Bill after rounding	Surcharge	Realisation						
		Receipt No & Dt.	1st month		2nd month		3rd month	
			SOP S. Deb.	ED S. Deb.	S. Deb. S.O.P.	S. Deb. E.D.	SOP S. Deb.	ED S. Deb.
25	26	27	28	29	30	31	32	33

Balance C/F		Remarks	Security	Application No. as per S. Register
SOP	ED			
34	35	36	37	38

Remarks :

Total :

B/F Total :

C/F Total :

Prepared by :

Checked by :

- Note : 1. R.A./SDO shall mention the account number of consumers checked in the 'Checked By' column
2. When the format is used for S. P. or A.P. (metered Supply Consumers, 14 will be used for shunt capacitor surcharge

Billing Ledger for Agricultural Power Consumers (Unmetered)

Sr. No.	A/c. No.	Name of Consumer	Motive Load (BHP)	Balance B/F S. Debt. SOP	ASSES-		
					Energy Charges SOP	Demand charges	Total
1	2	3	4	5	6	7	8

After rounding off	Surcharge	Realisation				Remarks	
		Receipt No. & Dt.	This month		Next month S.O.P. S. Debt.		Balance C/F S. Debt. S. O P
			sur-charge	SOP S. Debt.			
16	17	18	19	20	21	22	23

Month :

Date of Bill issued :

Due Date :

MENT				Sundry Charges	Sundry Allowances	Net amount Due
Fuel surcharge	Service charges	Total	Rebate Allowed	S.O.P.	S.O.P.	
9	10	11	12	13	14	5

Total

B/F Total

C/F Total

Prepared by

Checked by

Note : RA/SDO should mention the account number of consumer cheked in the 'Checked By' column.

Note : For metered supply refer to S.O.P. 1

Billing Ledger

Street Light Consumers

Sr. No.	A/c No.	Name of consumer	Connected load				Total load
			No. of points	Lamps	Mercury vapour Lamps	Flour-cent Tubes	
1	2	3	4	5	6	7	8

Line main tenance & lamp renewal charges	Meter rent	Service charges	Rebate (-)	Sundry Charges		Sundry Allowances		Net Amount Due	
				S. Debt. S.O.P.	S. Debt. E.D.	S. Debt. S.O.P.	S. Debt. E.D.	S. Debt. S.O.P.	S. Debt. E.D.
17	18	19	20	21	22	23	24	25	26

Total : _____
 B/F Total : _____
 C/F Total : _____
 Prepared by : _____
 Checked by : _____

NOTE: RA/SDO should mention the account number of consumers checked in the 'checked by' column.

Month :
 Date of
 Meter Reading :
 Date of issue
 of bill :
 Grace Date :

Balance B/F		Reading		Consumption		S. Debt.	S. Debt.
S. Debt. S.O.P.	S. Debt. E.D.	Old	New	Actual	Billed	S.O.P.	E.D.
9	10	11	12	13	14	15	16

Amount of Bill after rounding	Sur- charge	Receipt No. & Date	Realisation				Balance C/F		Remarks
			This month		Next month		S. Debt.	S. Debt.	
			S. Debt. S.O.P.	S. Debt. E.D.	S. Debt. S.O.P.	S. Debt. E.D.	S.O.P.	E.D.	
27	28	29	30	31	32	33	34	35	36

SOP-2

Billing Ledger

(LS, MS, Grid Supply & Bulk Supply Consumers)

Category of Supply :

Sr. No.	A/c No.	Sanction of load/ contract demand	75% of the Contract demand	Name of Consumer	Balance B/F		KVAH		
					S. Debt. SOP	S. Debt. ED	New	Old	Consumption
1	2	3	4	5	6	7	8	9	10

sale of Power					Rentals			
Total	P. F. sur-charge	Demand sur-charge	Voltage sur-charge	Other sur-charge	Meter	Service	Service charges	ED recce- verable
21	22	23	24	25	26	27	28	29

Month :
 Date of :
 Meter reading :
 Date of Bill :
 Date of bill issued :
 Due Date :

MDI		KWH		Actual Consumption		Units billed	Revenue from		
Recorded	Adopted for billing	New	Old	Other	Minimum charges		Applicable charges	Minimum charges	Fuel surcharge
11	12	13	14	15	16	17	18	19	20

Sundry Charges		Sundry Allowances		Net Amount due		Amount of bill after rounding off	Surcharge
S. Debt. S.O.P.	S. Debt. E.D.	S. Debt. S.O.P.	S. Debt. E.D.	S. Debt. S.O.P.	S. Debt. E.D.		
30	31	32	33	34	35	36	37

Receipt No. & Date	Realisation				Balance		Remarks
	This month		Next month		S. Debt. SOP & other items	S. Debt. ED	
	S. Debt. SOP & other items	Sundry Debt. ED	S. Debt. SOP & other items	S. Debt ED			
38	39	40	41	42	43	44	45

Total : _____
B/F Total : _____
C/F Total : _____
Prepared by : _____
Checked by : _____

NOTE : RA/SDO should mention the account number of consumers checked in the 'checked by' column.

Billing Group No.	Scheduled Programme					
	Meter Reading		Bill Preparation		Bill Distribution	
	Meter Reader	Date	Ledger Keeper	Date	Bill Distributor	Date

PROGRAMME

Month :

TDCO issue Date	Actual Execution					
	Dates				Remarks	
	Meter Reading	Bill Preparation	Bill Distribution	TDCO	Revenue Accountant	SDO

SERVICE CONNECTION ORDER

Book No. : _____ Office : _____

S. No. _____ Date : _____

Consumer's Name : _____ Connected load _____ Contract Demand _____

Address : _____ Existing _____ _____

_____ Extension _____

_____ now to be released _____

_____ Total : _____

Estimate No. : _____ Application No. _____ Supply Voltage : _____

A/c No. : _____

Feeder Ref. : _____

_____ JE-II

Please instal service connection as per the above Estimate and install the necessary meter(s) and turn on the supply and report as below :

_____ : Sub Divisional Officer .. Date .. _____

REPORT

The required service complete with meter(s) has been installed, tested and found O.K.

Particulars :

Connected to Sub-Station _____ Size of Service.....

_____ Feeder _____ Length of service _____

_____ Phase _____ (Meters) _____

Meter	Make	Sr. No. M E No.	One Phase or 3 Phase	Capacity		Initial Reading	Date of sea- ling with MSR No.	Remarks
				Amps	Volts			
KWH								
KVAH								
MDI								
Light								
CT or CT & PT set								

Requisition No. and Date : _____ CA 21-Page.....Item.....

Connection made by : _____ (Consumer's Signature)

Supply connected (Date) : _____ (Time)..... with Status)

_____ Signature of JE-II... Date.....

NOTE : Only new meters drawn from M. E. Lab., shall be used for release of new connections except for Temporary Connections.

SUNDRY CHARGES AND

Category of Consumer(s) :

Sr. No.	Date	Account No.	Name of Consumers	Particulars	Unit	Unit	Sundry Charges (SCP & Others) Amount Credited to A/c				
					Amount (Current Year)	Amount (Previous Years)	8	9	10	11	12
1	2	3	4	5	6	7	8	9	10	11	12

ALLOWANCES REGISTER

Month :

Codes		Total 8 to 14 Debit 23.1	E.D. Debit 23.2	Allowances (SOP & Others) Amount/credited to A/c Codes <i>Times</i>							Total 17 to 23 minus debit 23.1
13	14	15	16	17	18	19	20	21	22	23	24

Elec. Duty minus debit 23 2	Sign. of LDC/UDC	Sign. of R A./SDO	Remarks
25	26	27	28

Consumer Category

Sr. No.	Date	A/c No.	Name of consumers	Period	Amounts debited to Account Code(s)					
					6	7	8	9	10	11
1	2	3	4	5						

REGISTER OF HALF MARGINS

Month :

Sr. No.	Half Margin No.	Date	Amount as per Half Margin				Amount accepted by Sub. Divn.		SC&A Entry No. & Date	Amount not accepted by Sub Division	
			Charges		Allowances		SOP & other charges	ED		Amount	Brief Reasons
			SOP & other charges	ED	SOP & other charges	E					
1	2	3	4	5	6	7	8	9	10	11	12
										4-8 and 5-9 or 6-8 and 7-9	

Total

Summary of Register of Half Margins.

Detail of Pending Half Margins	No.	Amount	
		SOP and other charges	E.D.
1. Not accepted/pending till last month.			
2. Received during the month.			
3. Accepted during the month.			
4. Not accepted during the month.			
5. Pending/not accepted at the end of month.			
Total			

RECEIVED BOOK

Billing Group Nos.				Permanently Disconnected Consumers				Remarks
I		II.....IX		SOP & other Charges		ED		
SOP & Other Charges		ED		SOP & other Charges		ED		
Rs.	P.	rs.	P.	Rs.	P.	Rs.	P.	
								Total ED received
								B/F Total of ED
								C/F Total of ED

Checked by :

UDC

RA

1. Certified that all the entries in CCR Book have been checked with RO 4 receipts/Cash stubs and found to be correct.
2. Certified that cash as per CCR book has been transferred to Main Cash Book.

MONTHLY CASH COLLECTED ABSTRACT

Month

Date	Permanently Disconnected Consumers		Billing Group Nos.		Total	
			I	II.....		
	SOP & other charges	ED	SOP & other charges	ED	SOP & other Charges	ED
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
31.						
(+) Collected through bank						
(-) Cheques dishonoured						
Net Collection						

UDC

Certified that groupwise totals tally with realised Col. of billing ledgers.

Note : Monthly Cash Collection Abstract and Monthly Cheques Dishonoured Abstract will have same format,

PSEB

PART PAYMENT

Sr. No.	Date on which instalment authorised/ entered	A/c No.	Consumer's Name	Due Date of Bill	Bill Amount on which Instalment allowed	Authorised by	Particulars of Part Payment Allowed	Signature of RA

REGISTER

Amount Realised (Instalments)

1st			2nd			3rd		
Due Date	Amount	Receipt No./Date	Due Date	Amount	Receipt No./Date	Due Date	Amount	Receipt No./Date

4th			5th			and so on
Due Date	Amount	Receipt No./Date	Due Date	Amount	Receipt No./Date	Remarks

MONTHLY ABSTRACT OF S C & A REGISTER (For Charges)

Month :

Billing Group No.	Units Consumed		Debits		Credits — Sub Account Codewise			
	Current Year	Prior Period	S. Deb. SOP	S. Deb. ED				and so on
	When Min. Charges Billed							

NOTE : 1. Fill in the relevant account code in the columns provided for.

Prepared by :

Checked by :

MONTHLY ABSTRACT OF S C & A REGISTER (For Allowances)

Month :

Billing Group No.	Units Consumed		(-) Debits		(-) Credits — Sub Account Codewise			
	Current Year	Prior Period	S. Deb. SOP	S. Deb. ED				and so on
	When Min. Charges Billed							

NOTE : 1. Fill in the relevant account code in the columns provided for.

Prepared by :

Checked by :

Billing Group No. Category	No. of consumers	Units Consumed		Balance B/F		Assessment			
		Actually consumed		Actually billed	S. Deb. SOP	S. Deb. E. D.	Energy Charges	Min. Cnge.	Power Factor Sur-Charge
		others	when billed on MMC						
1	2	3	4	5	6	7	8	9	10

Demand -Sur-charge	Voltage -Sur-charge	Fuel sur-charge	Other Sur-charges	Rebate to emp-loyees	Meter Rent & Service Rent	Public Lighting Maint.	E. D.	Sundry charges	
								S. Deb. SOP	S. Deb. ED
11	12	13	14	15	16	17	18	19	20

REVENUE LEDGER

Month :

Sundry Allowance		Average Adjustment		Net Amount Due		After Rounding		Surcharge Due
S. Deb. S.O.P.	S. Deb. ED	SOP	ED	SOP & other charges	E D	S. Deb. SOP	S. Deb. E. D.	
21	22	23	24	25	26	27	28	29

Collection		Transferred to PDCL		Balance C/F		Remarks
S. Deb. SOP	S. Deb. ED	S. Deb. SOP	S. Deb. E. D.	S. Deb. SOP	S. Deb. E. D.	
30	31	32	33	34	35	36

Prepared by :

Checked by :

MAIN REVENUE LEDGER ABSTRACT-CUM J V.

Sub-Division : _____

Month & Year : _____

S. No.	Account Head	A/C Code	Sub-main Revenue Ledger	S.C. & A Registers		Total
				Charges	Allowances	
1	2	3	4	5	6	7
1.	Debit-Sundry Debtors for Sale of Power	23.1				(4+5-6)
	Credits :					
	i) Revenue from SOP (Consumers category/Element-wise)	61.2				
	ii) Meter Rent, Service Lines Rental	61.6				
	iii) Recoveries for Theft of Power/ Malpractices, (Consumers categorywise)	61.7				
	iv) Misc. charges from consumers (61.9)					
	a) Service charges	61.901				
	b) Reconnection fee including other charges.	61.902				
	c) Public lighting maintenance charges,	61.903				
	v) Delayed payment charges from consumers.	62.250				
	vi) Prior period income					
	a) Energy & other charges	65.210				
	b) Theft & Malpractices	65.220				
	Total credits (i to vi)					
2.	Debit-Sundry debtors for Elec. Duty.	23.2				
	Credit-Elec. Duty and state levies	61.5				
3.	Contra Entry for ED					
	Debit-Electricity duty and other state levies.	61.5				
	Credit-Elec. duty and other levies payable to State Govt.	46.300				

CHALLENGED BILLS REGISTER

Sr. No.	Name of consumer	A/c No.	Category	Billed Amount			Date of Issue of bill	Due Date of bill
				Arrears	Current bill	Total		
1	2	3	4	5	6	7	8	9

Bill Challenge Details		Bill Challenge Fee		Amount Received		Date	Decision		Remarks
Date	Reasons	R. No.	Amount	Arrears	Current bill		Authority	Particulars	
10	11	12	13	14	15	16	17	18	19

Book No. _____

Office : _____

DISCONNECTION ORDER

S. No. : _____

Date : _____

Consumer's Name : _____

Account No. : _____

Reasons for Disconnection : _____

Amount Due : SOP & other charges ED

TDCO No. & Date : Effected on.....

(To be filled in only in case of PDCO :
To JE - II

Please disconnect the above consumer temporarily from the board's circuit and report below.

.....AE/AEE (DS)..... Date

REPORT

- (1) Service (overhead) disconnected. _____ from T-Junction/Pole
- (2) Meter(s) returned to Store and entered in CA-22 (ME-2) at page No. :
Item No. :

Equipment	Meter Nos.	Meter Readings	Position of seals
KWH
KVAH/Light
MDI

Entered in the Meter Movement Card (PSEB form CS-21)

Disconnection made by :

Date.....Time.....

..... Consumer's Signature

..... JE-II/JE-I Date

JOB ORDER CONTROL REGISTER

Section : TDCO

Month :

Sr. No.	TDCO No. & date	Consumer's Account No.	Dated sign of JE	Date of Execution of TDCO	Closing Meter Reading	RO 4 No. & Date
1	2	3	4	5	6	7

Reconnection charges Received BA-16 No. & dt.	Reconnection Order No. & Date	Reconnection Effected on	Meter Reading on Reconnection	Remarks
8	9	10	11	12

JOB ORDER CONTROL REGISTER

Section : PDCO

Month :

Sr. No.	PDCO No. & date	Consumer's Account No.	Dated sign of JE	Date of Execution of PDCO	Final Meter Reading	RO 4 No. & Date
1	2	3	4	5	6	7

Reconnection charges Received BA-16 No. & dt.	Reconnection Order No. & Date	Reconnection Effected on	Meter Reading on Reconnection	Remarks
8	9	10	11	12

CONSUMERS LEDGER

Month :

S. Charges		S. Allowances		Total Amount		Realisation	
Dues for S.O.P.	Dues for E.D.	Dues for S.O.P.	Dues for E.D.	Dues for S.O.P.	Dues for E.D.	Dues for S.O.P.	Dues for E.D.
10	11	12	13	14	15	16	17

Receipt No & Date	Adjustment Written off		Balance C/F		Remarks
	Dues for S.O.P.	Dues for E.D.	Dues for S.O.P.	Dues for E.D.	
18	19	20	21	22	23

Note : In PDCL Summary Sheet give the details as per column Nos. 4, 5, 8 to 11 and 19, 20, 22 showing the number of consumers.

DEFAULTING AMOUNT AGE ANALYSIS SHEET/CONSOLIDATED AGE ANALYSIS SHEET

Category of Consumer

As on.....

Sr. No.	Account No.	Total Amount Outstanding			TDCO No. & Date of Execution	PDCO No. & date of Execution	Reasons for		Recovery Suit/Court case if any
		Upto 1 year	Between 1 year & 3 years	More than 3 years			Non-disconnection	Non-recovery	
1	2	3	4	5	6	7	8	9	10
Total									

Prepared by :

Checked by :

CONSOLIDATED AGE ANALYSIS SHEET FOR ALL CATEGORIES
FOR THE PERIOD ENDING _____

Name of Sub-Division _____

Sr. No.	Category	Total Amount Outstanding						Total		Nos. Where TDCO not effected	Nos. Where PDCO not effected	Court Cases	
		Upto one year		Exceeding One year Upto Three Years		Exceeding Three years		No.	Amount			No.	Amount
		No	Amount	No	Amount	No	Amount						
	D.S.												
	N.R.S												
	S.P.												
	M.S.												
	L.S.												
	A.P.												
	B.S.												
	S.L.												
	Others												

SUMMARY SHEET FOR PROVISION OF UNBILLED REVENUE

Consumer Category :

Sub Division :

For the Year :

Billing Group No.	Date of last Meter Reading	No. of Days Unbilled Till 31 March	No. of Days in the Last Billing Cycle	Units		Energy Charges		Fuel Surcharge	
				A	P	A	P	A	P
		X	Y						

Other Surcharges		Service charges		Meter Rent		Service Rent		Total	
A	P	A	P	A	P	A	P	A	P
Total									

A - Assessed Revenue in the previous billing Cycle.

P - Provision for unbilled/part of the less billing cycle of the year

Provision : $\frac{A \times \text{Col. X}}{\text{Col Y}}$

Prepared by :

Checked by :

PSEB

CONSUMERS A. C. D. / SECURITY

Name of the Consumer	Account No.	Category of Supply	Month & date	Requisition/ A & A form No	LOAD			Cause of Transaction	Cash Book Folio No.
					Applied	Connected	Progress in Total		
1	2	3	4	5	6	7	8	9	10

BALANCE			Prepared by (Sign.)	Initials of ARA/RA	Remarks
ACD	Meter Security	Total			
20	21	22	23	24	25

DEPOSIT LEDGER

Cash Receipt No.	CPV/ BPV/ JV No.	SC&A Register Reference	DEBIT			CREDIT		
			A.C.D.	Meter Security	Total	A.C.D.	Meter Security	Total
11	12	13	14	15	16	17	18	19

Notes :

Full details of the transaction shall be given in the Col. 9

The trial Balance shall be prepared monthly including ACD, metering Security and Totals separately.

This Form shall be used for all categories of consumers as under :-

- | | | | |
|---------------------------------|----|--------|-----------------------|
| i) MS, LS, BS, SL & Grid Supply | :- | MAX. 2 | Consumers on one Page |
| ii) S. P. | :- | MAX. 4 | |
| iii) AP, DS & NRS | :- | MAX. 6 | |

The Ledger shall be of 500 pages and 30 pages shall be kept in the beginning for index. The Index shall be in three rows on one page indicating Name, Account No. and Page No.

All entries pertaining to a particular consumer shall be made on a particular page allotted to him till change of category. In that eventuality consumer shall be transferred to ACD Ledger part of relevant category and cross reference in both the places should be given.

Extract the addition during the month in debit and credit columns separately from the respective S,D/ACD Ledger. Consolidate these figures for all ACD/S.D ledgers. Reconcile the credit figure so derived with Main Revenue Abstract (SCP 16) against the relevant figures. Forward credit and debit figures to Division (Account Section) who shall reconcile with balances as per general ledger.

TRIAL BALANCE FOR ACD/SECURITY LEDGERS

Year

Ledger No.

Sr. No.	Name of Consumer	Page No.	APRIL			MAY			
			ACD	Metering Security	Total	ACD	Metering Security	Total	
									To be continued till March

- NOTE :-
1. The Trial Balance shall be made monthly.
 2. The Trial Balance of each security Ledger shall be made separately and then all TB's shall be consolidated.
 3. The net increase decrease in ACD/Metering Security in a month, as per main Revenue Abstract should be cross tallied with the difference of the months figures of T. B. e.g, the Main Revenue Abstract figures for May should tally with the difference of figures of TB for April & May.
 4. The TB figures should be cross tallied with the General Ledger maintained in the Division,

PSEB

CONSUMERS SECURITY
(OTHER THAN

Sr. No.	Name of Depositor	A/c No.	A & A Form No	Date of Receipt	Receipt No.	Description of Security			
						Nature	No.	Name of post Office	Item No. of the existing register where entered
1	2	3	4	5	6	7	8	9	10

Encashment of Securities				Transfer of Securities			
Date	Name of Post Office	CB Folio No CRV No.	Amount	Date	JV No.	Brief particulars including Name of Sub-Division to whom transferred	Amount
19	20	21	22	23	24	25	26

- Notes :
1. All existing securities, other than cash, shall be posted in this register.
 2. Ten pages shall be left at the end of the register where monthly abstract shall be recorded.
 3. Under transfer of securities Col., details of such cases would be given which stand transferred to other Sub-Division as a result of bifurcation/realignment of charges or shifting of connection etc. etc.

DEPOSIT REGISTER
(CASH)

Date of Maturity	Amount	Initials of R.A.	Return of Securities against receipt of Cash				
			Return			Cash Receipt	
			Date	JV No.	Amount	BA-16 No. & Date	Amount
11	12	13	14	15	16	17	18

Initials of R.A.	Initials of SDO	Remarks
27	28	29

MONTHLY ABSTRACT

Opening Balance of the month	-----
Add : Receipts from the Sub Divn.	-----
Surplus	-----
Total	-----
Securities returned against cash	-----
Securities Encashed	-----
Securities Adjusted/Transferred	-----
Deficit Shortage	-----
Total :	-----
Balance C/F	-----

**Commercial
Accounting Systems
Vol. II**

Sale of Power
(REVISED EDITION)

**PUNJAB STATE ELECTRICITY BOARD
1992**

