

Commercial Accounting Systems Vol. IX

Meter Accounting Manual



**PUNJAB STATE ELECTRICITY BOARD
2007**

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Second Edition	:	1998
Third Edition	:	2001
Fourth Edition	:	2007

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INTRODUCTION

The Government of India, Ministry of Irrigation & Power (Department of Power) have framed. The Electricity (Supply) (Annual Accounts) Rules 1985 under Section-69 of The Electricity (Supply) Act, 1948. These Rules prescribe the formats for preparation of Annual Accounts of the Board, a new Chart of Accounts and Basic Accounting Principles and Policies.

The Board engaged M/s. A.F. Ferguson & Co. as consultants to provide assistance in implementation of commercial Accounting Systems and Procedures reflecting and aforesaid Rules. They have examined the existing Rules, Regulations and Procedures relating to meter accounting and submitted a draft manuals on Meter Accounting which incorporates the procedure laid down in Manual of Instructions as modified by the aforesaid Rules. The draft manual was sent to SE/TMR Circle and Sr. Xens, ME Divisions. The comments received from them have been duly taken into consideration while finalising the manual.

The Manual has been approved in terms of decision taken by the Board in its 14/85 dated 17-10-85 meeting held at Chandigarh Chief Account Officer has been authorised to amend, modify and issue clarifications, as may be necessary with respect to the Manual, within the framework of the Rules framed by the Govt. of India.

Suggestions for improvement would be welcomed and may be sent to CAO WM & G Section PSEB, Patiala.

Co-operation received from the Sr. xen; ME Divisions in finalising this work and work done by the officers of the Commercial Accounting Cell of the Board, in this behalf, are gratefully acknowledged.

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

Preface to The Fourth Edition

The Manual was first published in 1986 and its revised Edition was issued during 1998 & 2001 incorporating the changes/ modifications made upto 31.08.1998. & 30.4.2001 respectively. The third (Revised) Edition has gone out of stock. The changes/modifications made up to 31.12.06 have been incorporated in this fourth Edition of Meter Accounting Manual for guidance of Board Employees.

I feel immense pleasure in bringing out this fourth edition (2007). Readers are requested not to hesitate in bringing out the defects/discrepancies, if any, to the notice of CAO/WM&G section for consideration and making necessary rectification.

Dated: 31-12-06

JATINDER GOYAL
Chief Accounts officer
P.S.E.B. PATIALA.

SALIENT FEATURES

1. The cost of new Meter used to replace an irreparable meter has so far been charged to capital and the book value of damaged meter was withdrawn from the capital account when its write off was sanctioned. Now cost of the new meter installed to replace irreparable meter will be charged to revenue account.
2. The amount deposited by the consumer for replacement of damaged meter irrespective of whether it is repairable or not, will be kept under deposit head. When a meter is declared as irreparable by the ME Division, the amount of deposit will be credited to revenue for which a specific head has been introduced.
3. The cost of repairs where a meter is irreparable will be adjusted against the deposit and the balance amount refunded by adjustment through energy bills
4. Meters installed at Board's work on their getting damaged beyond repairs, will be withdrawn from the Asset Account alongwith the depreciation. The estimated value and depreciation will be taken if the book value is not known and the cost of the new Meter installed to replace irreparable meters will be charged to capital. Also cost of new meters installed to providing new connections shall be charged to capital.
5. For T & P meters, only quantity account without value was maintained. Now the quantity, as well as value account will be kept for the Meters.

METER ACCOUNTING MANUAL

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**01-Estimate for Repair to Defective Meters at ME Division
Processing & Sanction**

RESPONSIBLE	ACTION	TIMING
DHD	1. Prepare an estimate for repairs of defective meters. The estimate will give the following details capacitywise: (1) Number of meters expected for repairs during the year. (2) Scope and nature of work. (3) Spare parts required giving figures for new purchases and parts to be retrieved from scrapped meters. (4) Labour expenses (5) Allocation of overheads (6) Total cost	One month before begining of financial year
Divisional Officer	2. Submit the estimate to divisional officer.	Same day
Copetent Authority	3. Scrutinise and sanction the estimate if within his competency Else, obtain sanction of competent authority as per delegation of powers.	Within 5 days
Divisional Office	4. Scrutinise and sanction the estimate and return sanctioned copies to Divsional Office.	Same day
Divisional Office	5. Receive the sanctioned estimate and enter in Sanctioned Estimate Register.	Same day
SDO's Office	6. Forward a copy of the sanctioned estimate to Sub-Divsional Officer (SDO).	Same day
SDO's Office	7. Receive the sanctioned estimate and prepare spares/material requirement statement.	
SDO's Office	8. Forward the material requirement statement of Divisional Officer.	

RESPONSIBLE	ACTION		TIMING
Divisional Office	9. Scrutinise and approve the material requirement as per sanctioned estimate. Return the approved requirement to SDO.		
SDO's Office	10. Receive the approved requirement and enter into Material Estimate Control Register (MECR).		
	FORM TITLE Material estimate control register Sanctioned estimates register	FORM NO. Refer manual on material accounting (MAT-28) As per capital expenditure & fixed assets manual	

02-Maintenance of Records at Distribution Sub-Division

RESPONSIBLE	ACTION	TIMING
Distribution sub-division	<p>This is the most important subject of the Manual and prescribes the maintenance of following Registers (one each in each Op. S/D) :-</p> <p><u>Memorandum Meter Receipt Register (ME-1)</u> for recording the receipt of new meters from ME S/Divisions and</p> <p><u>Meter Receipt & Installed Register (ME-2)</u> for recording the receipt of meters at the Sub -Divisions-new and repaired and return of defective/damaged meters.</p> <p>These are new versions of the old CA-21 and CA-22 Registers respectively. As is clear from the purpose of the Register ME-2, it contains all the entries contained in ME-1 in addition to other entries. Thus, ME-2 which acts as "Control Register" for meters installed at consumer premises and lying spare at the sub-divisions, is much more important.</p> <ol style="list-style-type: none"> 1. On receipt of new meters from ME Division, Check with SR/Challan & accept the meters only if accompanied by meter movement card. Check whether the meter bears a unique reference number allotted by the Board endorsed on the name plate. <p>Note I: Procedure for issue of new meters from stores will be as per manual on material accounting.</p> <p>Note II: Accounting entry will be passed in the distribution division on receipt of IUT bill from ME Division and on the basis of recorded entries of meters in the register.</p> <ol style="list-style-type: none"> 2. Enter in a Memorandum Meter Receipt Register for recording the receipt of new meters from ME Sub-division. 3. Maintain a Meter Receipt and Installed Register (MRIR) for recording the receipt of meters at the sub-division (new/repaired). 	

RESPONSIBLE	ACTION	TIMING
SDO's Office	<p>4. On receipt of new meters, enter the following particulars in memorandum meter receipt Register (MMRR)</p> <ol style="list-style-type: none"> 1. Date of receipt 2. Challan no. and date 3. Name of transferee division 4. Particulars of meter-capacity, serial number, mark, make etc. 5. Number of meters 6. Value <p>5. Abstract of ME-1 be prepared monthly by JE/AAE and put up to SDO/Op. who will scrutinize it and forward it to divisional office.</p> <p>6. Receive the monthly abstract and scrutinize with relevant SR/Challan copies and memorandum meter receipt register. Forward the abstract to divisional office alongwith one copy of relevant SR/Challans. Include in the monthly stock account. (See accounting entry given at Sr. No. 1 of subject code-23).</p>	Month end
SDC	<p>7. Identify new meters which have been used for replacement. Pass an accounting entry given at SR. No 1 (a) of Subject Code 23 and incorporate in the monthly accounts of the same month.</p> <p>8. Make an entry of the new meter details into fixed assets register to record the receipt, total cost and depreciation to be written off per annum.</p>	At the end of month
J.E.	<p>9. On receipt of meters from ME Sub-Division enter the following details in the MRIR directly from SR./Challans of new and repaired meters:</p> <ol style="list-style-type: none"> 1) Serial number 2) Challan number and date 3) New/repaired 4) Board's reference number 5) Name of transferee MRU division 	Immediately

RESPONSIBLE	ACTION	TIMING
Divisional office/ Circle office	<p>be accompanied by capacity-wise summary indicating the MCO/SCO/Job Order No. with date of execution and all the particulars of meters installed against replacement/new connection. The abstract should be scrutinized by the SDC/SDO and copy of the same should be sent to Divisional Office/ME Division (Lab) under the signatures of officer incharge of the Sub-Divisional unit.</p> <p>Before issue of meter to JE Sub-Division against SR/Store Challan the ME Office should ensure that:</p> <p>The defective meters removed against various MCO/Job Orders (As per Col. C (B) of the abstract) in the previous month have been returned to ME/Lab. for checking/repair.</p> <p>There is no over-stocking of meters (new/repared) in a particular sub-divisions/division.</p> <p>16. Refer to step No. 4 & 5 of subject code 03.</p> <p>Note: It has been decided vide memo No. 7639/9138 M&G dated 3.8.98 that :</p> <p>i) Each Operation Sub-division shall maintain only one ME-1 and one ME-2 Register at a time through only one JE/AAE duly authorized through a formal Office Order by the SDO/Op. The same JE/AAE will draw & return the meters.</p> <p>Use Only prescribed Registers as given in the Manual.</p> <p>These Register shall be got issued through Divisional Offices by allotting proper Number (s) like SMBs/EMBs etc., where their record shall be maintained.</p> <p>In Sub-division where more than one Register are being maintained and more than one JE/AAE are drawing/returning the meters. the practice should be stopped immediately.</p> <p>ii) Preparing New Register Upto 31.10.98.</p> <p>In Sub-Divisions where such Register in</p>	

RESPONSIBLE	ACTION	TIMING
	<p>prescribed form are not being maintained, or where more than one Register are being used, new Register shall be opened and completed on the basis of meters and allied equipment at present installed at the premises of all the consumers in the Sub-Division. This may be done on the basis of priority of LS,MS,SP, NRs, Temporary AP (metered) and DS Consumers, to start with. Thereafter the Registers shall be maintained on the basis of Date of receipt of meters.</p> <p>With a view to make the work of preparing a new Register practicable, it is decided that in case of existing meters, particulars (e.g. challan No. etc.) not known/authenticated may be left blank. But in no case the Sr. No., technical particulars of the meters address & account No. of the consumer be left blank. These particulars may be had from Meter Blank of the Meter Reading Record or through Physical verification by JE/AEE Incharge of the area or any other authenticated record. A.; SDO's (Op.) shall be personally responsible to complete the Registers ME-1 & ME-2 (especially ME-2) upto 31.10.98 and give certificate to this effect. Thereafter SDO's/ME shall be neither issue nor receive meters from Sub-Divisions where the above Register, especially ME-2 are not maintained.</p> <p>iii) Inclusion of Meter Particulars in Meter Blanks</p> <p>Meter Readers/Meter Inspectors shall ensure that Sr. No. and other requisite parameters of the meter are entered in Meter Blanks for each and every connection. Non-recording of these parameters shall be considered, a commission committed intentionally to give undue benefit to the consumers. They both shall be responsible and face disciplinary action.</p> <p>iv) New Register to be prepared on creation of a New Sub-Division.</p> <p>A new operation Sub-Division on its creation through bifurcation or otherwise</p>	

RESPONSIBLE	ACTION	TIMING																
	<p>shall have to prepare its own ME-1 & ME-2 from such register of the parent Sub-Division (s) where cross entries to this effect shall also be recorded.</p> <p>v) Preservation of These Register.</p> <p>These Registers shall have to be preserved for all times to come. ME-2 is the basic and the most authentic record of metering Equipment in a Sub-Division and hence in PSEB. It may be needed even after decades e.g. in cases where meter gets defective after such a long period. The entries in such Registers are certain to run into tens of thousands. As such it is necessary that these Registers are preserved like Revenue Record in the chronological order of time.</p> <p>vi) Proper Handing/Taking over of these Registers.</p> <p>On transfer of the JE/AAE, SDO shall ensure that these Registers are handed over properly to the new incumbent under his counter-signatures which should also be ensured by Sr. Xen before issue of Clearance Certificate/NDC.</p>																	
	<table border="0"> <thead> <tr> <th data-bbox="532 1255 722 1287">FORM TITLE</th> <th data-bbox="950 1255 1101 1287">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="532 1318 911 1381">Memorandum meter receipt register</td> <td data-bbox="992 1346 1068 1377">ME-1</td> </tr> <tr> <td data-bbox="532 1409 894 1472">Meter receipt and installed register</td> <td data-bbox="992 1436 1068 1467">ME-2</td> </tr> <tr> <td data-bbox="532 1499 829 1530">Meter movement card</td> <td data-bbox="992 1499 1068 1530">ME-3</td> </tr> <tr> <td data-bbox="532 1558 894 1589">Meter under repair register</td> <td data-bbox="992 1558 1068 1589">ME-4</td> </tr> <tr> <td data-bbox="532 1617 808 1648">Burnt meter register</td> <td data-bbox="992 1617 1068 1648">ME-5</td> </tr> <tr> <td data-bbox="532 1675 634 1707">IUT Bill</td> <td data-bbox="992 1675 1068 1707">IUT-1</td> </tr> <tr> <td data-bbox="532 1734 824 1766">Fixed Asset Register</td> <td data-bbox="906 1734 1084 1860">Capital Expenditure & Fixed Assets Manual.</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Memorandum meter receipt register	ME-1	Meter receipt and installed register	ME-2	Meter movement card	ME-3	Meter under repair register	ME-4	Burnt meter register	ME-5	IUT Bill	IUT-1	Fixed Asset Register	Capital Expenditure & Fixed Assets Manual.	
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03-Periodic Reporting at Distribution Sub-Division

RESPONSIBLE	ACTION	TIMING
Distribution sub-division	<p>1. Scrutinise the meter record & prepare a break up of meters, capacity wise, as follows:</p> <p>(1) Meters despatched to the meter repair unit as per Meter Under Repair Register (MURR)</p> <p>(2) Repaired meters received from meter repair unit (as per MRIR)</p> <p>3) Meters declared as burnt and written off (as per Burnt Meter Register (BMR).</p> <p>2. Forecast the periodic requirement for new meters on the basis of planned connections to consumers.</p> <p>3. Prepare a report incorporating the capacity wise details as per at sr. no's 1 & 2 above and forward to the Divnl officer DS Divn.</p>	<p>End of quarter</p> <p>-do-</p> <p>-do-</p>
Divisional office DS Division	<p>4. Receive the periodic report, scrutinise and have the reports of all sub-divisions consolidated.</p> <p>5. Forward the consolidated report to the Distribution circle concerned.</p>	<p>Within 2 days</p> <p>Immediately</p>
Distribution circle	<p>6. On receipt of the report scrutinise consolidate for the circle as a whole and forward to the following:</p> <p>(1) SE/ME.</p> <p>(2) CE-Distribution.</p>	
SE/ME	<p>7. On receipt of periodic report from DS Circles scrutinise and consolidate for the Board as a whole.</p> <p>8. Forward the consolidated periodic report to Chief engineer Metering.</p>	<p>As and when</p>
	<p>FORM TITLE</p> <p>Meter Under Repair Register</p> <p>Meter Receipt & Installed Register</p> <p>Burnt Meter Register</p>	<p>FORM NO.</p> <p>ME-4</p> <p>ME-2</p> <p>ME-5</p>

04-Assessment of Additional Requirement for New Meters

RESPONSIBLE	ACTION	TIMING
Divisional office (ME)	1. Compile the following status report capacity-wise for meters: (1) Balance of new meters lying in stores. (2) Expected delivery schedule of additional purchases from purchase orders pending. (3) Periodic schedule of repairs to be undertaken at the repair workshop.	Quarterly
Superintending Engineer/ME	2. Forward a copy of the status report compiled at serial no. 1 above to the superintending engineer ME circle. 3. On receipt of the status report (refer serial no. 1 above) compare the same alongwith periodic reports received from Distribution Circles Ascertain the Additional requirements. Note : It should be ensured that spare meters, on the whole, should not exceed 5% of the estimated number of service connections, to be provided.	Immediately
Office of Chief Engineer (MM)	4. Send one copy of the total requirement to the office of chief engineer (MM) 5. Receive the requirement and initiate action for procurement as per procedure laid down in Material Accounting Manual.	Immediately As and when

06- Record of Meters Sent for Repairs at Distribution Sub-Division

RESPONSIBLE	ACTION	TIMING
Distribution sub-division.	<ol style="list-style-type: none"> 1. Prepare challan in four copies for the defective/burnt meters lying at the sub division. Note: One challan should be prepared for meters of similar capacity. 2. Prepare a report in triplicate stating cause of damage to each meter. Forward one copy to ME Sub Division along with the challan accompanying the defective/burnt meters, one copy to the Sr. Xen (DS) concerned and retain third copy for record. 3. Forward the meters to ME Sub division along with relevant challan and meter movement card. Note: meters should be returned immediately and in any case not later than 30 days from the date of effecting the respective MCO/DCO/SJO, whereafter disciplinary action be initiated against the concerned JE/AAE and RA/ARA (who control the job Order Control Register-SOP-5, SOP-19 & SOP-20). 	As and when
Sr. Sen (DS)	<ol style="list-style-type: none"> 4. On return of damaged meters from SDO, see if recommendation for nor recovering any amount from the consumer, is justified. 	
Sub-Divisional office D/S (JE)	<ol style="list-style-type: none"> 5. On return of acknowledged challan from ME Sub division enter the following particulars in memorandum meter under repair register: <ol style="list-style-type: none"> (1) Challan No. and date (2) Number of meters despatched entered separately in the relevant columns. 6. Locate the reference number of the meter in the MRIR and enter the removal 	Immediately

RESPONSIBLE	ACTION	TIMING
Distribution Sub Division	<p>particulars and the following remarks in the register " meter sent for repair- vide challan no. dated...."</p> <p>7. On return of repaired meters from ME Sub-division alongwith respective challans, make an entry of the particulars from the challan into memorandum meter under repairs register. Enter the quantitywise receipt of each different capacity in the relevant columns.</p> <p>8. Make a new entry in the MRIR giving full particulars of repaired meters received from the ME Sub-division Clearly mention the following in the remarks column 'repaired meter received in lieu of meter entered at sr. no of same capacity/specification.</p> <p>9. In the memorandum meter under repair register, strike a balance of each capacity/specification i.e. number of meters sent to the ME division against which repaired meter have not been received back.</p> <p>10. Carry forward the balance extracted at point no. 9 above as opening balance of the next month. Note: The balance will be only in terms of quantity.</p> <p>11. The total of 'burnt' column will be extracted and entered into the burnt meter register.</p>	<p>As and when</p> <p>Immediately</p> <p>End of the month</p>
Divisional office accounts section	12. Cross check the total number of meters reflected in the MRIR with the meter under repair register and burnt meter register.	-do-
Divisional officer	13. Put up the memorandum meter under repair register to the divisional officer along with a report of differences noticed, if any, on cross check with other registers.	Same day

RESPONSIBLE	ACTION	TIMING								
Divisional officer	14. On receipt of the memorandum meter under repair register, scrutinise with the report. Review the register and, if necessary inform ME division, of the requirements for additional meters. Sign the register and the report and send the same to Divisional officer.	As and when								
Divisional officer	15. initiate departmental procedures for inquiring into the discrepancies and take necessary action thereon.									
	<table border="0"> <tr> <td>FORM TITLE</td> <td>FORM NO.</td> </tr> <tr> <td>Meter under repair register</td> <td>ME 04</td> </tr> <tr> <td>Burnt meter register</td> <td>ME-05</td> </tr> <tr> <td>Meter receipt and installed register</td> <td>ME-02</td> </tr> </table>	FORM TITLE	FORM NO.	Meter under repair register	ME 04	Burnt meter register	ME-05	Meter receipt and installed register	ME-02	
FORM TITLE	FORM NO.									
Meter under repair register	ME 04									
Burnt meter register	ME-05									
Meter receipt and installed register	ME-02									

07- Receipts of Defective Meters for Repair at ME Sub-Division

RESPONSIBLE	ACTION	TIMING
JE/ME	1. Receive the defective meters at the ME Sub Division alongwith respective meter movement cards and challans. Do not accept meters unless accompanied by meter movement cards.	As and when
JE/SDO (ME)	2. Inspect the meters and determine whether repairs can be conducted. If on inspection, two out of three components viz current coil, potential coil and terminal block of meter are found unserviceable, it should be declared as irreparable.	Immediately
	3. Intimate SDO (DS) concerned in respect of meter (s) declared irreparable.	-do-
	4. Retain two copies of the challan and give acknowledgement of receipt on the other 2 copies to be returned to the distribution sub-divn.	-do-
SDO/DS	5. On receipt of intimation from SDO (ME) regarding meters declared irreparable, pass the accounting entries given at Sr. No. 1 (a) of subject code 23.	
SDO/ME	6. After the irreparable meters are surveyed off (for surveying off meters refer subject code 17) transfer these from register of DADM to Register of surveyed off meters giving cross reference of each entry.	
	7. Intimate SDO (DS) concerned following particulars of meters surveyed off: 1) Challan No. & date vide which it was sent to ME Sub Division. 2) Capacity, make, number etc. of the meter. 3) No. & date of sanctioned survey report.	
SDO/DS	8. On receipt of intimation as per para 7, enter the details of the irreparable meter in the Burnt Meter Register (BMR) and also give reference in the remarks column of MRIR.	

08- Record of Meters Received for Repair at ME Sub-Division

RESPONSIBLE	ACTION	TIMING						
Test Inspector/JE Repair Workshop	<ol style="list-style-type: none"> 1. On receipt of meters as per subject code 07 allot a master reference number to each meter and enter the number on the challan against each entry of repairable meter. 2. The master reference number shall be structured in such a way as to facilitate the determination of the exact location from where meter was received. 3. Send one copy of the challan to Divisional office. 4. Maintain division-wise record of meters recived in M.E. Sub Division in the Register of defective and Damaged Meters (DADM). Note: Separate record will be maintained by ME Sub Division or meters which have been challenged or received for periodical checking (Refer subject code 16 & 17). 	<p>As and when</p> <p>Same day</p>						
SDO	<ol style="list-style-type: none"> 5. Enter all defective/burnt meters received from DS sub divisions in the register mentioned in para 4. 6. Put up Register of defective and damage meter to SDO for scrutiny. 7. Verify the receipt of meters entered in register of DADM with reference to challans and sign it. 	Frequently						
JE	<ol style="list-style-type: none"> 8. Prepare a division-wise quantitative summary of different capacity/specification of meters lying in the ME Sub division in the following form:- <table style="margin-left: 20px; border: none;"> <tr> <td style="width: 80%;"></td> <td style="text-align: center;">Capacity wise total distribution</td> </tr> <tr> <td>i) Meters in hand at the beginning of the month</td> <td></td> </tr> <tr> <td>ii) Meters received during the month.</td> <td></td> </tr> </table> 		Capacity wise total distribution	i) Meters in hand at the beginning of the month		ii) Meters received during the month.		
	Capacity wise total distribution							
i) Meters in hand at the beginning of the month								
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RESPONSIBLE	ACTION	TIMING										
Divisional Office	<p>iii) Meters returned after repair iv) Meters transferred to surveyed off register. v) Balance at the end of the month.</p> <p>9. Forward the summary to divisional office under the signature of SDO.</p> <p>10. Receive the summary and review it. if necessary, instruct SDO (ME) to reschedule the repair work and undertake particular capacity of meters for repairs on priority.</p> <p>Note: It has been decided vide memo no 7639/9138//WM&G Dated 3/8/98 that 'Op Sub-Divn. shall reconcile the number of meters category-wise/capacity-wise including other allied equipment quarterly with the information to be supplied by the SDO/ME. SDO ME shall supply it quarterly to Op Sub-Divisions, with copies to respective Division.</p> <p>Sr. Xens/Addl. SEs/ME and Op shall repeat the same exercise op. Division-wise as a back up check to ensure exact reconciliation.</p>	<p>Same day</p> <p>As and when</p>										
	<table border="0"> <thead> <tr> <th data-bbox="646 1507 831 1539">FORM TITLE</th> <th data-bbox="1019 1507 1172 1539">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="646 1549 961 1623">Register of defective and damaged meters</td> <td data-bbox="1091 1591 1172 1623">ME-10</td> </tr> <tr> <td data-bbox="646 1665 954 1696">Meter movement record</td> <td data-bbox="1091 1665 1172 1696">ME-06</td> </tr> <tr> <td data-bbox="646 1749 928 1780">Meter movement card</td> <td data-bbox="1091 1749 1172 1780">ME-03</td> </tr> <tr> <td data-bbox="646 1791 750 1822">Challan</td> <td data-bbox="993 1791 1172 1896">Refer material accounting manual</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Register of defective and damaged meters	ME-10	Meter movement record	ME-06	Meter movement card	ME-03	Challan	Refer material accounting manual	
FORM TITLE	FORM NO.											
Register of defective and damaged meters	ME-10											
Meter movement record	ME-06											
Meter movement card	ME-03											
Challan	Refer material accounting manual											

09- Control on Spares at ME Sub-division CR

RESPONSIBLE	ACTION	TIMING
Test Inspector	1. Prepare and raise stores requisition (SR) on stores for withdrawal of spares.	As and when
SDO	2. Forward the SR to sub divisional office (SDO) for approval.	Immediately
Test Inspector	3. Receive the SR, review the T I's material control register to ascertain balances already lying with him. Check whether the requisition is within sanctioned limit as per MECR.	-do-
Storekeeper	4. Approve the SR if in order and return to JE.	Same day
Storekeeper	5. Forward the SR to stores keeper for withdrawal of material	-do-
Storekeeper	6. Receive the SR and issue the spares in accordance with manual on material accounting. Stock of components retrieved from scrapped meters, if any will be exhausted first.	-do-
Storekeeper	7. Forward one copy of of completed S.R. to the sub-divisional office for incorporating the same in the monthly account.	Weekly
Test Inspector	8. On the basis of one copy of S.R. enter into material control register (MCR) each item of spare, separately classified stating therein the opening balance, receipts and issued to Test mechanic. 9. Maintain a memorandum register of spare parts issued to workmen. The register shall continuously reflect the balance of spares in hand, not issued to a specific workman. 10. Make issue out of stock of spares/components salvaged from meters before issuing new spares and enter the issue into material control register (MCR)	Immediately As and when

RESPONSIBLE	ACTION	TIMING
SDO	<ol style="list-style-type: none"> 11. Sign memorandum register in token of verification of spares with the workmen each time additional spares are issued. 12. At the end of each month complete the MCR, Sign it and put up to SDO (ME). 13. On receipt of MCR scrutinise, check physically some items of material with balances shown in the MCR & sign the register in token of check. 14. In case of any discrepancies take action as per material accounting manual. 	
	<p>FORM TITLE Stores requisition</p> <p>FORM NO. Refer to manual on material accounting 07 MCR</p>	

10- Repair Meters at ME Sub-Division

RESPONSIBLE	ACTION	TIMING
Test Inspector	1. Issue meters alongwith meter movement Cards to each Test Mechanic/technician according to approved schedule.	As and when
	2. Open a job card for each poly phase meter & HT/LT/Sub station metering equipment. The colour of the job card will depend on the category of the meter/metring equipment. In respect of single phase meters, information as per step 3 & 6 shall be maintained in a register called Job Register.	Same day
	3. Enter the following information in the job card/register. (1) Master reference number (2) Name plate particulars (3) Date of commencement of Job.	Immediately
	4. Read the meter movement card & instruct Test Mechanic/technician on repair requirements.	
Workman/Test Mechanic	5. Dismantle the meter and note down defective/damaged parts.	Same day
	6. For spares required for the work, draw the same from the Test Inspector.	As and when
Test Inspector	7. Issue the spare parts to a Test Mechanic for the batch of meters given to him for repairs.	-do-
	8. Enter the issue on MCR from Job Card/register.	Same day
	9. Repair/recondition the repairable meter and enter relevant particulars in the job Card/register as follows in the relevant column: (1) Parts replaced in numbers. (2) Parts removed in numbers.	Same day

RESPONSIBLE	ACTION	TIMING
JE/Test Inspector.	10. From time to time carry out test check to tally quantity of defective parts removed with parts used by the Test Mechanic/Technician.	
	11. Work out the balance quantities of spares in the MCR.	End of month
	12. Report irregularities or discrepancies to the SDO ME Sub Division for suitable action.	Same day
	13. Maintain a separate segment in the MCR for scrap. Receive the parts removed from meters and enter into the progress register.	
SDO	14. On receipt of completed job cards/ register, scrutinise it. Check repaired meters for the nature and quality of work. Sign the job card in token of the examination.	As and when
	15. Write the nature of work done on the meter movement card and put up to the SDO ME.	-do-
JE	16. On receipt of meter movement cards Test check the meters repaired. If found in order sign the meter movement card and return to JE/Test Inspector.	-do-
SDO	17. On receipt of signed job cards/Register, prepare a summary of finished jobs and forward to Sub Divisional Office.	Month end
	18. Periodically inspect the stock of meters awaiting repairs alongwith the meter movement cards received from transferee sub-division and take action for their early disposal.	As and when
	FORM TITLE FORM NO. Job card ME 8 Meter Movement Card ME 6	

11- Return of Repaired Meters by ME Sub-Division

RESPONSIBLE	ACTION	TIMING										
JE/Test Inspector SDO JE/Test Inspector	<ol style="list-style-type: none"> 1. Prepare a Sub Division/Division wise summary of meters repaired and put up to SDO. 2. Approve and instruct JE to forward the meters as per approved summary to Sub Division Concerned. 3. Prepare challan for despatch of repaired meters to the sub divisions D/S concerned. Clearly mention "Repaired meter" on the face of challans. 4. Make entries in the Register of DADM and also in the Register of meters returned after repairs. 5. Hand over two copies of the challans to the officer from DS sub division. 	Monthly Immediately										
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">FORM TITLE</th> <th style="text-align: left;">FORM NO.</th> </tr> </thead> <tbody> <tr> <td>Challan</td> <td>Refer Material Accounting Manual</td> </tr> <tr> <td>Job Register</td> <td>Existing</td> </tr> <tr> <td>Register of defective & damaged meters</td> <td>ME 10</td> </tr> <tr> <td>Register of meters returned after repairs</td> <td>ME 11</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Challan	Refer Material Accounting Manual	Job Register	Existing	Register of defective & damaged meters	ME 10	Register of meters returned after repairs	ME 11	
FORM TITLE	FORM NO.											
Challan	Refer Material Accounting Manual											
Job Register	Existing											
Register of defective & damaged meters	ME 10											
Register of meters returned after repairs	ME 11											

**12- Procedure for Recording Irreparable Meters at Distribution
Sub division and ME Sub-Division**

RESPONSIBLE	ACTION	TIMING
Distribution sub division JE	<ol style="list-style-type: none"> 1. On receipt of intimation from ME Sub Division regarding meters, declared irreparable (refer subject code 07) make an entry in burnt meter register (BMR) to keep a control over burnt/irreparable meters. 2. Locate the relevant meter change order of the burnt irreparable meter and enter the challan number and date of the challan marked "Burnt" in red lines and returned by ME Sub Division. Note : The entry in BMR shall be made challan wise and a cross reference shall be made to the relevant entry in MRIR register. 	Immediately
Sub division clerk	<ol style="list-style-type: none"> 3. Enter the serial number of burnt meter register in the remarks column of the challan. 4. Forward the challan to sub divisional clerk. 5. Receive the challan verify whether it is complete in all respects. Note: In the remarks column of MRIR, mention "burnt" meter returned by ME Sub division. 	-do-
Sub division office	<ol style="list-style-type: none"> 6. On receipt of survey report from the ME Sub Divn. verify with the BMR and make an entry in the burnt meter register of the survey report number and date. This entry shall be made against each meter scrapped/surveyed off. 	Same day
Divisional office-accounts Section	<ol style="list-style-type: none"> 7. Forward the survey report to the divisional office. 8. Receive the survey report. For meters removed from Board's offices/works and for meters damaged for no fault of the 	Within two days
		Immediately
		-do-

RESPONSIBLE	ACTION	TIMING														
	<p>consumer prepare journal voucher, for write off by estimating the meter cost and accumulated depreciation from fixed asset record Pass accounting entry give at serial no. 3 of subject code 23.</p> <p>9. Update the fixed asset register and enter the journal voucher number and date in the remark column.</p> <p>10. Tally the number of meters of each specific capacity that have been written off with the total number of meters of each capacity with the ME Division for write off.</p> <p>11. Correspond with the ME division for meters for which sanctioned survey reports are awaited.</p>	<p>Immediately</p> <p>As and when</p> <p>Monthly</p>														
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13- Procedure for Scrapping of Meters at ME Sub-Division

RESPONSIBLE	ACTION	TIMING
Test Inspector	<ol style="list-style-type: none"> 1. Initiate procedure for the write off of burnt meters and irreparable meters received and entered in the register of surveyed off meter. 2. Prepare survey report sub-division wise for meters and state clearly the following: <ol style="list-style-type: none"> (1) Meter serial number, make & capacity (2) Reason why considered for write off. (3) Description and number of part salvageable from each meter. (4) Value the parts salvageable at rates fixed by competent authority. <p>(According to existing instructions of the Board salvaged components are to be valued at 50% of their market value.</p> 	<p>As and when</p> <p style="text-align: center;">-do-</p>
SDO	<ol style="list-style-type: none"> 3. Forward the survey report, to the sub divisional office. 4. On receipt of the survey report test check the meters. 5. Sign the survey report if in order and forward to the divisional office. 	<p style="text-align: center;">Same day</p> <p style="text-align: center;">-do-</p> <p style="text-align: center;">-do-</p>
Divisional officer (ME)	<ol style="list-style-type: none"> 6. On receipt of the survey report, carry out test check. 7. On complete satisfaction, sign the survey report and sanction it. (Sr. Xen ME has full power to survey off and dispose of unserviceable metering equipment of all types). 	<p style="text-align: center;">Within two days</p> <p style="text-align: center;">Immediately</p>
SDO/Test Inspector	<ol style="list-style-type: none"> 8. On receipt of sanction to survey off, give reference of report number and date in the register of surveyed off meters. 	<p style="text-align: center;">-do-</p>

RESPONSIBLE	ACTION	TIMING
Test Inspector	9. Conduct the survey as per sanctioned survey report.	Immediately
SDO	10. Prepare a list of parts salvaged in triplicate and put up to SDO.	
Test Inspector	11. Compare the list of parts salvaged with the inventory of retrieved parts also with survey report. On satisfactory examination sign the list in token of verification and return one copy of list to JE.	Same day
Sub divisional office	12. Receive the list of parts salvaged and enter into memorandum stock register and get entries verified from SDO with signature.	Immediately
Divisional accounts section	13. Prepare a journal voucher for the value of parts salvaged as given at serial number 4 of subject code 23.	Same day
Test Inspector	14. Forward the JV along with one copy of list of parts salvaged to divisional office under signature of SDO.	
Test Inspector	15. Receive the JV and list of parts salvaged. Scrutinise and get it approved by divisional officer.	
Test Inspector	16. Prepare a Sub division/division wise summary of meters surveyed off from the register of surveyed off meters giving the following details: (1) Name of distribution sub division (2) M.R. No. (3) Survey report no. and date	Month end
Test Inspector	17. Give a reference number to the summaries prepared.	Immediately
Test Inspector	18. Enter the reference number of summaries against corresponding entries in the register of surveyed off meters	-do-
Test Inspector	19. Get approval from SDO on summaries.	

RESPONSIBLE	ACTION	TIMING												
Distribution Divn. ac- counts section Distribution sub division	20. Despatch the summaries to respective distribution division. 21. Receive the summary of meters written off and forward to concerned sub division. 22. Verify the summaries with MRIR, MMR and BMR. 23 Follow steps 7 to 12 of subject code 12.													
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Survey report	MAT 44													

14- Communication of Repair Charges to Distribution Division

RESPONSIBLE	ACTION	TIMING
Test Inspector	1. On receipt of meters for repair, make an entry in the meter movement register in the remarks column for the particular meter to indicate whether repair charges are recoverable/not recoverable.	Immediately
	2. On completion of repairs to the meter receive the job card from the test mechanic of repair workshop.	As and when
	3. Check the meter movement register to ascertain whether the cost of repairs are to be informed to the concerned sub divisions.	Immediately
	4. If repair costs are to be communicated calculate the cost of material/spares used by applying the latest issue rate available in the stores and add the predetermined proportion of expenses for labour and overheads.	Weekly
	5. Prepare a summary for the total cost of repair for each meter sub division wise on the basis of cost calculated at step no. 4 above. Note: Make 4 copies of each summary.	-do-
	6. Give master reference number of each meter on the summary alongwith details of make and capacity.	
	7. Forward the summary to the sub divisional office.	Same day
SDO (ME)	8. Receive the summary from JE and scrutinise.	As and when
	9. Forward alongwith the sub division wise summary to the following : (1) One copy to ME division office. (2) Two copies to concerned distribution division.	Monthly
	10. Total repair charges recoverable from each consumer shall also be intimated on challan accompanying the meters returned to sub division (DS) but no debit shall be raised by ME division. The expenditure incurred shall remained booked under the natural heads of account.	

15- Deposits from the Consumers against Burnt/Damaged Meters

RESPONSIBLE	ACTION	TIMING
	<p>1. After it has been decided that the meter/metering equipment has been damaged due to negligence/fault on the part of the consumer, the amount to be deposited by the consumer shall be recovered in the following manner:</p> <p>i) <u>GSC, NRS & SP Categories of consumers.</u></p> <p>a) Whenever a meter is burnt or is damaged beyond repairs, 50% of the cost of meter rounded upto the nearest rupees, be got deposited from the consumer.</p> <p>b) Whenever the meters after getting damaged can be repaired in the ME Labs, lumpsum amount irrespective of the actual cost of repairs be got deposited as under-</p> <p>i) Single phase meter (EM) - Rs. 200/- per meter.</p> <p>ii) Single phase Electronic meter- Rs. 400/- per meter.</p> <p>iii) Three phase (Poly Phase) EM Meter- Rs. 350/- per meter.</p> <p>iv) Three Phase (Poly Phase) Electronic/ Static meter-Rs. 700/-per meter.</p> <p>ii) <u>Other Categories :</u> Full average cost of meters/metering equipment, shall be recovered. The latest rates of the average cost of meters/metering equipment for computing the amount recoverable from the consumers w.e.f. 1.4.2001</p>	

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LT CT meter (without CTs)	Rs.2000/-	6.	LT.CT operated Solid			State meter (without CTs)	Rs.7840/-	7.	LT/TP Metering equipment			(without CT's)	Rs.13625/-	8.	HT/TPT metering			equipment (without CT/			PT Units)other than			L&G make	Rs. 15265/-	9.	Solid State LT/HT			TPT Metering Equipment			without CT/PT unit	Rs.20000/-	10.	<u>LT CTs</u>			a) 50/5 Amps.	Rs. 1580/-		b) 100/5 A, 150/5 A,			200/5 A, 300/5 A &			400/5 A	Rs. 600/-	11.	HT CT/PT Units	Rs, 40470/-	
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	<p>Note: Before recovering cost of damaged/partially damaged meters investigation shall be carried out as per Sales Regulation No. 67</p>																																																																																														
	<p>3. On receipt of amount of deposit from the consumers of GSC/NRS and SP</p>																																																																																														

RESPONSIBLE	ACTION	TIMING
Cashier	<p>categories as per Para (i) supra, the procedure as Cash and Bank Manual for entry into Cash Book will be followed and receipt in form BA-16 issued. Deposit will be credited to Account Code 62.940 'Receipts on account of damaged meters. " Except repair charges to 62.930."</p> <p>4. As regards the receipts from other categories of consumers as per para I (ii) above, the following procedure shall be followed after crediting the deposit received to Account Head 47.601.</p> <p>i) Maintain a sub ledger for the deposits received against burnt & damaged meters/metering equipment and their subsequent adjustment.</p> <p>Note: No extract of this Sub ledger is to be sent to the Divisional Officer.</p>	
S.D.C.	<p>ii) On receipt of information of charges recoverable from the consumers for the repaired meters from ME org. prepare J.V. as per accounting entry under Sr. No 5 of Subject Code 23 and forward to Divisional Office alongwith the monthly account.</p>	
Ledger/Clerk	<p>iii) Refund balance amount, if any to the consumer through Sundry Charges and Allowances Register.</p>	
R.A.	<p>iv) Review sub ledger and ascertain the reasons for non adjustment of outstanding items. Take necessary steps to clear them. Prepare a JV for the amount which remained unclaimed/unadjusted for more than 3 years and forward to Divisional office alongwith the monthly accounts.</p>	

16- Testing of Challenged/Inaccurate Meters

RESPONSIBLE	ACTION	TIMING
JE (DS)	<ol style="list-style-type: none"> 1. Change the meter challenged by consumer or reported inaccurate by a Board employee after observing procedure laid down in Sales Manual. 2. Prepare challan in four copies. Also provide following information on the challan. <ol style="list-style-type: none"> (1) Whether the meter has been challenged or in-accuracy pointed out by an employee of the Board. (2) Whether any court case or dispute is involved. (3) Whether theft is involved. (4) Whether consent of the consumer has been received (5) Whether meter has been checked by the Flying squad (6) The amount of challenge fee deposited by the consumer, giving receipt No. & date. 	<p>Same day on report of MCO</p> <p>Within a day or two</p>
SDO (DS)	<ol style="list-style-type: none"> 3. Complete Meter Movement Card. Put up challan and meter movement card to SDO. 4. Scrutinise challan & Meter Movement card & sign it. 	
JE (DS)	<ol style="list-style-type: none"> 5. Make necessary entries on the register of MRIR and MURR. 	
JE (DS)	<ol style="list-style-type: none"> 6. Forward the meters to ME Sub division alongwith relevent challan & meter movement card. 	Same day
Test Inspector	<ol style="list-style-type: none"> 7. Hand over the meters alongwith meter movement Cards to SDO/ME Sub Divn. Take acknowledgement on the challan. 8. On receipt of challenged/inaccurate meters enter in the reigster of defective and 	

RESPONSIBLE	ACTION	TIMING														
<p>JE/SDO (ME)</p> <p>JE (ME)</p> <p>JE (DS)</p> <p>Revenue Section of DS Sub Division</p>	<p>damaged meter.</p> <p>Note:</p> <ol style="list-style-type: none"> 1. Separate register of DADM shall be maintained for challenged/inaccurate meters. 2. These meters shall be kept under safe custody of SDO (ME). The accuracy of the meter shall be checked under the direct supervision of the SDO (ME). 9. Record the result on job card, Meter Movement Card & on a register maintained for these meters which should be authenticated by SDO. 10. Prepare challan & forward the meters alongwith meter movement card and result after making entries in the register of meters returned after repair. 11. On receipt of meters along with MMC follow procedure laid down in step 7 & 8 of subject code 8. Inform the laboratory result to Revenue Section. 12. On receipt of result, follow instruction laid down in sales manual to recover or refund the amount to consumer concerned. 	<p>Within a week</p> <p>Same day</p>														
	<table border="0"> <thead> <tr> <th data-bbox="565 1451 753 1482">FORM TITLE</th> <th data-bbox="938 1451 1094 1482">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="565 1499 1019 1535">Meter Receipt & Installed Register</td> <td data-bbox="1045 1499 1117 1535">ME 2</td> </tr> <tr> <td data-bbox="565 1549 954 1585">Meter Under Repair Register</td> <td data-bbox="1045 1549 1127 1585">ME-4</td> </tr> <tr> <td data-bbox="565 1600 867 1635">Register of Defective &</td> <td></td> </tr> <tr> <td data-bbox="565 1650 797 1686">Damaged Meters</td> <td data-bbox="1045 1650 1138 1686">ME-10</td> </tr> <tr> <td data-bbox="565 1701 938 1736">Register of Meters Returned</td> <td></td> </tr> <tr> <td data-bbox="565 1751 743 1787">after Repairs</td> <td data-bbox="1045 1751 1133 1787">ME 11</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Meter Receipt & Installed Register	ME 2	Meter Under Repair Register	ME-4	Register of Defective &		Damaged Meters	ME-10	Register of Meters Returned		after Repairs	ME 11	
FORM TITLE	FORM NO.															
Meter Receipt & Installed Register	ME 2															
Meter Under Repair Register	ME-4															
Register of Defective &																
Damaged Meters	ME-10															
Register of Meters Returned																
after Repairs	ME 11															

RESPONSIBLE	ACTION	TIMING												
JE (DS)	1. For Meters removed for periodical checking, prepare separate challan and get it signed from SDO (DS).	As and when												
JE/SDO (DS)	2. Follow steps No. 3 to 8, 10 to 12 of the subject code 16.													
SDO (ME)	3. Intimate SDO (DS) concerned particulars of meters found irreparable.													
SDO (DS)	4. On receipt of intimation follow action as laid down in sub code-12													
JE (DS)	5. Intimate revenue section of the sub division to recover the amount of irreparable meter from the consumer concerned. (For amount to be recovered refer subject code 15) Charge the amount through SC&A Register by crediting same to account head 62.940.													
JE (DS)	6. Identify the new meters, the cost of which has been charged to ISC/GSC/AP connection etc. but used for replacement of meter removed for periodical checking.													
Revenue Section	7. Pass an accounting entry as per Sr. No. 1 (a) of subject code 23.													
Test Inspector	8. After periodical checking enter the meters in the register of DADM and MRAR and return the same to the sub division concerned. 9. Meters declared irreparable and surveyed off, make entries in register of surveyed off meters.													
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Register of Meters Returned after Repair	ME 11													
Defective & Damaged Meter	DADM													

18- Personnel Expenses at ME Division

RESPONSIBLE	ACTION	TIMING
	For all accounting policies, procedures and entries regarding personnel, refer to manual dealing with the subject of personnel accounting.	

19- Expenses other than on Spares at ME Division

RESPONSIBLE	ACTION	TIMING
	Expenses other than on spares will be charged to the respective natural account heads by the division. Refer to manual on expense accounting for policies, procedures and entries in this respect.	

20- Depreciation

RESPONSIBLE	ACTION	TIMING
Distribution division	For accounting policies, procedures and entries refer to manual dealing with the subject of capital expenditure and fixed assets.	

21- Testing Charged Capitalised on New Meters at ME Division

RESPONSIBLE	ACTION	TIMING
Competent authority	1. At the time of sanction of annual estimate for purchase of new meters fix and approve the percentage rate at which testing costs will be capitalised to the cost of new meters.	Beginning of the year
Divisional officer ME	2. Receive the approved rate of capitalisation from the competent authority through sanctioned estimate and inform the officer in charge testing sub division.	
SDC	3. While making issues of meters to distribution sub divisions, calculate the cost of testing charges to be capitalised on the basis of approved percentage.	
Test Inspector	4. Prepare a challan for issue of meters and enter the total cost as per point no. 3	As and when
SDO (ME)	5. Send one copy of the challan to divisional accounts section along with monthly accounts.	Month end
Divisional Accounts Section	6. Receive the challan and pass accounting entry given at serial no. 6 of subject code 23 by giving debit to the stock account with the actual purchase price and credit various costs reallocated to capital works account with the amount of testing charges calculated.	As and when
	FORM TITLE Challan	FORM NO. Refer Material Accounting Manual

22. Responsibility Centres

Responsibility centres for the purpose of this Manual shall be as follows:

- | | |
|--------------------------|---|
| i) 'OP' Sub-Division | JE/AEE (I/C ME-1 & ME-2), SDC & RA/ARA |
| ii) 'OP' Division | DHD |
| iii) 'OP' Circles | CHD under the supervision of Sr. Xen/Addl. SE (Tech.) |
| iv) 'OP' Zones | CHD under the supervision of Sr. Xen/Addl. SE (W). |
| v) Office of CE/Metering | CHD and AEE (Tech.) |

23-Accounting Entries

Sr. No.	Sub. Code	Event	Source document	General Ledger	
				Debit	Credit
1.	02	Receipt of debit advice for new meters from ME Division.	IUT Bill	14.631 meter equipment Capital W.P. Account.	31: Inter Unit account Material
1(a)	02	New Meters used for replacement	SR	74.531 : Replacement of damaged meters	14.631 Capital works in progress Account
2.	09	Issue of spares at ME Sub Divn.	SR	74.507/74.508 : R & M to Meters	22.324 : Material Stock
3.	13	Scrapping of meters at distribution division	JV		
		a) Meter removed from Board offices/ works	(on intimation from ME Division)	a) 77.710 : Depreciation provision. Written down value of assets scrapped.	10.631: Fixed assets metering equipment.
		b) Meters removed from consumer premises		b) 47.601 : Deposit received against burnt meters	62.940: Receipt on account of damaged meters
4.	13	Recovery of parts meter written off at ME Sub- Divn.	JV	74.507/74.508 : R & M to meters	62.930: Other income.

Sr. No.	Sub. Code	Event	Source document	General Ledger	
				Debit	Credit
5.	14	Adjustment of repair charges incurred	JV	47.6 : Deposits received against meters.	23.7 Sundry debtors consumers account (for refund amount 62.930: Other income.)
6.	21	Capitalisation of testing charges to cost of Meters at ME Sub Divn.	JV	Stock account 22-204 Stock Metering equipment	75.09: Employee costs charged to capital works
7.	02	Issue of New Meters from ME Division.	SR	31 : Inter unit accounts Materials	22.304: Stock Metering equipment.

Formats

PUNJAB STATE ELECTRICITY BOARD
Memorandum Meter Receipt Register

MONTH :
YEAR :

NAME OF DIVISION :
NAME OF SUB DIVISION:

Sr. No.	Dt.	Challan No	Name of Transferee		Particulars of Meter			Initial Reading	Board's Sr. No.	Value	Dt. Sign of JE/ AE with full name	I. U. T. Bill No. Month	Dt. Initials of JE/SDO with full name	Remarks		
			Sub Duv.	Division	Make	Cap.	Sr. No.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

PUNJAB STATE ELECTRICITY BOARD

Meter Receipt and Installation Register

ME-2

Single / Poly phase

FORM NO
CAPACITY

NAME OF DIVISION :
NAME OF SUB DIVISION:

Sr. No.	Challan		Receipt		Make	Manu- facturers Sr. No.	Board's Sr. No.	Initial reading	Sign- ature of JE/SDO with full name	Installation SCOMCO/RCO		Date of meter installation	Consumer		
	No	Date	ME Sub Divn.	New or repaired						Capacity of meter single or three phase	No.		Dt.	Name & Addr- ess	A/C. No
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Removal MCO/DCO No.	Dt.	Reason for change of meter	Reading at the time of removal of meter	Disposal			Remarks
				Challan	ME Sub Divn.	Sign of JE/ SDO With full name	
17	18	19	20	21	22	23	24

If burnt, give reference of burnt meter register. If another meter installed, the Sr. No. of that meter.

**Punjab State Electricity Board
Meter Movement Card**

Meter number (Mfg).....Meter number allotted by PSEB.....
 Sr. No. of Meter Testing Register.....Month.....Year.....
 Make.....Phase.....Amps.....Volts.....

Date	Starting Current	Creep Test	% age Error at:-						Dial Test	Reading	Test Inspector
			4	5	6	7	8	9			
1	2	3	4	5	6	7	8	9	10	11	12

Reverse Side Meter Movement Card

Address or A/C No.	Name	Date when intalled	Reading	Reasons for removal	Reading	Reasons for removal	Date of Repair			Name & Sign of TM/TI
							when received	M.R. No.	When sent back	

**Punjab State Electricity Board
Meter Movement Card**

FORM NO. ME-5

NAME OF DIVISION:
LOCATION CODE :
NAME OF SUB DIVISION:

MONTH:
YEAR :

Sr. No.	MCO No.	Date	Returned to ME Sub Div.		Accepted by ME Sub Div.		C a p a c i t y						
			Challan		Challan		Nos.		Survey report				
			No.	Date	No.	Date	In Hand	despatched	No.	Date			

Capacity		Capacity		Capacity		Sign. of JE	Re- marks
Nos.		Nos.		Nos.			
Survey report		Survey report		Survey report			
In hand	Desp-atched	No.	Date	In hand	Desp-atched	No.	Date SDO

**Punjab State
Material Control**

MATERIAL CODE :
DESCRIPTION :
UNIT :

Sr. No.	Date	Opening Balance				Receipt						
		No.	Date	Qty.	Amount	WMB No./Page No. VR/SR		Receipt				
						No.	Date	Qty.	Rate	Amount		

**Punjab State
Meter Job**

Name of Division :

Name of Sub Division:

Sr. No.	Date	M.R. No.	Make	Meter No. Branch No	Defect observed	Particulars of spare parts replaced					Total Amount
						P.C.	T.B.	C.C.	B.B.	Misc.	
1	2	3	4	5	6	7				8	

ABSTRACT FOR DAILY CONSUMPTION OF SPARE PARTS

Sr. No.	Make of meter	Spare parts utilized					Disposal of scrap	
		P.C.	T.B.	C.C.	B.B.	Misc.	SRW No.	Date

Note : There will be daily abstract of scrap Returned

PC = Potential Coil
TB = Terminal Block

CC = Current Coil
BB = Bottom Bearing

**Punjab State
Register for Surveyed**

Sr. No.	Description of meters					No. & Date of sanctioned survey report
	Board's Sr. No.	Maker's Sr. No.	Make	Type	Capacity	
1	2	3	4	5	6	7

**Punjab State
Register of Defective**

For Single Phase/Poly Phase Meters

Name of Sub-Divisions :

Name of Division :

Sr. No.	Date of Receipt	Particulars of receiving store challan					
		Office of Issue	Challan No. & dt.	Reading	Nature of defective	No. of Seals broken	Impression on seals
1	2	3	4	5	6	7	8

Particulars of issuing store challan				Percentage Error at: (6 loads)
challan No. & Date	Reading	Impression on the seal	Whether Rivetted or lead sealed	
15	16	17	18	19

**Electricity Board
And Damaged Meters**

FORM NO. ME-10

Description of Meter					
Board No.	Maker's Sr. No.	Make	Type	Capacity	Signature of JE/AE
9	10	11	12	13	14

If irreparable Sr. No. of Register for Sruveyed of meters	Signature of JE/AE	Remarks
20	21	22

**Punjab State
Register of Defective**

For LT/HT Metering Equipment

Name of Sub-Divisions :

Name of Division :

Particulars of receiving Store Challan									
Sr. No.	Date of Receipt	Office of Issue	Challan No.&dt.	Reading			Nature of defects	No. of seals broken	Impression on seals
				KWH	KVAH	MDI			
1	2	3	4	5	6	7	8	9	10

Particulars of issuing store challan					Percentage Error at: (6 loads)					
challan No.&dt.	Reading		Impression on the seals	Whether Rivetted or lead sealed						
	KWH	KVAH								
17	18	19	20	21	22	23	24	25	26	27

**Electricity Board
And Damaged Meters**

FORM NO. ME-10 A

Description of Meter					Signature of JE/AE
Board's No	Maker's Sr. No.	Make	Type	Capacity	
11	12	13	14	15	

Percentage error in MDI:		If irreparable for surveyed off meters	Signature of JE/AE	Remarks
At higher load	At low load			
28	29	30	31	32

**Electricity Board
After Repairs/Re-Calibration**

FORM NO. ME-11

Reading	Sealing Impression	Lead sealed or Rivettted	Item No. of ME-10	Cost of Register	Signature of JE/AE
10	11	12	13	14	15

**Punjab State
Meter Movement Register**

MM-Register

Sr. No.	Date	Sr. No. of Meters Stock/T&P	Make	Capacity	Type	L.A. to whom issued/Name Signature	Meters returned as defective on (date)
1	2	3	4	5	6	7	8

**Electricity Board
For Testing And Sealing**

FORM NO. ME-12

To whom handed over for sealing Name Signature	Meter sealed on (date)	Meter sealed by Name Sign.	Meter Returned to stock/T&P store	Received in stock/T&P stores by	Remarks
9	10	11	12	13	14

**Punjab State
Register of Meters**

Sr. No.	Date	Sr. No. of Meters Stock/T&P	To whom issued for repairs		Board's No.	Maker's No.
			Test	Mech. L.A.		
1	2	3	4	5	6	7

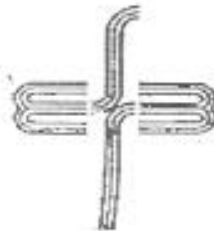
**Electricity Board
Issued For Repair**

FORM NO. ME-13

Make	Capacity	Type	Defect observed	Signature of Receiving person	Received after Repair T.I./F.M.
8	9	10	11	12	13

Commercial Accounting Systems
Vol. IX

Meter Accounting Manual



PUNJAB STATE ELECTRICITY BOARD
2007