P R E F A C E

The Andhra Pradesh State Electricity Board traces its origins to the State Electricity Department of the composite Madras State and that of the erstwhile Hyderabad State. Prior to the formation of the Andhra State it was the Madras Electricity Department Manual (which was one of the most important documents for the Electricity Department of the State besides the I.E. Act, 1910 and the Electricity (Supply) Act, 1948) which governed the working of the Electricity Department by laying down the Administrative, financial and Accounting procedures of the Department. With the formation of the Andhra State in October, 1953, the Andhra State Electricity Department was constituted. The A.P.State Electricity Board was constituted in April, 1959 in accordance with the Electricity (Supply) Act, 1948 after the formation of the state of Andhra Pradesh . All the while, the Madras Electricity Department Manual continued to govern the Electricity Department of the State. In time, need was felt naturally for a separate Manual for the State of Andhra Pradesh and accordingly the APED Manual was issued by the A.P.Government and the same was duly adopted by the APSE Board in B.P.Ms.No.416, dated:31-8-60 to the extent that its provisions were not in conflict with Electricity (Supply) Act, 1948 and other legislations of the State.

Since its formation in April, 1959, APSEB has undergone a sea change having made giant strides in all its operations. The installed capacity stands at 6,886 M W against 213 MW in 1960. APSEB's record in plant construction, cost containment and operating effiency has been exceptional. As an institution it has broken new ground in organisation and management, and generally coped quite well with the problems of rapid expansion. The maximum demand on the system which was 146 MW in 1960 has risen to 5201 MW. While the electrified locations which were only 2494 in 1960, now power extend to all the nooks and corners of the state. The total number of consumers rose from 2 lakhs in 1960 to over 10 Million. The Agricultural connections which were only about 13,000 in number at the time of formation of the Board are poised to touch the 20 million mark. The gross annual revenue receipts have increased from less than 6 crores in 1960 to over Rs.4,200 crores this year. Starting from scraper APSEB has emerged as the largest Public Sector Enterprise in the state in terms of investment which amounts to over 7,000 crores and our journey over the past four decades has been a trail blazer in terms of

accomplishments and success achieved through commendable adaptability, resilience and efficiency.

To cope up with the phenominal expansion and to tackle the administrative and technical overheads it entailed, a large number of functional departments and sub-departments of APSEB in Generation, Transmission & Distribution had to be increase simultaneously. On the distribution side, a zonal set up was introduced, with a Chief Engineer for every zone and one Operation Circle for each district to provide better service to consumers, to cut down service connection delays, to minimise revenue losses and to make the Zonal administration a viable entity and to impart to it commercial orientation.

The national power scene also has undergone vast changes. The formation of regional grids and regional Electricity Boards and the formation of Central Sector generating stations have offered vast scope for interchanges on regional basis and even across regions and also increased the complexity of operations and accounting of the exchanges. Simultaneously there have been vast technological changes in all aspects of Electricity generation, transmission & distribution.

With all these changes, there has been need for consequent changes in operational and administrative procedures and methods, which was met by issuing a number of executive orders and Board proceedings. There have been tentative attempts to codify them, but with little tangible result. All these years though the APSEB Manual has been generally regarded as the de-jure code governing the working of the APSEB, it gradually became redundant and obsolete. If at all any provisions of the manual are being followed, to the extent they are relevant, they are being followed by sheer force of habit, since copies of the manual are hard to come by.

I have therefore felt the imperative need for the Board to undertake a revision of the manual to reflect the current reality by incorporating the changes that have taken place over the years, and to bring out its latest version.

Accordingly, the Board has in B.P.Ms.No.296, dated:29-3-97 constituted a cell

for revision of the APED Manual Volume I & II comprising of Sri Y.Gopala Krishna Murthy, Chief Engineer (Retd.) & B.Venkaiah, SAO (Retd.). This Cell duly updated the manual incorporating the relevant portions of the manual, the changes that have taken place and submitted a draft copy on 1-10-1997. This draft was assigned to a committee comprising of the Chief Engineer/Operation/APSEB, the Chief Engineer/Commercial/APSEB and the FA&CCA (R&A) for review and comments in B.P.Ms.No.194, dated:3-10-1997. This committee had gone through the draft and made necessary corrections and suggestions and these have been incorporated.

A limited number of copies of the updated manual are prepared for wider circulation among the field officers. The Board desires that the field officers go through the manual and make constructive suggestions for any additions, deletions and further improvements. All such amendments and suggestions for improvement will be given due consideration and wherever found useful and necessary will be acknowledged and incorporated. The Board intends to bring out the final version soon in large numbers and make it available, down to the level of the field sections and ERO's, latest by end March 1998.

I request the cooperation of every one in the Board in this respect.

J.PARTHASARATHY
24-12-1997

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THE ANDHRA PRADESH STATE ELECTRICITY BOARD MANUAL

VOLUME I
CHAPTER I

EXTENT OF APPLICATION

This Manual is intended to cover only the special administrative, financial, and accounting procedure concerning the Electricity Board. The main financial and accounting rules which are common to all departments are not included in this Code as they are incorporated in the Andhra Pradesh Financial Code, the Andhra Pradesh Account Code, etc. It also deals briefly with the administrative and executive functions of the officers in relation to the financial transactions included in the accounts. The Special rules, relating to statutory inspections also included for the guidance of the officers of the department.

2. The rules contained in

a) A.P.S.E. Board employees discipline and appeal regulations.

b) A.P.S.E. Board revised conduct regulations.

c) Finalised draft statutory rules to operation subordinate service.

d) A.P.S.E. Board service regulation Part 1.

e) A.P.S.E. Board service regulation Part 2.

f) A.P.S.E. Board service regulation part 3.

g) A.P.S.E. Board revised pension rules.

h) A.P. manual of special pay and allowances.

i) A.P.S.E. Board GPF regulations.

j) The Electricity (Supply) annual Accounts rules 1985

k) A.P.S.E. Board material management manual; are applicable to A.P.S.E. Board.

The rules in the AP Treasury Code and the AP Financial and Accounts Code are binding on the Electricity Board except in so far as they may be over ridden by express provisions in this manual.

3. This Manual is to be read in conjunction with the relevant provisions of the Indian Electricity Act 1910/Electricity (Supply) Act 1948 and the rules thereunder, Workmen's Compensation Act, Telegraph Act as may be amended from time to time. It does not deal with any technical instructions or specifications which may be issued by the Chief Engineer/Board although certain quasi-technical rulings of procedures are included for guidance, and does not attempt to be a technical or construction code of the department.

CHAPTER II

DEFINITIONS AND ABBREVIATIONS

4. Unless there be something repugnant on the subject or context, the terms defined in this chapter are used in this Manual in the sense herein explained.

1) **Account Numbers**– The accounts of electrical undertakings are maintained under statute on the double account system. Cost accounts are maintained on the commercial double entry basis for all transactions. The divisions of the detailed cost accounts are denoted by the account numbers assigned to each distinct cost account. The account numbers are separate for each block of fixed capital accounts and for subsidiary accounts under them. By combining the symbol of a subsidiary account with that of the main group, a complete identification is secured. Separate series of account numbers are assigned to operating and revenue accounts. A list of account numbers is given in Appendix-II.

2) **Administrative Approval**– This term denotes the formal acceptance by the administrative department concerned of the proposals for incurring any expenditure in the Electricity Board on a work initiated by a connected with the requirements of such administrative departments. Generally the works executed in the Electricity Board are in the interest of general public and are required for the Board itself. The administrative approval is therefore accorded by the Board or the officers of the department, to whom, power has been delegated.

3) Appropriation means the amount provided in the budget estimates for a unit of appropriation or the part of that amount placed at the disposal of a disbursing officer.

4) **Assets**– The term assets as applied to the Electricity Board comprises mainly the value of all the Hydraulic and electrical apparatus and appliances, of the power stations, lands and buildings, transmission, distribution and service lines, as well as the entire stores in the Board. It also includes the several amounts due to the Board from Government departments as well as private individuals or bodies for services rendered or supplies made together with the balances outstanding against the Board towards depreciation and other funds or suspense accounts of the Board.

5) **Book Transfer**– This term is applied to the process whereby financial transactions which do not involve the giving or receiving of cash, or of stock materials are brought to account. Such transaction may either affect the books of a single Accounting Officer, or they may involve operation on the books of more than one Accounting Officer whose accounts are ultimately incorporated in the accounts of Board. They usually represent liabilities and assets of Board or the balances in the various ledger accounts adjusted by way of settlement or otherwise, but they may

also represent corrections and amendments made in cash, stock or book transfer transactions previously taken into account.

6) Circle Office is the main Revenue and Accounting office of a system or project wherein all financial transactions affecting the system are dealt with finally. The initial Board accounts are maintained and compiled accounts rendered to the Chief Engineer and to the Audit Office. The administrative and commercial work of the system is also attended to in the same office and submitted to the Superintending Engineer.

7) Chief Engineer means Chief Engineer for Electricity and the head of the Electricity Department directly responsible to Board.

8) Clearing Accounts are the accounts of transactions relating to suspense, deposit, remittance and miscellaneous heads of account. Charges of a common nature which have to be allocated to final heads of account in the commercial books are in the first instance accounted for under clearing accounts.

9) –Contracted Demand‖ means the demand specified in the Agreement.

10) Conductor means an electrical conductor arranged to be electrically connected to a system.

11) Consumer means any person who is supplied with energy by the department or whose premises are for the time being connected for the purposes of a supply of energy with the works of the department.

12) **Contingencies (Works)**----When used in respect of the accounts of works, the term CONTINGENCIES indicates the incidental expenses of a miscellaneous character which cannot appropriately be classified under any distinct sub-head or sub-work, yet pertain to the work as a whole.

13) **Contract and Contractor**----The term CONTRACT as used in this Manual, means any kind of undertaking written or verbal, express or implied, by a person, not being a Board servant, or by a syndicate or firm, for the construction, maintenance or repairs of one or more works, for the supply of materials, or for the performance of any service in connection with the execution of works or the supply of materials. The term CONTRACTOR means a person, syndicate or firm that has made such an undertaking, but often its use is restricted to contractors for the execution of the works or for services in connection therewith.

14) **Department**----The term, when qualified by the prefix –Thell is used to indicate the Electricity Board.

15) **Deposit works----**This term is applied to works of construction of repair, the cost of which is met not out of Board funds, but out of funds from non-Board sources which may be placed at the disposal of the disbursing officer. Non-Board works for which cost including supervision charges as prescribed under the Indian Electricity Act or the Indian Electricity Rules is recoverable from the parties interested in them do not however come under deposit works.

16) Detailed Account Head means the lowest accounting unit under which the transactions of the Board are recorded in the accounts and also the lowest unit for which figures are given in the budget estimates.

17) Distributing main means the portion of any main with which a service line is, or is intended to be immediately connected.

18) Division as applied to technical or executive unit is the charge of the Divisional Electrical Engineer and as applied to Accounts, revenueor financial matters in the system isthe charge of the Central Revenue and Accounts Office----The Central Office.

19) Electric Supply line means a wire conductor or other means used for conveying, transmitting or distributing energy together with any casing, coating, covering, tube, pipe orinsulator enclosing, surrounding or supporting the same or any part thereof, or any apparatus connected therewith for the purpose of so conveying, transmitting or distributing such energy.

20) **Superintending Engineer----**This term is applied to an officer in charge of the administration of power system or project.

21) Expenditure Charged on the Revenues means expenditure whichis not subject to the vote of the Legislative Assembly.

22) **Final payment.----**means thelast payment on an account made to a contractor on the completion or determination of his contract and in full settlement of the account.

23) Grant means the amount voted by the Legislative Assembly in respect of a demand for grant.

24) **High Tension**.----Supply of electrical Energy at 11, 33, 132 & 220 KV is said to be of High Tension in the Electricity Board.

25) Intermediate payment is the term applied to a disbursement of any kind on a running account not being the final payment. It is made in respect of work done or supplies made by a contractor and duly measured or certified. Such a payment may or may not be for the full value of work or supplies and is subject to the final settlement of the running account on the completion of the contract for the work or supplies.

26) **Issue rate.**----This term denotes the cost per unit in respect of each lot of an article borne on the stocks at a valuation, for the purpose of calculating the amount creditable to the stockaccount by charge to the account or service concerned when any quantity of that lot of the article is issued from stock.

27) **Liabilities.**----This term includes payment due to be made by the department towards materials purchased or for services obtained either from other Government departments or private bodies or individuals as also the advance payments received in respect of works, or services required of the department or amounts deposited as earnest money for securing continuity of service or for other purposes. When used in respect of accounts of works, this term includes all anticipated charges which are adjustable as final charges but have not been paid regardless of whether or not, they have fallen due for payment, or having fallen due, have or have not been placed to the credit of the persons concerned in a suspense head subordinate to the account of the work concerned.

28) Licensee means any person or body licenced under Part II of the Indian Electricity Act to supply electrical energy.

29) **Low tension.**----Supply of electrical energy at 415 volts or 240 volts is said to be of low tension in the department.

30) Main means an electric supply line through which energy is or is intended to be supplied by the department to the public.

31) Major estimate is the term applied to the estimate for a work when the sanctioned amount of works expenditure exceeds Rs. 10,000. This term is also applied, for the sake of convenience to the work itself.

32) Major head means a main head of account for the purpose of recording and classifying the receipts and disbursements of public revenues in the accounts of Government.

33) Market rate used in respect of an article borne on the stock accounts at a particular place, this term indicates the cost per unit at which an article, or an article of similar description can be procured at a given time from the public market suitable to the place for obtaining a supply thereof. This cost should be inclusive of carriage and incidental charges and may even include a reasonable provision for wastage where this is inevitable.

34) Minor head means a head subordinate to a major head.

35) Minor estimate is a term applied to the estimate for a work when the sanctioned amount of the works expenditure does not exceed Rs.10,000. This term is also applied, for the sake of convenience to the work itself.

36) Reappropriation means the transfer of savings in the appropriation for a unit of appropriation where it is not required, to meet excess expenditure anticipated under another unit.

37) Running account is a term applied to the account with a contractor or a consumer when payment for work or supplies is due to or from him at convenient agreed intervals subject to final settlement of the account on the completion or determination of his contract.

38) Scheme is a proposal or plan for generation, transmission or distribution of electric energy. Large schemes under investigation or construction are called projects.

39) Service line means an electric supply line through which electrical energy is or intended to be supplied by the department from the distributing main to consumers.

40) **Suspense Accounts.----**This term is applied primarily to certain heads of account, falling under the minor head "Suspense" of a major head of expenditure, which are reserved for the temporary passage of such transactions as must at once be taken to the account of the sanction of grant concerned but cannot be cleared finally either because the relevant payment, recovery, or adjustment is awaited, or because it is necessary to keepan effective watch over the values of any stock materials, until their final disposal. The charges under a suspense account are taken in enhancement of the charges under the major head of expenditure concerned and the receipts in reduction thereof.

41) System means an electrical system in which all the conductors and apparatus are electrically connected to a common source of electrical supply or distribution. A system while under construction is isually called a project or a scheme. This term is also applied for the sake of convenience to the administration of the system as a whole.

42) Tariffs means rates or charges for energy supplied toconsumers. It also covers the general methods of charging.

43) **Technical sanction.----**This name is given to the order of competent authority sanctioning a properly detailed estimate of the cost of construction, repair or maintenance proposed to be carried out in the Electricity Board. Ordinarily such sanction can only be accorded by such authorities of the Board to whom power has been delegated.

44) Unit of appropriation means thelowest account or detailed budget head for which specific appropriation is placed at the disposal of the spending authority.

45) Voted expenditure means expenditure which is subject to the vote of the Legislative Assembly.

46) Work includes electric supply lines and any buildings machinery or apparatus required to supply energy. The term _work' when by itself is used in a comprehensive sense, applies not only to works of construction or repair but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant, the supply or manufacture of other stores or the operation of a workshop.

47) **Work order.**----This term is applied to an order which contains a description and an estimate of cost of a proposed work and also conveys the executive approval to proceed with it. It is issued from the Divisional Office at the instance of an officer not below the rank of an Assistant Divisional Engineer and is usually in respect of a small work or a distinct unit of a large one.

48) **Works outlay and works expenditure**.----These terms are used to indicate respectively the capital charges and the expenditure on special services connected with the construction, repair and maintenance of works. They do not include the cost of the general services, tools and plant and establishment or any charges not taken to final heads of account but kept under one of the suspense accounts.

Abbreviations.

I.S.S. stands for Indian Standard Specifications.
H.P. stands for Horse Power.
H.E. stands for Hydro-Electric.
H.T. stands for High Tension.
K.V.A. stands for Kilovolt ampere.
K.W. stands for Kilowatt.
K.W.H. stands for Kilowatt hour.
L.T. stands for Low Tension.
M.R.T. stands for Meter and Relay test.
A.P.T.C. stands for Andhra Pradesh Treasury Code.
A.P.F.C. stands for Andhra Pradesh Financial Code.
A.P.S.E.B. stands for Andhra Pradesh State Electricity Board
N.M.R. stands for Nominal Muster Roll.
P.O.C.C. stands for Post Office Cash Certificate.
R.P.M. stands for Revolution per minute.
S.I.B. stands for Stores Issued Book.
S.R.B. stands for Stores Received Book.
M.R.R. stands for Meter Reading Registers.
P.A.A. stands for Private Accounting Agency

CHAPTER III

ORGANISATION DUTIES AND ROUTINE

SECTION A.

5. The Andhra Pradesh State Electricity Board formed on 1st April, 1959 under the Electricity Supply Act 1948 as a successor to the erstwhile Electricity Department of the Government of Andhra Pradesh. Since then it has been functioning as the principal supplier of Electricity in the State of Andhra Pradesh. The Board is charged with the statutory obligation of promoting the coordinated development of generation, supply and distribution of electricity in an efficient and economic manner.

6. (i) The activities of the Board are confined to investigation, design, construction and maintenance of works relating to Hydro Electric schemes or thermal schemes, transmission and distribution lines and other equipment including buildings required for the administrative purpose of the Board which are controlled by the Engineering Branch.

(ii) The sale of power in bulk and also in retail in the state of Andhra Pradesh and the assessment and collection of the revenues of the Board. The assessment and collection of revenue in the Board as well as the receipts and disbursement and the accounts relating to the execution of works are controlled by the Accounts Branch under the immediate supervision of the Superintending Engineer.

7. Both for the construction and the development of Project or scheme it is often necessary to carry on some experiment or research and propaganda to stimulate the use of Electricity; but the activities in this respect should be strictly limited to those essential for the purpose and should not extend beyond recognised precedents except with the special approval of Board.

8. Hydro and Thermal-Electric schemes or projects in the Board have been declared to be commercial undertakings. The accounts are all kept by the Superintending Engineer's Office on purely commercial lines and for each scheme annual commercial accounts also are drawn up as far as possible in the model forms prescribed in Annexures IV and V to the Indian Electricity Rules, 1956. The object of these accounts is to bring out the true results of the working of the electrical undertakings. The annual commercial accounts are audited by the staff of the Accountant-General during local audit inspections and forwarded with the inspection report to the Chief Engineer.

SECTION B

OFFICERS AND THEIR DUTIES

9. Recruitment of Officers, Sales of Pay, allowances, advances, leave, etc.: The rules relating to the recruitment of officers and subordinates and the scales of pay and allowances admissible to them are contained in the A.P.S.E. Board service regulations.

I. ZONAL CHIEF ENGINEER

10. The Zonal Chief Engineer is the Chief Executive in the zone and is Chief Adviser to the Board in the development and achievements of Board's objectives. He is accountable to the Board for all the functions. The Zonal Chief Engineer is responsible for efficient, effective, integrated and economical functioning of the organisation in the zone with regard to distribution, sale of power, achieving return on assets, deployment of man power, proper utilisation of materials, etc. as per policies laid down by the Board, keeping in view the long range objectives and plans. The Zonal Chief Engineer shall coordinate flow of materials to various points in the circles under his control optimising inventory ensuring efficient use of materials by suitable planning, indenting, watching receipts and issues, deploy man power to extract maximum output as per policies laid down by Board, maintain best industrial relations with the employees by following Board's policies in service matters, welfare measures, Coordinate the works of Superintending Engineers of the circles under his control, guide them and closely monitor various activities with reference to transmission, distribution, consumer servicing, billing and revenue collection.

11. The areas to be covered are :

a) Sale of energy and achievements of targets in release of services, revenue billing and collection of revenues, Review of Stuck-up and burnt meters and ensuring prompt replacement with special emphasis on high value services. Review and ensuring prompt and effective disconnections including dismantling of services which are continuously under disconnection for more than 3 months as per B.P. Ms.No.151, dt: 25.8.1993 and as per clause 26.10 of Terms and Conditions of supply.

Identifying area where pilferage is prevalent and taking steps to eradicate the same by arranging continuous raids and prosecuting the offenders.

Ensuring review of meter readings, attending to exceptional on top priority with special emphasis on high value services.

Drawing up a programme and implementing it for quick realisation of arrears of revenue.

Ensuring hundred percent collections of current month demand raised and at least 15% of the arrears in each ERO per month.

b) Operation and maintenance of 33 KV, 11 KV, L.T Lines, Sub-stations, and Distribution and Power transformers. Ensuring scheduled patrolling of lines and special patrolling consequent to tripping pre-monsoon inspections, timely tree clearances and rectification of faults for total avoidance of breakdowns. All equipment at all sub-stations to be kept in trim condition and properly maintained as per schedules. Station batteries along with all protective features are to be ensured for providing protection to lines and equipment. Auxiliaries such as Fans, Pumps, O.L.T.C Gears, Compressors (where available) are to be in working condition always.

c) System improvements, Review of low voltage pockets, and peak readings reached on lines and power transformers and making proposals, for enhancements, new sub-stations, installation of capacitor banks and AVBs etc. Also proposals towards reduction in system losses are to be made keeping system configuration in view.

d) Construction works such as minor and major extensions.

e) Rural electrification and urban extensions.

f) Constant review of failure of equipments and follow up of repairs and also to take steps towards avoidance of failures.

g) Conduct District-wise, Division-wise, sub-division wise, selection-wise, 11 KV feeder-wise, and Distribution transformer-wise energy audit, arrive at line losses, and take remedial actions to plug the sources of losses and reduce them.

h) Procurement of decentralized materials for works.

i) Budgeting and budgetary control, compilation of accounts in the Zone, pre-audit.

j) Implementing policies, objectives and programmes set up by the Board, monitoring progress there on and reporting to Board.

k) See that accidents are avoided by reviewing all cases and ensuring that remedial actions are taken.

12. In order to achieve the above objectives, the following statutory functions are prescribed.

a) **Inspection of Field Offices.**

i) Inspection of each circle office once in a year.

ii) Inspection of any one Division Office in each circle in a year selecting sub-optimal performing division.

iii) Inspection of any one sub-division office in each circle in a year selecting sub-optimal performing Sub-division.

iv) Inspection of any one Section Office in each division in a year in respect of review of meter readings, prompt operation of Disconnection lists, maintenance of distribution transformers, and power transformers, review in interruption registers, records of services, L.T. Layouts, accounting of Demand Drafts, work order closing, fuse off calls registers, etc.

v) Inspection of Electricity Revenue Offices: One ERO in each Circle in a year (A critical Review of all activities). Monthly review at his Headquarters on demand Vs. Collection and Clearance of arrears, etc.

b) **Inspection of SPM sheds** : Once in a year.

c) **Inspection of District Stores**: Once in 6 months for disposal of unserviceable and obsolete material for general upkeep of stores and accounts etc.

d) **Inspection of Sub-Station**:

i) 33KV Sub-station, wherever repetitive failure of Power Transformers and other major equipment occurs.

e) **Review of meter reading registers:**

L.T. High value services and all Industrial services	:	Once in a year
H.T. Services with a CMD of less than 1000 KVA	:	Half yearly.
H.T. services with a CMD of 1000 KVA and above	:	Quarterly.

f) **Inspection of H.T Services:**

i) Above 4 MVA - Once in a year and whenever abnormalities in metering including failure of metering equipment are reported.

ii) Others : Whenever repetitive complaints are received.

13. Yard Sticks:

The following yard sticks are prescribed for reasonably good performance.

a)	Distribution Transformers failures.	:	Reducing the failure rate By 5% per annum and gradually reduce to a minimum of 10%.
b)	L.T Revenue arrears	:	Less than one month's demand.
c)	33 KV breakdowns	:	One per year per feeder.
d)	11 KV breakdowns	:	Not more than 4 per year per feeder
e)	Equipment failures, capacitor banks, Power Transformers, Switch Gear	:	Nil
f)	Stuck-up meters at L.T Services	:	Not exceeding 1% at any time.
g)	Burnt meters	:	Nil

h)	H.T Metering defects	:	To be rectified within 7 days.
i)	T & D Losses	:	15% over an year to start with and gradually reduce thereafter.
j)	Collection of L.T Revenue	:	100% of current demand plus 15% of arrears.
k)	Collection of H.T revenue	:	100% and no arrears except those involved in litigation and installments.

II. CHIEF ENGINEER (T.L. & S.S.)

14. The Chief Engineer (T.L & SS) is accountable for Board for construction of Transmission lines and Substations of 220 KV and below, and also responsible for operation and maintenance of EHT Substations and lines. The following working instructions are issued for effective functioning.

a) The Chief Engineer (TL&SS) will be in charge of the O&M of all EHT lines and sub-stations and also the construction of Transmission lines and sub-stations of 220 KV and below.

b) Even in respect of 400KV lines and sub-stations while the execution of lines and sub-stations will be handled by the Chief Engineer 400 KV, they should assist the Chief Engineer 400 KV in preliminary works pertaining to their area till the lines and sub-stations come up for execution.

c) The Chief Engineer (TL&SS) should first concentrate on the inspection of lines and substations to ensure that the preventive maintenance is being carried out as per norms. He should take immediate action whenever there is any slippage in this regard. He should inspect each EHT sub-station in a year.

d) The Chief Engineer (TL&SS) Circles are already getting the maintenance works done on contract in places where there are no departmental organisation. The Chief Engineer (TL&SS) should review the arrangements and take necessary action so that the periodical maintenance of lines and sub-stations are carried out timely and arrangements made for attending to emergencies are effective.

e) At present some of the EHT sub-stations are under the control of Operation sub-division/Divisions. The Chief Engineer (TL&SS) should ensure that these are taken over at the earliest by the respective TL&SS divisions.

f) The Chief Engineer (TL&SS) should review the availability of spares and T&P for the lines and sub-stations to cater to the needs of at last six months and come up with proposals to the Chief Engineer (Transmission) for their procurement immediately.

g) The Chief Engineer (TL&SS) should arrange for pre-monsoon inspection of all lines in order of priority as per the check lists already available and to get the defects rectified on war-footing.

h) The Chief Engineer (TL&SS) should ensure that O&M estimates are prepared without any delay and budget proposals are sent under intimation to Chief Engineer (Transmission).

i) The Chief Engineer/Zones should extend all the help that is needed to ensure maximum availability of lines and sub-stations equipment so that the consumers are effectively served. This should be done particularly during emergencies without any reference to the jurisdiction problems.

j) Instructions are issued separately creating "TASK FORCE" who will periodically go round the sub-stations and suggest to the Superintending Engineer (TL&SS) the points on which urgent action is needed so that Superintending Engineer (TL & SS), who is otherwise busy on Operational urgencies can take remedial action.

k) The Chief Engineer (TL&SS) should give suitable instructions that the outages of Lines and equipment are promptly reported to them so that they can monitor the rectification's. He should inspect the spot of breakdown wherever major rectification was done, to avoid repetitive nature of such breakdown.

l) The Chief Engineer (TL&SS) should be in touch with Chief Engineer (Power Systems) and Load despatch to ascertain the system conditions and effectively monitor the loads keeping in view of the instructions issued from time to time.

m) Inspection of EHT sub-stations in the Zone whenever major equipment failure or mal-operation of protective relay occurs.

III. SUPERINTENDING ENGINEER (ELECTRICITY SYSTEM)

15. The administration of an Electricity Supply System in a district or a project will be in-charge of a Superintending Engineer. The Superintending Engineer is responsible to the Chief Engineer for the administration and general professional control of the entire system and of the officers of the Board sub-ordinate to him. He is also responsible for the efficient management of the undertaking as a commercial concern and in accordance with the commercial policy laid down by the Board. He will be responsible for the commercial propaganda and all other work carried out in the interests of popularizing the use of Electricity.

16. The Superintending Engineer is empowered to order transfers of Engineering Establishment upto the cadre of Assistant Divisional Engineer's and provincial Establishment upto the cadre of Junior Accounts officers with in his jurisdiction. The Superintending Engineer will have full powers towards punishments to "O&M" or construction establishment for whom he is the appointing authority. The Superintending Engineer is also competent to award punishments to O&M or construction establishment to whom the Divisional Engineer is appointing authority, if Superintending Engineer has finalized the enquiry report of Divisional Engineer/Enquiries. He shall also exercise such powers over the provincial staff as are delegated to him under the Statutory rules.

17. He will review the registers of financial irregularities and commercial work done and will bring to notice cases of incompetence or other disqualification for public duties

and in like manner all instances of extraordinary zeal and ability. He will further exercise such powers of punishment, promotion, and control as are conferred on him under the statutory rules.

18. It is the duty of the Superintending Engineer to inspect the important works in his area, to satisfy himself that the system of management is efficient and economical and that the instructions of the financial branch as regards works, operation, stock and accounts are strictly observed and that the executive and administrative work of the system is satisfactorily performed.

19. He shall satisfy himself that the staff employed (Provincial as well as work charged) is actually necessary and adequate. He will exercise concurrent control with the Senior Accounts Officer and ensure that the subordinate officers watch carefully the expenditure on works, operation and maintenance expenses, growth of load and sales of electrical energy in the area under their control.

20. When submitting to the Chief Engineer any report, design or estimate, the Superintending Engineer will invariably state his own opinion and recommendation.

21. He is responsible for the engineering features of design and the rates in estimates prepared or sanctioned by him.

22. The Superintending Engineer is responsible for reporting without delay the probability of any excess over estimates not within his powers of sanction and should arrange for prompt revision of the estimates whenever necessary.

23. In all accident cases the Superintending Engineer has to critically analyse the detailed investigation reports submitted by the Divisional Engineer/Assistant Divisional Engineer and furnish his specific remarks discussing remedial measures to be taken both administratively and technically in order to prevent reoccurrence of such accidents along with compensation proposals, if any within 30 days from the date of accidents. The Superintending Engineer should immediately report to the Chief Engineer any serious loss of immovable property caused by any accident or unusual occurrence within his jurisdiction.

24. Immediately after work is finished the Superintending Engineer will arrange to close its account and prepare the completion report if required by the rules. In this connection it will be his duty to see that the works are not protracted beyond a reasonable time and the completion reports are not unduly delayed.

25. The Superintending Engineer will be in general charge of the purchase of stores and their disposal within his limits of his powers and subject to stores purchase rules and instructions issued from time to time.

26.. All interruptions of large works in progress or serious stoppage to Electrical power service should be reported to the Chief Engineer by the Superintending Engineers according to the orders which may be issued by the Chief Engineer from time to time, the classes and probable durations of service interruption being duly explained.

27. While the Senior Accounts Officer of the circle will be responsible for the direct supervision of all accounting work relating to the undertaking and for all receipts and disbursements, and will be in entire and direct charge of the operating and revenue accounts of the undertaking. The Superintending Engineer will retain his general responsibility for the financial results shown and will exercise general supervision over the Senior Accounts Officers work in relation to them. The Senior Accounts Officer will also act as a general Personal Assistant to the Superintending Engineer.

28. The Superintending Engineer should generally supervise and control the correct assessment and realization of such revenue as is assessed or collected in the electric system including the revenue due to the Government. The Senior Accounts Officer will be responsible for the detailed assessment and collection of the revenue and shall maintain such records and accounts for the purpose as may be prescribed.

Note:--The Superintending Engineer will decide all cases of doubt involving technical interpretation in the matter of billing for energy supplied. If the decision involves a deviation from any rule prescribed by Board, orders of the competent authority should be taken. When metering is in dispute, however, the case will be dealt with in accordance with the provisions of the terms and conditions of supply notified by the Board from time to time.

29. The formation of the accounts and revenue office or the Circle office and the controlling organisation of the system is intended for intensive and effective internal control and to relieve the Superintending Engineer of the bulk of the accounts, revenue and allied financial work, giving him the necessary help and advice for the financial administration of the system. The Superintending Engineer is however responsible for seeing that the work of the Circle office is efficiently performed and controlled by the Senior Accounts Officer and that the field officers observe the instructions promptly.

30. He shall personally review the monthly Financial progress reports on the operation of the various undertakings and will comment on any marked variation in revenues and in operation or maintenance expenses.

31. The Senior Accounts Officer and the Superintending Engineer should assist each other in rendering the management of departmental accounts as perfect as possible. To this end, during inspections, the Superintending Engineer or the Senior Accounts Officer will examine the registers and other account and measurement books, the mode of preparation of estimates, Contractor's accounts and agreements, the system of recording plans and papers and office work generally. He is expected to communicate freely and personally with his officers and to advise them in the performance of their duties.

32. The Superintending Engineer shall review Meter Reading Registers of the following category of services and shall take immediate action to safeguard the Board revenues.

i)	L.T Services (which are not high value) Cat. II, I & VII	:	Annually each section
ii)	L.T high value services and all industrial services	:	Half yearly
iii)	H.T services with a CMD of less than 1000 KVA	:	Quarterly and check readings for 10 services per month.
iv)	H.T Services with a CMD of 1000 KVA and above	:	Check readings for all services in one year.

33. The Superintending Engineer shall review the following exception reports generated by the Private Accounting Agency/In-house computer, if the service is repeated more than three times in a year and shall take appropriate action to safeguard the Board revenues.

i) Disconnected services showing progressive readings.
ii) Negative readings.
iii) Meter stuck up (H.T and L.T)
iv) Meter burnt
v) Services not existing (HV)
vi) Meter changes
vii) Low PF in case of H.T services.
viii) Maximum demand low or high in case of H.T Services.
x) Unmetered due to CT/PT or meter defects in H.T Services.

34. The Superintending Engineer shall ensure that the High Value services under disconnection for more than 4 months are dismantled after due procedure.

35. The Superintending Engineer should conduct district wise, division wise, sub-division wise, section wise, 11 KV feeder wise, and distribution transformer wise, energy audit, arrive at line losses and take remedial actions to plug the sources of losses and reduce them.

Inspection of Offices and other than offices

A) Inspection of each division office .. Once in a year)

B) Inspection of Electricity Revenue Offices .. One ERO per month

C) Inspection of SPM sheds .. Once in six months

d) Inspection of 33/11 KV sub-stations .. Once in a year

E) Inspection of District Stores ... Once In Three Months

F) Inspection of H.T. services with CMD of

i) above 1000 KVA & upto 4 MVA:	Once in a year and whenever abnormalities in metering including failure of metering equipment are reported.
ii) Others :	Whenever repetitive complaints are received.

IV. SUPERINTENDING ENGINEER (TL&SS)

36. The Superintending Engineer (TL&SS) will be in charge of Operation & Maintenance of all EHT lines and sub-stations of 220 KV and 132 KV.

a) The Superintending Engineer (TL&SS) should inspect the lines & sub-stations and ensure that the preventive maintenance is being carried out as per norms.

b) He should ensure that the EHT sub-stations under the control of operation sub-divisions are taken over at the earliest by the respective TL&SS divisions.

c) He should review the availability of space and T&P for the lines and sub-stations to cater the needs of at least 6 months and come up with proposals to the Chief Engineer/TL&SS for their procurement immediately.

d) He should arrange for pre-monsoon inspection of all lines in order of priority as per the check lists available and to get the defects rectified on war footing.

e) He should ensure that Operation & Maintenance estimates are prepared without delay and budget proposals are sent to Chief Engineer/TL&SS.

f) The Superintending Engineer (TL&SS) should test check of routine patrolling of 25% of the EHT lines once in 12 months.

g) Inspection of:-

(i) EHT Lines --- Inspection of spot of break down wherever major rectification was done to avoid repetitive nature of such break down.

(ii) Inspection of EHT sub-stations -- Once in quarter

V. SENIOR ACCOUNTS OFFICER

ZONAL OFFICE:

37. The Senior Accounts Officer, Zonal Office is responsible for

a) Preparation of Revenue and Capital Budgets of the Zone.

B) Efficient Revenue Administration and control over expenditure.

C) Accountability for the total revenue and expenditure.

D) Monitoring the performance of both capital and O&M expenditure.

E) Compilation of Accounts including annual accounts in the Zone.

F) Review of Revenue receipts with reference to the budget estimate and review of arrears of Current Consumption charges etc.

G) Verification of stores and materials in the Zone.

CIRCLE OFFICE:

The Senior Accounts Officer will work under the overall supervision of the Superintending Engineer. He will have complete control over the Expenditure and Revenue Branches of the Accounts Organization of the circle. He will function as Financial Adviser to the Superintending Engineer, both in Revenue and Expenditure matters and assist the Superintending Engineer to ensure the efficient working of the Circle Organization.

The Senior Accounts Officer in an operation circle will be incharge of Circle accounts (both expenditure and revenue) and will be responsible:-

i) **EXPENDITURE :**

a) For the correct maintenance of accounts and rendering monthly accounts promptly to the R.A.I.A.O. and Financial Advisor & Chief Controller of Accounts under his signature.

b) For the prompt submission of all financial returns to Board and Financial Advisor & Chief Controller of Accounts under his signature, particularly expenditure schedule, Financial progress reports and DCB Statements.

c) The Sr. Accounts Officer will check and pass all payments exceeding Rs.30,000/-.

d) While the Accounts Officer (Expr.) will draw cheques upto Rs.50,000/- cheques above Rs.50,000/- will be signed by the Senior Accounts Officer without limit relieving the Superintending Engineer from the responsibility of passing bills and drawing cheques.

e) The Senior Accounts Officer will have overall control over all branches of accounts of the circle (viz). Revenue, expenditure including stores accounts.

ii) **REVENUE:**

a) The Senior Accounts Officer is responsible for correct assessment and prompt realisation of revenues of the circle. He should pay special attention for application of correct tariff rates to all services with a view to eliminate short billing etc. by arranging effective internal checks. He should arrange to obtain meter reading registers, test reports promptly from the field and arrange for issue of Current Consumption bills on due dates and ensure that all services are billed without default.

b) He should ensure that H.T bills are issued by 26th of the month for 1 MVA and above and on 1st of succeeding month for below 1 MVA services. A monthly return of bills issued shall be submitted to Financial Advisor & Chief Controller of Accounts.

c) He will review all cases of arrears outstanding for more than one month in the case of H.T. He will review consumption of H.T consumers monthly with reference to test reports, change of meter, connected loads and additional loads, etc. and more than two months in the case of L.T Services.

d) He should arrange for the review of all cases of inadequacy of consumption deposits and arrange for their prompt collections.

iii). INSPECTIONS:

The Senior Accounts Officer will inspect the Division Offices/Sub-Divisions and Sections and Electricity Revenue Offices as below.

a)	Division Offices (Only in the case of Divisions where accounts are maintained)	---	twice in a year
b)	Sub-Division and Section Offices	---	once in a year
c)	Electricity Revenue Offices	---	one ERO per month

During the course of inspections he should check whether the accounts and records are maintained on proper lines, paying particular attention to the maintenance of stores accounts.

Copies of Inspection reports should be sent to the Superintending Engineer/Financial Advisor & Chief Controller of Accounts specifically pointing out grave financial irregularities and lapses and suggest steps to be taken for early regularization of lapses and irregularities.

iv). POWERS:

The Senior Accounts Officer will have overall control of the Accounts personnel in the circle. He will be the countersigning authority for the tour and transfer T.A bills of Assistant Accounts Officer and Accounts Officer. He will submit his tour programmes and T.A bills to Superintending Engineer for approval and counter signature. He will be the reporting officer in respect of Annual Appraisal reports of Accounts Officer and Accounts Officer.

The Senior Accounts Officer may purchase stationery articles not exceeding Rs.50/- in each case and incur contingent expenditure not exceeding Rs.25/- at a time.

v). GENERAL:

a) The Senior Accounts Officer will be responsible for the reconciliation of all remittances (Revenue and Expenditure) made into the branches of the banks. He will also reconcile the cheques drawn by himself and by others of the circle. He should obtain necessary statements from the banks daily and ensure that all cheques and DDs received are brought to account. He should pay special attention to audit objection, inspection reports of Accountant General and Internal Audit and arrange for their clearance very promptly.

b) The Senior Accounts Officer should review the initial accounts of the field and ensure their correct maintenance and will watch the timely closing of work orders. He will also be responsible for preparation of the annual accounts at Circle level and for prompt submission to Audit and to Head Quarters.

c) The Senior Accounts Officer should give prompt attention to consumers' complaints and arrange for prompt action.

d) The Senior Accounts Officer should arrange for timely supply of adequate quantities of forms, stationery, ledgers, registers, receipt books, meter reading registers etc., to all offices.

e) The Senior Accounts Officer is responsible for seeing that the accounts of the system are not allowed to fall in arrears.

VI. ACCOUNTS OFFICER (EXPENDITURE)

38. As a quasi-commercial concern, the transactions of the Electricity Board demand an effective system of internal administrative check conducted by an Officer of the Circle Office with an intimate knowledge of its working and with better information than that which can be derived from mere compiled accounts and documents. The Accounts Officer (Expr.) is therefore, appointed in the Circle Office for controlling accounts.

39. The Accounts Officer (Expr.) shall be with sound experience of the accounts and administrative office control.

40. The Accounts Officer (Expr.) will be responsible for the direct supervision of all accounting work relating to the undertaking and for all receipts and disbursements. He will be in entire and direct charge of expenditure of the undertaking.

41. His main functions are broadly classified below:-

i) Financial adviser to the Superintending Engineer.
ii) Accounting and disbursing officer of the Circle Office Establishment.
iii) Officer in charge of the internal checks of financial transactions incorporated in the accounts.

42. The Accounts Officer (Expr.) while being under the administrative control of the Superintending Engineer renders accounts to the Financial Advisor & Chief Controller of Accounts through the Superintending Engineer and should act on Financial Advisor & Chief Controller of Accounts instructions in all Audit and Accounts matters in so far as they do not interfere with commercial accounts, and principles. He shall have the status and the general powers of an Assistant Divisional Engineer in addition to others approved by competent authority.

43. He will have full administrative control over the Circle Office Accounts.

44. The duties of the Accounts Officer (Expr.) will be----

(i) to supervise and be responsible for the maintenance of financial accounts, cost accounts, and other statistical data, other than purely technical, required by the Board;

(ii) to supervise the office routine generally and be the financial adviser to the Superintending Engineer in all matters affecting the system;

(iii) to supervise the work of the priced accounts of stores maintained. He will check the stock accounts including physical verification of stores wherever convenient and call for and deal with any excesses or deficits brought to light during the annual stocktaking;

(iv) to assist and co-operate with the field officers (Divisional Engineers) in tracing and rectification of all wastages and leakages including those arising from mismanagement or negligence or oversight and report on all such items to the Superintending Engineer.

(v) to take charge of budgetary control including the preparation of the budgets, their reconciliation with actual results and any subsequent enquiry resulting therefrom;

(vi) to see that sound financial and accounts organisation is maintained throughout the circle,

(vii) to advise on the financial aspects of all important contracts;

(viii) to safeguard against fraud; and

45. To ensure a financially sound administrative organization the following test checks may be conducted by the Accounts Officer (Expr.) in respect of facts which are

incorporated in the accounts books and which form the basis for proper expenditure. The checks will include amidst other items:----

Inspection of imprest cash and petty purchases from imprests, occasional inspection of stores where discrepancies are suspected. Such checks will preserve the moral influence and strength of the organisation as a whole.

46. The Accounts Officer (Expr.) should present through the Superintending Engineer a clear analysis of the financial position of the undertaking as a whole so that the management may promptly take steps to remedy any weakness in the field organisation.

47. He will be responsible for the efficient working of the various sections of the Central Office comprising, Cash, Stores, Costing, Routine, Audit and the General section dealing with the payment and Travelling Allowance bills and also the stores and Work bills. He will co-ordinate the work of various sections and satisfy himself that all the accounts, records and ledgers are maintained up to date, that all the priced ledgers of stores are correctly maintained. He shall report on all outstanding and important points to the Superintending Engineer.

48. It shall be his duty to report on all excess over estimates, deviations from the rules and assist in taking steps for regularisation. He shall see that all audit requirements are met in the maintenance of accounts and shall obtain orders of the Superintending Engineer in case of difference of opinion with the Audit Department.

49. It will be his duty to satisfy himself that regulations as regards works, stock and accounts are strictly observed; to watch and compare the rates paid for work and bring to the notice of the superior officer any economies seen from the accounts to be possible.

50. He will be responsible for the correctness of the original records of cash and stores, receipts and expenditure and for submission of complete vouchers from the information supplied by the Field.

51. He shall review the ledgers and registers periodically and satisfy himself that they are maintained neatly and up-to-date.

52. He shall be responsible for the punctual rendering of the accounts of the circle as separately required by the Financial Advisor & Chief Controller of Accounts.

53. The Accounts Officer (Expr.) is responsible for seeing that the accounts of the system are not allowed to fall into arrears; but if arrears or confusion arise he shall report to the Superintending Engineer with his recommendations for such action as is needed.

54. Claims of all kinds of Circle Office Establishment except those for petty payments to be made out from imprest will be checked in the Circle Office and paid by cheques.

NOTE:

1) The Accounts Officer (Expr.) will draw pay bills of all staff of the Circle Office Establishment and will be responsible for the maintenance of service books, leave accounts, etc. He should see that the sanctioned scales are not exceeded without proper authority.

   All travelling allowance bills will be checked and passed by him provided they are countersigned by the Controlling Officers.

2) All others bills exceeding Rs.2500 e.g., Bills of suppliers for stores, etc., Contractor's bills on running account upto Rs. 30,000 will be checked in the Circle Office and paid by him. The check shall be with reference to the usual rules of check measurement, agreement, Local Purchase Orders and sanctioned estimates, etc.

3) The Accounts Officer (Expr.) should submit to the Superintending Engineer a monthly return of outstanding bills (both receipts and disbursements) delayed beyond the time limits prescribed with brief explanations for the delay and steps taken to clear the outstanding items.

55. The Accounts Officer (Expr.) of the Circle is generally responsible (under the orders of the Superintending Engineer) not only for the financial regularity of the transactions of the whole Circle but also for the maintenance of the accounts of the transactions correctly in accordance with the rules in force. He is further required to submit the accounts to the Financial Advisor & Chief Controller of Accounts.

56. The responsibilities of the check of receipts in the Board lies entirely with the departmental officers. But a test audit of the receipts of Electrical Undertakings of the Board is conducted by the Accountant-General

.VII. ACCOUNTS OFFICERS/REVENUE:

57. All Circle offices are now being provided with Accounts Officer (Revenue) essentially to inspect, co-ordinate and report on the functioning of the Electricity Revenue offices in the Circle. While they are to assist the Superintending Engineer (Operation) and Senior Accounts Officer in the efficient functioning of the Electricity, Revenue Offices They have an important role in keeping the Member (Accounts) and the Board through the Dy. Chief Controller of Accounts (Revenue) fully posted, without any delay, all important developments, defects, deficiencies, omissions, commissions not only in the Electricity, Revenue Offices and the private agencies, (Accounting and collection) but also in all aspects having relevance to L.T revenue aspects of the functioning of various offices in the circle and in particular the sections whose response in the furnishing of test reports meter readings, distribution of cards/Bills, affecting disconnections, etc., has a direct impact on Board's revenue. The Accounts Officer (Revenue) should consider his basic responsibility to ensure that, in the matter of L.T billing, collections and accounting, there is consumer satisfaction and protection of Board's interest. He should discharge the responsibility internal in by

a) Inspection of Electricity Revenue Offices one per month and Sections (Revenue related aspects) and Revenue Cashiers, (Surprise inspections) to

cover them at least in an year with a quarterly programme of inspection with the approval of Superintending Engineer (Operation).

b) Keep himself constantly and regularly posted with all developments in these offices, have information on the state of records, progress of collection, performance of private agencies, computerization, bottlenecks in effective collection and urgent disposal of consumer complaints and issue suitable directions through Superintending Engineer (Operation) and ensure their effective implementation.

c) Keep the Member (Accounts), through Dy. Chief Controller of Accounts (Revenue) fully posted through returns prescribed below or any other information and company without delay any direction given by him.

The following monthly returns shall be submitted to Member (Accounts) through Dy. Chief Controller of Accounts (Revenue) by the 15th of the month.

1. Programme of inspection and dates of actual inspection done in the previous month including particulars of surprise inspection of revenue cashiers.
2. A resume of the main points noticed in these inspections as per the inspection report issued or otherwise, in respect of inspection conducted in the second proceeding month, with action taken.
3. Progress report on engaging and performance of an computerization by private accounting agencies at the end of the previous month.
4. Report on the engagement and performance of each of the private collection agencies as at the end of the previous month.
5. Spot light report on the high value, non-slab services in the proforma prescribed on receipt and registration of separate monthly list of new services released, regularly in meter reading, billing, collection, enforcement and review of Disconnection lists and exception reports.
6. Exception reports as per list enclosed on L.T Slab-Services including in billed services.
7. Sales and Revenue return.
8. Monthly DCB provisional.
9. Consumer complaints not disposed off for over one month.
10. Reports on monthly co-ordination meetings held in the circle.
11. Any other prescribed return.
12. Shall review the working of EROs in detail at least once in 2 months and apprise the Divisional Engineer concerned with the review report with a copy to Superintending Engineer/Operation.

VIII. ASSISTANT ACCOUNTS OFFICER (CIRCLE OFFICE)

58. 1 The Assistant Accounts Officer is appointed mainly to give relief to the Accounts Officer (Expr.). He will assist the Accounts Officer (Expr.) in all matters and will take over from the Accounts Officer (Expr.) such duties and functions and may be allotted to him by the Superintending Engineer.

2. He is the immediate officer under Accounts Officer.(Expr.) in-charge of the circle office staff, will assist the Accounts Officer (Expr.) and act under his orders in exercising administrative control over the Circle Office staff under him.

3. He can correspond with all officers of the system direct in accounts matters and in other matters, he will act on behalf of the Superintending Engineer and Accounts Officer (Expr) under their instructions and authority.

4. The duties of the Assistant Accounts Officer will be ----

(i) to supervise, subject to general review by the Accounts Officer (Expr.) and the Superintending Engineer to be responsible for the maintenance of financial accounts, cost accounts and other statistical data required by the administration.

(ii) to assist the Accounts Officer (Expr.) in supervising the office routine generally.

(iii) to supervise the work of the priced accounts of the stores maintained.

(iv) to assist the Accounts Officer (Expr.) in the matter of budgetary control including the preparation of the budgets, their reconciliation with actual results and any subsequent enquiry resulting therefrom.

(v) To assist the Accounts Officer (Expr.) in seeing that a sound financial and accounts organisation is maintained throughout the system.

(vi) to assist the Accounts Officer (Expr.) in safeguarding against fraud.

(5) The Accounts Officer (Expr.) will be responsible for the efficient working of the various sections of the circle Office comprising cash, costing, routine audit, and general section dealing with the payment, and travelling allowance bills and also the stores and work bills. The Asst. Accounts Officer will be responsible for the proper work of ledger section, accounts section and stores section. The Accounts Officer (Expr.) and the Asst. Accounts Officer will coordinate the work of the various sections under their control and satisfy themselves that all accounts records and ledgers are maintained upto date. The Assistant Accounts Officer will be responsible to see that all the priced ledgers of stores are correctly maintained and that all outstanding points are brought to the notice of the Accounts Officer (Expr.) and the Superintending Engineer.

(6) The Assistant Accounts Officer should bring to notice of the Accounts Officer (Expr.) all excesses, over estimates and deviations from the rules and regularise them by obtaining orders of competent authority.

(7) The Assistant Accounts Officer will exercise the following powers in respect of passing of bills and payments.

(i) All work establishment rolls countersigned by the Assistant Divisional Engineers will be passed by him, provided they are covered by sanctions.

(ii) All actual expense bills of the O&M and construction staff of Circle Office will be passed by him provided they are countersigned by the Assistant Divisional Engineer concerned.

(iii) All imprests will be checked and passed for payment if they are countersigned by the Assistant Divisional Engineers.

The vouchers will be admitted by the Assistant Accounts Officer. Any violation of the departmental rules or extravagant expenditure should be reported to the Accounts Officer and Superintending Engineer.

(iv) All other bills e.g. stores bills, firm 's bills for articles purchased for stocks, refunds of amounts relating to L.T. Supply e.g. refund of service connection deposits, excess collections, arrears of wages etc., will be passed by him upto Rs.2500 for each bill subject to usual rules of check-measurements, L.P.Os and sanctioned estimates and check-measurement of the Assistant Divisional Engineer when required. He will draw cheques upto Rs.10,000/- in respect of all types of bills and bills of exchange upto Rs.10,000/-.

(v) He will conduct a cent per cent check of the entries on the payments side of the cash book daily in addition to the check done by the Junior Accounts Officer. For this purpose he will be deemed to be Disbursing Officer within the meaning of paragraph 165 of Andhra Pradesh Public Works Account Code.

IX. DIVISIONAL ELECTRICAL ENGINEER.

59. The technical and executive unit of the system is the division in charge of a Divisional Electrical Engineer who is responsible to the Superintending Engineer for the execution and management of all technical and field works in his jurisdiction. The Divisional Engineer is also expected to assist in the commercial work and to keep himself and the Superintending Engineer informed of all commercial, industrial and rural development. He will co-operate with the Senior Accounts Officer of the System and give him all legitimate support in rendering the management of the accounts of the Division as efficient as possible. He will be responsible to see that prompt attention is paid by all his staff in complying with the instructions issued from the Circle Office on all financial and accounting matters.

60. He will generally control and will appoint and also dismiss in the case of the work charged establishments for the works in his charge.

61. The Divisional Electrical Engineer is responsible for seeing that proper measures are taken to preserve all the buildings and works in his charge. He must keep accurate plans of all Board lands borne on the registers of the Electricity Board and ensure that his subordinates are acquainted with the boundaries.

62. All lands should be demarcated, wherever that has not been done, and this work should be carried out by the subordinates of the Electricity Board in consultation with the Officers of the Revenue Department.

63. He should report immediately to the Superintending Engineer any serious loss of immovable property caused by any accident or unusual occurrence in accordance with the rules in force as required by the Andhra Pradesh Financial Code.

64. He should conduct investigation in all departmental fatal accidents within five days and send investigation report within 15 days from the date of accident to the Chief Engineer/Operation, Zonal Chief Engineer and the Superintending Engineer.

65. He is responsible for the Engineering features of designs and the rates in estimates prepared or forwarded by him.

66. He is prohibited from commencing any work, or spending any public funds without, the sanction of the competent authority or from making any other than trifling deviations from sanctioned designs in the course of execution except in the case of emergency.

67. All interruptions of works in progress or to the electric power service should be immediately reported by the Divisional Engineer to the Superintending Engineer, the causes and the probable duration of such interruptions being duly explained.

68. The Divisional Engineers are in entire charge of all the Works, Stores, etc., in their jurisdiction and to this end it is their duty to see that the administration is financially sound within their areas.

69. He should check measure all important works in his area and at least 24 works in a year and maintain a register for the purpose and produce it to Audit.

70. He should see that the initial accounts of works are properly maintained by the Assistant Divisional Electrical Engineers or Section Officers and that the works accounts are not long kept open by the Field Officers to admit of slow creeping in of discrepancies in the accounts.

71. The Divisional Engineer shall review Meter Reading Registers of the following category of services and shall take immediate action to safeguard the Revenues of the Board.

i).	L.T. Services (which are not high value) Cat. I, II and VII	: Half Yearly
ii)	L.T. H.V. Services and all Industrial	: Quarterly and check readings 40 per month.
iii)	H.T. readings 1000 KVA & above	: Monthly and check readings of all services in one year.

72. The Divisional Engineer shall review the following exception lists generated by the PAA/In-house computer, if the services is repeated more than 3 times in a year and shall take appropriate action to safeguard the Board revenue.

1) Consumption too high (over 120% of month) (H.V. Services)
2) Consumption too low (below 80% month) (H.V.Services)
3) Readings not furnished
4) Door lock
5) Disconnected services showing progressive readings (L.V. Services)
6) Negative readings (L.V. Services)
7) Comparison of consumption for similar units per HP
8) Meter stuck up (L.V)
9) Burnt (L.V)
10) Not exits (L.V)

73. The Divisional Engineer should conduct sub-division wise, section wise, 11 KV feeder wise and distribution transformer wise, energy audit, arrive at line losses and take remedial actions to plug the sources of losses and reduce them. He should also furnish division losses to Superintending Engineer/Operation concerned.

74. The Divisional Engineer is the administrative head of the EROs. The Divisional Engineer should conduct monthly coordination meetings with ERO Staff and field officers and these meetings should be purposeful and effective and should aim at improvement of performance and increase in revenue collections of the division. The Divisional Engineer should also inspect one ERO/sub-ERO in a month to satisfy himself that the internal checks prescribed for various activities in billing, assessment of revenue, realisation of revenue etc. are strictly implemented.

75. The Divisional Engineer should also inspect all the sub-division offices once in a year, 33/11 KV sub-stations once in six months, H.T. services upto 1 MVA as CMD once in six months and conduct intensive inspections by pooling up all the Assistant Divisional Engineers and Section Officers of the Division for not less than two days in a month. He should also conduct detailed investigation of theft of material cases involving more than Rs.5,000/- and upto Rs.10,000/-.

X. DIVISIONAL ENGINEER (TECHNICAL)

ZONAL OFFICE

76. The following are the duties and responsibilities of the Divisional Engineer (Technical) to the Zonal Chief Engineer.

a) Providing the information in respect of all technical matters in operation and Maintenance of system in the Zone.

b) Review of failure of equipment and follow up for repairs.

c) Review of Line losses in the Zone.

d) Obtaining and providing necessary information in planning and formation of commercial schemes for village electrification.

e) Review of preparation of various schemes for village electrification.

f) Monitoring of execution of construction works including system improvement schemes.

g) Inventory control and review of stock levels.

h) Effective utilisation of materials throughout the Zone.

i) Procurement of materials, excluding centralised stores purchases.

Circle Office

The following are the duties and responsibilities of the Divisional Engineer (Technical) to the Superintending Engineer.

a) The Divisional Engineer (Techl.) will look after the Technical, Commercial, Purchase & Administration Wings of the office of the Superintending Engineer/Operation.

b) The Divisional Engineer (Techl.) will effectively co-ordinate with the other Divisional Engineers in the field in respect of all important matters including replacement of all types of defective meters, monitoring, replacement and purchase of spares and repairs of all types of failed transformers in co-ordination with the Divisional Engineer / M.R.T.

c) The District stores will be under the administrative and Technical control of the Divisional Engineer (Techl.) of operation circles where stores is situated in Circle Head quarters, and in case the stores are not situated at the Head quarters of the Operation circles the territorial Divisional Engineers/Operation shall carry out the functions of the Divisional Engineer/Technical in order to effectively check measure, judicious control in the issue of materials. He must send all returns in respect of the Stores to the concerned, Check-measurement of Power and Distribution transformers, Meters, Switchgear, metering cubicles,

C.Ts and P.Ts received in the District stores will however, be done by the Divisional Engineers / M.R.T of the respective Circles.

d) The Divisional Engineer (Techl.), Operation Circles will also exercise the Powers exercised by other field Divisional Engineers in respect of their functions.

e) The Personnel Officer in the Central Office will also work under the administrative control of The Divisional Engineer (Techl.).

f) He should conduct surprise checks and ensure that R & C orders notified by the Board from time to time are strictly implemented by the field Officers.

XI. DIVISIONAL ENGINEER (METERS & PROTECTION)

77. H.T METERING:

1. To draw a calendar of testing of all H.T services and see that the periodical testing of H.T services is implemented. He, should ensure that the seasonal loads like ice factories, khandasari, sugar factories etc. are programmed for testing during the first month of the commencement of the season.

2. To attend personally periodical testing of meters with CMD 1000 KVA and above.

3. To inspect all H.T service with a contracted demand (CMD) 1 MVA and above once in six months and H.T services with CMD above 500 KVA but below 1 MVA once in a year and ensure that all the guidelines given by the Board from time to time for upkeep of H.T services is implemented.

4. To inspect all H.T services where metering system is reported failure and get the defective metering rectified and metering restored within 24 hours preferably but not later than a period of seven days.

5. To attend personally the testing and release of all new H.T services and ensure that all the guide lines issued by the Board from time to time for upkeep of H.T services is implemented.

L.T METERING:

6. To draw a calendar and ensure periodical testing of L.T services with C.T's once in a year.

7. To ensure that all meters received in stores is tested as per standards.

8. To procure required spares and arrange rectification of all sick meters.

9. To maintain vendor rating of all H.T and L.T meters.

10. To maintain rolling, stock of H.T meters, L.T meters, C.Ts, P.Ts, C.T-P.T sets.

SUB-STATION:

11. To ensure that all the relays in the substations are tested once in every year.

12. To approve the relay settings at all 33/11 KV substations considering the fault levels and relay settings approved by Superintending Engineer/Grid Operation for upstream of the equipment.

13. To ensure testing of all meters at the substations once in six months particularly the energy meters for proper energy audit.

14. To test and commission the protective equipment of all breakers, power transformers, capacitor banks etc.

15. To test the vacuum circuit breakers with HV test kit once in a year.

16. To inspect all substations once in six months and check earth resistance, condition of station batteries and chargers etc.

XII. DIVISIONAL ENGINEER (TRANSFORMER)

78. POWER TRANSFORMER:

1. To conduct a joint inspection of all failed power transformers, breakers, etc. and determine the extent of damages and cost of repairs.

2. To ensure that all the failed power transformers and other equipment are repaired within three months from the date of failure by pursuing with companies and headquarters.

3. To arrange movement of power transformers and replacement of power transformers at the substation. To personally attend to handling of power transformers of 5 MVA and above capacity during loading, transport and erection etc.

4. To inspect all the private power transformer repairers frequently, not less than once in two months and ensure quality of repairs.

5. To ensure that all the thermos meters of power transformers are working correctly and to arrange calibration of all the thermos meters and checking operation of buchotlz relays once in a year.

6. To arrange filtration of oil whenever oil testing warrants it or at least once in 3 years.

7. To check O.L.T.C oil condition and replace it if required.

8. To attend the oil leakages and other complaints of power transformer promptly.

DISTRIBUTION TRANSFORMER:

9. To maintain a rolling stock of frailed distribution transformers and arrange for survey reporting of units which are non-repairable.

10. To ensure that failed distribution transformers are repaired within 30 days.

11. To check up repairs of distribution transformers at various contractors and SPM centers for proper quality of repairs and also check up actual works done with reference to assessments and joint inspection done by Assistant Divisional Engineers and ensure that the weights of coils replaced, work done etc.

12. To inspect all SPM centres and contract repair unit and ensure that the testing equipment is in good working condition and testing of all the required units is performed as per standards.

SUBSTATIONS

13. To investigate failure of all equipment like power transformers, breakers and capacitor banks etc. by inspecting the installation within 48 hours of failure and send a detailed investigation report to the headquarters.

14. To inspect all substations once in a quarter if the substation capacity is 8 MVA and above and once in six months for lower capacity substations and send a detailed report on the maintenance of the equipment and the substation.

XIII. ASSISTANT DIVISIONAL ENGINEER

79. An Assistant Divisional Engineer is in charge of works, operation, distribution (including commercial activities) or construction, as the case may be, in the area assigned to his charge and he is responsible to the divisional Engineer (or Superintending Engineer, as the case may be) for the efficient discharge and management of the departmental activities in his area. He is also responsible for furnishing to the Circle office correct information and data in respect of all financial matters, budgets, expenditure and revenue whenever called for.

80. The Assistant Divisional Engineer will be responsible for seeing that the transfer reports of Section Officer are complete in all respects thorough and should ensure that the newcomer perfectly understands his duties.

81. Designs and estimates for all works proposed by him for replacements, additions or improvements will be prepared by the Section Officer and submitted to Divisional Engineer who will scrutinize and submit them complete shape to the Superintending Engineers.

Note:--Subject to the rules and orders in force from time to time the Assistant Divisional Engineer is personally responsible for methodical organization of the operation, maintenance and construction works in his charge. He should see that the lorries are properly maintained and should check their proper use. The daily lorry reports shall be scrutinized by the Assistant Divisional Engineer and the lorry log statements will be certified by him.

The Assistant Divisional Engineer will submit monthly progress reports to the Divisional Engineer.

82. It will be the duty of the Assistant Divisional Engineer to regulate expenditure with economy and he should in no case exceed his budget allotments or the estimate amounts without the orders of the Superintending Engineer which should be obtained through his Divisional Engineer.

83. If any excess is seen to be unavoidable during the progress of a work he should submit details to the Divisional Engineer promptly who will make his recommendations to the Superintending Engineer for extra funds. Savings foreseen should also be dealt with in a similar manner. Copies of usual communications should be sent simultaneously to the Circle Office.

84. **Accidents**:- He should inform all fatal accidents Departmental and non-departmental immediately after occurance of accidents by means of telegram/telephone/fax to the concerned authorities. The same procedure to be followed in case of fatal accidents to Animals also. He should submit preliminary reports on all accidents departmental fatal/non-fatal, non-departmental fatal/non-fatal to the concerned authorities within 24 hours. He should also submit detailed report to C.E.I.G. Chief Engineer/Operation concerned Electrical Inspector, Superintending Engineer and Divisional Engineer/Elecy. Within 72 hours (3 days) in all accidents cases mentioned in (ii) above. In departmental non-fatal cases, non-departmental fatal/non-fatal cases, he should submit within 15 days investigation reports to Chief Engineer/Operation/Zonal Chief Engineer with copies to Superintending Engineer and Divisional Engineer.

85. An Assistant Divisional Engineer will normally deal with all technical matters in regard to L.T. consumers and H.T. distribution lines, but should obtain the orders of Divisional Engineer in important matters.

86. He will check and see that the instructions from the Circle Office are complied with promptly. He should ensure prompt action being taken on consumers' arrears and disconnection notices issued by the Assistant Accounts Officer/E.R.O. Any abnormal conditions (including arrears) will be reported to the Divisional Engineer who will report to the Superintending Engineer, if necessary.

87. Statutory inspection of lines:- The Assistant Divisional Engineer is authorised to conduct statutory inspection of lines under Indian Electricity Rule 63 and no line should be charged without conducting inspection. The statutory inspection report should be conducted in the prescribed proforma vide Annexure-'A'.

ANNEXURE - A

INSPECTION REPORT OF H.T. LINES AND L.T. LINES

1.	Name of Inspecting Officer and Designation	:
2.	Date of Inspection	:
3.	Name of H.T. lines	:
4.	If a main line S.S. for which it is taken off, if a spur line, name of main feeder and tapping pole No.	:
5.	Length of line	:
6.	Voltage of operation	:
7.	**Mechanical Strength**	:
	a) Type of support	:
	b) Span	:
	c) No. of conductors carried with their sizes	:
	d) Sag Given	:
8.	**Clearances**	:
	a) Maximum of Ground clearance	:
	b) Clearances to buildings near line horizontal - vertical	:
	c) Clearance to Trees	:
	d) Clearance to road level	:
	e) Clearance between phase and phase	:
	f) Whether accessible to un-authorised persons without need of special device	:
	g) Clearance between H.T. and L.T. if carried on same post	:
	h) Clearance between power and guard line	:
	i) Clearance between phase and Metal part and strain point	:

9. **Guarding Arrangements** :

a) Is guarding provided between H.T. and L.T. carried on same poles :

b) Is guarding provided over :

c) Earthing of guard wire :

d) Size of guard wires– Mechanical Strength :

e) Are the guard wires of sufficient current carrying capacity to conduct fault currents without fusing :

10. **Protection** :

a) Protection against lightning :

b) Earthing (Every 4th pole) :

c) Bridling provided at road crossings :

d) Any likelihood of getting charged at a higher voltages than for which it is designed :

e) Strength of Insulator :

i) Electrical :

ii) Mechanical :

a) Protection against bird faults if any needed :

b) Isolating switch or fuse provided :

11. **General** :

i) Danger Boards :

ii) Any defective construction requiring to be rectified :

88. The Assistant Divisional Engineer is responsible for the general condition of the tools and plant and stores in his area and for the proper maintenance and due submission of the respective accounts by his subordinates. He shall report on all excesses or surpluses and take action on all unserviceable items and for this purpose review the condition of tools and plant and stores not less than once a year.

89. The Assistant Divisional Engineer shall review meter reading registers of the following category of services and shall take immediate action to safeguard Board's revenue.

1. L.T Services (which are not high value) Cat I, II and VII : Quarterly and 100 check readings per month.

2. L.T High Value services (Cat. I, II & VII) and all industrials : Monthly and check readings 40 per month

3. All HT services below 1000 KVA : Monthly readings

90. The Assistant Divisional Engineer should review the following exceptional lists generated by the PAA/-in-house computer, if the service is repeated more than two times in a year, and shall take appropriate action to safeguard the Board revenue.

1. Consumption too high (over 120% of normal)
2. Consumption too low (below 80% of normal)
3. Reading not furnished
4. Door lock
5. Disconnected services showing progressive readings
6. Negative readings
7. Comparison of consumption for similar units per HP
8. Meter stuck up
9. Meter burnt
10. Not existing
11. Meter Changes
12. Under disconnection for more than 3 months to be dismantled.

91. a) The Assistant Divisional Engineer should conduct Section wise, 11 KV feeder-wise and distribution transformer wise, energy audit, arrive at line losses and take remedial actions to plug the sources of losses and reduce them. He should also furnish sub-division losses to the Divisional Engineer/Operation concerned.

b) The Assistant Divisional Engineer should inspect all 33/11 KV sub-stations in his jurisdiction once in a quarter.

c) All high value services of 35 HP and above should be inspected once in a quarter and a quarterly return shall be sent regularly before 5th of the month succeeding the quarter, to the Member (Distribution) by the Superintending Engineer/Operation.

d) The Assistant Divisional Engineer should inspect the Section Offices once in a year.

e) The Assistant Divisional Engineer should review 'A' form register i.e. Pending Service Connection Register once in a month.

f) The Assistant Divisional Engineer should ensure that sealing of AB switches of all HT services.

g) He should attend all Court cases on behalf of Superintending Engineer/Operation/Board.

h) He should conduct detailed investigation in respect of theft of material cases less than Rs.5,000/-.

XIV. ASSISTANT ENGINEER/ADDITIONAL ASSISTANT ENGINEER (SECTION OFFICER)

92. The Section Officer who may be an Assistant Engineer or Additional Assistant Engineer has to assist superior officer who is normally an Assistant Divisional Engineer in

carrying out Board works. The section Officer will normally deal with all technical matters in regards to L.T consumers, H.T and L.T distribution lines and connected equipment.

The Section Officer is primarily responsible for :-

a) Prompt disposal of pending service connection applications.

b) Taking meter readings before 10th of the month and send the meter readings registers to ERO by 11th of the month after due review, prompt replies to the exceptional lists communicated by P.A.A./In-house computer, ensuring that the meter readings in full shape are made available to P.A.A./inhouse computer by 20th at least.

c) Taking check readings 1% per month in case of L.T services (which are not high value) Cat. I, II and III.

d) Taking monthly readings for all L.T high value services and all industrial services in his jurisdiction.

e) Prompt action in disconnecting the services included in the defaulter list and in returning the Disconnection list.

f) Prompt action in arranging to serve the Current Consumption charges bills to the consumers well before 1st of every month.

g) Ensuring that accidents are avoided by providing safety appliances to all O&M staff in his jurisdiction and in case of accidents, he should report the matter immediately to the Assistant Divisional Engineer..

h) Conduct 11 KV feeder wise and distribution transformer wise, energy audit, arrive at line losses and take remedial measures to reduce them.

i) Prompt action in submitting the collections made through Demand Drafts towards Service Connection charges, Consumption Deposits etc. to the Division office/ERO.

j) Maintaining initial accounts of the work orders received.

k) Closing the work orders promptly.

l) Maintaining the account for the consumable drawn from Assistant Divisional Engineer.

m) Maintenance of all general records in office as indicated in Appendix-X.

n) To carry out maintenance of equipment and lines as per the schedule, vide Annexures ‗B' and ‗C'.

o) Ensuring that guarding between power line and P&T lines are in existence and the following ground clearances are to be maintained for the Over Head lines as per Rule 77 of Indian Electricity Rules 1956

Ground clearances:

Location of the LIne	Low & Medium Voltage	High Voltage
Across the Street	5.8 meters	6.1 meters
Along the Street	5.5 meters	5.8 meters.

Lines erected elsewhere other than the above two cases:

a) For low, medium & high voltage lines upto and including 11,000 volts, if bare ... 4.6 meters

b) For low, medium & high voltage lines upto and including 11,000 volts, if insulated ... 4.0 meters

c) For high voltage lines above 11,000 volts. ... 5.2 meters

d) For extra high voltage lines — Shall not be less than 5.2 meters plus 0.3 meter for every 33,000 volts or part thereof by which the voltage of the line exceeds 33,000 v. Provided the minimum clearance along or across the street shall not be less than 6.1 meters.

ANNEXURE - B

SCHEDULE FOR PATROLLING OF L.T., 11 KV AND 33 KV LINES

Sl. No.	Particulars of line with voltage	Routine patrolling		Test checking of routine patrolling 25% of the lines		Responsibility of getting reports submitting (not resubmitting reports to immediate higher officer) and carrying out repair work rests with	Responsibility of checking repair work, after repairs are carried out rests with	
		Cadre	Periodicity	Cadre	Periodicity			C
1	2	3	4	5	6	7	8	
1.	All pole lines in distributions 400 V	J.L.M.	Fortnightly	Lineman	Once in two months	Line Inspector	Section Officer	Line Insp
2.	All pole lines above 400 V upto and including 11 KV	Lineman	Monthly	Section Officer	Three months	Line Inspector	Section Officer	Sect Offi
3.	All pole lines 33 KV	Lineman	Once in two months	ADE	Once in 4 months	Section Officer	ADE	ADE

Note:

1) Whenever special patrolling is done after a trip out, routine patrolling may be done after a fortnight from the date of such patrol.
2) Premonsoon inspection of items, 1, 2 & 3 is to be taken up by staff independent of the regular O&M staff and finilised in a short time so that rectification can be carried out before the monsoon sets in. This is to be done by actual climbing up all the poles and towers.
3) While patrolling the instructions issued separately should be followed.
4) Test checking should be conducted immediately after routine patrol and large type binoculars should be used.
5) Whenever the Section Officer, Assistant Divisional Engineer or Divisional Electrical Engineer conducts the test check on the routine patrolling the party should consist of only the officer concerned and a peon if considered necessary and no body else shall normally accompany the party.

SCHEDULE FOR PATROLLING OF E.H.T. LINES Viz 66 KV, 132 KV AND 220 KV LINES

Sl.No.	Particulars of line with voltage	Routine patrolling 50% of all the lines		Test checking of routine patrolling of 25% of line	
		Cadre	Periodicity	Cadre	Periodicity
1.	2.	3.	4.	5.	6.
1.	66 KV Line	L.M/ L.I/ F.M	Once in two Months	A.D.E.	Once in four Months
2.	132 KV Line	L.M/ L.I/ F.M	Once in two months	A.D.E.	Once in four months
		Section Officer	Once in Six months	D.E. S.E.	Once in six months Once in twelve months
3.	220 KV Line	Section Officer	Once in two months	D.E. S.E.	Once in six months Once in twelve months
		A.D.E.	Once in four months		

Note:

1) Immediately after a trip out on fault, the Section Officer should arrange for special patrolling in the stretch under his jurisdiction and send a report to the Assistant Divisional Engineer and Divisional Engineer in three days.

2) Points which are to be seen during the patrolling are given in the Annexure - 2.

3) In addition to the above the Divisional Engineers should inspect all the following important points once in a year on 220 KV lines.

   a) Tower footing resistances at the locations where flash over discs are reported.

   b) Vertical and horizonical clearances, where the clearances are minimum and exemption is accorded for the lower clearances.

   c) Members of the Towers at 10% of the line specially near the village side and road side.

   d) Jungle clearance wherever thick growth is expected.

4) Assistant Divisional Engineers should inspect the above items on 132 KV lines at least once in six months.

5) Premonsoon inspection of item 2 and 3 should be arranged by the Divisional Engineer Electrical through staff independent of the regular operation and maintenance staff and should be finished in a short time so that rectification can be carried out before the monsoon sets in. This can be done by engaging additional staff.

6) The rectifications should be carried out by –Hot Line‖ Crew wherever possible.

ANNEXURE - 2

POINTS TO BE OBSERVED DURING PATROLLING OF TRANSMISSION LINES 66 KV, 132 KV AND 220 KV.

1) Insulators:

   a) Broken
   b) Chipped

2) Condition of joints if there is any (burnt, black marks or cut stands)

3) Vibration Dampers:

   (Items 1 to 3 may be checked by binoculars)

4) Tower Members: Missing members.

5) Drainage arrangements at the locations where revetments are provided.

6) Clearnace:

   i) Vertical
   ii) Horizontal
   iii) Tree clearance

Whenever doubt arises by mere observations, this should be investigated further by making a note and taking actual measurement during shut downs.

7) Maintenance of roads and foot-paths specially made for patrolling

8) Bird nests.

9) Conditions of guys where provided.

10) Condition of paint in the case of painted supprts.

11) Any Foreign material on the towers or the conductors.

N.B.:- The Section Officer should send a report after patrolling in three days to Assistant Divisional Engineer.

ANNEXURE-C

Maintenance schedule for distribution transformers:-

Sl. No.	Name of the work to be carried out	Persons responsible to do the work	Persons responsible to ensure that it is done
I	**Monthly items:**		
	a) Maintaining Distribution Transformer yard and keeping the earth pits tidy and watering of earth pits.	Area L.M.	Area L.I.
	b) Cleaning the transformer including the bushings	Area L.M.	Area L.I.
	c) Checking up of oil level and reporting if it is low	Area L.M.	Area L.I.
	d) Checking for oil leaks and reporting	Area L.M.	Area L.I.
	e) Checking of earth connections	Area L.M.	Area L.I.
	f) Reconditioning breather to reactivating silicagel or replacement and maintaining oil seal	Area L.M.	Area L.I.
	g) Checking the L.T. fuses and renewing them	Area L.M.	Area L.I.
	h) Topping up of oil where necessary	Area L.M.	Area L.I.
II.	**Quarterly items:**		
	a) Renewing the HS fuses	Area L.M.	Area L.I.
	b) Measurement of insulation resistance and recording HV to E, LV to earth, and HV to LV with 1000 V Megger and recording along with temperature of the winding	L.I.	A.D.E.
	c) Measurement of load current R-ph, Y-ph, B-ph and neutral	A.E.	A.D.E.
	d) Measurement of voltages at the transformers and at tail and of L.T. feeders and noting down RY YB BR RN YN & BN	A.E.	A.D.E.
III	**Annual items**		
	a) Lubricating AB switch and checking for proper operation	L.M.	L.I.
	b) Checking line and earth connections at AB Switches	L.M.	L.I.
	c) Checking line and earth for lightening arrestors	L.M.	L.I.
	d) Checking connections for HV and LV bushings including LV neutral	L.M.	L.I.
	e) Getting oil samples tested for Breakdown and acidity and recording	L.I.	A.E.
	f) Measurement of earth resistance	L.I.	A.E.

Clearances for Buildings:

Voltage of the O.H. Line	Vertical clearance when	Horizontal clearance when

	the line passes above the structure	the line passes adjacent to the structure
Low and Medium Voltage	2.5 meters	1.2 meters
High voltage lines upto and including 33,000 V	3.7 meters	1.2 meters (upto & including 11,000 V) 2.0 meters (Above 11 KV & upto and including 33 KV)
Extra High Voltage lines	3.7 meters + 0.3 meters for every additional 33,000 volts or part thereof.	2.0 meters plus 0.3 meters for every additional 33,000 volts or part thereof.

p) Conduct pre-monsoon inspection for both H.T and L.T lines during the month of May and rectify the defects noticed at the time of pre-monsoon inspection before commencement of monsoon. The items to be inspected during inspection are indicated in Annexure ‗D'.

q) Contacting periodically the consumers in various locations to find out the continuity of supply, voltage conditions and allied problems connected with supply.

r) Review of interruptions of all L.T and H.T lines, blowing of transformer section/H.G fuses and take remedial measures to avoid re-occurrence.

s) Ensuring that stay sets are provided with guy insulators.

t) The Section Officer should promptly attend the Breakdowns of lines and equipment and the breakdown reports on lines should be as per the Annexures ‗E' and ‗F'. The maintenance register of distribution transformers, power transformers, and sub-station equipment must be reviewed as per the periodical schedule. The failure of equipment must be reported to Assistant Divisional Engineer immediately so that the Assistant Divisional Engineer may submit the reports within 24 hours to the higher authorities as per the Annexures ‗G' and ‗H'.

93. The Section Officer should review the following exceptional lists generated by PAA/in house computer and should take prompt action to attend the same to safeguard the Board revenue.

I). **Readings:**

1. Consumption too high (over 120% or normal)
2. Consumption too low (below 80% or normal)
3. Readings not furnished
4. Door lock
5. Disconnection service showing progressive readings
6. Negative readings
7. Comparison of consumption for similar units per H.P.

II). **Meter Defects**:

1. Stuck up
2. Burnt
3. Not existing
4. Meter change

94. The Section Officer should prepare the handing over report as per Appendix XIV of APSEB Manual Vol.II whenever he is transferred.

ANNEXURE - D

PRE – MONSOON INSPECTION:

This is done before the onset of monsoon which is the severest operating season for the overhead lines. Inspection is done by climbing each support after making the lines dead and effectively earthing them. Defects are rectified preferably then and there to ensure a satisfactory performance during monsoon.

All the points enumerated under ground patrolling are now effectively tested, the check being visual at close quarters as well as by handling of the equipment.

Items involving special methods of inspection are enumerated below.

I. Insulators, conductors, and Fittings:

1) Check insulators for checks by ringing methods (with a wooden hammer), use meggar methods wherever possible. A check for defects concealed by the binding, check condition of stiffner and armour tape covering in the case of Aluminium conductor pin bindings.

2) Check condition of the conductor within the suspension clamps by removing the conductor from the clamp by means of a chain or rope blocks in case of heavy conductors and any broken strands in the outer layer resulting from vibration will then be apparent.

Check the condition of inner leyers of conductor at the suspension clamp for breaker stands due to conductor vibrations.

To do this the conductor is gripped by the suspension clamp at a point 8 or 9 inches from normal position and a twist is applied by means of a special wooden level fixed to the conductor at the corresponding position on the opposite side of the normal position of the clamp. Two or three fractured Aluminium strands in the case of heavy conductors after a number of years of service would not call for immediate action, although the fact must be carefully recorded to ensure that a further check is made at the next inspection. In the case of small size conductors it is desirable to replace that section of the conductor and a new length inserted with a joint on each side of the clamp. When fractured strands are found a special examination of the vibration dampers is made on the tower affected and on those immediately adjacent, and if all are found in good order, it may be assumed that the vibration in those spans is such that additional dampers are necessary.

Inspect parallel groove clamps for signs of bad contact. Take them in places. Slight burning can be dealt with by wire brushing the conductors and the grooves of the clamps, the whole being reassembled after applying an inret grease having a high melting point to the conductors and the clamps, new clamps must be fitted and, if the jumpers are long enough, the conductors may be shortened by cutting off the burned ends. Where this is not possible owing to clearances being too far reduced, one of the spares must be lowered and a new piece of conductor joined to provide a new jumper of sufficient length. If this is not possible in the time available, a short length of conductor, may as a temporary expedient, be inserted in the number itself by using two parallel groove clamps, but the work necessary to eliminate the second clamps should be undertaken.

Check condition of eye bolts, hoooks, shackles, pins, links, etc., of the insulator and conductor fittings as a result of conductor swing especially on lines in exposed location running at right engles to the direction of prevailing winds, and for rust and corresion.

Vibration dampers, Replace dampers if sagging of weights is noticed in the case of stock bridge type dampers and looseness of weights at the stacks in the case of other type of dampers. Tighten loose clamping bolts.

Conduct/Examine conductor in mid-spans for broken stands. Temporary repair can be carried out by binding with copper wind in case of copper conductor or aluminium tapes in the case of A.C.S.R. conductors. When a large number of strands are broken, or when the steel core in the case of A.C.S.R. conductor is damaged, a new length must be inserted.

Check A.C.S.R. conductor for corrosion which has spread to inner strands in the case of coastal areas due to salt spray penetrating the aluminium strands and setting up an electrolytic action between the steel core and the aluminium in contract with it. The conductor should be replaced as early as possible in this case.

When corrosion is limited to outer strands only as is usual in industrial areas it is rarely so serious as to warrant the replacement of the conductors before the years of anticipated life have lapsed.

II. **Pole mounted; secondary Distribution sub-station:**

The annual maintenance of the sub-stations may be carried out during the pre-monsoon inspection as per the approved schedule of maintenance.

ANNEXURE - E

ANDHRA PRADESH STATE ELECTRICITY BOARD

Preliminary Report on Breakdowns:

Note:

i) This report should be sent to the Superintending Engineer (Grid Operation), Hyderabad to his name address with a copy to the Chief Engineer/Electricity (Operation), Hyderabad, in respect of all 220 KV, 132 KV and 66 KV lines within 24 hours from time of occurrence.

ii) This is in addition to the telephone message sent to the Superintending Engineer (Grid Operation), Hyderabad immediately after the occurrence.

iii) However in the case of breakdowns on 33 KV lines (i) and (ii) above do not apply.

1. Name of the Feeder or equipment :

2. Date of occurrence :

3. Time of occurrence :

4. Duration of interruptions :

5. Relay indications observed :

6. Cause of interruptions and any special observations :

7. Other feeders or equipment affected :

8. Whether alternate supply availed and if so at what time and to what extent (i.e.) the actual duration of interruption to supply during the period of breakdown to various feeders should be mentioned. :

ANNEXURE - F

DETAILED REPORT OF BREAKDOWN OF 220 KV, 132 KV, 66 KV AND 33 KV LINES

1.	Sketch	:
2.	Name of the feeder and voltage	:
3.	Location of fault and its distances from the sub-tations	:
4.	Type of fault	:
5.	Date and time of occurrence	:
	a) Total duration of interruption of supply and important loads that have been affected	:
6.	Time taken to sectionalise the fault	:
	a) As per approved operating instructions	:
	b) As per actuals	:
7.	c) Time taken to locate the fault	:
	d) Time taken to rectify after locating the fault	:
	e) Time taken to charge the lines and to restore normal conditions after rectification	:
8.	Sl. No.of the breaknown of the feeder in the current calander year	:
9.	Date of patrolling last done	:
10.	Date of pre-monsoon inspection last done	:
11.	Whether telephone communication was available and is in order? If not, the reason	:
12.	Whether breakdown van was readily available? If not reason	:
13.	Did the protective relays function properly?	:
14.	Whether conditions at the time of the breakdown and the extent to which the same contributed to the occurrence of fault and the time taken for rectification	:
15.	Whether the fault was due to:	
	a) Any defect in design or construction	:
	b) Any lapse in maintenance	:
16.	Suggestions for preventing recurrence	:

Note: Detailed report of breakdown of ..... 220 KV, 132 KV, 66 KV lines is to be sent by the DE (O) within 48 hours after rectification. In the case of breakdowns on 33 KV lines this form should be sent by the D.E. or S.E. concerned within 15 days or 20 days as the case may be).

ANNEXURE - G

ANDHRA PRADESH STATE ELECTRICITY BOARD

Proforma of preliminary report on failure of transformers

At ..... On .....

I. Name Plate Particulars:

1. Date of failure
2. Place of failure
3. Make
4. Serial No.
5. Capacity
6. Voltage Ratio
7. No.of phases
8. Frequency
9. connection Diagram
10. Type of cooling
11. Vector group
12. Taps available
13. Present Tap
14. Specification
15. Impedence volts

II. Statistics of the Transformer

1. Date of first commissioning
2. Whether 11 KV & L.T. L.As are provided
3. Particulars of earthing done
4. Total load connected to the transformer
5. Peak load reached so far prior to failure
6. Period from which it was at present station
7. Capacity of HG fuses used on HT & LT side in SWG
8. Capacity on main fuses used
9. Whether transformer was sick previously
10. Observations and operations carried out before declaring it faulty and immediately before isolating it with meager values
11. L.P.O. particulars
12. Stores from which drawn
13. Action taken to restore normal conditions of supply
14. Whether the transformer failed within the guarantee period

SECTION OFFICER **ASSISTANT DIVISIONAL ENGINEER**

ANNEXURE - H

REPORT ON FAILURE OF EQUIPMENT OTHER THAN TRANSFORMERS

1.	Name of the equipment	:
2.	Date of failure	:
3.	Name of the sub-station	:
4.	Name of the Division	:
5.	Full name plate particulars of the equipment	:
6.	Date of first commissioning	:
7.	Details of protection available	:
8.	Maximum load on the equipment in amps/MVA	:
9.	Whether conditions at the time of failure	:
10.	Results of line patrolling if the failure is accompanied by line fault	:
11.	Details of operations carried out before declaring the equipment faulty. (The conditions immediately before the failure and extract of log book should be furnished	:
12.	Action taken to restore supply and normal conditions and time when they were restored	:
13.	Is the failure within the guarantee period? If so, is the company informed immediately?	:
14.	Probable causes of failure	:

SECTION OFFICER/ASST. DIVISIONAL ENGINEER

SECTION C

GENERAL AND MISCELLANEOUS RULES

95. The following are the general instructions for the guidance of officers:----

(a) Compensation for loss of property.

No public officer is entitled to compensation for loss of property caused by an accident of any kind, merely because such accidents may have happened to him while he was employed in the service of the State except to such an extent that the Board may relax the provisions of this rule.

(b) Service under Local funds etc.

Members of the Board may be deputed temporarily to work under the Local Funds or municipalities and be paid wholly from such funds under the Service Rules of A.P.S.E. Board.

(c) Miscellaneous Rules:

Persons employed in the Board shall have no personal pecuniary interest, directly or indirectly in the construction of any public work, or in the manufacture, supply or sale of materials. They are further subject to the rules laid down in the A.P.S.E.Board Conduct Rules.

Every member of the Board whether civil or military, must consider that his pay, for the time being, or as defined in any agreement, is sole legal remuneration, and that the receipt of commission, or any consideration, directly or indirectly on account of any business or transaction in which he may be concerned on behalf of Board is prohibited. Every officer of Board is bound to report to his departmental superior any infringement of this rule which may come to his knowledge.

Note:--(1) An exception is, however, allowed in cases of arbitration as follows:--

a) An officer shall not act as arbitrator in any case without the sanction of his immediate superior or unless he be directed so that to act by a Court having authority to appoint an arbitrator.

b) No public officer shall act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.

c) If an officer acts as arbitrator at the private request of disputants he shall accept no fees except as provided in A.P.S.E.BOARD Fundamental Rules.

d) If he acts by appointment of a Court of Law, he may accept such fees as the Court may fix.

Note:- (2) There is also no objection to an officer of the Board competing for any prize offered by a Municipality for preparing for it any designs or estimates, and to his receiving the award if he competes successfully.

Note:- (3) An officer of the Board called upon by Court to act as a commission to give reliable information on certain technical points of engineering, may comply with the request unless debarred by the operation of clause (2) of note I above. If he accepts the commission, he may retain such fees as are fixed by the Court.

Note:- (4) General Rules of Office Procedure:-

No officer or subordinate of the Board may except with the previous permission of the authority to which he is immediately subordinate, seek an interview with any officer in respect of any matter affecting him personally as a Board servant. The previous permission of the Chief Engineer should be obtained through the proper channel in the case of an interview with a Minister or a Secretary to Government.

No officer should correspond with any authority superior to the officer under whom he is immediately serving or with the Board, out of the regular course, except in a case of extreme urgency, in which case he must send copies of his communications to his immediate superior.

No anonymous communications regarding the conduct of any Board officer shall be acted upon without the permission of the Board, excepting so far as to endeavour to remove any apparently well-founded causes of complaint which do not affect the character of individuals. With the above exception, every complaint by or against any person in the Board must be received and enquired into by his superior officer.

Note:- (5) Procedure in regard to Law Suits:-

When any officer or subordinate in the Board is personally sued in any civil court, by parties claiming from him wages or money arising out of transactions in which he is concerned only in his official capacity, and bonafide on behalf of Board, it will be necessary that he defends the suit by pleading that Board should be made the defendant as the party really interested. But when the suit is for damages in respect of an alleged wrongful act of Board officer, the party aggrieved may, as a general rule, bring the suit against such officer, and it would be no defense for the officer sued to contend that Board ought to be the defendant. The plaintiff may legally contend that he has a right to look to the party by whose act he has been aggrieved, whether he could or could not have sued that party's principal. The distinction is between suits on contracts and suits for wrongs. In cases of the latter kind, it will remain with
Board to determine whether it would be just and proper that the defence should be carried on at the expense of Board. This course should ordinarily be adopted only in cases where there is no reasonable doubt of the innocence of the defendant. When there is prima facie evidence that he has acted improperly, he should be left to conduct his own defence the question of Board contributing towards the cost of the defence being subsequently considered. Whatever be the nature of the case, failure to defend the suit, or to reply to the plaint in person or by the counsel, as the case may require, will render the officer or subordinate personally responsible.

N.B.:---An officer, receiving a summons to produce official documents in a Court of Law, should, provided the documents be specified, produce them to the Court unless they are unpublished official records relating to any affairs of Board, when he must refer to the next higher authority.

SECTION D

OFFICE ROUTINE

96. The office procedure will be generally in accordance with the working instructions----vide Appendix XIII.

A list of periodical returns and the registers to be maintained in the various offices is included in the Appendix X.

97. Destruction of official records:- The records may be destroyed after the periods specified in, Appendix XI, unless, in any case, a record has been specially ordered to be kept for a longer period. As regards records not included in the Appendix, the sanction of the Chief Engineer should be applied for annually in the month of January. The Accountant-General should be consulted in respect of Audit records before applying to the Chief Engineer. In ordering the destruction of such records, great care should be exercised that it is confined to such as are valueless, but the following should on no account be destroyed:----

(1) Records in connection with expenditure which is within the statute of limitation.

(2) Records in connection with expenditure on works not completed although beyond the period of limitation.

(3) Records of experiments and observations.

(4) Records in connection with claims to service and personal matters connected with persons in the service.

In the Office of the Divisional Engineer and the Central Office of a System full details of all records destroyed from time to time should be maintained permanently.

98. Recording of plans and drawings:- The Superintending Engineer of the System shall keep on record in his office the following plans or such of them as are required in his system----

(i) Copies of all standard plans of buildings, completed plans, sections and elevations of every building under his charge, the boundaries of the ground attached to any buildings being distinctly shown.

Detailed drawings including foundations, where practicable, of all other civil works in the system as actually completed and the boundaries of the ground attached to such works.

(ii) Accurate plans of all electrical and mechanical equipment in the system.

Maps showing distributions and the tapping arrangements including extensions to existing feeders.

(iii) Copies of all specifications issued.

(iv) All estimates sanctioned from year to year.

N.B.:--The Divisional Engineers shall also maintain copies of the above as pertaining to their areas.

TRANSFER OF CHARGE

99. A register of incumbents of charges shall be maintained in the Circle Office showing the period of incumbency of each Board officers, or Accounts establishment. The Divisional Engineer shall maintain similar incumbency registers in their offices in respect of their subordinate executive staff.

100. (1) On assuming charge, every officer shall make it his business to acquaint himself with the works and the special features of the items in his charge.

The officer shall count, weight or measure selected stores in order to test the accuracy of their accounts and should minutely examine the works in progress as to their quality and as to their accordance with the sanctioned plans and estimates. He shall further go through the books, registers, and ledger accounts and report on any arrears or confusion that may come to his notice. The above are the general instructions relating to the functions of each officer. If the relieving officer fails to bring to the notice of his superior within a reasonable period (say, three months) any deficiency or defect in work, stores accounts, etc., taken over, he will be held responsible for the same so far as he was in a position to ascertain it.

(2) The relieved officer should give the relieving officer a memorandum showing all the works in hand, the orders remaining to be compiled with, and matters of importance relating to operation, maintenance, load and other items in his charge. All matters which particularly require the attention of the relieving officer should be detailed with full explanation of any peculiarity.

(3) An officer must not delay making over charge after arrival of the relieving officer ; nor must he, without the permission of his immediate superior officer, leave the station before the arrival of his successor. The relieving officer will take up the expenditure of cash and stores from and for the first day of the month during which the relief took place, and submit the next monthly accounts in the same manner as if he has been in charge during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency.

(4) Whenever the transfer of charge is prolonged so that two Board servants may be entitled to draw pay and allowances simultaneously for the same appointments (see Audit instructions under Fundamental Rule 107) the Superintending Engineer should intimate to the Board if the time taken is reasonable and the relieving officer may be considered as on duty for the period. If, however, the Superintending Engineer considers the time taken in making over and receiving charge to be excessive, the relieving officer must be treated as if he were on leave or on joining time, etc., as the case may be, for as much of the time as may be regarded as excessive.

In the case of an executive charge becoming vacant by the death or sudden departure of the officer in-charge, the next senior officer of the Board should assume charge and proceed with the normal work.

(5) It is an object of great importance to secure as far as possible continuity in procedure or practice in regard to cases and matters actually under settlement and to this end the Superintending Engineers and Accounts Officer should make special mention about such matters in their notes to successors.

N.B.:--Forms of questionnaire shall be drawn up and issued with the approval of the Superintending Engineers for guidance of officers preparing transfer notes.

They should be merely taken as indicating the general lines on which transfer notes should be prepared and should not be considered to be exhaustive.

INSPECTIONS.

101. The Officers of the Systems should make it a point to inspect the offices and stores of their subordinates during tours and this will help a long way to prevent the accumulation of arrears and discrepancies in stores and accounts besides fostering an impetus in the field for a sound administrative organisation in each section.

This lines of inspection may be classified under the following broad outlines:----

Administration ;
Technical & Commercial ; and
Financial.

Administration.----Under this may be grouped seniority list of work establishments in the sections, register of works, register of returns progress reports and other similar items including files relating to accidents.

Technical & Commercial.----List of drawings and plans, pole schedules of works, distribution charts, load record statements, interruptions to supply, etc., correspondence on electrical inspections and other items purely of a technical nature may be included here.

Financial.----Every commitment for expenditure or revenue is an important time. All items whether purely of a technical or administrative nature ultimately leading to some financial effect, budget, revenue or expenditure, should be classified under this group and dealt with accordingly.

The following officers will be the inspecting officers in each system and the scope of their inspections will be as heretofore mentioned.

The Superintending Engineer is the Controlling Officer of each system and the following main items will be inspected by him during his tours.

Administration.----The offices of the Assistant Divisional Engineers and the Section Officers will be inspected by the Superintending Engineer as and when convenient and the office of the Divisional Electrical Engineers will be inspected not less than once a year. He will inspect whether the several registers and returns are properly maintained, whether the progress reports, interruption reports and load record statements are concurrently written up and whether the Divisional Engineers and the Assistant Divisional Engineers are exercising their checks efficiently and discharging their duties satisfactorily. He will further see that the stores are properly maintained and obsolete materials are not over stored, that not more than the required spares and tools and plant are kept in.

Technical & Commercial.----He will see that the distribution charts and plans and sketches of the transmission lines and sub-stations and other buildings are properly maintained; that the execution of operation, maintenance and construction works are properly executed as per approved designs and plans ; that interruptions are properly remedied and that the sub-stations and equipments are well maintained.

He will further see that the supply to H.T. consumers is well attended to ; that their maximum demands, metering arrangements are all well-inspected periodically and that

important technical matters are promptly attended to by the Assistant Divisional Engineers and the Divisional Engineers.

Financial.----From the commercial point of view, the financial aspect of the undertaking is most important. The Superintending Engineer should check, wherever he consider necessary, the following points during his inspections :----

That the H.T. power consumers' services are periodically inspected by the Assistant Divisional Engineers and Divisional Engineers to ensure correct recording of meters so that loss of revenue may not occur ; that the maintenance staff and expenditure are kept at the minimum that the collections(wherever attached to sections) are properly watched that the initial record of accounts, work orders are regularly maintained that the imprest accounts are correctly maintained and rendered to the Circle/Divisional Office ; that no unauthorised works, though in the interest of service, are executed that the accounts returns are periodically and correctly rendered that measurement books and other initial records are properly maintained and work orders closed as expeditiously as possible. He should further check at least a few items of stores whenever convenient and ensure that the bin cards, ledgers etc., are concurrently posted and the quantitative balances agree.

Divisional Engineers-Administration. The Divisional Engineers are each in charge of one electrical division and are responsible for the entire works in their jurisdiction. They are primarily responsible for the proper administration in each division and should inspect sub-divisions in their area once in a year and ensure that the records of returns are properly maintained; that the stores required for operation, maintenance and construction for one months' requirements are stored ; that the O & M establishment is kept at the minimum and has full-time work, etc.

Technical & Commercial----They will review the register of works, check-measure as many major works as possible concurrently as the works are proceeded with ; satisfy that the designs and specifications are correctly followed ; that deviations wherever necessary are brought to his notice for approval by competent authority. They should at least inspect once in six months all the H.T. services in their jurisdiction and report to the Superintending Engineer any important feature detected. The commercial activity of each sub-division is a main feature for the development of load and the Divisional Engineers should ensure that this item is well realised by the Assistant Divisional Engineers and sufficient progress in investigation made by them.

Financial.----The Assistant Divisional Engineers are primarily responsible for all financial matters, expenditure and revenue. However the Divisional Engineers should during their inspections check the initial records of all accounts, works, stores, spares, tools and plant, imprest accounts, measurement books, collections, petty cashbooks, etc., and take prompt action to communicate to the Superintending Engineer cases wherever negligence, or oversight would result in loss of revenue or property, unprofitable outlay, etc. They should also check the register of meters, history of services, etc. The Divisional Engineers should be primarily responsible for the spending of appropriations and see that there are no excesses or lapses.

Assistant Divisional Engineers----Administration.----The Assistant Divisional Engineers are in administrative charge of each sub-division and in direct immediate control of the Section Officers and Line Inspectors in their distribution areas. They are responsible

for the work and conduct of the staff in the distribution area and report to the Divisional Engineer wherever action is required. They should periodically inspect and see that the offices are well maintained, that the lines are patrolled and that diaries are maintained and important features are communicated to the Assistant Divisional Engineers without delay.

Technical & Commercial----They should inspect the various works and as many of the service connections as is possible and see that they are executed as per standard designs. They should check measure all works costing over Rs. 2500 and all service connections costing over Rs.1,000/- during inspections and make a record of all such check-measurements. As many of the important power service connections as possible should be verified to see that the wiring connection, etc., are intact. All the registers pertaining to technical returns due to the Chief Engineer or Superintending Engineer should be reviewed and instructions given to the Subordinates wherever required for maintaining up-to-date records. The return of service connections connected is an important record to watch load developments and should be reviewed by the Assistant Divisional Engineer during each inspection.

Financial.----The following records maintained by the field are the initial records of accounts and of great financial importance. The Assistant Divisional Engineers should see that these are properly maintained and should report all cases requiring attention and rectification to the Divisional Engineers.

a) **Cash.**----The Assistant Divisional Engineers should check the imprest and temporary advance accounts and satisfy that the expenditure was necessary and no amount has been spent unnecessarily or to the advantage of an individual.

b) **Stores.**----Forms and stationery, service stamps and stores including spares and tools and plant are as good as cash, The records containing the numerical accounts, bin cards, stores ledger accounts should be checked in respect of a few items at least during each inspection so that the main important items may be verified completely in the course of the year and discrepancies traced and rectified without undue delay. A report should be made to the A.O. wherever losses are detected for pursuing action by the Circle Office.

c) **Accounts.**----The Assistant Divisional Engineers are responsible for appropriation, expenditure and revenue and should therefore check the initial records of works accounts maintained by the Section Office and should see that the estimates and appropriations are not exceeded or allowed to lapse; that materials drawn for one work are not utilised on another for which no appropriation is made, that the execution of works are not delayed or protracted resulting in the postponement of revenue earning stage; that the labour employed is no excessive, etc.

They will completely inspect the offices of the Section Officer's in their area once in a year and ensure that the office registers and accounts are well maintained. They will ensure that the work of the subordinates is correct and all technical and field work upto-date. They will go through the arrears list of the Section Offices as to

(i) Correspondence with consumers ;

(ii) Correspondence on technical matters ;

(iii) Correspondence on accounts and pending references of superior officers (and the Circle Office) and see that they are dealt with expeditiously and issue necessary instructions as to disposals.

CHAPTER IV

SALE OF POWER

A. CLASSIFICATION OF REVENUE RECEIPTS.

102. SOURCES OF REVENUE :

The revenue of the Electricity Board is derived from power supplied under the following heads:-

1. Industrial power such as mills and factories ... .. H.T., L.T.,
2. Power to Railways:
3. Agricultural Power;
4. Domestic, Non-domestic, Commercial and General purpose power;
5. Local bodies;
6. Power to Government Departments;
7. Special Contracts including temporary supply.

103. MISCELLANEOUS RECEIPTS:

Revenue incidental to sale of power such as Customer charges, Re-sealing charges, Application, Registration fees, disconnection and reconnection fees, centages on service connections, fuse of calls, surcharges for belated payments, testing fees, sale of pamphlets, fees for changing meters, minimum charges for unconnected services, etc., are grouped under Miscellaneous Receipts. Receipts of the nature of hire of tools and plant, hire of electrical equipment, rent on buildings, sale of materials, interest on hire purchase loan repayments, . centages on stores, lapsed deposits, inspection bungalow fees, etc., are also grouped under this head.

104. CLASSIFICATION:

Detailed classification and the Departmental Account Numbers are given in the Appendix II.

B) GENERAL RULES GOVERNING SUPPLY OF POWER.

105. TERMS AND CONDITIONS OF SUPPLY:

The rules regulating the Terms and conditions, and general information for the supply of electrical energy are given in the Appendix VII.

SERVICE CONNECTIONS FOR SUPPLY OF L.T. ENERGY

106. REQUISITION FOR SUPPLY OF POWER:

Requisition for supply or additional supply of Electricity should be made in the prescribed form obtainable free of cost from the local office of the Board atleast two months in advance of the date of requirement of supply. The requisition should be made by the owner or occupier of the premises for which supply is required and should indicate his full name and address and also produce commencement report of internal wiring installation from a licensed electrical contractor through whom the wiring will be carried out. Registration of application shall be written up in the register of 'A' form and should be maintained in the office of the section officer.

Note 1. An intending consumer, who is not the owner of the premises he occupies, should produce a consent letter in the form prescribed by the Board from the owner of the premises for availing supply.

Note 2. If the owner is not available or if he refuses to give consent letter, the intending consumer should produce proof of his being in lawful occupation of the premises and also execute an indemnity Bond in the form prescribed by the Board; indemnifying the Board against any losses on account of dispute arising out of effecting Service connection to the occupant (vide Annexure I).

Note 3. If supply to any type of service connection in a land owned by a Department other than Electricity board is applied for, the intending consumer shall produce a No Objection Certificate from the officer, who is authorised by that Department to issue such certificate. The intending Consumer should execute an indemnity bond in the form prescribed by the Board (vide Annexure II).

107. ACCEPTANCE:

The acceptance or otherwise will be notified to the consumer by the section officer incharge of the Distribution. Service connection will be given if the premises are with in economic reach of the distributing main. The Board will arrange to bring the supplying main to the street pole nearest to the consumer's premises, if such an extension is remunerative according to departmental standards.

Note 1. The section officer shall inspect the localities in person as early as possible, and advise the consumer as to how best his installation work shall be carried out and the conditions under which power could be supplied.

Note:2. In no case, should the department undertake to execute electrical works for private individuals or private bodies except under special conditions.

Note:3 Where extensions are required, the proposals shall be dealt with promptly as laid down.

108.SANCTION OF ESTIMATES

When a service is to be given either on completion of an extension or otherwise, the service connection estimate shall be prepared and sanctioned upto 5 K.W. by the Section Officer and above 5 KW by the Assistant Divisional Engineer duly providing meter only on Board side and other materials such as service wire, GI Wire, GI pipe, I.C. cutout and Meter Board etc., shall be supplied by the consumer except in the case of Agricultural services. No service connection charges need be collected from the consumer except in the case of Agricultural services. In case of agricultural services, the service connection estimate shall be prepared as per the cost data communicated by the Board every year and the service line shall be terminated on the Terminal Pole and the consumer shall pay the Service Connection charges as per the rules in force. The Section Officer should intimate the consumers other than agriculture in the prescribed proforma (vide Annexure - III) to pay the deposits and keep ready the service wire etc.

109. (a) DEPOSITS:

The Section Officer should then obtain from the consumers the deposit of Development charges; Consumption Deposit for all category of Service except in the case of Agricultural Services in the form of crossed Demand Drafts and also an agreement where ever necessary.

In case of Agricultural services, service connection charges, Consumption deposit and an agreement should be collected.

(b) The deposits shall be in the form of crossed Demand drafts and will not be accepted in cash. The consumption deposit Demand Draft shall be drawn in favour of Assistant Accounts Officer. All other deposits shall be in favour of Divisional Engineer concerned. The section officer should issue temporary receipt for all the deposits obtained.

(c) The amount of consumption deposits shall generally be regulated as indicated in clause No.28 of Terms and Conditions of Supply as amended from time to time.

110. WORK ORDER APPLICATION (W.O.A.)

In case of domestic, non-domestic, commercial and general purpose services with a connected load of 7.5 KW or less W.O.A. in the prescribed proforma vide (Annexure - IV) should be sent to Assistant Divisional Engineer at least once in a fortnight in the simplified W.O.A. format for a group of consumers who have paid the required deposits as on the date of applying the W.O.A. and for other category of consumers individual W.O.A. in the prescribed proforma vide (APSEB - 64) should be sent to Assistant Divisional Engineer by the Section Officer.

111. ISSUE OF WORK ORDER:

The Assistant Divisional Engineer is empowered to issue Service Connection Work orders irrespective of the work order amount. The work order shall be issued within 3 days in the prescribed proforma (vide Annexure-V) for the simplified work order application and for other work order applications in the prescribed proforma.

Note 1. Service Connection works shall be executed on separate work orders, even though the provision for service connections is included in the extension of distribution schemes which should be split up, during execution, into two parts, viz., extension proper and service connection. The work falling under extension proper, should be executed by the staff in charge of the construction of the extension, while the service connection work should be executed only by the operation and maintenance staff, after receipt of the deposits, agreements, Demand Drafts from the consumers.

In the case of Agricultural services all lines upto the well including the terminal pole for supply to one or more wells come under extension proper. The connection to the meter from the terminal pole with pipe and PVSC wire, board, etc., comes under the service connection.

2. Copies of work orders supported by the estimates accompanied by a detailed report, necessary sketches, application etc., should be sent to the Divisional Office as and when the work orders are issued by the Assistant Divisional Engineer.

3. monthly return of work orders issued should be sent by Assistant Divisional Engineers to the Division Office of the system to reach by the first of the month.

4. All service connection works shall normally be executed by the consumer as per the standards fixed by the Board from time to time.

5. When a single phase service is converted into three phase supply, two thirds of the labour charges incurred by the Department with respect to three phase supply will be debited to capital and the balance one third to operation and maintenance towards the original debit so that the capital may not be over estimated or inflated.

6. Simplified work order should not be issued, if, more than two work orders pending for closure.

112.COMMENCEMENT OF WORK AND INITIAL ACCOUNTS:

The work should commence only when the consumer's wiring is completed and after issue of work order which should exhibit separately materials and labour as estimated. The initial accounts of the work should be maintained on the back of the work order by the Distribution Engineer and continued on a separate sheet if necessary. The initial account should show the estimated quantity of material and labour in the horizontal columns. The requisitions should be Noted in the vertical column vide instructions on the work order.

113.SOUND CONSTRUCTION:

It is essential that a service line is well and truly designed and constructed in the first instance. The service line laid for by the consumer becomes the property of the Board and no further debit can be raised against the consumer on account of replacements by costlier materials found necessary during maintenance unless the replacements can be ascribed to increased connected load.

Note: The service line materials are the property of the department as long as the line is a service line, immediately there is no further use for the service line - under the rare circumstances as the premises are demolished or so completely altered as to necessitate a different service line - and the line is actually dismantled at the request of the owner, the ownership of the line materials lies with the Board.

114. The service connections shall be regulated in accordance with the requirements of the Indian Electricity Act and the rules thereunder, the license and the agreement with the consumers.

Note: (1) Except where earthed concentric wiring is used, all conductors in consumer's premises should be insulated either by being carried inaccessibly on insulators or by using insulated cables (vide section 34 (1) of Act and Rules 41 and 49). Unless the neutral conductor is fully insulated on consumer's premises, there would be possible danger by contact to human life as also damage by leakage to communication circuits and reinforced concrete structures.

(2) In all service connections, the following instructions should receive special attention so that the requirements of Rule 51 of the Indian Electricity Rules, 1956 may be satisfied:-

a) In the departmental portion of fuse on the phase wire and a link on the neutral wire would be provided in the meter board.

b) The consumer's side should be thoroughly examined to see that there is no switch or fuse on the neutral wire, or tapping from the incoming service connection wire.

c) Single phase service connection estimates should provide for only one single pole cut out and one link.

(3) In all polyphase services whether agricultural, domestic or industrial a main switch near the point of origin of the consumer's installation should be provided by the consumer as required by Rule 60(b) of the Indian Electricity Rules, 1956. No supply should be given unless this switch is provided.

(4) In respect of supply of electric energy to a consumer under different tariffs, separate connections should be insisted upon.

115.USE OF CONSUMERS MATERIALS:

Consumers are permitted to supply materials except meter for erecting service lines and to execute them by their registered electrical contractors. In special cases and for recorded reasons, consumers meters can be used, if they are purchased from the list of companies approved by the Board.

116.TESTING CONSUMER'S INSTALLATION:

Except under very special circumstances the services should not be given till the installation in the consumer's premises is tested and found all right. Temporary wires and fittings and 'Dead Ends' must not be permitted in the installation and no part of the consumer's work must be left incomplete. The first test and inspection will be carried out free of charge but should any further test or inspection be necessitated by faults or by noncompliance of conditions of supply, the consumer should pay testing charges, as prescribed by the Board from time to time, in advance for subsequent test or inspection.

117. When the installation satisfied the test, the test report in APSEB form 18, in respect of L.T. services for Domestic, Non-Domestic/Commercial and general purpose categories, the consumer shall be required to affix a special adhesive stamp of Rs.100/- on the L.T. Test report (Original) at the time of release of service by the authorised officer, should be sent by the Section Officer to the Electricity Revenue Office on the date the service is connected and a folio should be opened in the meter reading register of that locality. A white meter card in A.P.S.E. Board Form 23 (a) should be placed in the Meter Board. The initial meter reading should be Noted in white card, Meter reading resister, and also in the test report. The white meter card and meter reading register should contain full information regarding consumers name, premises, connected load, meter number, date of connection, class of tariff, all of which should be attested by the distribution engineer at the time of their opening.

Note: 1. Meter cards are also required in the case of flat rate consumers.

2. No fee will be charged for the inspection by the departmental officer for the alteration.

3. Testing important power installations should be done by the Section Officer under his personal supervision although small lighting installations can be tested by line Inspector.

4. In the case of temporary electrical installations in places of public resort like exhibitions, shows, entertainments, fairs, etc., the person or party applying for temporary installations might be asked to obtain and produce permission from the Assistant Electrical Inspector to Government where one hundred or more persons are likely ordinarily to be assembled and where the use of energy at a rate exceeding two hundred and fifty watts.

5. A return of services connected in the prescribed format should be sent in duplicate by section Officer to Electricity Revenue Office by 5th of succeeding

month.

118.CLOSING OF WORK ORDERS:

Within six weeks from the date of giving service or earlier the completed work order should be closed and sent to Division Office. In case of simplified work order issued for general purpose/domestic/commercial/non-domestic/ services with a connected load of 7.5 KW or less, the work order should be closed in the prescribed proforma (vide Annexure - VI) within a maximum period of two weeks. The work order should be sent with a detailed bill of materials drawn, support by requisitions and devaluation numbers.

NOTE: 1) The certificate regarding devaluation of materials should be furnished.

2) The Asst.Divisional Engineer should check measure the work if required by the rules before sending the closed work orders to the Division Office.

119.RIGHT OF REFUSE:

The department reserves the right to refuse to give supply to any consumer assigning reasons therefor, and to discontinue the supply at any time. While doing its best to ensure the uninterrupted service, it does not in any way accept any responsibility for any inconvenience, loss or damage caused to the consumers by interruption or causes beyond the control of the Board.

NOTE: 1) The Board shall be at liberty to discontinue service if any fault is discovered, until such fault is set right to the satisfaction of the Board.

2) Theft of fuse carriers, meters, breaking of meter-glass, etc., in consumer's premises.

The meter and the fuse carriers are the property of the Electricity Board and the consumer shall be fully responsible for the safety of the Board's property on his premises. In the event of any loss or damage caused to Board's property by any act, neglect or default of the consumer his servants or persons employed by him or due to any reason other than force-majure conditions the consumer shall compensate the Board for the cost of necessary repairs or replacements as may be indicated by the Board, within 30 days of the issue of the bill

3) Delays in issue of service connection should be avoided as it will delay in accrual of revenue.

4) Temporary receipts issued will be confirmed by permanent receipts from the Division Office/ERO Office.

120.PROCEDURE IN THE DIVISION OFFICE:

As soon as a copy of the work order issued by the Assistant Divisional Engineer is received a folio for the consumer should be opened in the service connection cost ledger in APSEB form 41 and preliminary entries made at the top of the folio. The deposits, received from the consumer should be entered both in the register of Demand Drafts and also in the space provided therefor in the Consumer's Deposit and Advance Ledger.

As and when expenditure is incurred on work orders, it is booked in the Service Connection Cost Ledger from the relevant cash book, journal vouchers and stores requisitions. The ledger should be reviewed monthly to see that there is no avoidable delay in closing the accounts.

121. The closed work orders received on completion of works and the initial accounts are checked with the entries in the Service Connection Cost Ledger. The account in the Service Connection Cost Ledger is closed by transfer of expenditure under detailed account numbers for "Meters and Meter Testing equipment" in the construction Operation Ledger.

122. PROCEDURE IN THE ELECTRICITY REVENUE OFFICE

On receipt of the monthly return of services connected sent by the Section Officer in duplicate in the Electricity Revenue Office, an entry should be made in the register of service connections in APSEB from 21 and a number assigned to the service connection both in the register of service connections and in the monthly return. One copy of the monthly return should be sent to section officer and another copy to PAA/in house computer for incorporating in the monthly ledger as well as in consumer master. All papers relating to the service connection excepting the agreement should be filed in a docket. The agreements should be entered in a register of agreements and kept in a separate file arranged in the order of service connection numbers and the Junior Accounts Officer of the section shall be responsible to see that all agreements are kept in safe custody.

I) a) The Board will arrange supply to a block of building owned by an individual at one point if so desired, provided all the buildings are in the same premises and not separated by a public road. The supplier will be billed by the main meter under appropriate tariff. The owner of the premises is not however entitled to recover from the tenants at rates different from that charged by the department to the consumer at the point of supply and for the purposes nor, can he give point lights at flat rates to shops on his pials. The tariffs and supply are controlled by the Board and not the consumer.

Note: There is, however no objection to two or more services being given to the same block of building; for example two or three storied building occupied by different tenants and each occupant requiring a service.

b) When a consumer (having supply to several houses and one of the houses being

vacant for non-tenancy) applies to the Board for temporary disconnection of the service owing to non-tenancy of his house, the Board may comply with such request. He will be billed monthly minimum for such period of disconnection and pay the reconnection fee when the service is resumed.

c) Indiscriminate release of multiple services in the same premises, for the same category is prohibited. If any consumer applies for a second service in the same premises for the same category under a same door number/sub door number/survey field number/sub divided field number approval of the officers mentioned below is to be obtained before releasing the second service.

1) Single phase service : A.D.E./Operation

2) Three phase services and other L.T. Categories Excluding Industrial : D.E./Operation

3) L.T. Industrial : S.E./Operation

4) H.T. Category : C.E./Zone

Periodical (annual) Verification of list of consumers.

d) A list of consumers in each area should be furnished annually from ERO Office to the section officer of the Distribution who should verify within one month and certify that the list is complete. It is also permissible to verify the service by a responsible member of the ERO office in specific cases.

Note: Changes of addresses, connected load etc., should be notified to the ERO office immediately by the field.

e) The extension estimates or the schemes sanctioned should further be reviewed as soon as the execution of the work is completed and the consumers who have not yet taken power notified of their liability for the minimum; such cases should be frequently reviewed and pursued.

II) **ACCOUNTABILITY FOR LAPSE AND DEFICIENCY AT L.T. SERVICES**: Accountability for each lapse and deficiency at L.T. Services, designate the officer responsible to rectify and time limit thereof, and also the officer responsible to ensure that the instructions are followed against each item is fixed in Annexure-J.

ANNEXURE - J

1.	2.	3.	4.	5.
Sl.No	Deficiency / lapse at a service	Responsible for	Action to rectify	Officers to ensure

	or in a distribution	detection & report		follow up of instructions in Col.3 & Col.4
1.	Direct tappings	JLM/ALM/LM to report	AE within two days	ADE
2.	Rampant direct tappings	JLM/LM & LI	AE & ADE	DE
3.	Defective Meters stuck-up/ Burnt	Meter reader to note in Meter observation register	s ph - LI 3 ph - AE - same month	ADE
4.	Repetitive (more than twice) exceptional MS/MBO/DL/RNF/ NIL consumption	Vide paras 178 & 180		
5.	No meter	Meter reader to report	LI & AE - 10 days	ADE
6.	Low consumption	Meter reader to report	s ph - LI 3 ph - AE HV-ADE -10 days	s ph - AE 3 ph - ADE HV - DE
7.	Multiple services at same premises for same purpose	Meter reader to report	AE - one month	ADE
8.	Suspected pilferage	Meter reader to note in M.O. Register	AE & ADE - immediate	DE
9.	Seals broken or Missing	Meter reader or LM, LI & AE during checks.	S ph - AE 3 ph - ADE HV& IDL - DE - immediate	SE
10.	Meter board loose/slant or upside down	Meter reader to report	Within 15 days. AE for high value & LI for others - 10 days	ADE
11.	Meter at inconvenient or inaccessible location	Meter reader to report	AE for high value. LI for others - 10 days	ADE
12.	Wrong categorisation	Meter reader to report. LM/LI & AE during checks	AE - within 10 days	ADE
13.	No top entries in MRB	AE	ADE also if not corrected (2 months)	DE
14.	No signatures of M.Rs	Meter readers	LI & AE to ensure within next cycle.	ADE
15.	Tapping from in coming service wire for new services	Person who releases the service	AE (15 days)	ADE
16.	Disconnected services availing supply a)By unauthorised R.C	Meter readers	AE (two days)	ADE
	b) By unauthorised extension from other services.	Meter readers	AE (two days)	ADE
17.	Unauthorised extension to another premises.	Meter readers	AE (two days)	ADE

C. TARIFFS

123. The Andhra Pradesh State Electricity Board was constituted on 1st April, 1959. Since then it has been functioning as the Principal supplier of electricity in the State of Andhra Pradesh.

The Board is charged with the statutory obligation of promoting the coordinated development of generation; supply and distribution of electricity in an efficient and economic manner. The Board is required to adjust its charges from time to time so as to enable it to carry on its operations to leave a surplus as is not less than three percent of the value of the fixed assets of the Board in service at the beginning of the year vide section 59 of Electricity (Supply) Act, 1948, the Electricity (Supply), Amendment Act,1983. Hence, tariff present an important problem and if not formulated with broad technical and commercial judgment, might result in financial difficulties to the Board; however, efficiently and economically administrated in other respects. Great care and attention should therefore be paid to forming of new tariffs or to changes in the existing rates. Tariffs are liable to be increased in or about July every year or at any time during the year as may become necessary and as may be decided by the Board on account of increase in cost of generation, purchase and supply of electricity due to increase in cost of other materials and increase in salaries and wages of the staff; interest cost or increasing any other expenses. Below is given a brief description of the general tariff structure applicable to the areas supplied by the Board.

The tariffs may be divided into two main classes:

a) High tension two part tariff for connected loads above 75 H.P. or 56 K.W. at 11 KV; 33 KV; 132KV and 220KV applicable to bulk supplies to residential colonies; industries; railways; water works and similar loads.

b) Low tension tariff for loads of 75 H.P. or 56 K.W. and below at connected load at 230v; single phase or 415v; 3 phase is applicable to domestic; small industries; non-domestic; commercial; general purpose and agricultural consumers.

The H.T. tariffs is again sub-divided into 6 grades and L.T. tariff into 8 grades which are in force in A.P.S.E.Board.

PART 'A' -

H.T. TARIFFS

The tariffs are applicable for supply of Electricity to H.T. Consumers having loads with a contracted demand of 70 KVA and above and/or having a connected load exceeding 75 H.P.

H.T. CATEGORY-I

This tariff is applicable for supply to all H.T. Industrial Consumers other than Power Intensive Consumers under H.T. Category-III. Industrial purpose shall mean manufacturing, processing and/or preserving goods for sale, but shall not include shops, Business Houses, Offices, Public Buildings, Hospitals, Hotels, Hostels, Choultries, Restaurants, Clubs, Theaters, Cinemas, Railway Stations and other similar premises not withstanding any manufacturing, processing or preserving goods for sale.

A) DEMAND CHARGES

Per KVA of Billing Demand ... Rs. 140 per KVA per Month

PLUS

B) ENERGY CHARGES

For first 1 Lakh Units per month	..	255 Paise per unit
For Next 1 Lakh Units per Month	..	285 Paise per unit
Balance units during the month	..	305 Paise per unit

IMPORTANT

i) The billing demand shall be the maximum demand recorded during the month or 80% of the contracted demand whichever is higher.
ii) Energy charges will be billed on the basis of actual consumption or 50 units per KVA of billing demand whichever is higher.

Note:

(1) The consumption of energy for lights and fans in the factory premises in excess of 10% of total consumption shall be billed at 305 paise per unit provided lights and fans consumption in the Unit is separately metered.

(2) In case segregation of lights and fans loads has not been done, 15% of the total consumption shall be billed at 305 paise per unit and the balance at H.T. Category-I rates applicable.

(3) The consumption of energy exclusively for the residential colony/township in a month, separately metered with meters installed by the consumer and tested and sealed by the Board shall be billed at 200 Paise per unit.

1. SEASONAL INDUSTRIES

Where a consumer avails supply of energy for manufacture of sugar or ice or salt,

decorticating, ginning and pressing, tobacco processing and redrying and for such other industries or processes as may be specified by the Board from time to time principally during certain seasons or limited periods in the year and his main plant is regularly closed down during certain months of the year, he may be charged for the months during which the plant is shut down (which period shall be referred to as the off-season period) as follows under H.T. Category-II rates.

A) DEMAND CHARGES

Based on the recorded Maximum Demand or 30% of the contracted demand whichever is higher at Rs.140 per KVA/Month

PLUS

B) ENERGY CHARGES

For all the units of energy consumed at 305 Paise per unit

This concession is subject to the following conditions:

i) Consumers classified as seasonal load consumers who are desirous of availing the seasonal benefits shall specifically declare their season at the time of entering into agreement that their loads should be classified as seasonal loads.
ii) The period of season shall not be less than 4 (four) continuous months.
iii) Existing eligible consumers who have not opted earlier for availing of seasonal tariffs will also be permitted to opt for seasonal tariff on the basis of application to the concerned Superintending Engineer of the Board.
iv) The seasonal period once notified cannot be reduced.
v) The off-season tariff is not available to composite units having seasonal and other categories of load.
vi) The off-season tariff is also not available for such of those units who have captive generation exclusively for process during season and who avail Board's supply for miscellaneous loads and other non-process loads.
vii) Any consumer who after declaring the period of season consumes power for his main plant during the off-season period shall not be entitled to this concession during that year. This will be without prejudice to any other action the Board may take.

H.T.CATEGORY-II

This tariff is applicable to all H.T. Consumers other than those covered under other H.T. Categories:

A) DEMAND CHARGES

Per KVA of billing Demand .. Rs. 140 per Month

PLUS

B) ENERGY CHARGES

For all units consumed during the month .. 300 Paise per unit

IMPORTANT

i. The billing demand shall be the maximum demand recorded during the month or 80% of the contracted demand, whichever is higher.

ii. Energy charges will be billed on the basis of actual consumption or 25 units per KVA of Billing Demand, Whichever is higher.

Note: In respect of Government controlled Auditoriums and Theaters devoted purely for purpose of propagation of art and cultural activities and are not let out with profit motive and in respect of charitable institutions rendering totally free service to the general public, the overall unit rate (including customer charges) may be limited to the tariff rates under L.T.Category-VII. General Purpose tariff in specific cases as decided by the Andhra Pradesh State Electricity Board.

H.T. CATEGORY-III

This tariff is applicable to all H.T. Power Intensive Industries.

Power Intensive Industry shall mean an Industry wholly or substantially involved in the manufacture of one or more of the products listed hereunder and whose contracted demand is 1000 KVA and above.

List

1. Calcium Carbide
2. Caustic Soda
3. Charge Chrome
4. Ferro Chrome
5. Ferro Manganese
6. Ferro Silicon
7. Ferro Alloys
8. Potassium Chlorate
9. Silicon Carbide
10. Sodium Chlorate
11. Sodium Metal
12. Any other product, which in the opinion of the Board, Justifies such inclusion in the list having regard to its manufacturing process from the date of issue of the Board's order in this regard.

A) DEMAND CHARGE

Per KVA of billing Demand ... Rs. 140 per month

PLUS

B) ENERGY CHARGES

For first 1 Lakh Units per month..	255 Paise per unit
For next 1 lakh Units per month ..	285 Paise per unit
Balance units during the month ..	305 Paise per unit

IMPORTANT

i) The billing demand shall be the maximum demand recorded during the month or 80% of the contracted demand whichever is higher.

ii) Energy charges will be billed on the basis of actual consumption or 403.325 units per KVA of billing demand whichever is higher.

Note:

1. The consumption of energy for lights and fans in the factory premises in excess of 10% of total consumption shall be billed at 305 Paise per unit provided lights and fans consumption in the Unit is separately metered. However, this stipulation will be ineffective during the period the power restrictions are in force for consumers who are governed by such statutory restrictions.

2. In case segregation of lights and fans loads has not been done, 15% of the total consumption shall be billed at 305 Paise per unit and the balance at H.T. Category-III rates.

3. COLONY CONSUMPTION

The consumption of energy exclusively for the residential colony/township in a month, separately metered with meters installed by the consumer and tested and sealed by the Board shall be billed at 200 Paise per unit.

H.T.CATEGORY-IV

IRRIGATION AND AGRICUL.T.URAL

This tariff is applicable for consumers availing H.T. Supply for irrigation and Agricultural purposes only.

A) FIXED CHARGES

Per H.P. of connected Load ..	Rs. 400 per H.P.Per year

H.T. CATEGORY-V

RAILWAY TRACTION

This tariff is applicable to all H.T. Railway Traction Loads.

NO DEMAND CHARGES

ENERGY CHARGES

For all units consumed during the month ... 340 paise per unit

IMPORTANT

Energy charges will be billed on the basis of actual consumption or 32 units per KVA of Contracted Maximum demand whichever is higher.

HT CATEGORY-VI

TOWNSHIPS AND RESIDENTIAL COLONIES

This tariff is applicable to H.T. supply exclusively for Townships, Residential Colonies of consumers under H.T. categories I to V and bulk supplies for domestic purpose such as lighting, fans, heating and common facilities such as non-domestic supply in residential area and street lighting and water supply etc.

NO DEMAND CHARGES

ENERGY CHARGES

For all units consumed during the month..200 paise per unit

IMPORTANT

Energy charges will be billed on the basis of actual consumption or 25 units per KVA of Contracted Maximum Demand whichever is higher.

CONDITIONS

i. The consumer shall lay suitable internal distribution lines at his own cost and maintain the same in accordance with the statutory rules and Board's directions if any.
ii. The persons to whom supply is given by the consumer shall not be charged for the electricity consumed by them at rates above the rates charged by the Board for similar category of consumers of the Board.

GENERAL CONDITIONS OF H.T.SUPPLY

The foregoing tariffs are subject to the following conditions:-

1A. VOLTAGE OF SUPPLY

The voltage at which supply has to be availed by E.H.T./H.T. consumer shall be

For contracted demand upto and including 1500 KVA	11000 Volts
For contracted demand from 1501 KVA upto and including 5000 KVA	33000 Volts
For contracted demand from 5001 KVA and above	132000 Volts or 220000 Volts as may be decided by the Board

1B.VOLTAGE SURCHARGE

H.T. consumers who are now getting supply at voltage different form the declared voltages and who want to continue taking supply at the same voltage will have the following.

Sl. No.	Contracted Demand of an existing consumer (in KVA)	Voltage at which supply should be (in Volts)	Voltage at which consumer is availing (in volts)	RATES	
				Demand Charge at Rs. Per KVA/ Month	Energy Charges (at paise per KWH)
1.	70 to 1500	11000	6600 or below	165	330
2.	1501 to 5000	33000	11000 or below	165	330
3.	Above 5000	132000 or 220000	66000 33000 or below	165	330 335

2 MAXIMUM DEMAND

The maximum demand of supply of electricity to a consumer during a month shall be twice the largest number of kilo-volt-Ampere Hours (KVAH) delivered at the point of supply to the consumer during any consecutive 30 minutes in the month. However, for the consumers having contracted demand above 4000 KVA the maximum demand shall be four times the largest number of Kilo-Volt-Ampere-Hours (KVAH) delivered at the point of supply to the consumer during any consecutive 15 minutes in the month.

3. BILLING DEMAND

The billing demand shall be maximum demand recorded during the month or 80% of the contracted demand whichever is higher.

4. **MONTHLY MINIMUM CHARGES**

Every consumer whether he consumes energy or not shall pay monthly minimum charges calculated on the billing demand plus energy charges specified for each category in this part to cover the cost of a part of the fixed charges of the Electricity Board.

5. SUPPLY TO TOWNSHIPS OR RESIDENTIAL COLONIES OF H.T.CONSUMERS

Consumers of High Tension supply except those coming under H.T. Category-VI may, with the permission of the Board, and subject to the conditions mentioned hereunder and such other conditions as may be imposed by the Board, supply electricity after converting it into Low Tension at their own cost for the township or residential colonies attached to the consumer's establishment for domestic purposes like lighting, fans and heating to their employees or others residing therein and for any non-domestic supply in the residential area and street lighting of such residential colony.

CONDITIONS

i. The consumer shall lay suitable internal distribution lines at his own cost and maintain the same in accordance with the statutory rules and Board's directions, if any.
ii. The persons to whom supply is given by the consumer shall not be charged for the electricity consumed by them at rates above the rates charged by the Board for similar category of consumers of the Board.

6. SURCHARGE FOR LOW POWER FACTOR

The power factor for the month shall be the ratio of Kilo- Watt hours to the Kilo-Volt-Ampere Hours supplied to the consumer during the month. The power factor shall be calculated upto two decimal places. The power factor of the consumer's installation shall not be less than 0.85. If the power factor falls below 0.85 during any month, the consumer shall pay a surcharge of two per cent on the amount of that month's bill (excluding demand charges and customer charges) for each 0.01 (decimal naught one) fall in the power factor. Should the power factor drop below 0.75 and so remain for a period of 2 consecutive months it must be brought upto 0.85 within a period of 6 months by methods approved by the Board failing which, without prejudice to right of the Board to collect surcharge and without prejudice to such other rights as having accrued to the Board or any other right of the Board, the supply to the consumer may be discontinued.

7.ADDITIONAL CHARGES FOR MAXIMUM DEMAND IN EXCESS OF THE CONTRACTED DEMAND

If in any month the recorded maximum demand of the consumer exceeds his contracted demand, that portion of the demand in excess of the contracted demand will be billed at twice the normal charges.

8. TEMPORARY SUPPLY OR TEMPORARY INCREASE IN SUPPLY

i. Temporary supply at High Tension may be made available by the Board to a consumer, on his request subject to the conditions set out herein-after as also in Part-C. Temporary supply shall not ordinarily be given for a period exceeding 6 (six) months. The electricity supplied to such consumer shall be charged for, at rates 50% in excess of the rates set out in the H.T. Tariffs applicable subject to, however, that the billing demand for temporary supply shall be the contacted demand or the recorded maximum demand registered during the month whichever is higher.

ii. If any consumer availing regular supply of electricity at High Tension requires an additional supply of electricity at the same point for a temporary period, the temporary additional supply shall be treated as a separate service and charged for as in Clause (i) above, subject to the following conditions:

   a. The contracted demand of the temporary supply shall be the billing demand for that service. The recorded demand for the regular service shall be arrived at by deducting the billing demand for the temporary supply from the maximum demand recorded in the month.

   b. The total energy consumed in a month including that relating to temporary additional supply, shall be apportioned between the regular and temporary supply in proportion to the respective billing demands.

9.ADDITIONAL CHARGES FOR BELATED PAYMENT OF BILLS

The consumer shall pay an additional charge at 0.07 paise per rupee per day on the amount of the bill for the period of delay if he does not pay the bill within the prescribed period. The amount of additional charges shall be rounded off to nearest paise.

10.CUSTOMER CHARGES

Every consumer of H.T. electricity shall in addition to demand and energy charges billed as per tariff applicable to them, pay customer charges as applicable. He need not pay any charges for fuse-off-call service. The consumer shall, however, pay Rs.50/- if any false fuse-of-call is made.

11.FUEL COST ADJUSTMENTS

The above tariffs are applicable at an average cost of coal and oil ex-bunkers at the Thermal Generating Stations of the Board at Rs. 808/- per metric tonne and Rs. 5972/- per Kilo Liter respectively. If the cost of coal and/or oil increase beyond the limits specified above all H.T. consumers shall pay additional amounts for the energy billed as indicated below.

a) For every increase of Rs.1/- per Metric Tonne in the average cost of coal ex-bunkers at the Thermal Generating Stations of the Board over and above Rs.808/- per metric tonne, an additional charge of 0.14 paise per unit of energy consumed will be levied.

b) For every increase of Rs.10/- per Kilo Litre in the average cost of oil ex-bunkers at the Thermal Generating Stations over and above Rs.5972/- per Kilo Litre, an additional charge of 0.007 paise per unit of energy consumed will be levied.

c) The FCA is to be paid as per the above formula as when notified by the Board. At the end of each financial year, i.e.,31st March, the Board will workout the fuel cost adjustment based on actuals and final adjustments either for shortfall or excess will be made in October consumption month of succeeding year.

PART - 'B'

L.T.TARIFFS

System of Supply : Low Tension A.C. 50 Cycles
Three Phase 415 Volts : Single Phase 240 Volts

The tariffs are applicable for supply of Electricity to L.T. Consumers with a connected load of 56 K.W./75 H.P. and below.

L.T.CATEGORY-I

DOMESTIC

APPLICABILITY

Applicable for supply of energy for lights and fans and other domestic purposes in domestic premises.

RATES

CONSUMERS SHALL PAY ELECTRICITY CHARGES AS SHOWN BELOW:

First 50 Units/month	... 80 Paise per Unit
For all units if the consumption exceeds 50 Units but upto 100 Units/month	... 120 Paise per Unit

For all Units if the consumption exceeds 100 Units but upto 200 Units/month	... 165 Paise per Unit
For all Units if the consumption exceeds 200 Units but upto 300 Units/month	... 210 Paise per Unit
For all Units if the consumption exceeds 300 Units but upto 400 Units/month	... 240 Paise per Unit
For all Units if the consumption exceeds 400 Units	... 265 Paise per Unit
Subject to monthly minimum charges of	... (i) Rs.25/- per month for connected load upto 250 W (ii) Rs.50/- per month for connected load above 250 W

NOTES:

1. Three phase supply for domestic purpose will not normally be given. However three phase supply can be considered if three phase supply of the Board is available at that point. For loads less than 3 KW single phase supply only will be given. Minimum charges applicable for 3 phase supply shall be Rs.150/- per month. For all existing domestic consumers having three phase supply, the minimum charges payable shall be Rs. 150/- per month.

2. If electricity supplied in domestic premises is used for non-domestic and commercial purposes the entire supply shall be charged under L.T. Category-II tariff.

3. For common services like water supply, common lights in corridors and supply for lifts in multistoried buildings, consumers shall pay electricity charges as follows:

    i. At L.T.Category-I, if the plinth area occupied by the domestic consumer is 50% or more of the total plinth area.

    ii. At L.T. Category-II, if the plinth area occupied by the domestic consumer is less than 50% of the total plinth area.

    iii. If the service in a flat is for domestic purpose, it will be charged at L.T. Domestic-I. If the service in a flat is for commercial or office use or any other purpose which does not fall under any L.T. Category, it will be charged L.T. Non-domestic category-II.

4. Single Point L.T. Services released to residential complexes of State Government/Central Government Departments under specific orders of Board with contracted load/connected load in excess of 56 KW/75 H.P. shall continue to be billed under L.T.I

Domestic tariff slab rate applicable based on the average monthly energy consumption per each authorised dwelling i.e. total energy consumption in the month divided by the number of such dwelling units, in the respective residential complex.

Provided that it is at the request of the designated officer, who shall give an unconditional undertaking that he will pay up the bill for Current Consumption charges to the Board irrespective of collection from the individual occupants.

The above orders are subject to the following conditions namely:

a) Orders are applicable to Police Quarters (192 Nos.) at Kurnool and other State/Central Government residential complexes specifically sanctioned by the A.P.S.E.Board.

b) The consumers shall be billed at the appropriate slab rate in tariff based on the monthly consumption per dwelling unit in the complex.

c) Meter reading shall be taken monthly in all such cases.

MODE OF BILLING

Board introduces monthly billing for consumers whose monthly consumption is above 500 units and bimonthly (once in two months) billing for other consumers as it deems fit.

L.T.CATEGORY-II

NON-DOMESTIC AND COMMERCIAL

APPLICABILITY

Applicable for supply of energy for lights and fans for non-domestic and commercial purposes excluding loads falling under L.T. Categories I, III to VII and shall include supply of energy for lighting, fans, heating and power appliances in Commercial and Non-Domestic premises such as shops, business houses, offices, public buildings, hospitals, hostels, hotels, choultries, restaurants, clubs, theaters, cinema halls, railway stations, Timber Depots, Photo Studios and other similar premises.

RATES

CONSUMERS SHALL PAY ELECTRICITY CHARGES AS SHOWN BELOW

Upto 100 Units/month	... 275 Paise per Unit
For all Units if consumption exceeds 100 Units/Months	... 375 Paise per Unit
Subject to monthly minimum charge	... Rs.65/- per month for single phase supply Rs.200/- month

for three phase supply

NOTE:

1. For Loads less than 5 KW single phase supply only will be given.

2. In respect of the complexes having connected load of more than 56 KW/75 H.P., released under specific orders of Board for Single Point Bulk supply, where such complex is under the control of a specified organisation/agency taking responsibility to pay monthly current consumption bills regularly and abide by the Terms and Conditions of supply as per agreement, the billing shall be done at the highest slab tariff rate under this category. The energy shall be measured at H.T.. In cases where energy is measured on L.T. side of the transformer, 3% of the recorded energy during the month shall be added to arrive at the consumption on High Tension side of transformer.

MODE OF BILLING

Board introduces monthly billing for consumers whose monthly consumption is above 400 units and bimonthly (once in two months) billing for other consumers as it deems fit.

L.T.CATEGORY-III

INDUSTRIAL

The tariffs are applicable for supply of electricity to L.T. Consumers with a contracted/connected load of 75 H.P./56 K.W. and below including incidental lighting. Provided that L.T. III Industrial Category Services released or sanctioned prior to the, 15th July, 1987 with a rating of any one item of equipment not exceeding 75 H.P. or 56 K.W. and the total contracted load/connected load not exceeding 125 H.P./93 K.W. with contracted demand not less than 60% of total contracted/connected load subject to a ceiling of 75 H.P./56 K.W. shall continue to be billed under L.T. III Industrial Category tariff. Industrial purpose shall mean supply for purpose of manufacturing, processing and/or preserving goods for sale but shall not include shops, business houses, offices, public buildings, hospitals, hotels, hostels, choultries, restaurants, clubs, theaters, Cinemas, railway stations and other similar premises, notwithstanding any manufacturing processing or preserving goods for sale.

RATES

First 500 Units/Month	.. 250 Paise per Unit
Next 1500 Units/Month	.. 275 Paise per Unit
Balance Units in the month	.. 300 Paise per Unit
Fixed charges	.. Rs.15 per month per H.P. of contracted load or connected load whichever is higher,

subject to a minimum for 5 H.P.

NOTE:

i) This tariff will also apply to
ii) Pumping of water by industries as subsidiary function.
iii) Small Industrial Establishments which have been licensed by the Industries Department as bonafide Small Scale Industries and given registration number under small Scale Industries Registration Scheme shall be classified under this category.
iv) Workshops, Four Mills, Oil Mills, Saw Mills, Coffee grinders and wet grinders, Ice Candy Units with or without sale outlets.
v) Poultry farming units other than those coming under L.T. Category-IV.
vi) Goshalas, Grass Cutting and Fodder Cuttings Units.
vii) Pisciculture & Prawn culture units with connected load of 10 H.P.. and above. However, Pisciculture and Prawn culture units below 10 H.P. connected load shall be billed at 120 Paise/Unit with Rs. 10/H.P./month fixed charges and these consumers shall have the option to come under Flat Rate Tariff of Rs. 1200/- per year per H.P. of contracted load or connected load whichever is higher from the date of exercising their option to the Divisional Engineer (Operation).
viii) Productions of Mush-rooms.
ix) RABBIT Farms.
x) FlOWRI culture in green houses.

2. Electricity shall not be utilised for other than lighting during 17.00 hours to 21.00 hours. However in exceptional cases the Board may exempt certain Industries which cannot afford to have interruptions due to the nature of its process. Such exemption is subject to the condition that there is adequate distribution transformer and line capacity. Such exempted units shall pay an additional charge of 30% of the bill in addition to the bill amount.

3. It is not necessary to have a separate service for lighting load in the premises.

4. Fuel cost Adjustments.

The above tariffs are applicable at an average cost of coal and oil exbunkers at the Thermal Generating Stations of the Board at Rs.808/- per metric tonne and Rs.5972/- per Kilo Litre respectively. If the cost of coal and/or oil increase beyond the limits specified above all L.T. Category III consumers shall pay additional amounts for the energy billed as indicated below.

a) For every increase of Re.1/- per Metric Tonne in the average cost of coal exbunkers at the Thermal Generating Stations of the Board over and above Rs.808/- per metric tonne, an additional charge of 0.14 paise per unit of energy consumed will be levied.

b) For every increase of Rs.10/- Per Kilo Litre in the average cost of oil exbunkers at the Thermal Generating Stations over and above Rs.5972/- per Kilo Litre, an

additional charge of 0.007 Paise per unit of energy consumed will be levied.

c) The FCA is to be paid as per the above formula as and when notified by the Board. At the end of each financial year, i.e., 31st March, the Board will workout the fuel cost adjustment based on actuals and final adjustments either for shortfall or excess will be made in October consumption month of succeeding year.

L.T.CATEGORY-IV

a. COTTAGE INDUSTRIES

Applicable for supply of energy to bonafide small Cottage Industries like power looms having connected load not exceeding 5HP. including incidental lighting in the premises. Poultry farming units upto 1000 birds strength (subject to certification by A.P.S.M & P.D.C. as to the strength in the poultry farm) come under this category. If the bird strength in the poultry farm exceeds 1,000 birds, electricity supply to such poultry farms shall be classified under L.T. Category-III Industrial Tariff.

RATES

For all units consumed	... 120 Paise per unit
Fixed charges	... Rs.10 per month per H.P. of contracted load or connected load whichever is higher, subject to a minimum for 3 H.P.

NOTES:

i) It is not necessary to have a separate service for lighting load in the premises.
ii) Poultry forming units upto 1000 birds without certification from APSM & PDC shall be classified under L.T. Category-III Industrial Tariff.

b. DHOBIGHATS

Applicable for Community Dhobighats of Washermen using motive power for pumping water for washing purpose.

RATES

i. Upto 3 H.P.	... Rs.150/- per H.P./Year
ii. Above 3 H.P. upto 5 H.P.	... Rs.250/- Per H.P./Year
iii. Above 5 H.P. and below 10 H.P.	... Rs.350/- per H.P./Year

iv. 10 H.P. and above: Metered Supply	... 50 Paise per Unit.Subject to a Minimum of Rs.400/- per H.P. per Year

NOTE:

1. Consumers under this Category are permitted to use 3 Pilot Lamps of 5 watts each.

2. Customer charges of Rs.10/- per month per service shall be levied.

L.T.CATEGORY-V

AGRICUL.T.URAL

Applicable for supply of energy for irrigation and agricultural purposes upto a connected load of 75 H.P..

RATES

Consumers shall pay electricity charges as shown below

i. Upto 3 H.P. .	.. Rs.150/- per H.P./Year
ii. Above 3 H.P. upto 5 H.P.	.. Rs.250/- per H.P./Year
iii. Above 5 H.P. and below 10 H.P.	.. Rs.350/- per H.P./Year
iv. 10 H.P. and above	.. Rs.400 per H.P. per year

NOTE:

1. In DPAP areas the tariff will be lower by Rs.50/- per H.P. per Year for all capacities below 10 H.P.. However, pumpsets located in the registered irrigation command areas are not eligible for this concession.

2. Agricultural consumers are permitted to use 3 pilot lamps of 5 watts each near the main switch as pilot lamps.

3. Supply to the L.T. Agricultural service will be suitably regulated as notified by Board from time to time.

4. Customer charges of Rs.10/- per month per service in terms of Part 'C' of the tariff shall be payable by all Agricultural Consumers.

5. Sugar Cane crushing operations are permitted in the services taken under this category subject to obtaining specific permission from the Divisional Engineer, Operation/ Superintending Operation concerned and on payment of Rs.80/- per H.P./Month or part thereof for the contracted load/connected load of the service.

L.T.CATEGORY-VI

LOCAL BODIES

Applicable for supply of energy for lighting on public roads, streets, thoroughfares including parks, markets, cart-stands, bridges, Traffic Signaling and Drinking Water Schemes.

RATES

A. Street Lighting

i. Panchayats	Minor	Upto 250 Units/Month Free (per Panchayat) Above 250 Units/Month 100 Paise per Unit
	Major For all Units	100 Paise per Unit!
ii.Municipalities	For all Units	120 Paise per Unit!
iii.Corporations	For all Units	140 Paise per Unit

B.P.W.S Schemes

i. Panchayats	Minor	Free
	Major	Corresponding Agricultural Tariff
ii. Municipalities		Corresponding Industrial L.T./H.T. Tariff
iii. Corporations		Corresponding Industrial L.T./H.T. Tariff
	Minimum charges	Rs.2/- per point per month for Panchayat

Rs.6/- per point per month for
Municipalities and Corporations

NOTES: (STREET LIGH.T.ING)

i. The cost of fittings shall be borne or paid for by the consumers. The responsibility for maintenance including renewals and replacements rests with the consumers.

ii. Where the cost of fittings is borne by the Board the first supply of filament lamps, fluorescent tubes, mercury vapor lamps including special type lamps along with their fittings will be made by the Board at its cost. In such cases consumer will have to pay fixed charges as in column(3) below. Where however, the cost of fittings is borne by the consumer but maintenance is done by the Board the consumer will have to pay fixed charges as in col.(4) below.

Sl. No.	Detai.ls	Fixed charges per month where the cost of fittings is borne by the Board Rs.	Fixed charges per month Where the cost of fittings is borne by the local body but maintenance is by Board Rs.
1.	Ordinary Filament Lamp	2.00	1.00
2.	M.V.Lamps 80 w fixture	12.00	6.00
3.	M.V.Lamps 125 w fixture	15.00	8.00
4.	Fluorescent Lamp 40 w double fixture	8.00	4.00
5.	Flourascent Lamp 40 w Single fixture	7.00	4.00
6.	250w street Light fixture	45.00	23.00
7.	400w street Light fixture	50.00	25.00

iii. The replacement of filament lamps, fluorescent tubes, mercury vapor and other special type of lamps will be made by the consumers at their cost. However, in Urban areas till such time the Municipalities and Corporations make their own arrangements for such replacements the Board may, if the consumer so desires, carry out the replacement provided the consumer supplies the lamps and tubes. The consumer will in such cases be billed labor charges at the rate of Rs.2/- per replacement. However, in Rural areas, such replacement of bulbs supplied by the consumer will be made by the Board without collecting labor charges. For this purpose the area coming under Gram Panchayat shall constitute 'Rural Area'.

iv. Where the cost of fittings has been borne by the Board and consumers desire to avail the benefit of waival of fixed charges, the consumer shall have to pay the book value and own the fittings for extending the above facility.

v. Additional Charges: Every local body shall pay an additional charge equivalent to any

tax or fee levied by it under the provisions of any law including the Corporation Act, District Municipalities Act or Gram Panchayat Act on the poles, lines transformers and other installations through which the local body receives supply.

L.T.CATEGORY-VII

GENERAL PURPOSE

Applicable for supply of energy of places of worship like Churches, Temples, Mosques, Gurudwaras, Educational Institutions and Student Hostels, Chartiable Institutions and Recognised Service Institutions.

Rates

For all the units consumed	.. 200 Paise per unit
Minimum charges	.. Rs.50/- per month for single phase supply
	.. Rs.150/- Per month for three phase supply.

MODE OF BILLING

Board introduces monthly billing for consumers whose monthly consumption is above 575 units and bimonthly (once in two months) billing for other consumers it deems fit.

Note: For loads less than 5 KW, single phase supply only will be given.

L.T.CATEGORY-VIII

L.T.TEMPORARY SUPPLY

1. For supply of energy to all categories other than Irrigation and Agriculture.

For all units consumed	.. 400 paise per Unit
Minimum charges	.. Rs.100 per KW or part thereof of contracted load for first 30 days or part thereof and Rs.60 per KW or part thereof of contracted load for every subsequent period of 15 days or part thereof

2. For supply of Energy to Irrigation and Agricultural purpose.

For all units consumed	.. 100 Paise per Unit
Minimum charges	.. Rs.100 per H.P. of contracted load for the first 30 days or part thereof and Rs.50 per H.P. of contracted load for every subsequent period of 15 days or part thereof.

CONDITIONS

i. Service charges and estimated energy charges

The charges shall be paid by the consumer in accordance with the scale of miscellaneous and general charges in force from time to time.

ii. Regular consumer requiring temporary additional supply

In case where consumers availing regular supply of energy require additional supply for temporary period, the additional supply tariff shall be given as a temporary service and charged as such.

GENERAL CONDITIONS OF L.T.TARIFF

The foregoing L.T. Tariffs are subject to the following conditions.

1. **Classification of Premises**

The Board shall have the right to classify or re-classify the supply of energy to any premises under an appropriate category of L.T. Tariff.

2. The connected load of the consumer shall not exceed his contracted load and if the connected load of the consumer is found in excess of the contracted load, the provisions of Clause 40.3 of Terms and Conditions of Supply notified in B.P.Ms.No.281, dated 16.03.1996 shall be applied

3. **Additional charges for belated payment of Bills**

The consumer shall pay an additional charge at 0.07 paise per rupee per day on the amount of the bill for the period of delay if he does not pay the bill within the prescribed period. The amount of additional charges shall be rounded off to nearest paise.

PART 'C'

(MISCELLANEOUS AND GENERAL CHARGES)

I.SERVICE CONNECTION CHARGES.

Service connection wires have to be provided by all prospective consumers under all L.T. categories from the over head line terminated outside their premises.

II. RECONNECTIONS

a. Low Tension Services	
i. Overhead Services	Rs. 50/-
ii. U.G.Services	Rs.100/-
b. High Tension Services	
i. 11 KV	Rs.300/-
ii. 33 KV	Rs.500/-
iii.132/220 KV	Rs.1000/-

III TESTING

	L.T	H.T.
a. Installations		
i. The first test and inspection new installation or of an extension to an existing installation	Nil	Nil
ii.Charges payable by the consumer in advance for each subsequent test and/or inspection if found necessary owing to any fault in the installation or to non compliance of the conditions of supply.	Rs.20/-	Rs.200/-
b. Meters		
i. A.C.Single Phase Energy meter	Rs.10/-	
ii. A.C.Three Phase Energy meter	Rs.30/-	
iii. Demand or special type meter	Rs.150/-	Rs.500/-
c. Transformer Oils		

i. First sample of oil	Rs.150/- per sample
ii. Additional sample of oil of the same equipment received at the same time	Rs.100/- per sample

IV. SERVICE CALLS

a. Charges for attendance of Fuseman for Low Tension Consumers	
1. Replacing of Board's cut out fuses	Nil
2. Replacing of consumer's fuses	Rs.3/-
b. Charges for attendance of Fuseman/ Wireman at the consumer's premises during any function or temporary illumination provided a Fuseman/ Wireman can be spared for such work	Rs.100/-per each day or part thereof
c. Charges for Infructuous visit of Board's employees to the consumer's premises when there is no defect in Board's in Board's equipment.	Rs.25/- for each visit

V. MISCELLANEOUS CHARGES

a. Application Registration Fees	
i. For L.T. Agricultural & Domestic	Rs. 25/-
ii. For all other L.T. Categories	Rs. 50/-
iii. For all H.T. categories	Rs.100/-
b. Revision of estimates	Rs. 10/-
c. Fee for rerating of consumer's installation at the request of the consumer. This does not include the additional charges payable by the consumer for increasing his connected load in excess of the contracted load, as provided in Clause 39.7.2 of the Terms and Conditions of supply	Rs.20/-

d. Resealing of:

i. L.T.Meter Cut outs in the consumer's premises — Rs. 5/-

ii. M.D.Indicator meters and other apparatus in the consumer's premised (The aforesaid charges do not include the additional charges payable by the consumer for breaking the seals) — Rs.100/-

e. For changing meter only at the request of the consumer (Where it is not necessitated by increase in demand permanently) — Rs.25/- Rs.100/

f. For changing or moving a meter Board — Actual cost of material and labour plus 25% supervision charges on cost of materials and labour

g. Customer charges for each consumer

i. For all L.T. Categories inclusive of Agricultural Category — Rs.10.00 per month

ii. H.T. Categories:

a.66 K.V. and below — Rs.400.00 per month

b.132/220 K.V. — Rs.1000.00per month

iii. Urgency charges for temporary supply at short notice — Rs.100/-

b. Special rates chargeable for pilferage and malpractice cases

H.T. Categories

i. Category I	Rs.220 per KVA/month+Rs.9.00 per unit
ii. Category II	Rs.220 per KVA/month+Rs.9.00 per unit
iii. Category III	Rs.220 per KVA/month+Rs.9.00 per unit
iv. Category IV	Rs.4.20 per unit
v. Category V	Rs.10.00 per unit
vi. Category VI	Rs.6.00 per unit

L.T. CATEGORIES

i. Domestic Cat I — Rs. 5.00 per unit

ii. Non Domestic and

Commercial Cat II	Rs.11.25 per unit
iii. Industrial Cat III	Rs. 9.00 Per unit
iv. Cottage Industries Cat IV	Rs. 3.60 per Unit
v. Agricultural Cat V	Rs.1000 per H.P. per annum
vi. Public lighting Cat VI	Rs.3.60 per unit
vii. General purpose Cat VII	Rs.6.00 per unit
viii. Temporary	Rs.12.00 per unit

Supervision/Inspection & checking charges

i. For L.T. Agricultural and Domestic	Rs. 50.00
ii. For all other L.T. categories	Rs.150.00
iii. For H.T. Services	Rs.300.00

VI. TEMPORARY SUPPLY

1. Requests for temporary supply of energy cannot normally be considered unless there is a clear notice of atleast one week in the case of domestic and three months in case of other types of supply. If supply is required at a short notice, in addition to the charges mentioned below, an urgency charge, as may be specified by the Board be levied.

2. Estimated cost of the works for making necessary arrangements for supplying energy including the cost of distribution lines, switchgear, metering equipment, etc., as may be worked out on the basis of standards and norms prescribed by the Board, from time to time plus cost of dismantling the lines and other works when the supply is no more required less the cost of retrievable material.

3. a. Estimated cost of the works payable by the consumer as mentioned herein before shall be paid by him in advance. On completion of the works, a bill for the actual amount payable by the consumer shall be prepared and the difference would be collected from of refunded to the consumer, as the case may be.

   b. In the case of temporary supply of electricity bill of actual expenditure shall be prepared after the lines and other works are dismantled and retrievable material is returned to Stores.

   c. In addition to the aforesaid charges payable by the H.T. Consumers availing temporary supply, they shall pay hire charges at 2% on cost of retrievable material per month or part thereof, for the duration of temporary supply.

4. a. The consumer requiring supply on temporary basis shall be required to deposit in advance in addition to service connection charges, estimated energy charges worked out on the basis for use of electricity by the consumer for 6 hours per day and meter rent for the period for which temporary supply is required. Bill for electricity consumed in any month shall be prepared at the tariff applicable and adjusted every month with the

estimated energy charges deposited by the consumer. If the balance amount in deposit is found insufficient for the balance period of temporary connection, the consumer shall replenish the deposit, as may be demanded by the Board.

b. In the case of consumers requiring temporary supply for the purposes of Cinema, the estimated energy charges for a minimum period of 3 months shall have to be deposited by the consumer subject to the condition that the consumer shall pay every month energy and other miscellaneous charges for the preceding month and the amount deposited by him in advance shall be adjusted with the last month consumption and the balance amount shall be refunded.

5. The temporary services shall also be assigned a separate SC No. by the section officer with a prefix "T....." (e.g.:-T123..) in Seriatim and intimated to ERO. A test report shall be obtained at the time of release.

6. Meter reading folio is to be opened in the concerned meter reading Register and monthly meter readings shall be taken compulsorily for all temporary services as in the case of monthly read services.

7. Similarly the ERO has to open a folio for each temporary connection and should review receipt of monthly meter readings, payments due, deposits available, its adequacy etc. In cases where temporary supply is requisitioned for more than 3 months, monthly bill should be issued to the party which shall be paid within 15 days failing which supply should be disconnected.

8. In respect of L.T. the Assistant Engineer is responsible to review every month the consumption pattern and adequacy of deposit paid. In respect of temporary services like construction power which are likely to last long minimum of two months deposit shall always be ensured by collecting additional deposit wherever there is a short fall.

9. The Assistant Divisional Engineer is responsible for the review in respect of H.T. temporary service connections.

10. Check readings shall be taken by the next higher authority i.e., Assistant Divisional Engineer in respect of L.T. and Divisional Engineer in respect of H.T. temporary services for every two months.

11. The units sold to temporary services should also be exhibited under sales in the Energy Audit Reports.

12. When the period of temporary supply is Over; the final reading shall be taken by Assistant Engineer personally before removing the meter and intimated to ERO duly enclosing a test report with consumer's attestation.

13. The retrieved material shall be dismantled and devoluted to stores within 15 days from date of termination of temporary supply and value triplicates obtained.

14. The AE should settle the full account and submit the closed work order within one month of dismantling the temporary supply. The Assistant Divisional Engineer shall scrutinize and submit the details of payments refundable to the consumer to the ERO/Divisional Engineer within 15 days.

15. The consumer may opt crediting the balance amounts due to him to any permanent service in the same ERO for adjustment against Current Consumption charges.

16. The Divisional Engineer is the final authority to approve the release of any amounts due to the consumer in respect of temporary services.

17. In respect of H.T.; Superintending Engineer is the competent authority for items above.

In the event of estimated energy charges deposited by the consumer having been found insufficient, the consumer shall deposit such additional amount, as may be demanded by the Board failing which the Board may discontinue the supply of electricity.

VII. MISCELLANEOUS WORKS

The charges for any work which the Board may be required to undertake for the consumer and which is not included in the foregoing schedule, shall be the actual cost of labour land material plus 25% on cost of labour and material to cover overhead charges. The aforesaid charges shall be paid by the consumer in advance.

PART 'D'

POWER FACTOR APPARATUS

1. FOR H.T.AGRICULTURAL CONSUMERS

Every H.T. Agricultural Consumer using induction motors shall install L.T. Shunt capacitors of specified rating as given below.

KVAR RATING OF L.T. CAPACITORS FOR VARIOUS RPM MOTORS

Sl. No.	Rating of individual motor (H.P.)	750 RPM	1000 RPM	1500 RPM	3000 RPM
1	Upto 50	15	15	12	10
2	60	20	20	16	44
3	75	24	23	19	16
4	100	30	30	24	20

5	125	39	38	31	26
6	150	45	45	36	30
7	200	60	60	48	40

2. FOR L.T.CONSUMERS

a) Other than welding transformers

Every L.T. Consumer using induction motors shall install L.T. Shunt Capacitors of specified rating as given below.

KVAR RATING OF L.T. CAPACITORS FOR VARIOUS RPM MOTORS

Sl. No.	Rating of individual motor (H.P.)	750 RPM	1000 RPM	1500 RPM	3000 RPM
1	3	1	1	1	1
2	5	2	2	2	2
3	75	3	3	3	3
4	10	4	4	4	3
5	15	6	5	5	4
6	20	8	7	6	5
7	25	9	8	7	6
8	30	10	8	8	7
9	40	13	11	10	9
10	50	15	15	12	10

b. WELDING TRANSFORMERS

Sl. No.	Name plate rating in KVA of individual welding transformer	Capacity of the Capacitor in KVAR
1	1	1
2	2	2
3	3	3
4	4	3
5	5	4
6	6	5
7	7	6
8	8	6
9	9	7
10	10	8
11	11	9
12	12	9

13	13	10
14	14	11
15	15	12
16	16	12
17	17	13
18	18	14
19	19	15
20	20	15
21	21	16
22	22	17
23	23	18
24	24	19
25	25	19
26	26	20
27	27	21
28	28	22
29	29	22
30	30	23
31	31	24
32	32	25
33	33	25
34	34	26
35	35	27

Note:

1. If any such consumer fails to install the capacitors at all or fails to install the capacitors of required rating or the capacitors already installed are found during inspection to be damaged or become defective or ceased to function, the consumer shall be served with a notice to get the same installed/replaced/rectified or corrected within 30 days of the inspection and intimate the fact of replacement/ rectification to the concerned Section Officer, (Operation) of the Board, who will inspect the capacitors again to verify their satisfactory performance.

2. In the event of failure on the part of the consumer to comply with the above notice, the Board shall levy a surcharge of 25% per month on the bill amount from the date of release of power to the service/the date from which the capacitor was defective or ceased to function till such a time the capacitor is installed/replaced/rectified or corrected provided further that such retrospective levy of surcharge shall be limited to one year from the date of inspection. The consumer aggrieved by the retrospective levy, may appeal to the concerned Superintending Engineer(Assessment), whose decision shall be final.

3. In case the rated capacity of the welding transformer falls in between the steps of the stipulated ratings, the capacitors suitable for the next higher step shall be installed by the consumer.

4. The failure on the part of the consumer to comply with the above notice, shall entail the service liable for disconnection immediately after expiry of the said notice. Such default shall also be treated as violation of terms and conditions of the supply and Board reserves the right to terminate the contract and collect the sum equivalent to the minimum charges for the balance initial period of agreement.

D. AGREEMENT FOR SUPPLY OF POWER & DEPOSITS FOR CONSUMPTION

124.AGREEMENTS:

Except in the case of domestic or commercial, non-domestic and General purpose category where the application form itself serves the purpose of an agreement, separate agreements should be obtained from all consumers for the supply of power for industrial or agricultural purposes or street lights as per conditions specified for each in the form prescribed in the terms and conditions of supply vide clause No.26,27.

Agreements with the H.T. consumers are of special nature which should be obtained from all consumers for supply of power at H.T. in the form prescribed and such agreements are taken in the office of the Divisional Engineer/Operation.

125.POWER OF ACCEPTANCE:

The Asst.Divisional Engineers of the board are empowered to accept the agreement for supply of power at L.T., Divisional Electrical Engineers are empowered to accept the agreements for supply of power at H.T.

126. If any special guarantee is taken, the consumer shall certify that he has clearly understood the special guarantee in respect of consumption if consumption falls below the limit. Special guaranties can be reduced when additional revenue accrues from the same feeder.

127. (a) The printing of standard forms of L.T. agreements, and H.T. Agreements shall be arranged from the Central Office.

128. If a consumer who has given an agreement for taking supply under a particular tariff, subsequently finds another tariff is more advantageous to him, his application for transfer to the new tariff may be accepted provided his minimum guarantee is not reduced.

129. In cases where the party to an agreement discovers, subsequent to his signing the agreement and prior to execution of extensions to his installation, that the capacity of the motor as per the agreement is more than his installation will stand and therefore installs a motor of lower capacity, the agreement may be altered after full examination of the case and recording reasons for such alteration, provided the remunerative nature of the extension is not affected.

130. The following instructions should normally be observed in taking agreements:-

1. Date of agreement should not be filled up at the source. This will be the date on which the accepting authority signs the same. If one consumer has more than one installation of his own, separate agreements should be taken for each service.

2. Corrections in the agreements should be attested by the consumers. Separate sheets of clauses should not be pasted. It is preferable to insert them in writing or type in the blank space of the agreement form and have them signed.

3. No variations should be made in the terms of the standard agreements without the consent of the accepting authority. In important cases, the permission of the Chief Engineer should be taken.

4. Wherever minimum guarantees are fixed, they represent only revenue by sale of power.

5. If the signatory to the agreement is not himself the owner of the well or premises a letter of consent from the owner only may be obtained as indicated in para 106.

6. As a rule, it is advantageous to take the agreements from the owners instead of from the tenants as the latter are likely to change often. Though no formal agreement need be taken in the case of domestic services it does not preclude taking agreements at discretion, the period being limited to two years under the general order of the Divisional Electrical Engineer applicable to any particular area.

7. The value of stamp to be used on all agreements is Rs.100/-

8. L.T. agreements taken for service connection not included in extension, should be sent

to the ERO office.

9. Agreements should be verified by the accepting authority before the service is given or as soon after as possible.

10. Copies of agreement if demanded by the consumers may be furnished in the usual stamped agreement form, the cost being borne by them. Copies of agreements are not required by the Divisional or Distribution Engineers. Any special features

affecting the field in an agreement which is not in the standard form should be communicated to the Divisional Electrical Engineers.

11. Requisition for supply of L.T. energy for domestic consumers will suffice. Changes in load may be Noted in the relevant records and in the case of changes in tariff rates exchange of letters may be accepted as sufficient. However revised test report may be sent to ERO in all such cases.

12. The revised form of requisition for supply of energy may be adopted with the period of supply as two years.

    Agreements on stamped paper should however be entered into with Industrial and Agricultural consumers. Changes in loads may be entered in the relevant records and the consequential change in rates or minimum will be by exchange of letters.

13. In cases involving important changes fresh agreements may be entered into. This may be by means of an addendum to the original application/agreement signed by both the parties.

131. (1) Before the construction of service line can be commenced, the consumer (whether owner, lessee or tenant), should deposit along with the agreement, the service line charges, development charges and consumption deposit as per the clause 28 of terms and conditions of supply.

(2) The amount of consumption deposit shall be in the form of crossed Demand Draft's and will not be accept in cash. The consumption deposit Demand Draft's shall be drawn in favour of Assistant Accounts Officer/ERO, in case of L.T. supply and Senior Accounts Officer of the Circle in case of H.T. supply, all other deposits shall be in favour of Divisional Engineer concerned.

132. THE AMOUNT OF DEPOSITS SHALL GENERALLY BE REGULATED AS FOLLOWS:

The amount of consumption deposit shall generally be regulated as indicated in clause No.28 of terms and conditions of supply.

133. Register of Demand Drafts should be maintained in ERO and Divisional Engineer's office and these registers shall be reviewed monthly by Assistant Accounts Officer and Divisional Engineer respectively. The register should provide columns showing the encashment of Demand Draft's and should show the number and amount on any given date. The Registers should also be maintained in the Section Office.

E. MISCELLANEOUS AND GENERAL RULES REGARDING SERVICES.

134. **(1) UNCONNECTED SERVICES:** As soon as an extension scheme is energised and brought into operation the Assistant Divisional Engineer of the distribution system should issue notices in (A.P.S.E. Board Form 206) to the consumers who have signed power agreements and to the other prospective consumers listed in the revenue forecast of the scheme from whom applications have been received. Acknowledgments for the notices, if served in person, should be taken from the consumers. If the notices are sent by post, certificate of posting should be obtained from the Post Office. A report about the energising of the lines together with the list of persons to whom notices have been sent should be sent to the ERO Office/Circle Office in case of H.T. cases simultaneously.

(2) In the ERO Office the date of energising should be Noted in the register of unconnected services (in A.P.S.E. Board Form 207) and the list of persons to whom notices have been issued checked with the names of consumers included in the schemes as per column (4) of the register. The dates of issue of notices should be recorded in column (7) of the register.

(3) This register should be reviewed completely every month by the Junior Accounts Officer to see that all items for which service connections have not been given within three months of the date of acknowledgment of notice of availability of power by the consumer are transferred to the ledger of unconnected services for levying the minimum charges with reference to the agreement.

(4) **DISMANTLING OF FEEDER LINES OF DEFAUL.T. SERVICES AFTER TWO YEARS**: Feeder lines of default services may be dismantled after two years if there is no prospect of connection at all, after the minimum for the full period of the agreement is recovered. In cases where at the discretion of the Superintending Engineer in charge of power systems the penalty is not enforced for bona fide reasons of inability on the part of the consumer to receive supply, the approval of the Chief Engineer should be obtained for dismantling the lines of supply has not been availed for two years or if there is no prospect of connection at all.

(5) If minimum has been waived for certain portion of the agreement period, the recovery should be for the period of the agreement minus the period for which the recovery has been waived.

All amounts due to Board can be recovered as arrears of land revenue.

POWERS OF SUPERINTENDING ENGINEER TO DISMANTLE LINES

If the loss to the department by dismantling should be within the powers of the superintending Engineers to write off, the Superintending Engineers can order dismantling of lines, a copy of the directions being furnished to the Chief Engineer. The following officers are empowered to sanction estimates to dismantle service connection materials, metering, and extensions.

H.T. Services	...	Superintending Engineer
3 Phase L.T. Services	...	Divisional Engineer
1 Phase L.T. Services	...	Assistant Divisional Engineer

NOTE: If the services remain unconnected owing to exceptional draught and scarcity of water in the Wells, remission of minimum bills can be claimed on production of dryness certificates subject to the same conditions as regular services.

DISCONNECTION ETC - GENERAL RULES

135.(1) 7 DAYS NOTICE IF DISCONNECTION IS REQUIRED:

Consumers wishing to discontinue the use of electricity (Whether permanently or temporarily) shall give at least 7 (seven) days notice, in writing, to the Section Officer who will arrange to disconnect the installation on the required date. The seven days' notice will apply also to flat rate and all other services.

NOTE: (1) Consumers should leave their correct postal address in order to facilitate correspondence after disconnection.

(2) **TEMPORARY DISCONNECTION**: In cases in which agreements are taken for a minimum period, the agreement period shall be extended by the period during which temporary disconnection of service is permitted.

(3) **AT REQUEST OF TENANTS NOT DESIRABLE**: Before a service is disconnected it should be ascertained whether the person who has entered into the agreement himself vacates the premises and whether his statement to that effect is really a fact. Disconnections may not be effected at the request of tenants.

(4) The consumer shall be liable to pay the monthly minimum charges as per the tariff conditions in force during the period of disconnection also.

(5) The consumer shall pay all the arrears outstanding against his service and obtain "No due" certificate from Assistant Accounts officer, ERO and Enclose the same to the disconnection notice.

(2) **PERMANENT DISCONNECTION**: Whenever a service is discontinued, the Assistant Engineer should examine the case and decide whether the service is likely to be resumed in the near future by the same consumer or a new consumer, Resumption of service either by the old consumer or new consumer, if the service connection still exists, reconnection fee and arrears shall be collected. If the meter has been removed, no charge shall be made for its installation. If the service is not likely to be so resumed within the next six months, the service connection should be taken down and the materials devoluted. Services which are not likely to be resumed should be disconnected at the aerial.

(3) **DISMANTLING SERVICE LINES AFTER FOUR MONTHS ODISCONNECTION WHERE**

THERE IS NO PROSPECT OF RECONNECTION: Service lines may be dismantled after four months of disconnection where there is no prospect of reconnection. The Assistant Accounts Officer/ERO shall issue one month notice for such consumers in the fourth month. The Section Officer shall dismantle the service line of such services immediately after expiry of one month notice and intimate the same to Assistant Accounts Officer/ERO. The Assistant Accounts Officer/ERO on receipt of the information of permanent dismantlement of such services, the arrears outstanding against such services shall be adjusted from the Consumption deposit available and transfer these services to the outstanding accounts ledger.

N.B: Before an installation is reconnected after a period of six months or more the consumer shall submit a test report of the licensed Electrical Contractor.

NOTES ON L.T. AGREEMENT:

1) If a consumer has taken supply for the specified period of the agreement and discontinues afterwards, he is liable to give a month's notice.

2) If the consumer's supply is disconnected due to default before the expiry of the agreement period, the consumer is liable to the minimum charges for the un-expired portion of the agreement.

   The consumer has to pay the monthly minimum for the un-expired period irrespective of the fact he has paid consumption charges for energy actually consumed which is equivalent to the charges for the agreement period at the minimum rates.

3) The Department can determine the agreement on request by a consumer if he is unable to take supply. The Department should make efforts for continuing rather than terminating the agreement. The consumer has however the option to terminate the agreement by giving one month's notice after expiry of initial period of Agreement. In the case of defaulters, the supply is discontinued but the agreement is not terminated. Supply should be reconnected as soon as the default ceases.

4) **AGREEMENTS - WHEN RENEWED**: A default ceases as soon as arrears are paid and reconnection made. The agreement is not therefore terminated by temporary disconnection for default and the question of its renewal after reconnection does not arise.

   In case of new consumers taking an existing live service, fresh agreements will be taken.

5) Fresh agreements are not necessary on the expiry of the minimum period specified in the existing agreements so long as the supply continues.

6) The above and similar interpretations shall be most liberal from a commercial

point of view and discretion should be freely exercised in waiving the claims by Board in bonafide cases.

136.DISCONNECTION FOR NON PAYMENT BEFORE DUE DATE:

In the event of any bill for supply of Electricity not being paid fully on the due date, the department reserves the right to disconnect the service, after giving seven day's notice. Reconnection will be made after receipt of arrears and the fees. The arrears include not only the payment of bills rendered but also for energy consumed and payments due up to date of disconnection. In special cases the amount of bill for the month in which the reconnection is made, may be claimed along with the monthly bills.

NOTE:

1) Discretion should be used before disconnecting and exceptional cases of non-disconnection may be retained in service under orders of the Assistant Divisional Engineer or the Division Office. The Assistant Divisional Engineer should communicate their reasons forthwith to the ERO office and such discretion shall be exercised not more than once for each consumer within a period of 12 months.

2) If the bills for energy consumed are not received by parties within 10 days from the date of the bill to which they relate they can write to the ERO office and ask for duplicates. Non-receipt of bills shall on no account be accepted as excuse for delay in payment.

3) As mistakes are likely to occur now and again in the ERO Office in regard to the proper crediting of amounts received in connection with bills and thus giving room to the possibility of service being disconnected, notwithstanding payment having been made in respect thereof, the consumers are advised to produce receipts for payments or alternatively, postal Money Order receipts, etc., before the officers directed to make disconnections for default in payments. This will avoid needles inconvenience to consumers by preventing disconnections of service where payments have been made.

   Disconnection shall be made only when the receipts are asked for but not produced

4) **DISCONNECTION OF SERVICES TO GOVERNMENTS AND LOCAL BODIES**: Ordinarily no service to a Government building should be disconnected for default in payment of dues without an intimation in writing to the head of the office in charge of the building.

5) The meter reading at the time of disconnection should be invariably noted in the Disconnection list and also in the MRR.

137. RECONNECTION DUE TO AL.T.ERATIONS IN BUILDING:

In no case should fees for reconnection be charged if the consumer has paid the cost of

shifting the meter board during remodeling of his premises. If the remodeling does not entail shifting of the meter board but only necessitates disconnection and reconnection, the usual disconnection and reconnection fee should be charged.

138. METERS DURING TEMPORARY DISCONNECTIONS AND RECONNECTION FEES:

During the period of temporary disconnection, the meter will remain in the consumer's premises unless the consumer requires it to be removed. However the consumer should pay monthly minimum charges as per the tariff in force during the period of temporary disconnection also.

139. REVIEW OF DISCONNECTED SERVICES:

A list of disconnected services from which materials have not been devaluated to stock and also disconnections made from commencement and not resumed should be maintained in the ERO/Section Office. The list should be reviewed periodically and enquiries made of the field offices to ascertain whether the service will be made use of in the near future.

140. FUSE OF CALLS:

A fuse of call book in A.P.S.E. Board Form 62 is maintained for each distribution or section of a distribution system.

141. Whenever a fuseman or other member of the distribution staff proceeds to attend to a fuse off call, he should take with him the fuse off call card for noting the call hour and the name of the consumer who called and after renewal of fuses, complete the card and obtain the signature of the consumer or his representative. The number of fuses renewed should be specially Noted in the card. On return to the office he should make entries in the fuse off call book.

142. **(1) FUSE OFF CALLS - RATES WHEN CHARGED**: Aerial fuses and cut-outs are to be renewed at the cost of the Board. Fuses replaced in consumer installation should be charged to the consumer or whenever the cause of the fusing is in the consumers' installation, unnecessary calls made by the consumers and attended to by fuseman should be charged to the consumer.

(2) CHARGES FOR RENEWING MORE THAN ONE FUSE AT A TIME: The charge to be collected shall be for each call made irrespective of the number of fuses renewed at a point of supply on a call.

(3) Senior Officers of the Board should occasionally make discrete enquiries among consumers to ascertain when fuse off calls were last attended to in their services and verify whether the calls have been registered in the books maintained by the Section Officer.

BILLS AND PAYMENT

143. **BILLING FOR WHOLE UNITS**. Billing for energy consumption of all classes should be for the whole number of units. In the meter readings, however, decimals will be shown and also the multiplying factor where it is used. The actual consumption will be the difference between the two readings or products as the case my be. When this difference includes decimals, 0.5 and above will be reckoned as one unit and rest ignored. Consumption in the first month shall be charged at rates applicable to the monthly supply and monthly consumption.

144. **PAYMENTS**

Consumers should be advised and persuaded to pay the bills at the ERO office and also at bill collection centres. The terms of tariff should be explained to them by revenue cashiers Meter Readers and other staff.

1) All bills should be paid monthly/bi-monthly as stipulated in Board's Tariff from time to time.

2) **BILL COLLECTIONS**: Revenue Cashiers should be changed from time to time if possible and where there are more than one in a locality, their jurisdictions should be changed every half year.

3) Technical Officers should not be normally entrusted with the duty of collecting money due from consumers nor should they be asked to act as cashiers. This is entirely the function of the ordinary collecting staff. For collecting of arrears the Revenue cashier or the officers deputed to collection work where no Revenue cashier is appointed should first be addressed through the Distribution Engineer or the Junior Accounts Officer under whose direct supervision he works for the collection of arrears. Only in important and prolonged cases of delay should the Engineers be advised to contact the consumers for collections.

4) Payment of annual minimum by installments at consumers request may be allowed by the Officers authorised by the Board.

5) `O & M ' staff, lower in rank than Line Inspectors should not be deputed to explain the bills or tariffs to consumers.

145. **SURCHARGE:**

SURCHARGE, FOR BELATED PAYMENT OF BILLS. The H.T. Consumers shall pay the Current Consumption charges within 15 days and L.T. consumers within 14 days from the date of the bill failing which the consumer shall be liable to pay additional charges at the rates as

prescribed by the Board from time to time and notified in the tariff notification of the Board.

NOTE:

1) In respect of all current consumption bills the surcharge due in a particular month should be calculated and included in the next months bill.

2) If the last date of payment without surcharge falls on a holiday no surcharge need be levied if payment is made on the next working day.

146. IMPORTANT LOADS -- REVIEW OF CONSUMPTION:

The Engineers in charge of distribution are expected to have personal touch with all important consumers. Sudden fall in the consumption and maximum demand in a month which cannot be ascribed to known reason should at once be investigated and the remedial action taken. Very often low consumption is due to internal defects in the meters and metering cubicles. The section Officer and Assistant Divisional Engineer who are in charge of Distribution should inspect the H.T./L.T. services whenever the consumption of energy drops and report the reasons to the Central Office/ERO Office/Divisional Engineer concerned.

147. CHANGE OF LOAD:

A consumer who makes any alterations either by addition or removal of any fittings or apparatus in his installation should give previous intimation to the department. The supply to the consumer is liable to be disconnected as a penalty for not giving this previous intimation vide clause VI (i) (d) of the Schedule to the Indian Electricity Act. Neglect to intimate may also lead to further action for attempted fraud. In no case will change of tariff to the advantage of the consumer be permitted with retrospective effect, if the intimation is sent after the alteration. Similarly changes to the wiring if any should be previously notified to the Section Officer.

148. IGNORANCE OF RULES: Ignorance of procedure and rules on the part of consumer does not exonerate them from the payment of fees for fuse off calls, reconnection, etc.

149. SERVICE CONNECTION NUMBER TO BE GIVEN IN ALLCORRESPONDENCE:

The number assigned to each installation (which is also painted on the meter board) should invariably be quoted in all correspondence failing which the consumer cannot expect to obtain a prompt reply.

NOTE: The consumers should be advised that

1) On all matters regarding fuse off calls, interruption of supply, applications for service, disconnections and reconnections, they should apply to the local section officer or to the Assistant Divisional Engineer and that,

2) On all matters regarding bills, refunds of service connection charges, etc., they

should address the AAO/ERO of the system. Complaints should be addressed to the Divisional Engineer or Superintending Engineer.

150. RIGHT TO DISCONNECT INSTALLATIONS:

The Board reserves the right to disconnect the services not conforming to the regulations and also where power has been used, in the judgment of the Engineer of the Board, in a manner prejudicial to the interests of the Board. In such cases he shall also have the right to impose such penalty as he may decide in each case before reconnection.

151. In all matters regarding disputes, claims, penalties, etc., the decision of the Superintending Engineer shall be final and binding. The right of appeal shall however lie with the Chief Engineer.

152. MUNCIPAL TAX: Municipal tax is not leviable on electrical equipment and installations nor on the cost of electric installation to house.

TESTING OF METERS, READING AND ADJUSTMENT OF BILLS OF CONSUMERS

153. METERS AND RELAYS TESTING BRANCH:

In each circle a testing division is constituted and this branch undertakes testing of meters, relays, transformers and other protection equipment.

The functions of the M.R.T. Branch--

1) Testing the pressure or periodicity of supply as required by clause XIII to the Schedule to the Indian Electricity Act.

2) Periodical testing and rectification or repair, Wherever necessary of meters, relays, instruments and other equipments in power station and sub stations.

3) Testing of all service meters as per a pre-arranged programme.

4) Testing of complaint meters either at the instance of the department or at the request of the consumer.

5) Testing of electrical apparatus belonging to consumers and others.

Facilities are also afforded to consumers and others for testing their electrical apparatus in the laboratory.

154. PERIODICITY OF TESTING:

In addition to the testing of suspected meters, all meters should be tested and, if necessary, adjusted, within the periods Noted below:-

Months.

(a) H.T. meters on both system and consumer' premises	... ..	12	
(b) L.T. polyphase meters	... ..	36	
(c) Other single phase meters		... ..	60
(d) L.T. C.Ts meters	.....	12	

155. **PROGRAMME.** Procedure regarding testing.----A programme of periodical tests of relays and meters in the System should be prepared by the M.R.T. Branch so that the several tests may be carried out at the prescribed intervals.

NOTE:-

(1) The programme for the test of L.T. meters due for test, relays, meters, sub-station meters, R.S.S. meters etc., With details every year in February.

(2) The new meters shall be tested as and when received in the stores from suppliers.

The responsibility for periodical testing of L.T. meters rests with the Territorial Assistant Divisional Engineers and the Section Officers in consultation with M.R.T. while in the case of H.T. meters and relays, etc., the responsibility for the program and completion of the periodical testing rests with the MRT itself.

156. **NOTICE:** In the case of complaint tests one week's notice to consumers should be given, by the Assistant Divisional Engineer in charge of distribution. This is necessary to avoid disputes with the consumers in the matter of revision of bills based on the test results. Before removing the meter for test, it should be seen that the seals are intact and the connections are in order.

157. Departmental tests, whether routine or otherwise, other than on complaint, from the consumer, which do not disclose errors beyond permissible limits, need not be reported to the Divisional Electrical Engineer or to the Unit Office. The results of such tests may be recorded in the M.R.T. Branch itself. The test results should be recorded in A.P.S.E.Board Form 9. Other test results should be sent to the Circle Office for adjustment in bills, a copy being simultaneously sent to the Divisional Engineers.

158. For testing Work carried out in the M.R.T. Work orders are necessary:--

a) **WORK ORDERS FOR TESTING.** Separate single work orders for the year for ---
   i) Periodical routine tests of service sub-station meters and instruments,
   ii) Periodical routine test for service meters.

Frequent tests by the department, indicating executive irregularity in execution, installing and upkeep, should be watched by the Divisional Engineers and reports submitted to Superintending Engineer, if any disciplinary action is called for. There will be no hesitation in enforcing recoveries of expenses of tests made from the parties responsible.

(b) The condemned meters survey-reported need not be destroyed. They may be handed over to the M.R.T. who will try to make as many serviceable meters out of them as possible. The M.R.T. Will maintain a numerical account (number of meter shells with their serial numbers entered in a register). Any cannibalized meters will be transferred to stock at a valuation to be fixed by M.R.T. the amount being credited to the work order for repair of old meters. This numerical account will be appended to the tools and plant account of M.R.T.

N.B. (1) TESTING OF NEW METERS:

Testing of new meters will be done without work orders and this will be arranged for by the Assistant Divisional Engineer. The untested new meters will be sent to the M.R.T. Branch.

(2) The meter section should maintain a record of the initial readings of all meters issued from the testing laboratory or tested in situ.

159. The consumers' bills should be adjusted as a result of testing of meters. The results in such cases should invariably be furnished to the Circle Office/ERO office by the Meter Testing Engineer with a Note that Bills require adjustment. The following orders on the subject should be carefully Noted.

1) **PRIMARY TEST OR SECONDARY TEST**. The meter must be considered together with its C.Ts. and P.Ts. and hence the test results should be based on the primary test. In practice it is possible to have recorded the errors of instrument transformers for use in testing the meter alone and in adjusting the bill amounts.

2) **SITE OR LABORATORY TESTS**. Any disputed meter can be removed for test after notice and the test room results utilized for bill adjustments; for all small meters in dispute cases, site tests should be made if possible.

3) **PERIODICAL TESTS AND COMPLAINT TESTS**. Adjustment of bills based on absolute accuracy should be made only when the error of a meter is found, whether by site test or by test at Departmental Testing Room, to exceed the Statutory limits. Adjustment of bills should be made in the case of meters found recording fast or slow beyond the statutory limit during the departmental periodical tests.

4) **METERS DEFECTS**. The meter may be---

   i) Creeping.
   ii) Stopping (due to burning or sticking up),
   iii) Incorrectly reading (due to inherent error or potential coil being open circuited or fuse blows off etc.
   iv) Out of commission for a period say during test.

In term (i) creeping is an error which, at once, classifies a meter as 'incorrect'. The meter should be readjusted at site or tested --vide paragraph 155. The Section Officer of the

distribution is authorised to inspect and report the rate of creeping and if the rate of reduction is less than one revolution in 5 minutes, no adjustment in bills need be made. In other cases, the adjustment in bills is to be made on the actual rate of creeping forward or 'backward' form date of complaint or inspection whichever is earlier. This may be done on the assumption that the creep uniformly exists throughout the 24 hours even when the load is on.

5) **I.S.S. LIMITS OF ERROR AND ADJUSTMENT IN BILLS.**

(1) Single phase meters.
(2) Three element four wire three phase L.T. polyphase meters without maximum demand.
(3) Three phase, two element L.T. and H.T. meters without maximum demand.

Limits of error are---

(i) Meters with C.T.'s.----
F.L.to 1/10 F.L. U.P.F. and 0.5 P.F.--- 2.5 percent
1/20th F.L., U.P.F. only--- 2.5 percent

(ii) Meters without C.T.'s---
F.L. to 1/5th load U.P.F. and 0.5 P.F-- 2 percent
1/5 to 1/10 F.L., U.P.F. 2 percent
1/20 F.L. U.P.F. -- 2.5 percent.
1/10 F.L. 0.5 P.F. – 2.5 percent

Adjustment in bills for error at average load and P.F. should be made when the meter is incorrect at any one of the loads as per I.S.S. even though the error at average load is within the limits.

Cases of average load exceeding full load capacity of the meters should be very rare and meter should not be unduly loaded or under loaded. The meter capacity should conform to the actual load in operation.

160. LIMITES OF ERROR. The meter shall not register more than 2.5 per cent above or below absolute accuracy at all loads in excess of one tenth of full load and up to full load at consumers' power factor.

No meter shall register at no load.

a) **CONDITIONS OF MAXIMUM DEMAND INDICATORS.** It shall not register more than 2.5 per cent above or below absolute accuracy at all loads in excess of one tenth of full load and upto full load at consumers' power factor.

b) It shall not register at no load. The error is individually for unit consumption and demand indication and adjustments are to be made separately for each according as the meter is within or beyond limits.

161. The M.R.T. is a service branch of the system and all periodical, routine and special tests are to be conducted by this branch. The maintenance account of M.R.T. will be borne under working expenses and this will be debited with the entire cost of the provincial establishment, together with the maintenance and operating costs of the laboratory. Being a service branch, no recoveries will be taken for routine and periodical tests of meters and relays done by programme nor will the cost accounts of the sub-station or distribution be debited with such service charges.

162. The following are the general instructions on the care, proper sealing and testing of meters:---

(1) SEALS:

All the H.T. meters should be sealed under the supervision of Divisional Engineer/Assistant Divisional Engineer Meters, L.T. and other meters under the supervision of Assistant Divisional Engineer/Assistant Engineer/Meters. The sealing plair of MRT should be distinctly different from that of the field staff. The seals of the meters received from MRT should not be broken by the filed staff.

N.B. (1) The lineman may seal cut outs of all the single phase domestic services. The line inspector may seal cut outs of all the three phase domestic services upto 5 K.W. and all single phase non-domestic services. The Section Officer may seal cut outs of all other L.T. category services.

(2) Sealing pliers should be in the personal custody of the person to whom they are issued. They should never be lent to anyone else even of higher rank and should be kept locked when not under use. The superintending Engineer will issue for each distribution a list of authorised sealers with the type and the form of the seals and a copy of it should be carefully maintained in the distribution office.

3) In no circumstances should supply be given unless both the meter and the cut-outs are sealed separately as indicated above.

4) The sealing should be done by keeping the sealing plier perpendicular to the sealing wire. If it is done any other manner there is possibility of slippage of seal.

(2) CUT-OUT: The phase cut-outs should be mounted after the meter on one side of the meter box on the outside. They should be fixed by means of cup headed bolts with lock nuts inside the meter box. The hinges should be revetted with good heads or should be sealed by the Line Inspector or Lineman.

(3) CONNECTIONS. All cables and connections up to the supply side of the meter should be metal clad/P.V.C. pipe throughout, i.e., if the cable itself is not armoured, it should be enclosed in

continuous screwed piping. If flanges or running couplings are to be employed, they should be sealed by the Section Officer and the facts recorded.

(4) METERS: The lineman may seal the meter terminal covers of all single phase domestic services after he himself has made the connections and seen that all the connections are tight. The line inspector may seal the meter terminal covers of all 3 phase domestic services upto 5 K.W. and all single phase non-domestic services. The Section Officer may seal the meter terminal covers of all other L.T. categories of services except CT meters. In respect of L.T., CT meters, the meter terminal covers and pilfer proof box must be sealed by the Assistant Divisional Engineer meters. However, the in coming and out going service connection cables from the pilfer proof box may be sealed by the Section Officer. The Assistant Divisional Engineer may release and seal all H.T. services up to 1000 KVA. The Divisional Engineer may release and seal all the H.T. services above 1000 KVA.

163. The following special instructions must be observed in the case of H.T. metering cubicles:-

a) Sealing arrangements shall be done for AB switches at consumer premises.

b) Sealing arrangements shall be provided for sealing of the top cover and inspection cover of the metering cubicles and MRT seals shall be provided for the top cover, inspection cover and secondary terminal of the metering cubicles.

c) Multiplying factor used shall be prominently painted on the meter and meter card also.

d) Effective insulation is to be provided to the terminals of the metering cubicle.

e) The fuses provided for the P.T. on the L.T. side shall be removed and give direct connection to the meter.

f) The metering cubicles shall be connected in the Max C.T. ratio provided so that the multiplying factor should be calculated without ambiguity.

g) Test blocks shall be provided to the meters. The test blocks should be effectively sealed by M.R.T.

h) It should be ensured to have a separate set of C.Ts for protection, recording load etc. instead of combining them with billing meter circuit.

164. CHECK AND INSPECTION:

Meter readers should examine all seals at the time of taking readings and bring to the notice of the Section Officer all cases of tampering with the seals. Divisional Engineer should inspect all H.T. service connections once in every six months and send a half yearly report of such inspections to the Superintending Engineer.

165. PROCEDURE FOR PROSECUTION FOR THEFT OF ENERGY:-

1) Theft of energy should be dealt with under sections 39 and 44 of the Indian Electricity Act as amended up to date.
2) The Inspecting Officer shall file a complaint to the Inspector A.P.T.S. or with territorial Station House Officer in the prescribed format vide Annexure-K.

166. TAMPERED METERS EXAMINATION:-

Ordinarily the police should record the evidence of the departmental Engineer in presenting and conducting the necessary examination in the case of offences under the Electricity act.

167. If the magisterial sentences are inadequate, the Board standing Legal adviser should be addressed to remedy matters for future cases.

168. CORRECT' METER:- Under section 26 of the Indian Electricity Act, the department is responsible for maintaining energy meters on consumers' premises correct. All meters should be maintained within permissible limits of accuracy prescribed. From the financial point of view of the department, the extreme importance of keeping the meters accurate can be gauged from the fact that the correctness of assessment of revenue in the department depends entirely on the correctness of the readings of meters.

Whenever the consumption registered by a meter arouses suspicion, arrangement should be made for testing it.

ANNEXURE - 'K'

From:

To:
The S.H.O.,
_____ Police Station,
_____ Circle _____ Dt.

Lr.No. _____.

Sub: Theft of energy by _____ of _____ Village _____ Mandal _____ District_____ -- Lodging of prosecution complaint– Regarding.

***

I along with _____ have inspected the premises bearing No._____ of _____ Village _____ Mandal _____ District

on _____ at _____ hours and found that Sri _____ S/o. _____ was indulging in theft of energy for _____ purpose with the following incriminating points:-

1. Tapping supply from L.T. Overhead line by means of _____
2.
3.

The loss sustained by the Board due to theft of energy was provisionally estimated at Rs._____ (Rupees:_____).

I am herewith handing over my original inspection notes and seized materials used for theft of energy.

I am authorised by A.P.S.E.Board to lodge the complaint with police as per Section-50 of I.E. Act, 1910.

I, therefore, request you to register a case against the concerned who has committed theft of energy as per Section-39 of I.E. Act, 1910 and prosecute him/her _____.

Encl:

Yours faithfully,

Station: _____
Date : _____

169. CHECK OF METERING CONNECTIONS:

All new meters received in stock should first be tested and calibrated and then only issued for being put into service. Before a supply is given the following points should be checked and certified by the Section Officer in the test reports of A.P.S.E. Board Form 18.

i) Metering arrangement and connections,

ii) Whether the meter has been tested before installation,

iii) Whether the meter is suitable for the particular load conditions, Care should be taken to see that such meters are calibrated before hand. There is ample time in every case,

since transport and erection take time. Delay in calibration leads to several complications both with the consumer and the audit and the use of untested meters should be limited to exceptional cases only.

170. Assistant Divisional Engineers are responsible to see that all meters in their jurisdiction are suitable for the load conditions and in the case of H.T. and important L.T. meters, the responsibility is for personal check in each case.

171. REGISTER OF METERS. In order to watch that meters are tested periodically a register showing the history of each meter should be maintained by the Assistant Engineer in charge of distribution. The date of last test should be entered in it in the case of L.T. meters and the special reports in the case of H.T. meters by the Assistant Divisional Engineer. The register should be reviewed monthly and arrangement made with the M.R.T. branch for testing those meters for which tests are overdue. This register should give the serial number, service connection number, name of service, tariff, meter number, date of last test, and also consumption for 12 months so that it may serve the purpose of consumption register also. Detailed instructions are given on the form.

172. METER READING REGISTERS:

Meter reading registers should contain the following particulars:

(1) Meter No. and make
(2) Capacity
(3) Type
(4) Date of Test
(5) Whether departmental or consumer's
(6) Name & Address of the consumer with Door No.
(7) Contracted Load
(8) Category of service.
(9) Multiplying factor.
(10) Nature of premises
(11) L.T. capacitor details
(12) Distribution Transformer location code number

173. DEPOSIT FOR REQUISITIONING FOR TESTING METERS:

The testing fee in the form of crossed demand draft drawn in favour of Divisional Engineer/MRT as indicated in miscellaneous and general charges of tariff conditions notified by the Board from time to time for testing meters on complaint or under dispute should be handed over to Section Officer along with the requisition for testing of meters to have the meter tested departmentally. If the meter is found on test to be recording within permissible limits the deposit will be credited to Board. If, however, the error exceeds the limits, the deposit will be refunded or adjusted in the next bill and any recovery or rebate admissible on the results of the test will be included in the next bill.

174. CHANGE OF METERS:-

Meters once fixed should not be changed except under the orders of the authorised Board officers who should carefully examine the necessity therefor. However, if a meter of capacity higher than what is necessary for an installation is fixed initially owing to shortage of meters of lower capacity it should be changed as soon as one of the requisite capacity is available. The actual expenditure on the changing to meters should be debited and the difference in value of the two meters credited to maintenance of the distribution system. In such cases, no fees for change of meters shall be chargeable of the consumer. In other cases except as provided in paragraph 185 changing of meters shall be charged for at the rates in the conditions and rates of supply.

(a) The following officers are authorised by the Board to order for changing of the meters.

I. H.T. Services	.....	SE/Operation
II. H.V. Industrial Services	... ..	Divisional Engineer/Operation
III. Three phase meters	... ..	Assistant Divisional Engineer/Operation
IV. Single Phase meters	.... .	Section Officer

(b) **Guidelines for removal and Testing of meters from the services:-**

Meters with the following incriminating points are likely to be received in all the meters divisions.

i) Meters with counterfeit seals
ii) Meters with tampered seals
iii) Meters without seals
iv) Meters with glass broken, but seals being intact.
v) Meters completely burntout including seals, making it not possible to verify the seals.
vi) Meters with seals intact, but found having tongue cleaners, palmirah leaves etc., inside when opened for testing.

vii) Meters with small holes on the cover etc.,

Further, mere study of consumption pattern from records may not by itself conclusively prove pilferage as the same depends on so many other aspects. It is necessary to create a sense of feeling among the consumers, that the officers of the Board are very vigilant at all levels and the consumers cannot escape being caught if indulged in pilferage of energy/malpractice. In order to inculcate a sence of detection of pilferage of energy in the minds of the field officers the following guidelines duly fixing certain duties and responsibilities for the field officers and meters organizations, so far as the removal of the meters and testing is concerned, are prescribed.

1. **DUTIES AND RESPONSIBILITIES OF OPERATION STAFF:-**

I. DIVISIONAL ENGINEER

a) In the case of high value services and services having meters of 3 phase 50 A and above the Divisional Engineer is responsible to order for removal of meters in writing. Before ordering such removal he shall make a study of previous consumption pattern of the consumer. He shall also conduct inspection and record his observations in an inspection Notes as is being done in the case of pilferage of energy cases. On inspection of the service and after studying the consumption pattern, if the Divisional Engineer is satisfied that the consumer has not indulged in pilferage the meter may be got changed.

b) If meters having suspected CF seals or tampered seals with created gaps between top and bottom covers, or any other such incriminating points are observed, the following procedure should be followed to check any foul play on the part of the consumer.

i) If the Divisional Engineer(Operation) concerned comes across 3 phase meters with four meter body seals, he has to remove the meter body left bottom and right top (duly confirming that these two seals are alike) seals and preserve one in closed cover under attestation of the consumer or his representative or independent witness, and the other seal preserved in open cover for further examination in Meters Lab. In place of the removed seals, the inspecting officer will provide his seals and also affix paper seals to cover holes or gaps created by the consumer between top and bottom meter covers. These paper seals should be pasted using –Quick fix‖ solution. The paper used should be of manifold paper. The consumers signature and the inspecting officers signature should be there on the paper seals. It is advisable to have a complete coating of quick fix on every paper seal as this provides reasonably good water proof surface which protects the writings on the paper seal and the paper seal itself. It is also preferable that the writings on the paper seal are done with ball point pen before affixing the paper seal as the same is water proof. A statement to this effect should be obtained on the inspection Notes from the consumer or his representative. Under no circumstance a meter with field seals shall remain in service for more than 30 days. The responsibility for the removal of such meter rests solely with the territorial Asst. Divisional Engineer. This time limit is fixed keeping in view, it may not be possible to immediately change the meter. If the

consumer tampers with the TC seals or meter box seals, the same should also be seized at the time of inspection.

ii) Similarly for meters having –3‖ or –2‖ body seals, the seals shall be removed one in open cover and the other in closed cover as discussed in (1) above with the condition laid therein.

iii) Where the meter body is having only one seal (with other seals missing) the same shall be removed and preserved in a closed cover under attestation of the consumer or his representative or an independent witness and all the meter body sealing points sealed by the Divisional Engineer (Operation) with the condition as item (i) above.

iv) Whenever all the meter body seals are missing the Divisional Engineer operation has to provide his check seals, and remove the meter from service within 30 days.

v) The territorial Asst. Divisional Engineer will then issue a notice to the consumer or his authorized representative to witness the testing of the meter. The inspecting officer will also attend Meters lab along with the cover in which the seized seals are preserved on the day of testing of the meter. It shall carefully be seen that the consumer identifies the original attestation rendered at the time of field inspection and a Note is recorded to this effect with the signature of the consumer. The remaining seals left by the inspecting officer with the meters at the time of inspection should be seized in sealed covers with consumer's attestation before taking up testing.

vi) As far as possible the inspecting officer (not less than the rank of Assistant Divisional Engineer) Should be fully equipped to identify the nature of seals of the meter body in the field itself. However, it is compulsory for the inspecting officer to preserve atleast one of the meter body seals in a sealed envelope in case, some incriminating points are noticed in respect of seals (under attestation of the consumer, or his representative or an independent witness).

c) Action may be taken either for booking the consumer under pilferage or otherwise depending upon the meter test results and other data available. If still doubt persists about the C.F nature of seals, the opinion of Director, Forensic Lab (CID) somajiguda, Hyderabad may be obtained.

d) In case, the consumers are reluctant to attend to testing of meters at meter lab, the procedure prescribed in item (2) (d) should be followed.

e) When a meter is removed from a service, the same should not be reinstalled without testing in meters lab.

f) All defective meters should necessarily be sent for rectification and testing only to

meter sub division. These meters should not be accepted by the operation sub-divisions equipped with testing facilities, for periodical testing.

II. ASSISTANT DIVISIONAL ENGINEER

a) In the case of services (other than high value services) having three phase meters of less than 50 amp. Capacity the Assistant Divisional Engineer is responsible to order for removal of meters in writing . The Assistant Divisional Engineer should follow the procedure indicated under item I (a) to I (f) above.

III. ASSISTANT ENGINEER/ADDITIONAL ASSISTANT ENGINEER

a. In the case of services having single phase meters Asst. Engineer/Additional Assistant Engineer is responsible to order for removal of meters in writing. If any incriminating points are observed at all L.T. category services excluding Industrial/Cottage Industries the Section Officer should follow the procedure indicated under item 1 (a) to 1 (f) above and in respect of Industrial/Cottage Industries the incriminating points should be brought to the notice of the Assistant Divisional Engineer/Operation in writing for further instructions.

2. DUTIES AND RESPONSIBILITIES OF METERS SUB-DIVISION.

a) The Asst. Divisional Engineer/Asst. Engineer/Addl. Asst. Engineer, Tester, meters concerned whoever is present should check personally all the seals of each and every meter before accepting them for testing. Meters having a capacity of 3 phase 50 A, and above should be personally checked by the Asst. Divisional Engineer/Meters before accepting. If meters having any incriminating points are received, the same have to be recorded in the T.Note in the presence of the operation staff without fail and his signature obtained. A copy of this T.Note should be sent to the concerned Assistant Divisional Engineer (Operation) for taking necessary action. Meters once brought to meters lab should be accepted at once and should not be sent back eventhough there are some incriminating points. If any meters with the incriminating points are available in the meters lab. Without making any mention of the same in the respective T.Note, the person who accepted such meters shall be taken to task.

b) All the meters with incriminating points mentioned in para 1 should be tested in the presence of the inspecting officer, the consumer and the Asst. Divisional Engineer, Meters.

c) The seals should not be cut off soon after accepting in the Meters lab. The seals of the meters should be cut off only just before commencing the actual testing of the meters.

d) It is desirable for the Meters organization to set apart a fixed day or two per week for testing of those meters received having any incriminating points. Alternatively the Assistant Divisional Engineer/Meters may intimate atleast one month in advance to the

concerned operation Asst. Divisional Engineer about the programme of testing of such meters. This is necessary because a reasonable time has to be given to the concerned Asst. Divisional Engineer (Operation) to intimate registered consumer and the concerned inspecting officer to attend the testing. If the consumer or the inspecting officers fail to attend or to respond, to the intimation of the concerned Asst. Divisional Engineer (Operation) without satisfactory cause, inspite of giving reasonable time (atleast 15 days clear notice has to be given) the meter removed from such consumers premises may be tested exparate in the presence of atleast 3 Officers including the Asst. Divisional Engineer/Meters and action taken accordingly. A reasonable extension of time may be granted if the consumer so desired and is unable to attend on the appointed date of testing of the Meter.

e) It is necessary to ensure that all the meters released from M.R.T. and issued to the field for refixing in services, are not having defects, such as impressions on the seals not clear, gaps between the covers, meter glass loose, screws of the terminals not effective, holes on the meter cover etc., proper check will have to exercised by the meters wing on these aspects, otherwise it will give rise to complaints that the meter fixed in the consumer premises is itself defective.

(f) Meter change slips should be sent to M.R.T. along with the removed meter and also to Electricity Revenue Office as and when the meters are changed.

175. L.T. METERS - TESTS BY REPLACEMENT METHOD.

Meters should be sent to M.R.T. sub-division or section by the replacement method and for this purpose a stock of meters should be kept in the numerical account. No adjustment on account of the value of meters will be made when one is sent for test.

The cost of meters in other cases will be adjusted as shown below.

The cost of meters for service connections included in the extension estimates should be charged to the estimates concerned.

The cost of meters for independent service connections not included in the estimates for the extensions (i.e. meters fixed for house connections generally) should be charged to the general estimate for service connections in a year. The expenditure on this general estimate will be booked by account numbers so that it may be correctly transferred to the accounts of the distribution lines concerned in the fixed capital ledger. Meters removed from disconnected services should be credited to service connections general--meters and testing equipment and debited to Stores or Tools and Plant (rolling stock) as the case may be.

176. **(1) CONSUMER'S METERS:** Consumers may in special cases be allowed to have their own meters for billing purposes. One of the conditions of such an arrangement is that the meters should be tested by the department prior to being put

into service and this should be done by the M.R.T. branch. Maker's certificates if produced by the consumer for his meter will not suffice as the meter would have been subject to handling over a considerable distance and by several agencies. The certificate of test in the consumer's laboratory, if any, may, however, be accepted subject to the departmental test above. The consumers meter is the property of the Board for all purposes.

(2) When sending meters for test to the MRT branch, the distribution staff should furnish the Service Connection number to which the meter relates and whether it is periodical test or due to departmental complaint or consumer's complaint.

(3) **POLPHASE METERS - NEWLY INSTALLED**: Whenever a polyphase meter (H.T. or L.T.) is newly installed the person who makes the initial reading in site should take a second reading between the 7th and the 10th day of service and should report at once to the Divisional Electrical Engineer concerned if there is any cause for suspecting that the meter is not recording correctly.

(4) **CREEPING**: Creeping is one of the defects in a meter which renders it incorrect. The rectification of creeping meters comes under testing in the case of L.T. meters it is not possible for M.R.T. to test all creeping meters 'in site'. The test by the local Assistant Engineer will be accepted as valid for purposes of billing. The usual rules and procedure for testing will be observed in such cases.

When creeping of meter is suspected action may be taken as follows among other items:-

(i) To replace the "creeping' meter by another and thus rectify the metering in the premises.

(ii) To report working details of adjustment in bills with special reference to -

(a) period of adjustment
(b) per cent of adjustment i.e., rate of creeping.

(5) **L.T. METERS - DATE OF TEST TO BE RECOMMEND ED AND COMMUNICATED TO CONSUMER NOT OBLIGATORY**: It is not obligatory that the date of testing of L.T. meters on complaint from consumers should be intimated to them. However, it is desirable, if a consumer so wishes, to inform him of the date of testing so that he may be present at the time of testing. In all cases, of in site tests, the date of testing should be intimated to the consumers and he should be requested to be present if he chooses.

(6) **METER AT SUB - STATION.** Both ammeters mounted in cubicles and ammeters mounted on feeder panels in control rooms, when such panels are also equipped with K.W. meters, when fitted with switches having an 'off' position should be switched to the 'on' position only when readings are required to be taken.

METER READING.

177. **METERS FOR RECORDING CONSUMPTION**: After an installation is tested and service is given, a departmental tested meter will be installed for recording the consumption of energy.

178. **METER READINGS:** The meter readings shall be taken by authorised persons. The readings shall be taken monthly/bi-monthly on fixed dates and full particulars for billing purposes. These readings shall be entered in a meter reading register of that locality and shall be sent to concerned ERO by 10th of the month after due review by the Section Officer. These meter reading books will be sent to private accounting agency/in-house computer by 11th of the month for preparation of bills after due review in the Electricity Revenue Office. On receipt of the meter readings the private accounting agency/in-house computer shall furnish the exception lists indicating the meter readings not furnished, meter stuck up/burnt meters and door lock services etc., by 15th of the month to the Section Officer through Electricity revenue Office. On receipt of the exception list, from the Computer agencies the Section Officer will furnish the required details to the private accounting agency/in-house computer agency by 20th of the month. In other words meter readings in full shape will be made available with the private accounting agency/in-house computer by 20th of the month at least.

The P.A.A./In-house computer are generating reports on exceptionals as shown in the Annexure-C. A review of exceptionals reported and action thereon will rectify the same. The officer designated in Annexure-M is held responsible for ensuring that the exceptionals are attend to.

ANNEXURE - M

	First Occurrence	Subsequent Occurrence	Repetition more than 3 times
I. READINGS			
a) Consumption too high (Over 120% of normal)	A.E.	A.D.E.	D.E. High Value A.D.E. Others
b) Consumption too high (Below 80% of normal)	A.E.	A.D.E.	D.E. High Value A.D.E. Others
c) Reading not furnished	A.E.	A.D.E.	D.E.
d) Door Lock	A.E.	A.D.E.	D.E.
e) Disconnected service showing progressive reading	A.E.	A.D.E.	S.E. High Value D.E. Others
f) Negative Reading	A.E.	A.D.E.	S.E. High value D.E. Others
g) Comparision of consump-	A.E.	A.D.E.	D.E.

tion for similar units per HP			
II. METER DEFECTS			
h) Stuck up	A.E.	A.D.E.	S.E. High Value D.E. Others
i) Burnt	A.E.	A.D.E.	S.E. High Value D.E. Others
j) Not existing	A.E.	A.D.E.	S.E. High Value D.E. Others
k) Meter change	A.E.	A.D.E.	S.E. if meter is changed thrice in a year.
III. SERVICE STATUS			
l) Under disconnection for more than 3 months m) to be dismantled	A.D.E. A.D.E.	DE to ensure that the services under disconnection for more than 6 months are dismantled after due procedure. SE to do the same in respect of high value	
IV. **INSPECTION OF HT SERVICES**			
n) Low power factor o) Stuck up p) Unmetered due to CT/PT or meter defective q) Max. demand low or high		ADE- 1 MVA & Below D.E. S.E. DE - 1 MVA ABOVE	

179. All meter readers shall maintain separate individual registers called –Meter reader observation register‖ indicating the following information whenever they are visiting the premises of the consumers for taking meter readings.

i) The condition of the meter, whether stuck up/burnt.

ii) Whether the consumer is availing the supply under the correct category and record any changes/misuse observed in this regard.

iii) Availability of meter terminal cover, terminal cover seals and meter cover seals and their condition. Availing supply during period of disconnection etc.

iv) These registers shall be reviewed by the Section Officers and appropriate steps taken to set right the things immediately and action taken by them shall be recorded in the register. The Asst. Divisional Engineers, Divisional Engineer/Operation and Superintending Engineer/Operation should also review these registers periodically.

180. **CHECK READING**: In order to ensure prompt meter readings, their review ensuring proper sealings and security responsibilities are fixed as per Annexure-N:-

NOTE: (i) Meter readers should be periodically changed.

NOTE: (ii) Whenever a departmental officer of rank not less than a Section Officer inspects any metered service he should take the opportunity of noting the meter reading on the white card and attest it with dated initials. This should be transferred to the meter reading register by the meter readers even though such reading is not required for billing.

NOTE: (iii) A return of check readings should be sent to the Electricity Revenue Office monthly by the Section Officer.

ANNEXURE - 'N'

	Meter Reader (O&M)	**AE/ AAE**	**A.D.E.**	**Divisional Engineer**	**Superintend -ing Engineer**	**Chief Engineer/ Zone**
LT Services (which are not high value Cat.I & II	Meter Reading	Check reading 1% per month. Review of MP registers, once in a month	Review of MRR once in three months and 100 check readings per month	Review of MRRs once in 6 months and check of services with repetitive exceptionsals	Reveiw of MRR annually each section.	
L.T. High value Cat.I & II services and all Industrial		Meter reading by A.E.	Monthly review of MRR by A.D.E. and check readings 40 per month.	Quarterly review of MRR by D.E. and check readings 40 per month	Once in 6 months by S.E. and check readings on exceptionals quarterly.	Annually once by CE
H.T. Readings 1000 KVA and below			Monthly meter reading	Monthly review of by DE/Operation and also DE/MRT and check readings at all HT services in one year	Review quarterly by S.E. and check readings for 10 services per month.	Once in six months by CE
H.T. Readings above 1000 KVA				Monthly meter reading	Monthly reveiw by S.E. and check readings for all services in one year.	Quarterly review by CE and check readings for all services with CMD above 4 MVA once in a year.
Sealing of Terminal cover etc.,	Reading by meter reader and	Assistant Engineer for HV services	A.D.E. for HT services below 1000 KVA	DE/Opn. to check HT service once in	Every HT service above 1000 KVA	As and when repeated complaints

and upkeep of Security of metering	sealing by LM/LI			6 months. DE/Opn. to check every HT services of 1 MVA above CMD once in a year	once in 6 months.	come

181. **METER READINGS -- H.T. SERVICES:**

In the case of High Tension services, the meter readings should be taken by the Divisional Engineer/Operation for the services with a contracted demand of above 1 MVA and services with contracted demand of 1 MVA and below shall be taken by the Assistant Divisional Engineer/Operation.

It is essential that the readings should be taken on the same corresponding day every month.

182. The following are instructions in reading the consumption of the power installations:----

Instruction:----

1) Detailed specification in reading the consumption of the meter with meter number should be given on the top of the meter card.

2) It should be clearly stated whether the meter belongs to the consumer or to the Board.

3) Multiplying constant, if any, for the units or for the maximum demand should be given in the meter card and every time meter readings are Noted, great care should be taken to multiply the readings by this constant to arrive at the correct figures. Great care should be taken to see that no arithmetical errors are committed while computing the readings.

4) The maximum demand pointer should be reset to zero after readings are taken, and the resetting mechanism properly sealed. The monthly resetting should be done only just after the time switch has made the contact and the driving point has come to zero. Otherwise undue force will result on the driving pointer and may cause bending and erratic action.

5) The meter readers (every time they go for readings) should examine whether seals on the Meters, M.D. attachments are in tact and if not the matter reported to the next higher authority.

6) The signature of the consumer or his representative should be obtained on the meter card at the time of noting the meter reading. This is specially necessary in the case of high-tension services and other individual or commercial establishments where it should always be possible to obtain the signature of the consumer or his representative.

7) The entries of technical details on the meter cards of every high tension meter and other large consumers should be checked and certified by the Divisional Engineer/Assistant Divisional Engineer/Section Officer incharge for the first time before submitting for billing.

8) The power factor should be calculated monthly and Noted in the meter cards corrected to decimal places in the case of H.T. services.

183. THE FOLLOWING ARE OTHER GENERAL INSTRUCTIONS:----

Meter Reading Registers:

1) If necessary the meter reading registers may be sorted out according to localities to enable the meter reader to take readings in the quickest possible time.

2) Meter reading registers are also used for street lights and flat rates.

3) The readings of the meters -- H.T. as well as low tension - should be duly posted in the meter reading registers and meter reading registers sent on due dates to the Electricity Revenue Office/Circle Office for the purpose of billing, after due review.

4) The readings of the meters should be taken during test at the laboratory or site and furnished by the M.R.T. to the Central Office/ERO Office where they should be entered in the consumers' ledger and verified with the meter readings for that month.

5) Whenever meters are changed, a report together with the particulars of the new meter, its reading and the reading of the old meter should simultaneously be sent to the ERO by 5th of the succeeding month.

184. CHECK METERS. Check meters may be installed by H.T. consumers purely for their information and guidance. They need not be sealed by the department. The meter cards for the Board meters should indicate whether the consumer's check meter is available or not. For billing purpose the readings of the departmental meters alone will be adopted and it is open to the consumers to challenge their correctness in the usual manner.

N.B.---CHECK METER. The readings of the check meter should also be invariably taken and Noted in the departmental meter card separately (i.e., Noted in the meter card for Board meter) and sent to the Circle office along with the regular meter card. If in any month the check meter is not available the fact should be Noted in the departmental meter card. If the readings of departmental meter and check meters differ by more than 5 per cent the discrepancy should at once be investigated and the desirability of departmental meter being tested reported to the Divisional Electrical Engineer with copy to the SAO. If on test the departmental meter is found to be correct, the Divisional Electrical Engineer will advise the consumer to keep the check meter correct or consider the advisability of making it a "complaint meter" and a report on this sent to the Circle Office so that the readings in the check meter may not be made any use of for billing purposes.

185. **METER READING INACCESSIBILITY.**---When the meter is locked up or otherwise rendered inaccessible, the procedure indicated in clause 22.3.2 of the terms and conditions of supply should be strictly followed. Notice in A.P.S.E.B. Form 24 should be issued to the consumer by post or otherwise by the Section Officer.

186. **CHANGE OF METERS FEES**. No fees are leviable for changing meters in the following cases:--

1) If the existing meter creeps when it is vertical and within voltage limits and the phase sequence is correct, the fact of creeping should be certified by the Section Officer.

2) Permanent addition of load in service**.**

3) For temporary additions to load on occasions like marriages' festivals, etc., the fees for installing higher capacity meters should be paid. As soon as the temporary load is removed by consumer, the original meter should be re-fixed free of cost.

187. **METERS OF DISCONNECTED SERVICES:** When a service is disconnected the meter may either be devoluted to stock or transferred to the numerical list of tools and plant intended for testing purposes. The value of meters should be credited to the general estimate for service connections and shown under the account numbers to which it was originally debited. If the meters are transferred to the numerical list of tools and plant their value should be debited to the estimate for tools and plant new supplies.

Note: (1) If a consumer prevents access for the departmental meter, action should be taken as per the terms and conditions of the supply.

F. ADVERTISEMENT AND PROPAGANDA

188. **COMMERCIAL PROPAGANDA:** Commercial propaganda may be carried out by the Board to educate the consumers about efficient use of electrical energy.

189. **ADVERTISEMENT**: Advertisement is by distribution to the public, free of cost pamphlets in English and the language of the district, containing information about conservation of electrical energy.

190. **HIRE OF ELECTRICAL EQUIPMENT**. The following rules govern the hire of electric plant and equipment (other than used generating plant) to intended consumers of electric power :-

1) An application for the supply on hire of electric plant and equipment should be made to the Superintending Engineer of the System, in the prescribed forms. Copies of the forms may be obtained on application from the office of the Electricity Board.

2) The Superintending Engineer shall cause enquiry to be made as to the solvency of the consumer and if he is satisfied that the result of the enquiries is favourable, a departmental Engineer will then inspect the site or factory at the earliest opportunity to ascertain local conditions and requirements.

3) The consumer will be advised as to when power can be supplied with an estimate of the costs he will have to incur.

4) Having agreed to the estimate of costs the consumer shall be required to enter into an agreement in the prescribed form.

5) Where an consumer does not own the property on which it is proposed to install the plant and equipment, then it shall be necessary to obtain the landlord's consent in the prescribed form.

6) An initial payment will in all cases be necessary and will be based on an estimate of the cost of transporting and erecting the plant and equipment, insuring it and placing it in a satisfactory operating condition plus 25 per cent on account of supervision expenses.

7) The agreement having been signed and the landlord's consent obtained, when necessary, and the advance payment made, work shall be started on the installation as soon as practicable.

8) After the completion of the installation a bill showing the actual cost incurred in the erection of the plant plus 25 per cent, for supervision shall be prepared and any surplus due to the consumer by reason of the advance payment made by him, shall be deducted from the hire rent due by him.

9) A monthly hire rent equal to 2 per cent of the cost (book value) of the plant and equipment shall be payable by the consumer every month strictly in advance. It shall include minor running repairs and replacement of parts worn out by legitimate wear and tear.

10) The plant and equipment will remain the property of Board unless agreed to be sold to the consumer.

11) Any extra work or repairs shall be undertaken by the department at cost plus 25 per cent when required.

191. A separate numerical register of tools and plant lent out on hire in A.P.S.E. Board Form 55 should be maintained in the stores section which should periodically be checked with the hire charges ledger in A.P.S.E. Board Form 68 maintained in the Circle Office to ensure that assessment of hire rent is made in all cases. When the hire agreement is terminated the Assistant Divisional Engineer in charge should see that the plant is returned to District Stores safely at the cost of the hirer through devolution. An intimation about the termination of the hire agreement should also be sent to the Circle Office.

192. **HIRE LEDGER.** When tools and plant or electrical equipment are lent out on hire the monthly hire charges should be worked out as per the rules in force.

An account for each hirer should be opened in the ledger in A.P.S.E. Board Form 68 and the amount of the monthly installment Noted at the top of the folio. Bills should be made out monthly in advance and the numbers and amount thereof Noted on the debit side of the ledger. The debits during the month should then be abstracted and the total thereof credited to Miscellaneous Revenue. The recoveries of the hire charges are posted in the ledger from the cash book. At the end of the month the credits in all the accounts in Hire Charges ledger are abstracted and credited to Hire charges suspense.

N.B. Hire agreements are taken in the Division Office.

G. REVENUE ACCOUNTS---BILLING, COLLECTION AND BOOKS MAINTAINED.

193. Correct assessment and revenue collection from the sales power consists in seeing---

a) **INTERNAL CHECKS ON REVENUES**. That the power generated, transmitted and delivered to various premises is correctly metered and that the instruments are kept within permissible limits of accuracy;

b) that the meters are properly read and that such readings, being the initial record for assessment are checked by superior authority;

c) that all services connected or which should have been connected are brought to account for purposes of billing;

d) that the bills for consumption of power are made out correctly, in accordance with agreements and rules in force.

e) that the bills are issued promptly on prescribed dates and that the revenue is collected, promptly remitted and brought into account immediately;

f) and finally, that proper books of account and ledgers are maintained, reviewed and correct accounts rendered to the management as well as to consumers.

194. The following procedure from commencement to realisation of revenue is prescribed; paragraphs 196 to 202 contain the percentage checks to be exercised at various stages to prevent mistakes and leakages in assessment and collection.

195. RESPONSIBILITY OF ACCOUNTS OFFICER (REVENUE) :

The Accounts Officer (Revenue) shall enforce the procedure and internal checks prescribed and report to the Superintending Engineer any neglect on the part of the officers.

a) BILLING (I.E., ASSESSMENT OF REVENUE.)

196. METER READING REGISTERS: The Meter Reading Register contain full information viz., service connection number, consumer's name and premises, connected load. Meter number, date of connection, tariff as per agreement etc., which shall be made available to private accounting agency/inhouse computer by 11th of the month and the required details for the exception lists shall also be made available by 20th of the month at least for issue of the bills.

197. PREPARATION OF L.T. BILLS:

a) The private accounting agency/in house computer shall prepare and issue of bills by 20th of the month to ERO along with B.B.A.

b) In case of stuck up and burnt meter services, computed consumption as per B.P.Ms.No.18, dated: 10-6-1996 or previous 3 months average consumption whichever is higher shall be adopted for billing by the P.P.A./in house computer.

c) Surcharge for belated payments should be included in the next month Current Consumption charges bill.

d) In case of wrong meter readings furnished by the meter reader, the bills shall be revised based on check reading furnished by the Section Officer duly countersigned by Assistant Divisional Engineer, wherever large amounts are withdrawn such cases may be brought to the notice of Divisional Engineer/Assistant Accounts Officer-ERO.

e) 3 months average consumption should be taken for billing purpose in door lock and –reading not furnished‖ cases but not as per B.P.Ms.No.18, dated:10/06/1996.

f) In case of street light billing for minor panchayats where 250 units are free, the actual units recorded should be exhibited in the bill, and these units shall also be accounted for as –Units Billed‖ invariably.

g) The bills will be dated 1st of the succeeding month.

198. CHECK OF L.T. BILLS:

1) The billing clerk shall check whether bills are received as per B.B.A. and for all the services for which bills are due.

2) **Checks to be exercised by billing Superintendent**:

i) Check bills where the amounts are more than Rs.500/- but upto Rs.1,000/- and ensure correctness.

(ii) Check bills with (-) balances, if any, and ensure correctness of credit balance.

(iii) Transmit the bills with B.B.A. to the Section Officer ensuring checking of bills within 3 day of receipt of bills from private accounting agency/in house computer; duly arranging facsimile.

(iv) Keep the B.B.A. relating to revenue cashier and hand over the B.B.A. and PR book to the revenue cashier on the last working day.

(v) Supervision of work of ledger clerk under his control.

(vi) Maintains percentage checks register for the checks conducted.

3) **Checks to be exercised by Junior Accounts Officer:**

(i) Supervision over billing superintendents and billing clerks and ensure that internal clerks are exercised by billing superintendents/clerks.

(ii) Check the bills where the amounts are more than Rs.1,000/- and ensure correctness.

iii) Maintain a registers showing the number of services for which bills are due and bills are actually issued.

a) Section
b) No. of Bills in last group.
c) Add new services released of related group.
d) Add re-billed services.
e) Add section changes and other cases.
f) Deduct services for which billing stopped.
g) Deduct section changes and other cases.
h) Total services for which bills are due.
i) No. of services for which bills are issued.
j) Difference.
k) Reason for difference.

(iv) Ensure that bills for balance services are issued during the same month and make the difference as –NIL‖.

(v) Compile data relating to demand, section wise, and category wise and compare the consumption and demand with previous related group.

(a) Find out average unit rate for each category with reference to units consumed and energy charges assessed.

(b) Find out the average units per service with reference to units consumed and services billed under each category.

(vi) Maintain Percentage checks register for the checks conducted by him.

(4) **Checks to be exercised by Assistant Accounts Officer/ERO**

(i) Supervision over billing superintendents, billing clerks, and Junior Accounts Officer and ensure that internal checks are exercised by them.

(ii) Check bills where the bill amount is more than Rs.5000 and ensure correctness.

(iii) Have a analysis of section wise and category wise demand of current month and previous months (related group) and check whether average unit rates are correct and also average consumption is identical.

(iv) Ensure that bills are received for all services including new services of related group for which bills due.

199. Bills for unconnected services and for monthly flat rate services:- Bills for unconnected services for monthly flat rate services should be made out monthly in ERO itself. These ledgers should be checked monthly by the billing superintendents to see that bills have been issued for all the items included in them.

200. **PREPARATION AND CHECK OF H.T. BILLS:**

The H.T. bills will be fully checked by the Junior Accounts Officer H.T. revenue in Circle Office. These will be issued only after examination by Senior Accounts Officer and with the signature of the Senior Accounts Officer.

201. The abstract of the Bill book and the permanent receipts will be simultaneously written up and also the bills analysis sheets consumers' summaries.

NOTE:---(1) Any short or excess claim made in the bill should be indicated in the abstract so as to facilitate the reconciliation of the total of the bill abstract with the corresponding total in the proof sheet of consumer's ledger postings; vide paragraph 204.

(2) Over writings in bills and receipts should be scrupulously avoided.

202. **REVIEW AND SUPERVISION BY THE ACCOUNTS OFFICER/REVENUE:**

The Accounts Officer (Rev.) will conduct a general review of the work in connection with billing and check where the bill amount is more than Rs.5,000/- L.T. bills and 5 per cent of the new bills and others involving changes. The facsimile signature of the Assistant Accounts Officer/ERO will then be affixed on the bill.

The check or review referred to above comprises--

(a) check with agreement,
(b) check with tariff,
(c) arithmetical check, and
(d) other checks.

203. **DUTIES AND RESPONSIBILITIES OF BILLING CLERKS**: Each Bill Clerk is expected to maintain accounts relating to 1900 billed services per month for bi-monthly. The following are the main items required to be done by the billing clerks:

1) Enter the new services released in the service connection register duly assigning service connection number and ensure that there is continuation of service numbers for each distribution as per allotment of service numbers.

2) Enter the details of returns received from field and forward the same to Private Accounting Agency/in house computer.

3) Enter the details of removal of meters/dismantlement of services in the –Register of Disconnection and connections and transfer the bill stopped services to the outstanding ledger after adjusting the security deposit available with the consumer.

4) Check whether all the new services released are entered in the meter reading books and readings furnished.

5) Check whether bills are received as per Bill Book Abstract and for all the services for which bills are due.

6) Compile demand for the month, section-wise and category-wise duly reconciling the services, consumption and demand with the previous month demand (related group) taking into account new services, other additions and deletions.

7) Maintain daily log section-wise and date-wise for the collections made during the month--cash, Cheques, RJS and arrive the total collections as on 21st and month end.

8) Ensure that BCRCS are handed over to Private Accounting Agency/in house computer daily.

9) Keep the Disconnection lists relating to disconnected services and issue one month notice for such services under disconnection beyond 3 months, in the 4th month.

10) Maintain register of arrears for the amounts due from Government departments, local bodies, board quarters, installments allotted etc.

11) Maintain consumer ledger relating to billing stopped services.

12) Issue form 'A' notices for all services covered under billing stopped services.

13) Issue form 'B' notices for all such services for which acknowledgments are received for form 'A' notices issued.

14) Write the consumption deposit register and reconcile with control figures and financial ledger with progressive balances.

15) Maintain the half year consumers ledgers and condensed consumer master.

16) Prepare Journal entry for the rectification of wrong readings, if the mistake is confirmed by the Assistant Divisional Engineer.

17) Prepare Journal entry for revision of demands upward/downwards on account of change of categories.

a) The following Officers of the Board are authorised to approve the journal entry for revision of demand upward/downward on account of wrong readings etc. or on account of change of categories.

i) Assistant Accounts Officer/ERO ... Upto Rs.5,000/-
ii) Divisional Engineer/Operation ... Above Rs.5,000 and upto Rs.50,000/-
iii) Superintending Engineer/Operation ... Full powers

204. **TOTAL ASSESSMENT.** Every month the totals of ledger debits, as taken from the abstracts of proof sheets, month bills abstracts' of all bill books used in the month, bill analysis sheets, should be reconciled with each other before the trial balance are drawn up and certified by the Accountant as this ensures the correctness of the consumers, individual accounts with the billing suspense account. Revised, cancelled and supplemental bills and journal entries should be carefully taken into account and posted in the ledgers.

b. ISSUE OF BILLS AND COLLECTIONS.

205. ISSUE AND COLLECTION OF H.T. BILLS:

The H.T. bills will be issued direct from the Circle Office to respective consumers and the realisations watched.

Note:- Certificate of posting shall be obtained for the bills.

206. ISSUE AND CORRECTION OF L.T. BILLS: The L.T. bills and Bill Book Abstract should be sent to Section Officer who will check and acknowledge receipt of them.

NOTE:

1) L.T. bills will be dated Ist of the month and will be despatched to the field before 23rd of the preceding month.

2) 14 days time will be allowed for payment of bills without surcharge and by 21st of the month with surcharge. The Section Officer should arrange delivery of the bills to the consumers with in 7 days from the date of receipt of bills by him through the O&M staff or contractor.

207. The payment will normally be received by the Revenue cashiers at the notified bill collection centres and also at the ERO's.

208. (a) Simultaneously with the receipt of money for bills, the Revenue Cashier will write up Bill Collector's Remittance chalan and issue the permanent receipts after dating them. The date of collection will also be Noted by him in the bills abstract.

NOTE:(1) Separate Bill Collector's Remittance Chalans should be written for each distribution and these should be enumerated in the petty cash book.

(b) The duties of the Revenue Cashiers will be:

1) He should know what is permanent receipt.

2) He should know what is a Bill Collectors Remittance Chalan (B.C.R.C.)

3) He should know what is bill book abstract.

4) He should know how to write collection register in ERO counter.

5) He should learn detecting counter-feit Notes or coins.

6) He should know how to arrange currency Notes before bundling to present in the bank.

7) He should know how to write denomination of currency on the reverse of pay in slip.

8) He should know the Boards (ERO-wise) receipt account against which he has to remit into the bank.

9) He should know the limit upto which he can keep the cash with him when he is in rural areas collection.

10) Simultaneously the receipt of money for bills, the revenue cashier will write up (Bill Collectors Remittance Chalan) B.C.R.C. and issue the permanent receipt after dating them. The date of collection will also be Noted by him in the bills abstract (BBA).

11) Separate B C R C 's should be written for each distribution and these should be enumerated in the petty cash book.

12) Each day's collection should be handed over to the Sub Inspector of Revenue Cashier/U.D.C. (Cash)/Accountant cash by the Revenue Cashier for safe custody and remittance duly obtaining acknowledgment on the duplicate copy of the P.C.B. when he returns late from camp.

13) The collections shall be remitted into the Bank daily by the Revenue Cashier subject to the condition that the un-remitted cash amount does not exceed Rs.500/- at any time. All collections at the end of the month shall be remitted to the Bank to enable the monthly collection being brought to account.

14) Serial Nos. of permanent receipts book, B.C.R.Cs and P.C.Bs should be checked by revenue cashiers when they receive fresh books and intimate the discrepancies and get them rectified duly attested by the Assistant Accounts Officer/Junior Accounts Officer concerned.

15) Permanent receipts should not be cancelled in normal course. All cancellations should be attested by Sub-Inspector of Revenue Cashier/Junior Accounts Officer concerned/Assistant Accounts Officer without fail.

16) Over writings are prohibited. Corrections should be legibly attested.

17) Revenue cashier should be in a position to explain doubts in bills or arrears etc.

18) The Revenue Cashiers will also keep tariff pamphlets, conditions and rates of supply.

19) The revenue cashier should be extremely courteous to consumers, offer them seat wherever available, and attend to all, representations.

20) The Petty Cash Book (original) with remittance slip and B.C.R.Cs should be sent to the ERO the same day.

21) The bill collections at out stations will be periodically checked by the Sub-Inspector of Revenue Cashier/Assistant Accounts Officer.

22) The pages of the Petty Cash Book should be in duplicate and machine numbered serially, so that consecutive numbers may be watched by the revenue cashier at the time of receipt.. For facility of reference numbers are given to the B.C.R.Cs also which should be checked by the Revenue Cashier while receiving from the ERO.

23) In rural areas Revenue cashier will be sent to the several villages according to pre-arranged programme. A copy of the programme of the Revenue cashier indicating the dates on which he will visit the several villages should be hung in the Notice Board of each of the rural section offices and village panchayat offices.

24) Revenue cashier urban will deal (1800) services in urban area, and 1500 services in rural areas. There will be two revenue cashiers in ERO counters.

25) Payment of bills will be received only at the notified place/Gram Panchayat Office/Section Office/Asst. Divisional Engineers office as fixed by the Assistant Accounts Officer/ERO under the instruction of Divisional Engineer/Operation.

26) Cheques should not be accepted by Revenue cashiers other than those at ERO proper.

209. The collection work is to supervise by the SIRCs in his jurisdiction to ensure proper accounting of collection received by the Revenue Cashier.

The following are the main items of work to be done by SIRC:

1) General Supervision over the work of all Revenue Cashiers in his jurisdiction to ensure proper accounting of collections received by Revenue Cashiers.

2) He should arrange proper tour programme of Revenue Cashiers systematically and equitably as far as possible and get it approved by the Assistant Accounts Officer/ERO. He should so arrange the programmes that the Revenue Cashier is not left with heavy cash balance un-remitted with him. Either the Revenue Cashier should hand over the cash to the E.R.O. duly obtaining acknowledgment, if his head quarters happends to be the same as that head quarters of E.R.O. or if it is other than Head quarters of ERO the Revenue Cashier should be given remittances day next to the collection programme day for remittance and then proceed to another distribution. This would not only safeguard the Revenue Collection of the A.P. State Electricity Board, the Revenue Cashier will be free not to have heavy cash balance. The SIRC is personally responsible to fix the tour programme of Revenue Cashiers keeping this above aspect in view.

3) Conduct surprise checks of collection centres as per pre-arranged tour programme approved by Assistant Accounts Officer not less than 8 to 10 centres covering all Revenue Cashier's centres.

4) He should train all Revenue Cashiers newly recruited in E.R.O., as well as by accompanying to the Centres in respect of writing Permanent Receipts, writing up of B.C.R.Cs and P.C.B., tallying the cash, behaviour with consumers etc. Unless this is done the Revenue Cashiers should not be left to proceed straight away on camps without knowing practical duties responsibilities, and work.

5) Checking cash balance with reference to B.C.R.Cs and duplicate copies of receipts in respect Bi-monthly system consumers, and Permanent Receipts on hand for monthly billing categories. Also check the entries in B.C.R.C. since last closing of Accounts with reference to duplicate copy of receipts.

6) Random verification of consumers receipts with the consumer and Note down the dates of collection etc., to check with E.R.O. records and whether dates on Permanent Receipts tally with the tour programme of the distributions by the Revenue Cashiers.

7) Enquire with the consumers as to regular attendance of Revenue Cashier and time he spends in the collection centre. Bring all the complaints to the notice of Assistant Accounts Officer/ERO to rectify the omission or lapses of Revenue Cashier.

8) Checks whether items collected as per B.C.R.C. are posted in register maintained by Revenue Cashier.

9) Ensure proper maintenance of various registers by revenue cashiers including record of Receipt Books, B.C.R.Cs Serial Numbers, Watch register, (with serial Nos. from & to) Register P.C.B. with from and to series, and service postage.

10) He should maintain register showing Permanent Receipt books, B.C.R.Cs, and service postage handed over to the Revenue Cashiers and Watch their usage and serial Nos. daily from the B.C.R.Cs and P.C.Bs received with remittance slips.

11) Checks the totals of all the B.C.R.Cs received from Revenue Cashiers/Banks (where Bank collections are in vogue) to ensure correctness of Serial Nos. and amount and also totals in the P.C.B. every day and make entries in the register of Revenue Cashiers' collections. Passes on P.C.Bs with Bank remittance slips to UDC (cash) and B.C.R.Cs to Billing Superintendents/Clerk duly taking acknowledgement, in a register.

12) Writes P.C.Bs for collections made by Banks based on B.C.R.Cs. received from Banks.

13) Verifies the list of uncollected items on 15th for consumers with reference to Blanks in Revenue Cashiers Register.

14) Accompanies the Revenue Cashiers to Bank for remittance where cash is heavy (i.e.)above Rs.5,000/-.

15) Any changes of Programme of Revenue Cashiers proposed by him should be with the written approval of Assistant Accounts Officer.

16) Scrutinises the T.A. bills of Revenue Cashiers with reference to approved tour programme and control registers.

17) Arrears pursuasion, contacting the consumers and obtaining property particulars, other live services details etc. during camps.

18) Maintains registers of cancelled permanent Receipts (where pre-receipt system prevails), Register of Receipt books/B.C.R.Cs drawn issued to the Revenue Cashiers and Watches the serial Nos. and dates.

19) Ensures the supply and proper usage of cash chests/cash bags to Revenue Cashiers.

210. The bill collections at outstations will be periodically checked by the Accounts Officer (Revenue)/Asst. Accounts Officer also.

211. Ledger Posting: The Revenue ledger should be written up periodically (not later than once a week) from the cash book. The BCRCs shall be hand over to PAA/in house computer dialy.

212. CHECKS ON COLLECTIONS BROUGH.T. TO ACCOUNT:

A trail balance of the credit postings in the ledger should be drawn up and reconciliation effected between the following:

Credit Posting (billing suspense realisation account)
Totals of credit postings of ledgers.
Totals of remittance chalans for the months.

Totals of bills abstract books showing realisation less un-remitted balance certified by the Junior Accounts Officer.

The Junior Accounts Officer should see that this reconciliation is effected before the consolidated trail balance is drawn up. This ensures cross checks on the amounts realised and brought to account.

213. (a) **DISCONNECTION NOTICES:** The PAA/in house computer should issue defaulters list by 23rd of the month duly taking the credits upto 21st. The Assistant Accounts Officer/ERO to transmit the Disconnection list on the same day to the Section Officer duly recording the Subsequent collections.

(b) Within 7 days of the date of receipt of the Disconnection list, all services appearing in Disconnection list should be got disconnected and operated Disconnection list should be returned to Assistant Accounts Officer/ERO by all Section Officers. The operated Disconnection list should be reviewed by Assistant Accounts Officer/ERO and sent it to PAA/in house computer for entry of fact of disconnection in the consumers master.

(c) The Junior Accounts Officer's should check the above list and verify credits for the realisations in the books.

(d) All exceptional cases should be reported by the Assistant Accounts Officer/ERO to the Asst. Divisional Engineer.

NOTE:

1) In the case of services for which dues are not paid by the due dates the department reserves the right to disconnect the service, reconnection being made only on receipts of amounts due.

2) The Assistant Divisional Engineers are authorised to allow not more than three days of grace at their discretion in deserving cases beyond the due date of payment.

3) Immediately after the lists of installations to be disconnected are received, the Distribution Engineer should arrange for their disconnection by deputing responsible line staff. The disconnection shall be made only after intimating the consumers and asking them to produce receipts for payments if any.

4) With a view to restore service immediately to a service disconnected or to avoid disconnection where payments are received in the ERO Office the clerks in charge of the Section should furnish a list of such cases to the Distribution Engineers on the same day.

5) Disconnections effected should be Noted in the ledgers and the list of Disconnected items reviewed periodically and reported to the Divisional Electrical Engineers with a view to their reconnection.

214. (a) **OUTSTANDING ACCOUNTS:** The services disconnected, with arrears outstanding should be brought on to an outstanding ledger account after receiving information from the Section Officer, that the Service lines/Meters of the said services are dismantled and after adjusting the consumption deposit.

(b) The arrears outstanding against such services should be recovered under R 'R act.

215. BOOKS MAINTAINED:

a) The following ledgers and books are maintained in the Electricity Revenue Office in connection with the billing and assessment of revenue:

1. G eneral C onsum ers' L edger - APSEB Form 37
2. Revenue Ledger Account - APSEB Form 37
3. Outstanding Ledger in APSEB Form (not standardised)
4. Unconnected services Ledger (not standardised)
5. Revenue Return.
6. Security Deposit Register
7. (Section-wise and Distribution-wise)
8. Register of Disconnections and Reconnections.
9. Group-wise service connection register.
10. R egister of R J's
11. Register of inputs and outputs.
12. Register of receipt books
13. Register of instalments
14. Register of Consumer Grievances

15. Register of Category changes.
16. Register of Title transfer.

b) **REVENUE LEDGER ACCOUNT**: An account is opened for each of the various revenue heads by the account numbers.

1. When a service is disconnected for default and the service is dismantled the account in the consumer's ledger is closed by transferring the outstanding balance to the outstanding ledger. This ledger should be reviewed weekly and action taken for the early recovery of the dues. There may be further billing on account of Monthly Minimum charges etc. and the debits on account of these should be posted in the ledger.

2. The purpose of the unconnected services minimum ledger has been explained in paragraph 134.

216. REVIEW OF LEDGERS: The Junior Accounts Officer shall review the consumers' ledgers, accounts, and books monthly and ensure:

a) Compliance with conditions of the agreements and conditions of supply.
b) Enhancement of deposits in relation to average consumption.
c) Investigation of unusually low consumption.
d) Attention to any other items such as disconnections, surcharges, fuse-off calls, arrears, periodical minimums, etc.

217. REVIEW OF LEDGER ACCOUNTS: The Accounts Officer/Revenue should examine the revenue ledgers and bills periodically with a view to satisfy:

1) that the ledgers are being posted then and there upto date,
2) but bills are prepared correctly and verified by another clerk and that initial checks are being carried out.
3) that prompt action is being taken towards recovery of arrears.
4) that timely disconnections are made.
5) that changes in connected load etc., are incorporated then and there.
6) that the ledgers are maintained in a neat and upto date condition without over writings or erasings.

218. REFUNDS OF REVENUE: A return of refunds of revenue should be sent to the Superintending Engineer.

NOTE:

1) Refunds mean revenue actually assessed, collected, credited and refunded. Remissions, waivers, writes off, withdrawals, claims relinquished are not to be treated as refunds on the expenditure side but as reduction of revenue assessed. They should not be exhibited under Refunds.

2) Superintending Engineers can sanction refunds of revenue under receipts from Sale of Power subject to (1) that the amount originally collected is in excess of the amount already due according to departmental tariffs and conditions and terms of agreement subsisting

between the Board and the party to whom refund is due and (2) that the refund is subject to any departmental orders issued by the Board

H. MISCELLANEOUS REVENUE

219. In addition to sale of power and other commercial revenues, the following other receipts are realised in the department:-

1. Rents of buildings (Vide paragraph 220)
2. Rents of lands (Vide paragraph 224)

220. **RENT OF BUILDINGS:** All the residential buildings in the departments are intended for occupation by departmental officers and subordinates. Recoveries of rent are effected by deduction from pay bills of the officers and subordinates. In the case of provincial and O&M establishment, the amounts of rent to be recovered should also be shown in the pay bills and the deduction for the pay bills are posted in detail on the receipt side of the Cash Book.

221. To enable the Drawing Office to correctly make deductions on account of rent from the pay bills of provincial establishment to check the correctness of such deductions in the pay rolls O&M establishment, all officers in charge of residential buildings should furnish not later than the 15th of every month, to the Drawing Officer a statement showing the particulars regarding the names, designation, emoluments, etc., of the officials occupying quarters. Changes in the occupancy after the 15th of the month should be intimated as and when they take place.

NOTE: For the purpose of the above rule, it will be sufficient if the officers in charge of buildings intimate monthly in the form of additions to, and changes in the completed statements once furnished., Where there are no changes the fact should be intimated to the DRAWING OFFICE.

222. **RENT OF BUILDINGS TO PRIVATE PERSONS**: If in any special case, a departmental building is let to person not in the service of Board, the full assessed rent must ordinarily be recovered in advance, exceptional cases being dealt with as in a commercial concern.

NOTE: Sums received in advance for payment of rents of land should be credited direct to revenue.

223. A register should be maintained in the Drawing Officers to show the monthly assessment, realisations and balances of rents, in respect of all residential buildings. In this register the transactions relating to the recoveries should be entered for each building. Recoveries are posted in this register from the details in the revenue ledger and the journal and cash book. The total realisations in a month should be agreed with corresponding total as per the Revenue Ledger.

224. **REGISTER OF LANDS:** For watching the recoveries on account of rent of land a simple register in A.P.S.E.Board Form 171 is maintained. Any miscellaneous properties from which revenue is anticipated may also be included in this register.

I. ENERGY AUDIT

225. CONCEPT OF ENERGY AUDIT

The power generated at various Thermal and Hydro Power Stations is stepped upto EHV (132,220 OR 400 K.V.) and transmitted to load centres. It is further stepped down to 33 K.V. for sub-transmission and to 11 K.V. or L.T. for primary and secondary distribution. Loss of energy is inevitable at each level of transformation and also during transmission of power to load centres as each element in the system offers resistance. These losses are termed as –Technical Losses‖. Further, Commercial losses occur due to meters stuck up or burnt, meters not read, meters sluggish, unmetered services, erroneous readings and of course pilferage. The total of –Technical‖ and –Commercial‖ losses are termed as `T&D' losses in the system.

With each State Electricity Board now handling very large sums of energy to the tune of several tens of thousands of MU per year, even 1% of the losses amount to several hundreds of Crores of Rupees. A concept of `Comprehensive Energy Audit' to account for the units generated right down to units sold and the losses at each level of transmission, sub-transmission, primary distribution and to finally draw up an `Energy Balance Sheet' has come into being in the State Electricity Board.

226. OBJECTIVES OF ENERGY AUDIT

Identification of areas of High Technical Losses and to take steps to reduce the same
Arrive at system improvements necessary
Obtain guidance for system planning
Identification of areas where commercial losses are very high and to take remedial steps
Pinpointing areas where theft of energy by direct tapping is rampant and take steps to plug up the leakages

TECHNICAL LOSSES:

The percentage losses as existing and the corresponding achievable figures are indicated in the table below:

Sl. No.	System Element	Existing Level %	% Target Level	Max. Tolerance level %	% of Col.3 to Col.4	% of col.3 to Col.5
1	2	3	4	5	6	7
1	Transmission System	4.50	2.00	4.00	225%	112%
2	Sub-Transmission System	4.00	2.25	4.50	178%	89%
3	Primary (HV) Distribution	7.00	3.00	5.00	233%	140%
4	Secondary (LV) Distribution	7.50	1.00	2.00	750%	375%
5	Total	23.00	8.25	15.50	279%	147%

CONSIDERATION THAT INFLUENCE TECHNICAL LOSSES:

Load density in MW/Sq.KM
Disposition of generating stations and major load

Pattern of consumption (viz) percentage of agricultural consumption and percentage of bulk loads consumption.
Ratio of consumptions at E.H.T., H.T. & L.T. levels
Power factor of loads
System configuration (i.e.) Ratio of lengths of lines EHT, HT & LT; Lengths of H.T. & L.T. lines per transformer, No. of transformers, No. of Voltage Transformation etc.

227. DIRECT & INDIRECT METHODS OF ENERGY AUDIT

I) **Direct Method**: In this method, losses are found on the basis of difference of units sent out and received at the end of each element in the power system. The main advantage is that it is straight forward and simple. The major constraints are that it calls for metering of very high class of accuracy and the difficulty in simultaneous reading of meters. Due to employing CT & PT of very high ratios the multiplying factors are very large and any small variation will result in large discrepancy.

II) **Indirect Method**: The losses are determined by simulation of the network. With the advent of powerful mini and micro computers at affordable prices and good models for simulation of T&D networks this is more popular and practical. Even in this system, metering at critical points in the system for operating parameters such as power factor, coincident fact, or load factor, loss factor and hourly load data is required for use in simulation.

228. LIMITATIONS

The losses arrived at can at best indicate only the range of losses but not a very accurate figure on account of the following constraints.

High cost of metering at EHT & HT points. As meters are to be connected using instrument transformers CT & PT for stepping down the primary parameters to levels acceptable by meters the errors in the CT & PT together with errors in meters add up to inaccuracies. The high multiplying factors cause to magnify even small errors in registration of reading.
Simultaneous reading of all meters at every metering point is not possible unless an expensive automatic logging is provided.
Near impossibility of reading meters at all consumers at one time. Each State Electricity Board have about 10 million consumers spread over vast area. Also SEBs have different meter reading cycles such as monthly, bi-monthly, tri-monthly etc., by grouping number of services.
Assessed consumption at services with defective meters to be added up to sales.
Assessed consumption of unmetered services such as agriculture, have large bearing on arriving at the T&D losses.

229. ACTION TAKEN FOR ENERGY AUDIT

INTRODUCTION:

Four different actions are taken to start with:-

District Wise Energy Audit: Provides the losses in each District network consisting of 132 K.V., 33 K.V., 11 K.V., and LT systems. The losses comprise Technical and Commercial losses.

220 K.V., 132 K.V. and 33 K.V. Lines Energy Audit: Provides the losses in each 220 K.V., 132 K.V., and 33 K.V. lines. These losses can be taken as Technical losses only, as theft of power is very remote at these voltage levels.

11 K.V. Energy Audit: Provides the losses on each 11 K.V. feeder, consists of technical and Commercial losses.

Distribution Transformer Energy Audit: Provides the losses in the L.T. network under each distribution transformer. The losses comprise Technical and Commercial Losses.

The status and action plan for performing each type of energy audit are discussed in succeeding Paras.

230. GAUGING OF AGRICULTURAL CONSUMPTION

Assessment made on agricultural consumption is often disputed as it is based on the estimates and also as it varies widely with cropping pattern, depth of ground water, acreage, season etc.

Hence, an attempt is made to estimate agricultural consumption by fixing meters at 10 agricultural services per Mandal and selecting the wells with different cropping, acreage, water depths etc.

It would be necessary to increase the sampling to atleast 5% of total agricultural services to get meaningful results. Perhaps, a more realistic approach may be to identify distribution transformers feeding exclusively agricultural services and provide metering to arrive at the consumption in agricultural sector district wise. To accomplish this we need to provide metering on about 5000 distribution transformers. The cost of such metering is Rs. 5 crores at the rate of Rs. 10,000/- per transformer.

Estimation of agricultural consumption based on sample metering at ten pilot services in each Mandal has revealed that the energy consumed in this sector is of the order of 7835 MU for 1996-97.

231. I) CALCULATION OF SYSTEM LOSSES

District wise import/export points are identified and energy meters are provided at each point and energy input to the system is arrived at. Monthly figures of total energy sold under each category in the district are collected and the agricultural consumption is assessed as indicated in para 230 above. The energy losses in a district are calculated. A return should be sent to Board by Superintending Engineer (Operation) every month as part of MIS.

II) **CALCULATION OF ENERGY LOSSES IN THE VARIOUS ELEMENTS OF POWER SYSTEM**

The following procedure may be adopted for calculation of energy losses in the various elements of power system in the District.

a) LOSSES IN E.H.T. FEEDERS AND CONNECTED EQUIPMENT

The energy exported from send end and received at the receiving end are compared every month and energy losses arrived at:

1. Energy meters should be provided at all the identified points.
2. The meter readings at the both ends should be taken on the same day every month at precisely at a fixed time
3. The net energy sent out on 33 K.V. feeders emanating from each E.H.T. sub station are to be arrived at.
4. Also arrive the energy exported to other sub stations and areas normally fed by other areas.
5. Arrive at the total energy sent out from all the E.H.T. sub-stations
6. Obtain total energy handled by the identified E.H.T. and H.T. feeders from the various generating stations/switch stations/sub-stations.
7. Arrive the E.H.T. line and connected equipment losses (6-5)

b) **33 K.V. FEEDER WISE AND CONNECTED EQUIPMENT LOSSES**

1. Meters shall be provided for all 33 K.V. feeders emanating from E.H.T. substation (i.e.) 220 K.V. substation or 132 K.V. substation.
2. A feeder may be feeding one or more 33/11K.V. sub station enroute. No metering need be provided on the incoming and outgoing 33 K.V. feeders of enroute substations in the first instance, if the same is not available.
3. Provide a meter on LV side of each power transformer immediately to assess the demand and energy handled by substation.
4. Provide metering for individual 11 K.V. feeders emanating from all substations.
5. The line losses for the complete 33 K.V. feeder may be evaluated as shown below.

Let a 33 K.V. feeder from E.H.T. SS feed three substations A1, A2, A3 with the following details.

Sl.No.	Name of the Sub-station	Transformer Capacity	Units sent out from 33/11 K.V. SS i.e. sum of units sent out on all 11 K.V. feeders from the 33/11K.V. SS or sum of units recorded on LV side of power transformers
1	A1	2 x 1.5	E1
2	A2	2 x 3.15	E2
3	A3	2 x 5.0	E3

If there are any 33 K.V. H.T. consumers on the feeder let the consumption of the H.T. consumers be E4.

Let the units sent out on 33 K.V. feeder at E.H.T. SS be X, the line losses on 33 K.V. feeder and the 33/11K.V. transformers are = X - (E1 + E2 + E3 + E4).

The transformer losses can be estimated from the data given below.

Power transformers Capacity	No load losses Kilo watts/hour	Full load losses kilo watts/hour

0.5 MVA	3.2	6.4
1.6 MVA	3.0	16.0
3.15 MVA	4.5	23.0
5.0 MVA	6.5	34.0
8.0 MVA	8.5	50.0

Transformer losses if each transformer
= No load loss x no. of hours the transformer is in service during the month.

+ Full load copper loss x no. of hours the transformer is in service during the month x loss factor.
Loss Factor = 0.8 x (LF) + 0.2 x LF

Where LF is the load factor

Load Factor may be calculated as follows

$$LF. = \frac{\text{Total units sent out of the SS in the month}}{\text{(No. of Hrs. the ss was in service)} \times \text{(maximum demand of ss)}}$$

A monthly return for 33 K.V. feeder losses should be sent to Board by Superintending Engineer (Operation).

c) **11K.V. FEEDER WISE AND CONNECTED EQUIPMENT LOSSES:-**

Energy losses in 11 K.V. system and its connected equipment can be calculated by two methods. The two methods are described:

METHOD 1

Install energy meters on all 11 K.V. feeders if not already done. Energy sent out on each of 11K.V. feeder or a group of feeders if controlled by a single breaker may be obtained from the energy meter provided on the breaker at substation. The energy billed in respect of all services other than agricultural services distribution wise is available from billing records. The difference between the units sent out and units billed give the technical and commercial losses in the case of Urban Feeders and in respect of Rural feeders the difference between the energy sent out and billed gives the agricultural energy sales plus technical and commercial losses.

In the absence of energy meters for agricultural services, agricultural consumption has to be estimated. For this purpose, energy meters may be provided for 10 Nos. agricultural services in each Mandal selecting different types of crops if not already done. The specific energy consumption i.e., energy per hose power may be evaluated from the meter readings. The agricultural energy consumption may be computed as product of specific energy consumption and total HP of pumpsets in the Mandal. A report on the pattern of energy consumption as computed from sample metering data should be sent to the Board every month.

The important steps towards energy audit on 11 K.V. feeders are indicated below.

Provide energy meter for each 11 K.V. feeder or a group of 11 K.V. feeders controlled by a breaker at the substation.

Identify the distribution incident on the 11 K.V. feeder or group of feeders
Identify the H.T. services incident on the feeder and their energy consumption on the current month (H.T.E.)
Obtain the energy billed distribution wise from the reports of private account agency for the current month (B1) and proceeding two months (B2,B3).
The average energy consumption of each distribution for non high value series, considering the three cycles (PE = (B1 + B2 + B3)/3)
Obtain meter readings of the meter on first day and last day of previous month (M1, M2)
The energy sent out on the feeder ES = (M2-M1)
Obtain the energy billed for high value services for the current month (HVE)
Obtain the total horse power of the pumpsets existing on the feeder (AHP)
Estimate the Agricultural energy sales as per the average consumption per HP arrived at based on meter readings at the pilot services (EA)
Total energy billed on the feeder

= Private Accounting Agency Energy billed + High Value Energy billed + H.T. Energy Billed

EB = PE + HVE + H.T.E.

Energy losses on the feeder = Energy Sent - Energy billed - Agl. Energy Sales

EL = ES-EB-EA

METHOD 2

Install energy meters on all distribution transformers incident on the feeder. The energy sent out from each distribution transformer for the current month may be computed from the meter readings. The difference between the energy sent out on the feeder and sum of the energy sent out on the distribution transformers incident on the feeder gives technical and commercial losses of the feeder. This is a rigorous method but very expensive. It may be performed on one urban feeder and one rural feeder in each district. This method helps in analysis of low voltage network losses also as meters are provided on the LV side of the distribution transformer. A quarterly return on line losses of 11 K.V. feeders shall be sent to Board by Superintending Engineer (Operation).

d) **LOW VOLTAGE NETWORK LOSSES:-**

In this case also energy losses can be calculated by two methods. In the first method, energy sent out from distribution transformer is measured by providing a energy meter. In the second method, it is estimated. The two methods are described.

METHOD 1

Meters are to be provided on LV side of distribution transformer to obtain energy sent out. Energy billed for different class of customers incident on the distribution transformer is computed from billing records. The energy sales on each distribution transformer can be automatically computed if the customer billing data base is linked upto with distribution location data base. First of all the distribution transformers will have to be given a location code No. and the procedure for coding the distribution transformer is described below:

The code number for rural area transformer consists of 9 digits. The significance of the code is indicated below:

Digit Number	Code
One and Two	District Code
Three and Four	Mandal code

Five, Six and Seven	Village Censes Code
Eight and Nine	Sl.Number of Transformer in the Village

In the case of urban areas the code will have 12 digits

Digit Number	Code
One and Two	District Code
Three and Four	Mandal code
Five, Six and Seven	Town Censes Code
Eight and Nine	Ward
Ten, Eleven and Twelve	Sl.Number of Transformer in the Village

Then the consumers incident on each distribution transformer have to be identified. For this purpose an additional field `Transformer location code' is added in the consumer data base. Then the energy billed for each distribution transformer is computed automatically. The private accounting agencies have to be advised to furnish every month energy sales distribution transformer wise. The difference between the energy sent out and energy billed gives the technical and commercial losses of the LV network.

METHOD 2

In this method, energy meter is not installed and the energy sent is estimated by taking readings of current and voltage at peak load with tong tester. The energy sent out is 3 x Current in Amps. X Voltage (Phase - Phase) x Load Factor x Power Factor. The load factor and power factor are estimated by taking sample readings and considering load characteristics. Rest of the procedure is same as Method 1. This method does not require any additional investment and can be performed as a part of maintenance of transformer. Alternatively, the specific energy consumption for K.V.A of transformer capacity or K.V.A of maximum demand incident on transformer is calculated and compared with the estimates obtained for distribution transformer of similar characteristics in the area.

Specific energy consumption =

$$\frac{\text{Energy billed}}{\text{(Tong tester amps x } 3 \text{ x voltage on LV side of DTR) or DTR capacity}}$$

CHAPTER V
FINANCING WORKS, ACCOUNTS AND RETURNS
SECTION:I
BUDGETS AND CONTROL OF EXPENDITURE

A. Classification and System of Accounts

232. **CLASSIFICATION OF TRANSACTIONS**: In the Budgets the Receipts and Expenditure of the Electricity Board, are grouped as shown below:

1. Revenue Receipts

2. Revenue Expenditure
3. Capital Receipts
4. Capital Expenditure

RECEIPTS	EXPENDITURE
A. **Operating Budget**	**A. Operating Budget**
1. Revenue from Sale of Power	1. Purchase of Power
2. Less Electricity Duty	2. Generation of Power
3. Revenue subsidies and Grants	3. Repairs & Maintenance
4. Other Income	4. Employees cost
	5. Administration and General expenses.
	Less Expenses Capitalized
	6. Other Debits
	Total Expenses
	Operating Income
B. Finance charges	**B. Finance Charges**
1. Operating Income	1. Depreciation
	2. Interest and Finance charges
	3. Less Capitalised
	Surplus
C. **Surplus Appropriation**	**C. Surplus Appropriation**
1. Surplus	1. Payment of principal of Loans
2. Depreciation	2. Interest during construction
3. Other capital receipts	Internal Resources
D. **Capital Budget**	**D. Capital Budget**
1. Internal Resources	
2. Plan Receipts	1. Plan Capital out-lay
3. Out side plan (receipts)	2. Out side plan out-lay
4. Non-plan (receipts)	3. Non-Plan out-lay.

233. Section 61 of the Electricity (Supply) Act 1948 lays down that the Board should submit to State Government in February every year an Annual Financial Statement in the prescribed form (as approved by the State Government) of the estimated Capital and Revenue Receipts and Expenditure for the ensuing year, including a statement of salaries of Members and officers and other employees of the Board. Sub-section (3) of section 61 requires the State Government to lay the statement so received on the table of the House. This statement is open to discussion but is not subject to vote by the legislature. Sub-Section (4) lays down the Board to take into consideration any comments made in the State Legislature on the said statement.

Sec:16 of Electricity (Supply) Act 1948 requires the Board to place before the State Electricity Consultative Council the Annual Financial Statement and Supplementary Statement, if any and take

into consideration, any comments made on the Statement, in the said Council, before submitting the same to the State Government under sec 61.

Sec:59 of the Electricity (Supply) Act, 1948 lays down that the State Electricity Boards to achieve a revenue surplus as is not less than 3% (or higher percentage as the State Government specify in this behalf) of the value of net fixed assets of the Board at the beginning of the year. To achieve the surplus, the Board, after taking credit for any revenue subsidy from the State Government (carry on its operations and) is required to adjust its tariffs and earn revenues sufficient to meet all expenses chargeable to revenues including O&M and management expenses, taxes on income and profits, depreciation and interest on loans bonds and debentures and an amount equal to 3% (or higher percent) of the value of the net fixed assets at the beginning of the year.

Sec:67 of the Electricity (Supply) Act, 1948 lays down that the amount of surplus should be distributed by the Board in the following order.

i) Repayment of loans, including redemption of bonds, debentures which become due for payment in the year and those became due for payment in previous years and remained unpaid.
ii) Repayment of loans advanced by State Government which become due for payment in the year and those became due for payment in previous years and remained unpaid.
iii) Payment towards cost of capital works and dividend on the equity capital provided by the State Government.

234. The departmental subdivisions of accounts for cost and statistical purposes are known as Account Numbers and are designed for administrative, financial control and maintenance of commercial accounts. A list of these is given in the Appendix II.

235. **SYSTEM OF ACCOUNTS**. The system of accounting in the Department is in accordance with Modern Engineering Accounting, sufficiently detailed to furnish the true costs of the various jobs and sections and is managed and maintained by a centralized accounting organization. The various Divisional and Sub divisional officers in the unit have only the field work to do and furnish the Central Office or Division office such information and data as are required for the maintenance of a perfect record of accounts.

236. The Field Officers have however to maintain the initial accounts of cash and stores handled and of works in good order and on the basis of these the accounts are written up and kept. The Field officers maintain a list of materials drawn work order-wise under the various requisitions for or devolutions to stores. All petty cash expended by them out of their imprests is also noted. The Central Office/Division Office checks the actuals against books and closes the works accounts on the basis of completed work orders.

237. All expenditure is subject to check in the Head office ,Circle Office/ Division office as the case may be before payment, except the payments made out of imprest, and payments against letter of credit opened with Banks. which are post audited before admittance. The revenue is assessed and billed for and realization considered in that Branch.

238. The receipts and expenditure are incorporated in the Departmental cost and commercial accounts and monthly accounts are prepared .

B.PREPARATION OF BUDGETS

239.PREPARATION AND SUBMISSION OF BUDGETS. The Central Office of the system is the unit for the preparation, consolidation and submission of budgets. The detailed procedure is explained below. Budget is an estimate of annual receipts and expenditure. Budget estimates for every year should generally follow the revised estimate of the current year after taking into account any abnormal circumstances that have been in the current year or expected in the next year. No increase should be made over the revised estimate unless adequate reasons are given. It shouldn't be assumed that provision should always be made in the budget for next year on the basis of Revised Estimate as a matter of course. But revised estimate should be taken as guide.

Following precautions are taken in preparation of the budget.

1) Budget Estimate should be in the prescribed forms.
2) Budget Estimate should be submitted by the due date.
3) Budget Estimate should be for the sanctioned schemes only.
4) Provision in the Budget should ensure that the total expenditure is with in the sanctioned estimate only.
5) Clear and cogent explanation for variations between Budget Estimate and Revised Estimate for the current year and Revised Estimate for current year and Budget for next year are to be furnished.
6) Provision for expenditure to be incurred for 12 months from APRIL to MARCH.
7) Budget estimate should be for the works entrusted to the concerned department or system.

Revised estimate should be prepared with great care assuming that at the time of preparation of Revised estimate that actuals for the first six months of the current year are available. Revised Estimate may be calculated by adopting any of the following methods.

(1) By adding actuals for the first six months of the current year and those of the last six months of the last year.

(2) By the method of proportion so that revised estimate equals to the twice the six months actuals of current year.

(3) Calculate the ratio between six months actuals of last year and revised estimate of last year and adopt that ratio for current year.

(4) Average previous three years may be taken and any special feature and extra-ordinary conditions considered for greater accuracy.

1.GROSS RECEIPTS: The Senior Accounts Officer/ Accounts Officer should prepare the revenue statement in the A.P.S.E.B. Form against each source, showing actuals of last year, actuals to the end of the month during the year, and the probables as may be estimated. The sources of revenue should be grouped under H.T. consumers, licensees, Government departments, L.T.

distribution, etc., as may be convenient and under departmental classifications. Any new sources of revenue, marked decrease or increase should be indicated and noted on by the Divisional Engineer. Additional revenue expected from new services likely to be given during the year as well as revenue expected from places under electrification should be taken into consideration when framing the estimates. The statements received should be consolidated by the Senior Accounts Officer/ Accounts Officer and submitted to the Superintending Engineer for approval before submission to the Financial Adviser and Chief Controller of Accounts. The Commercial section may also be required to give its forecast for checking the divisional revenue estimates. In respect of miscellaneous revenue and other items or groups of items, the estimates should be worked out in the Circle Office on the basis of actuals and the information available.

2. ELECTRICITY DUTY: Provision for Electricity Duty should be worked out as per the Electricity Duty Act.

In respect of Sale of power to Central Government offices to other State Electricity Boards, Licencees and electricity consumed in construction, generation and operation works including the offices of the Board and sale of power to agricultural services no Electricity duty is leviable and payable to the State Government. This aspect should be taken into account while making provisions for electricity duty

3. REVENUE SUBSIDIES AND GRANTS:

I. Subsidies and grants from State Government

II. Grants for research and development. The estimates for items I and II are prepared in Head Quarters.

III. Grants in aid for education. Estimates are prepared and submitted by the concerned Superintending Engineers.

4. REVENUE EXPENSES:

a) Purchase of power.

b) Generation of power.

c) Repairs and Maintenance.

d) Employees cost

e) Administration and gneral expenses.

f) Depreciation and related costs.

g) Interest and Finance charges.

Less:

i) Interest and finance charges capitalized.

ii)Other expenses capitalized.

h) Other debits .

i) Extra ordinary items.

(a) PURCHASE OF POWER: Provision in respect of power purchased from central generating stations, State Government, other Electricity Boards and others will be made.

The particulars of Purchase of Power from Central Sector Stations and other State Electricity Boards are obtained from Chief Engineer (Power System). The cost of power is estimated based on the tariff rates as fixed for Central Generating Stations viz., National Thermal Power Corporation, Neyveli Lignite Corporation and Nuclear Power Corporation and inter-state for the purchase from other State Electricity Boards, and at mutually agreed sources. In addition to the above Aandhra Pradesh State Electricity Board has to pay Transmission Charges for the Power drawn from Central Sector Generating Stations. These transmission charges are payable to Power Grid Corporation of India Limited. These charges are assessed based on the Transmission tariff applicable from time to time. The particulars of purchase of power from Independent Power Projects are obtained from Investment and Promotion Cell and the estimates are prepared based on the power purchase agreements.

(b) GENERATION OF POWER: In preparing estimates condition of the generating units, programme for over - hauling the units, additional generating units comming up should be taken in to consideration. Provision for coal, oil, gas, water charges, fuel related costs (i.e. Handling charges, demurrages on wagons, siding charges, losses in transit of coal/ oil, losses in storage Railway freight, Road Transport etc.) consumable lubricants, station supplies should be made.

(c) REPAIRS AND MAINTENANCE: In respect of maintenance and other charges directly incurred by the field staff, the Divisional Engineers should be required to send in their budget estimates in A.P.S.E. Board form. The budget should be worked to a fair approximation with reference to previous year's expenditure under ordinarly items. In the case of special items such as renewals of lamps, repairs to plant and machinery, jungle clearance, repairs to buildings, etc., working estimates should be enclosed.

a) Plant and Machinery
b) Transformers
c) Buildings
d) Civil Works
e) Hydraulic Works
f) Lines & Cable Net Work Etc.
g) Vehicles, Furniture and Fixtures
h) Office Equipment

Renewals Replacements**:** The cost of –heavy renewals and replacements‖ of plant and distribution lines should be capitalised. Minor renewals, replacements and improvements should be charged to grant provided for under Repairs and maintenance account.

The maintenance budget should further correspond to the annual maintenance estimates sent by the Divisional Engineers in the financial progress report form. Any variations (savings or excesses) being explained in detail. The opportunity should be taken to keep the maintenance charges to the absolute minimum. The following items should be carefully reviewed and results reported along with the budget estimates:----

a) Consumables and the standard fixed.

b) Work establishment sanctions and

c) Other labour and repairs including renewals to buildings and equipment----vide also instructions on the preparation of maintenance estimates.

d) Tools and plant.---- In all estimates for works relating to capital expenditure provision for tools & plant (ordinary) at 1% of works expenditure is made . In the budget estimate details of cost of purchase of Tools & Plant (against the 1% Tools & Plants provision in the sanctioned estimate) should be submitted by all operation, generation, construction circles and divisions under capital out lay. As cost of T&P is capitalised no percentage adjustment in operation branch will be made in accounts by debit to capital and crediting O&M.

(d) EMPLOYEES COST: The budget for this should be prepared under the following sub-heads.

(i) Pay of Members of Board, Officers, and other employees including workmen.

(ii) Allowances
   a. Dearness allowance
   b. Other Compensatory allowances etc.,

(iii) Bonus/Ex-gratia

(iv) Medical expenses reimbursement

(v) Leave Travel Assistance

(vi) Earned Leave encashment

(vii) Staff Welfare expenses

(viii) Pension and gratuity (i.e. Terminal benefits)

(ix) Others

(x) a) Proportionate charges transferred to capital towards establishment charges in respect of capital works executed by operation circles divisions and Head quarters charges.

b) Pension charges including gratuity should be calculated at prescribed rate on total pay and allowances and provision made in the budget

c) The estimates relating to pay and allowances should be prepared based on sanctions supported by number statement which is prepared in prescribed form. In respect of pay and allowances of officers and staff, it is worked out taking into account the actuals of the first six months of the current year and the actual strength of staff. With reference to details and information available in the office copies of the bills, Audit Registers and Service Books, the salaries and allowances that should be payable for the next six months and next year will have to be worked out and adopted as probables.

(e) ADMINISTRATION AND GENERAL EXPENSES: The budget for this should be prepared under the following sub-heads.

i) Rent, Rates and Taxes

ii) Insurance

iii) Telephone charges

iv) Postage

v) Telegram and Telex charges

vi) Legal charges

vii) Audit fees

viii) Consultancy charges

ix) Technical Fees

x) Other Professional charges (privatisation of billing and collection).

xi) Payment to Electricity workers of Panchayats

xii) Conveyance & Travelling

a) Conveyance Expenses

b) Travelling Expenses

c) Travelling Allowances to Employees

d) Vehicle running expenses-petrol & oil

e) Vehicle Licence & Registration fee

xiii) a) Fees & Subscription

b) Books & Periodicals

c) Printing

d) Stationery

e) Advertising expenses

xi) Electricity expenses

xv) Water charges

xvi) Entertainment charges

xvii) Material related expenses

xviii) Others

After adopting the actuals for the first six months of the current year as per monthly accounts, the probables for next six month and next year should be arrived at for each head of expenditure based on miscellaneous sanction register, stationery purchase, printing programme, past experience, average expenditure for the previous three years, extra-ordinary circumstances and abnormal conditions. The total of all these will be incorporated in the budget proposal.

(f) DEPRECIATION AND RELATED COSTS: Provision for depreciation is worked out at the prescribed rates as notified in the Gazette of Indian from time to time at Head quarters and the amount is included in Revenue budget.

In respect of works executed by the divisions/circles of transmission line construction/project construction, provision for depreciation on 1. Vehicles, 2. Furniture & fixtures and 3. Office equipment is worked out by the concerned divisions and circles and the amount provided as debit to capital works and credit to Revenue expenses-Depreciation.

(g) INTEREST AND FINANCE CHARGES: The budget should be prepared under the following sub-heads as per the general instructions.

i) Interest on various Loans

   a) Loans from State Government

   b) Loans from Financial Institutions

ii) Interest on consumption deposits

iii) Interest on borrowings for working capital

iv) Interest on GPF

v) Interest on other items

vi) Cost of raising finance

vii) Lease rentals on lease finance

viii) Bank charges

ix) Guarantee commission

x) Others

1. INTEREST AND FINANCE CHARGES CAPITALISED: Interest during construction (i.e interest to be capitalised) will be worked out at head- quarters office as per rules prescribed and provided as debit to capital and credit to Revenue expenses - interest.

2. OTHER EXPENSES CAPITALISED: As all the expenses are initially charged to Revenue expenses in the transmission construction/project construction circle/ divisions executing the capital works, they are transferred to capital works by credit to the revenue expenses under the classification –Other expenses capitalised‖

(h) OTHER DEBITS: Other Debits: In preparing the estimates, general instructions in para 239 are followed in respect of the following items and incorporated in budgets.

i) Provision for Bad, Doubtful and Disputed Debts in respect of

a) Consumers.

b) Suppliers and contractors advances

c) Employees

ii) Write off of the above item

iii) All other losses

iv) Research and development expenses.

Note: Other Debits i.e. Losses will not be capitalised.

(i) EXTRA ORDINARY ITEMS: Losses on account of flood cyclone, fire etc are classified under this heads of account. Estimates are based on the actuals for first 6 months of the year and probables for next six months are proposed as per the balance of works to be executed.

5. SUSPENSE--The budgets for the detailed heads of suspense fall under the major heads –Capital outlay on Electricity Schemes‖ and –Revenue Expenses.‖ The suspense is divided in accounts under miscellaneous advances (Sundry receivable). Purchases, stock, and Sundry Debtors for sale of power for which the initial accounts are maintained under the various departmental clearing accounts which should be grouped in budgets as indicated in the form A.P.S.E.B. and briefly explained below.

Suspense transactions under sundry receivables, purchases and stock are grouped under capital budget while those under sundry debtors for sale of power are grouped under revenue budget

SUNDRY DEBTORS FOR SALE OF POWER:

Provision for sundry debtor for sale of power should be furnished both under debits and credits. The debits to this account represent the amount of revenue assessed for the year. The credits represent the amounts that have been realised out of the assessment of the year and the arrears outstanding at the commencement of the year. The details should be furnished towards the assessment of revenue made or to be made during the year as a debit provision. The amount that is likely to be realised during the year towards that years demand and the amount to be realised during the year out of the outstanding arrears at the commencement of the year should be clearly given so as to enable to know the actual cash of collection that would be available during the year for meeting revenue expenditure.

At the head-quarters, the revenue receipts budget is finalised taking into account the generation pattern i.e. Power generation and the power purchase from central sector stations and other Boards.

The budget estimates are prepared by the Assistant Account Officer / Senior Accounts Officer with reference to the details of each transaction, their clearance, opening balance at the beginning of the year and the probable balance expected at the close of the year under each item.

This shall be based on an intimate knowledge of the transactions and information obtained from field officers.

6. CAPITAL BUDGET: A statement should be prepared showing the name of work, estimate amount for works, work order amount, expenditure to end of the year, expenditure during the year and probables. It should also show the sanctioned works for which work orders have not been issued and the proposals likely to be sanctioned as for as information is available. The Divisional Engineers should carefully scrutinise the programme of works and fill in the estimated works expenditure for which funds are required within the official year. The availability of materials, the dates of delivery of contracted supplies, the urgency of works, the Department's liability to consumers to supply power, the proposals expected to be sanctioned should be carefully taken into account. Remarks –subject to availability of materials‖ or –sanction of estimates in time‖ should be avoided as the Divisional Engineers are primarily responsible to ensure these factors in time.

The estimates of works expenditure furnished by the Divisional Engineers shall be scrutinised, consolidated by the Senior Accounts Officer/Accounts Officer. Any adjustments necessary as seen from the accounts shall be provided for in the Central Office----For example.----

Released equipments in so far as it concerns the wiping out of original erection and establishment and other charges from capital cost.

Instructions in respect of preparation of budget relating to

7. PURCHASES.--The estimate under this is closely connected with the stores budget. The budget under this head is also prepared by the Senior Accounts Officer/ Accounts Officer with reference to following principles.

Provision has to be made both for Debits and Credits. Debits provision represents payments to suppliers and Credits provision represents receipts of Materials by Debits to Stock. It is closely connected with Stock and Works. Provision for Debits and Credits has to be made as follows.

a) Actuals for the first six months.

b) Expected receipts in respect of pending L.P.Os already placed.

c) L.P.Os. yet to be placed during the current year for Revised. Estimate.

d) Similar provision for Budget Estimate for next year has to be made in respect of items (b) & (c).

The deliveries of materials expected and the payments which can be made within the financial year after taking into account the contract conditions, the time taken for verification, scrutiny and payment of bills should be carefully examined and the programme of clearance well planned.

8. SUNDRY RECEIVABLE (including advances to suppliers etc.) Debit to this head represents amounts paid as advance to suppliers pending receipt of materials in good condition , credit represents clearence by transfer to purchase account after receipt of materials in good condition. Provision in the revised estimate should be made by adopting actuals for the first six months and probable for the next six months .In the proposals for budget estimates for next year , provision should be made both for debits and credits as per the terms and conditions of the purchase order.

9. STORES BUDGET:--The budget under stock suspense needs careful attention. The budget estimate should be prepared showing the value of stock on hand, the amount of stores required to be purchased and the probable value of stores likely to be issued during the year under the various works. The stores budget should show separately the stores meant for ordinary operation and maintenance works, spares, service connections and construction works. Heavy materials required for large capital works, or renewals or replacements should be carefully analysed. Time allowed as per local purchase orders for delivery of materials should be noted and the reserve limit of stock prescribed should be taken into consideration in preparing the budgets for stock. The stores budget shall be consolidated under the orders of the Superintending Engineer and sent to him through the Senior Accounts Officer/Accounts Officer for his check and remarks.

Arrangements should be made to have the stores budget received sufficiently early and scrutinised for incorporation in the budget estimates.

1. Provision for debits and credits has to be made.

2. Material provision under capital, Operation & Maintenance and Service Connection and other works has to be provided as credits .

3. Debit provision represents receipt of material in stores. This is closely connected with the purchases budget.

240. As far as possible, A.P.S.E.Board Form should be used as working sheets in the preparation of budgets.

241. While framing the budget estimates, the revised estimate for the current year and the budget estimate for the ensuing year should be taken up together for consideration with reference to actuals during the year.

242. The budgets as obtained from the Divisional Engineers in respect of field details and as prepared in the Central Office will be scrutinised by the Senior Accounts Officer/Accounts Officer and consolidated in the Form prescribed and submitted to the Superintending Engineer with his comments and review for approval.

243. The following are the special features of appropriations relating to the major head –Capital outlay on Electricity Schemes‖;--

To meet the demands of consumers promptly, lump sum provisions are made in respect of operating systems to cover expenditure on construction of line extensions for supply of power to intending consumers or for unforeseen works. The provision for each system is split up into two portions, the one for works costing over Rs.10,000/- and the other for minor extensions costing not more than Rs.10,000/- each. As new extensions are sanctioned, funds to meet the expenditure thereon are provided for by reappropriation by Board and the Chief Engineer or the Superintending Engineer from the two portions of the lump sum provision. The Chief Engineer or the Superintending Engineer can reappropriate funds from –Lump sum for minor extensions costing not more than Rs.10,000/- each‖ only to meet expenditure falling under the head –Distribution of power in the system.‖ Copies of orders of reappropriation sanctioned by the Superintending Engineer and the Chief Engineer should be forwarded to the Financial Advisor and Chief Controller of Accounts. The final reappropriation statements for transfer from the head should be prepared only by the Senior Acoounts Officer. The Superintending Engineer will sanction those within his powers and forward the others to the Chief-Engineer for sanction. No expenditure will be booked directly against the lump-sum provisions.

244. The Superintending Engineer should scrutinise the field estimates especially the capital expenditure, the stores budget and the maintenance estimate, with a view to controlling the programmes of the respective Divisional Engineer and co-ordinate the works and stores. It should also be seen that the budgets are economical and extravagance or rush of expenditure is avoided. The "Gross Receipts" and "Working Expenses" should be personally scrutinised to keep down the working expenses to absolute minimum and ensure progress in the development of the revenues. The works expenditure should also be programmed with this object. It should be borne in mind that the Superintending Engineers and Divisional Engineers are personally responsible for steady growth of revenues with minimum outlay and for the commercial stability of the system. This should be portrayed by the results of the budget.

245. If necessary a conference of the Divisional Engineers, Assistant Divisional Engineers and the Senior Accounts Officer/Accounts Officer shall be held before the consolidation of budgets at which all doubtful provisions can be discussed and settled.

246. The budget estimates thus prepared will be forwarded by the Superintending Engineers to the Chief Engineer / zone on the due dates who will scrutinise and consolidate the various estimates, incorporating his own estimates and forward them to the Chief Engineers concerned at head quarters and Financial Advisor and Chief Controller of Accounts and the Chief Engineer at head-quarters will forward incorporating his estimates to Financial Advisor and Chief Controller of Accounts .

NOTE: (1) Provision of funds by competent authority is a condition precedent to incurring expenditure on a work or other object. The term 'expenditure' used here includes working expenses of Electric Schemes but not to refunds of revenue receipts.

(2) For payments chargeable to the accounts of other government departments or of non-Government works and repayments of deposits, no specific provision of funds is necessary. It is sufficient to see that such payments are made only in accordance with the rules in the relevant chapter of this code.

(3) The budget should be in full detail in respect of major works showing separately, works sanctioned and in progress, works sanctioned to be started, works not yet sanctioned. It should be seen that the works in progress are completed before fresh works are undertaken and that the execution of works is not prolonged by short provision of funds. The unexpended allotments of the official year will not be available for expenditure in the following year, unless specific provision is previously applied for well in time explaining the reasons for the delay in completing the works before the end of the year.

(4) No provision should be made for any unsanctioned works. Allotment of funds in anticipation of sanctioned estimates should be exceptional and on the express orders of competent financial authorities

(5) The outlay on the works and services must be kept within the provision and under no circumstances any liability be incurred in one year against anticipated grants in the next year.

(6) Estimate for ...

Plan Receipts for plan capital outlay, Outside Plan Receipts for outside plan outlay and Non-Plan Outlay Receipts for non-plan outlay are worked out at Headquarters office based on expected amounts from various sources.

Plan capital outlay and outside plan outlay relate to schemes for establishing Generating Stations, Transmission & Distribution works, Rural electrification, Survey & Investigation of new projects, budget estimates for which are prepared as per the instruction in para 239 to 246.

Estimates relating to

Loans and advances to employees, loans and advances to licencees, Buildings, Furniture & Fixture, Office Equipment (including computers), Rolling Stock of Meters/Transformers (i.e. spare units/service units), consumables to generating stations are prepared keeping in view the instructions for preparations of Budget Estimates and provisions made in Revised Estimates and Budget Estimates.

Redemption of Loans

The term ‖ Loan‖ implies that the loan is to be redeemed at the end of a specified period as per terms and conditions of loan. The amounts of loans to be repaid (as redemption) to various agencies are provided in the estimates of Budget at Headquarters office of the Board.

C. COMMUNICATION OF GRANTS

247. **COMMUNIATION OF GRANTS**: The sheets of detailed budget estimates containing the grants are communicated by the Board. They show the budget estimates as finally fixed for the various units of appropriation. Figures are entered not only against the various sub-heads of appropriation but also against the detailed account heads of which they are composed. Copies of these estimates are communicated to the Superintending Engineers/Chief Engineer/Financial Advisor and Chief Controller of Accounts..

NOTE.----(1)Distribution of the amounts allotted against the various units of appropriation among the several systems will not oridnarily be necessary in the Electricity Board as the units of appropriation are arranged by systems and therefore each unit will invariably relate to one system only. In the case of capital works however if any work of importance relating to a system is executed by the special construction circle, it may be necessary to distribute the grant for a unit of appropriation between the System concerned and the Construction circle. This distribution is made by the Chief Engineer and intimated to the Superintending Engineers.

(2)The Divisional Engineers will be intimated by the Central Office of the funds allotted with information whether the estimates have been sanctioned. It shall then devolve on the Divisional Engineer to see that the estimates are sent in time, stores arranged and the work orders issued, amount spent in full time. It may be taken that the work orders issued are for the funds available.

(3) After formation of New Payments System at Head Quarters vide B.P.Ms.No.176, dt.27-2-90 all the cash grants for the approved lump sum budget provisions are divided unit-wise right up to the Division level.

a) The cash grants are divided into two parts i.e. Payments to be made at field offices (through LOC) and Payments to be made from Head Quarters (through LOA).

b) All the cash grants so divided among divisions into LOCs and LOAs, whether it is Revenue or Capital Budget, are entered in the Computer Master at Head Quarters unit-wise, Cash grant Code-wise, Scheme Code-wise. A copy of the Computer printouts are communicated to the unit officers, Superintending Engineers and Zonal Chief Engineers/concerned Chief Engineers.

c) During the course of the year, re-appropriation of cash grants are made from one unit to another unit, the Scheme Code to another Scheme Code and one Cash grant code to another Cash grant code within one unit or from one unit to another based on the requisitions received with the approval of competent authority.

248. An appropriation or reappropriation with in the grants of a year can be authorised at any time before, but not after the expiry of the year.

NOTE:

1) Appropriation is intended to cover all the charges including the liabilities of past years, to be paid during the year or to be adjusted in the accounts of it. It is operative until the close of the financial year.

2) A register of appropriations should be maintained in each system wherein all appropriations and re-appropriations sanctioned should be entered.

249. The expenditure should be strictly limited to the grants sanctioned and no expenditure should be incurred without appropriation or in excess of it; should any necessity arise for charges for which no appropriation is made, supplemental grants should be applied for as soon as possible.

NOTE.-- Whenever a proposal is made in the course of a year to incur expenditure on an object for which no provision has been made in the budget, the application for sanction to the expenditure should be accompanied by reappropriation statement for the additional reappropriation during that year.

D. CONTROL OF EXPENDITURE

250. CONTROL OF EXPENDITURE: Sanction to any given expenditure does not become operative until funds have been allotted. Sanction to a recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year and continues in operation for the rest of the specified period, subject to appropriation in the following years.

251. The Chief Engineers and Financial Advisor and Chief Controller of Accounts will watch the progress of expenditure of all heads of charges under him with a view to see that the sanctioned grants are not exceeded and that if an excess is unavoidable, prompt action is taken for applying for additional funds. He will also see that the allotments of the year are fully expended in so far as is consistent with general economy. A special report explaining the excesses or savings should be submitted to Board at the end of the year.

252. A careful forecast of the operations of the year has to be made so as to minimise the difference between actuals and the estimates to the utmost extent.

253. Any money which is not likely to be needed during the year should be promptly surrendered so as to allow the authority competent to appropriate it to other purposes. The Superintending Engineers will exercise the same duties as above with respect to the grants allotted to them. The Senior Accounts Officer/Accounts Officer will watch the expenditure against grants from the compiled statements, draw attention to the Divisional Engineers and report, if necessary, to the Superintending Engineer any tendency for excess or short outlay.

254. Expenditure will as far as possible be evenly distributed throughout the year and rush of outlay during the last months of the official year involving irregularities of the following type avoided:---

a) Payments charged off in the accounts of the year as expenditure without their actually being made to the parties concerned, and without the work being actually executed;

b) Payment made before the work or service for which they are due, is performed,

c) Purchase of stores or advances to contractors for material when they are not required in the near future.

d) Fictitious adjustments or drawals or devolutions of materials with a view to cover up excess or short outlay.

255. The Circle Office is responsible to see that the total expenditure under a grant does not exceed the allotment beyond the permissible limits and that the Divisional Engineers and subordinate officers watch and control the expenditure.

NOTE.----(1) The Divisional Engineer will keep a constant watch over the progress of expenditure and keep himself fully informed of such circumstances as may affect the progress in order to take steps to obtain extra funds or surrendering probable savings in time.

(2) Work orders are being issued from the Division Office / Circle Office limiting to provision of funds. A register of work orders should be maintained and the expenditure against each work order reviewed. The quarterly return of progress of expenditure against work orders to the Chief Engineer will also enable the control of expenditure. This together with the monthly statements give adequate information for exercising the necessary control.

256. The Circle Office/Division Office should further review all expenditure and undischarged liabilities such as those outstanding in the suspense accounts. Anticipated credits (if any) which will ultimately be taken in reduction of expenditure should also be taken into account.

257. The appropriation for suspense accounts provide for the net increase or decrease during the year i.e., for the difference between the gross debits and credits of the whole year. They impose an obligation on the officers so as to regulate the transactions during the year as to work upto the

anticipated increase in the suspense balances. There is a corresponding obligation on them to make in the accounts of the year, all the adjustments, recoveries or payments necessitated by the actual transactions of the year. This responsibility is in respect of both opening balances and fresh operations (debits and credits) during the year. Where the clearance of any item is likely to cause any additional charges against other units of appropriation necessary allotment should be reserved under those units.

Note:

1) In the case of units of appropriation under –Working Expenses‖ and in the case of schemes and major works under schemes detailed in the budget estimates expenditure against appropriation is watched through the schedules of expenditure and abstracts of expenditure against grants.

2) In cases in which a lump sum has been placed at the disposal for a number of works, the Superintending Engineer may distribute the lump sum among individual works. The expenditure on each of the latter should be watched by noting all the required particulars in the office copies of the various schedules of expenditure.

3) Suitable statements and abstract showing the expenditure against appropriation for each head of account or section thereof should be prepared monthly in the forms prescribed by the Chief Engineer/Financial Advisor and Chief Controller of Accounts.

4) The Chief Engineer/Financial Advisor and Chief Controller of Accounts will review the progress of expenditure for each system with the help of the statements

Section II----Cash

A. Introductory.

258. The funds allotted for works in Section I (Budgets) are spent in three ways, viz (1) Cash, (2) Stores, (3) Transactions affecting the accounts (Receipts and Expenditure) which are adjusted in the books through the Journal.

259. DISBURSEMENTS: All the payments in the Electricity Board are paid after pre-check in the accounts branch of the concerned Division/Circle and Head-Quarters. Where an independent officer in change of Accounts branch is not appointed, the Superintending Engineer or the Executive Engineer having cheque drawing powers and rendering accounts will exercise the functions. The Divisional Engineers who are not having cheque drawing powers, are placed in funds by imprest opened with them.

B. Receipts,

260. The following is the detailed procedure:----

Receipt of moneys in the Electricity Board

Moneys received are----

a) Sale of power from L.T. consumers,

b) Sale of power from H.T. consumers,

c) Hire receipts and

d) All other receipts, such as deposits, receipt for testing, reconditioning oil, meter testing, service connections, rents, damages for losses, etc.

In the case of (a) Moneys are received both at outstations and at Electricity Revenue Office on bills, for which permanent receipts stamped with the facsimile signature of authorised officers, are handed over to Revenue Cashier and other collection staff (where there are no Revenue Cashiers). The collecting staff collect the revenues writing up at the same time the Revenue Cashier remittance challan with full details of the daily collections and issue the permanent receipts. The amounts of remittance challans are included daily in the petty cash book of the subordinate. The amount is remitted into the bank with a remittance challan or paid to the Electricity Revenue Office with the daily remittance challans and extracts from petty cash book at intervals prescribed by departmental instructions. The Revenue cashiers daily remittance challans should be duly countersigned by the Junior Accounts Officer. Before countersigning Junior Accounts Officer shall complete the bill abstract of the day's collections.

In the case of (b) & © the permanent receipts are written up along with the bills, receipts for these items realised at Circle Office, will be taken directly into the cash book and permanent receipts issued under the signature of the Senior Accounts Officer. The permanent receipts duly signed by the Senior Accounts Officer will be sent to the consumer along with the bills for the next month.

In the case of (d) the Divisional Engineers/Executive Engineers will have to account for in the Division offices, under the various receipts viz...

1) Service connection deposits.
2) Miscellaneous Receipts ie (a) Sale proceeds by auction of survey reported articles. (b) Sale of unserviceable articles or scrap.(c) Cost of Tender sets.
3) Earnest money deposit
4) Sale of stock materials
5) Hire charges.
6) Sale of coal ash & Distilled water
7) Undisbursed amounts by departmental Officers.
8) Advance deposits for Temporary Services.
9) Testing fees.

10) Deposits for D.C.works.

11) Contributions from consumers.

Other Receipts: In respect of the money received, the amount will be taken into cash book and permanent receipts will be issued under the signature of the officer authorised. Collections made at out -stations will be entered into the petty cash book with full details and the Temporary Receipts signed by those authorised will be issued and the amounts will be remitted either into the Bank accompanied by a challan or to the Division Office with the Petty Cash Book. The Permanent Receipt will be issued by the Division Office

The receipts accounted for by the Electricity Revenue Office are:

1) Receipts by sale of power.
2) Reconnection fees.
3) Rent on Fixtures.
4) Fuse - off call charges.
5) Re - sealing fees.
6) All surcharges, incidental to sale of power.
7) Consumption Deposits from consumers.
8) Application fees.
9) U.C.M. Charges
10) Recoveries for theft of Energy/ Malpractices.

261. The copy of the petty cash book with the Revenue Cashiers remittance challan together with the cash collections shall be sent on the same day to the officer in charge of the cash book. The officer will incorporate the transactions in his cash book. Permanent receipts with the facsimile stamps (in the case of receipts for L.T. bills) or with signature in the case of other receipts should be issued in lieu of temporary receipts. Such permanent receipts are ordinarily sent to parties through the officers who issue the temporary receipts.

262. RECEIPTS BOOKS AND THEIR CUSTODY. The required receipt books (printed and machine numbered) permanent and temporary, will be printed. The temporary receipt books should be issued only to officers authorised to receive money and grant temporary receipts. A register of receipt books (permanent and temporary) should be maintained --showing the number of books received, issued and completed in the same manner as the register of cheque books. The permanent receipt books are issued to the primary disbursing officers.

263. SAFE CUSTODY OF RECEIPT BOOKS. The receipt books are generally in books of 50 pages each. The receipts are in duplicate and on each receipt and its counterfoil is printed both the serial number of the receipt and the book. The receipt books should be carefully kept under lock and key in the custody of the officer at outstations and the Junior Accounts Officer in charge of Cash department in the Central Office or Division Office.

NOTE:-No duplicate of a receipt should be issued. Certificate of receipts that a specified sum has been received on a specified date may be issued on payment of Re.1 for each

such certificate. This fee may not be insisted on a certificate for the first time but no second certificate will be issued without fee.

264. **REGISTER OF BILL BOOKS:** A register of bill books is also necessary as these books also contain permanent receipts. The bill books are got printed. The pages in the books and also the books themselves are machine numbered. As soon as books are received in the Central Office, they are entered in a register of bill books. The columns to whom issued, date of issue and "date of completion" are entered as and when the books are issued or completed. The issue of bill books, their completion and recording are watched through the register of bill books and unauthorised use of bill forms and receipts prevented.

NOTE:

1. The temporary receipt book with outside officers and the permanent receipt books with officers in charge of cash book should be produced on demand by any Inspecting Officer who should verify the used books, unused books and the stock balance. Ordinarily more than one book should not be used at one and the same time and a new book should be brought into use only when the old one is exhausted. The Inspecting Officers should also see that the amounts received as per receipts granted (temporary or permanent) have been brought to the cash book. Completed books should be sent to the Central office for arranging to check that all the receipts have been brought into account.

2. Before an officer signs a receipt for cash actually received by him, he should see that the receipt as money has been duly receipted in the cash book. and in token of this check, the entry in the cash Book should be initialled and dated at the same time.

3. Permanent Receipts for all the moneys received by the Board should be properly stamped in accordance with Indian stamp Act. B.P. No:647 dt., 8-12-60.

4. If the amount is realised by way of recovery from payment made on a bill or other voucher, setting forth full particulars of the deductions a receipt should be granted, only if specifically desired by the payer. The fact of recovery, having been made by deduction from the payment voucher, should be clearly recorded on the receipt.

5. Final receipts for private cheques and drafts should not be given to the payer until they have been cleared. A receipt may be given with an endorsement that the receipt is subject to realisation of cheque / drafts.

265. **CUSTODY OF CASH**: Public money in the custody of the department should be kept in strong treasure chest and secured by two locks of different patterns. The duplicate keys of the cash chest of the Central Office and the cash chest of Engineers, Revenue Cashier and others, who are regularly entrusted with disbursement or collection of public money should be placed under the seal of the Divisional Engineer/Accounts Officer/Assistant Accounts Officer. A duplicate key register should be maintained, and once in a year, in the month of April, the keys should be sent for, examined and returned under fresh seal, a note being made in the register that they have been found correct. The key of the one lock should be kept apart from the key of the other lock and in Divisional Engineer's / Accounts Officer's custody where practicable.

NOTE:

1. The above rule should be strictly followed in offices where cashiers have been appointed. In another offices, where iron safes and cash chests are embedded in masonary and the cash to be deposited does not ordinarily exceed Rs.500/- a single lock is sufficient. Portable cash chests should always be provided with two locks of different patterns.

2. In the case of the Central Office one key should be with the officer in charge of cash and the other in charge of the cashier. The officer may entrust the key to the Junior Accounts Officer when on camp. The object is that the chest should never be opened or closed without both the custodians. In the case of outstations the key should be with the officer in charge of cash, unless otherwise exempted by the Board.

266. DISPOSAL OF RECEIPTS: Cash received by the officers of the department should be paid as soon as possible, into the nearest bank for crediting into receipt account of the accounting unit.

NOTE :

1. A remittance book should be kept for each bank and full details noted therein and the transactions are incorporated in the cash book.

2. The minimum precautions for safeguarding Board's money, while encashing bills or remitting money, outside a Board office under normal circumstances are given below. The officers should use their judgement as to additional precautions that may be required to meet any specified or unusual conditions, such as transporting money to long distances ensuring against property being unusually ripe in any particular area, the country being disturbed and so forth -

3. The collection of current consumption charges from L.T. consumers by the Revenue Cashier should be remitted by him into the bank daily.

4. For the remittance of revenue collections and drawal of cash towards pay bills of establishment, etc., the following agency should be employed :-

a) For sums not exceeding Rs.500/-	A permanent or a senior attender.
b) for sums exceeding Rs.500/- but not Rs.2000/-	One permanent clerk and a permanent or senior attender
c) For sums exceeding Rs.2000/- but not 5,000/-	Cashier and a permanent or senior attender.
d) For sums exceeding Rs.5000/- but not Rs.20,000/-	Cashier and a permanent Senior Clerk accompanied by a permanent or senior attender

NOTE: Departmental van or lorry may be requisitioned in cases (b) (c) and (d).

5. For the cash handled by the Section Officer in regard to permanent imprests, temporary advances, and pay bills the agency of a permanent or senior attender should be employed upto Rs.500/-. For all sums exceeding Rs.500/- the Section Officer accompanied by an Attender should be employed.

6. For the cash handled by the Assistant Divisional Engineers towards permanent imprests, temporary advances and pay bills of provincial establishment, the agency of a permanent or senior Attender should be employed upto Rs.500/-. For all sums exceeding Rs.500/- the agency of a senior or permanent clerk accompanied by a senior or permanent attender should be employed.

7. For the cash handled by the Divisional Engineers and Executive Engineers towards permanent imprests, temporary advances and pay bills of provincial establishment, the agency of a permanent or senior Attender should be employed upto Rs.500/-. For all sums exceeding Rs.500/- the agency of the head clerk accompanied by an attender should be employed.

C. PAYMENTS

267. MANNER OF PAYMENTS: Claims of all kinds except those for petty payments to be made from out of the imprest amounts placed in the hands of the field officers, will be checked and paid in the Central Office, or Divisional Office. Payments on pay rolls of the Employees other than Provincial Employees will be made out of temporary advances given to the field officers. Other payments to contractors, the suppliers of stores, etc. will be by cheques.

NOTE :

1. Petty sums under ten rupees should not be paid by cheques. Such payments are made by cash. Whether there be guard or not, large sums not required for immediate disbursement should not be drawn and kept in the chest.

2. As a rule, no cheque should be drawn until it is intended to be paid away. It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant is utilised. A cheque book will have to be obtained from the Bank. As soon as a cheque book is received an entry of the receipt will have to be made in the Register of cheque books. The leaves in the book should be verified and a certificate on the wrapper of the cheque book recorded that the leaves have been counted and found correct. The fact of completion of the cheque book should be recorded in the Register and the cournterfoil prescribed under the personal custody of the Officer.

3. As a general rule, every payment including repayment of money for whatever purpose must be supported by a voucher setting forth full details of the claim. The particular form of voucher applicable to the case should be used.

4. All Bills should be dealt with in original and submitted to Audit Office as voucher.

5. Every voucher must bear a pay order signed and dated by the responsible disbursing officer. The order should specify the amount payable both in words and figures. No payment should be made on a voucher or order unless it is signed by hand and in ink.

6. Every voucher should also bear or have attached to it an acknowledgement of payment signed by the person to whom or in whose behalf the claim is put forward. The acknowledgement should always be taken at the time of payment and no duplicating acknowledgement should be abtained.

7. If a disbursing officer anticipates any difficulty in obtaining from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand over the cheque or to make a remittance to him, until acknowledgement of payment with all necessary details has been given by him. In all cases of payment of remittance a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance. In case of remittance by postal money order the purpose of remittance should be briefly stated in the acknowledgement portion there of. In the case of articles received by value payable by post, the value payable cover together with the invoice or bill showing the details of items paid for may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that payment was made through the post office and this will also cover the postal charges.

Payments due to the contractor may be made through financing Banks instead of direct to contractors provided that the department obtains (a) An authorisation from the contractor in the form of a legally valid document like a power of Atorney or transfer deed, conferring authorisation on the bank to receive payment (b) The contractors own acceptance of the correctness of the accounts made out as being due to him by Board of his signature on the bills or other claims preferred against the Board before settlement of the account or claim by payment to the Bank.

WORKING INSTRUCTIONS FOR IMPLEMENTATION OF NEW SYSTEM OF PAYMENT FROM 1-4-1990

The new system of payments approved in B.P.Ms.No.176, dated 27-2-90 envisages the following.

2. All the divisions and circle offices etc., requisitioning funds from head quarters will be the units to maintain accounts i.e. Trial Balance, ledgers and cash book. The Electricity Revenue office/Sub-Electricity Revenue Office/Central Office H.T. Section will also be treated as a separate unit for rendering the Revenue Trial balance, direct to Financial Advisor & Chief Controller of Accounts.

3. Each Account rendering unit and Bank on which they are authorised to operate are allotted code numbers. This has to be indicated in all Letter of Credit, Letters of Advice and other documents of correspondence with a rubber stamp. A list of code numbers allotted is appended (Annexure).

4. (a) All payments relating to the following items will be made by the respective units irrespective of the monetary limits by applying for Letter of Credit (in Form No.1).

i) Purchase Order placed at field level (Zone/Circle/Division). Hundi system of payment is not applicable in respect of purchase orders placed by the field officers. Payments against despatch of documents through Bank are not to be placed by Zones/Circles/Division, without prior approval of Member (Accounts).

ii) Works contracts entered into at field level (circles, divisions, sub-divisions) but not the Agreements entered into by field officers where the Tenders were approved and letter of intent issued by Chief Engineer/Civil/Vidyut Soudha.

iii) All Staff payments, including salaries, supplementary bills, T.A., Provident Fund Advances/Final withdrawals, Pension payments, Gratuity, Group Insurance etc.

iv) Administration and General expenses.

v) Miscellaneous payments.

vi) Remittances to outside Agencies i.e., LIC, Income Tax, PLI, Society Loans, Salary Saving Scheme, Court attachments etc.

vii) Loans and Advances to staff (Other than House site/Construction of Building/Ready Built house/Motor car advances).

4 (b) All payments relating to the following items will be made by Financial Advisor & Chief Controller of Accounts irrespective of monetary limits against the Letter of Advice in Form No.11.

i) Purchase Orders placed by Head quarters Offices.

ii) Orders for works contracts placed by Head quarters offices.

iii) Work contracts entered into by Field Officers where the tenders were approved and letter of intent issued by Chief Engineer/Civil/Vidyut Soudha.

iv) All other items not included in para 4(a) above.

5. Application for Letter of Credit: The unit will apply for Letter of Credit (Form No.1) to cover all staff payments, miscellaneous payments and also suppliers/contractors bills in respect of purchase order/work contracts placed by zones/circles/divisions in terms of para 4(a) above irrespective of monetary value i.e. below Rs.5,000/- or above Rs.5,000/.

6. The Letter of Credit applications are to be sent periodically thrice in a month normally in the following dates duly entering in register with running serial number (Form No.2).

a) By 5th along with cash Trial Balance of previous month.

b) By 10th

c) By 21st for salary requirements. This should include the net amount of the salary bills plus remittances to be made to outside agencies i.e. Income Tax, LIC, PLI, Co-operative Society Loans, Court attachments etc. (Specifically indicating net salary amounts and remittances distinctly). Separate Letter of Credit application may be sent with salary Letter of Credit application if necessary for any other payments.

7. The Letter of Credit amounts will be released by Financial Advisor & Chief Controller of Accounts's office through TT/MT to the unit concerned under intimation to the unit in Form No.3. Where the amount is released partly, the units will have to include the short released amount in subsequent Letter of Credit application after suitable entries in the register of Letter of Credits. The Letter of Credit amounts received from Head quarters are to be taken on the receipt side of the Cash Book to the Account 24.6 Transfer from Head Office (H.O. drawing account). On payment side of the Cash book full details i.e. Payee's name, reference to Purchase Order/Agreement/Invoice full description and purpose of payment are to be indicated against Cash Book voucher No., besides account No. and work order. In case of provisional work order, it has to be specifically mentioned as provisional work order.

8. The Cash Book will have to be closed by all units at the end of the month only i.e. on last working day of the calendar month and not on any earlier day. By 5th of succeeding month, Trial Balance for cash transactions as per cash book will have to be sent to the head quarters directly with a copy to circle office. The Trial balance will have to be accompanied by check-list (Form No.4). The check list contains the following details.

a) Cash balance report (Form 5)

b) List of permanent imprests and List of Temporary advances outstanding (date, name of the officer, designation, amount and purpose in Form 5 (a).

c) Cash Balance report of undisbursed pay and allowances of staff (Amanath) in Form 6.

d) Details of Letters of Credit amounts received from head office during the month in the Form 7 in support of amount indicated in Trial balance under Account No.24.6.

e) GPF Schedules (Form 8) for provincial establishment (Office and Executive staff).

f) Schedules for long term loans and advances (Form 9) in respect of employees other than workmen.

g) Bank-wise remittances (Form 10)

9. The Letter of Credit application due for release by 5th of every month and subsequent Letter of Credits in future will not be released unless Cash Trial Balance as mentioned above are received.

LETTER OF ADVICE (Letter of Advice)

10. Letter of Advice has to be sent by the Unit, in form 11 duly entering in the Register of letters of advice in Form 12 with a running serial number for arranging payments by Financial Advisor & Chief Controller of Accounts.

11. All payments made by Financial Advisor & Chief Controller of Accounts's office as at para 4(b) above will be against letter of advice (in form 11) irrespective of mode of payment i.e. by Cheque, Hundi, IDBI, ICICI, PFC and will be charged to concerned head of account of the unit by Financial Advisor & Chief Controller of Accounts.

12. Letters of Advice are not required from the field in the following cases:

i) Suppliers payments to be arranged by Financial Advisor & Chief Controller of Accounts by opening Letter of Credit with Bank.

ii) Coal bills of Singareni Colleries & Coal India Limited. For these, payments will be made by Senior Accounts Officer (Stores) in the Financial Advisor & Chief Controller of Accounts's office.

iii) Railway freight on coal supplies by Singareni Colleries. But Letter of Advice is required for credit notes issued by the field to Railways.

iv) Advances for supply of steel for which Senior Accounts Officer (Stores) O/o Financial Advisor & Chief Controller of Accounts will make payment.

13. Letter of Advice for the above mentioned items (Para-12) will be prepared by the concerned officers in the head quarters office identified specifically.

14. **LOA for material suppliers (Payment by cheque, IDBI, ICICI, PFC**):

Payment to suppliers will be made against proof of certified receipt of material in good condition in Form No.13 (OLD Form V).

15. The Letter of Advice will have to be supported by:

a) Invoice in duplicate duly passed.

b) Delivery Challan with Form 13 (Old Form V).

Letter of Advice for material supplies (Payment against Hundies):

Hundies will not be accepted by the unit officers from 1-4-90. They will be accepted by nominated officers at head quarters only. For these transactions, the unit officers will have to send the Hundi drawn by the supplier, but without acceptance with Letter of Advice supported by:

a) Invoice in duplicate duly passed.

b) Delivery challan with Form 13 (Old form V).

16. **Letter of Advice for contract work**: Payment to contractors for works will be made against proof of work done in Form 14 as recorded in the measurement book.

The Letter of Advice will have to be supported by:

a) Work bill in duplicate duly passed.
b) Confirmation of entries in Measurement Book (Form 14).

Letter of Advice Books (Form II) with centrally printed serial number for each folio will be got printed at Head quarters by Financial Advisor & Chief Controller of Accounts. The folios in the books shall be in duplicate clearly superscribing as Original and Duplicate. The Duplicate Folio will be in a light green colour to have distinction from the original (in white). While the original form shall be sent to Head Quarters along with the passed invoice and other documents, the duplicate shall be retained by the field unit for being filed in the concerned dockets (Purchase Order/work agreement). There will be 99 forms in duplicate in each book.

The books will be supplied by Financial Advisor & Chief Controller of Accounts to unit offices. No further printing, typing or cyclostyling of Letter of Advice forms shall be made at circle or unit level and only the forms supplied shall be used.

The control over obtaining the stock of printed books and issue of books to the individual field units shall be regulated from Head Quarters and Senior Accounts Officer (Pay & Accounts) Head Quarters shall be the Officer responsible for safe custody of Blank Books and issue of books to the units. Each field unit is issued one book at a time, fresh book will be issued by Senior Accounts Officer (Pay and Accounts) on receipt of a requisition in the form given (Annexure-II) from the field unit officer when the existing book is coming to a close.

The list of field units permitted to send Letter of Advice and the Officer authorised to sign the Letter of Advice in the said unit is mentioned against each unit code in the list (Annexure-I). When a new accounting unit is formed requiring to handle Letter of Advice, the Letter of Advice book will be issued to that unit by Senior Accounts Officer (Pay and Accounts) Head Quarters only after obtaining prior approval of Member (Accounts).

Letter of Advice shall be signed by the authorised officer of the unit as specified in the Annexure-I but not by any other officer. The form in which specimen signature of the authorised officer should be sent is in the prescribed form (Annexure-III). These shall be sent in a sealed cover addressed to Senior Accounts Officer (Pay and Accounts) Head Quarters who shall keep in his personal custody all such sheets received from the units. Whenever there is a change in the officer, the specimen signature of the relieving officer in the same format duly attested by the relieved officer or in his being not available, another authorised officer, operating the Letter of Advice in the circle, has to be sent to Senior Accounts Officer (Pay and Accounts) Head Quarters.

INSTRUCTIONS

1. Letter of Advice book shall be kept in safe custody of the authorised officer and he is responsible for any misuse of forms.

2. Letter of Advice shall be signed only by the authorised officer of the unit and not by others.

3. Ensure filling in the form with neat hand writing or neatly typed and corrections if any, to be attested.

4. The unit code and Name shall be noted in the form affixing Rubber stamp and shall not be handwritten.

5. Codes on the right side portion of the form shall be filled in correctly with proper care. Code Number shall be filled in exactly as in the code Master, For example where P.O. code is PM 0427, it shall not be filled in as pm 427.

6. Ensure pass order on the original Invoice in Red ink with full signature of passing authority and the duplicate invoice copy with his initial only.

7. Against item 3 of form, latest amendment if any shall also be mentioned besides P.O. No.& date. Also P.O.No. & date to be completely noted as in P.O.

8. Item 10 –Certificates' to be carefully noted and filled in properly. For example certificate (d), if the Letter of Advice relates to Invoice for material, SRB No., and date only to be filled by striking off MBK & Page No.

9. Ensure that Invoice/bill sent with Letter of Advice are in duplicate, clearly superscribing on the Duplicate Copy as –Duplicate copy not Payable'.

10. Ensure filling in correct Payment code (i.e.) for example code 20 for cheque payment and code 32 for Hundi Payment.

11. Ensure, before sending Letter of Advice, to note on Invoice, –Admitted for payment in Letter of Advice No..... and date .....‖ by using Rubber Stamp.

12. Ensure validity of performance Bank guarantee/Bank guarantee for permanent security Deposit before sending Letter of Advice.

13. Ensure to send Letter of Advice with all documents through Registered Post only and not through the suppliers/contractors.

14. On 1st every month, the list of Letter of Advice sent to Head Quarters is to be sent by the Letter of Advice signing authority in the format separately communicated. (Form No.34)

On receipt of an Letter of Advice Book from Head Quarters by the unit officers, the authorised officer shall verify the folios and satisfy himself that they are complete in all respects and in proper order and sign on the Letter of Advice Book cover page at the appropriate place.

A Register of Letter of Advice Books in the form (Annexure - IV) shall be maintained by the unit officers. Immediately on receipt of the book from Head Quarters, columns 1 to 5 to be filled and attested. Later, columns 6 to 10 to be filled in as and when the transactions take place.

Letter of Advice form is to be filled and sent to Head Quarters after entry in Letter of Advice Register (Form 12). In the Letter of Advice Register, the Book polio No. used shall be noted in the Register, after Letter of Advice Number. The entry of Letter of Advice in the Letter of Advice Register (Form 12) shall be strictly in the order of Book Folios. The entries in the Letter of Advice register shall be attested only by the authorised officer of the unit. If any Folio requiries cancellation, the cancellation entry shall be recorded across the Letter of Advice Folio in Red Ink on both original and duplicate copies and attested by the authorised officer. The cancelled Letter of Advice (both copies) shall be retained till next Audit. The fact of cancellation shall also be noted in Letter of Advice Register against the entry of the Letter of Advice No., and similarly attested.

The book shall be in safe custody of the authorised officer and he shall be responsible if there is any misuse, loss or mutilation of forms.

The fact of payments made by Financial Advisor & Chief Controller of Account's office by cheque/advices against Letter of Advice sent by field units and against LC 's paid through bank and also Letter of Advice prepared by Head Quarters. Senior Accounts Officer (Stores) i.e. coal, cement/steel payments and the like on behalf of the field units is communicated every month to the unit from Financial Advisor & Chief Controller of Accounts office in form 15 –Payments made by Financial Advisor & Chief Controller of Accounts office for the month‖.

Immediately on receipt of the said Form 15 the payment details shall be noted in the Register of Letter of Advice against the respective Letter of Advice and attested by the Letter of Advice signing authority.

In respect of invoices directly paid at Head Quarters against LCs through bank and Letter of Advice prepared by Head Quarters, Senior Accounts Officer (Stores) as communicated in Form 15 the fact of payment with invoice details shall be linked with relevant S.R.B. and noted in S.R.B. by affixing a Rubber stamp as below.

Paid by Head Quarters through Bank LC/HQLOA

No. Dated:

against suppliers Invoice No.

Dated: Rs.

In Head Quarters C.B. Voucher No.

Dated:

Senior Accounts Officer/Divisional Engineer/El.

The receipt of Form 15 furnished by the unit shall be acknowledged to Senior Accounts Officer (Pay & Accounts) at Head Quarters within 2 days of receipt, duly verifying the payments relating to LOA sent by the unit. The verification of direct payments made at Head Quarters through Bank LC or against the LOAs prepared by Senior Accounts Officers at Head Quarters on behalf of the unit, shall be completed and report sent to Senior Accounts Officer (Pay & Accounts) at Head Quarters within 7 days of receipt of Form 15. While furnishing this report the unit officer shall certify that:

i) all the transactions of payments as communicated in Form 15, have been verified and there are no discrepancies.

ii) all the transactions are posted in the ledgers under the respective head of accounts.

If there are any discrepancies they should be specified to take up follow-up action. Any delay in furnishing the acknowledgments or certificates will be considered as dereliction of duty by the unit officer, personally.

In respect of payments against LOAs preferred by Senior Accounts Officer/B&R Loans (including open market loans) (unit Code 9902) and Senior Accounts Officer/Budgets (unit Code 9904), LOA form 11 will be used by affixing the rubber stamp on the top of the LOA as below.

By Bank advice only Form 11 A

(To be affixed on the right side of LOA Form above P.O. Code)

Payee Code:

Nature of Payment Code:

<u>Procedure on Receipt of purchase orders/contracts placed by Chief Engineers of Head Quarters– Proper Receipt and Acknowledgment.</u>

A) i) It is essential to have a proper flow of Purchase Orders from Chief Engineers to Pay & Accounts Section with an acknowledgment from Pay & Accounts Section for receipt of each Purchase Order.

ii) A list of functional heads (Chief Engineers at Head quarters) authorised to place Purchase Orders for all payments against LOAs is appended (Annexure-VI). The functional code assigned to each Chief Engineer is also mentioned therein. The running serial number under each Chief Engineer either for Purchase Order or contract, shall be common. For example where the Chief Engineer (Transmission) places a Purchase Order it shall be indicated as RM2518 and where it is contract, it shall be indicated as RC2519.

R = Functional Code of Chief Engineer (Transmission)

M - Material OR
C - Contract

2518 Code No. allotted for a Purchase Order **OR**
2519 Code No. allotted for a contract.

iii) Some projects are sanctioned for financing by the External Aid Agencies i.e. W.B., ADB & OECF etc. (directly or through PFC/REC). To identify the Purchase Order/Contract relating to such projects distinctly by a separate funding code as below for ascertaining the payments/obtaining reimbursement.

Funding Code	**Funding Source**
1.	Board and others
2.	External OECF
3.	External ADB
4.	External W.B.

iv) The running serial shall be common for any Purchase Order irrespective of funding.

v) Every Purchase Order/Contract placed shall be accompanied by a covering Data Sheet as per format (Annexure-VII) before forwarding to Senior Accounts Officer (P&A). The funding source and funding code shall be indicated against item 7 in the Data Sheet by the Chief Engineer.

vi) The following steps are essential:

a) All the Purchase Orders/Contracts issued by Chief Engineers are to be entered in a Register in Seriatum duly ensuring the Purchase Orders are signed in Ink by Chief Engineer

b) As Purchase Order Codes are assigned by Chief Engineers concerned all agreements are first obtained by Chief Engineer/Civil from the field and Code Number assigned and then the Chief Engineer/Civil send the same along with covering Data Sheet referred to in para 7 above, like any Purchase Order placed by Chief Engineer.

c) The register along with the Data Sheet and Purchase Order (signed by Chief Engineer in ink marked to Senior Accounts Officer (Pay & Accounts) has to be sent to Pay & Accounts Section daily as and when issued and proper acknowledgment obtained in the Register. The form for maintaining the Register by Chief Engineers appended (Annexure-VIII).

d) The same procedure mentioned above has to be followed in the case of extension orders; modification to Purchase Order etc., where the reference to original

Purchase Order and the financial commitment to such extension/modification etc., should be indicated in the endorsement to Senior Accounts Officer (Pay & Accounts).

e) Reconciliation of Purchase Orders between Registers of Chief Engineers and Purchase Order Code Master in Pay & Accounts Section will be done monthly once before 5th of next month and Senior Accounts Officer (P&A) will have to report to Financial Advisor & Chief Controller of Accounts for review. Chief Engineers may nominate the official responsible to ensure the reconciliation and intimate to Financial Advisor & Chief Controller of Accounts.

vii) The specimen signatures of Chief Engineers at Head Quarters are to be sent and kept with Senior Accounts Officer (Pay & Accounts) after counter signature by Deputy Chief Controller of Accounts/Financial Adviser and Chief Controller of Accounts.

B) The following instructions are issued for action in Pay & Accounts Section.

i) Immediately on receipt of the Register with the Purchase Order, the Junior Accounts Officer shall verify and acknowledge the receipt in the said Register. Simultaneously in Pay & Accounts Section, all the Purchase Orders received from various Chief Engineers shall be entered manually in a Register by the Junior Accounts Officer, in the format appended (Form 42) and got each entry attested by the Senior Accounts Officer (Pay & Accounts).

ii) The Junior Accounts Officer shall after check, for completeness enter in Purchase Order Code Master (computer) all the Purchase Orders received. The check lists to be taken shall be verified by Senior Accounts Officer (P&A) with Purchase Orders and corrections clearly indicated in the check list by Senior Accounts Officer who should also check with the specimen signatures of the Chief Engineer. A fresh print out to be taken out after carrying out the corrections, and the Senior Accounts Officer has to certify on the same at the end.

–Certified that the list is checked with Purchase Orders/Contracts and found correct and the data can be transferred to system ‖.

iii) After ensuring entry in Purchase Order Code Master and loading the data in the system, a final print out has to be taken to ensure the correctness and kept with Senior Accounts Officer as a Master Copy, Senior Accounts Officer (P&A) shall then affix Rubber Stamp on each Purchase Order/Contract and initial the same.

iv) The covering Data Sheet accompanying the Purchase Order shall be kept in a file arranged Chief Engineer-Wise. These files shall be kept with Senior Accounts Officer (P&A). Then the Purchase Orders shall be handed over to the concerned Junior Accounts Officers of LOAs checking Section (in charge of scrutiny of LOAs) and then acknowledgment obtained in column 11 of the Register referred to in para 3(a) above. An entry should also be made in the Data Sheet filed as above, the Junior Accounts Officer to whom the original Purchase Order was sent.

v) The Junior Accounts Officers of checking wing shall open a docket for each Purchase Order/Contract and keep the Purchase Orders in their personal custody. The docket covers to be got opened immediately for all the existing Purchase Orders/Contracts also. The amendment to Purchase Orders shall be filed in the same docket. Other Sections requiring Purchase Orders for scrutiny of Bills under Letter of Credit System, IDBI etc., will obtain the relevant Purchase Order docket from the concerned Junior Accounts Officer of LOAs checking wing and return the same after done with under proper acknowledgment.

vi) Reconciliation of Purchase Orders issued between the registers of Chief Engineers and Pay & Accounts Section has to be done monthly before 5th of next month and Senior Accounts Officer (P&A) shall ensure the same and circulate the reports to Financial Advisor & Chief Controller of Accounts (Annexure).

vii) The same procedure referred to above, be followed in case of extension orders also.

viii) The Senior Accounts Officer shall keep the specimen signatures of all the Chief Engineers in a plastic folder. Before entering the Purchase Orders in the Purchase Order Code Master, Senior Accounts Officer will ensure that the purchase orders are signed in INK by Chief Engineers and signature tallied with specimen signature of the Chief Engineer concerned.

Preliminary Checks on Receipt of LOAS:

Under the New Payment System, the Pay & Accounts Section on receipt of the LOAs shall conduct preliminary checks on the important items before and after data entry appended (Annexure-IX) & (Annexure-X).

LC payments by Banks - checking of Invoices before accounting:

1. The data relating to L/C Payments (C) and L/C Charges (G) are extracted in Pay LC table by the computer itself from the items of scrolls entered by B&R Section Bank-wise and date-wise. Two copies of printout of Pay LC table details for C & S are to be taken by B&R Section and one copy of printout has to be sent to Foreign Exchange Section day to day. The Foreign Exchange Section has to obtain all the Invoices and other relevant documents from the Banks day to day basis. With reference to the printout received from B&R Section, the Foreign Exchange Section has to link the Invoices against B&R Serial Number. The Invoices are to be checked with reference to conditions of Purchase Order and check slip appended to the Form for data entry.

2. The following steps are essentials:

   i) B&R Section shall furnish to Foreign Exchange Section the printouts of –Pay Lc tables' details for _C ' & _G ', day to day duly attested by Senior Accounts Officer (B&R).

   ii) Foreign Exchange Section, on receipt of Printout from B&R Section, shall obtain the Invoice & other documents from the Banks and link with the details in printout B&R

serial-wise. The Invoice Nos., and total Invoice amount to be noted in the printout against each transaction and the balance amount if any for which Invoices are yet to be obtained indicated in the printout. The B&R Serial Number is also to be noted on the Invoice. The Printouts for C&G shall be properly filed in separate dockets.

iii) The Invoices shall be checked with reference to Purchase Order and L/C conditions to ensure correctness as per check slip (From 31 (a) appended. The amount found objectionable during scrutiny shall be clearly noted in the check slip. The Invoice details with B&R serial number shall also be noted in Purchase Order Docket. The checks shall be exercised and check slip attested by the officers as indicated below:

Invoice Amount	**Officer**
Upto Rs.10 Lakhs	Senior Accounts Officer
Rs.10 lakhs and below Rs.1 Crore	Deputy CCA
Rs. One Crore and above	FA&CCA

iv) In respect of amount found objectionable during the scrutiny of Invoices, the recovery otherwise will be watched by FE Section by entering in the –Register of Objections in LC Payments‖ (Form appended) and the Serial Number noted in the check slip and in the Form for data entry of Debit Lc table referred to above.

v) After scrutiny of Invoices as indicated above the Invoice and other details are to be noted in a Form –For Data Entry of L/C Payments‖ and Invoices. The Form has to be prepared with reference to B&R serial-wise for transactions under –C‖. The forms duly attested by Senior Accounts Officer shall then be handed over for Data Entry.

vi) On receipt of Forms duly supported by check slips and Invoices, the Data Entry clerk shall enter in –Debit Lc‖ table Invoice details with the amount accepted and also enter the total amount of Invoices accepted in _Pay Lc det‖ table.

vii) Check lists of the data entry of Debit Lc tables shall be obtained and thoroughly checked to ensure the correctness and corrections if any to be clearly noted in the check list. The corrections shall be rectified in the system data by the authorised Junior Accounts Officer under the supervision of Senior Accounts Officer.

The following rubber stamp shall be affixed on each check list.

Verified by Sri ..... corrections indicated above are rectified.

Verifier **Senior Accounts Officer**

viii) The data entry in –debit Lc‘ table with unit code and Invoice details shall be ensured day to day without any backlog and a close watch by higher officers is essential. The pendancy has to be reviewed weekly once by Deputy Chief Controller of Accounts with

reference to printout of "Pay Lc" table for details under "C" and "G" obtained from B&R section and remedial steps taken to ensure that there is no backlog in data entry in debit Lc table as otherwise these are not brought to account.

Processing of LOAs:

A statement of input tables involving the processing the LOAs and also the input table relating to the transactions –other than LOAs‖ reflecting the Pay & Accounts Cash Book is appended. The check list of every input table is to be completely verified and corrections, if any, clearly marked and carrying out the corrections in the system data ensured at higher level. The failure to ensure the correctness at the Data Entry Level by thorough verification of check lists leads to likelihood of payment to wrong parties and for incorrect amounts.

In order to ensure the correctness of Data Entry of input tables, the personnel are specifically to be identified as:

a) the employee making data entry
b) the employee for verification of check list
c) the employee authorised to make corrections in the system data
d) the officer under whose supervision the verification and carry out the corrections has to be done.

The following rubber stamp has to be affixed on each check list.

Verified by Sri ..... corrections indicated above are rectified.

Verifier **Senior Accounts Officer**

In verification of check lists, the assistance of Data clerk will be availed by the official specified to verification of check lists.

In case of absence of individual on account of leave or otherwise, Senior Accounts Officer concerned shall make alternative arrangements, to avoid dislocation of work.

17. The unit officers need not journalise the net amount payable but indicate on the Letter of Advice and on the passed bill the account head to which the amount is finally chargeable.

Where the passed invoice/bill involves recoveries towards Income Tax, Penalties etc., the unit officers have to pass necessary adjustment entries in their journal for recovery portion i.e., for the amounts passed by adjustment.

18. Form 13 (Old form V) need not be sent where the purchase order provide for payment before receipt of material.

19. After the month is over, Financial Advisor & Chief Controller of Accounts's office will furnish the payments made unit-wise, Account head-wise to each unit in a computer print-out

(Form 15) duly enclosing the original paid invoice/work bill in respect of payment made against Letter of Advice received from the units and also invoices directly paid at Head quarters against LCs etc.

20. The Financial Advisor & Chief Controller of Accounts's office will also furnish computer printout of units Trial Balance relating to payments made by Financial Advisor & Chief Controller of Accounts against Letter of Advice by 10th of every month. The unit will post in the ledgers the transactions of payments made by Financial Advisor & Chief Controller of Accounts as per the details furnished under respective heads of account taking contra to head quarters account, Account No.38 Head quarters centralised payment. If there are no transactions in the month, a nil advice will be sent to the unit by Financial Advisor & Chief Controller of Accounts's office.

21. A consolidated final Trial Balance for the month will be prepared by the unit comprising all cash transactions as earlier furnished on 5th, transactions as communicated by Financial Advisor & Chief Controller of Accounts and also adjustments in the unit i.e. requisitions and other adjustments and furnish the same direct to head quarters with a copy to Central Office by 25th of every month. In the unit Trial Balance, every transaction has to be identified with Account No. Invariably. Even for IDSD (Inter Divisional Stores Drawals), the contra amount now being indicated without account number and paired off in consolidation at Circle Office, has to bear an account number. For this purpose, Account No.31 may be adopted in Division/Circle accounts. The following certificates may be recorded in the CTB.

i) Certified that the payments made by Financial Advisor & Chief Controller of Accounts as per Computer print-out (Form 15) are posted in the ledgers under respective heads of accounts.

ii) Certified that the Trial Balance is extracted from the ledgers maintained after duly reconciling the check figures and monthly/progressive totals are also struck.

iii) Certified that the totals have been checked and found correct.

ELECTRICITY REVENUE OFFICE:

22. The ERO/Sub-ERO and H.T. Section of circle office will send the Cash Trial Balance relating to Revenue Receipts, Consumption deposits from consumers, recoveries for theft of power/malpractice and other miscellaneous receipts directly to Financial Advisor & Chief Controller of Accounts with copy to Division/Circle by 5th of every month. The Trial Balance will have to be accompanied by check list (Form No.4) with the following details.

i) Cash Balance Report (Form 5)
ii) Cash Balance Report of un-disbursed pay and allowances of staff.
iii) Bank-wise remittances in Form 10.

23. A consolidated final trial balance for the month will be prepared by the Revenue unit comprising of all cash transactions as earlier furnished on 5th and also adjustments in the unit i.e. Debit consolidation entry and other adjustment entries as per journal and furnish the same direct to head quarters with a copy to Division/Circle office by 25th of every month. In the Revenue unit Trial Balance, every transaction has to be identified with account number invariably. Even for

adjustments of Current Consumption Charges relating to service connections of buildings occupied by Electricity Board offices, the contra amount now being indicated without account number and paired off in consolidation at Division/Circle office has to bear an account number. For this purpose, Account No.39 –Adjustment of Current Consumption Charges/ERO/Division‖ may be adopted. The following certificates may be recorded in the Consolidated Trial Balance.

i) Certified that the Trial Balance is extracted from the ledgers maintained after duly reconcilling the check figures and monthly/progressive totals are also struck.

ii) Certified that the totals have been checked and found correct.

The funds of the A.P.S.E.Board constitute –Local Funds‖ for purpose of free remittance facilities scheme of the Reserve Bank of India from 1-4-63, the date from which independent Banking arrangements were introduced.

F O R M S

1. LOC Application
2. Register of LOC Applications
3. LOC release intimation
4. Check list to accompany the Cash Trial Balance
5. Cash Balance report and List of Permanent Imprest holders and Temporary Advances outstanding
6. Cash Balance Report of undisbursed Pay and Allowances of staff (Amanath)
7. LOCs amount released by Head quarters during the month
8. GPF Schedules
9. Schedule of Long Term Advances
10. Bank/Branch wise remittances
11. Letter of Advice

12. Register of LOAs sent

13. Report receipt of materials in good condition (Form 5)

14. Report of contract work done (M.Book details)

15. Computer print-out of payments made by FA & CCA 's Office.

FORM NO: 1

ANDHRA PRADESH STATE ELECTRICITY BOARD
APPLICATION FOR LETTER OF CREDIT FOR THE MONTH OF

LOC No. UNIT (DIVISION/CIRCLE) UNIT CODE:

BANK NAME: BANK CODE: BRANCH CODE:

S. No.	Cash Grant Head	Cash Grant for the year (Rs.)	LOC applied to date (Rs.)	Balance grant (Rs.)	Amount applied now (Rs.)
1.	Capital Works				
2.	*Fuel and Generating costs				
3.	Repairs and Maintenance				
4.	Employees costs				
5.	Administration & general expenses				
6.	Debts & Deposits (EMDs, SDs etc.)				
7.	Provident Fund, Pension, Gratuity and G.I.Scheme				
8.	Loans and Advances				
	Total				

Now applied Rs._____ (Rupees:_____)

Bank/Branch Name:

Date: Signature:

Designation:

Applicable for Generating Stations only

FOR USE IN FA&CCA'S OFFICE

Running Serial No.

Approved for release Rs. Date:

Senior Accounts Officer/B&R

Payment released by TT/Local Advice/M.T. on the above Bank

C.B. Voucher No. Advice No.

Senior Accounts Officer/Pay & Accounts

PART II - DETAILS

	Bills on hand	Anticipated Bills	Total
1. Capital works			
a) Labour & other payments			
b) Contracts & other payments			
c) Material purchases			
2. *Fuel and Generating Costs			
a) Coal			
b) Oil			
c) Freight			
3. Repairs and Maintenance			
a) Contract & other payments			
b) Vehicle Repairs			
c) Material purchases			
d) Others			
4. Employees cost			
a) i) Salary bills (Net)			
ii) Remittences to outside agencies			
Total (a)			
b) Supplementary bills			
c) Ex-gratia			
d) Others			
5. Administration & General expenses			
a) T.A. bills & advances			
b) Private agencies remuneration			
c) Telephone			
d) Printing & Stationery			
e) Others			

6. Debts and deposits

7. Provident fund, Pension, gratuity
    a) Provident fund withdrawals
    b) Pension & Gratuity
    c) G.I.S.

8. Loans and Advances
    a) Interest bearing advances
    b) Interest free advances

Total	

* Applicable for Generating Stations only

FORM NO: 3

ANDHRA PRADESH STATE ELECTRICITY BOARD
VIDYUT SOUDHA::HYDERABAD

The following amounts have been transferred in your favour by credit to your drawing account by MT/TT/Advice as per details given below except to the extent indicated in the annexure vide.

L.O.C.No.	Amount applied	Advice No.	Amount released

ANNEXURE

(Amounts in the LOC short released)

Cash grant head	Amount short released
1. Capital Works	
2. Fuel and Generating costs	
3. Repairs and Maintenance	
4. Employees Costs	
5. Administration & General expenses	
6. Debts and Deposits	
7. Provident Fund, Pension and Gratuity	
8. Loans and advances	
Total	

To

SENIOR ACCOUNTS OFFICER
(Pay & Accounts)
O/0 FA&CCA, Vidyut Soudha
HYDERABAD.

FORM NO: 4

ANDHRA PRADESH STATE ELECTRICITY BOARD

CHECK LIST TO ACCOMPANY CASH TRIAL BALANCE FOR THE MONTH OF

Form No.	Name of document	No.of documents	Remarks
	Extract of Cash Book		
5.	Cash Balance report and List of permanent imprests and Temporary advances		
6.	Cash Balance report of undisbursed pay and allowances of staff (Amanath)		
7.	Particulars of LOC amounts received during the month		
8.	G.P.F. Schedules for provincial estt.		
9.	Long term Loans and advances Schedules for employees (other than workmen)		
1.	L.O.C. application now sought for/if any		
10.	Bank-wise remittances		

Date:

Signature

Designation

Unit Code No.

FORM NO: 5

ANDHRA PRADESH STATE ELECTRICITY BOARD

CASH BALANCE REPORT

PART I

STATEMENT OF ACTUAL BALANCE OF CASH IN THE HANDS OF

ON THE DAY OF AND OF STANDING IMPRESTS AND

TEMPORARY ADVANCES

	Number	Amount	Remarks and explanation for large balances etc.
Cheques drawn in favour of self but not encashed			
Demand Drafts/Cheques received but not remitted to Bank			
Notes:			
100 Rupees			
50 Rupees			
20 Rupees			
10 Rupees			
5 Rupees			
2 Rupees			
1 Rupee			
Coins:			
1 Rupee			
50 Paise			
25 Paise			
20 Paise			
10 paise			
5 paise			
Revenue Stamps: ----------			
Total Cash			
Add amount of			
1) Imprest			
2) Temporary Advance			
Grand Total			

Date:

Signature
Designation
Unit Code No.

FORM NO: 5(a)

ANDHRA PRADESH STATE ELECTRICITY BOARD

CASH BALANCE REPORT

PART II

ITEM WISE DETAILS OF STANDING IMPRESTS AND TEMPORARY ADVANCES WITH SUBORDINATES ON THE DAY OF _____

A. PERMANENT IMPREST

S. No.	Name and designation of Officer	Amount of imprest	Date of opening and purpose in the case of special imprests
	Total -A		

B. TEMPORARY ADVANCE

S. No.	Designation and Head quarters of officer	Date opened	Amount of advance	Purpose	Reasons for pendency over one month
	Total - B				

Signature
Designation
Unit code No.

FORM NO: 6

ANDHRA PRADESH STATE ELECTRICITY BOARD

CASH BALANCE REPORT OF UNDISBURSED PAY AND ALLOWANCES OF STAFF (AMANATH)

PART A

STATEMENT OF ACTUAL BALANCE OF CASH IN THE HANDS OF

ON THE DAY OF

	Number	Amount

Notes:

100 Rupees
50 Rupees
20 Rupees
10 Rupees
5 Rupees
2 Rupees
1 Rupee

Coins:

1 Rupee
50 Paise
25 Paise
20 Paise
10 paise
5 paise

Total Cash in Chest:

Add balances with

Sub-Division/EROs

Grand Total:

PART B

Item-wise details furnished in the enclosed statement.

Date:

Signature
Designation
Unit Code No.

FORM NO: 6 (contd..)

ITEM-WISE DETAILS FOR PART A FOR CASH BALANCE OF UNDISBURSED PAY AND ALLOWANCES AS ON

S. No.	Name of the Employee	Amount of imprest	Date on which drawn	Reference to acquittance No.	Reasons for pendancy
	Total -A				

ITEM-WISE DETAILS FOR PARTS

S. No.	Designation and Head quarters of officer	Date of drawal	Acquitance Number	Amount	Reasons for pendency over one month
	Total - B				

Signature
Unit Officer

FORM NO.7

ANDHRA PRADESH STATE ELECTRICITY BOARD

STATEMENT OF LETTER OF CREDIT AMOUNTS RECEIVED DURING THE MONTH

NAME OF THE

BANK & BRANCH BANK CODE: BRANCH CODE:

Sl. No.	Particulars	Amount Received
A.	Opening balance at the beginning of the month	
B.	LOCs received	

LOC No. Advice No. Date Amount

Total of LOC received

C. Less Cheques drawn

D. Closing Bank balance at the end of the month

Date:

Signature
Designation
Unit Code No.

FORM NO: 8(a)

ANDHRA PRADESH STATE ELECTRICITY BOARD

Office of the

Debit docket

G.P.F. (Debits) for the month of

Sl. No.	Name of the Employee	Account No.	Voucher No.	Cheque No. & Date	Amount of loan paid	Refund of GPF	Remarks

Certified that the payments made out of G.P.F. as exhibited in the schedule agreed with the debits in the cash book and trial balance for the month.

Signature
Designation
Unit Code No.

FORM NO: 8(b)

ANDHRA PRADESH STATE ELECTRICITY BOARD

Office of the

Credit docket

G.P.F. (Credits) for the month of							
Sl.	Voucher	Cash	Date	Amount of GPF	Amount of	Total	Remarks

No.	No.	Book		contributions	loan recovery	Amount	

Certified that the amount of G.P.F. contribution and loan recoveries exhibited in the schedule docket agrees with the credits in the cash book and Trial Balance for the month.

Signature of the
Drawing Officer:
Unit Code No.

FORM NO: 8(c)

ANDHRA PRADESH STATE ELECTRICITY BOARD
DEBIT SCHEDULE
GENERAL PROVIDENT FUND ACCOUNTING SYSTEM

Transaction Identification Month Year Category Office Code No.

Sl. No.	P.F.A/c No.	Name of the employee	Voucher No.	Cheque No. & date	Amount of loan paid	Final withdrawal of GPF	Loan sanction date	No.of installments agreed for loan repayment	Remarks

Certified that the amount shown in the docket tallied with 57.121 debit.

FORM NO: 8(d)

ANDHRA PRADESH STATE ELECTRICITY BOARD
CREDIT SCHEDULE
GENERAL PROVIDENT FUND ACCOUNTING SYSTEM

Transaction Identification Month Year Category Office Code No.

Sl. No.	P.F.A/c No.	Name of the Subscriber	Pay	P.F. Contribution	P.F. Loan recovery	Total amount recovered	No.of installments of recovery	Remarks

Certified that the amount shown in the schedule tallied with 57.121 credit.

DRAWING OFFICER

FORM NO: 9

ANDHRA PRADESH STATE ELECTRICITY BOARD
SCHEDULE OF LONG TERM LOANS AND ADVANCES FOR

Sl. No.	Name of the Board's employee	No. & date and substance of order and amount sanctioned	Monthly rate of recovery	Rate of interest	Amount drawn including balance of principal brought forward at the beginning of the year	Total interest due or brought forward at the beginning of the year	Amount Recovered				Total recoveries		Balance at the end of the month		Remarks
							To end of last month during the year		During the month		Principal	Interest	Principal	Interest	
							Princi-pal	Inte-rest	Principal/ Inst.No.	Interest/ Inst.No.					

Note: Particulars of original mortgage bond and of the insurance cover notes are to be noted in the remarks column, whenever necessary in order to watch the dates of first insurance and subsequent renewals.

SIGNATURE

DESIGNATION:

FORM NO: 2

ANDHRA PRADESH STATE ELECTRICITY BOARD
REGISTER OF L.O.C. APPLICATIONS

UNIT NAME: UNIT CODE:

Cash Grant for the year			Capital Works		Fuel & Generating Costs		Repairs & Maintenance		Employees Cost		Admn.&Gen. Expenses		Debts and Deposits		PF, Pension, Gratuity & GIS		Loans & Advances		Total LOC	LOC Received		Initial of SAO/ AO/ DE
Sl	LOC	Date	Now applied for	Progressive total	Now applied for	Progressive total	Now applied for	Progressive total	Now applied for	Progressive total	Now applied for	Progressive total	Now applied for	Progressive total	Now applied for	Progressive total	Now applied for	Progressive total	Now applied for	Date	Amo-unt	

FORM NO: 10

ANDHRA PRADESH STATE ELECTRICITY BOARD

STATEMENT OF BANK-WISE REMITTANCES FOR

Sl.No.	Name of the Bank	Bank Code	Name of the Branch	Branch Code	Amount remitted
Total tallied with 23.3 & 24.3 of the Trial Balance for the month					

Date:

Signature
Designation
Unit Code No.

FORM NO: 11

ANDHRA PRADESH STATE ELECTRICITY BOARD

LETTER OF ADVICE

Unit Name: Unit Code:

LOA No. Cash Grant Code:

1.	Suppliers/contractors name to whom payable	Suppliers Code
2.	Complete postal address	
3.	Reference to Purchase Order/Works agreement	P.O.Code
4.	Invoice/Bill No. & Date	
5.	Description of material Works	Material Code
6.	Amount (Net) passed for payment	Payment mode code
7.	Hundies and date in case of Hundi payment	
8.	Due date of payment if any	
9.	Account group to which chargeable	Scheme Code Account Code
10.	In case of works contract	
	a) Budget provision available	Yes/No.
	b) Within the sanctioned estimate	Yes/No.
11.	Documents enclosed	
	i) Invoice	
	ii) Form 13/14	
	Certificates:	

Signature and

Date: Designation

FORM NO: 11 (contd..)

FOR USE IN FA&CCA'S OFFICE

Receipt serial No. of year

Checks exercised — Vide Check slip enclosed

Amount admitted — Rs.

Mode of Payment — Payment Code

Hundi No. of date
(in case of Hundi Payment) — Due date:

Cash grant Rs.
So far utilised Rs.
Balance Rs.

Signature of Checking Officer

Approved for release Rs._____ Date:_____ Bank Code

Senior Accounts Officer/B&R

Payment Details: Date: Rs.

C.B. Voucher No.

Cheque No.
Advice No. Bank Bank Code:

SENIOR ACCOUNTS OFFICER
(Pay & Accounts)
O/o FA&CCA, Vidyut Soudha,
Hyderabad.

FORM NO: 12

ANDHRA PRADESH STATE ELECTRICITY BOARD
REGISTER OF LETTERS OF ADVICES

Running S.No.	Name of the supplier/Contractor with full Postal Address	Ref.to P.O./Agt		Description of material/ work	Invoice No./Bill No. & Date	Gross Amount		Recoveries			Net amt. For which LOA is now applied for payment/acceptance of Hundi	Initials	JEVR No. for recovery	HQs Ch.No.& date for LOA amt.	Initials of SAO/AO/DE
		P.O. Agt.	Code No.			A/c. No.	Amt.	Nature	A/c. No.	Amt.					

FORM NO: 15

ANDHRA PRADESH STATE ELECTRICITY BOARD
REGISTER OF LETTERS OF ADVICES

Unit Name: Unit Code:

Account Head	Description	Sl.No.	Voucher No.	Payees Name and Address	Purchase Order Code	Material Code	LOA No.	Cheque/ Advice No.	Amount
Grand Total									

FORM NO: 13

ANDHRA PRADESH STATE ELECTRICITY BOARD
REPORT ON RECEIPT OF MATERIAL IN STORES

1. LPO No. and Date
2. Name of the Supplier
3. Company's reference No.
4. Date of Receipt
   a) Rly. Station/Lorry Transport
   b) Central Stores
5. Condition of the materials
6. Particulars of the materials
   a) As per challan
   b) Actually accepted
   c) Short receipt
   d) Breakage/Damages
7. Whether the material are as per specification
8. Reference to
   a) SRB No. & Date
   b) T.Note No. and Date
9. Has any Rly. Freight paid to the consignment with weight of the material as per LPO
10. Under charges paid if any
11. Demmurage/Wharfage paid if any
12. Handling charges paid if any
13. Siding charges paid if any
14. Rly. Crane charges paid if any
15. Date of check measurement
16. By whom check measured
17. Agency of Transport
18. Has the supply been made in time if not, indicate the delay in number of days
19. Whether 'C' form is issued or not
20. If so the No. & Date of 'C' form issued
21. If not, why the 'C' form is not issued
22. Bill/Invoice No. Date: for Rs.
23. Date of receipt of LR/RR in Stores
24. RR/LR received from Supplier Central Office
25. Whether the test certificate was approved by the competent authority

Remarks of the check measurement officer

Superviser
(District Stores

Check measured by:
COUNTER SIGNED

Asst. Divisional Engineer
District Stores/

FORM NO: 14

ANDHRA PRADESH STATE ELECTRICITY BOARD
WORK BILL-REPORT ON WORK DONE

1.	Name of the Work	
2.	Estimate sanction No.	
3.	Contract/Agt.No. & Date	
4.	By whom entered	
5.	Name of the Contractor	
6.	Face value of the contract/Agt.	
7.	Bill No. and Date	
8.	Amount of the bill	
9.	Total value of the bills so far paid including the present bill	
10.	Period during which the work covered in the present bill was executed	
11.	Are there any variations in quantities beyond 10%	
12.	Reference to the approval for supplemental slip for new/supplemental items and for quantities beyond 10%	
13.	Whether there are any items for which quoted rates are identified as high and whether intermediate payments are admitted at estimate rates only for such items.	
14.	Reference to M Book No. pages in which measurements for the work done are recorded.	
15.	Date of check measurement and by whom check measured	
16.	Whether the cost of material supplied by Board is recovered	
17.	In case of final bill	
	a) Has the work been done in time according to approved time schedule. b) If not, delay in no. of days and penalty levied.	

Asst. Engineer

Asst. Divisional Engineer

COUNTER SIGNED

EXECUTIVE ENGINEER

List of Code Numbers allotted to Units

UNIT CODE	UNIT NAME	BANK CODE	BANK NAME	BRANCH CODE	BRANCH LOCATION
0100	SE/OPERATION/SRIKAKULAM	3	ABK	513	SRIKAKULAM
0101	DE/MRT/SKL	3	ABK	513	SRIKAKULAM
0102	DE/OPERATION/SRIKAKULAM	2	SBI	919	SRIKAKULAM
0102	DE/OPERATION/SRIKAKULAM	3	ABK	513	SRIKAKULAM
0103	DE/OPERATION/TEKKALI	3	ABK	562	TEKKALI
0120	SAO/HT/SRIKAKULAM	3	ABK	513	SRIKAKULAM
0121	AAO/ERO/SRIKAKULAM(T)	2	SBI	1012	AMUDALAVALASA
0121	AAO/ERO/SRIKAKULAM(T)	2	SBI	753	NARSANNAPET
0121	AAO/ERO/SRIKAKULAM(T)	2	SBI	2785	PONDURU
0121	AAO/ERO/SRIKAKULAM(T)	2	SBI	919	SRIKAKULAM
0122	AAO/ERO/Palakonda	3	ABK	439	Palakonda
0122	AAO/ERO/Palakonda	2	SBI	2726	HIRAMANDALAM
0122	AAO/ERO/Palakonda	3	ABK	466	RAJAM
0122	AAO/ERO/Palakonda	2	SBI	2805	VEERAGHATTAM
0122	AAO/ERO/Palakonda	2	SBI	6636	KOTTURU
0122	AAO/ERO/Palakonda	2	SBI	766	PALAKONDA
0123	AAO/ERO/KASIBUGGA	2	SBI	964	SOMPETA
0123	AAO/ERO/KASIBUGGA	2	SBI	1006	PALASA
0123	AAO/ERO/KASIBUGGA	2	SBI	2749	KOTABOMMALI
0123	AAO/ERO/KASIBUGGA	2	SBI	983	ICHAPURAM
0123	AAO/ERO/KASIBUGGA	2	SBI	1441	PATHAPATNAM
0123	AAO/ERO/KASIBUGGA	2	SBI	966	TEKKALI

0124	AAO/ERO/TKL	2	SBI	966	TEKKALI
0124	AAO/ERO/TKL	2	SBI	753	NARSANNAPETA
0124	AAO/ERO/TKL	2	SBI	1441	PATHAPATNAM
0124	AAO/ERO/TKL	2	SBI	2749	KOTABOMMALI
0200	SE/OPN/VIZIANAGARAM	3	ABK	609	Vizianagaram
0202	DE/OPERATION/VIJAYANAGARA	2	SBI	953	VIZIANAGARAM
0203	DE/OPERATION/BOBBILI	3	ABK	50	BOBBILI
0220	SAO/HT/VZM	3	ABK	609	VIZIANAGARAM
0220	SAO/HT/VZM	5	IOB	384	VIZIANAGARAM
0220	SAO/HT/VZM	2	SBI	953	VIZIANAGARAM
0221	AAO/ERO/VIZIANAGARAM	2	SBI	2704	CHITTIVALASA
0221	AAO/ERO/VIZIANAGARAM	2	SBI	1004	VIZIANAGARAM FO
0221	AAO/ERO/VIZIANAGARAM	2	SBI	1007	BHIMILI
0221	AAO/ERO/VIZIANAGARAM	2	SBI	953	VIZIANAGARAM MA
0221	AAO/ERO/VIZIANAGARAM	2	SBI	1458	GAJAPATHINAGARA
0221	AAO/ERO/VIZIANAGARAM	2	SBI	2768	NELLIMARLA
0221	AAO/ERO/VIZIANAGARAM	2	SBI	1005	SRUNGAVARAPUKOT
0221	AAO/ERO/VIZIANAGARAM	2	SBI	1673	KOTHAVALASA
0222	AAO/ERO/BOBBILI	2	SBI	766	PALAKONDA
0222	AAO/ERO/BOBBILI	2	SBI	895	PARVATHIPURAM
0222	AAO/ERO/BOBBILI	2	SBI	767	CHEEPURUPALLI
0222	AAO/ERO/BOBBILI	2	SBI	914	SALURU
0222	AAO/ERO/BOBBILI	2	SBI	2752	KURUPAM
0222	AAO/ERO/BOBBILI	3	ABK	40	BELAGAM
0222	AAO/ERO/BOBBILI	3	ABK	34	BALIJIPETA
0222	AAO/ERO/BOBBILI	2	SBI	2785	PONDURU
0222	AAO/ERO/BOBBILI	2	SBI	2754	MAKKUVA
0222	AAO/ERO/BOBBILI	2	SBI	820	BOBBILI
0222	AAO/ERO/BOBBILI	3	ABK	466	RAJAM
0223	AAO/ERO/Rl/VZM	2	SBI	1673	Kothavalasa

0223	AAO/ERO/Rl/VZM	2	SBI	1005	S.Kota
0223	AAO/ERO/Rl/VZM	2	SBI	1453	Gajapatinagaram
0223	AAO/ERO/Rl/VZM	2	SBI	1004	VZM-Fort
0223	AAO/ERO/Rl/VZM	3	ABK	609	Vizianagaram
0300	SE/OPERATION/VISAKHAPATNA	1	SBH	282	VISHAKHAPATNAM
0301	DE/MRT /VISAKHAPATNAM	1	SBH	282	VISHAKHAPATNAM
0302	DE/OPN/ZONE I/VSP	1	SBH	282	VISHAKHAPATNAM
0303	DE/TL&SS/GAJUWAKA	1	SBH	282	VISHAKHAPATNAM
0304	DE/OPERATION/ANAKAPALLI	1	SBH	332	ANAKAPALLE
0304	DE/OPERATION/ANAKAPALLI	2	SBI	805	ANAKAPALLI
0305	DE/CONSTN/PADERU	2	SBI	805	PADERU
0305	DE/CONSTN/PADERU	1	SBH	332	ANAKAPALLI
0306	DE/ZONE II/KANCHARAPALEM	1	SBH	282	SURYABAGH, VIZAG
0320	SAO/HT/VISAKHAPATNAM	1	SBH	282	SURYABHAG
0321	AAO/ERO/VIZAG(E)	1	SBH	380	DWARAKANAGAR
0321	AAO/ERO/VIZAG(E)	2	SBI	772	A.U.CAMPUS
0321	AAO/ERO/VIZAG(E)	3	ABK	109	DABAGARDENS, VSP
0321	AAO/ERO/VIZAG(E)	1	SBH	282	SURYABHAG
0321	AAO/ERO/VIZAG(E)	2	SBI	754	MAHARANIPETA
0321	AAO/ERO/VIZAG(E)	2	SBI	952	VIZAGI.C
0322	AAO/ERO/VIZAG(W)	1	SBH	380	DWARAKANAGAR
0322	AAO/ERO/VIZAG(W)	3	ABK	106	VISAKHAPATNAM
0322	AAO/ERO/VIZAG(W)	1	SBH	282	SURYABHAG
0322	AAO/ERO/VIZAG(W)	2	SBI	1007	BHIMUNIPATNAM
0322	AAO/ERO/VIZAG(W)	2	SBI	2704	CHITTIVALASA
0323	AAO/ERO/GAJUWAKA	3	ABK	508	SIMHACHALAM

0323	AAO/ERO/GAJUWAKA	3	ABK	353
MALKAPURAM				
0323	AAO/ERO/GAJUWAKA	3	ABK	175
GAZUWAKA				
0324	AAO/ERO/ANAKAPALLI	2	SBI	2778
PAYAKARAOPET				
0324	AAO/ERO/ANAKAPALLI	2	SBI	255
CHODAVARAM				
0324	AAO/ERO/ANAKAPALLI	2	SBI	886
NARSIPATNAM				
0324	AAO/ERO/ANAKAPALLI	2	SBI	805
ANAKAPALLI				
0324	AAO/ERO/ANAKAPALLI	3	ABK	152
GAVARAPALEM				
0324	AAO/ERO/ANAKAPALLI	2	SBI	752
YELAMANCHILI				
0325	AAO/ERO/NSPM	2	SBI	805
Anakapalli				
0325	AAO/ERO/NSPM	2	SBI	255
Chodavaram				
0325	AAO/ERO/NSPM	2	SBI	2778
Payakaraopeta				
0325	AAO/ERO/NSPM	2	SBI	2792
S.RAYAVARAM				
0325	AAO/ERO/NSPM	2	SBI	4721
MAKAVARAPALEM				
0325	AAO/ERO/NSPM	2	SBI	2751
KOTAVRATLA				
0325	AAO/ERO/NSPM	2	SBI	886
Narsipatnam				
0325	AAO/ERO/NSPM	2	SBI	2748
KOTHAKOTA				
0325	AAO/ERO/NSPM	2	SBI	752
Yelamanchili				
0400	SE/OPERATION/RAJAHMUNDRY	1	SBH	339
RAJAHMUNDRY				
0401	DE/MRT/RAJAHMUNDRY	1	SBH	339
RAJAHMUNDRY				
0402	DE/OPERATION/RAJAHMUNDRY	1	SBH	339
RAJAHMUNDRY				
0403	DE/OPERATION/KAKINADA	3	ABK	303
KAKINADA				
0403	DE/OPERATION/KAKINADA	1	SBH	384
KAKINADA				
0404	DE/OPERATION/AMALAPURAM	1	SBH	341
AMALAPURAM				
0405	DEE/O/R.C.PURAM	2	SBI	907
R.C.PURAM,E.G.				
0406	DE/O/JAGGAMPETA	2	SBI	2731
JAGGAMPETA				

0420	SAO/HT/RAJAHMUNDRY	1	SBH	339	RAJAHMUNDRY
0420	SAO/HT/RAJAHMUNDRY	2	SBI	925	TANUKU
0421	AAO/ERO/RAJAHMUNDRY(T)	2	SBI	904	RAJAHMUNDRY
0421	AAO/ERO/RAJAHMUNDRY(T)	2	SBI	1424	DOWLESWARAM
0421	AAO/ERO/RAJAHMUNDRY(T)	1	SBH	339	RAJAHMUNDRY
0422	AAO/ERO/RAJAHMUNDRY(R)	2	SBI	982	KOTHAPETA
0422	AAO/ERO/RAJAHMUNDRY(R)	1	SBH	339	RAJAHMUNDRY
0422	AAO/ERO/RAJAHMUNDRY(R)	2	SBI	1424	DOWLESWARAM
0422	AAO/ERO/RAJAHMUNDRY(R)	2	SBI	2693	ATREYAPURAM
0422	AAO/ERO/RAJAHMUNDRY(R)	2	SBI	3173	KORUKONDA
0422	AAO/ERO/RAJAHMUNDRY(R)	2	SBI	2794	SITANAGARAM
0422	AAO/ERO/RAJAHMUNDRY(R)	2	SBI	2787	RAJANAGARAM
0422	AAO/ERO/RAJAHMUNDRY(R)	3	ABK	470	RAWULAPALEM
0423	AAO/ERO/R.C.PURAM	3	ABK	108	DWARAPUDI
0423	AAO/ERO/R.C.PURAM	3	ABK	305	K P PURAM
0423	AAO/ERO/R.C.PURAM	3	ABK	49	BIKKAVOLU
0423	AAO/ERO/R.C.PURAM	2	SBI	996	MANDAPATA
0423	AAO/ERO/R.C.PURAM	2	SBI	907	RCPURAM
0423	AAO/ERO/R.C.PURAM	3	ABK	472	RAYAVARAM
0423	AAO/ERO/R.C.PURAM	3	ABK	6	ALAMURU
0423	AAO/ERO/R.C.PURAM	3	ABK	440	PAMARRU
0423	AAO/ERO/R.C.PURAM	2	SBI	2711	DRAKSHARAM
0423	AAO/ERO/R.C.PURAM	3	ABK	14	ANAPARTHI
0424	AAO/ERO/AMALAPURAM	3	ABK	361	MALKIPURAM
0424	AAO/ERO/AMALAPURAM	2	SBI	2759	MUKTESWARAM
0424	AAO/ERO/AMALAPURAM	2	SBI	1462	MUMMIDIVARAM
0424	AAO/ERO/AMALAPURAM	2	SBI	910	RAZOLU
0424	AAO/ERO/AMALAPURAM	2	SBI	2730	

JAGANNAPETA					
0424	AAO/ERO/AMALAPURAM	2	SBI	2688	
AMBAJIPETA					
0424	AAO/ERO/AMALAPURAM	2	SBI	803	
AMALAPURAM					
0425	AAO/ERO/KAKINADA	2	SBI	2721	
GOLLAPALAM					
0425	AAO/ERO/KAKINADA	3	ABK	574	
TALLAREVU					
0425	AAO/ERO/KAKINADA	3	ABK	303	
KAKINADA					
0426	AAO/ERO/SAMALKOTA	3	ABK	313	
KIRLAMPUDI					
0426	AAO/ERO/SAMALKOTA	2	SBI	789	
SAMALKOT					
0426	AAO/ERO/SAMALKOTA	2	SBI	2731	
JAGGAMPETA					
0426	AAO/ERO/SAMALKOTA	3	ABK	651	
YELESWARAM					
0426	AAO/ERO/SAMALKOTA	2	SBI	897	
PEDDAPURAM					
0426	AAO/ERO/SAMALKOTA	2	SBI	2720	
GMAMIDADA					
0427	AAO/ERO/PITHAPURAM	2	SBI	3174	
Sankavaram					
0427	AAO/ERO/PITHAPURAM	2	SBI	2690	
ANNAVARAM					
0427	AAO/ERO/PITHAPURAM	2	SBI	942	TUNI
0427	AAO/ERO/PITHAPURAM	3	ABK	144	
GOLLAPROLU					
0427	AAO/ERO/PITHAPURAM	3	ABK	313	
KIRLAMPUDI					
0427	AAO/ERO/PITHAPURAM	3	ABK	582	
Uppadakothapali					
0427	AAO/ERO/PITHAPURAM	2	SBI	1003	
PITHAPURAM					
0427	AAO/ERO/PITHAPURAM	2	SBI	2750	
Kotananduru					
0500	SE/OPN/ELR	3	ABK	123	Eluru
0502	DE/OPERATION/ELURU	3	ABK	123	ELURU
0502	DE/OPERATION/ELURU	1	SBH	338	ELURU
0503	DE/OPERATION/BHIMAVARAM	1	SBH	410	
BHIMAVARAM					
0503	DE/OPERATION/BHIMAVARAM	2	SBI	818	
BHIMAVARAM					
0504	DE/OPERATION/NIDADAVOLE	3	ABK	386	
NIDADAVOLU					
0505	DEE/OPN/T.P.GUDEM	3	ABK	550	
TADEPALLIGUDEM					
0520	SAO/HT/ELR	7	BOI	8664	Eluru

0520	SAO/HT/ELR	1	SBH	338	Main Br. Eluru
0520	SAO/HT/ELR	2	SBI	925	TANUKU
0521	AAO/ERO/T.P.GUDEM	2	SBI	2784	PIPPARA
0521	AAO/ERO/T.P.GUDEM	2	SBI	2763	NALLAJARLA
0521	AAO/ERO/T.P.GUDEM	2	SBI	2718	GANAPAVARAM
0521	AAO/ERO/T.P.GUDEM	2	SBI	922	TPGUDEM
0521	AAO/ERO/T.P.GUDEM	2	SBI	2735	KAIKARAM
0522	AAO/ERO/T/ELURU	3	ABK	123	POWERPETA
0522	AAO/ERO/T/ELURU	3	ABK	468	RRPETA
0523	AAO/ERO/R/ELURU	3	ABK	123	ELURUMAIN
0523	AAO/ERO/R/ELURU	3	ABK	45	BHIMADOLU
0523	AAO/ERO/R/ELURU	3	ABK	107	DWARAKATIRUMALA
0523	AAO/ERO/R/ELURU	3	ABK	148	GUNDUGOLANU
0523	AAO/ERO/R/ELURU	3	ABK	981	T.NARSAPURAM
0523	AAO/ERO/R/ELURU	3	ABK	706	ASHOKNAGAR
0523	AAO/ERO/R/ELURU	3	ABK	328	KKOTA
0523	AAO/ERO/R/ELURU	2	SBI	2708	DHARMAJIGUDEM
0523	AAO/ERO/R/ELURU	3	ABK	719	A.S.Nagar,ELR
0523	AAO/ERO/R/ELURU	2	SBI	1002	CHINTALAPUDI
0524	AAO/ERO/BHIMAVARAM	3	ABK	58	BHIMULAPURAM
0524	AAO/ERO/BHIMAVARAM	3	ABK	580	UNDI
0524	AAO/ERO/BHIMAVARAM	3	ABK	516	SRUNGAVRIKSHAM
0524	AAO/ERO/BHIMAVARAM	2	SBI	2734	JUVVALAPALEM
0524	AAO/ERO/BHIMAVARAM	2	SBI	1440	AKIVEEDU
0524	AAO/ERO/BHIMAVARAM	2	SBI	818	BHIMAVARAM
0525	AAO/ERO/TANUKU	2	SBI	925	TANUKU
0525	AAO/ERO/TANUKU	2	SBI	892	PALAKOLE
0525	AAO/ERO/TANUKU	3	ABK	17	ATTILI
0525	AAO/ERO/TANUKU	2	SBI	2782	PENUGONDA

0526 AAO/ERO/NIDADAVOLE 2 SBI 778
POLAVARAM
0526 AAO/ERO/NIDADAVOLE 2 SBI 860 KOVVURU
0526 AAO/ERO/NIDADAVOLE 2 SBI 2707
DEVARAPALLI
0526 AAO/ERO/NIDADAVOLE 2 SBI 2733
JANGAREDDYGUDEM
0526 AAO/ERO/NIDADAVOLE 3 ABK 355
TALLPUDI
0526 AAO/ERO/NIDADAVOLE 3 ABK 824
KOYYALAGUDEM
0526 AAO/ERO/NIDADAVOLE 3 ABK 386
NIDADAVOLU
0527 AAO/ERO/PALACOLE 2 SBI 1737 Martair
0527 AAO/ERO/PALACOLE 2 SBI 892 PALAKOL
0527 AAO/ERO/PALACOLE 2 SBI 818
BHIMAVARAM
0527 AAO/ERO/PALACOLE 2 SBI 2686 Achanta
0527 AAO/ERO/PALACOLE 2 SBI 885
NARSAPURAM
0527 AAO/ERO/PALACOLE 2 SBI 2757
MOGALTUR
0527 AAO/ERO/PALACOLE 2 SBI 2713
ELAMANCHLI
0600 SE/OPERATION/VIJAYAWADA 1 SBH 169
VIJAYAWADA
0601 DE/MRT/VIJAYAWADA 1 SBH 169
VIJAYAWADA
0602 DE/OPN/TOWN/VJA 1 SBH 169
VIJAYAWADA
0603 DE/OPN/RURAL/VJA 1 SBH 169
VIJAYAWADA
0604 DE/OPERATION/MACHILIPATNA 3 ABK 346
MACHILIPATNAM
0604 DE/OPERATION/MACHILIPATNA 2 SBI 874
MACHILIPATNAM
0605 DEE/OP/GUDIVADA 1 SBH 331
GUDIVADA
0606 DEE/EHT/L&SS/GUNADALA/VJA 1 SBH 169
GANGHINAGAR/VJA
0620 SAO/HT/VIJAYAWADA 1 SBH 169
GANDHINAGAR
0621 AAO/ERO I/LABBIPETA/VJA 1 SBH 169
GANDHINAGAR
0621 AAO/ERO I/LABBIPETA/VJA 2 SBI 578
PATAMATA
0621 AAO/ERO I/LABBIPETA/VJA 3 ABK 158
GUNADALA
0621 AAO/ERO I/LABBIPETA/VJA 3 ABK 553
SURYARAOPETA

0622	AAO/ERO II/VJA-2	2	SBI	3526	KOTHAPETA
0622	AAO/ERO II/VJA-2	3	ABK	145	GOVERNERPETA
0623	AAO/ERO/VJA RURAL	1	SBH	169	GANDHINAGAR
0623	AAO/ERO/VJA RURAL	2	SBI	1881	IBRAHIMPATNAM
0623	AAO/ERO/VJA RURAL	2	SBI	2798	Telaprolu
0623	AAO/ERO/VJA RURAL	2	SBI	1410	KANKIPADU
0623	AAO/ERO/VJA RURAL	2	SBI	783	Gannavaram
0623	AAO/ERO/VJA RURAL	2	SBI	578	PATAMATA
0624	AAO/ERO/NANDIGAMA	2	SBI	882	NANDIGAMA
0624	AAO/ERO/NANDIGAMA	2	SBI	1881	Ibrahimpatnam
0624	AAO/ERO/NANDIGAMA	2	SBI	4826	KANCHIKACHERLA
0624	AAO/ERO/NANDIGAMA	2	SBI	2781	PENUGANCHIPROLU
0624	AAO/ERO/NANDIGAMA	1	SBH	170	JAGGAIAHPET
0624	AAO/ERO/NANDIGAMA	4	SYB	3344	KONDAPALLI
0625	AAO/ERO/GUDIVADA	2	SBI	2736	KALIDINDI
0625	AAO/ERO/GUDIVADA	3	ABK	600	VEERANKILOCK
0625	AAO/ERO/GUDIVADA	2	SBI	1346	KORUKOLLU
0625	AAO/ERO/GUDIVADA	2	SBI	1408	VUYYUR
0625	AAO/ERO/GUDIVADA	2	SBI	841	GUDIVADA
0625	AAO/ERO/GUDIVADA	2	SBI	2776	PAMARRU
0625	AAO/ERO/GUDIVADA	2	SBI	1184	KAIKALURU
0625	AAO/ERO/GUDIVADA	2	SBI	2758	MUDINEPALLI
0625	AAO/ERO/GUDIVADA	2	SBI	1461	GUDLAVALLERU
0626	AAO/ERO/NUZVID	4	SYB	3344	Kondapalli
0626	AAO/ERO/NUZVID	2	SBI	794	TIRUVUR
0626	AAO/ERO/NUZVID	4	SYB	3345	VISSANNAPETA
0626	AAO/ERO/NUZVID	2	SBI	2717	

GAMPALAGUDEM
0626 AAO/ERO/NUZVID 2 SBI 2798
TELAPROLU
0626 AAO/ERO/NUZVID 2 SBI 889
NUZIVEEDU
0626 AAO/ERO/NUZVID 3 ABK 3
AGIRIPALLE
0626 AAO/ERO/NUZVID 3 ABK 200
HANUMANJUNCTION
0626 AAO/ERO/NUZVID 2 SBI 783
GANNAVARAM
0626 AAO/ERO/NUZVID 2 SBI 4699
AKKIREDDIGUDEM
0627 AAO/ERO/MACHILIPATNAM 2 SBI 811
AVANIGADDA
0627 AAO/ERO/MACHILIPATNAM 3 ABK 36
BANTUMILLI
0627 AAO/ERO/MACHILIPATNAM 3 ABK 74
CHALLAPALLI
0627 AAO/ERO/MACHILIPATNAM 2 SBI 874
MACHILIPATNAM
0627 AAO/ERO/MACHILIPATNAM 3 ABK 525
SRIKAKULAM
0627 AAO/ERO/MACHILIPATNAM 3 ABK 376
NAGAYALANKA
0627 AAO/ERO/MACHILIPATNAM 3 ABK 427 PEDANA
0627 AAO/ERO/MACHILIPATNAM 3 ABK 143
GHANTASALA
0628 AAO/ERO/GRC/VJA(closed) 2 SBI 889 Nuzvid
0628 AAO/ERO/GRC/VJA(closed) 2 SBI 841
Gudivada
0628 AAO/ERO/GRC/VJA(closed) 1 SBH 169
Vijayawada
0628 AAO/ERO/GRC/VJA(closed) 2 SBI 874
Machilipatnam
0628 AAO/ERO/GRC/VJA(closed) 2 SBI 882
Nandigama
0629 AAO/Sub-ERO/PAMARRU 3 ABK 600
Veerankilock
0629 AAO/Sub-ERO/PAMARRU 3 ABK 393
NIDUMOLU
0629 AAO/Sub-ERO/PAMARRU 2 SBI 2776 Pamarru
0629 AAO/Sub-ERO/PAMARRU 2 SBI 1408 Vuyyuru
0629 AAO/Sub-ERO/PAMARRU 2 SBI 3172
KUCHIPUDI
0630 AAO/SubERO/Challapalli 3 ABK 143
GANTASALA
0630 AAO/SubERO/Challapalli 3 ABK 79
CHALLAPPLY
0630 AAO/SubERO/Challapalli 3 ABK 376

NAGAYALANKA
0630 AAO/SubERO/Challapalli 3 ABK 525
SRIKAKULAM
0630 AAO/SubERO/Challapalli 3 ABK 393
NIDUMOLU
0630 AAO/SubERO/Challapalli 2 SBI 811
AVANIGADDA
0630 AAO/SubERO/Challapalli 2 SBI 3172
KUCHIPUDI
0631 AAO/ERO/IBRAHIMPATNAM 2 SBI 4826
KANCHIKACHARLA
0631 AAO/ERO/IBRAHIMPATNAM 2 SBI 1881
IBRAHIMPATNAM
0631 AAO/ERO/IBRAHIMPATNAM 4 SYB 3344
KONDAPALLY
0700 SE/OPN/GNT 3 ABK 314
Koretipadu,GNT
0701 DEE/MRT/GUNTUR 3 ABK 314
KORITIPADU
0702 DE/OPERATION/GUNTUR 3 ABK 150 GUNTUR
0702 DE/OPERATION/GUNTUR 1 SBH 171 GUNTUR
0703 DE/OPERATION/TENALI 3 ABK 555 TENALI
0703 DE/OPERATION/TENALI 1 SBH 349 TENALI
0704 DE/OPERATION/NARASARAOPET 2 SBI 884
NARASARAOPETA
0704 DE/OPERATION/NARASARAOPET 2 SBI 1195
CHILUKALURIPETA
0704 DE/OPERATION/NARASARAOPET 2 SBI 3726
EDLAPADU
0706 DEE/O/MACHERLA 2 SBI 847
Macherla
0720 SAO/HT/GUNTUR 6 CBI 101
ASHOKNAGAR GNT.
0721 AAO/ERO/GUNTUR TOWN 3 ABK 314
KORITEPADU
0721 AAO/ERO/GUNTUR TOWN 3 ABK 150
GUNTUR(M.BR)
0722 AAO/ERO/GUNTUR RURAL 3 ABK 150
GUNTUR(M.BR)
0722 AAO/ERO/GUNTUR RURAL 3 ABK 436
PRATHIPADU
0722 AAO/ERO/GUNTUR RURAL 3 ABK 551
TADIKONDA
0722 AAO/ERO/GUNTUR RURAL 3 ABK 9
AMARAVATHI
0722 AAO/ERO/GUNTUR RURAL 2 SBI 1011
MANGALAGIRI
0722 AAO/ERO/GUNTUR RURAL 2 SBI 3175
MANDADAM
0723 AAO/ERO/BAPATLA 2 SBI 815 BAPATLA

0723	AAO/ERO/BAPATLA	2	SBI	1460	PONNUR
0723	AAO/ERO/BAPATLA	2	SBI	2700	CHANDOLE
0723	AAO/ERO/BAPATLA	2	SBI	5642	Varagani,Gnt.Dt
0724	AAO/ERO/REPALLE	3	ABK	153	GULLAPALLI
0724	AAO/ERO/REPALLE	2	SBI	2697	BHATTIPROLU
0724	AAO/ERO/REPALLE	1	SBH	8501	VELLATURU
0724	AAO/ERO/REPALLE	2	SBI	911	REPALLE
0724	AAO/ERO/REPALLE	3	ABK	829	Kanagala
0724	AAO/ERO/REPALLE	2	SBI	3430	Nizampatnam
0725	AAO/ERO/TENALI	2	SBI	2745	KOLLURU
0725	AAO/ERO/TENALI	2	SBI	2701	CHEBROLE
0725	AAO/ERO/TENALI	3	ABK	10	AMRUTHALURU
0725	AAO/ERO/TENALI	2	SBI	2712	DUGGIRALA
0725	AAO/ERO/TENALI	3	ABK	555	TENALI
0726	AAO/ERO/NARASARAOPET	2	SBI	3726	YEDLAPADU
0726	AAO/ERO/NARASARAOPET	2	SBI	780	VINUKONDA
0726	AAO/ERO/NARASARAOPET	2	SBI	884	NARASARAOPET
0726	AAO/ERO/NARASARAOPET	2	SBI	1195	CHILAKALURIPET
0727	AAO/ERO/SATTENAPALLI	2	SBI	1010	MACHERLA
0727	AAO/ERO/SATTENAPALLI	2	SBI	2706	DACHEPALLI
0727	AAO/ERO/SATTENAPALLI	2	SBI	2741	KAREMPUDI
0727	AAO/ERO/SATTENAPALLI	3	ABK	431	PHIRANGIPURAM
0727	AAO/ERO/SATTENAPALLI	2	SBI	2742	PEDAKAREMPUDI
0727	AAO/ERO/SATTENAPALLI	1	SBH	440	MEDIKONDURU
0727	AAO/ERO/SATTENAPALLI	2	SBI	3427	KROSURU
0727	AAO/ERO/SATTENAPALLI	2	SBI	2783	PIDUGURALLA
0727	AAO/ERO/SATTENAPALLI	2	SBI	5730	BELLAMKONDA
0727	AAO/ERO/SATTENAPALLI	2	SBI	915	

SATTENAPALLI
0727 AAO/ERO/SATTENAPALLI 2 SBI 1022
GURAZALA
0728 AAO/ERO/GURAZALA 2 SBI 1022
Gurazala
0728 AAO/ERO/GURAZALA 2 SBI 2706
Dachepalli
0728 AAO/ERO/GURAZALA 2 SBI 1010
Macherla
0728 AAO/ERO/GURAZALA 2 SBI 2741
Karampudi
0729 AAO/Sub-ERO/Mangalagiri 2 SBI 1011
Mangalagiri
0800 SE/OPERATION/NELLORE 4 SYB 3460 NELLORE
0800 SE/OPERATION/NELLORE 1 SBH 327 NELLORE
0801 DE/TRANS/NELLORE 4 SYB 3460 NELLORE
0801 DE/TRANS/NELLORE 1 SBH 327 NELLORE
0802 DE/OPERATION/NELLORE 1 SBH 327 NELLORE
0802 DE/OPERATION/NELLORE 4 SYB 3460
NELLORE.
0803 DE/OPERATION/KAVALI 1 SBH 351 KAVALI
0804 DE/OPERATION/GUDUR 2 SBI 843 GUDUR
0820 SAO/HT/NELLORE 3 ABK 384 NELLORE
0820 SAO/HT/NELLORE 4 SYB 3460 NELLORE
0821 AAO/ERO/TOWN/NELLORE 4 SYB 3460 NELLORE
0821 AAO/ERO/TOWN/NELLORE 3 ABK 384 NELLORE
0822 AAO/ERO/RURAL/NELLORE 3 ABK 384 NELLORE
0822 AAO/ERO/RURAL/NELLORE 4 SYB 3465 ATMAKUR
0822 AAO/ERO/RURAL/NELLORE 4 SYB 3467
PODALAKUR
0822 AAO/ERO/RURAL/NELLORE 4 SYB 3472
BUCHIREDDIPALEM
0822 AAO/ERO/RURAL/NELLORE 4 SYB 3460 NELLORE
0822 AAO/ERO/RURAL/NELLORE 4 SYB 3468 RAPUR
0822 AAO/ERO/RURAL/NELLORE 2 SBI 6112
MANUBOLE
0822 AAO/ERO/RURAL/NELLORE 4 SYB 3488 KODUR
0822 AAO/ERO/RURAL/NELLORE 2 SBI 3238
KALUVOYA
0822 AAO/ERO/RURAL/NELLORE 2 SBI 3353
INDUKURIPETA
0822 AAO/ERO/RURAL/NELLORE 2 SBI 843 GUDURU
0822 AAO/ERO/RURAL/NELLORE 2 SBI 3719
MUTHUKURU
0822 AAO/ERO/RURAL/NELLORE 2 SBI 3722
THOTAPALLIGUDUR
0822 AAO/ERO/RURAL/NELLORE 2 SBI 3921 MYPADU
0822 AAO/ERO/RURAL/NELLORE 2 SBI 5815
SOMASILA
0823 AAO/ERO/KAVALI 4 SYB 3464 ALLUR

0823	AAO/ERO/KAVALI	2	SBI	3177	
VINJAMURU					
0823	AAO/ERO/KAVALI	3	ABK	64	
BITRAGUNTA					
0823	AAO/ERO/KAVALI	2	SBI	858	KAVALI
0823	AAO/ERO/KAVALI	2	SBI	798	KOVVUR
0823	AAO/ERO/KAVALI	1	SBH	351	KAVALI
0823	AAO/ERO/KAVALI	4	SYB	3470	
UDAYAGIRI					
0823	AAO/ERO/KAVALI	3	ABK	118	
DUTTALURU					
0823	AAO/ERO/KAVALI	4	SYB	3471	
VIDAVALUR					
0824	AAO/ERO/GUDUR	4	SYB	3468	RAPUR
0824	AAO/ERO/GUDUR	2	SBI	843	GUDUR
0824	AAO/ERO/GUDUR	2	SBI	6112	
MANUBOLE					
0824	AAO/ERO/GUDUR	4	SYB	3466	KOTA
0824	AAO/ERO/GUDUR	3	ABK	614	VAKADU
0824	AAO/ERO/GUDUR	2	SBI	2811	
VIDYANAGAR					
0825	AAO/ERO/NAIDUPET	2	SBI	969	
VENKATAGIRI					
0825	AAO/ERO/NAIDUPET	2	SBI	843	GUDUR
0825	AAO/ERO/NAIDUPET	2	SBI	773	
SULLURPETA					
0825	AAO/ERO/NAIDUPET	4	SYB	3463	
NAIDUPETA					
0825	AAO/ERO/NAIDUPET	4	SYB	3469	TADA
0826	AAO/ERO/KOVUR	4	SYB	3471	
Vidavaluru					
0826	AAO/ERO/KOVUR	4	SYB	3464	Allur
0826	AAO/ERO/KOVUR	2	SBI	798	Kovur
0826	AAO/ERO/KOVUR	4	SYB	3472	Buchi
0827	AAO/Sub ERO/VENKATAGIRI	2	SBI	969	
Venkatagiri					
0900	SE/OPN/ONGOLE	1	SBH	488	ONGOLE
0902	DE/OPERATION/ONGOLE	3	ABK	400	ONGOLE
0902	DE/OPERATION/ONGOLE	2	SBI	890	ONGOLE
0903	DE/OPERATION/MARKAPUR	2	SBI	873	
MARKAPUR					
0904	DE/OPN/KANIGIRI	2	SBI	959	
Kanigiri-523230					
0920	SAO/HT/ONGOLE	1	SBH	488	ONGOLE
0921	AAO/ERO/T/ONGOLE	3	ABK	78	
CHIMAKURTHY					
0921	AAO/ERO/T/ONGOLE	2	SBI	890	ONGOLE
0921	AAO/ERO/T/ONGOLE	3	ABK	556	
THIMMASAMUDRAM					
0921	AAO/ERO/T/ONGOLE	3	ABK	655	

YEDDANAPUDI
0921 AAO/ERO/T/ONGOLE 3 ABK 581
UPPUGUNDUR
0921 AAO/ERO/T/ONGOLE 2 SBI 2796
TANGUTURU
0922 AAO/ERO/RURAL/ONGOLE 4 SYB 3672
TANGUTURU
0922 AAO/ERO/RURAL/ONGOLE 4 SYB 3661
SINGARAYAKONDA
0922 AAO/ERO/RURAL/ONGOLE 4 SYB 3641 DARSI
0922 AAO/ERO/RURAL/ONGOLE 2 SBI 4916
ULVAPADU
0922 AAO/ERO/RURAL/ONGOLE 2 SBI 4623
VALAPARLA
0922 AAO/ERO/RURAL/ONGOLE 2 SBI 2796
TANGUTUR
0922 AAO/ERO/RURAL/ONGOLE 2 SBI 268 PODILI
0922 AAO/ERO/RURAL/ONGOLE 2 SBI 3176 MARTURU
0922 AAO/ERO/RURAL/ONGOLE 4 SYB 3678
VELIGANDLA
0922 AAO/ERO/RURAL/ONGOLE 2 SBI 890 ONGOLE
0922 AAO/ERO/RURAL/ONGOLE 2 SBI 854
KANDUKURU
0922 AAO/ERO/RURAL/ONGOLE 3 ABK 232 INKOLLU
0922 AAO/ERO/RURAL/ONGOLE 2 SBI 751 ADDANKI
0923 AAO/ERO/CHIRALA 3 ABK 232 INKOLLU
0923 AAO/ERO/CHIRALA 2 SBI 7432
PARCHURU
0923 AAO/ERO/CHIRALA 3 ABK 603
VETAPALEM
0923 AAO/ERO/CHIRALA 2 SBI 3237
Chinaganjam
0923 AAO/ERO/CHIRALA 2 SBI 1430
KARAMCHEDU
0923 AAO/ERO/CHIRALA 2 SBI 1009 CHIRALA
0924 AAO/ERO/MARKAPUR 2 SBI 959
KANIGIRI
0924 AAO/ERO/MARKAPUR 2 SBI 5878 PAMUR
0924 AAO/ERO/MARKAPUR 2 SBI 2815
YERRAGONDAPALEM
0924 AAO/ERO/MARKAPUR 2 SBI 788
GIDDALUR
0924 AAO/ERO/MARKAPUR 2 SBI 873
MARKAPUR
0924 AAO/ERO/MARKAPUR 2 SBI 1175 CUMBUM
0925 AAO/ERO/PODILI 4 SYB 3641 Darsi
0925 AAO/ERO/PODILI 2 SBI 6959
Kanigiri
0925 AAO/ERO/PODILI 2 SBI 268 Podili
0925 AAO/ERO/PODILI 2 SBI 5878 Pamur

0926	AAO/ERO/Singarayakonda	4	SYB	3661	
Singarayakonda					
0926	AAO/ERO/Singarayakonda	2	SBI	4916	
Ulavapadu					
0926	AAO/ERO/Singarayakonda	2	SBI	854	
Kandukur					
0927	AAO/SUB ERO/KANDUKURU	2	SBI	854	
KANDUKUR					
1000	SE/OPERATION/ANANTAPUR	2	SBI	806	
ANANTAPUR					
1001	DE/MRT/ANANTAPUR	2	SBI	806	
ANANTAPUR					
1002	DE/OPERATION/ANANTAPUR	2	SBI	806	
ANANTAPUR					
1003	DE/OPERATION/HINDUPUR	2	SBI	845	
HINDUPUR					
1004	DE/OPERATION/GOOTY	2	SBI	976	GOOTY
1020	SAO/HT/ANANTHAPUR	2	SBI	806	
ANANTHAPUR					
1020	SAO/HT/ANANTHAPUR	5	IOB	1281	
ANANTHAPUR					
1021	AAO/ERO/ANANTAPUR	2	SBI	2766	NARPALA
1021	AAO/ERO/ANANTAPUR	4	SYB	3127	ATMAKUR
1021	AAO/ERO/ANANTAPUR	2	SBI	2737	KALLURU
1021	AAO/ERO/ANANTAPUR	4	SYB	3465	ATMAKUR
1021	AAO/ERO/ANANTAPUR	2	SBI	806	
ANANTHAPUR					
1022	AAO/ERO/DHARMAVARAM.	2	SBI	2786	
PRASANTANILAYAM					
1022	AAO/ERO/DHARMAVARAM.	2	SBI	250	
DHARMAVARAM					
1023	AAO/ERO/TADIPATRI	3	ABK	422	PAMIDI
1023	AAO/ERO/TADIPATRI	2	SBI	976	GOOTY
1023	AAO/ERO/TADIPATRI	2	SBI	923	
TADIPATRI					
1023	AAO/ERO/TADIPATRI	4	SYB	3125	YADIKI
1024	AAO/ERO/GUNTAKAL	2	SBI	946	
URAVAKONDA					
1024	AAO/ERO/GUNTAKAL	2	SBI	976	GOOTY
1024	AAO/ERO/GUNTAKAL	3	ABK	422	PAMIDI
1024	AAO/ERO/GUNTAKAL	2	SBI	2804	
VAJRAKARUR					
1024	AAO/ERO/GUNTAKAL	2	SBI	957	
GUNTAKAL					
1025	AAO/ERO/RAYADURG	2	SBI	1318	
KALYANDURGA					
1025	AAO/ERO/RAYADURG	2	SBI	960	
RAYADURGA					
1025	AAO/ERO/RAYADURG	2	SBI	2738	KANEKAL
1025	AAO/ERO/RAYADURG	2	SBI	5656	

KAMBADUR
1026 AAO/ERO/PENUKONDA 3 ABK 339
KOTHACHERUVU
1026 AAO/ERO/PENUKONDA 2 SBI 2786
PUTTAPARTHY
1026 AAO/ERO/PENUKONDA 2 SBI 790
PENUKONDA
1027 AAO/ERO/SUB-ERO/KADIRI 4 SYB 3128
MUDIGUBBA
1027 AAO/ERO/SUB-ERO/KADIRI 2 SBI 849 KADIRI
1028 AAO/ERO/HINDUPUR 2 SBI 2722
GORANTLA
1028 AAO/ERO/HINDUPUR 2 SBI 251
MADAKASIRA
1028 AAO/ERO/HINDUPUR 2 SBI 845
HINDUPUR
1028 AAO/ERO/HINDUPUR 4 SYB 3130
AMARAPURAM
1029 AAO/ERO/RL/ATP 4 SYB 3465 Atmakur
1029 AAO/ERO/RL/ATP 2 SBI 2736 Narpala
1029 AAO/ERO/RL/ATP 2 SBI 2737 Kalluru
1029 AAO/ERO/RL/ATP 2 SBI 2766 Narpala
1029 AAO/ERO/RL/ATP 2 SBI 806
Anantapur
1030 AAO/SubERO/MADAKASIRA 4 SYB 313
Amarapuram
1030 AAO/SubERO/MADAKASIRA 2 SBI 251
Madakasira,ATP
1031 AAO/SUB-ERO/KALYANDURG 2 SBI 1318
KALYANDURG
1100 SE/OPERATION/KURNOOL 2 SBI 866 Main Br
Kurnool
1102 DE/OPERATION/KURNOOL 2 SBI 866 KURNOOL
1102 DE/OPERATION/KURNOOL 1 SBH 492 KURNOOL
1103 DE/OPERATION/NANDYAL 2 SBI 883 NANDYAL
1104 DE/OPERATION/ADONI 2 SBI 801 ADONI
1120 SAO/HT/KURNOOL 2 SBI 866 Main Br
Kurnool
1120 SAO/HT/KURNOOL 4 SYB 3370 Bastian
Rd.KNL
1121 AAO/ERO/KURNOOL 2 SBI 2743
KODUMURU
1121 AAO/ERO/KURNOOL 3 ABK 515
SRISAILAM
1121 AAO/ERO/KURNOOL 3 ABK 320 KURNOOL
1121 AAO/ERO/KURNOOL 2 SBI 2725 GUDURU
1121 AAO/ERO/KURNOOL 2 SBI 1023
NADIKOTKUR
1121 AAO/ERO/KURNOOL 2 SBI 866
KURNOOLMAIN

1121	AAO/ERO/KURNOOL	2	SBI	8185	KURNOOLBAZAR
1122	AAO/ERO/DHONE	2	SBI	2779	PEAPALLY
1122	AAO/ERO/DHONE	2	SBI	984	KOYALAKUNTLA
1122	AAO/ERO/DHONE	2	SBI	1179	BENAGANAPALLY
1122	AAO/ERO/DHONE	2	SBI	2807	VELDURTHI
1122	AAO/ERO/DHONE	2	SBI	834	DHONE
1122	AAO/ERO/DHONE	2	SBI	2696	BETHAMCHERLA
1122	AAO/ERO/DHONE	2	SBI	2770	OWK
1123	AAO/ERO/ADONI	2	SBI	955	YEMMIGANURU
1123	AAO/ERO/ADONI	2	SBI	2747	KOSIGI
1123	AAO/ERO/ADONI	2	SBI	801	ADONI
1123	AAO/ERO/ADONI	2	SBI	981	PATHIKONDA
1123	AAO/ERO/ADONI	2	SBI	779	ALURU
1123	AAO/ERO/ADONI	2	SBI	3733	GONEGUNDLA
1123	AAO/ERO/ADONI	2	SBI	2755	MANTRALAYAM
1124	AAO/ERO/NANDYAL	4	SYB	3377	SIRIVELLA
1124	AAO/ERO/NANDYAL	4	SYB	3383	VELGODU
1124	AAO/ERO/NANDYAL	2	SBI	2777	PANYAM
1124	AAO/ERO/NANDYAL	2	SBI	784	ALLAGADDA
1124	AAO/ERO/NANDYAL	2	SBI	2699	CHAGALLAMARRI
1124	AAO/ERO/NANDYAL	2	SBI	986	ATMAKUR
1124	AAO/ERO/NANDYAL	2	SBI	883	NANDYALA
1125	AAO/ERO/R/KNL	2	SBI	986	Atmakur
1125	AAO/ERO/R/KNL	2	SBI	1023	Nandikotkur
1125	AAO/ERO/R/KNL	2	SBI	2743	Kodumur
1125	AAO/ERO/R/KNL	3	ABK	786	Pamulapadu,KNL
1125	AAO/ERO/R/KNL	2	SBI	2725	Gudur
1125	AAO/ERO/R/KNL	4	SYB	3386	Orvakal,KNL
1125	AAO/ERO/R/KNL	4	SYB	3388	Pagidyala,KNL
1125	AAO/ERO/R/KNL	4	SYB	3370	Bastian Rd. KNL
1126	AAO/ERO/YMGR	2	SBI	2755	

Mantralayam					
1126	AAO/ERO/YMGR	2	SBI	2747	Kosigi
1126	AAO/ERO/YMGR	2	SBI	3733	
Gonagandla					
1126	AAO/ERO/YMGR	2	SBI	981	
Pathikonda					
1126	AAO/ERO/YMGR	2	SBI	955	
Yemmiganur					
1127	AAO/ERO/ALG	2	SBI	2699	
Chagalamarri					
1127	AAO/ERO/ALG	4	SYB	3377	
Sirvella					
1127	AAO/ERO/ALG	2	SBI	1179	
Banaganapalli					
1127	AAO/ERO/ALG	2	SBI	784	
Allagadda					
1128	AAO/ERO/Banaganapalli	2	SBI	984	
Koilkuntla					
1128	AAO/ERO/Banaganapalli	2	SBI	1179	
BANAGANAPALLE					
1128	AAO/ERO/Banaganapalli	2	SBI	2770	Owk
1128	AAO/ERO/Banaganapalli	2	SBI	2777	PANYAM
1129	AAO/ERO/Pattikonda	2	SBI	981	
Pattikonda					
1200	SE/OPERATION/CUDDAPAH	2	SBI	830	
CUDDAPAH					
1201	DE/MRT/CUDDAPAH	2	SBI	830	
CUDDAPAH					
1202	DE/OPERATION/CUDDAPAH	2	SBI	830	
CUDDAPAH					
1203	DE/OPERATION/PRODDUTUR	2	SBI	901	
PRODDATUR					
1204	DE/O/RAJAMPET	2	SBI	905	
Rajampet					
1220	SAO/HT/CUDDAPAH	5	IOB	1256	
CUDDAPAH					
1220	SAO/HT/CUDDAPAH	2	SBI	830	
CUDDAPAH					
1221	AAO/ERO/CUDDAPAH	2	SBI	2702	CHENNUR
1221	AAO/ERO/CUDDAPAH	2	SBI	830	
CUDDAPAH					
1221	AAO/ERO/CUDDAPAH	4	SYB	3195	
KHAJIPETA					
1221	AAO/ERO/CUDDAPAH	4	SYB	253	
KHAJIPET					
1222	AAO/ERO/RAJAMPET	2	SBI	905	
RAJAMPETA					
1222	AAO/ERO/RAJAMPET	2	SBI	3880	CHITVEL
1222	AAO/ERO/RAJAMPET	2	SBI	3732	
VONTIMITTA					

1222	AAO/ERO/RAJAMPET	2	SBI	2764	NANDALUR
1222	AAO/ERO/RAJAMPET	2	SBI	2753	MADAVARAM
1222	AAO/ERO/RAJAMPET	2	SBI	9080	PENAGALUR
1222	AAO/ERO/RAJAMPET	2	SBI	1459	KODUR
1222	AAO/ERO/RAJAMPET	4	SYB	3197	PULLAMPETA
1223	AAO/ERO/PRODDATUR	2	SBI	3288	DUVVUR
1223	AAO/ERO/PRODDATUR	4	SYB	3198	MUDDANUR
1223	AAO/ERO/PRODDATUR	2	SBI	977	JAMMALAMADUGU
1223	AAO/ERO/PRODDATUR	2	SBI	901	PRODDUTUR
1223	AAO/ERO/PRODDATUR	2	SBI	2761	MYDUKUR
1224	AAO/ERO/PULIVENDLA	4	SYB	138	SIMHADRIPURAM
1224	AAO/ERO/PULIVENDLA	2	SBI	989	PULIVENDALA
1224	AAO/ERO/PULIVENDLA	2	SBI	2809	VEMPALLI
1225	AAO/ERO/SUB-ERO/BADVEL	2	SBI	1381	SIDDAVATTAM
1225	AAO/ERO/SUB-ERO/BADVEL	2	SBI	792	BUDVEL
1226	AAO/SUB-ERO/YRRAGUNTLA	2	SBI	2814	YERRAGUNTLA
1226	AAO/SUB-ERO/YRRAGUNTLA	2	SBI	1267	KAMALAPURAM
1226	AAO/SUB-ERO/YRRAGUNTLA	2	SBI	977	JAMMALAMADUGU
1226	AAO/SUB-ERO/YRRAGUNTLA	2	SBI	2746	KONDAPURAM
1226	AAO/SUB-ERO/YRRAGUNTLA	4	SYB	3198	MUDDANUR
1300	SE/OPERATION/TIRUPATHI	2	SBI	933	TIRUPATHI
1300	SE/OPERATION/TIRUPATHI	1	SBH	328	TIRUPATHI
1301	DEE/MRT/TIRUPATHI	1	SBH	328	TIRUPATHI
1302	DE/OPERATION/TIRUPATHI	1	SBH	328	TIRUPATHI
1302	DE/OPERATION/TIRUPATHI	2	SBI	933	TIRUPATHI
1303	DE/OPERATION/CHITTOOR	2	SBI	825	CHITTOOR
1304	DE/OPERATION/PUTTUR	2	SBI	580	PUTTUR
1305	DE/OPERATION/MADANAPALLE	2	SBI	868	

MADANAPALLI					
1320	SAO/HT/TIRUPATHI	1	SBH	328	
TIRUPATHI					
1320	SAO/HT/TIRUPATHI	2	SBI	933	
TIRUPATHI					
1321	AAO/ERO/TIRUPATI	4	SYB	3172	
TIRUCHANUR					
1321	AAO/ERO/TIRUPATI	2	SBI	3187	
TILAKROAD TPT					
1321	AAO/ERO/TIRUPATI	2	SBI	785	
CHANDRAGIRI					
1321	AAO/ERO/TIRUPATI	2	SBI	933	
TIRUPATHI					
1322	AAO/ERO/CHITTOOR	2	SBI	266	
PALAMANERU					
1322	AAO/ERO/CHITTOOR	2	SBI	1491	PELERU
1322	AAO/ERO/CHITTOOR	2	SBI	825	
CHITTOOR					
1322	AAO/ERO/CHITTOOR	1	SBH	8602	
CHITTOOR					
1322	AAO/ERO/CHITTOOR	2	SBI	7083	
GREEMSPET					
1323	AAO/ERO/PAKALA	2	SBI	825	
CHITTOOR					
1323	AAO/ERO/PAKALA	2	SBI	1491	PILERU
1323	AAO/ERO/PAKALA	2	SBI	6515	
POLAKALA					
1323	AAO/ERO/PAKALA	2	SBI	785	
CHANDRAGIRI					
1323	AAO/ERO/PAKALA	2	SBI	6514	
PUTALAPATTU					
1323	AAO/ERO/PAKALA	2	SBI	2773	PAKALA
1324	AAO/ERO/SRIKALAHASTI	2	SBI	2793	
SATYAVEEDU					
1324	AAO/ERO/SRIKALAHASTI	2	SBI	3187	
TILAKROADTPT					
1324	AAO/ERO/SRIKALAHASTI	2	SBI	851	
SRIKALAHASTI					
1325	AAO/ERO/PALAMANER	2	SBI	266	
PALAMANERU					
1325	AAO/ERO/PALAMANER	2	SBI	7083	
Greemspet					
1325	AAO/ERO/PALAMANER	2	SBI	1616	
BANGARUPALEM					
1325	AAO/ERO/PALAMANER	2	SBI	825	
Chittoor					
1326	AAO/ERO/MADANAPALLI	2	SBI	781	
VAYALPADU					
1326	AAO/ERO/MADANAPALLI	2	SBI	5406	
PUNGANUR					

1326	AAO/ERO/MADANAPALLI	2	SBI	5689	P.T.SAMUDRAM
1326	AAO/ERO/MADANAPALLI	2	SBI	868	MADANAPALLI
1327	AAO/ERO/PUTTUR	2	SBI	2803	VADAMALPET
1327	AAO/ERO/PUTTUR	2	SBI	5688	VARADAIPALEM
1327	AAO/ERO/PUTTUR	2	SBI	7083	GREANUSPET
1327	AAO/ERO/PUTTUR	2	SBI	3187	TILAKROADTPT
1327	AAO/ERO/PUTTUR	2	SBI	580	PUTTUR
1327	AAO/ERO/PUTTUR	2	SBI	2762	NAGARI
1327	AAO/ERO/PUTTUR	2	SBI	2793	SATYAVEEDU
1327	AAO/ERO/PUTTUR	2	SBI	5811	PANNUR
1327	AAO/ERO/PUTTUR	2	SBI	4724	NAGULAPURAM
1328	AAO/ERO/PILER	2	SBI	1491	PILERU
1328	AAO/ERO/PILER	2	SBI	781	VAYALAPADU
1329	AAO/ERO/NGR	2	SBI	2762	Nagari
1329	AAO/ERO/NGR	2	SBI	4724	Nagalapuram
1329	AAO/ERO/NGR	2	SBI	5688	Varadaiahpalem
1329	AAO/ERO/NGR	2	SBI	5811	Pannur
1329	AAO/ERO/NGR	2	SBI	2793	Satyavedu
1330	AAO/Sub-ERO/Voyalpad	2	SBI	781	VOYALPAD
1331	AAO/Sub-ERO/Punganur	2	SBI	5406	PUNGANURU
1400	SE/OPERATION/SOUTH/HYD.	1	SBH	66	GUNFOUNDRY
1420	SAO/HT/O/SOUTH/HYD	7	BOI	8600	Main Br,Hyd
1500	SE/O/NORTH/HYDERABAD	1	SBH	66	GUNFOUNDRY
1520	SAO/HT/NORTH/HYD	1	SBH	66	GUNFOUNDRY
1521	AAO/ERO I/Ameerpet	2	SBI	3607	BALKAMPET
1521	AAO/ERO I/Ameerpet	1	SBH	66	GUNFOUNDRY
1521	AAO/ERO I/Ameerpet	7	BOI	8640	BALANAGAR
1521	AAO/ERO I/Ameerpet	4	SYB	3006	BANJARAHILLS

1521	AAO/ERO I/Ameerpet	3	ABK	854		
MEHEDIPATNAM						
1521	AAO/ERO I/Ameerpet	3	ABK	218		
JUBILEEHILLS						
1521	AAO/ERO I/Ameerpet	10	CBK	648		
AMEERPET						
1521	AAO/ERO I/Ameerpet	1	SBH	76		
SANATHNAGAR						
1521	AAO/ERO I/Ameerpet	1	SBH	8903		
SRINAGAR						
1521	AAO/ERO I/Ameerpet	1	SBH	72		
Panjagutta,HYD						
1521	AAO/ERO I/Ameerpet	1	SBH	8701		
MARUTHINAGAR						
1521	AAO/ERO I/Ameerpet	1	SBH	8902		
KAKATIYANAGAR						
1521	AAO/ERO I/Ameerpet	1	SBH	8901		
BEGUMPET						
1521	AAO/ERO I/Ameerpet	1	SBH	8801		
SANATHNAGAR						
1521	AAO/ERO I/Ameerpet	1	SBH	458		
JUBILEEHILLS						
1521	AAO/ERO I/Ameerpet	1	SBH	308		
S.REDDYNAGAR						
1522	AAO/ERO II/Barkatpura	7	BOI	8607		
SULTANBAZAR						
1522	AAO/ERO II/Barkatpura	7	BOI	8601		
BASHEERBAGH						
1522	AAO/ERO II/Barkatpura	7	BOI	8606		
KACHIGUDA						
1522	AAO/ERO II/Barkatpura	1	SBH	8905	KOTHI	
1522	AAO/ERO II/Barkatpura	10	CBK	649		
NARAYANGUDA						
1522	AAO/ERO II/Barkatpura	1	SBH	8904		
BARKATPURA						
1522	AAO/ERO II/Barkatpura	3	ABK	321		
KACHIGUDA						
1522	AAO/ERO II/Barkatpura	2	SBI	7641		
BARKATPURA						
1522	AAO/ERO II/Barkatpura	6	CBI	1		
BANKSTREET						
1522	AAO/ERO II/Barkatpura	1	SBH	8802		
SULTANBAZAR						
1522	AAO/ERO II/Barkatpura	3	ABK	208		
HYDERGUDA						
1522	AAO/ERO II/Barkatpura	1	SBH	78		
KACHIGUDAGA						
1522	AAO/ERO II/Barkatpura	5	IOB	572		
HIMAYATNAGAR						
1522	AAO/ERO II/Barkatpura	1	SBH	62		

SULTANBAZAR
1522 AAO/ERO II/Barkatpura 1 SBH 9001 ABIDS
1522 AAO/ERO II/Barkatpura 1 SBH 67
HIMAYATNAGAR
1522 AAO/ERO II/Barkatpura 1 SBH 8907
PUTLIBOWLI
1522 AAO/ERO II/Barkatpura 1 SBH 8908
HIMAYATNAGAR
1522 AAO/ERO II/Barkatpura 9 APC 9
HIMAYATNAGAR
1522 AAO/ERO II/Barkatpura 1 SBH 8906
NARAYANAGUDA
1522 AAO/ERO II/Barkatpura 1 SBH 471
RAMNAGAR
1523 AAO/ERO III/Dewandevdi 3 ABK 530
SAMSHEERGUNJ
1523 AAO/ERO III/Dewandevdi 3 ABK 90
CHARMINAR
1523 AAO/ERO III/Dewandevdi 1 SBH 68
HUSSAINIALAM
1523 AAO/ERO III/Dewandevdi 1 SBH 73
PATHERGATTI
1523 AAO/ERO III/Dewandevdi 1 SBH 432
TANKBUND
1523 AAO/ERO III/Dewandevdi 1 SBH 8803
PATELMARKET
1524 AAO/ERO-IV/AZAMABAD 2 SBI 3026
CHANDRAYANGUTTA
1524 AAO/ERO-IV/AZAMABAD 1 SBH 432
TANKBUND
1524 AAO/ERO-IV/AZAMABAD 1 SBH 83
NALLAKUNTA
1524 AAO/ERO-IV/AZAMABAD 2 SBI 3608
VIDYANAGAR
1524 AAO/ERO-IV/AZAMABAD 1 SBH 8909 NEW
NALLAKUNTA
1524 AAO/ERO-IV/AZAMABAD 1 SBH 269
DILSUKHNAGAR
1524 AAO/ERO-IV/AZAMABAD 1 SBH 78
KACHIGUDA
1525 AAO/ERO-V/GUNFOUNDRY 1 SBH 309
MALLEPALLI
1525 AAO/ERO-V/GUNFOUNDRY 3 ABK 858
M.J.ROAD
1525 AAO/ERO-V/GUNFOUNDRY 1 SBH 496
GRUHAKALPA
1525 AAO/ERO-V/GUNFOUNDRY 1 SBH 8910
OSMANGUNJ
1525 AAO/ERO-V/GUNFOUNDRY 1 SBH 401
DARUSALAM

1525 AAO/ERO-V/GUNFOUNDRY 1 SBH 66
GUNFOUNDRY
1525 AAO/ERO-V/GUNFOUNDRY 1 SBH 9001 ABDIS
1525 AAO/ERO-V/GUNFOUNDRY 1 SBH 8907
PUTLIBOWLI
1526 AAO/EROVII/HYD 1 SBH 256
NEWBHOIGUDA
1526 AAO/EROVII/HYD 1 SBH 64
CHIKKADPALLI
1526 AAO/EROVII/HYD 1 SBH 8804
R.P.ROAD
1526 AAO/EROVII/HYD 7 BOI 8603
M.G.ROAD
1526 AAO/EROVII/HYD 1 SBH 312
KAVADIGUDA
1526 AAO/EROVII/HYD 3 ABK 31
PADMARAONAGAR
1526 AAO/EROVII/HYD 1 SBH 8805
MUSHEERABAD
1526 AAO/EROVII/HYD 3 ABK 529
SEBASTIANROAD
1526 AAO/EROVII/HYD 5 IOB 432
R.P.ROAD
1526 AAO/EROVII/HYD 5 IOB 678
CHIKKADPALLI
1526 AAO/EROVII/HYD 2 SBI 2772
PADMARAONAGAR
1526 AAO/EROVII/HYD 6 CBI 74
RANIGUNJ
1526 AAO/EROVII/HYD 1 SBH 9101 ABDIS
1527 AAO/ERO/VIII/CHANCHALGUDA 1 SBH 73
PATHERGATTI
1527 AAO/ERO/VIII/CHANCHALGUDA 1 SBH 9201
MADANNAPETA
1527 AAO/ERO/VIII/CHANCHALGUDA 1 SBH 345
Saidabad,HYD
1527 AAO/ERO/VIII/CHANCHALGUDA 3 ABK 548
SANTOSHNAGAR
1527 AAO/ERO/VIII/CHANCHALGUDA 9 APC 7
SAIDABAD
1527 AAO/ERO/VIII/CHANCHALGUDA 1 SBH 8806
MALAKPET
1528 AAO/ERO/IX/HYDERABAD-4 7 BOI 8609
KHAIRATABAD
1528 AAO/ERO/IX/HYDERABAD-4 10 CBK 798
MASABTANK
1528 AAO/ERO/IX/HYDERABAD-4 7 BOI 8600
NAMPALLY
1528 AAO/ERO/IX/HYDERABAD-4 6 CBI 25
NAMPALLY

1528	AAO/ERO/IX/HYDERABAD-4	9	APC	11	MASABTANK
1528	AAO/ERO/IX/HYDERABAD-4	1	SBH	66	Gunfoundry
1528	AAO/ERO/IX/HYDERABAD-4	1	SBH	318	ANANDNAGAR
1528	AAO/ERO/IX/HYDERABAD-4	1	SBH	432	MASABTANK
1528	AAO/ERO/IX/HYDERABAD-4	1	SBH	77	SECRETARIAT
1528	AAO/ERO/IX/HYDERABAD-4	1	SBH	2070	Santhinagar(Hyd
1528	AAO/ERO/IX/HYDERABAD-4	1	SBH	8902	Kakatiyanagar
1528	AAO/ERO/IX/HYDERABAD-4	1	SBH	72	PANJAGUTTA
1528	AAO/ERO/IX/HYDERABAD-4	2	SBI	3529	CHIRAGALLILANE
1528	AAO/ERO/IX/HYDERABAD-4	3	ABK	534	Somajiguda,HYD.
1528	AAO/ERO/IX/HYDERABAD-4	3	ABK	858	M.J.ROAD
1528	AAO/ERO/IX/HYDERABAD-4	1	SBH	263	ADARSHNAGAR
1528	AAO/ERO/IX/HYDERABAD-4	3	ABK	854	MEHDIPATNAM
1529	AAO/GRC/HYDERABAD	1	SBH	77	SECRETARIAT
1529	AAO/GRC/HYDERABAD	1	SBH	66	Gunfoundry,HYD.
1530	AAO/ERO XI/Banjarahills	1	SBH	8701	MARUTHINAGAR
1530	AAO/ERO XI/Banjarahills	1	SBH	458	JUBILEE HILLS
1530	AAO/ERO XI/Banjarahills	1	SBH	72	PANJAGUTTA
1530	AAO/ERO XI/Banjarahills	1	SBH	263	ADARSHNAGAR
1530	AAO/ERO XI/Banjarahills	7	BOI	8609	KHAIRATHABAD
1530	AAO/ERO XI/Banjarahills	1	SBH	8903	SRINAGAR COLONY
1530	AAO/ERO XI/Banjarahills	1	SBH	308	S R NAGAR
1530	AAO/ERO XI/Banjarahills	10	CBK	640	AMEERPET
1530	AAO/ERO XI/Banjarahills	4	SYB	3006	BANJARA HILLS
1600	SE/OPERATION/SECUNDERABAD	1	SBH	66	GUNFOUNDRY

1601	DE/MRT/RR CIRCLE	1	SBH	66	
GUNFOUNDRY					
1602	DE/OPN/ZONE II/SEC'BAD	1	SBH	84	
SECUNDERABAD					
1603	DE/OPN/RURAL/Saroornagar	1	SBH	269	
DILSUKHNAGAR					
1604	DE/OPN/NORTH/SEC'BAD	1	SBH	66	
GUNFOUNDRY					
1605	DE/OPERATION/VIKARABAD	1	SBH	94	
VIKARABAD					
1606	DE/EHT/ERRAGADDA	1	SBH	308	
S.R.NAGAR (BR.)					
1607	DE/OPN/KUKATPALLY	1	SBH	85	
BALANAGAR					
1608	DE/EHT/Chandrayanagutta	3	ABK	548	
Santoshnagar					
1620	SAO/HT/SECUNDERABAD	1	SBH	66	
GUNFOUNDRY					
1621	AAO/ERO VI/Ranigunj	1	SBH	80	
BOLLARAM					
1621	AAO/ERO VI/Ranigunj	1	SBH	8911	
MARREDPALLY					
1621	AAO/ERO VI/Ranigunj	1	SBH	311	
PENDERGHASTRD.					
1621	AAO/ERO VI/Ranigunj	1	SBH	8702	
PARKLANE					
1621	AAO/ERO VI/Ranigunj	1	SBH	81	
GENERALBAZAR					
1621	AAO/ERO VI/Ranigunj	5	IOB	1033	
MAREDPALLY					
1621	AAO/ERO VI/Ranigunj	1	SBH	8912	ALWAL
1621	AAO/ERO VI/Ranigunj	7	BOI	8609	
KHIRATHABAD					
1621	AAO/ERO VI/Ranigunj	1	SBH	84	
SECUNDERABAD					
1621	AAO/ERO VI/Ranigunj	2	SBI	7111	MUD
FORT					
1621	AAO/ERO VI/Ranigunj	1	SBH	8601	
SECUNDERABAD					
1621	AAO/ERO VI/Ranigunj	5	IOB	623	ALWAL
1622	AAO/ERO X/Chilkalguda	1	SBH	244	
HIMMATNAGAR					
1622	AAO/ERO X/Chilkalguda	3	ABK	578	TARNAKA
1622	AAO/ERO X/Chilkalguda	9	APC	0	TARNAKA
1622	AAO/ERO X/Chilkalguda	9	APC	12	
APSCBank					
1622	AAO/ERO X/Chilkalguda	2	SBI	7112	
LALLALGUDA					
1623	AAO/ERO/SOUTH/MALAKPET	1	SBH	345	
SAIDABAD,HYD					

1623	AAO/ERO/SOUTH/MALAKPET	1	SBH	269	
DILSUKHNAGAR					
1623	AAO/ERO/SOUTH/MALAKPET	1	SBH	449	
MAHESWARAM					
1623	AAO/ERO/SOUTH/MALAKPET	1	SBH	463	
Kandukur,RR Dis					
1623	AAO/ERO/SOUTH/MALAKPET	1	SBH	264	
KANDUKUR					
1623	AAO/ERO/SOUTH/MALAKPET	1	SBH	382	
YACHARAM					
1623	AAO/ERO/SOUTH/MALAKPET	1	SBH	62	
SULTANBAZAR					
1623	AAO/ERO/SOUTH/MALAKPET	1	SBH	90	
IBRAHIMPATNAM					
1623	AAO/ERO/SOUTH/MALAKPET	1	SBH	372	ARUTLA
1624	AAO/ERO/JEEDIMETLA	1	SBH	84	
R.P.ROAD					
1624	AAO/ERO/JEEDIMETLA	1	SBH	91	MEDCHAL
1624	AAO/ERO/JEEDIMETLA	1	SBH	362	
KUSHAIGUDA					
1624	AAO/ERO/JEEDIMETLA	1	SBH	736	
Bharathnagar					
1624	AAO/ERO/JEEDIMETLA	1	SBH	80	
BOLLARAM					
1624	AAO/ERO/JEEDIMETLA	1	SBH	400	
SHAPURNAGAR					
1624	AAO/ERO/JEEDIMETLA	3	ABK	854	
Mehdipatnam,Hyd					
1624	AAO/ERO/JEEDIMETLA	1	SBH	75	
R.C.Puram(BHEL)					
1625	AAO/ERO/NORTH I/HUBSIGUDA	1	SBH	87	
HABSIGUDA					
1625	AAO/ERO/NORTH I/HUBSIGUDA	1	SBH	96	MOULALI
1625	AAO/ERO/NORTH I/HUBSIGUDA	1	SBH	362	
Kushaiguda					
1626	AAO/ERO/GAGANPAHAD/HYD	1	SBH	66	
GUNFOUNDRY					
1626	AAO/ERO/GAGANPAHAD/HYD	2	SBI	5328	
Kattedan,Hyd					
1626	AAO/ERO/GAGANPAHAD/HYD	1	SBH	89	
CHEVELLA					
1626	AAO/ERO/GAGANPAHAD/HYD	1	SBH	75	
R.C.Puram,Hyd.					
1626	AAO/ERO/GAGANPAHAD/HYD	1	SBH	736	
Bharatnagar,Hyd					
1626	AAO/ERO/GAGANPAHAD/HYD	1	SBH	93	SHABAD
1627	AAO/ERO/VIKARABAD	1	SBH	86	TANDUR
1627	AAO/ERO/VIKARABAD	1	SBH	92	PARGI
1627	AAO/ERO/VIKARABAD	1	SBH	94	
VIKARABAD					

1628	AAO/Sub ERO/TANDUR	1	SBH	86	Tandur
1629	AAO/ERO/SAINIKPURI/HYD	1	SBH	96	Moula Ali
1629	AAO/ERO/SAINIKPURI/HYD	1	SBH	362	Kushaiguda
1700	SE/OPERATION/MEDAK	1	SBH	107	SANGAREDDY
1700	SE/OPERATION/MEDAK	1	SBH	66	GUNFOUNDRY,HYD.
1701	DE/MRT/MEDAK	1	SBH	66	GUNFOUNDRY,HYD.
1701	DE/MRT/MEDAK	1	SBH	107	SANGAREDDY
1702	DE/OPERATION/SANGAREDDY	1	SBH	107	SANGAREDDY
1703	DE/OPERATION/SIDDIPET	1	SBH	100	SIDDIPET
1704	DE/OPN/MEDAK	1	SBH	98	MEDAK
1705	CEE/HYD ZONE/HYD	1	SBH	432	TANKBUND,HYD
1720	SAO/HT/MEDAK	1	SBH	66	GUNFOUNDRY
1720	SAO/HT/MEDAK	1	SBH	98	MEDAK
1721	AAO/ERO/SANGAREDDY	1	SBH	99	SADASIVPET
1721	AAO/ERO/SANGAREDDY	1	SBH	105	NARSAPUR
1721	AAO/ERO/SANGAREDDY	1	SBH	106	PATANCHERU
1721	AAO/ERO/SANGAREDDY	1	SBH	107	SANGAREDDY
1721	AAO/ERO/SANGAREDDY	1	SBH	97	JOGIPET
1721	AAO/ERO/SANGAREDDY	1	SBH	271	SHANKARAMPET
1722	AAO/ERO/ZAHEERABAD	4	SYB	3402	JARASANGAM
1722	AAO/ERO/ZAHEERABAD	1	SBH	101	ZAHEERABAD
1722	AAO/ERO/ZAHEERABAD	1	SBH	103	KOHIR
1722	AAO/ERO/ZAHEERABAD	6	CBI	3	ZAHEERABAD
1722	AAO/ERO/ZAHEERABAD	1	SBH	104	NARAYANKHED
1723	AAO/ERO/SIDDIPET	1	SBH	100	SIDDIPET
1723	AAO/ERO/SIDDIPET	1	SBH	102	GAJWEL
1723	AAO/ERO/SIDDIPET	1	SBH	275	DUBBAKA
1723	AAO/ERO/SIDDIPET	1	SBH	447	KODAKANDLA
1724	AAO/ERO/MEDAK	1	SBH	105	

Narsapur
1724 AAO/ERO/MEDAK 1 SBH 107
Sangareddy
1724 AAO/ERO/MEDAK 4 SYB 3380
KULCHARAM
1724 AAO/ERO/MEDAK 1 SBH 98 MEDAK
1724 AAO/ERO/MEDAK 1 SBH 504
RAMAYAMPET
1724 AAO/ERO/MEDAK 1 SBH 736
Bharatnagar,HYD
1724 AAO/ERO/MEDAK 2 SBI 4722
CHEGUNTA
1724 AAO/ERO/MEDAK 2 SBI 6649 TOOPRAN
1725 AAO/ERO/GAJWEL 1 SBH 102 Gajwel
1725 AAO/ERO/GAJWEL 1 SBH 447
Kodakandla
1800 SE/OPN/MBN 3 ABK 350
Mahaboobnagar
1802 DE/OPERATION/MAHABOOBNAGA 1 SBH 184
MAHABOOBNAGAR
1803 DE/OPERATION/WANAPARTHY 1 SBH 187
WANAPARTHY
1804 DE/OPN/JADCHERLA 1 SBH 193
BADEPALLY
1820 SAO/HT/MBN 3 ABK 350
Mahaboobnagar
1820 SAO/HT/MBN 3 ABK 205 Sultan
Bazar
1821 AAO/ERO/MAHABOOBNAGAR 1 SBH 197 MAKTHAL
1821 AAO/ERO/MAHABOOBNAGAR 1 SBH 191 ATMAKUR
1821 AAO/ERO/MAHABOOBNAGAR 1 SBH 196 KOSGI
1821 AAO/ERO/MAHABOOBNAGAR 1 SBH 192
KONDANGAL
1821 AAO/ERO/MAHABOOBNAGAR 1 SBH 200 UTKOOR
1821 AAO/ERO/MAHABOOBNAGAR 1 SBH 186
NARAYANPET
1821 AAO/ERO/MAHABOOBNAGAR 1 SBH 184
MAHABUBNAGAR
1821 AAO/ERO/MAHABOOBNAGAR 1 SBH 257
DEVERKADRA
1822 AAO/ERO/KALWAKURTHY 1 SBH 190 AMANGAL
1822 AAO/ERO/KALWAKURTHY 1 SBH 194
KALWAKURTHI
1823 AAO/ERO/SUB.ERO/JADCHERLA 1 SBH 199
SHADNAGAR
1823 AAO/ERO/SUB.ERO/JADCHERLA 1 SBH 193
BADEPALLY
1824 AAO/ERO/WANAPARTHY 1 SBH 191 ATMAKUR
1824 AAO/ERO/WANAPARTHY 1 SBH 201
MADANAPUR

1824	AAO/ERO/WANAPARTHY	1	SBH	187	WANAPARTHY
1824	AAO/ERO/WANAPARTHY	1	SBH	257	DEVARKADRA
1824	AAO/ERO/WANAPARTHY	1	SBH	195	KOLLAPUR
1825	AAO/ERO/NAGAR KURNOOL	1	SBH	188	ATCHAMPET
1825	AAO/ERO/NAGAR KURNOOL	1	SBH	198	NAGARKURNOOL
1825	AAO/ERO/NAGAR KURNOOL	1	SBH	195	KOLLAPUR
1826	AAO/ERO/GADWAL	1	SBH	185	GADWAL
1826	AAO/ERO/GADWAL	1	SBH	189	ALAMPUR
1900	SE/OPERATION/KHAMMAM	1	SBH	161	KHAMMAM
1901	DE/MRT/KMM(A/C closed)	1	SBH	161	KHAMMAM
1902	DE/OPERATION/KHAMMAM	1	SBH	161	KHAMMAM
1903	DE/OPERATION/BHADRACHALAM	1	SBH	163	BHADRACHALAM
1920	SAO/HT/KHAMMAM	1	SBH	161	KHAMMAM
1921	AAO/ERO/KHAMMAM	3	ABK	654	YERRUPALEM
1921	AAO/ERO/KHAMMAM	3	ABK	311	KHAMMAM
1921	AAO/ERO/KHAMMAM	1	SBH	247	NELAKONDA PALLI
1921	AAO/ERO/KHAMMAM	1	SBH	161	KHAMMAM
1921	AAO/ERO/KHAMMAM	1	SBH	167	WYRA
1921	AAO/ERO/KHAMMAM	1	SBH	164	MADHIRA
1922	AAO/ERO/BHADRACHALAM	1	SBH	162	YELLANDU
1922	AAO/ERO/BHADRACHALAM	1	SBH	163	BADRACHALAM
1922	AAO/ERO/BHADRACHALAM	3	ABK	315	KOTHAGUDEM
1922	AAO/ERO/BHADRACHALAM	3	ABK	75	CHERLA
1922	AAO/ERO/BHADRACHALAM	3	ABK	853	MANGOOR
1922	AAO/ERO/BHADRACHALAM	1	SBH	165	PALONCHA
1923	AAO/ERO/SATHUPALLI	1	SBH	293	SATHUPALLI
1923	AAO/ERO/SATHUPALLI	3	ABK	16	ASWARAOPET
1923	AAO/ERO/SATHUPALLI	3	ABK	325	KALLUR
1924	AAO/ERO/RL/KMM	1	SBH	247	NK Pally
1924	AAO/ERO/RL/KMM	1	SBH	167	Wyra
1924	AAO/ERO/RL/KMM	3	ABK	750	BUS STN KHAMMAM
1925	AAO/ERO/KGM	3	ABK	315	KOTHAGUDEM

1925	AAO/ERO/KGM	1	SBH	162	
YELLANDU					
2000	SE/OPERATION/NALGONDA	3	ABK	389	
Nalgonda					
2001	DE/MRT/NLG	1	SBH	175	
NALGONDA					
2002	DE/OPERATION/NALGONDA	1	SBH	175	
NALGONDA					
2003	DE/OPERATION/SURYAPET	1	SBH	176	
SURYAPET					
2004	DE/EHT L&SS/N'SAGAR	1	SBH	172	
NAGARJUNASAGAR					
2005	DE/OPERATION/BHONGIR	1	SBH	173	BHONGIR
2006	DEE/OP/MIRYALAGUDA	1	SBH	174	
MIRYALAGUDA					
2020	SAO/HT/NALGONDA	3	ABK	389	
Nalgonda					
2021	AAO/ERO/NALGONDA	1	SBH	368	CHANDUR
2021	AAO/ERO/NALGONDA	1	SBH	175	
NALGONDA					
2022	AAO/SUB ERO/NAKREKAL	1	SBH	182	
NAKAREKAL					
2023	AAO/ERO/DEVARAKONDA	1	SBH	179	
DEVARAKONDA					
2024	AAO/ERO/SURYAPET	1	SBH	283	
NADIGUDEM					
2024	AAO/ERO/SURYAPET	1	SBH	176	
SURYAPETA					
2024	AAO/ERO/SURYAPET	1	SBH	180	
HUZURNAGAR					
2024	AAO/ERO/SURYAPET	1	SBH	398	
DONDAPADU					
2024	AAO/ERO/SURYAPET	4	SYB	3442	NAGARAM
2024	AAO/ERO/SURYAPET	1	SBH	181	KODAD
2024	AAO/ERO/SURYAPET	1	SBH	323	
NEREDCHERLA					
2025	AAO/ERO/MIRYALAGUDA	1	SBH	174	
MIRYALGUDA					
2025	AAO/ERO/MIRYALAGUDA	1	SBH	180	
HUZURNAGAR					
2025	AAO/ERO/MIRYALAGUDA	1	SBH	323	
NEREDCHERLA					
2026	AAO/ERO/BHONGIR	1	SBH	177	ALER
2026	AAO/ERO/BHONGIR	1	SBH	173	BHONGIR
2027	AAO/ERO/RAMANNAPET	2	SBI	2705	
CHOUTTUPPAL					
2027	AAO/ERO/RAMANNAPET	1	SBH	183	
RAMANNAPET					
2027	AAO/ERO/RAMANNAPET	1	SBH	296	MOTHKUR
2028	AAO/ERO/KODAD	1	SBH	283	

Nadigudem					
2028	AAO/ERO/KODAD	1	SBH	181	Kodad
2028	AAO/ERO/KODAD	1	SBH	180	
Huzurnagar					
2100	SE/OPERATION/WARANGAL	1	SBH	150	
HANUMKONDA					
2101	DE/MRT/ WARANGAL	1	SBH	150	
HANUMKONDA					
2102	DE/OP/East/WGL(A/c closed	1	SBH	150	
HANUMKONDA					
2103	DE/OPERATION/WEST/WARANGA	1	SBH	150	
HANUMKONDA					
2104	DEE/OPN/JANAGAON	1	SBH	151	
JANAGAON					
2105	DE/OPN/MAHABOOBABAD	1	SBH	152	
MAHABOOBABAD					
2106	DEE/C&O/MULUGU	1	SBH	157	MULUGU
2106	DEE/C&O/MULUGU	3	ABK	206	
HANAMKONDA					
2120	SAO/HT/WARANGAL	1	SBH	150	
HANUMAKONDA					
2120	SAO/HT/WARANGAL	13	FBL	943	
WARANGAL					
2121	AAO/ERO/WARANGAL	1	SBH	150	
HANUMAKONDA					
2121	AAO/ERO/WARANGAL	1	SBH	148	
WARANGAL					
2122	AAO/ERO/TOWN/HANAMKONDA	1	SBH	150	
HANUMAKONDA					
2122	AAO/ERO/TOWN/HANAMKONDA	1	SBH	154	GHANPUR
2123	AAO/ERO/R/HANUMAKONDA	1	SBH	475	
RAIPARTHI					
2123	AAO/ERO/R/HANUMAKONDA	1	SBH	155	
HASANPARTHI					
2123	AAO/ERO/R/HANUMAKONDA	1	SBH	303	
WARDHANNAPET					
2123	AAO/ERO/R/HANUMAKONDA	1	SBH	150	
HANUMAKONDA					
2123	AAO/ERO/R/HANUMAKONDA	1	SBH	148	
WARANGAL					
2124	AAO/ERO/JANGAON	1	SBH	153	CHERIAL
2124	AAO/ERO/JANGAON	1	SBH	151	JANGAON
2124	AAO/ERO/JANGAON	1	SBH	138	
WARANGAL					
2125	AAO/ERO/MAHABUBABAD	1	SBH	152	
MAHABUBABAD					
2125	AAO/ERO/MAHABUBABAD	4	SYB	3602	AMANGAL
2125	AAO/ERO/MAHABUBABAD	1	SBH	315	
NEKKONDA					
2125	AAO/ERO/MAHABUBABAD	2	SBI	4515	

MARIPEDA
2125 AAO/ERO/MAHABUBABAD 2 SBI 5685
NELLIKUDURU
2125 AAO/ERO/MAHABUBABAD 1 SBH 156
KESAMUDRAM
2125 AAO/ERO/MAHABUBABAD 3 ABK 121
DANTHALAPALLI
2125 AAO/ERO/MAHABUBABAD 1 SBH 246 THORRUR
2125 AAO/ERO/MAHABUBABAD 1 SBH 572
DORNAKAL
2126 AAO/ERO/PARKAL/WGL 1 SBH 158
NARASANNAPET
2126 AAO/ERO/PARKAL/WGL 1 SBH 159 PARAKAL
2126 AAO/ERO/PARKAL/WGL 1 SBH 150
HANUMAKONDA
2126 AAO/ERO/PARKAL/WGL 1 SBH 655
Duggondi
2126 AAO/ERO/PARKAL/WGL 1 SBH 319
YETURNAGARAM
2126 AAO/ERO/PARKAL/WGL 1 SBH 157 MULUGU
2127 AAO/ERO/GRC/WGL 1 SBH 150
Subedari,HNKD
2127 AAO/ERO/GRC/WGL 1 SBH 153 Cherial
2127 AAO/ERO/GRC/WGL 1 SBH 159 Parkal
2127 AAO/ERO/GRC/WGL 1 SBH 148
Warangal
2127 AAO/ERO/GRC/WGL 1 SBH 556
Kesamudram
2127 AAO/ERO/GRC/WGL 1 SBH 246 Thorrur
2127 AAO/ERO/GRC/WGL 1 SBH 152
Mahaboobabad
2127 AAO/ERO/GRC/WGL 1 SBH 157 Mulug
2127 AAO/ERO/GRC/WGL 1 SBH 158
Narsampet
2127 AAO/ERO/GRC/WGL 1 SBH 151 Jangaon
2128 AAO/ERO/GNP 1 SBH 150
Hanumakonda
2128 AAO/ERO/GNP 1 SBH 149 REC
Branch,WGL
2128 AAO/ERO/GNP 1 SBH 154
Ghanapur
2129 AAO/ERO/CHL 1 SBH 153 Cherial
2130 AAO/SUB-ERO/MULUGU 1 SBH 319
Eturunagaram
2130 AAO/SUB-ERO/MULUGU 1 SBH 157 Mulugu
2130 AAO/SUB-ERO/MULUGU 3 ABK 849
MULUGU,GHANPUR
2130 AAO/SUB-ERO/MULUGU 2 SBI 3769
GOVINDRAOPET
2131 AAO/ERO/NPT 1 SBH 150

Hanumakonda					
2131	AAO/ERO/NPT	1	SBH	315	
Nekkonda					
2131	AAO/ERO/NPT	1	SBH	158	
Narsampet					
2200	SE/OPERATION/KARIMNAGAR	3	ABK	306	
KARIMNAGAR					
2201	DE/MRT/KARIMNAGAR	1	SBH	134	
KARIMNAGAR					
2202	DE/Op/North/KRR(Shifted)	1	SBH	134	
KARIMNAGAR					
2203	DE/SOUTH/KARIMNAGAR	1	SBH	134	
KARIMNAGAR					
2204	DEE/OPN/PEDDAPALLY	1	SBH	138	
PEDDAPALLY					
2205	DEE/OPN/JAGITIAL	1	SBH	135	JAGTIAL
2206	DEE/O/HUZURABAD	1	SBH	2143	
HUZURABAD					
2220	SAO/HT/KARIMNAGAR	3	ABK	306	
KARIMNAGAR					
2221	AAO/ERO/TOWN KARIMNAGAR	1	SBH	134	
KARIMNAGAR					
2221	AAO/ERO/TOWN KARIMNAGAR	3	ABK	173	
Gundigopalraope					
2221	AAO/ERO/TOWN KARIMNAGAR	1	SBH	142	
GANGADHARA					
2222	AAO/ERO/RURAL KARIMNAGAR	1	SBH	134	
KARIMNAGAR					
2223	AAO/ERO/HUZURABAD	1	SBH	277	
MALKANOOR					
2223	AAO/ERO/HUZURABAD	1	SBH	136	
JAMMIKUNTA					
2223	AAO/ERO/HUZURABAD	1	SBH	143	
HUZURABAD					
2224	AAO/ERO/PEDDAPALLY	1	SBH	529	KATARAM
2224	AAO/ERO/PEDDAPALLY	3	ABK	270	
Julapally(KNR)					
2224	AAO/ERO/PEDDAPALLY	1	SBH	388	
KALVASRIRAMPUR					
2224	AAO/ERO/PEDDAPALLY	3	ABK	115	
DHRAMAVARAM					
2224	AAO/ERO/PEDDAPALLY	1	SBH	139	
RAMAGUNDAM					
2224	AAO/ERO/PEDDAPALLY	1	SBH	385	
KAMANPUR					
2224	AAO/ERO/PEDDAPALLY	1	SBH	138	
PEDDAPALLY					
2224	AAO/ERO/PEDDAPALLY	1	SBH	144	
MANTHANI					
2224	AAO/ERO/PEDDAPALLY	1	SBH	474	ELIGAD

2224	AAO/ERO/PEDDAPALLY	1	SBH	146	SULTHANABAD
2224	AAO/ERO/PEDDAPALLY	1	SBH	604	Velagatoor
2225	AAO/ERO/JAGTIAL	1	SBH	141	DHARMAPURI
2225	AAO/ERO/JAGTIAL	1	SBH	135	JAGITIAL
2226	AAO/ERO/METPALLY	3	ABK	868	Mallapur
2226	AAO/ERO/METPALLY	1	SBH	137	KORUTLA
2226	AAO/ERO/METPALLY	1	SBH	145	METPALLY
2227	AAO/ERO/HUSNABAD	3	ABK	776	Chigurumamidi
2228	AAO/ERO/Godavarikhani	1	SBH	529	Kataram
2228	AAO/ERO/Godavarikhani	1	SBH	138	Peddapalli
2228	AAO/ERO/Godavarikhani	1	SBH	708	SCC Ltd.G.Khani
2228	AAO/ERO/Godavarikhani	1	SBH	144	Manthani
2228	AAO/ERO/Godavarikhani	1	SBH	139	Ramagundam
2300	SE/OPERATION/NIZAMABAD	1	SBH	108	NIZAMABAD
2301	DE/MRT/NZB(merged with code	1	SBH	108	NIZAMABAD
2302	DE/OPERATION/NIZAMABAD	1	SBH	108	NIZAMABAD
2303	DE/(O&C)/KAMAREDDY	1	SBH	111	KAMAREDDY
2304	DE/OPERATION/ARMOOR	1	SBH	110	ARMOOR
2305	DEE/TRANS/NIZAMABAD	3	ABK	387	Nizamabad
2320	SAO/HT/NIZAMABAD	1	SBH	108	NIZAMABAD
2320	SAO/HT/NIZAMABAD	13	FBL	579	NIZAMABAD
2321	AAO/ERO/NIZAMABAD	1	SBH	395	SARANGAPOOR
2321	AAO/ERO/NIZAMABAD	1	SBH	113	DHARPALLY
2321	AAO/ERO/NIZAMABAD	1	SBH	108	NIZAMABAD
2321	AAO/ERO/NIZAMABAD	1	SBH	9401	DHARMAVARAM
2322	AAO/ERO/BODHAN	1	SBH	112	BANSWADA
2322	AAO/ERO/BODHAN	1	SBH	484	

KOTAGIRI
2322 AAO/ERO/BODHAN 1 SBH 109 BODHAN
2322 AAO/ERO/BODHAN 4 SYB 3516
EADAPALLY
2323 AAO/ERO/ARMOOR 1 SBH 9301
JAKARAMPALLY
2323 AAO/ERO/ARMOOR 1 SBH 119
KISANNAGAR
2323 AAO/ERO/ARMOOR 1 SBH 110 ARMOOR
2324 AAO/ERO/KAMAREDDY 1 SBH 9303
GANDHARI
2324 AAO/ERO/KAMAREDDY 1 SBH 285
BICHKONDAY
2324 AAO/ERO/KAMAREDDY 1 SBH 115 MADNOOR
2324 AAO/ERO/KAMAREDDY 1 SBH 118
YELLAREDDY
2324 AAO/ERO/KAMAREDDY 4 SYB 3514
DOMAKONDA
2324 AAO/ERO/KAMAREDDY 4 SYB 3518
BIKKANOOR
2324 AAO/ERO/KAMAREDDY 1 SBH 111
KAMAREDDY
2325 AAO/ERO/BHEEMGAL 1 SBH 9302
MUCHUKUR
2325 AAO/ERO/BHEEMGAL 1 SBH 268 MORTHAD
2325 AAO/ERO/BHEEMGAL 1 SBH 399 VELPUR
2325 AAO/ERO/BHEEMGAL 1 SBH 374
BHEEMGAL
2326 AAO/ERO/R/NZB 1 SBH 395
Sarangapur
2326 AAO/ERO/R/NZB 1 SBH 389
Dichpalli
2326 AAO/ERO/R/NZB 1 SBH 108
Nizamabad
2327 AAO/ERO/YLR 1 SBH 9303
VysyaBk/Gandhar
2327 AAO/ERO/YLR 1 SBH 115 Madnoor
2327 AAO/ERO/YLR 1 SBH 285
Bichkunda
2327 AAO/ERO/YLR 1 SBH 118
Yellareddy
2327 AAO/ERO/YLR 1 SBH 112
Banswada
2400 SE/OPN/ADB 3 ABK 22
ADILABAD
2402 DE/OPERATION/MANCHERIAL 1 SBH 124
MANCHERIAL
2403 DE/OPERATION/NIRMAL 1 SBH 125 NIRMAL
2404 DE/(C&O)/KAGAZNAGAR 1 SBH 121
SIRPURKAGAZNAGA

2405	DEE/O&C/ADILABAD	3	ABK	22	ADILABAD
2420	SAO/HT/ADB	3	ABK	22	ADILABAD
2421	AAO/ERO/SUB.ERO/ADILABAD	1	SBH	133	Utnoor
2421	AAO/ERO/SUB.ERO/ADILABAD	1	SBH	284	Ichoda
2421	AAO/ERO/SUB.ERO/ADILABAD	1	SBH	122	ADILABAD
2422	AAO/ERO/NIRMAL	1	SBH	123	BHAINSA
2422	AAO/ERO/NIRMAL	1	SBH	127	BOATH
2422	AAO/ERO/NIRMAL	1	SBH	8703	SOAN
2422	AAO/ERO/NIRMAL	1	SBH	154	GHANAPUR
2422	AAO/ERO/NIRMAL	1	SBH	125	NIRMAL
2422	AAO/ERO/NIRMAL	1	SBH	284	ICHODA
2422	AAO/ERO/NIRMAL	1	SBH	129	KHANAPUR
2422	AAO/ERO/NIRMAL	1	SBH	133	UTNOOR
2423	AAO/ERO/MANCHERIAL	1	SBH	799	MANDAMARRY
2423	AAO/ERO/MANCHERIAL	1	SBH	121	SIRPURKAGAZNAGA
2423	AAO/ERO/MANCHERIAL	1	SBH	130	LAXETTIPETA
2423	AAO/ERO/MANCHERIAL	1	SBH	128	CHENNUR
2423	AAO/ERO/MANCHERIAL	1	SBH	126	ASIFABAD
2423	AAO/ERO/MANCHERIAL	1	SBH	120	BELLAMPALLI
2423	AAO/ERO/MANCHERIAL	1	SBH	124	MANCHERIAL
2424	AAO/ERO/BHNS	1	SBH	123	BHAINSA
2425	AAO/Sub-ERO/S kagaznagar	1	SBH	120	BELLAMPALLY
2425	AAO/Sub-ERO/S kagaznagar	1	SBH	126	ASIFABAD
2425	AAO/Sub-ERO/S kagaznagar	1	SBH	121	SIRPURKAGAZNAGA
2500	SE/ASSESSMENTS/HYDERABAD	1	SBH	66	GUNFOUNDRY
2600	SE/TELECOMM/HYDERABAD	1	SBH	72	PUNJAGUTTA,HYD.
2600	SE/TELECOMM/HYDERABAD	1	SBH	66	GUNFOUNDRY,HYD
2601	SE/TELECOM/VJA	1	SBH	169	GANDHINAGAR,VJA
2602	SE/TELECOM/CUDDAPAH	1	SBH	513	CUDDAPAH
2700	SE/MASTER PLAN/HYDERABAD	1	SBH	66	GUNFOUNDRY

3100	SE/TLC/RAJAHMUNDRY	1	SBH	339	RAJAHMUNDRY
3101	EE/TLC/RAJAHMUNDRY	1	SBH	339	RAJAHMUNDRY
3102	EE/TLC/VISAKHAPATNAM	1	SBH	282	VISHAKHAPATNAM
3200	SE/TLC/CUDDAPAH	2	SBI	830	CUDDAPAH
3201	EE/TLC/CUDDAPAH	2	SBI	830	CUDDAPAH
3202	EE/TLC/KURNOOL	1	SBH	492	KURNOOL
3203	EE/TLC/TIRUPATHI	1	SBH	328	TIRUPATHI
3300	SE/TLC/HYDERABAD	1	SBH	66	GUNFOUNDRY
3301	EE/TLC/RMS/HYDERABAD	1	SBH	66	GUNFOUNDRY
3302	DE/TRE/TLC/HYDERABAD	1	SBH	66	GUNFOUNDRY
3303	EE/TLC/WARANGAL	1	SBH	150	HANUMKONDA
3304	EE/TLC/400KV/HYD	1	SBH	108	NIZAMABAD
3304	EE/TLC/400KV/HYD	1	SBH	66	GUNFOUNDRY
3305	EE/TLC/ERRAGADDA/HYD	1	SBH	66	GUNFOUNDRY
3306	EE/TLC/KHAMMAM	1	SBH	161	KHAMMAM
3307	EE-2/TLC/400KV LINES/HYD	1	SBH	66	GUNFOUNDRY,HYD
4100	SAO/KTS/PALONCHA	1	SBH	165	PALONCHA
4200	SE/C/KTPS/Vs/PALONCHA	1	SBH	165	PALONCHA
4300	AO/RTS/RAMAGUNDAM	1	SBH	139	RAMAGUNDAM
4400	SAO/CONSTN./VTS/IB.PATNAM	1	SBH	2779	IBRAHIMPATNAM
4500	SAO/O&M/VTS	1	SBH	2779	IBRAHIMPATNAM
4600	PLANT ENGINEER/NTS	2	SBI	798	KOVUR
4700	SE/Civil/RTPP(a/c closed)	1	SBH	323	PRODDATUR
4701	SAO/RTPP/KALAMALLA	1	SBH	570	PRODDATUR
4701	SAO/RTPP/KALAMALLA	3	ABK	437	Proddutur
4800	EE/Civil/GTPS(a/c closed)	2	SBI	860	KOVVUR
4900	SE/ELCL/GTPS/KVR	2	SBI	860	KOVVUR(WG.DT)

5000	ADE/CERP	1	SBH	169	
G'Nagar,VJA.					
5001	DE/CERP/Constn.Dn./VSP	1	SBH	282	
Suryabagh, VSP					
5002	DE/Constn./CERP/Tenali	1	SBH	349	Tenali
5100	SE/TLC/CERP/GUNTUR	3	ABK	242	
K.Thota,Guntur					
5101	SE/TL&SS/WARANGAL	1	SBH	150	
NAKKALAGUTTA					
5101	SE/TL&SS/WARANGAL	1	SBH	455	
HANUMAKONDA					
5102	SE/TL&SS/HYDERABAD	1	SBH	432	
TANKBUND,HYD					
5103	SE/TL&SS/VISAKHAPATNAM	1	SBH	2282	
SURYABAGH,VIZAG					
5104	SE/TL&SS/CUDDAPAH	1	SBH	2513	
CUDDAPAH					
5105	SE/TL&SS/VIJAYAWADA	1	SBH	169	
GANDHINAGAR,VJA					
5106	SE/TL&SS/NIZAMABAD	3	ABK	596	
NIZAMABAD					
5107	SE/TL&SS/NELLORE	2	SBI	7457	
VEDAYAPALEM,NLR					
5108	SE/TL&SS/MZ/HYDERABAD	3	ABK	522	SR
Nagar,Hyd					
5200	SE/DistnCircle/CERP/VSP	1	SBH	282	
Suryabagh,Vizag					
6000	SE/Conts./OECF/WARANGAL	1	SBH	150	
HANMAKONDA					
7100	AO/GEN/CO/VSP	1	SBH	282	
VISHAKHAPATNAM					
7101	PROJECT DE/GEN/ONUKDELLI	2	SBI	2083	
MACHKUND					
7101	PROJECT DE/GEN/ONUKDELLI	1	SBH	282	Vizag
7102	EE/CIVIL/JALAPUT	2	SBI	2083	
MACHKUND					
7200	SE/CIVIL/USHES	3	ABK	591	
DONKARAYI					
7201	EE/APPH/SILERU	3	ABK	591	
DONKARAYI					
7300	SE/O&M/LSHES	1	SBH	163	
BHADRACHALAM					
7300	SE/O&M/LSHES	3	ABK	964	
MOTHUGUDEM					
7301	DE/OPERATION/UPPER SILERU	3	ABK	591	
DONKARAYI					
7400	SE/O&M/N'SAGAR	1	SBH	172	
NAGARJUNASAGAR					
7500	SE/Civil/NSR(a/c closed)	1	SBH	172	
NAGARJUNASAGAR					

7502	EE/PABH/ANANTHAPUR	1	SBH	575	ANANTAPUR
7503	EE/CIVIL/N'SAGAR(O&M)	1	SBH	172	NAGARJUNASAGAR
7600	SE/O&M/SRISAILAM HES	2	SBI	750	SRISAILAM
7601	EE/GEN/SRISAILAM H.E.S	2	SBI	750	SRISAILAM
7602	EE/CIVIL/SRISAILAM L.BANK	1	SBH	371	SRISAILAM
7603	SE/CC/HYDL.PROJ/SRISAILAM	1	SBH	371	Srisailam/P(W)
7604	SAO/SLBHES/SSLM	1	SBH	371	SRISAILAM(WEST)
7605	EE/Civil/JHES/GADWAL.	1	SBH	185	GADWAL
7701	DE/O&M/POCHAMPAD	1	SBH	116	POCHAMPADU
9100	AO/CPR/VIDYUT SOUDHA	1	SBH	63	BELLAVISTA
9100	AO/CPR/VIDYUT SOUDHA	1	SBH	66	GUNFOUNDRY,HYD
9101	SAO/TRAINING/HYDERABAD.	1	SBH	308	S.R.NAGAR,HYD.
9200	EE/C&I/VIDYUT SOUDHA	1	SBH	66	GUNFOUNDRY
9201	EE/ID/IV/NELLORE	1	SBH	327	NELLORE
9300	EE/KGB/Invsgn. Dvn.No.1	1	SBH	66	GUNFOUNDRY
9301	EE/I D 3/Vizag	1	SBH	282	SURYABAGH,VIZAG
9400	EE/PHES/Investgn.Dn.2	1	SBH	66	GUNFOUNDRY
9500	EE/CC&M/VIDYUTH SOUDHA	1	SBH	66	GUNFOUNDRY
9600	EE/CIVIL/SINGUR	1	SBH	107	SANGAREDDY
9905	SAO/RE/ESCROW	1	SBH	66	Gunfoundry,Hyd
9999	FACCA(R & E)	9	APC	999	HYDERABAD

ANNEXURE 1

LIST OF UNITS HANDLING LOAs (FORM NO: 11)

Sl. No.	Unit Code	Unit Name	Officer authorised to sign LOAs
1	0100	SE/OPERATION/SRIKAKULAM	S.A.O.
2	0101	DE/MRT/SRIKAKULAM	D.E
3	0200	SE/OPERATION/VIZIANAGARAM	S.A.O.
4	0203	DE/OPERATION/BOBBILI	D.E.
5	0300	SE/OPERATION/VISAKHAPATNAM	S.A.O.
6	0301	DE/MRT/VISAKHAPATNAM	D.E.
7	0302	DE/OPERATION/ZONE-I/VISAKHAPATNAM	D.E.
8	0400	SE/OPERATION/RAJAHMUNDRY	S.A.O.
9	0401	DE/MRT/RAJAHMUNDRY	D.E.
10	0402	DE/OPERATION/RAJAHMUNDRY	D.E.
11	0500	SE/OPERATION/ELURU	S.A.O.
12	0600	SE/OPERATION/VIJAYAWADA	S.A.O.
13	0601	DE/MRT/VIJAYAWADA	D.E.
14	0700	SE/OPERATION/GUNTUR	S.A.O.
15	0702	DE/OPERATION/GUNTUR	D.E.
16	0800	SE/OPERATION/NELLORE	S.A.O.
17	0801	DE/MRT/NELLORE	D.E.
18	0802	DE/OPERATION/NELLORE	D.E.
19	0900	SE/OPERATION/ONGOLE	S.A.O.
20	1000	SE/OPERATION/ANANTAPUR	S.A.O.
21	1001	DE/MRT/ANANTAPUR	D.E.
22	1100	SE/OPERATION/KURNOOL	S.A.O.
23	1200	SE/OPERATION/CUDDAPAH	S.A.O.
24	1201	DE/MRT/CUDDAPAH	D.E.
25	1300	SE/OPERATION/TIRUPATHI	S.A.O.
26	1500	SE/OPERATION/CITY/HYDERABAD	S.A.O.
27	1600	SE/OPERATION/SECUNDERABAD	S.A.O.
28	1601	DE/MRT/SECUNDERABAD	D.E.
29	1700	SE/OPERATION/MEDAK	S.A.O.
30	1701	DE/MRT/RURAL/HYDERABAD	D.E.
31	1800	SE/OPERATION/MAHABOOBNAGAR	S.A.O.
32	1900	SE/OPERATION/KHAMMAM	S.A.O.
33	2000	SE/OPERATION/NALGONDA	S.A.O.
34	2001	DE/MRT/NALGONDA	D.E.
35	2100	SE/OPERATION/WARANGAL	S.A.O.
36	2101	DE/MRT/WARANGAL	D.E.
37	2200	SE/OPERATION/KARIMNAGAR	S.A.O.
38	2300	SE/OPERATION/NIZAMABAD	S.A.O.
39	2400	SE/OPERATION/ADILABAD	S.A.O.
40	2600	SE/TELECOM/HYDERABAD	A.O.
41	2700	SE/MASTER PLAN/HYDERABAD	A.O.
42	3101	EE/TLC/RAJAHMUNDRY	E.E.
43	3102	EE/TLC/VISAKHAPATNAM	E.E.
44	3201	EE/TLC/CUDDAPAH	E.E.
45	3202	EE/TLC/KURNOOL	E.E.
46	3203	EE/TLC/TIRUPATHI	E.E.
47	3301	EE/TLC/RING MAINS/HYDERABAD	E.E.
48	3303	EE/TLC/WARANGAL	E.E.
49	3304	EE/TLC/NIZAMABAD	E.E.

50	3305	EE/TLC/ERRAGADDA/HYDERABAD	E.E.
51	4100	SAO/KTPS/PALONCHA	S.A.O.
52	4200	SE/C/KTPS/V-STAGE/PALONCHA	S.A.O.
53	4300	AO/RTS/RAMAGUNDAM	A.O.
54	4400	SAO/CONSTN./VTS/IBRAHIMPATNAM	S.A.O.
55	4500	SAO/O&M/VTS/IBRAHIMPATNAM	S.A.O.
56	4600	PLANT ENGINEER/NTS	P.E.
57	4701	SAO/RTPP/KALAMALLA	S.A.O.
58	4900	SE/ELECL./GTPS/KOVVUR	A.O.
59	5100	SE/TLC/CERP/GUNTUR	A.O.
60	5107	SE/TL&SS/NELLORE	S.E.
61	7100	AO/GENCO/VISAKHAPATNAM	A.O.
62	7200	SE/CIVIL/USHES	A.O.
63	7300	SE/O&M/LEHES	A.O.
64	7400	SE/O&M/NAGARJUNASAGAR	S.A.O.
65	7502	EE/PABH/ANANTAPUR	E.E.
66	7503	EE/CIVIL/O&M/NAGARJUNASAGAR	E.E.
67	7600	SE/O&M/SRISAILAM HES	A.O.
68	7604	SAO/SLBHES/SRISAILAM	S.A.O.
69	7605	EE/CIVIL/JHES/GADWAL	E.E.
70	9201	EE/CBTPS/ID IV	E.E.
71	9301	EE/ID 3/VISAKHAPATNAM	E.E.
72	9400	EE/PHES/IVESTGN.DIVN.2/HYDERABAD	E.E.
73	9500	SE/CC&M/VIDYUT SOUDHA	S.E.
74	9600	EE/CIVIL/SMHS DIVN.	E.E.
75	9803	SE/CERP/VIDYUT SOUDHA	S.A.O.
76	9901	SAO/STORES/HYDERABAD	S.A.O.
77	9902	SAO(B&R)/LOAN/HYDERABAD	S.A.O.
78	9903	SAO(B&R)/LC/HYDERABAD	S.A.O.
79	9904	SAO/BUDGET/HYDERABAD	S.A.O.

ANNEXURE II
REQUISITION FOR ISSUE OF L.O.As BOOK

From
Sri .....
(P&A)
.....
.....
.....

To
The Sr.Accounts Officer

A.P.S.E.Board,
Vidyut Soudha,
HYDERABAD.

Sir,

No....., Dt.....

The existing L.O.As Book No..... issued for Unit Code No..... is coming to a close and the last LOA No. sent to FA&CCA is No.....

Please therefore send per bearer/ by Registered Post a book.

The bearer is Sri..... (Designation) ..... whose signature is appended hereunder.

(Specimen Signature of the Bearer)

Signature & Designation
of Unit Officer
(Authorised to sign LOA)

Bearer's Acknowledgment:

Received the L.O.As Book No..... Folios from..... to ..... in duplicate on.....

Signature of the
Bearer

FORM NO: 37

ANNEXURE III
BY SEALED COVER

From
Sri .....
(P&A)
.....
.....
.....

To
The Sr.Accounts Officer

A.P.S.E.Board,
Vidyut Soudha,
HYDERABAD.

Sir,

Unit Code No..... L.O.As

I send herewith my specimen signature sheet duly attested by.....

.....

Yours faithfully,

(Signature & Designation of Unit Officer)

Specimen signature of Sri..... (Designation) ..... of Unit code ..... Unit Name.....

1.

2.

3.

Attested

(Name & Designation of the Officer
authorised to countersign the
specimen signature with Office Seal)

FORM NO: 35

ANNEXURE IV

REGISTER OF L.O.A. BOOKS

(To be maintained by Unit Officers)

RECEIPT					**USAGE**				
Date of Receipt	Book No.	From	To	Initials of Unit Officer	Date of First use	LOA No.	Date of last use	LOA No.	Initials of Unit Officer

FORM NO: 34

ANNEXURE V

LIST OF L.O.As SENT TO FA&CCA's OFFICE DURING

THE MONTH OF .....

Unit Name: Unit

Code:

Sl. No.	Book Folio	L.O.A. No.	L.O.A. Dt.	L.O.A. Amount	To whom payable	P.O.No. & Dt. Agreement	Name of Material/Work

No..... Dated: .....

Signature
Designation of
Officer.

To
The Sr. Accounts Officer
(Pay & Accounts Section),
Vidyut Soudha,
Hyderabad-500 049.

FORM NO: 38

REGISTER OF LOAs BOOKS

(for Maintenance in FA&CCA Office)

Sl. No.	LOAs Book No.	Folios		Initials of SAO	To whom Issued			Initials of SAO	ACKNOWLEDGEMENT	
		From	To		Unit Code	Unit Name	Date of Issue		Name & Designation	Signature
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

FORM NO: 39

ANDHRA PRADESH STATE ELECTRICITY BOARD

***

From
Senior Accounts Officer,
Pay & Accounts,
Vth Floor, Vidyut Soudha,
HYDERABAD-500 049.

To
. . . . . .
. . . . . .
. . . . . .

D.No.SAO (P&A)/ /9 , Dt. - -199

Sir,

Sub: LOAs Book – Issued.

Ref: Your Lr.No....., dt.....

***

I send herewith the LOAs Book No..... containing the Folios from .... to ..... in duplicate by Registered post/thre' bearer Sri .... (Designation) ..... as requested in your letter mentioned above.

Please acknowledge the receipt.

Yours faithfully,

Encl: As above

SENIOR ACCOUNTS OFFICER
(PAY & ACCOUNTS)

ANNEXURE - VI

Functional Heads authorised to place POs for all Payments against LOAs

FUNCTION HEAD CODE	DESCRIPTION
A	C.E. (C & S S)
B	CE/GAS STATIONS
C	C.E. (CIVIL)
F	CE/EAP
G	C.E. (GENERATION)
I	CE/IPC
J	C.E. (Projects/Hydel)
L	C.E. (Telecom)
N	CE/PLANNING
O	CE/400kv Lines & Substns.
P	C.E. (P & MM)
R	C.E. (Transmission)
S	C.E. (Power Systems)
T	C.E. (Thermal Proj. Constn)
W	CE/CERP(WORLD BANK)

FORM NO: 40

ANNEXURE - VII

COVERING DATA SHEET TO ACCOMPANY THE PRUCHASE ORDER/CONTRACT

1. Chief Engineer — Functional Code No:

2. Purchase Order No: and Date/Contract — Purchase Order Code No.:

3. Supplier's Name/Contractor Name — Supplier's Code No:

4. Full address of Supplier/Contractor:

5. Brief description of Material/Work — Material Code No:

6. Payment Mode: — Payment Mode Code:

7. Funds met from (mainly) — Funding Code:

Funding Soruce	Funding Code No.
Board & Others	1
OECF	2
ADB	3
W.B.	4

8. Value of Purchase Order/contract: Rs.

Inclusive of .....

Exclusive of .....

SIGNATURE OF CHIEF ENGINEER
DATE:

For use of FA & CCA 's Office

Checked and Entered in Purchase Order Code Master on ..... Code No..... with Serial No.....

Purchase Order sent to LOAs checking wing JAO No. on ..... for record

SENIOR ACCOUNTS OFFICER
(PAY & ACCOUNTS)

FORM NO: 41

ANNEXURE - VIII

PURCHASE ORDERS MOVEMENT REGISTER (TO BE MAINTAINED BY C. E.)

Date	P. O. Code No.	P. O. No. & Date	Supplier's Name	Material	Dated acknowledgment of P&A Section
(1)	(2)	(3)	(4)	(5)	(6)

FORM NO: 42

REGISTER OF PURCHASE ORDERS/AGREEMENTS RECEIVED

Sl. No.	C. E.	PO Code No.	PO No. & Date	Suppliers Name	Material	Initial of SAO	Entry in PO Master		Acknowledgment of checking section	
							Sl. No.	Date.	JAO	Signature & Date
1	2	3	4	5	6	7	8	9	10	11

ANNEXURE - IX

Preliminary checks to be done on LOAs:

I) On receipt of LOAs and before entering Table/IA:

1) Whether PO Code, PO No. and Supplier's Name as per LOA tally with PO Code Master.

2) Whether the signature on LOA tally with the specimen signatures record and also LOA Book Folio seriatum of the Unit is correct and within the range.

3) Whether the various codes indicated in the LOA are correct.

4) Whether the Payment mode Code is correctly noted in case of:-

Hundi Payment	---	Code 32
Cheque Payment	---	Code 20
Bank Advice	---	Code 31

5) Whether, in respect of LOA Form 11A, the Payee Code and the Nature of Payment Code are correctly noted.

II) After Data Entry in Table-1/IA:

1) Obtain check lists and verify thoroughly and ensure that the entries in Table correctly agree with the details in the LOA

2) Ensure that the –F/S‖ Field in the Table in correctly entered irrespective of Unit Code, as ----------

=F' in case of LOAs signed by field Unit Officer.

=H' in case of LOAs signed by Head quarters SAOs i.e., SAO (Stores), SAO (Loans), SAO/FE (LC) and SAO (Budget).

3) Clearly indicate the corrections in the check list and ensure that the same are carried out, under the supervision of SAO (P&A) and attested by him.

ANNEXURE-X

AFTER DATA ENTRY IN THE CHECKED TABLE

1) Obtain check lists and verify thoroughly that the entries in Table correctly agree with the details in LOA including the amount admitted.

2) Indicate the corrections in the check list and ensure that the same are carreid out under the supervision of SAO (P&A) and attested by him.

On receipt of Printout of –Loarpay‖ Table from B & R Section:-

1) Verify that the entries including Payee's Name and amount in the Table, agree with the details in LOA and there are no discrepancies.

2) Obtain check lists of Table _loapaid' after writing cheques and check the Cheque No. & amount with the counter foils of Cheque Book. Indicate Corrections clearly in the check list and ensure carrying out the same in the system under supervision of SAO (P&A) and attested by him.

FORM NO: 31 (a)

ANDHRA PRADESH STATE ELECTRICITY BOARD

CHECK SLIP FOR BILLS FOR SUPPLY OF MATERIALS PAID BY BANKS UNDER L/C SYSTEM

1. B&R Serial No. :
2. Unit No. :
3. a) Suppliers Name :
   b) Invoice No. & Date :

4. Whether Form 13 is in a complete shape
5. a) P.O. Code Number :
   b) Whether quantity supplied is within the limits of P.O. :
6. Are the rates claimed as per P.O. or subsequent amendment :
   a) Basic Price :
   b) Excise Duty :
   c) Sales Tax :
   d) Freight & Insurance :
7. Whether terms of payment are as per P.O. :
   a) Mode of payment as per P.O. :
   b) 100% or 90% or 10% :
   c) Bank Guarantee in force :
8. Whether there is belated supply of materials, if so, :
   a) No. of days delay :
   b) Penalty correctly recoverable :
   c) Penalty recovered :
   d) If not recovered, state reasons :

9. Invoice amount paid by Bank :

a) Amount accepted :

b) Amount objected :

c) Objected amount entered in Register of objections vide Sl.No. :

10. Any other improtant items :

Submitted

J.A.O. A.A.O.

S.A.O./L.C. Section

FORM NO: FOR DATA ENTRY OF L/C PAYMENTS

B&R Serial No.P Bank Code:

Date: L.C.No.

Amount debited as per scroll: Bankers' L.C.No.

Details of Debit

Sl. No.	Unit Code	Invoice		Amount accepted for entry in debitlc Table Rs.	Amount objected Rs.	Ref. To Sl.No.of Register of objections	Remarks
		No.	Date				
1							
2							
3							
4							
5							
Total amount to be entered in paylcdet Table							
9903 LC charges if any							
Total							

Checks exercised vide check slip enclosed

S.A.O. L/C Section

Date entered on _____ in paylcdet and debit lc tables

Data Entry Clerk

FORM NO:
43

REGISTER OF OBJECTIONS IN L/C PAYMENTS

Sl. No.	B&R No.	Scroll Date	Unit Code	Invoice		LC No.	Supplier's Name	Amt. paid by Bank	Amt. accepted	Amt. objected	Reasons for objection
				No.	Date						
1	2	3	4	5	6	7	8	9	10	11	12

CASH GRANT CODES

CODE	DESCRIPTION
01	CW Contract&other payments (centralised orders)
02	CW Contract&other payments (decentralised orders)
03	CW Material Purchases(centralised orders)
04	CW Meterial Purchases (decentralised orders)
05	CW Material Purchases(Centralised Orders)PFC
06	CW Material Purchases(C.O)IDBI/SIDBI & OTHERS
07	CW-Contract&Other payments(Decentralised Orders)
09	FG Coal (SCC)
10	FG Freight(SCC)
11	FG Coal
12	FG Oil
13	FG Freight & Transport Railway Freight
14	FG Freight & Transport Railway Credit notes
15	FG Freight & Transport Road Transport
16	FG Materials including consumables(Centralised ord
17	FG Materials including consumables(Decentralised o
18	FG Cost water
19	FG Oil
20	Gas
21	Contract and Other payments (centralised order)
22	Contract and Other payments (Decentralised order)
23	Material purchases (centralised order)
24	Material purchases (Decentralised order)
25	Freight & transport RAILWAY CREDIT NOTES (Capital)
26	R & M of transformers(centralised orders)
27	R & M of transformers (De-centralised orders)

28 S P E C T R U M
29 A P S R T C
30 WEIZMANN LTD
31 Employees costs
32 Exgratia
33 V.S.P
34 Road-Widening Works
35 Administration and general expenses
36 Remuneration to Pvt.A/c Agency.
41 Debts and deposits
42 Short term Borrowings Refunds
43 Short Term Investment
44 Investment (Equity)
45 PF Provident fund
46 PF Pension payments
47 PF Gratuity payments
48 PF Group Insurence Payments
49 GVK Industries
51 LA Interest free advances
52 LA Interest bearing advances
53 LA House Building Advances
54 LA Motor Car Advances
55 State Government
56 N T P C
57 N L C
58 N P C (MAPP)
59 M P E B
60 Other S E B
61 GAS POWER CORPORATION
62 Advances to APGPCL
63 POWER PURCHASE-PGCIL
64 Interest on HFDC loan
65 IC State Government loans
66 IC On Bonds
67 IC On V L C loans
68 IC On L I C
69 IC On R E C loans
70 IC On Banks S P A
71 IC On APCCADB
72 IC On Osmania University
73 IC On I D B I
74 IC On I C I C I
75 IC On C E A
76 IC On P F C
77 IC On Other loans
78 Other finance charges
79 Interest on consumption deposits

80 Interest on Overdraft
81 RP On Board Bonds
82 RP On REC loans
83 RP On Banks SPA
84 RP On APCCADB
85 RP On PFC loans
86 RP On VLC loans
87 RP On LIC loans
88 RP On IDBI loans
89 RP On ICICI loans
90 RP On CEA loans
91 RP On Other loans
92 RP On State Government loans
93 Loss on account of flood/fire/cyclone
94 Loss on account of flood/fire/cyclone
95 Repayment of loan from HFDC
96 Lease Rentals
97 Int.on Short Term Borrowings
98 Discharge of O/L
99 Other than schemes

MATERIAL CODES

CODE	DESCRIPTION
1	100 MVA POWER TRANSFORMERFS 220 KVA
2	50 MVA AND BELOW POWER TRANSFORMERFS 132 KVA
3	STATION TRANSFORMERS
4	33/11 KVA POWER TRANSFORMERS
5	DISTRIBUTION TRANSFORMERS
6	ACSR CONDUCTORS EHT
7	ACSR CONDUCTORS HT & LT
8	132 KV 220 KV CIRCUIT BREAKERS
9	132 KV 220 KV VOLTAGE TRANSFORMERS
10	33 KV VOLTAGE TRANSFORMERS
11	132 KV AND 220 KV CVTS
12	220 KV CTS
13	132 KV CTS
14	33 KV/11 KV BREAKERS
15	CONTROL PANELS FOR 33 KV BREAKERS
16	33 KV AND 11 KV CTS AND PTS
17	CONTROL PANELS
18	LTAC PANELS
19	LT/PVC/ PVC CABLES
20	LT CONTROL CABLES
21	11 KV AND 33 KV XLPE UG CABLE
22	132 KV AND 220 KV ISOLATORS
23	33 KV AND 11 KV ISOLATORS
24	33 KV, 132 KV AND 220 KV INSULATORS
25	198 KV AND 120 KV LAS
26	33 KV AND 11 KV LAS

27 33 KV SHUNT CAPACITOR BANKS
28 CAPACITOR BANKS 11 KV
29 METERS(SINGLE & THREE PHASE),HT TRIVECTOR METERS
30 11 KV METERING SETS
31 LTCTS
32 TRANSFORMER OIL
33 24 VOLTS BATTERIES WITH TRIKLE CHARGES
34 BATTERIES
35 RS JOISTS
36 RAIL POLES
37 FABRICATING STEEL
38 HT STEEL WIRE
39 GI STAY WIRE/EARTH WIRE
40 CEMENT
41 GRINDING MEDIA
42 CHEMICALS-ALUM
43 CHEMICALS-CALCIUM HYDROXIDE
44 OTHER CHEMICALS
45 ACIDS & GASES
46 LT & HT INSULATORS
47 LT & HT HARDWARE
48 COAL
49 FUEL OILS
50 LUBRICATING OILS
51 OTHER STEEL ITEMS
52 RAILWAY FREIGHT
53 TRANSPORT OF COAL
54 CUSTOMS DUTY
55 POWER PURCHASES
56 LEASE RENTALS
57 VLC PAYMENTS
58 REPAYMENT OF LOANS
59 INTEREST ON LOANS
60 (B L A N K)
61 STAMP DUTY
65 VIZAYANAGARAM S.S
66 GAS
67 vehicles
68 Diesel Gen.sets
99 OTHERS

PAYMENT MODE CODES

CODE	DESCRIPTION
10	Cash
20	Bank Cheques
30	Bank Advice L-SERIES
31	Bank Advice A-SERIES
32	Bank Advice H-SERIES
33	Bank Advice I-SERIES
40	Bank Debit LC
41	Bank Debit RCN
42	Bank Debit Vr - Other debits
50	By Bank RECDIP
51	Adjustment IDBI loans
52	Adjustment ICICI loans
53	Adjustment PFC direct loans
54	Adjustment SIDBI loans
55	Adjustment CC Charges Sundry Debtors
56	Adjustment Others
57	Adjustment Govt Loans
58	Adjustment ADB Loans
59	Adjustment OECF Loans
60	ADJUSTMENT-PROJECT DIRECTOR/NHVDC/NEW DELHI

SCHEME CODES

CODE	DESCRIPTION
1	COMPLETED WORKS
2	AP PH AT BALIMELA (2X30 MW)
3	UPPER SILERU STAGE II (2X60 MW)
4	NAGARJUNSAGAR PUMPED STORAGE STAGE II (3X110)
5	NAGARJUNASAGAR RIGHT CANAL III UNIT (30 MW)
6	NAGARJUNASAGAR LEFT CANAL(2X30 MW)
7	SRISAILAM HES STAGE I(4X110 MW)
8	SRISAILAM HES STAGE II(3X110 MW)
9	SRISAILAM LEFT BANK HES(9X110 MW)
10	POCHAMPADU HES(3X9MW)
11	PENNA AHOBILAM (2X10 MW)
12	MINI HYDEL SCHEMES
13	SINGUR HES (2X7.5 MW)
14	JURALA HES(A.P.SHARE) (6X36.9 MW)
31	COMPLETED WORKS
32	VIJAYAWADA STAGE II (2X210 MW)
33	VIJAYAWADA TPS STAGE III(1X500 MW)
34	RAYALASEEMA THERMAL POWER PROJECT Stage I
35	MUDDANURU STAGE II(2X210 MW)
36	R & M Of K.T.P.S - Phase-1
37	RENOVATION AND MODERNISATION OF RTS 'B'
38	RENOVATION AND MODERNISATION OF NTS
39	COAST BASED TPS AT VIZAG STAGE I(2X500MW)
40	COAST BASED TPS AT VIZAG STAGE II(2X500MW)
41	KTPS STAGE V(2X210 MW)
42	RTS EXTENSION(2X210 MW)

43 KRISHNAPATNAM TPS (2X500 MW)
44 R & M Of K.T.P.S - Phase-2
45 R&M OF SRISAILAM
46 R&M OF LOWER SILERU
47 KTPS LIFE EXTENSION PROGRAMME
48 R & M OF MACHKUND
49 R & M OF NIZAM SAGAR
50 SIMHADRI TPS (2 x 500 MW)
51 VIJJESWARAM STAGE I (3X33 MW)
52 VIJJESWARAM STAGE II(3X90 MW)
53 RENIGUNTA DIESEL GENERATING STATION (1X100 MW)
54 GAS BASED TPS AT KAKINADA (3X100 MW)
55 GAS BASED TPS AT AMALAPURAM (3X100 MW)
56 GAS BASED TPS AT RAJAHMUNDRY (3X100 MW)
57 GAS BASED T.P.S AT JEGURPADU NEAR RAJAHMUNDRY
58 VEMAGIRI GBTPS NEAR RAJAMUNDRY.
59 MOBILE G.T.SETS AT SURASANIYANAM.
60 WIND POWER STATION AT RAMAGIRI(2 MW)
61 HYDERABAD METRO C.C.P.PROJECT(650 MW)
66 TRANSMISSION (PLAN)
67 TRANSMISSION (OUT SIDE PLAN)
76 DISTRIBUTION (PLAN)
77 DISTRIBUTION S.I.(OUT SIDE PLAN)
78 Godavari Pushkaram Works
79 OECF WORKS.
81 RURAL ELECTRIFICATION(PLAN)
82 RURAL ELECTRIFICATION(OUT SIDE PLAN)
83 State-wide Computerisation Project
85 NEW SCHEMES
86 SURVEY AND INVESTIGATION
87 NON PLAN BUILDINGS
88 NON PLAN VEHICLES
89 NON PLAN FURNITURE AND FIXTURES
90 NON PLAN OFFICE EQUIPMENT - COMPUTERS
91 NON PLAN ROLLING STOCK (METERS/TRANSFORMERS)
92 NON PLAN CONSUMABLES TO GENERATING STATIONS
93 NON PLAN OTHERS
94 CYCLONE RECTIFICATION WORKS
95 REMOTE & INTERIOR AREA DEVELOPMENT
96 CYCLONE EMERGENCY RECONSTN.WORKS(WB)
99 Other than schemes

SUPPLIER CODES

CODE DESCRIPTION

A01 BHEL
A02 INDURE/DIESIEN,NEW DELHI
A03 I L KOTA
A04 KELTRON CONTROLS, KERALA
A05 BUCKAU WOLF INDIA
A06 S&S SWITCHGEAR
A07 AP H M E CO. KONDAPALLI
A08 VOLTAS LTD
A09 A S B E S CO., CALCUTTA
A10 LARSON & TUBRO
A11 ANDREW YULE CALCUTTA
A12 VIJAI ELECTRICALS
A13 UNIVERSAL TRANSFO0RMERS
A14 S T E L RENIGUNTA
A15 A P E E CORPORATION
A16 BEST & CROMPTON ENGG. CO
A17 N G E F BANGALORE
A18 A.P.STATE CEREMIC FACTORY
A19 DREDGING CORPORATION OF INDIA
A20 MAHENDRA & MAHENDRA
A21 A.P.S.S.I.D.C
A22 COROMANDAL TRANSFORMERS
A23 JYOTHI LTD., VADODARA
A24 FORT GLOSTER
A25 COMMERCIAL STEEL ENGG CORPN
A26 ELECTRO STEEL CASTINGS

A27 MEWAR STEEL CHITTORGARH
A28 M.M.FORGE (P) LTD., NOIDA
A29 R.G.FOUNDRY FORGE
A30 PREFAB GRATINGS, HYDERABAD
A31 RAJA RAJAN ELECL EQUIPMENT
A32 MELTRON NAGAPUR
A33 FLAKT INDIA LTD
A34 PIECO ELECTRONICS
A35 HMT
A99 OTHER ENGG EQUIP SUPPLIERS
B01 BALCO
B02 INCAB
B03 RAYALASEEMA CABLES CORP
B04 OSLIN ENERGY CONDUCTORS
B05 ANDHRA CONDUCTORS
B06 GEM CABLES & CONDUCTORS
B07 KARUNA CABLES
B08 SHAKTI CABLES
B09 OSLIN CABLES
B10 ANAM ELECTRICALS KADIYAM
B11 GODAVARI ELECTRICALS KADIYAM
B12 TECHNIND CABLES NANDYAL
B13 DECCAN CONDUCTORS
B14 KRISHNA ELECL INDUSTRIES
B15 RANKA CABLES
B16 JAYA CONDUCTORS
B17 RADIANT CABLES, HYD
B18 VENKATESWARA CABLES
B19 CONCORD ELECL. INDUSTRIES
B20 SEETHARAMA ELECL. INDUSTRIES
B21 SWASTIC INDUSTRIES, HYD
B22 ASIAN CABLES, THANE
B23 ASIAN WIRE ROPES, HYD
B24 HYDERABAD CABLE INDUSTRY
B25 BHILAI WIRES
B99 OTHER CONDUCTOR SUPPLIERS
C01 THE SINGARENI COLLIERIES CO LTD.
C02 SOUTH EASTERN COAL FIELDS
C03 INDIAN OIL CORPORATION
C04 HINDUSTAN PETROLIUM CORPN
C05 SOUTH CENTRAL RAILWAY
C06 SOUTH EASTERN RAILWAY
C07 SARASWATHI PETROCHEMICALS
C08 SAVITHA CHEMICALS
C09 SPIC MADRAS
C10 DRONACHALAM CHEMICALS
C11 SIMHAPURI CHEMICALS

C12 VIJAYALAKSHMI CHEMICALS
C13 SWAYT ALUMS, HYDERABAD
C14 WHITE STAR INDUSTRIES
C15 ANDHRA SUGARS, TANUKU
C16 KOTHARI INDL CORPORATION
C17 HINDUSTAN ORGANIC CHEMICALS
C18 KUMAR CHEMICALS MADRAS
C19 CAMENCO BURANI ZINC LTD.
C20 RAYALASEEMA ALKALIES KURNOOL
C21 ANDHRA FARM CHEMICALS CORPN
C22 AMJEY CHEMICALS BOMBAY
C23 SOUTHERN CHEMICALS, HYDBAD
C24 DECCAN ENTERPRISES, HYDBAD
C25 IDL CHEMICALS, HYDBAD
C26 O N G C
C99 OTHER LUBRICANT SUPPLIERS
D01 K.K.RAO ENGG. WORKS
D02 ANUP INDUSTRIES
D03 HINDUSTAN CONSTN CO LTD
D04 PATEL ENGG. CO., LTD.
D05 HANUMAN ENGG. CO., LTD
D06 PYLON CONSTRUCTIONS PVT. LTD
D07 C ESWAR REDDY
D08 BHANU CONSTRUCTIONS
D09 ANUP CONSTRUCTIONS, HYDBAD
D10 SONA CONSTRUCTIONS, HYDBAD
D11 MAHALAKSHMI INDUSTRIES, HYDBAD
D12 HEAVY ENGG. CO. ONGOLE
D13 SRI RAYALASEEMA POWER CONSTN
D14 KSN PRASAD ENGG VSP
D15 MAHA CEMENTS HYDERBAD
D16 K RAMA SUBBA REDDY HYDBAD
D17 G RAMAKRISHNA REDDY
D18 NIMMA NARAYANA, SECBAD
D19 T NEELAKANTA REDDY
D20 K SRINIVASULU REDDY VJA
D21 V SUBBARAO & CO., VJA
D22 K.S.CONSTRUCTIONS
D23 K.RAMACHANDRA RAO
D24 SECO ENGINEERING
D25 HYDERABAD POWER INSTALLATIONS
D26 MEC ENGINEERING CO.
D27 VIJAYA TRANSMISSION
D28 PES ENGINEERS
D29 P.RAMA RAO
D30 SHAKTI CONCRETE INDUSTRIES
D31 M.S.RAMA KRISHNA

D32 P.RAMALINGESWARA RAO
D33 ELMEC ENTERPRISES
D34 D.SUBBA RAO
D35 M/s G.Bhujanga Rao&Co., Hyderabad
D36 Chakka Narasimham,5-4-43,Kavali 524 201
D99 OTHER WORK CONTRACTORS
E01 SAIL
E02 A.P.STEELS
E03 TISCO
E04 IISCO
E05 VIZAG STEEL PLANT
E06 COMMERCIAL STEEL ENGG. CORP
E99 OTHER STEEL SUPPLIERS
F01 KESORAM CEMENTS
F02 ANDHRA CEMENTS
F03 VISHNU CEMENTS
F04 PARDHASARATHI CEMENTS
F05 KCP LTD
F06 PANYAM CEMENTS
F07 COROMANDAL CEMENTS
F08 PRIYADARSHINI CEMENTS
F09 SUVARNA CEMENTS
F10 HEMADRI CEMENTS
F11 SAGAR CEMENTS
F12 ANNAPURNA CEMENTS
F13 CCI, HYDERABAD
F14 ASSOCIATED CEMENT COMPANY
F99 OTHER CEMENT SUPPLIERS
G01 NTPC
G02 NEYELI LEGNITE CORP
G03 NUCLEAR POWER CORPORATION
G04 MPEB BHOPAL
G05 MSEB BOMBAY
G06 TNEB MADRAS
G07 A.P.GAS POWER CORPN
G08 Power Grid Corporation of India Ltd.
G09 KERALA STATE ELECTRICITY BOARD
G12 GRID CORPORATION OF ORISSA LTD
G50 SPECTRUM POWER GENERATION LTD
G51 A.P.S.R.T.C.
G52 WEIZMANN LTD
G53 VISAKHAPATNAM STEEL PLANT
G99 OTHER POWER PURCHASE PAYEES
H01 SBI CAPITAL MARKETS
H02 BOARD BONDS / DEBENTURES
H03 VOLUNTARY LOANS
H08 CEA NEWDELHI

H09 COMMERCIAL TAX OFFICER
H10 OSMANIA UNIVERSITY
H11 GOVERNMENT OF INDIA
H12 SYNERGY FINANCE
H13 KLEN AND MARSHALL
H14 UDAY FINANCE
H15 CUSTOMS OFFICER
H16 LAKSHMI PORCELLAINS LTD
H17 RITES
H18 CMC
H19 INSURANCE COMPANIES
H20 M/s Automotive Manufacturers Ltd,Sec'bad
H21 M/s Mahindra&Mahindra Ltd.,Hyd'bad
H98 FOREIGN SUPPLIERS
H99 OTHER MISC. SUPPLIERS

Date:12-11-1997

From
Y.Nageswar,
Asst.Divisional Engineer,
A.P.S.E.Board,
12-13-1256, Street No.7,
TARNAKA, HYDERABAD.

Sir,

I am enclosing herewith your photos with Bhagavan Bala Sai Baba. Please accept the same.

May Bhagawan shower good health and all happyness throughout.

Thanking you,

Yours faithfully,

(Y.NAGESWAR)

To
Sri B. Krishna, IAS.,
Director,
D.R.D.A Project,
Mahaboobnagar.
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D. IMPRESTS AND TEMPORARY ADVANCES

268. IMPREST ACCOUNT: The Superintending Engineer of a System may, by a general order, permit payment from their imprests by Divisional Engineers upto Rs.100 in each case without precheck in the Accounts Branch; such payments should be as few as possible, circumstances of such payments being recorded on the vouchers.

NOTE:

1) The imprest account is maintained in the petty cash book form A.P.S.E.Board which is printed so as to facilitate copies being taken by carbon process. The first sheet should be retained by the imprest holder and the detachable sheet supported by vouchers should be forwarded to the Central Office/Division office as case may be, for recoupment. This should be sent through the Assistant Divisional Engineer in the case of his subordinates. The Assistant Divisional Engineer will examine the imprest account and supporting vouchers and initial and date both the account and vouchers in token of his approval. The imprest account should be submitted for recoupment as often as is necessary, i.e., as soon as 50 per cent of the amount is spent and invariably on the 25th of each month, including the transactions upto date. In the Central Office/ Divisional Office the imperest account and the supporting vouchers should be checked and the recoupment, enhancement, reduction or closing of the account as the case may be should be authorised by a pay order signed by the Accounts Officer/ Divisional Electrical Engineer as the case may be recorded in the account. Receipts like deposits for service connections, cheques received for recoupment, enhancement, or opening of permanent advances will also be entered in the Petty Cash Book on the receipt side. Payments from the imprest, remittances into the treasury of the collections received will be accounted for on the payment side. The challans together with the details of collection should be sent then and there to the Central Office/ Division Office for incorporation in the cash book and should not be held up till the petty cash book is sent for recoupment of imprest.

(2) (a) Should any item in an imprest account appear to the recouping officer to be open to objection, the imprest should nevertheless be recouped in full, and the item under

objection should be classified under the head –Miscellaneous Advances‖ and pursued until either the objection is removed or the amount is made good by the imprest holder. Objectionable payments, not requiring investigation may be disallowed and the officer intimated to increase his closing balance by the disallowed amount.

(b) When a disbursing officer makes a remittance to a subordinate officer to enable to make a specific payment such as pay bills which have been passed for payment the amount remitted should be treated as temporary advance and accounted for in the same way as imprest . The account of a temporary advance as rule, should be closed as early as possible. The rule apply also to cash taken out of the cash chest by the disbursing officer by himself for making payment at distance

(3) The holding of imprests by the following officers upto the limits indicated against each has been permitted.

1. Divisional Engineers ... Rs. 500/-
2. Assistant Divisional Engineers ... Rs. 900/-
3. Asst. Accounts Officer/ERO ... Rs. 500/-

a) Assistant Divisional Engineer having less than 3 Section Officers may hold imprest upto Rs. 300/- only.

b) The Chief Engineers may authorise the opening of imprests with the Executive Subordinates of the Department upto a limit of Rs. 1000/- in each case under special circumstances to be recorded in the order authorising the opening of them.

(4) The limit of payment of petty bills by imprest holders on their own responsibility is fixed at Rs.25/- excepting in the case of payment of railway freight. For Divisional Engineers----vide paragraph 268.

E. CONTINGENCIES

269. CONTINGENT CHARGES: Cash required to disburse contingent charges is obtained from Bank by cheques. Payments should be brought to account, in the first instance, in cash books or imprest accounts. At the end of the month all contingent charges including stock and adjustment transaction should be consolidated and included in the docket for audit and accounts. Particulars of charges need not be entered in this bill except in the case of miscellaneous items which do not fall under one of the classified sub-heads for specific charges. For abstracting the contingent charges of the month the operation and maintenance ledger or the C.O.L. may be used. In order that adjustment and stock transactions may be clearly set forth, the use of a schedule docket form in support of the consolidated contingent bill is recommended.

NOTE.:

1) Payments for contingencies should be made out of the regular cash or imprest balance and not out of undisbursed balances of cash drawn from Bank for payment of establishment charges.

2) Payments for value of service stamps obtained should invariably be made by cheque,

3) The Attender may be advanced travelling allowance from regular cash from Central Office or Divisional Office to enable them to go on tour with the officers. Such advances should be treated as regular cash only and subsidiary account of advances being maintained and the amount being recovered in the traveling allowance bill for the journey concerned. The officers will be personally responsible for any overdrawal of the advance. The advances should form part of cash balance and not be charged as final payment.

4) The rates of pay of menials paid from contingencies should be examined periodically not later than once a year and fixed with reference to prevailing market rates subject to a maximum prescribed per month for unskilled labour.

5) Expenditure on supply of hot or boiled water to the staff in Board offices is not a legitimate charge on Board funds.

270. **STATIONERY**. Stationery is obtained by purchase by the Officer delegated with powers. The Divisional Engineers and Accounts Officer will prepare the requirements for stationery and send them to the officer delegated with power to purchase stationery requirements.

271. **FORMS**. All the Electricity Board forms are standardised and got printed at circle office and stocked in the sub-ordinate offices.

272. All officers entrusted with a supply of stationery and forms for their official use will take proper precautions to keep them in the custody of a responsible and trustworthy person and to maintain a record of the receipts, issues and balances. Stock should be verified annually and the certificate of verification recorded in the register of stationery over the signature of another responsible officer who is not in direct charge of stationery section

273. **SERVICE STAMPS**. Indents for service stamps in the A.P.S.E.B.. Form shall be sent to the Central Office/Divisional Office periodically so that the consolidated requirements of the system may be drawn once a month and supply effected to all offices.

274. Forms of deeds and other documents ordinarily required by the department will be settled by the Law Officers of the Board and furnished through the Chief Engineer to whom all applications on such matters should be addressed.

275. **WARM AND WATER-PROOF CLOTHING**: Supply of warm and water-proof clothing is made to certain classes of the employees of the Board under the orders of Board. The scale of supply and the intervals at which the supply is made are fixed by Board in each case.

NOTE.-

1) Stationery will be distributed to the various sub-offices by the Divisional Electrical Engineer or from the Central Office as the case may be.

2) Quarterly verification reports of stationery should be sent on the due dates to the Central Office by the Divisional Electrical Engineers and from the Central Office to the Chief Engineer .

3) Similarly, forms will be distributed to the divisions and sub-divisions in respect of field requirements form the Central Office.

4) The Accounts Officer in circle office should examine the custody, disposal and accounts of stationery forms, service stamps, stamped agreements, warm clothing and other items during his local inspections. The officer will be responsible for economic use and curtailment of avoidable correspondence and this aspect should be commented upon by the Inspection officer

F. PAY AND ALLOWANCES

276.Bills for pay and allowance are prepared and payments are made by the Paying/Drawing officers per the delegation as indicated below.

1) By crediting to the bank account of the officers and other employees who opt to draw the amounts at the banks.

2) By Cheques to officers who do not come under item 1 above

3) By drawing cash from bank and disbursing to other employees who do not come under item (1) above

4) Bills for advances not bearing interest and Traveling Allowances bills are checked in accounts wing and paid by cheque or cash.

5) (a) Motor car advances ,advance for purchase of site, advances for construction of houses to field officer and other staff are to prepared by the respective drawing officers and passed bills will be sent to Senior Accounts officer/ New Payments System for processing and issue of cheques through drawing officer and the payments by cheques are included in the LOA trial

balance for incorporation and for recovery of the advances by field unit accounting officers rendering trial balance.

(b) Payments of all Loans and Advances to Head - quarters staff will be made by the Accounts Officers/Central Pay Rolls.

6) Where pay and allowances relating to one accounting unit are drawn in another accounting unit the debits are advised through transfers division accounts

NOTE.-

a) The preparation of pay and traveling allowance bills is guided by separate instructions

b) The Service books of Officers of the rank of Divisional Engineer and above will be maintained by the Pay Officer of the Board and those relating to the Officers of the rank of Assistant Divisional Engineer, Personnel Officer, Assistant Account Officers etc, will be maintained by the respective Zonal Chief Engineers and those relating to other employees will be maintained by the respective Drawing and Disbursing Officer in the Circle Office/ Division Office. The service books of all the officers in Head Quarters organisation will be maintained by the Pay Officer.

Section III Stores

(i) Administration of Stores.

277. **GENERAL**. The Electricity Board gets most of its capital works done through contract and procures the materials required for the works and undertakes minor works departmentally. This is due to the necessity for accelerating the execution of extensions to supply power to consumers within the minimum time possible. Further, spares are always to be kept to meet breakdowns and emergencies. These spares are useful not only to the departmental works but also to large consumers having their own equipment. Consequently the department has to deal with large stock of materials, the annual receipts and issues of which amount to several lakhs.

278. **ADMINISTRATION**. The general administration of all the stores of a System is vested in the Superintending Engineer, and this includes the direct responsibility for arranging, in accordance with the rules, for the acquisition of stores, their custody and distribution according to the requirements of works.

279 For this purpose, the Divisional Engineers are generally held responsible for the stores situated in their area and they are enjoined to acquaint themselves with the stores on hand and their requirements. The Assistant Divisional Engineer/Stores is responsible to review the balances of all stores materials every month and bring to notice of the Divisional Engineers any stores falling short with a view to ascertain their requirements. The Superintending Engineer shall be posted with the information on the requirements of the respective divisions and the availability of stores and the action taken for the balance every month by the Assistant Divisional Engineer/Stores. It should be seen that no works are held up and supply delayed to any consumer for want of stores. This requires careful forecast on the part of the officers concerned.

280. The stock materials of each Operation Circle/Project Construction Circles are kept in the Central Stores at the Headquarters of the circle under the direct control of the Superintending Engineer, while those relating to Transmission Lines Constructions works are kept in the stores at the Head-Quarters of the Division of Transmission Lines Constructions, the stock materials of the Generations Station are kept under the charge of Divisional Engineer and the Engineer in charge of the Generation, exercises over all control over the stores. This stores will ordinarily supply all the stores required for the distributions and constructions.

281. All officers in charge of the stores are required to take proper precautions against deterioration or loss. Materials kept in the open places should be protected against the effects of weather. Valuable stores and fittings should be kept in locked rooms and the possibility of pilfering guarded against. Special attention must be directed to fire conservancy. No oils, varnishes, inflammable compounds, kerosene, petrol, packing materials, etc., should be stored with other materials. Materials of this nature should be stored separately at a safe distance from places where other materials are stored, so that there will be no danger of fire spreading to the store houses and material yards. Fire fighting equipment should be installed and the staff trained for its use.

282. Notice boards both in the English and the language of the place should be placed at the entrance of the store house and on other places where materials are placed, prohibiting smoking in the store house or in the immediate vicinity.

CUSTODY OF STORES

283. **CUSTODY**. Large stores requiring whole-time work are held in the custody of the Section Officer under the control of Assistant Divisional Engineer/Stores appointed for the purpose. In other cases, they are in the custody of the Section Officers.

284. Stores materials kept in in-door are under the custody of a Section Officer (Indoor-Stores) and those kept in out-door are under the custody of another Section Officer(out-door stores) and one more Section Officer is in charge of Transport of materials. The Assistant Divisional Engineer/Stores exercises over all control and supervision of the stores and Section Officers and other staff. Section Officer will be responsible for the custody, preservation and issue of the stores and to keeping the required returns relating to them. They will be responsible to the Accounts Officer/Divisional Engineer for the maintenance of the accounts and regulating the receipts and issues strictly in accordance with the departmental regulations.

285. The Accounts Officer should arrange to give training to as many clerks and Junior Accounts Officers as possible in the Stores field work comprising handling stores, identification, receipt and issue and stores pricing so that the system may have a trained staff in all branches of stores, pricing and accounts. This will secure efficiency both in the field and in the office.

Acquisition of Stores

Preparation and scrutiny of indents.

286. **PURCHASE OF STORES**. The following is the procedure adopted for the purchase of stores in a system. The materials in stock are intended for.

a) maintenance and operation.
b) service connections.
c) spares and tools and plant for general purposes, and
d) construction of works including extensions, petty replacements and improvements

287. The materials comprise those which can be expected in the Indian markets and those which are to be shipped from abroad. The indents for stores are submitted by the divisions every half-year and should clearly show the two classes of materials separately. The indents should be prepared in the A.P.S.E.Board Form 71 and the quantities worked out showing the opening balances on the date of indent, probable consumption before the next supply period, and the quantity required during the half-year covered by the indent. The quantities should be worked out separately for maintenance materials, service connection articles, spares and line materials for constructions. The service connections expected, the extensions in progress, sanctioned works on hand and proposals which are

likely to materialise should be clearly specified. In addition to these quantities, the stock should provide for a minimum length of H.T. line and L.T. line materials to be always available for emergencies. The normal delivery periods by suppliers, the time taken for consolidation and scrutiny of indents by the Superintending Engineers, the Chief Engineers at head quarters and Chief Engineers/Zones calling for tenders and placing orders should be taken into account and the stock regulated accordingly. It should be noted that no works are to be held up for want of stores and the primary responsibility for seeing that the materials are available rests with the field officers. Indents should therefore be carefully prepared as, on the availability of stores, mainly depends the programme of works and development.

288. **CONSOLIDATION OF INDENTS:** The requirements of stock materials in the Circle for the half-years ending 30th September and 31st March should be consolidated from the divisional indents well in advance, by the Technical branch in Central Office from the data furnished by the Divisional Engineers including therein a similar indent for the Stores at Headquarters.

289. Whenever the quantity of materials requisitioned for is in excess of the quantity used during any one of the last three official years, a clear explanation in support of the increased demand should be furnished in the remarks column.

290. The maximum and minimum limits proposed for each article at each stores should be taken into account and in no case should quantity in excess of the maximum be included except on specific grounds of actual requirements.

291. The quantities should be limited to the absolute minimum consistent with the satisfactory and efficient working of the Board and unnecessary locking up of funds should be avoided.

292. The indent should be put up through the Accounts Officer/Senior Accounts Officer to the Superintending Engineer for scrutiny and approval.

293. A consolidated requisition in A.P.S.E.Board Form 71 for all the materials (including those for which orders are to be placed by the Superintending Engineer) should be prepared and submitted to the Chief Engineer by the first week of January and July of each year. The indents will be scrutinised by the Chief Engineer concerned tenders called for and purchase orders for items beyond the powers of purchase of the Superintending Engineer will be placed by the Chief Engineer for Electricity concerned.

NOTE:

1) Emergent indents may be submitted only in cases of actual necessity when serious inconvenience would be likely to arise from the submission of indents in the ordinary way. Such indents should be submitted only on the responsibility of Superintending Engineer himself.

2) Supplemental demands for the purchase of materials not included in the half-yearly list of requirements should be few and made as and when necessity arises and the Chief Engineer concerned addressed where necessary for placing orders. It should be noted that Divisional and Assistant Divisional Engineers can make purchase of stores only in special or emergent cases-Vide Appendix I. The Officer from whom proposals for indents originate should follow up the indents, if necessary, by periodical reference to the Superintending Engineer. The responsibility for the availability of the articles when they are required in the field rests with the initial indenting Officer.

294. The powers of sanction for the purchase of stores are included in the Appendix I.

295. Conditions regarding quality and price being equal, preference should be given to articles (of foreign manufacture) held in stock in India; and it is only when the articles cannot be purchased locally, they need be imported, by placing orders

296. Orders for purchase of materials of same capacity, say 5 Amps Fuse Units shouldn't be split up to bring within the powers of sanction of sub-ordinate authority. When placing one order for purchase of two or more materials in demand, say 5 Amps, 10 Amps 20 Amps Fuse-units, powers of sanction i.e., orders for purchase for each of materials, say for 5 Amps, shall not be exceeded; similarly for other materials.

297. Copies of orders according sanction for the purchase and specifying the conditions of supply of stores and payment for them should be communicated to the Accounts Officer/Divisional Engineer for check and payment of bills. In respect of purchase orders issued by the Chief Engineers at Head-Quarters copies should be communicated to the Senior Accounts Officer New Payment System at Head-Quarters office. The copies of the Purchase orders intended to the paying officers should be signed in ink by an officer to be designated for the purpose(whose specimen signature should be communicated to the paying officers). Further correspondence affecting payments and conditions should be similarly communicated. To avoid audit objections and consequent delay in payments, the sanction of appropriate authority should invariably be obtained at the time for deviation from and additions to the order and also for any modification in design, rates, etc. Reference to such sanctions should be invariably quoted in the bills.

Rules to be observed in purchase of stores:

298. (1)The following rules should be observed in (buying the stores) in accepting tenders.

When the conditions regarding quality and prices are equal, preference in making purchases should be given in the following order.

a) To articles which are produced in India in the form of raw materials or are manufactured in India from raw materials produced in India

b) To articles wholly or partly (partially) manufactured in India from imported materials
c) To articles of foreign manufactured held in stock in India and
d) To articles of foreign manufactured abroad which need to be specifically imported.

A purchase officer, when satisfied that such measure is justified, allow a limited degree of preference in respect of price to articles produced or manufactured in India either wholly or in part. The preference so allowed shall not exceed 5% of the price at which articles of similar quality not produced or manufactured can be obtained.

Thus, ordinarily, of articles available at the same price, that of best quality should be purchased and for articles of the same quality the lowest tender be accepted.

He should ensure whether he is competent to accept tender. The authority who has decided the tender is the authority to cancel the Purchase Order.

A Board servant who has to select a tender for acceptance should take into account the financial status of the tenderer. He should also see the following:

1. Whether the tenderer has given Earnest Money Deposit and has agreed to give Security Deposit.
2. Offer should be technically acceptable.
3. Previous performance of the articles supplied by the tenderer and his performance of contract.
4. Capacity and facilities to manufacture.
5. To be purchased from manufacturer but not distributors.

If other conditions are equal, the lowest tender should be accepted.. Where the lowest tender is not accepted, the reasons should be recorded and all the relevant records made available to Accountant General during his local inspection. The acceptance and rejection of tender is a matter entirely with the discretion of officers responsible for the purchase of materials, but a superior authority or the Accountant General may call on him to justify the manner in which he has used his discretion and to give reasons for rejecting any tender. No tenderer has got any right to be told of the reasons for rejecting his tender and the reasons for the rejection of his tender should not be communicated to any tenderer.

(2) LOCAL PURCHASE TO BE ENCOURAGED. The object of the rules referred to is among other things to encourage the local purchase of stores. As most of the manufacturing firms have agencies in India prepared to deliver articles at the places required and to give where

necessary technical advice and service, it is unnecessary to place orders for articles of foreign manufacture, directly with the manufacturers in foreign countries and importing them from foreign countries. Conditions regarding price and quality being equal, preference should be given to Indian articles and articles (even of foreign manufacture) held in stock in India. It is only when the articles cannot be purchased locally with advantage, they need be imported by placing orders. It is incumbent on the purchasing officer when articles of special or unusual character or other specified equipment is to be purchased from outside India to satisfy himself, that suitable and economic purchase cannot be made in India and when purchase abroad is resorted to, they should clearly place on record the reasons for doing so.

(3) For reasons of standardisation, articles similar to those already in use in the department should as far as possible be purchased. Items are best purchased in bulk such as lamps, lubricating oil, etc. No purchase for special equipment should be made without orders of the Chief Engineer.

(4) **TENTS.** Tents and others articles manufactured in jails should invariably be purchased from the Jail department unless the previous sanction of Board is obtained to their purchase elsewhere and on grounds of superior quality, cheapness guarantee, etc.

(5) All proposals for the supply and disposals of tents should be submitted to the Chief Engineer for sanction.

(6) An annual return of tents should be submitted to the Chief Engineer .

(7) **JAIL ARTICLES.** The rules regarding purchase of articles from Jails apply mainly to furniture.

(8) If the Jail or school is unable to supply the indent, the order should be offered to another Jail or school situated within 160 km, if it makes the articles. Rush of orders at the end of the financial year should be avoided.

(9) All articles which are manufactured at the departmental workshops should be obtained from there. The Public Works Department workshops and other Government workshops authorised to undertake work for other departments should also be given opportunities to quote for works which the workshops cannot undertake. Transformers and motors which are in need of repairs and which cannot conveniently be undertaken by territorial engineer should be sent to the M R T Branch.

Note: Comparative statement of tenders for the supply of materials and works contract should be got scrutinised in the accounts branch and remarks obtained.

Local purchase orders - Preparation, scrutiny and issue of orders.

299. Indents may conveniently be grouped under ----

1) Bulbs
2) Meters,
3) Cables and cable boxes.
4) Iron articles
5) House service connection materials.
6) Spares for equipment.
7) Transformers.
8) Metering and feedering cubicles
9) Conductors.
10) Switchgear, etc., lightning arresters.
11) Poles, crossarms and clamps.
12) Insulators.
13) Testing instruments, etc.
14) Coal and Furnace Oil.
15) Cement.
16) Tower parts.
17) Consumables.
18) Other materials.

300. As far as possible, materials should be standardised including the nomenclature. In the indents, only this nomenclature and classification should be adopted, those not falling under them being detailed at the end of each class.

Materials required for Rural Electrification and Distribution and Transmission works will be procured by inviting tenders from the manufacturers and suppliers who are registered with the Board as suppliers.

The Vendors will be classified as follows:

(a) Manufacturers
(b) Authorised Agents/Dealers of manufacturers.
(c) Stockists.

The vendor-wise register will be maintained by the Purchase Officers to indicate the total business with the suppliers and their performance.

The contract for erection of lines/fabrication of materials/repairs of equipment/transport of materials/civil maintenance works will be executed by inviting tenders from those who are registered with the Zonal Chief Engineers.

301. When machinery, spare parts or accessories to existing machine, instrument or equipment are requisitioned for, it is most important that a statement, more or less in detail, should be given of the purpose for which it is required. In the case of spare parts or accessories, full particulars should be given, viz., the date of supply, the names of the makers, the number if any of the machine, the ship by which received, the serial number, capacity, range, etc. When the nomenclature of a spare is in any way doubtful, a

description and a sketch should accompany the demand. The departmental specifications should be given in the orders.

302. Indents or orders for spare parts should not be sent, piecemeal but only yearly indent as this will be advantageous for better prices.

303. None but the approved type of article for which a type or pattern has been laid down may be included in the requisition without the orders of the Chief Engineer.

304. All orders must state clearly the head of charge to which the cost is to be debited. All requisitions should state definitely the date or dates by which the stores are required. Vague phrases, such as, –urgently required,‖ –wanted as early as possible,‖ convey, no precise meaning.

305. When placing orders for stores, two copies will be sent to the firm with whom the order is placed, one copy will be sent to the stores concerned one copy to Divisional Engineer, one copy to Accounts Officer Expenditure/Paying Officer, one copy to the Superintending Engineer, one to the Internal Audit Officer, and another filed with the office of origin. Orders should be placed in the special A.P.S.E.Board Form 146 printed for the purpose. The supplier should be requested to return within a period of 15 days , one copy of the purchase order duly signed by the supplier, in token of acceptance of all the terms and conditions of the order.

306. The order should give the various items serially numbered, a brief specification of the materials to be supplied, the quantity in numbers or weight, the unit rate and the cost of the item. The order should also specify definitely and clearly the place of delivery, date of delivery and penalty for the late delivery.

A Purchase Order register has to be maintained Wing-wise i.e. one for Operation Wing, one for Project Wing like-wise.

A Purchase Order register will be maintained in Zonal Office also and a number will be given to the Purchase Order before despatch, as in Head quarters office.

307. The orders for purchase of stores will further clearly state whether the rates are F.O.R. destination or freight prepaid, or to pay, as the case may be, the supplying firms being asked to include in their bills the charges not covered by f.o.r. prices, supported by documentary evidence.

In the copies of the Purchase Order intended to paying officers and of Financial Advisor & Chief Controller of Accounts, the information regarding Sales Tax rebate particulars, has to be furnished to enable the field officers for intimating the Sales Tax Rebate particulars of Financial Advisor & Chief Controller of Accounts, wherever such rebate is applicable.

308. For facility and economy, orders will be placed for a particular item or group of items covering the requirements of the entire department but it is also permissible to place separate orders pertaining to each paying unit .

309. All changes made subsequent to placing of the orders, must be intimated to all officers to whom the original order is communicated, particularly the Paying officers, the Superintending Engineer and the Internal Audit Officer. Such changes must invariably be entered in the original copies with the offices and attested.

310. The calculations and specifications must be complete and clear in every respect and be accompanied by the necessary drawings and models or samples. Full information should be given as to the requirements in all cases where doubt can possibly arise. The local purchase order should show the total value of stores under each classified head as well as the grand total.

311 (a) The time within which delivery of materials should be made should be specified in all cases and a clause as to the levy of penalty for late delivery inserted in the Local purchase orders relating to them.

(b) The Purchase Order should contain a force majeure clause as follows :

1. The vendor will not be liable for delay for failure to supply the materials/ equipment for reasons of _force majeure' such as acts of god, acts of public enemy acts of Government, fires, floods, strikes, lockouts etc. Strikes in manufactures of proprietary items as specified by Board would also come under force majeure.
2. The vendor shall within 10 days from the beginning of such delay notify to the Board in writing of the cause of delay.
3. The Board shall verify the facts and grant such extension of time as facts justify.
4. No price variation shall be allowed during the period of force majeure and penalty would not be levied for this period.

Officers delegated with powers to place purchase orders will grant extension of time.

312. Performance Bank Guarantee for 10% shall be given by the tender for a period of over and above six months beyond warranty period specified in the purchase order. (BP. Ms No.1025 dt. 19.9.89).

1. The guarantees and warranties would remain as currently in force to the supply of material i.e. the materials would be guaranteed for satisfactory operation for a period of twelve months from the date of commissioning of equipment or putting materials in use or 'EIGHTEEN' months from the date of receipts of equipment/materials at stores by the consignee and in good condition whichever is earlier.

2. The rectification or replacement of defective materials should be done with in 'fifteen' days from the date of receipt of intimation of defects or such other time as the Board may deem proper to allow and failure to replace or rectify in the stipulated time would entail withholding of payment to the extent of failed units from the suppliers.

313. Contracts should specify that;--

1. The approval or waiving of test certificates shall be by the Chief Engineer.
2. Bills should be forwarded to the paying officers mentioned in the purchase order and all future further correspondence regarding payment is to be addressed to the paying officers.
3. The receipt of the purchase order should be acknowledged.
4. A forwarding invoice in triplicate should be sent to the consignee along with the railway receipt to each station and got acknowledged by the receiving officer. A copy of this acknowledged invoice should be attached to the bills sent in duplicate.
5. The contract should specify whether the prices are firm or variable. If variable , price variation formula should be specified.
6. Penalty for late payments is to be made
7. Currency in which payment is to be made
8. Should specify the terms of payment
9. Replacement of defective supplies to be made by the supplier
10. Whether the loss or damage in transit to be born by Board or supplier or insurance company
11. Specify guarantee and warranty of materials for satisfactory operation and rectification of defective materials
12. Specify force MAJUERE condition.

314. In view of the general unsteadiness of the market in the case of imported materials, a date should invariably be specified for receipt of tenders and acceptance should be communicated to the successful tenderer immediately and before the market rates rise. If the prices have fallen, before the communication of acceptance of the tenders, the lower rates should be accepted with the consent of the tenderer.

315. Reminders for the delay in deliveries of materials may be issued (i) by the Divisional Electrical Engineers in the case of orders placed by Superintending Engineers, with copy to the Central office and (ii) by the Superintending Engineer with copy to the Chief Engineer Head Quarters, and Central Office in the case of orders placed by the Chief Engineer and also by officers who placed purchase order.

316. (1) All the medical officers in-charge of Board hospital/dispensaries , should route their indents for procurement of medicines and drugs through the Chief Medical Officer, Vidyut Soudha for appraisal and approval before the Superintending Engineers, Chief Engineers placing the purchase order on the agents of the manufacturer of medicines and

drugs list of which is approved by the Board on rate contract/non-rate contract basis.(BP Ms.no.252. dt.6.2.1997).

(2) The rate contract (R/C) items may also be purchased from Government. medical stores depot, Hyderabad depending upon the availability of the required brands of reputed manufacturers.

(3) The essential life saving drugs may be purchased from the open market

NOTE:-- (1) No indents should be submitted between the 10th February and 31st March as the Medical Stores Depot will then be engaged in stock-taking.

(2) Indents should not be submitted piecemeal by officers. Annual requirements of drugs should be included in the indent referred to above.

317. **INSURANCE OF PROPERTY**. It is a general principle that Board bear their own risks and do not insure Board property except in the case of specially valuable property liable to special risks. In the latter case, the sanction of Board should be obtained. In the case of goods indented from abroad, insurance charges from Indian port are payable by Board only, when the purchase price includes cost, insurance and freight of goods as delivered at the Indian port. As per BP Ms No. 1025 dated 19.9.89 the price of materials/equipment includes packing, forwarding, freight and insurance.

In connection with imported materials covered by contracts for supply and erection, where necessity of erection is being felt, insurance of materials during the period of storage is permissible in cases where there is some risk of breakage or damage. The cost of such insurance should be borne by the Board. If the storage continued for a longer period, the Chief Engineer should obtain the sanction of the Board in sufficient time before the expiry of the six months explaining fully the circumstances. These instructions will also apply to payment of war risk insurance charges.

318. The following registers are maintained in the Stores section of the system in connection with the purchase of stores:---

a) Register of purchase orders
b) Register of rate contract
c) Register of indents sent to Chief Engineer
d) Register of T. Notes
e) Register of transport bills
f) Register of Railway receipts and Lorry receipts.
g) Register of rejected materials
h) Register of Check measurements
i) Register of 'C' forms
j) Register of Theft of materials
k) Register of Demurrages and wharefages.
l) Register of Test Checks
m) Register of Stores Received Books and Stores Issues Books.
n) Register of Gate passes
o) Register of Requisition and Devolutions.
p) Register of Auction materials .
q) Form no 13 Report on receipt of materials in stores.
r) Register of specimen signatures

In order to have a complete record of all consignments received or sent by rail and also a check over payment, for transport of materials from or to the Railway Station, the Assistant Divisional Engineer/Stores and each Section officer or in charge of stores should maintain a Register of Railway Receipts Inwards (A.P.S.E.B. Form) and a Register of Railway Receipts Outwards (A.P.S.E.B. Form). The Register should be reviewed monthly and submitted to the Divisional Engineer/ Senior Accounts officer/ Accounts Officers as the case may be, with the results of such review and the action taken.

At the end of each calendar year the Engineer in charge of Power Systems and Construction should submit to the Chief Engineer by the first week of January a return showing the quantity of explosives purchased and the price paid therefor.

(ii). ACCOUNTING OF STORES TRANSACTIONS

SCOPE

319. (a) In the A.P.S.E.Board, a Public Undertaking , materials are required for the following purposes.

(i) Capital Works.
(ii) Operation & Maintenance Works.
(iii) Other commercial activities like hiring equipment etc.

(b) For purpose of accounting , materials are classified as

(i) Materials held under Stores _Stock' account,
(ii) Tools and plant charged off to final head of accounts under generating stations,
transmission lines, sub-stations, distribution lines, offices etc.,
(iii) Spares and other equipment charged off to works,
(iv) Consumables charged off to Operation and Maintenance.

(iii) NUMERICAL ACCOUNTS AND STORES

320. The detailed accounts procedure for stores held under _Stock' is given hereunder. In respect of items (ii) to (iv) mentioned above, though their cost is charged to final head under the works concerned, numerical or quantity accounts of receipts, issues and balances should be maintained with a view to have proper control over the materials. This is dealt with later.

321. Materials may be received in the stores from the following :

Receipts :

(i) By purchases from suppliers,
(ii) By diversion from other stores,
(iii) By devolution from works.
(iv) Unclaimed samples from bidders.

322. Issues : Materials may be issued for the following purposes**.**

(i) issue of material to works,
(ii) issue of material to contractors, consumers, Deposit Contribution. Works, Sale etc.,
(iii) diversion to other stores of the Board.

The accounts of the stores are based on the fundamental principle that all materials purchased shall be charged to the account _stock' in the first instance though the materials purchased may be for a particular work and are chargeable ultimately to works for which the materials are issued. However the following transactions need not pass through stock account and should be charged direct to works by entry in Measurement Book or special Stores Received Book.

a) All machinery for large projects purchased under supply and erection contracts.

b) In the case of materials ordered by the Assistant Divisional Engineer/Divisional Engineer by local purchase under their powers for emergency use and delivery at site, measurements may be recorded in measurement book charging the same to the works concerned.

323. Initial records and other Accounts Books

(1) The following initial records and other books of accounts are maintained for purposes of recording transactions under _Stock' Account.

A. Initial Records	**B. Other Books**
(i) Stores Received Book	Numerical Ledger
(ii) Devolution	Priced Ledger
(iii) Stores Issued Book	Numerical Abstract
(iv) Requisition	Priced Abstract

Note 1. The Requisition Books, Devolution Books, Stores Received Books and Stores Issued Books are of financial value and should be treated as valuables like cheque books. These books will be available with the head of the stores and will be issued to the Section Officers as per their requirements. As in the case of cheque books, a register of Requisition Books/Devolution Books etc., should be maintained in each stores. The receipts and issues should be accounted for under proper

authority. Whenever new book is operated, it should be intimated to the officer (by Designation) in charge of stores by a covering letter from the Section Officer. The list of books available with each Section Officer, should be furnished to the stores, every quarter and in the stores it should be verified whether the books under operation and blank books available tally with the register maintained in Stores.

Note 2. Each Section Officer should operate only one Requisition Book/Devolution Book at a time for the purpose. This Requisition Book/Devolution Book should not be made use of by another Section Officer. The Requisition/Devolution Books should be under the personal custody of the officer concerned.

Note 3. Specimen signatures of the Section Officer and sub-Divisional Officer (Assistant Divisional Engineers) who signs/counter-signs the requisition should be furnished to the stores custodian who will maintain the register of requisitions book and verify them with the signature on the requisition and issue materials after satisfying them selves of the correctness of the signature.

Note 4. In respect of inter- stores requisition, and requisitions of Divisions/Circles on stores of other divisions/circles or inter-division or inter-circle, the requisition should be countersigned by the Assistant Divisional Engineer/Stores whose signature duly attested by the Divisional Engineer (TL&SS) or Superintending Engineer of the concerned unit whose signature will be made available to all the stores. After verifying the relevant records and the specimen signature the Assistant Divisional Engineer/ Stores drawing the material, and the correctness of the requisition, the inter stores materials are to be drawn and accounted for.

(2) To facilitate easy identification of materials, by source, by class, and for purpose, quick ledger posting and to save labour and time, at all levels, it is necessary that the initial records like Stores Received Book, Requisition/Stores Issued Book should be printed for different purposes as specified below :

(a) Stores Received Book

FORM NO.	**PURPOSE**
Form S-1	Purchases from suppliers through Purchase Orders.
Form S-2	For materials received from other divisions/circles
Form S-3	For materials devoluted from works through devolution notes.
Form S-4	Materials received from suppliers but charged direct to works

(b) Requisitions/Stores Issued Book :---

FORM NO.	PURPOSE
Form S-7	Operation and Maintenance Works
Form S-8	For Capital Works
Form S-9	For service connection works.
Form S-10	For miscellaneous works i.e. D.C. works, including temporary supplies, manufacturing works, sales etc.
Form S-11	Inter stores transaction -Materials issued to other Circles/ Divisions.

This will obviate considerable scope for delays, confusion in making out abstracts for stores received through different sources, stores issued for various purposes like Operation and Maintenance, Capital Works, Service connection works etc., and in accounting of these transactions in various cost ledgers in the Accounts Section. It should be ensured that sufficient quantities of these important forms are printed as specified above and adequate stocks maintained without giving room for any deviation in the use of forms for the different purposes as indicated above for want of stock.

(3) Stores material Index :---

An upto date stores material Index should be maintained and correct code No. assigned to each material both for receipt and issue i.e. Devolution/Stores Received Book and Requisition/Stores Issued Book. This will serve as guiding factor for posting the transactions correctly both in numerical and priced ledgers.

324. Bin Card

A Bin Card (Form--S--13) is hung up outside each bin or rack in the stores. The minimum and maximum quantities to be stocked in respect of the material as fixed by the Superintending Engineer are noted in it. Each time articles are placed into or taken out of a bin or rack an entry is concurrently made in the Bin Card and the balance struck. Where materials are stocked out--door, Bin Cards should be separately maintained by the Section Officers and all issues and receipts concurrently noted. The Bin Cards should show the balances at any moment and this should tally with numerical accounts. An entry of receipt

of a material is first made in Stores Received Book and then in the Bin Card while in the case of issue an entry is made first in the Bin Card and then in the Stores Issued Book.

Accounting in Field Organisation:-

325. Receipt of Stores

(1) By purchases from Suppliers :--

The requirement of materials for works is estimated with reference to approved budgets and purchase orders are placed by the competent authority. The supplies against these orders will arrive into the stores. The value of these supplies will be debited to –stock‖ suspense account crediting supplier's account (Sundry Creditors).

a) The value of stores which are exclusively catering to the requirements of construction Project/Transmission lines, sub-stations shall be debited to –22.60 stock materials at construction stores‖ and liability to the suppliers shall be credited to suppliers account –42.1 Liabilities to supply of materials/work capital‖.

b) The value of the materials supplied to stores in Operation Division/Circle which cater to the requirements of both capital and also operation and maintenance works and Generation circles/Divisions will be debited to –22.62 stock of material - O & M‖ crediting suppliers account i.e. 43.1 liability for supply of materials/works - O & M‖ towards the amount payable to the suppliers.

c) The value of Coal, Oil and Gas actually received in the stores will be debited to ₹22.101 - Coal stock,₹ ₹21.105 Oil' stock and ₹21.108 Gas' as the case may be, crediting the suppliers accounts ₹40.4 liabilities to Fuel supplies' in respect of liability relating to Coal & Oil and in respect of liability relating to Gas ₹40.510 Gas Suppliers Account'.

(2) (a) **By Division of Materials from one Store to other Stores:** Materials are obtained from other stores within the circle by issue of requisitions signed by the Officer of the indenting stores. It is of great importance that these transactions are responded in accounts in the same month to avoid administrative and accounting difficulties. The requisitions are to be counter-signed by Executive Engineer (TL&SS) or Superintending Engineer of the concerned unit of the circle, who will ensure that the requisitions are genuine. The Circle officer and the two stores transacting the stores materials should ensure that the value of the materials issued from issuing stores and those received by the receiving stores are accounted for in the same month of the accounts. In the case of materials issued at the fag end of the month and received in the succeeding month in the other stores, the Senior Accounts officer will take special steps for adjustment of the value of the materials in the receiving stores. For this purpose the circle office will maintain

register of requisitions countersigned showing the reference to the diversion orders already received and ensure that prompt adjustment in accounts in both the stores. The specimen signature of the Executive Engineer (TL&SS) or Superintending Engineer of the concerned duly stamped and dated will be furnished to all the Stores in the circle. The issuing stores will verify the specimen before honouring the requisition. In the circle office, specimen signature of the Section Officer of the Stores will be maintained. A register of diversion orders will be maintained in all the stores and in circle office and it will be consulted in respect of inter stores drawal of materials. Materials to other stores will not be issued without diversion orders.

Issue rates of the month of issue should be obtained by the staff of receiving Stores from the pricing section of issue stores immediately on lifting of the materials. The rates should be adopted in the SRBS, without waiting for debit advice from the other issuing stores of Division / Circle. The officer in-charge of the pricing section of the issuing stores will furnish in duplicate the issue rates (showing reference to requisition, diversion orders, name of the materials, quantity, to whom issued, date of issue) to the staff of the other stores, who lifted the material. Of the two copies, one copy will be handed over by the staff who lifted the material, to the pricing section for valuing the SRB. Debit advice will be issued as usual.

(b) By diversion of materials from one Stores to another Stores out side the Circle /System

Materials are obtained from other stores ,the administrative control of which lies out side the circle, by issue of requisition signed by the Officer of the indenting Stores. A register of diversion of materials from one Stores to another Stores either within the circle or out - side the circle, will be maintained in all the stores and all the circle offices. As and when there is a change of incumbency in the post of the Executive Engineer (TL&SS) or Superintending Engineer of the concerned, the specimen signature of the Executive Engineer (TL&SS) or Superintending Engineer of the concerned will be communicated to all the circles of A.P.S.E.Board .

The Requisitions are to be counter-signed by both the Executive Engineer (TL&SS) or Superintending Engineer of the concerned of the circles, after ensuring the correctness of the signatures and materials diverted by reference to the specimen signature and register of diversion order indicated already. The issues and receipts of the material should be adjusted in the accounts of the same month . In the case of diversion affected at the fag end of the month and received at the receiving stores during the succeeding month, both the circle officers will ensure prompt adjustments in the accounts.

The issuing stores will ensure the correctness of the counter-signature of the Executive Engineer (TL&SS) or Superintending Engineer of the concerned on the requisition by reference to the specimen signatures available in the stores office and also diversion orders. Materials to other stores should not be issued without diversion orders.

Issue Rates of the month of issue should be obtained by the receiving stores from the pricing section of the issue stores, immediately on lifting the materials. The rates should be adopted in the Stores Received Books without waiting for receipt of Debit Advice from the other Division/Circle. The officer incharge of the pricing section of issuing stores will furnish in duplicate the issue rates (Showing reference to Requisition, Diversion orders name of the materials, quantity. to whom issued date of Issue) to the staff of other stores, which lifted the materials. Of the two copies , one copy will be handed over by the staff who lifted the materials to pricing section, for valuing the Stores Received Books; Debit Advice will be issued as usual.

(c) Drawal of the materials from stores by the Divisions(having no stores): Stores Issues within the Circle/ System.

The Section Officer in charge of works, prepares the requisition, showing work-order number and account number and other materials particulars and after counter-signature of the Assistant Divisional Engineer on the Requisition, presents the requisition at the Stores and draws the materials. He will also prepares a statement of material drawn in the Proforma and sign a certificate of drawal of the materials and sends it to the accounts section of the Division.

After issue of the material as per the requisition, the stores prepares a separate Stores Issues Book for each division and sends Stores Issues Book and requisition to the pricing section on the same day. After Valuing the Requisition and Stores Issues Book and posting in the priced ledger, valued triplicates will be sent to the Division, whose Section Officer has drawn the material, with a covering letter in the proforma. The pricing Section, will send the original and the Division-wise Stores Issues Books to the accounts section of the Division. At the end of the month the total value of the materials, as per Stores Issues Book will be taken into account debiting –31-Inter unit account (Materials Division wise) crediting stock account.

The accounts section of the Division executing the works, (which received valued original and triplicates copies of requisition from the pricing section and statement of materials from the section officer executing the works) verifies the correctness of the statements and requisition. The requisitions are posted in the ledgers. The total value of the requisition posted in the works ledger represents the materials drawn from the central stores. (Which is a debit to various works) will be credited to –31- inter unit account materials‖ Issue of Debit Advises in respect of the materials drawn from the Stores by the Divisions of the circle is not contemplated as both the stores and the Divisions executing works are under the Circle Office. Hence the Circle Office will ensure that the debits shown under Account 31 Inter unit Account Materials Division - wise ‖ in the Trial Balance of the circle for the month agrees with the credit amount shown in the respective Trial Balances of the Divisions under account No : 31 Inter Unit Accounts Divisions.

The valued triplicate will be sent to the Section Officer (works) for posting in the initial account of work order.

All the Divisions should invariably furnish a copy of the Trial Balance to the Circle Office.

326. By Devolutions from Works: The stores should be drawn generally to the extent required before the work is commenced. In exceptional cases materials drawn for works may become surplus for various reasons. Such materials should be devoluted to the stores explaining in detail the reasons for the same. When materials drawn for works and found surplus are returned to stock, they should be accompanied by a stores devolution note (Form No. S-5) (or stores return note). The devolution notes are written by carbon process in quadruplicate by the officer in charge of the work Issue rate applicable for the month in which the materials are returned to the stores will be adopted .

327. (I) Each devolution should be accompanied by a detailed report containing the following information :-- (except for retrieved materials.)

(i) Quantity estimated.
(ii) Quantity drawn.
(iii) Quantity issued as actually measured or counted.
(iv) Surplus
(v) Explanation for excess drawal.

(II) Materials devoluted from works should be accepted in stores only if they are usable and can again be issued for new works. If the condition of the material is such that they cannot be reissued, they should be deemed as scrap and such material should be accepted as scrap only, if the Devolution gives reference to survey report in which its write off has been sanctioned by the competent authority. If however, materials are such that they can be reissued after repairs, such materials should be accepted only if they are got repaired, brought to working condition and then devoluted by the field staff. The responsibility of accepting such materials and getting them repaired is not that of the stores.

(III) The free samples received from companies are generally returned to them at their cost, if required by them. If the samples are not required by the company, they may be taken to stock by credit to Misc. Revenue quoting the firms letter as authority in the devolution which will be prepared by the Section Officer. These devolutions should be classified along with the devolutions for –return of materials from works‖. The samples which can be used on works should be taken into stock at a valuation rate for the month and others will be taken as scrap.

328. Stores Received Book

General :--

(1) All materials received should be examined, counted, weighed or measured as the case may be, by the custodian with the assistance of staff provided for the purpose. The measurements recorded are check measured and check measurement certificate recorded.

After taking delivery of materials and after verification and check-measurement, the receipt of the material is recorded in the Stores Received Book. This is an initial record and serves the purpose of measurement book in so far as stores are concerned. The pages of the Stores Received Book are in triplicate and they are machine numbered.

(2) The following are the instructions for writing up the Stores Received Books.

a) It will be written up in triplicate.
b) All the columns in Stores Received Book should be filled in with diligence and care.
c) Entries should be made in ink or indelible pencil.
d) Entries should be recorded continuously.
e) No blank page should be left or torn off.
f) Pages left blank should be cancelled by diagonal lines and attested.
g) None of the lines should be left blank. Any lines not required should be scored through in order to prevent additional entries being made later on.
h) No entry should be erased.
i) If mistake is made, it should be corrected by scoring out the incorrect words or figures and re-writing the correct words or figures and the corrections attested with dated initials.
j) Detailed account of measurements of stores should be recorded in the Stores Received Book.
k) Quantities to be noted should be in the same unit as it found in the purchase order and written both in figures and words.
l) Account No./Head of Account should be furnished
m) Stores Received Book should be written up on the day the materials arrive into the stores and except in very exceptional cases, should not be delayed beyond 3 days from the date of arrival into stores.

The following additional information should be furnished for materials received from different sources under footnote in Stores Received Books.

A. When received from suppliers :--

i) Purchase/Order No. ... Date ...
ii) Railway Receipt/Lorry Receipt No. Date ...
iii) Supplier's Despatch advice No. Date ...
iv) Damages/Defects ... ...
v) RF/under charges/Over dimension charges etc.
vi) Wharfage.
vii) Demurrage.
viii) Consignee's Acknowledgment.

B. When received from other Stores :--

i) Date of receipt of materials into the stores.
ii) Transport Note No. and Date.
iii) Date of drawal of material.
iv) Mode of conveyance.
v) Railway Receipt/Lorry Receipt No.
vi) Damages, defects, shortages etc.

C. When received through Devolution's from works :

i) Quantity estimated.
ii) Quantity drawn and date.
iii) Quantity used as actually measured or counted.
iv) Surplus.
v) Reasons for excess drawal.

D. Samples: 1) Name of the company
2) Tender notice, number and date
3) 3) Communication from the company regarding the free sample

The materials received should be check-measured by the competent authority and a certificate to that effect recorded in all the copies of the Stores Received Book under the full signature of the check-measuring officer with date. It should be done within 10 days from the date of receipt of material into stores where the check-measurement is to be done by Divisional Engineer/Executive Engineer. In all other cases, where the Assistant Divisional Engineer is competent, check-measurement should be done on the date of recording entries in the Stores Received Book within three days.

The original and duplicate copies of the Stores Received Book should be forwarded to the stores accounts section (Pricing Section) and the triplicate (fast copy) will be retained in the stores.

CLEARING PACKAGES AT DESTINATION

Unloading facilities at Railway stations of destination, demurrages to be paid otherwise should be looked into carefully. Section Officer (Transport) will be responsible to see and arrange well in advance for any special unloading and transport facilities called for, specially when heavy equipment is expected. The Assistant Divisional Engineer (Stores) should scrutinise all local purchase orders, bills of loading, shipping documents, etc., and intimate Divisional Electrical Engineers well in advance of all cases requiring the special arrangement.

Any discrepancies in weight or description noticed between the actual consignments delivered and as entered in the suppliers despatch advice note should be examined and if necessary proper entries made in the railway delivery registers. If, however there are any outward indications of extraction, damage or loss –open delivery‖ of the consignment should be applied for and a certificate of damage and loss obtained. Any laxity in this respect resulting in loss of property shall be liable to be made good by the officer clearing the goods.

The following points among other things should be noted in verifying the stores:-

a) Whether breakages, shortages or other defects are required to be replaced or not should be specified.
b) If the specifications, such as the Catalogue number of the materials received, are not in accordance with those as per order, it should be specifically mentioned that the materials actually received can be made use of, and will be as efficient as those in the order, in case such materials are accepted.

c) In the case of materials short received or breakages or not up to mark, it should be stated whether the bill may be passed deducting for replacements or replacements should be awaited; if the former, suitable deduction should be proposed.
d) In the case of materials like meters, transformers, lamps, etc., test certificates will be watched by the Accounts section, unless the field states that laboratory test is required before accepting - this should be for special reasons to be advanced.
e) There should be no delay of more than three days in verifying the materials received and taking into stores Received Book; delays exceeding this limit should be briefly explained the remarks column of the Stores Received Book.
f) The reason for breakages, etc., should be stated in the covering letter, if some breakages can be set right locally, the approximate cost to be recovered should be specified.
g) The Junior Accounts Officer of the pricing section should certify before passing the bills, to the effect that he has compared the rates in the invoices with those of the orders placed with the firm and found them correct and that the materials received have been accounted for. He is also responsible to see that the verification report conforms to the above instructions and that suitable deductions are made where necessary.
h) If any loss to Board results, as a consequence of the failure or delay to report the non-receipt of shortages or damages, etc., the departmental officers will be held personally and financially responsible for such losses.

In the case of materials ordered by the Assistant Divisional Engineers and Divisional Electrical Engineers for local purchase, under their powers for emergency use

and delivered at site, measurements should be recorded in the measurement books in the same way as for work done. These are not passed through stores accounts.

Units for accounting of copper and other conductors, manilla rope, etc., should be standardised. The manilla rope should be accounted for in metres and not in Kilograms. Conductors should be accounted for in Kilometres lengths and conversion tables for weights should be at every Stores.

329. Issue of Stores.

General instructions for issuing stores :--

a) Materials under no circumstances, should be issued on Transport Notes, on chits or on oral instructions. The physical custodian should issue only against an authorised requisition duly countersigned by the Assistant Divisional Engineer in charge of the work.

b) The specimen signatures of all the officers (i.e.) Section Officer and above including Head Clerk of Central Office/Assistant Accounts Officer/Accounts Officer drawing the materials, operating requisitions, as well as officers who countersign the requisitions, should be available in the register of specimen signatures with the custodian.

c) Whenever there is change of incumbency of the Section Officer and the Assistant Divisional Engineer, and other officers, the fact should be intimated to the Head of the Stores with the specimen signature of relieving officer duly attested by the relieved officer. If the materials are issued to any messenger other than the officer who signed the requisition it should be done only on production of the specimen signatures of the messenger duly attested by the officer who signed the requisition. Such messengers should be, of the rank of a Lineman or above.

d) The issue of materials should be based on the principle of –First-In and First Out‖ method in order to avoid loss due to deterioration etc.

e) The physical custodian is personally responsible for the preparation of Stores Received Books and Stores Issued Books correctly.

f) At each stores the gate-pass system should be introduced and for each issue there should be supporting gate-pass. (Form-S. 14), Even where stores is at Railway yard this gate-pass should be issued. The vehicle No. with name of owner and name of driver in which the materials are being loaded should be

noted on the gate-pass. The gate keeper should verify the materials issued and in the vehicle, with those recorded in the Gate pass, and in case of difficulty in identifying the materials with those listed in the Gate pass, he should bring to the notice of the Section Officer issued the material. The Officer-in-charge of stores should collect all the gate-passes from the Gate-keeper on the same day in the evening and check the counterfoils with issues of the date. Any discrepancy should be investigated into and rectified immediately.

330. Requisitions

The issues from the stores are made in all cases only on the authority of requisitions. The requisitions are written up in quadruplicate in carbon process. All requisitions should bear reference to work order No. and Account No, in addition to the brief description of the work. The quantity should be furnished both in figures and words. The Assistant Divisional Engineer counter-signing the requisition is responsible to ensure that the correct work order No. and Account No. are furnished in the requisition and the quantity is limited to the estimated requirements. He should verify the estimated quantities in the Material Card issued along with the work order. One copy of the requisition is to be retained by the officer who makes out the requisition as his office copy which should not be detached from the book. The other three copies after counter-signature by the Assistant Divisional Engineer should be presented in the stores for issue of materials.

331. Stores are expected to be drawn only for immediate requirement. They should not be drawn in advance or more than the requirement as no Material Account at Site is maintained.

332. There should be an indication in the requisitions as to the person to whom the materials have been handed over, and this acknowledgment should always be taken at the time of issue of materials on the requisitions itself and they should be retained in the stores.

Requisition books, devolution books, stores transfer note books, work order books, stores issue books, stores receipt books, transport note books, log books, fuse off calls, bill books, etc., are of money value in that their use results in financial transactions. They should therefore be used only one at a time and the same care as in the case of measurement books, receipt books, cheque books etc, should normally be taken.

For this purpose the Section Officer in charge of the stores shall be the custodian of Requisition books, Devolution books, Stores Issue Books. Transport Note books, stores transfer notes for the requirements of the field officers in the stores area and shall maintain a register showing their receipts and issues. This register should be sent to Accounts Department for review along with the Stores Abstract Book.

The following instruction should be observed:-

1. A Line should be drawn entering across the page under each item of a requisition and if there is any space left, double-lines should be drawn diagonally across the blank space in opposite directions.

2. If the materials as per exact specification of the requisition are not available in the stores, the Section Officer should run a line through that item over his initials and write "not in stock"

3. Under no circumstance, should any corrections be made in the requisition by the Section Officer in respect of quantities except under the initials of the requisitioning officer, nor should materials differing those specified be issued.

4. If there is in stock an article, very near that specified, then the Section Officer should make a note on the requisition covering those materials which he is able to issue to that effect and if the material is required, he should issue it on a new requisition which will be completed in exactly the same manner as other requisitions.

5. When requisitioning for materials, the several component parts of any articles should be shown as separate items for example, if a 10 K.V.A transformer with oil, hooks and primary cutouts is required, then the transformer should be one item, the oil a second the hooks third and the primary cut is the forth item It should be clearly understood that no materials, forming part of an article should be issued unless the requisition clearly calls for that article, even in the case of articles like transformers which are listed in the ledgers as complete with oil, hooks and so forth.

6. In no case, should additions and alterations be made in a requisition, as there is no possible way of telling whether the additions have been made after or before the requisition was presented. The Section Officer should not accept unattested alterations and correction, and return the requisitions for the issue of a new one, if necessary. Any correction found necessary due to items not supplied or short supplied for want of sufficient stock, should be initialled by the party receiving the material and also attested by the Section Officer in all the copies of requisition. Requisitions, shall be current only for 3 days from the date of requisition by the Section Officer (Works). Lapsed requisitions should not be presented to the Stores.

7. In the case of materials returned back to Stores, only devolution notes should be used.

8. In no case shall requisitions complied with be kept aside without being incorporated in the Stores Issue Book concurrently and sent to the Accounts Office immediately (the same day).

9. The responsibility for the correct delivery of materials as per requisitions rest on the indenting officer only. He may depute an intelligent and competent subordinate he can trust to get the stores. In any case, when he himself does not go to Stores, he should check up immediately on the receipt of the stores with the requisitions.

333. Stores Issue Book

A daily record of stores issued is kept in the Stores Issued Book in Form No. S-6. The pages of the Stores Issued Book are in triplicate and entries are made on the authority of the requisitions. This daily account is the basis of the stock transactions.

334. Maintenance of Numerical Ledgers

(1) **Posting of Receipts :-- In the stores, the receipts of each day should be posted in the Ledger :-**

a) Stores Received Books for materials received from suppliers.
b) Stores Received Books for materials received from other stores.
c) Stores Received Books for materials received from the works through devolution notes.

The closing balance should be arrived at for each transaction of receipt during the day and this should be furnished in the Stores Received Book against the transaction in the last column'. This will indicate Stock position in the stores and will facilitate the quantity reconciliation work.

In the numerical ledgers (Form S-11) all the receipt items of the day should first be posted and then the issues posted. This will ensure that issues are not made without taking real arrivals into stock.

(2) **Posting of Issues** :--

The quantity recorded in the Stores Issued Book is to be posted in the numerical ledger and the closing balance arrived at. This closing balance so arrived should be recorded in the Stores Issued Book in the last column. After posting in the ledger, the original and duplicate of the Stores Issued Book with the requisitions in triplicate should be sent to Stores Pricing Section on the same day.

(3) **Closing of Stores Accounts** :--

The accounts of all stores for the month should be closed on the 23rd and the last batch of Stores Received Books and Stores Issued Books with concerned Devolutions and Requisitions should be sent to the Stores Pricing

Section before 25th positively. For the month of March the closing date will be 31st.

335. Stores Abstract

On closing the accounts, the abstract of stock receipts issues and balances should be prepared in the Stores Abstract Book (Form No.S-12) and sent to Accounts Office within 5 days for purposes of quantity reconciliation along with the numerical ledger poster. The Store Assistant, who is called the numerical ledger poster, will be responsible for the correctness of the postings.

336. Stores Accounting Section

Scope :- The main functions of the Stores Accounting Section are -

(i) Pricing Receipts and Issues and maintenance of stores priced ledgers.
(ii) Preparation of the stores priced abstracts and the periodical returns due to the management
(iii) In respect of sale, arranging for the recovery of cost including incidental and centage charges.
(iv) Arranging quantity reconciliation every month between the numerical ledger and priced ledger balances.
(v) Stock reconciliation certificate i.e. reconciliation between Priced Ledger balances and Financial Ledger balances.
(vi) Annual verification and adjustment of discrepancies noticed.

Maintenance of Priced Ledgers:- Stores Accounting and maintenance of priced ledgers, divides itself into the following groups of operations.

Group- 'A'

(a) Receipt and check of Stores Received Books/Devolutions/Stores Issued Books/Requisitions.
(b) Pricing of the same.

Group- 'B'

(a) Opening and closing of priced ledger folios with reference to numerical ledger folios and the maintenance of an index of priced ledgers in the ledger itself allotting adequate sheets for the same.
(b) Posting of priced ledgers.

Group- 'C'

(a) Review and revision of rates.
(b) Review of priced ledgers.

Group- 'D'

(a) Posting of stores priced abstracts.
(b) Reconciliation of quantity accounts between numerical and priced ledgers.
(c) Stock reconciliation (i.e.) between priced ledger balances and financial ledger balances.

Each of the above groups of operation should be allotted to different persons or to different sub-sections, in such a manner that all the processes of work are properly detailed and the work will not only be upto date, but the accuracy thereof will be 'proved' day to day by checks and cross-checks made by independent sets of persons.

Despatch of Stores Received Books and Stores Issued Books from Stores to Pricing Section :-

a) The documents of a date say the Ist of the month should be completely delivered to Stores Pricing Section without fail on the morning of 3rd within one hour of the opening of the office. This cycle will continue to operate. Whenever holiday intervenes the delivery dates should be adjusted co-extensively.

b) A register of Stores Received Books, Stores Issued Books, Devolutions, Requisitions etc., should be maintained in Pricing Section to watch the receipt of the same in serial order so that if any serial is withheld by Stores, it can be located and called for.

Scrutiny of the Stores Received Books and Stores Issued Books :-

(a) The Stores Received Books and Stores Issued Books should then be examined to see
that :

(i) They are prepared on the proper form.
(ii) They are signed and countersigned by the proper authority as required by the rules.
(iii) They are received without any serial No. missing.
(iv) They are legibly written, particularly regarding quantities, and all corrections
there of are attested by the proper authority i.e. custodian.

(b) The particulars in Devolutions and Requisitions do not vary with those recorded in the
Stores Received Books and Stores Issued Books respectively.

Pricing.

General :-

The pricing is an operation which, for an efficient division of clerical labour, is best allotted to a set of clerks other than the priced ledger posters. For this purpose it should be expedient for each pricing clerk to be provided with a copy of the price list (form S-15) for each class of materials allotted to him in which he could himself note down in pencil the book average rates from the priced ledgers, and price the issue documents by reference to such rate lists only.

Up-to-date Maintenance of average rate lists :-

In order to ensure that fresh average rates are struck in the priced ledgers wherever required, the pricing clerks should at the end of the posting of priced ledger every day, review the rates shown in Stores Received Books of the day for purchases from suppliers. Wherever he finds that the rate is more or less than the average rate, he should note down the item and before commencing the pricing of the issue vouchers of the following day, he should strike the fresh average rate, at the same time noting the new rates in his copy of priced list erasing the previous entry. This ensures-

(i) Minimum handling of the priced ledger.
(ii) A check on the average rate.
(iii) Quicker pricing by reference to the price list involving less time and less labour than a reference to the individual priced ledger leaf in various parts of the Cabinet.

337. Pricing of Receipts

The materials received into the stores and accounted for in the Stores Received Book by the stores office will be priced as detailed below :-

1. When the materials are received from suppliers against Purchase Order:-In this case, the rate and the value of the total supply as furnished by the stores office will be checked with reference to Purchase Order and correctness attested by the sectional Junior Accounts Officer

2. Diversion from other Stores :- The Issue Rate furnished by the Pricing section of the Issuing stores and obtained by the staff who took delivery of the material at the other stores will be filled in the Stores Received Books by the stores Pricing section

(3) Devolutions from works :-

(i) The issue rate application for the month in which the materials are returned

to the stores from works is to be adopted.

(ii) In respect of unclaimed samples valuation will be at Issue rate applicable for the month in which material are taken into stores stock

(4) During stock verification or handing over(Material found Excess) These material will be priced at the ruling average rate on the date of taking the material into stock through Stores Received Book.

Material Related costs. The Material Related costs are:

1. Inland Freight
2. Freight on local purchases
3. Testing Charges
4. Incidental Stores Expenses
5. Octroi
6. Insurance
7. Customs Duty

The Material related cost incurred on Capital equipments such as Generators, Transformers, Lightening Arrestors, Meter Testing Equipment and Vehicles will be added to equipments

The material related costs relating to Capital materials such as Cement, Steel, Cables Bolts and Nuts will be charged to the Administrative expenses

338. Receipt Accounts:- Empty cement bags, transformer oil, tar barrels, oil drums, cans, should be returned to Stores with devolution notes at a valuation got fixed on annual basis by the competent authority and accounted for numerically in the Stores Ledgers. They should be periodically disposed off, in the same way, as scrap materials.

Torn or otherwise unserviceable empty gunnies may be utilized for wrapping copper or other coils or brushings for protection against weather.

339. Transfer of materials from one work to another:- Direct transfer of materials from one work to another should be avoided as a rule. It may be permitted by the Superintending Engineer, at any time before but not after the expiry or close of the financial year in which excess drawal of material took place in special cases where it is anticipated that unnecessary expenditure will be incurred in sending them to Stores. In such cases, the executive officer transferring the materials should make out stores transfer note A.P.S.E.B. Form (63) obtain the acknowledgement of the officer to whom they are transferred and forward it to the Accounts Section after obtaining the countersignature of the Assistant Divisional Engineer. Reasons for the transfer and if the value involved is large, the circumstances in which materials were obtained far in excess of requirements, as

above, should be stated in the Stores Transfer Note. Stores Transfer Notes are posted in the ledgers in the same way as a journal voucher.

Note:- The stores transfer notes may be treated as requisitions and devolution slips but it is necessary to effect adjustment of the value in the accounts by means of consolidated journal entries.

340. SCRAP: All scrap materials including copper, brass, lead, Iron and Aluminium scrap, worn-out and broken apparatus ,etc. should be returned to stores when it will be taken at the valuation prevailing and prescribed by the Superintending Engineer. The account of this should be kept in a separate folio in the ledger and action for disposal taken every half year under the orders of the Superintending Engineer.

Unserviceable hardware materials sent to stores as scrap on their cost being written off on survey reports should be taken over by the Section Officer into stock and disposed off periodically as per instructions. The devolution note should contain a detailed list of articles as per the survey reports or work order estimate. The Section Officer should check the materials with the list classify them as iron, copper, etc., and have each group weighed in the presence of the person presenting the material. The weight of the material should be entered in the devolution note and acknowledged by the Section Officer.

341. Fixing Issue Rate:

When the materials are issued from stock the issue rate as fixed according to the principle of average pricing method of valuation of stores as explained below should be adopted.

The issue rate should be worked out in the priced ledgers according to weighted average method, namely by dividing the total value of the materials by the total quantity in stock. This method should be adopted everytime when fresh stocks are received, the quantity received together with the value thereof being recorded in the ledger and the issue rate calculated afresh for the entire quantity including the articles newly received. In this process when the last quantity is fully issued bringing the quantity to zero, the value also should be zero and there should be no case of NIL quantity with plus or minus value.

Rounding off paise in fixing issue rates :-

The issue Rate should be rounded to the nearest multiples of 10 paise

Pricing of Issues: The pricing clerk will record in the ledger the weighted average rate to be adopted for the issues. This issue rate will be incorporated in the average rate list maintained by the pricing clerk. As soon as the batch of requisitions with Stores Issued Books is received, he will fill up the rate column with reference to average rate list, calculate and furnish amount for the total quantity.

Issue of materials to works :- The pricing clerk will adopt the weighted average rate when materials are issued to works.

Issue of stock materials on sale :- Stock materials are sold without inconvenience to works or on account of surplus or obsolete condition as below:-

a) To contractors for Board works.
b) To consumers for the purpose of load development.
c) To officers and staff of the Board.
d) To other Departments.
e) In public auction in respect of surplus, scrap obsolete materials etc.
f) Sales of the stores should be only under the orders of Superintending Engineer and will usually be under the recommendation of Divisional Engineer in the case of stores in the Division.

Sales to Contractors for Departmental works :-

In the case of contract to works providing for supply of materials (at a specified rate) the material are drawn by Section Officer on valid requisition duly supported by written demand from contractor, charging the value of the materials at issue rates (not at rates specified in the contract) to work orders concerned. Issue of the materials to contractor should be regularised through –un-stamped receiptll on Transfer Notes. At the time of preparation of the contractors bills, the material issued to the contractors will be valued at the rate specified in the agreement and shown as deductions. The contractors account (A/C No: 42.200/43.200 Sundry Creditors control account) is credited with the value of work done less value of materials issued at the rates specified in the contract by debit to work order concerned. Thus the work gets the debit towards cost of materials at issue rates and the amount of work done and payable to contractor.

The accounts of each contractor should be closed and balanced monthly. The closing balance of each account should be detailed so as to show the balance in reference to each work with the month to which the transaction relate. The personal account in the ledger should be examined periodically to see (1) that balance do not remain outstanding for long time without justification and to that in the case of running account bills are prepared at reasonable intervals.

342. Sale to private parties, officers and staff and others :-

When stock materials could be spared without inconvenience to work and are sold (1) To contractor for departmental works (2) To private parties (3) To offices and staff of the Board (4)To other departments are issued on account of any work executed for them in workshop, at their full value, an addition of 25% to be added as centage charges over and above the market value or the book value, which ever is greater. The sale of stock should be under the orders of Superintending Engineer / Divisional Engineer. The cost of material sold to contractor should be recovered from their bills concerned or in cash in

advance at the time of issue. In other cases recovery should be effected in advance before the article are issued.

Note : No material or equipment should be sold at a rate ‗F.O.R Destination'. If for any special reasons ‗F.O.R destination' is unavoidable the cost of freight and incidental charges should be carefully ascertained and allowed for in the price themselves.

1. Sales outside the agreement should be based on outright cash payment at book-rates or market-rates whichever is higher, plus Sales Tax and usual centages etc.

2. On receipt of payment the custodian of the stores will issue the material, after preparing the requisition, obtain the acknowledgement on the requisition itself from the purchaser, make out an Stores Issued Book and after posting the same in the Numerical ledger, send the Requisition/Stores Issued Book to Accounts Office. The Demand Draft should be entered in the Petty Cash Book with full particulars by the Stores custodian and sent to Accounts Office separately for being accounted for in Cash Book.

3. In the pricing section the book value will be adopted for the purpose of pricing.

Loss on sale of scrap: Loss on sale of scrap and stores will be charged to account code 79.572 and 75.573 respectively. Normally the sale proceeds are remitted in advance and only later the materials are released by the Board.

The amount including sales tax centages paid by them is credited to Account No. 46.922 Advances received on sales of store/scrap etc. Scrap material and stores are sold to private persons/firms/companies. When those materials are lifted by them their book value is debited to account No:28.100 ‖Sundry Debtors Trading Account‖.

After the materials are lifted from the stores, the sales tax and centages collected will be transferred to account no 46.926 –Sales Tax payable to Government. and account .No.62.919‖ Misc. Receipts centages collected respectively ‖. The balance amount remaining under account .no:46.922 Advances received on sale of stores/represents the value of the materials at Book-Rate plus/minus-profit/loss.

The difference between these two transaction is loss or gain . If there is loss it is to be classified under account .No:79.572 (or) 79.573 as the case may be. If there is a gain it is to be classified under account No: –62.300 - Income other than Trading‖. The stores pricing section , Assistant. Accounts Officer/Accounts Officer (Exp) Senior Accounts Officer have to review the amount kept under account No s:28.100 and 46.922 and the sale order/auction files in the month of April of succeeding year and ensure final adjustments are made in Supplemental Accounts of March. It should be noted that final adjustments should be made only after lifting of material by the person/firm, companies.

Some losses may be involved in execution of capital projects - For example.

a) Irrecoverable advances to suppliers and contractors.
b) Loss of asset
c) Damages to assets at construction stages and shortages observed on physical verification of stores at Construction Division/Construction Circle, no loss should be capitalised. All losses should be charged to revenue account. Similarly no income to be capitalised. (except revenue during trial stage). Even in cases where the income is identifiable to any specific asset, value of the asset should not be reduced.

343. When stores (including tools and spares) of any kind become unserviceable, a report must be made at once, on discovery of the fact together with a survey report, as it is desirable to avoid keeping worthless materials on stock. The report should state the period during which the articles have been in store or in use and the cause of deterioration. Ordinarily such write off of stores should be brought up only after the annual verifications of stores, as they can be verified by the officer at the time. The survey reports of unserviceable articles for write off should contain proposals as to their disposal for, e.g., by sale in public auction by using as scrap, by total destruction and throwing, etc., by using for repairs. The sanctioned survey reports should be returned with the accounts to the Accounts Officer with a certificate by the Assistant Divisional Engineer, whether the disposal of article has been made as sanctioned.

344. For condemned meters, vide manual provision. It is essential that correspondence on the dicrepancies shall not be protracted and hence the verifying officer should investigate on the spot as far as possible and send his verification report with his detailed findings, the explanation of the Section Officer and supported by the rectification statements of stores received books, stores issue books,. devolutions and requisitions if any. If further correspondence is being protracted, the Accounts Officer should arrange to have a local verification and examination of the facts with the view to speedy settlement.

345. No public stores may be sold otherwise than by public auction, without the permission of Superintending Engineer except as auctioned above.

346. Unserviceable materials, including tools and plant charged to works, the value of which does not exceed Rs.100 in the case of any one item or Rs.500 in all at any one time may at a time be auctioned by the Superintending Engineer, the result being communicated to the Central Office. Profit on Sale- will be credited to miscellaneous revenue.

347. Surplus stores :- Simultaneously with the annual verification of stores, a return of surplus stores should be prepared by the counting officer as seen from the transactions and the information obtained at the time of verification and sent immediately to the Divisional Engineer for his remarks and recommendations within two weeks. The list of surplus stores should then be sent by the Divisional Engineer to the Central Office and reviewed by the

Assistant Divisional Engineer with reference to the Divisional Engineer recommendations. The list should be sent to other Divisional Engineers for their review and recommendations within a fortnight. The recommendations should then be consolidated by the Assistance Divisional Engineer and a final list should be prepared within six weeks of the verification of the stores. The list should be divided as follows:-

a) List of stores which are unserviceable
b) List of articles which can be transferred to works from the same stores or which should be kept for emergencies.
c) List of stores which can be transferred to other stores within the system for use within 12 months as stated by the Divisional Engineer or the Superintending Engineer.
d) List of stores which are definitely surplus.

Action should be taken on item (a) in the Central Office under orders of competent authority. Orders may be given for transfer of articles in list (c) to other stores. Articles in list (d) should be communicated to other systems and the Chief Engineers (Zones) for remarks if they are required. They Chief Engineer should scrutinise these surplus stores returns in connection with the purchase to be ordered and intimate to the Superintending Engineer if the surplus stores can be transferred to other system. If they are not required action should be taken under orders of the Superintending Engineer or other competent authority for their disposal by sale or otherwise.

348. The list of surplus stores so drawn at the time of verification should be reviewed by the Assistant Divisional Engineers, Divisional Engineers and the Assistant Divisional Engineer Stores. An annual review of the balances under stores should also be made by the Assistant Divisional Engineer stores after the close of each year and submitted to the Superintending Engineer through the Accounts Officer and effective action should be taken to reduce unnecessary locking up of funds under stores balances.

Issue of materials to other stores:-When the materials are issued to other stores as per the orders of competent authority, the weighted average rate will be adopted at the issuing end.

349. Striking Progressive Totals of Devolutions/Stores Received Books and Requisitions/Stores Issued Books :-

The pricing clerk after completing the pricing, will strike the progressive totals on the reverse of the devolution notes, Stores Received Books, requisitions and Stores Issued Books independently and reconcile the total values between devolutions and Stores Received Books as also between requisitions and Stored Issued Books. He will incorporate the same in the register of Devolutions/Stores Received Books and Requisitions/Stores Issued Books, and then pass on them to ledger poster for posting in the priced ledgers. In respect of each batch of documents sent to Accounts, Section, the Pricing clerk, the ledger poster and the sectional Junior Accounts Officer should initial at the progressive totals in token of reconciliation of total values as per requisitions and as per Stores Issued Books. Three copies of requisition with stores issued books in duplicate will be sent to pricing section. The original will be sent to accounts section, duplicate will be retained by the

pricing section. The valued triplicates of the requisitions and devolutions should be sent from stores pricing section to the officers incharge of the work for posting in the initial accounts and closing work order.

Note..(1) No journal vouchers are prepared in respect of transactions to be posted in the Priced Ledgers. Whenever corrections or adjustments of the differences in values are found necessary, they are made by entries in Stores Received Books(With devolutions wherever necessary) and Stores Issued Books with requisitions for the plus or minus amounts to be adjusted.

(2) The stores ledgers or in Loose Leaf Ledger form securely locked, the keys being in the custody of the Accounts Officer. Insertions of new pages or removals should be done under his orders.

(3). After posting the Priced Ledgers, one set of the extract of Stores Received Books and one set of extracts from Stores issued Books with devolutions and requisitions are handed over by the Stores Pricing Section weekly or at earlier internals as may be convenient to the General Account Section in the circle office/Division Office.

Opening the initial and Continuation Priced Ledger Sheets:-Priced ledgers should be maintained by categories of stores. Separate card or loose leaf (Form S-19) should be opened for each item of stores just as they are opened in the stores numerical ledgers. Every sheet opened for an item should be serially numbered and each completed sheet should have a remark ‗carried over to sheet No.' endorsed thereon. The continuation sheet opens with a remark ‗brought forward from sheet No...' The balances both in quantity and value so brought forward should be checked and attested by the sectional Junior Accounts Officer in order that there will not be any serious irregularity in the figures of quantity and value brought forwrd from the previous sheet.

(1) **Exhibition of Maxima and Minima in the Priced Ledgers**:- The Maxima and Minima may be shown on the priced ledgers to review whether the stock receipts and issues are moving restricting the balances to the limits prescribed.

(2) **Index of priced ledgers** :- To facilitate easy indentification of the ledger folio, it is necessary that an index of priced ledger is maintained in the ledger itself by allotting some sheets for this purpose.

(3) **Closing of Non-operated priced ledger sheet** :- The priced ledger sheet not operated for more than one year will be closed based on the full particulars given by the stores. These particulars consist mainly of :-

a) The number and the date of last Stores Received Book or Stores Issued Book and

b) Closing balance (which should be NIL) posted in the numerical ledger which will enable the Accounts Office to see that all transactions posted in the numerical ledger upto the time of closing the card, have also been

posted in the priced ledger. Before the cards are closed it should be seen that there are no balances both in quantity and value in the card. The card should then be endorsed with the words "closed as per advice with reference to No. & date of Stores Received Book/Stores Issued Book from the stores, over the initials of the sectional Junior Accounts Officer of the pricing section.

Closed cards should be kept in the same binder in which the completed sheets of other items of the same class are kept. This will enable the cards to be easily traced if at any time it is proposed to reopen them.

Duties of Ledger Poster:-The priced ledgers are the basis of all stores accounting and utmost care should be taken to avoid errors therein. The following instructions are therefore issued for the guidance of ledger posters with a view to minimise all chances of errors in ledger posting :-

(1) **Upkeep of priced ledgers**:-The ledger poster will be responsible for opening the first, and continuation ledger sheets and for their safe and tidy maintenance. The sheets will be opened in the same manner as the numerical ledger sheets.

(2) **Posting of vouchers**:- Before starting his posting for day, a ledger poster should see that the Devolutions/Stores Received Books and Requisitions/Stores Issued Books on hand relate to the correct stores and group of stores.

During the course of posting, the poster should take care to see :

i) That the nomenclature and material Index No./(Price list number) of each item of stores as shown in the document corresponds with the nomenclature and material Index No./(price list number) of the same item of stores in the priced ledgers. An item in a voucher should be posted in the priced ledger only when the above particulars agree.

ii) That the number and date of the Stores Received Book/Stores Issued Book, the figures of quantities and values, are distinctly written in the priced ledgers and within the columns allotted for the respective figures so that mistakes of the following nature do not arise.

Value posting such as Rs.42-50 capable of being read as Rs.425-00 or Quantity posting such as (7.5 M.Tons capable of being read as 75 M. Tons)

350. (i) That all Stores Received Books and Stores Issued Books received by him and all items thereof have been posted in the priced ledgers correctly in the order of occurrence and as soon as they take place.

(ii) That he should write the letter ‗P' against each item in Stores Received Book/Stores Issued Book after it has been posted in the priced ledger to avoid posting twice.

(iii) He should post all the vouchers received by him on the date of their receipt. Should a ledger poster's work fall into arrears for any reasons, e.g., rush of vouchers on a particular day, he is expected, as it is a job with yardsticks duly prescribed for the post, to pull up his arrears. In cases of sudden illness or other absences beyond one's control, the supervisory head of the section should make arrangements to get the work done, through other clerks with the approval of the Assistant Accounts Officer, and a note should be kept of the documents for the correct posting of which responsibility will rest on the person to whom the work is allotted.

(iv) He should total up receipts and issues if a page is completed during a month and reconcile the last closing balance struck, by taking the opening balance of the page, adding the total of receipt and deducting the total of the issues, of the page and should initial the last balance in token of such reconciliation. The Junior Accounts Officer initialing the ‗continuation' ledger sheet should ensure that this reconciliation has been actually done.

(v) In the course of posting the ledgers, the poster should note down in a special register in manuscript (to be maintained by him) particulars of material and Priced Ledger folio No. whenever he finds;

a) credit balances either in quantity or value ;

b) quantities existing without value or values without quantities ; and

c) the numerical ledger balances as noted on the Stores Received Book/Stores Issued Book vary from the balances in the priced ledgers ;

(vi) Ledger poster will be responsible for all corrections made in the ledgers. When wrong postings are detected, the correcting entry should be made at the end of the postings already made by giving cross reference at the place where the mistake has occurred. Thus the mistake would be rectified without disturbing entries made since the date of the error. This will be done under the attestation of the Sectional Junior Accounts Officer.

Other Adjustments such as write-backs, under valuation or over valuation :-

a) In all such cases, the ledger poster should verify the posting of the original transaction and should give a cross reference against the entry of original Stores Received Book/Stores Issued Book as well as against the posting of the Adjustment Stores Received Book/Stores Issued Book.

b) There should be no over-writings, erasures, smudgings scoring off the entries once made etc. These are strictly prohibited.

All transactions of receipts and issues should be recorded, strictly in accordance with the rules, in the order of occurrence and as soon as they take place. Fictitious stock adjustments are strictly prohibited, such for example, as (1) the debiting to a work of the cost of materials not required, or in excess of actual requirements, (2) the debiting to a particular work for which funds are available of the value of the materials intended to be utilised on another work for which no funds are available, (3) the writing back of the value of the materials used on a work to avoid excess outlay over appropriation etc. Any breach of this rule constitutes a serious irregularity, which will be brought prominently to the notice of Superintending Engineer and serious disciplinary action will be taken by administrative authority. Where such adequate action is not taken it will be brought to the notice of the Board.

351. Stock-verification and adjustment of differences

a) The stock in the system should be got verified by an independent agency once a year. Verification of physical balances of materials at the stores with that of the ledger balances is called stock verification.

b) The following instructions should be followed for verification.

(i) A list of items to be verified each day should be obtained.

(ii) The verification report should be filled up in the prescribed form.

(iii) Before starting the verification of the stores, it should be ascertained upto what date and serial No. of Stores Received Book and Stores Issued Book transactions have been posted in the ledger. Whether the final shortages and excesses as per the previous Stock Verification Report have been adjusted and that no fictitious adjustments , in respect of them have been carried out, after the final adjustments of excesses and shortages is to be verified.

(iv) Materials of the same nature should be verified at the same time.

(v) The verifying officer should not refer to the ledger of the stores before verification.

(vi) The actual quantity available should first be counted or verified either

by count, measurement or weightment.

(vii) The actual quantity verified should then be recorded in the daily report in ink and then the balance as per ledger should be noted.

(viii)The issues or receipts, took place after last transaction in the ledger and before the verification, should be posted and the correct ledger balance arrived at.

(ix) Any discrepancy between the physical balance and the ledger balance, should be noted in the report with a brief note on the action taken.

(x) These reports should be signed by both the stock verifier and custodian of stores/Assistant Divisional Engineer/ stores.

352. (a) The verification reports should be checked up in the office each day they are received. Stock found surplus should be taken as receipts both in the quantity and value accounts, the valuation being made at current book rates. The value of stock as finally determined as surplus should be credited to Revenue. In the case of stock found deficit the accounts should be examined to see if the deficiency is due to error in accounts. If it is not so, the deficiency should be shown as issues both in the quantity and value accounts and the value debited to Miscellaneous Advances (Personal Account of the custodian concerned) pending recovery or sanction to write off. The value debited to Miscellaneous Advances, will be as applicable to private parties, officers and staff and others.

(b) No preliminary adjustments should be made. The discrepancies should be analysed and final adjustments carried out within one month. All final adjustments should be done only after ensuring that the book balances as per numerical ledger and the priced ledger agree on the date of verification.

(c) Final adjustments should be prepared in the following classification.

(i) Statement of excesses and shortages for which no accounts adjustments are made, being petty.
(ii) Statement of excesses which are taken to Stock.
(iii) Statement of excesses and shortages of materials of like nature and like quantities.
(iv) Statement of excesses and shortages of materials of like nature but unlike quantities.
(v) Statement of shortages placed under Miscellaneous Advances.

The adjustments are to be done both in stores ledgers and priced ledgers by means of adjustment Stores Received Books/Stores Issued Books duly supported by devolutions and requisitions as the case may be.

d) Adjustments in Accounts in respect of final excesses and shortages determined should be carried before the closure of accounts of the year.

353.Review of Ledgers :-

Irregular Balances :- With the object of removing from the priced ledgers all irregular balances, ledgers should be continuously reviewed by pricing clerks. This work should be arranged so as to complete a review of all the ledgers once a month. They are expected to notice all lapses on the part of ledger posters and to so conduct the review work, as to ensure that all irregularities are brought out. The more important irregularities are.,

(a)	(i) Minus quantity	with	plus value
	(ii) Nil quantity	with	plus or Minus value
	(iii) plus quantity	with	Nil value
	(iv) plus quantity	with	Minus value

(The manuscript registers maintained for this purpose by the ledger posters, should be made use of, and all these irregularities rectified at once.)

(b) Stocks, not having been issued for more than one year (Excluding emergency stores).
(c) Stocks, heavy as compared with normal issues and maximum limit.
(d) Stocks of which purchases have not been made for one year or more.
(e) Review of quantities with reference to Maxima and Minima

The cases coming under the scope of above items should be listed out and put up to higher authorities for issuing instructions i.e., Assistant Accounts Officer/Accounts Officer on item (a) and to the Superintending Engineer on items –b‖ to –c‖ as to the remedial measures to be taken.

Abstract of Stores Issued Books:-From the Stores Issued Book and Requisitions an abstract of issues by works or on other accounts (Form S-20) should be made by the Stores Pricing Section and the total amount allocated to works and other heads reconciled with the total in the Stored Issued Book. The abstract of Stores Issues should be sent to the Accounts Section by 25th.

Internal Checks:- The following Internal Checks are prescribed in respect of various items of work in the Pricing Section.

Sl. No.	Item of work	Category of officer and staff			
		U.D.C.	Junior Accounts Officer	Assistant Accounts Officer	Accounts Officer/Divisional Engineer
1)	Opening of New	...	All Top entries	Fixation of	...

Ledger Sheets Top entries verification and attestation.		in each sheet	Maxima and Minima	
2) Average rate check fixing.	Initial fixation of rates for all materials	Test-check of items whose issue rates are above Rs.100/- & upto Rs.1,000/-	Test-check above Rs. 1,000/- & upto Rs. 10,000/-	Test-check all items above Rs. 10,000/-
3) Pricing of S.I.Bs (Transaction-wise)	All transactions	Test-check 100% S.I.Bs of major line materials.	Test-check of S.I.Bs of Service Connection materials and consumables. All transactions exceeding Rs.100	Test-check of all items exceeding Rs.50,000
4) Checking of Postings priced ledgers weekly	All items upto Rs. 1,000/- in value.	Above Rs. 1,000/- upto Rs.10,000/-	All items exceeding Rs. 10,000/-	..
5) Stores priced Abstract-verification of total value under receipts, issues and balances with those of priced ledgers.	All items affected during the month	Test-check 10%	Test-check 5%	...
6) Quantity reconciliation Scrutiny of discrepant items and rectification.	...	All items	Test-check 5%	Test-check 1%
7) Stock Reconciliation certificate.	...	Preparation and rectify-cation of discrepant items.	100 percent check of discrepant items	Test-check all items exceeding Rs. 1,000/-

Preparation of Stores Received Book Analysis :-

a) After posting the Stores Received Books at the end of the month an analysis of the Stores Received Books is made under the following groups :-

(i) Items covered by Purchase Day Book.
(ii) Items relating to Devolutions.
(iii) Items relating to Inter Stores.

(a) Materials from other systems/Circles.
(b) Within the Circle/System (Inter Divisional Stores drawls).

(b) This is necessary to ensure that all items have been brought to accounts in the financial ledgers.

Preparation of Stores Priced Abstract :

a) Stored Priced Abstract is the trial balance of the detailed postings made in the Stores Priced ledgers. Without posting these priced abstracts and agreeing with Debits and Credits to stock during the month, the accounts are not real and complete and the Trial Balance is not authentic.

(b) The ledger poster will prepare between 25th and last date of the month the stores abstract (Form S-21) on the lines indicated below.

(c) In the month of April of every year new stores Abstracts will be opened and maintained by the ledger poster. The Priced ledger Index No./Material Index No. as assigned in the ledger will be adopted in the abstract for each material. the opening balance with reference to the closing balance of the previous year's stores abstract will be recorded in the column prescribed for the month of April. These balances should be posted by ledger poster and verified by a reviewer who will be independent from the ledger poster. The total receipts and issues during the month with reference to the priced ledger will be posted in the respective columns and the closing balances of both quantity and value struck. The vertical totals for receipts and issues as also closing balances should be struck and cross checked with the total receipts, total issues and total closing balances will be struck for all items every quarter say for June, September, December, March while during other months the closing balance will be struck for the effected items only. The totals of the value columns of receipts and issues in the abstract should agree with the corresponding totals of the Stores Received Books and Stores Issued Books including those supplemental Stores Received Books and Stores Issued Books prepared in the Central / Divisional Office.

PAYMENT OF SUPPLIERS BILLS

354. Payment for stock received:- The suppliers (including other systems or departments) should be required to send bills to the Paying Officers for materials supplied to each stores even though the local purchase order may cover supplies to several stores.

The supplier should also attach to each bill a copy of his forwarding invoice bearing acknowledgment of the receiving officer to ensure early payment without further reference to receiving officer.

355. Checks in Stores Section :- The bills for each stores are entered in a register of bills received as and when received in the accounts section and passed on to the stores section. They are verified with the Stores Received Books and certificates of the check measurements received and references noted on the bills and stores received books in the stores section. The bills are then checked with local purchase order or indent and passed on to the accounts section. Reference to purchase day book should be given in the stores received book and reference to stores received book folio number and date given against the item in the purchase day book.

Note: (1) It is permissible to send the bills to the field for verification and noting the stores received book number, etc., if care is taken that delays in such verification and payment to suppliers are avoided.

(2) Discrepancies in the quantity received or defects in the materials (such as breakages short or new receipts, objection and not up to the specification)should be noted in stores received books by the receiving stores and correspondence on this should be looked into when passing the bills.

(3) The officers verifying the Stores received should certify on the company's despatch advice note or on the bill whether any railway freight or wharfage or undercharge was paid by them on the consignments and if so, whether any such payment is recoverable from the suppliers.

356. Check in accounts section:- The Junior Accounts Officer should check the bills with the entries in the stores received book and purchase day book, and the local purchase order and ensure that all the conditions are satisfied. He should particularly see whether the value of shortages noticed or other items in the correspondence such as defects, etc., are deducted under orders of the Divisional Engineer / Accounts Officer and the bill is passed only for the amount due. The purchase day book is treated as a book of original entry, from which the firm 's ledger and financial ledger for stock are posted.

Note:- (1) Items of purchases in the Stores received book for the month for which bills have not been received are entered in the Purchase day book at the end of the month with full particulars as given in the stores received book and a consolidated journal entry made for the total values of such items (as per local purchase orders) debiting stock and crediting the suppliers. The fact of having included the items in the consolidated journal entry should be noted in the extracts of Stores Received Book.

(2) If it is known before the close of the month that the amount of a bill has already been included in the consolidated journal entry of a previous month, the amount as noted in the purchase day book should be suitably marked and ignored in the total of the purchase day book for the purpose of posting the financial ledger for stock, care being taken to intimate the fact immediately to the ledger clerk maintaining the firm 's ledger so that he may score out the item if it has already been posted.

Small plus or minus differences of the quantities supplied against local purchase orders may be accepted provided the surpluses can be utilized and the shortages do not affect the execution of works. Any inconvenience should be reported by the field officers and in the absence of the same, bills will be passed in the Accounts Section.

Each individual case of non-delivery of materials in time need not be reported to the requisition Officer, unless the delay has resulted in the inconvenience and the penalty clause is to be enforced. Cases of enforcement of penalty clause should be reported to the Officer who placed the order for his decision.

357.Reserve Limit

Every year the maximum limit of stock upto which the materials should be stocked in each of the stores will be fixed under the orders of Board in advance of the financial year. This maximum should be kept at the lowest point compatible with efficiency and economy avoiding unnecessary locking up of funds. The stock account of a stores should be carefully scrutinised by the Accounts Officer/Senior Accounts Officer from time to time with reference to this point. The maximum and minimum limits of each material have got relation to the reserve limit of stock. As such they should be noted in Bin Cards, numerical ledgers, and priced ledgers. The Section Officers are responsible to see that these ceilings are maintained always. The Section Officers/ Assistant Divisional Engineers/Stores will report the cases to the Divisional Engineer/ Superintending Engineer who will order immediate steps for decrease in or increase in the balances by way of arranging drawals or purchasing stocks according to the context. The stock value at the end of any month should not exceed the reserve limit.

The instructions issued in B.P.Ms.No.926, dt.26-9-88 and in the circular note No.2548, dt.21-5-92 may be scrupulously followed.

358. Quantity Reconciliation

a) By Ist of every month the custodian of the stores will arrange to send the stores numerical abstracts along with the numerical ledgers and connected records of initial entries through the poster or any assistant to the Accounts Office. The Assistant Accounts Officer incharge of Pricing Section will make arrangements for the quantity reconciliation between numerical Abstract and priced Abstract and to complete the work before 5th. This work will be attended to by the priced ledger poster along with the numerical ledger poster deputed by the stores. Against each item reconciled both the priced ledger poster and the numerical ledger poster will tick in the abstracts and initial with date in the priced ledgers. The staff and officers exercising Internal Checks will attest against the quantity balance reconciled in the remarks column with date. This test check should not result in redundancy i.e., the item test-checked by one agency should not be reviewed again by the higher agency. In as much as closing balances are struck for every transaction i.e. for both receipts and issues in the concerned Stores Received Books and Stores Issued Books there should not be any scope for the occurrence of differences between numerical abstract and priced abstract. If however any case of discrepancy arises it must be traced out and rectified in the same month. The Stores Pricing Section is strictly prohibited from operating on quantity accounts by means of Adjustment Stores Received Book or Stores Issued Book.

b) A general abstract (Form S-21) showing by values the opening balance, receipts, issues and closing balance for all the stores should be prepared and a copy there of handed over to Accounts Section for reconciliation with Financial ledger.

359. Financial Ledger: A ledger account by value is maintained for each stores in the clearing ledger which is also called Financial ledger. In this ledger account the debit column is debited with the value of -

a) The Purchase Day Book, total of which contains the value of the stores received. (Through Purchase Day Book).
b) The total of the devolutions (Through Stores Received Book Analysis).
c) Credit purchase adjusted through C.J.E (Consolidated Journal Entry).
d) Stores Received Books and Requisitions in respect of inter stores transaction (Through Stores Received Book Analysis).
e) Finished stock returns in respect of stock manufactured departmentally (Through Stores Received Book Analysis).

This ledger account is credited with the value of Stores Issued Books for each stores for the month.

360. Stock Reconciliation Certificate:

Reconciliation of value balances between Stores Priced Ledgers and Financial Ledgers (clearing ledgers) is called stock reconciliation. Every paise charged to stock increases the value of stock as reflected in the financial ledger and should get transferred to the material concerned. Thus the value of stock as represented in the financial ledger is the total value of stock items found in the priced ledger. Therefore stock reconciliation ensures that there is no difference in the value of stock as appearing in the financial ledger and as is reflected in the priced ledger as composite cost of various materials.

The debits and credits as per this clearing account in the General Accounts Section may not agree with the receipts and issues as per abstract values prepared in the Stores Pricing Section and reconciliation should be effected each month for the reasons furnished below. For the clearance of differences, action should be taken by the Junior Accounts Officer (Stores Section or General Accounts Section) as the case may be. The reconciliation memo (Form S-23) of the previous month should be looked into and items adjusted in the current month, marked in it by rounding off in Red Ink. Special action should be taken for the differences remaining still outstanding. The Stock Reconciliation Memo should be signed by both the Junior Accounts Officer (Stores Pricing and General Accounts Section) who should indicate against the items concerned the action taken by each.

361. (1) The following are some of the usual causes for the differences between the balances in the priced stores ledgers maintained in the Stores Pricing Section and the balances in the Clearing Ledger maintained in the General Accounts Section:-

a) In respect of capital equipment (such as Transformer etc) debiting cash payments made towards transport, railway freight, incidental expenses, M.R. Testing charges etc., to stock account without any supporting Stores Received Book. The omission in preparing Stores Received Book for such transactions will result in difference between Priced Ledger Balances and Financial Ledger Balances.

b) Omission of posting a devolution in the priced ledger having taken the value of this Devolution into the Stores Received Book and thereby from Stores Received Books totals to the financial ledger and monthly accounts.

c) The Supplemental Stores Received Books prepared in Sections other than pricing section in the Accounts Office towards adjustment of undervaluation or overvaluation, not having been posted in the Priced Ledger.

d) Operation of Journal Entries for transactions relating to stock.

e) Discrepancies between the amounts of the Purchase Day Book and the corresponding amount in the Stores Received Book.

(2) The occurrence of difference on account of these causes is not conducive to good and simplified accounting system. To obviate the above the following instructions are issued for strict adherence.

a) The testing charges in M.R.T. laboratory in respect of new meters and new transformers should be debited to15.200Revenue expenses pending allocation over capital works

b) The work of posting of Stores Received Books and Stores Issued Books in the priced ledger and accounting these transactions relating to Stock Account in the Financial Ledger should well be co-ordinated in such a way that all the batches of Stores Received Books and Stores Issued Books posted in the Priced Ledgers and sent to accounts sections are brought to books in the same month without any omission. For this purpose the progressive totals recorded on the reverse of the Requisitions, Stores Issued Books and Devolutions/Stores Received Books and also register of Stores Received Books/Stores Issued Books maintained in the pricing section should be made use of and any discrepancy settled in the same month.

c) No discrepancy in the postings relating to Stores Issued Books and Requisitions should occur as they can be detected at the time of preparing the trial balance and rectified before the accounts of the month are closed.

d) Operation of Journal Entries in respect of transactions to be posted in the priced ledgers i.e. affecting stock account should be avoided. Whenever corrections or adjustments of the difference in values are to be made they have to be made by preparing supplemental Stores Received Books/Stores Issued Books with supporting Devolutions and Requisitions wherever necessary. Stores Received Books and Stored Issued Books being Books of financial value, should be held under the custody of only one agency namely the Pricing section. When adjustments to stock accounts are found necessary in other sections like Accounts Payable Section, Audit and Compilation Section, they should operate the Stores Received Book and Stores Issued Book of the Pricing Section and should transmit the same to the Pricing Section immediately for being posted in the Stores priced ledgers. Only after posting in the priced ledgers, the pricing section will transmit them to Accounts Section for being posted in the Financial Ledgers.

e) The discrepancies between the amounts of the Purchase Day Book and the corresponding amounts in the Stores Received Books should be traced out immediately by means of reconciliation between progressive total of Stores

Received Books and Stores Received Books--Analysis, arrived at in the pricing section which forms basis for the stock account.

A certificate of monthly reconciliation of the priced ledger and clearing ledger balances in respect of each of the stores in the system should be sent by the Assistant Accounts Officer/Accounts Officer/ Senior Accounts Officer to the Stores Accounts Officer by the tenth of the second month succeeding the month to which the accounts relate duly explaining the reasons for the differences and action taken.

The Assistant Accounts Officer; Accounts Officer Expenditure and Senior Accounts Officer who signs the certificate should write in his hand on the certificate that the opening and closing balance values shown against priced ledger agree with those in the priced Ledger Abstract and that the priced Ledger Abstract is posted and maintained up to date.

Loss of Stores on account of theft, fire, Accidents etc.

In the event of theft or destruction of materials by fire, accidents, the officer in charge of stores will submit survey report to the competent authority treating it as "Loss of Stores' after following the procedures for recovery of value of materials stolen.

As the losses shall not be deferred for write off in accounts of future years, in the month of April all losses either written off in the accounts in the previous financial year or not for want of administrative orders, will be reviewed. Value of loss of material will be charged to –79.511 Loss of Materials by pilferage etc.," by credit to stores stock account, after writing the requisition pending orders of the competent Administrative Authority.

To watch recovery of the value of the materials, the value will be accounted for under account number 22.770 - Other Material - Cost of Materials Stolen/Loss by credit to "22.900 - other materials - provision for recovery/write off'.

After recovery of the materials by stores or receipt of sanction order of competent authority for write off the stolen/lost materials, the adjustment made as per the above para will be cancelled.

In the case of actual recovery of the materials/ or actual recovery of the cost of materials, the amount will be debited to stores stock account or cash as the case may be, by credit to account –65 - Other incomes relating to previous years".

362. All transaction relating to purchases are passed trough the stock accounts. Even when materials are received from supplier or other systems or departments directly at site of works, the officer who received the materials should fill up a detailed requisition for the materials received and send it together with the verification report of the materials to the stores where the Section Officers will on the authority of the requisition, write up the both the stores recived book and stores issued book, thus showing the material as having been received into and issued from stock. The advantages of this method are 1. Uniformity in accounting treatment is secured and 2. A permanent record of the transaction is kept in

stores ledger which will be helpful for reference. Exception is however made in the case of large contract for supply including erection example- delivery and erection of 5000 KVA transformer, when the materials under a contract are debited direct to work.

363.Returns The following stores returns are due to Head Quarters from the pricing section in Central / Divisional Office on the dates noted against each.

(i)	Form-S-22	Stock Value Return	... 10th	|
(ii)	Form-S-23	Stock Reconciliation certificate	10th	| of succeeding
(iii)	Form-S-24	Quantity reconciliation certificate	10th	| month |
(iv)	Form-S-25	Return of Sale of materials	10th	|
(v)	Form-S-26	Statement of slow/non-moving stock	Quarterly.	|

Drawal, Accounting, Verification of Tools and Plant, Spares, Stand-Bye and Consumables.

Tools and Plant :- Tools and Plant are required for the following purposes :-

(i) Execution of Construction works.
(ii) Operation and Maintenance.

The cost of Tools and Plant purchased specially for execution of construction works and for initial operation, is charged to the works concerned as part of capital expenditure. Similarly the cost of initial supply of Tools and Plant required for bringing a new scheme into commercial operation is treated as part of the capital expenditure. Any expenditure for maintenance of Tools and Plant, will be charged to Repairs and maintenance Account.

Regarding special Tools and Plant the procedure however will be as follows:- All special Tools and Plant, Heavy Equipment will be purchased against specific project estimates. The project estimates should provide for the cost of the purchase of these special Tools and Plant and also indicate the credit they anticipate by disposal of these, after completion of the project. The equipment not required for operation should be disposed off and credits taken either by sale, or diversion to other projects or organisations.

Some of the equipment will be required for operation purposes of the Project. This will be handed over to operation Division/Circle along with completion report which will indicate the Tools & Plants handed over to operation for use. Cost of such equipment should be reclassified from construction facilities to corresponding fixed assets in use account as indicated below.

Construction facilities **Fixed assets in use account**

15.601 construction equipment earth moving equipment and bulldozers.	10.551 Materials handling equipment - earth movers bulldozers.
15.602 Construction equipment - Cranes	10.553 Material handling equipment - Cranes.
15.603 Construction equipment -Cement mixers and other civil construction machinery.	10.552 Material handling equipment - Cement mixer.
15.631 Fabrication/Construction Workshop equipment.	10.555 Material handling equipment - Others.

The total amount of depreciation provided (for such equipment retained for operation works) under account No. –15.651 to 15.699 - provision to Depreciation on construction facilities‖ should be transferred to sub-account under –12-provision for Depreciation on Fixed Assets in use‖ account. Numerical accounts should be maintained for equipment in construction stage and also for those handed over to the operation staff.

364. Spares:

In the case of Electrical works and machinery it is usual to purchase the requisite spares for initial replacement of equipment in service and charge the cost to ‗Capital' estimate of the project during the construction of the works.

Initial spares required included in the sanctioned Project Estimate for establishing generating stations are called capital spares at Generating Stations, Cost of purchase of these spares before and after commissioning the generation station should be transferred to account No.‖11.3 capital spares at Generating Stations‖. A numerical account is maintained in respect of the capital spares. No accounting adjustments in terms of value need be made if these spars are issued for replacement in the Generating plant or transferred to another Generating station requiring them. Subsequent replacement of capital spares in the Generating stations should be charged to Revenue Account –Repairs & Maintenance‖.

All tools and plant either for construction or operation are assets and their cost will be charged to capital (expenditure) estimate against 1% Tools and Plant provision .After the T & P becomes useless, a separate estimate will be got sanctioned for the purchase of new T & P.

Stand-Bys A distinction should be drawn between "Spare Units" and "Stand-bys", i.e. between equipment which is ultimately required for replacement of failed units and equipment which "takes turn" in working and which is expected to be put into use on occasions of emergency or excess load. The former is classified under 11.20 Spare units/service units Account and the latter as Stand-bys. In placing orders it should be clearly noted whether the equipment should be classified as spare units or stand-bys. The stand-bys should always be charged to the Capital Accounts. Spare parts usually known as Spares do not come under the above classification.

Consumables :-

The consumable materials are required for the normal Operation and Maintenance of the Generating Stations, Sub-Stations, Transmission Lines, Distributions etc. The Divisional Engineer should send up indents for the requirements of consumable materials with reference to the standards fixed by the Superintending Engineer for every Sub-Station, Transmission Line, Distribution etc., for every half-year. The Superintending Engineer will accord permission for these indents keeping in view the standards already fixed in this regard. If the indent is in excess of the limits prescribed, the reasons for the excess should be furnished by the Divisional Engineer and specific orders are to be passed by the Superintending Engineer as to the limit upto which supplies should be made from stores stock. A copy of the sanctioned indents shall be sent to the Stores from which the Operation and Maintenance materials will be drawn. This drawal should be in bulk half-yearly i.e. in April and October every year covering half-yearly requirements in respect of each Sub-station, Transmission Line, Distribution etc.

365. Maintenance of Numerical Accounts in the field

Tools and Plant, Spares :- A Numerical Account should be kept (Form S-27) for all the Tools and Plant, Spare Units. This should be maintained by each Section Officer/Division Office and Central Office as the case may be according to classification and according to Stations, Transmission lines, Distributions etc., for which they are intended.

366. Whenever Tools and Plant are drawn from stores a requisition should be given to the Stores, furnishing the Sanction No./Work Order No., and they should be shown as receipts during the month in the numerical account duly giving reference to the requisition.

367. Materials transferred to other Sections by means of "Transport Notes" or devoluted to Stores or written-off should be similarly shown as issues in the month. Balance at the end of the month should be struck. A monthly return (Form S-28) showing receipts issues and balances should be sent to the Central Office/Divisional Office. When there are no transactions during a month, a "nil" return should be sent. With regard to unserviceable tools and plant or losses on account of theft, accidents etc., prompt action should be taken to survey report or for recovery of the cost from the party responsible and orders obtained to write-off. Whenever a person is transferred a certificate of physical handing over of all the tools entrusted to his charge should be obtained along with the handing over report.

368. Before any person hands over charge of his duties, it will be his primary duty to get a clearance of all the tools entrusted to his charge. No person can leave his station on leave, transfer, etc., until he has handed over charge of his tools and plant to his successor and obtained a certificate to that effect.

369. If the tools and plant entrusted to the charge of a sub-station or Distribution Engineer are distributed over the area, a distribution list should be maintained by him from time to time and acknowledgments of the parties filed for inspection purposes.

370. Consumables

The consumable stores may be drawn from stock in one lot on proper requisitions by Section Officers concerned against the approved quantity. The sub-ordinates will thereafter be responsible for the safe custody and proper use of the consumables. A register of consumables (Form.S-29) should be maintained by the subordinate showing the receipt and issue every month. If the stock of any material with the subordinate runs short within the half-year, it may be drawn from stores as and when necessity arises on requisition which should clearly set forth the special reasons for the abnormal consumption. The drawal of general consumable stores piecemeal for use on Operation and Maintenance works should be strongly deprecated. The control over the custody, receipt, issue, balances of these materials is exercised by the Assistant Divisional Engineer/Distribution subject to such general orders as may be issued by Divisional Electrical Engineer and Superintending Engineer.

Maintenance of Numerical Accounts in the Accounts Office:- A register of Tools and Plant, Spares etc., for each Section Officer-in-charge of the works is maintained in the Central Office/Divisional Office. The receipts should be posted with reference to drawals made by the Section Officers through requisitions. For this purpose the clerk in charge of the register should verify all requisitions relating to drawals of Tools and Plant, Spares etc., and fill in the receipt column without waiting for the monthly return from the Section Officer. When the monthly return is received the receipts noted therein should be verified with those already posted in the register and any differences referred to the Section Officer concerned and got rectified. In respect of issues shown in the return, it should be ensured that they are covered by proper orders of the competent authority. The closing balances arrived at in the registers should agree with the closing balances shown in the return for the effected items during the month. Every half-year it should be arranged that the quantity reconciliation is done between the Tools and Plant registers maintained in Central Office/Divisional Office and the Tools and Plant register maintained by the Section Officers.

The Junior Accounts Officer is responsible for the check of these registers and the monthly returns. A test-check is conducted of the initial records and returns by the Assistant Accounts Officer and the facts verified during local inspections. Tools and Plant damaged should be written-off after obtaining the orders of the competent authority on a survey report and fresh stock substituted by charging to Tools and Plant.

371. Physical Verification: The tools and spares should be verified annually by the Assistant Divisional Engineer. The Accounts Officer will have them verified completely by an independent agency under his supervision once in three years. In addition Accounts Officer during his tours verify 10% of the Tools and Plant articles at discretion to ensure financial checks.

Verification reports should exhibit the Tools and Plant found excess or short.

Tools and Plant found excess should be shown as receipts in the register both at field and Divisional Office/Central Office.

But Tools and Plant found short should not be shown as issues till the cost of the same is recovered or write-off sanctioned both in the registers maintained at field and Divisional Office or Central Office.

The Accounts Officer or his authorised representative will inspect the register of consumables during inspection to ensure that the accounts are maintained properly. This register should be checked once in every quarter by the Assistant Divisional Engineer during his local inspections and a certificate recorded in the register that the issues are reasonable and accepted by them.

LORRIES

372. The purchase of lorries for construction or operation purpose requires the sanction of the Chief Engineer, and should be provided for in sanctioned estimates. The use of the lorries should be strictly limited to cases of extreme emergency and for transport of fragile and special materials. All other materials should be transported in the ordinary way using railways.

373. The following are generally the objects for which lorries are intended.

(1) For breakdown, special inspection, shut down works.
(2) For urgent operations such as H.T. fuse replacement, etc.,
(3) Transporting meters and equipment, etc., to take meter readings.
(4) Encashment of cheques, and cash payments in the field.
(5) Transport of Transformers and other stores materials(only for urgent works consequent to interruptions)
(6) Carrying injured persons to hospital for medical relief in case of accidents to workmen.
(7) Such other cases in which the Assistant Divisional Engineer in-charge may consider it absolutely necessary to use the lorry in the best interests of work, reasons being reported to the Divisional Electrical Engineer immediately afterwards.

374. The Assistant Divisional Engineer is responsible for the proper upkeep of the lorries and he shall carry out such instructions in this respect as may be given by the Superintending Engineer or the Divisional Engineer from time to time.

375. A daily lorry report should be sent, the subordinate responsible for the trip to the Assistant Divisional Engineer in A.P.S.E.Board Form 149, as and when trips are made. Two lorry log books should be maintained for each lorry in A.P.S.E.B Forms 87, in which particulars regarding trips made, weight of materials transported, Kilometers. The log books are to be used for alternate months, so that one book may always remain with the lorry in a month, while the other is with the Accounts Office. They should be closed every month with the following particulars recorded in them duly certified by the Assistant Divisional Engineer and sent to the Accounts Office on the 6th of next month.

(i) (a) Opening balance of quantity of petrol, lubricants etc.,
(b) Balance of quantities of petrol and lubricant at the end of the month.

(ii) Number of Kilometers per litre of Petrol / Desiel
(iii) Cost of the lubricants and Petrol / Desiel per Kilometer

376. The lorry log books of all subdivisions are reviewed in the Central Office/Divisional Office . An abstract showing the working of the lorries in the system is then prepared on A.P.S.E.Board Form 87- and submitted to the Divisional Engineer/ Superintending Engineer by the 20th of every month. The remarks and orders of the Divisional Engineer /Superintending Engineer on the review of the lorry returns should receive the special attention of the Assistant Divisional Engineers.

377.The lorry log book and accounts of the working of the Lorries: The lorry log book is an initial record like the measurement book for the purpose of payment of suppliers' bills for petrol/ diesel and lubricant . The purchase of petrol / diesel and lubricants is to be noted in it then and there by the officer responsible for the receipt. Copies of local purchase orders for the supply of petrol/diesel should be sent to the Accounting Office as and when issued. In the case of sundry consumable articles drawn from stores, the numbers of the stores requisition should also be given . On receipt of the lorry book with supplier's bill in the Accounting Office the entries in the two will be checked with other and with the copies of the local purchase orders and the bill will be paid by the Divisional Engineer/Accounts Officer.

378. Reference to voucher number and date of payment should be recorded against the entries in the log book and conversely reference to page numbers and dates of entries in it recorded on the voucher.

379. History books should be maintenance for each of the Vehicles

380. Repair estimates to lorries for overhauling and replacements of parts should be certified by the Divisional Engineers as being due to normal wear and not due to carelessness of drivers or other staff.

Note-(1) It is recommended that the tyres be changed as follows on the first day of every month.

(i) Spare to near side rear,
(ii) Near side rear to near side front,
(iii) Near side front to off side front,
(iv) Off side front to off side rear, and
(v) Off side rear to spare.

For each lorry, a history of typres should be maintained in a half foolscap bound book. The history should be checked frequently by the Assistant Divisional Engineer and as often as possible on inspection by the Divisional Engineers.

(2) Departmental lorries should not be used for learning driving.
(3) Departmetal Lorries may be used at Board cost for transporting of cases to nearest Government Hospital whenever accidents or serious illness occur in camps.

381. Rules regarding hire of stores, tools and plant, Lorries will be found in other paragraph 390 (B). The scale of charges for reconditioning oil, hire of filtering equipment will be found in general Tariffs.

Section IV - Journal

382. In the Double entry system of Book-keeping, the books of original entries are.----

a) Cash book

b) Stores ledger (comprising the requisitions, devolutions, stores received books, stores issued books).

c) Journal book (including transfer entry order book. stores transfer notes, purchase day book and vouchers posted direct on both sides).

d) Letters of advises (Payments / Receipts) of accounting units to be incorporated in units accounts i.e Payments and receipts which took place in headquarters of the Board on the behalf of the units(Centralized Payments Section).

As a general rule, the journal book is the initial record of all transactions which have to be brought into account, but which do not involve the actual receipt or issue of cash or stock.

383. The journal entries may be divided for account purposes as follows :-

1. Transfers, adjustments or writes back between works, heads of service or accounts.

2. A transfer is a payment or receipt which has to be passed on by the Accounting Unit in which it occurs to another Accounting Unit in the accounts of which the transactions are to be incorporated or vice versa.

3. An adjustment is a transfer from one head or sub-head of account or work to another in the books of the Accounting unit.

384. The following are instances of transactions which pass the journal book:

a) Receipts or payments in other Accounting Unit on account of this Accounting Unit or vice versa, not appearing in cash or stock accounts. These are commonly called "Transfers."

b) Adjustment entries such as :-

(i) opening and closing entries.

(ii) rectification of errors, misclassification in accounts.

(iii) other adjusting entries such as relating to bad debts, dishonour of bills, interest on capital and loans, consignments, depreciation, etc., a few examples are given below :-

(1) adjustment by debit or credit to the relevant account or work of items outstanding in clearing accounts (suspense or debt head).

Sometimes it is more convenient to classify items pertaining to more than one account under a single account in the first instance than to classify them under each of the accounts actually affected from the beginning. Expenditure on establishment charges in a Accounting Unit, and expenditure on preliminary surveys of extensions of service lines are instances, where transactions are included in a single ledger account, in the first instance and then periodically distributed by means of journal entries over the several accounts affected. Such single accounts are termed the clearing accounts which are eventually distributed to final accounts.

(2) Credit to revenue from bills analysis sheet by debit to Sundry debtors for sale of power account, other credits to revenue for transactions not received in cash or stores.

(3) Adjustment of overhead charges, other percentage charges, etc.

(4) Credit to Sundry Creditors on account of materials received for which suppliers bills are not received before the end of the month.

(5) Credit to 'Deposits' on account of:

a) value of work done as per contractors' bills.
b) Liability on salaries/allowances/Bonus etc. relating to workmen i.e other than provincial staff.

385. A journal is so ruled as to have debit and credit columns for entries be posted on the debit and credit side of the ledger accounts. In modern accounting, it is usual to have subsidiary books such as Purchase Day Book, Bills Analysis Book, etc., which are, in themselves, journals. By these subsidiary books a great deal of clerical labour is saved in postings by enabling the contra postings to be done in totals.

NOTE:

1. For every journal entry there must be an authority in A.P.S.E. Board Journal Voucher or an order recorded on another document (such as a T.D.A., T.C.A) which sets forth all the necessary particulars.

2. There is no objection to a transfer entry covering a number of adjustments and corrections provided that all the necessary particulars are set forth in respect of each.

3. Transfer transactions must be entered immediately as they occur, or else great difficulty will be experienced in compiling the monthly accounts. Thus as soon as an advice of transfer debit is accepted, or an error in a previous months' account comes to notice, which must be rectified, the entries should at once be made in the journal book.

4. When an entry has been subject to previous correspondence, the entry should contain reference to the correspondence in question.

5. The items of entries should be consecutively numbered for the month. Before the journal book is closed for the month and put up to the Unit Officer the Sectional Junior Accounts Officer should see that no journal entry which is required to be made in the month is omitted.

6. The Accounting Unit Officer is responsible that no journal entry is made in the accounts unless admissible under the rules and that a journal entry is made as soon as it becomes necessary. Journal entries should receive the special attention of the Accounting Unit Officer so that habitual errors or misclassifications in accounts are avoided.

7. All journal entries should set forth such explanation of the correction or adjustment proposed as would establish clearly the correctness or necessity of the entry.

8. In the case of corrections involving a reduction in the charges against a work order, it is essential not only that full particulars of the vouchers and accounts in which the erroneous charges originally appeared are specified but also that the circumstances in which the charges were wrongly allocated in the first instance are clearly set forth. It is not sufficient to state that the charges were erroneously classified previously.

9. Journal entries are not required in the case of direct postings from the purchase day book to firms ledger, or from service connection and cost ledger, deposit and advance ledger to work order accounts or for postings in the stores ledger accounts. *These are called _direct postings from one ledger to another.'*

10. Journal entry is not required in respect of payments/receipts which took place in centralised payments section of Head-Quarters office of the Board for which letter of Authority trial balance with supporting details communicated to the Unit Accounting Officer for incorporating in their accounts.

11. A transfer entry order will be made only when the monthly account and interchange of classifications are rectified without actually altering the accounts in the ledger account which have been correctly posted.

386. Percentage charges for establishment are permissible only in cases where actual work is done and not merely payment made. Such charges are therefore inadmissible in the case of :

(i) disbursements for purchase of land, furniture or other property.
(ii) payments involving no charges for supervision.
(iii) transfers, i.e., transactions within or with other departments.

General Rules

387. Hydro and Thermo Electric Schemes have been declared as commercial undertakings. The cost of electrical works executed, supplies made or other service

rendered by the Electricity Board on behalf of other Government departments will be recovered from them at the appropriate rates in the same way as charges recoverable from private persons. Similarly payment for supplies and services by other departments to the electrical undertakings will be paid for.

388. To suit the system of accounts maintained for electric supply schemes between Board and Government - Central/ State/ Railways, Municipalities etc. are settled by actual payments by cash/by raising bills and not by book transfer.

389. Book transfers are allowed for:-Transactions affecting systems or divisions within the Board.

390. **A. MANUFACTURE OF PRE-STRESSED CEMENT CONCRETE POLES**

PSCC poles are got manufactured in the manufacturing center, generally located nearer to the Board stores, by entrusting the work to contractors. Cost of materials issued to the contractor (Fabricator) is charged to account number 22.720 (materials issued to fabricators) and fabrication charges paid to the contractors are charged to administration and general expenses –76.281‖ Fabrication charges Debit Excise duty in respect of the poles is deposited with Excise authorities under account number –28.913‖ (Deposit with Excise authorities) .

A detailed estimate is prepared for each operation covering specific number of poles. The expenditure is divided into (a) material (b) Fabrication charges and © Excise duty.

The estimate should be sanctioned for a specific number of poles for a specific period. Work order application should be accompanied by a detailed working estimate for the materials required, Fabrication charges and also showing the number and the length of poles and value of the poles to be manufactured out of the operation. Work order is to be issued indicating the number and length of poles to be manufactured and are to be issued separately for each length of the poles. The work will be entrusted to the fabricators only after the sanction of the estimate and after obtaining the work order.

Fabrication charges are paid to the contractor after the bill is checked and passed and funds from Headquarters obtained through letter of credit. As soon as the payment is made, charging the amount to the account number –76.281‖ fabrication charges (Debit). Adjustment in accounts should be made as indicated below.

	Debit	Credit
Account No: 22.780 P.S.C.C Poles at manufacturing center		
To 22.720 Materials Issued to Fabricators 76.282 Fabrication charge absorbed in cost of		

Fabrication .
(Being the adjustment towards cost of poles manufactured
wide work order number… .)
The account 22.780 PSCC poles at manufacturing center should be maintained for each manufacturing work order.
In respect poles manufacture/lifted out of the manufacturing center for which Excise duty is deposited, the following adjustment should be made in accounts.

	Debit	Credit
A/c No:22.780 PSCC		
Poles at manufacturing center		
To		
A/c No.28.913 Deposit with		
Excise Authorities.		

(Being the adjustment towards Excise Duty on the No… … … ..places wide work order number)
In respect of the poles issued by the Assist Divisional Engineer/Civil on requisition, he will prepare a statement in the format given below, separately for each manufacturing work orders

Sl. No.	Date of Issue	Requi-sition No.	To Whom Issued	Name of the Materials Issued/ length wise	Quantity Issued	Value Rs. To be filled in Accounts wing at pre determined Rate	W.O No as per Requisition	Remarks
1	2	3	4	5	6	7	8	9

The statements signed by the Assistant Divisional Engineer/Civil along with requisition should be sent to Accounts Section at the end of every month. On receipt of the statement along with the requisitions, the relevant work order accounts are to be debited by credit to account No. 22.780, P.S.C.C poles at manufacturing centre.

On receipt of closed poles manufacturing work orders, and after making due checks, the accounts section will workout the cost per pole including Excise duty. The difference between actual cost and the predetermined rates, is to charged to the works on which the P.S.C.C poles are utilised.

In respect of P.S.C.C poles got manufactured (by issue of materials paying only fabrication charges to the contractor and paying Excise Duty by the Board) and issued to the works transaction need not pass through stores Accounts.

ACCOUNTING PROCEDURE FOR THE MANUFACTURE OF RCC/PSCC POLES

1. The Superintending Engineer shall assess the annual requirement of poles based on the ensuing Rural Electrification Works and prepare a schedule of manufacture. The

requirement of all the raw materials should be so planned by him that an even flow is maintained to the manufacturing unit.

2. The Assistant Divisional Engineer concerned shall prepare a detailed working estimate for manufacture of poles for the quarter, keeping in view the standards of materials prescribed by the Chief Engineer (Operation). The value of the estimate would be based on the number of poles to be manufactured multiplied by the predetermined rate approved for half year by the Chief Engineer/Zone the Superintending Engineer (Operation) as the case may be.

3. Superintending Engineer shall sanction the estimate after scrutiny and issue work order. Not more than one Work Order shall be operated at a time.

4. (i) The estimate for manufacturing of PSCC/RCC. Poles will contain the following 14 items at the standard quantities prescribed.

    a) Steel Wires.
    b) Steel Wire Scrap.
    c) Cement.
    d) Machine Crushed Metal.
    e) Sand.
    f) G.I.Wire for earthing.
    g) Anchor grips.
    h) Miscellaneous materials such as binding wire, Electrodes, burnt oil etc.
    i) Bolts and nuts.
    j) Miscellaneous Expenses/Water Charges, Local Taxes, direct maintenance charges, if any etc.
    k) Labour charges.
    l) Cost of running charges of machine.
    m) Empty Cement bags for curing.
    n) Excise Duty payable at the existing rate on items (a) to (m) above and price list has to be sent for approval to Central Excise Department accordingly.

(ii) The Estimate for manufacturing of Poles should contain the quantities required for manufacturing of poles for a period of three months. The Assistant Divisional Engineer shall draw the materials, limiting the same to the requirements for a month at a time. Accumulation of materials should be avoided.

(iii) As and when the process of manufacturing poles for the batch is completed including curing of poles, the poles should be deemed to have been devoluted into stores and no further expenditure should be incurred for that batch by the manufacturing centre. The poles shall carry distinct serial numbers batch-wise to facilitate identification with reference to installation and performance in the field.

(iv) After curing of poles is completed, the poles should be devoluted to stores as ex-unit delivery with the same value as furnished to the Central Excise Department in the price list for payment of E.D. plus the amount of Excise Duty payable or paid.

(v) The poles after devolution into stores should be kept at a distant place away from the manufacturing unit. The watch and ward of the poles and issues therefrom will have to be attended to by the stores organisation.

(vi) All charges that have to be incurred on poles after curing and devolution into stores shall be charged to stock account and the value of the poles will get increased proportionately by such over-head charges.

(vii) At the beginning of every month estimated amount of Central Excise Duty should be paid to the Excise Department as advance provisional payment based on the poles that are programmed for manufacture during the month. At the end of the quarter or earlier if the batch is completed, the work order should be closed and the final price list in the prescribed form for the 'Batch' should be furnished to the concerned authorities of Central Excise Department for approval and payment of balance Excise Duty based on the good and usable poles sent out of the unit. The proportionate cost of broken and unusable poles should be written-off and no Excise Duty should be paid on such poles. This loss may be charged to General Expenses of Board by credit to Manufacturing account. By this process the manufacturing account becomes nil for each batch. The balance excise duty for the Batch should be paid completely by end of the month simultaneously.

(viii) The final price-list should conform to the accounts maintained at the centre. Variations in prices of materials etc., received subsequent to the closing of 'Batch' Work Order, may be accounted for in the subsequent work order. Similarly any excess payment towards excise duty should be got adjusted in the subsequent batch payments. Care should be taken to avoid excess advance payment to Excise Department. Local taxes, if any, paid half-yearly or yearly should be spread over to all the Batches relating to the period of payment.

(ix) The poles are being manufactured for use on Board's works and there should be no sales.

(x) There is no separate entity for the poles cast, unless the poles are used in erecting lines. The poles are only part material of the lines erected. Laying of lines is covered under an estimate with the overhead charges. The poles are cast at the centre through contract labour. The minor supervision charges of the offices, staff etc. in charge of PSCC/RCC. Poles manufacturing unit who also attend to the other major works, are charged directly to the respective works/assets proportionately.

5. **The Assistant Divisional Engineer shall maintain the following records in this connection:**

a) **ACCOUNT FOR DRAWAL AND ISSUED OF MATERIALS**: This account shall indicate the drawal of materials from Stores in the order of dates chronologically and their issues on works. If issued to contractor, the account must exhibit sufficient details of issue to contractor with T.Note and Date, utilisation by him as per standard and return of balance materials (including finished poles) with T.Note & Date. The quantities of different materials available physically on

any date must be susceptible of verification, with reference to the balances as per the account maintained and should relate only to the current work order.

In respect of materials issued to the contractor, the quantities issued may be shown as receipts in a separate folio opened in the same Register in the name of the contractor. When finished poles and balance materials are handed over to the manufacturing unit by the contractor, material may be shown as issues in the contractor's account after checking up the actual utilisation of materials by the contractor and the contractor's account closed under the signature of Assistant Engineer.

(b) PROGRESS REGISTER OF DAILY MANUFACTURE OF POLES:

This Register must indicate the stage-wise manufacture of the poles date-wise. The manufactured poles should carry a distinct number incorporating name of manufacturing unit, year and quarter of manufacture and serial No. like Y 76-3Q 677 for a pole manufactured at Yerragadda in the year 1976 in the 3rd quarter with number of the poles (677) to facilitate identification with reference to installation and performance in the field.

(c) MANUFACTURE ACCOUNT:

The manufacture account shall be maintained in the prescribed form. The account should be maintained for each work order. The account shall be debited with the cost of materials drawn and the labour employed. The payment made to contractor for manufacture of grills of casting of poles shall be classified as labour charges. If grills are purchased, the cost may be booked under cost of materials. The account should also be debited with the prescribed percentage towards supervision and general charges and centage charges to cover the capital cost of Assets employed in the manufacture.

The balance of raw materials un-utilised should be promptly devoluted to Stores quoting the work order number to which they relate without delay and credited to this account. In no case should materials be transferred to any other work. The finished poles also should be devoluted to Stores at the standard cost prescribed in the sanctioned estimate duly quoting the work order number invariably. The credits to manufacture account shall represent the value of materials and poles devoluted to Stores. The difference between the debit and credit of this account shall represent either loss or gain on manufacture and should be transferred to the capital works on which the poles are utilised.

6. If the manufacture of poles is done by engaging a contractor, the contract should be only for labour charges and the facilities like Vibrator, Concrete Mixer, use of curing pond etc., may be made available to the contractor at Board's cost. In such cases also centages should be debited to the manufacturing account.

7. The Divisional Engineer should invariably check measure all work orders closed. The closed work order duly check measured by the Divisional Engineer together with materials statement giving the quantities of materials drawn and utilised in accordance

with the standard data will then be sent by the manufacturing unit to the Central Office for closure.

8. The records maintained at the units should be inspected by the Senior Accounts Officer of the Circle frequently and guide them properly wherever necessary. The manufacturing units should be inspected by Chief Engineer/Zones, Superintending Engineer/Divisional Engineer Electricity, Senior Accounts Officer and Accounts Officer and the accounts registers etc. reviewed to satisfy proper utilisation of materials drawn and their accounting etc.

B. HIRE OF BOARD's EQUIPMENT, TOOLS AND PLANT ETC.

With a view to facilitate proper accounting and easy location of Board's Equipment given on Hire, the following procedure is prescribed.

(1) Board's Equipment, Tools and Plant etc., are issued on Hire after completing all the formalities like:-

(i) Obtaining the sanction of competent authority,
(ii) Execution of agreement,
(iii) Payment of Security Deposit as fixed by Board from time to time.
(iv) Advance collection of charges for transport, erection etc., wherever necessary.

(2) The custodian of stores will prepare a requisition and obtain the signature of the Hirer on all the four copies of the requisition. The cost will be charged to relevant Sub-account under –10-Fixed Assets Account II.

(3) Such issues will be posted in Bin Cards and stock ledgers according to usual procedure, three copies of the requisition with Stores Issued Book in duplicate forwarded to the Stores Pricing Section, with a separate covering letter giving the following particulars.

a) Name and address of the party
b) Sanction No, and date,
c) Period of Hire
d) Date of issue of Hire (Requisition No. and date)

(4) After valuation, the triplicate copy will be sent by the Pricing Section to Revenue Section together with the covering letter referred to above.

(5) A register of equipment of hire (Form S-30) will be maintained in the Stores. A monthly return (Form S-31) of equipment on hire will be sent by the stores to ensure that all the equipment and Tools and Plant issued on hire are properly accounted for and billed.

(6) A Hire Ledger will be maintained in the Central Revenue Section (One copy to Accounts Section and another copy to Revenue Section) for issuing bills, watching the realisation etc.

(7) The monthly hire charges bill will be issued at the following rates or as ordered by the Board from time to time.

(i) During the first year..... at 1.5% per month or part thereof.
(ii) During the Second year and hereafter....at 2% per month or part thereof.

The Capital cost of the equipment on hire should be reviewed at the commencement of each financial year, and for purposes of hire its value fixed with reference to either Market Value or Book Value, whichever is higher.

(8) The bills should be issued every month in advance i.e. for the month of April, the Bill will be issued by 1st of March and the amount will be payable before 31st of March.

(9) The Bills issued will be journalised every month as below:

28.102: Sundry Debtors (Hire of apparatus etc.)..... Dr.
Cr.
To
62.322 : Revenue from Trading (Hire of apparatus etc.)....

(10) The amounts realised towards hire charges should be credited to the Head –Sundry Debtors (Hire of apparantus) Account‖ to which the amount was first debited at the time of rendering the bills. The hire charges ledger will be posted regularly and steps taken to collect the outstandings by way of issuing notices to the parties through the concerned Assistant Divisional Engineers as in the cases of Current Consumption Charges.

(11) After termination of agreement, the equipment should be devoluted to the stores from which it is drawn. The same should be taken into Stock Account crediting the Sub-Head of Account under –10. Fixed Assets‖ –Equipment on Hire‖ at the original book value.

(12) The ledger should be checked 100% by the Junior Accounts Officer/Assistant Accounts Officer before 15th of every month. At the end of every month a schedule

of hire charges will be prepared in the Accounting Office. The outstanding amounts will be reviewed and action arranged to be initiated by Accounts Officer.

The Chief Engineers (Civil), the Chief Engineer (Projects) and the Chief Engineer (Project Construction) will fix hire charges for equipment/machinery under their control in consultation with FA&CCA subject to the following conditions vide B.P.Ms.No.940, dated:24-11-1980.

The equipment and machinery may be hired to private parties for executing the works of the Board at the rates fixed by the Chief Engineer from time to time.

In special cases where the equipment/machinery is hired to private parties for works, other than the Board works, double the normal rate of hire charges may be levied, but such hiring is permitted only after obtaining specific orders of the Board.

Hire charges should be fixed as per the C.W.C. formula.

Hourly use Rate: The hourly use rate of equipment might comprise the following elements.

a) **Ownership Cost** : Depreciation
b) **Operational Cost**: Repairs, Depreciation and repairs of tyres & tubes, Operators and crew charges; P.O.L & Energy charges and Miscellaneous charges.

Hourly Hire charges may include all the elements as mentioned in hourly use rate of the equipment and in addition interest charges on average capital investment and supervision charges.

The minimum hours to be charged for different periods while giving on hire might be as below:

Annual basis	:	2000 Hours
Monthly basis	:	250 Hours
Weekly basis	:	60 Hours
Daily basis	:	10 Hours

The following principles are to be adopted in addition to guidelines of CWC.

a) Provision for taxes, insurance wherever incurred shall be made while working out hire charges.
b) The consumption of fuel and lubricants as worked out on the basis of formula shall be compared with actuals and adopted, if they stand in near agreement with actuals. If not the actual consumption of fuel & lubricants alone should be adopted.
c) 50% of the crew charges shall be added to the crew charges to cover expenses on account of leave salary, ex-gratia, medical expenses etc.

Hire charges fixed by the Chief Engineer should be reviewed in consultation with FA&CCA once in ‗6' months or as and when diesel and petrol prices hike take place whichever is earlier.

C. ROLLING STOCK

It is meant to keep some standby units of distribution transformers under –Rolling Stock‖ of transformers to facilitate removal of failed distribution transformers/and transformers in service for overhauls or attending the minor repairs, ensuring continuous uninterrupted supply to the consumers and this safeguards the revenues of the Board.

In respect of meters, a rolling stock of meters will be maintained for attending to the testing of suspected meters and also for testing the meters in service periodically.

4% of the total number of transformers in use should be maintained as Rolling Stock.

The number of meters required to be kept under –Rolling Stock‖ for each sub-division will be fixed by the Superintending Engineer with reference to the number of services.

In respect of transformers the number will be fixed for each division.

A numerical account will be kept for the –Rolling Stock‖. Physical verification of the quantity under rolling stock will be made by the A.D.E. The value of this is accounted under –11.2 spare units/service units‖. It will be included under fixed assets in the Balance Sheet.

The failed transformers/meters will be removed and replaced with healthy units. The failed units will be repaired and after repairs, they will be kept under –Rolling Stock‖.

No accounting adjustments towards the cost of the units need be made, when spare units are installed in the line/sub-station in replacement of any other failed unit. Expenditure on repairs, maintenance, testing, transport or handling charges of the units should be charged to revenue account (i.e.74-Repairs and Maintenance).

When failed/removed units is considered irreparable (i.e. after survey reporting) cost of the unit and accumulated depreciation, will be withdrawn from the –fixed assets in use account‖ and Accumulated provision for depreciation‖ by the accounting unit i.e. Operation Division.

CHAPTER VI.

EXECUTION OF WORKS - CONSTRUCTION, OPERATION AND MAINTENANCE

A - CLASSIFICATION OF EXPENDITURE.

391. The operations of the department are divided primarily into two categories :

Construction works, and

Operation and Maintenance works.

The guiding principle is that once the cost of work or service is paid out of capital no further charge should be made against it in respect of the same work or service other than reinforcement and large improvements. The capital account should at any time represent only the actual value of the electric plant and other assets.

392. The budgetary classification of expenditure is given in Appendix II. The departmental Accounts classifications which are designed for cost and statistical purposes including financial control are given in Appendix II. The works of the Board are divided primarily into the classes below:-

(a) Capital works including extensions and improvements.
(b) Revenue works including operation and maintenance tools and plant for operation and maintenance.
(c) Miscellaneous works, viz., non-A.P.S.E. Board works.

B - ESTIMATES - ADMINISTRATIVE APPROVAL AND TECHNICAL SANCTION.

393. **ADMINISTRATIVE SANCTION**: Except to the extent delegated in Appendix I of this Manual, all works require the administrative approval of authority competent in the Board. The Administrative approval is in fact, an order to execute a certain specified work at a stated cost. It is to be noted that, for almost all works in the Electricity Board, both the administrative approval and technical sanction are to be accorded in the same department except in the case of deposit works.

394. **TECHNICAL SANCTION**: For each individual work to be carried out after obtaining administrative approval, a detailed estimate must be prepared for the technical sanction of authority competent in the Electricity Board. This sanction is known as the technical sanction and must be obtained before the execution of the work is commenced. As its name indicates, it amounts to no more than a guarantee that the proposals are technically sound and that the estimates are accurately calculated and based on adequate data.

395. If, in working out the detailed estimates, it is found necessary to make any important deviation from the design to which administrative approval has been obtained or if the cost will exceed the estimate, administratively approved, by more than 10 per cent revised administrative approval must be obtained before technical sanction is accorded. It

is a waste of public money to prepare detailed plans and estimates for works which are not likely to be sanctioned. It is therefore enough if sketch plans and statements of probable costs only prepared for obtaining administrative approval.

NOTE:- The use of the words –not‖ –exceeding‖ in the order sanctioning the expenditure need not be deemed as depriving the power delegated to exceed the amount of administrative sanction up to 10 percent for according technical sanction to estimates.

PREPARATION OF PROJECT ESTIMATES

396. The papers to be Submitted with a proposal for work, will, in general, consist of a report, plans specification and a detailed statement of quantities and rates, with an abstract showing the total estimated cost of each item. These documents together form what is called –the estimate‖. In addition (i) a sketch showing the take off arrangements, details of the distribution lay-out, the street lights, etc., (ii) a copy of the resolution of the Panchayat Board agreeing to the particular number of street lights if any, (iii) agreements for power supply in all important cases and (iv) statements of anticipated revenue and guaranteed revenue should be submitted. The report should state clearly the purpose of the work estimated for, and explain any peculiarities which require elucidation, including where necessary the reasons for the adoption of the estimate project or design in preference to others. In the case of a project consisting of several works, the report may be a single document for all works and likewise the specification ; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together.

397. The following general instructions should be observed in preparing estimates in addition to the technical points involved :-

(1) The Board will give every year the current rates and data for the various types of works to all Officers for guidance in preparing the estimates. If the data are in any way excessive, the Superintending Engineers will examine and prescribe a data subordinate to the above, according to local conditions.

(2) For Civil Works the schedule of rates of the Public Works Department A.P.D.S.S. should be adopted.

(3) In working out the rates, the tenders accepted for works during the twelve preceding months and the tendency of rates and prices to rise or fall should be taken into account.

(4) When an extra percentage is allowed on account of special local conditions it should be so stated, in a note at the and of the data statements accompanying schedule of rates, and this extra percentage should not be described as contractor‘s profit.

In the case of materials supplied departmentally, the rates allowed to the contractor should not allow any profit on the cost of materials.

(5) The estimate should show clearly the cost of labour and materials separately whether the work is executed by contract or departmental agency.

The estimates for line extensions should be in the departmental form and full details for the rates should be furnished:-

The abstract of estimate should be framed so as to show the expenditure under the account numbers prescribed in Appendix II.

(6) All constructions of residential buildings required for the operation of project or the scheme should be provided for in the estimates for construction only. If during operation, construction of residential buildings is necessary, the proposals require specific sanction of Board and it should be stated why they were not provided for at the time of construction.

(7) The spans to be allowed for the various sizes of conductors and poles should be fixed for being used as a guide in the preparation of estimates.

(8) Poles should be numbered and estimates for transmission line construction should be provided for numbering.

(9) As the installation departmental telephonic communication is necessary for patrolling, maintaining and operating the transmission system, provision for installation of VHF wire less sets should be made in the estimate.

(10) Rail poles, as a general rule need not be painted, except for the bottom position up to-1 foot above ground level. A coat of tar shall be given for the bottom 7 feet of all rail poles and this should be allowed to dry before the poles are erected.

Rail poles within town limits should, however, be painted with Aluminium. Those within village limits carrying street lights shall be painted grey.

All crossarms on rail poles shall be painted black bitumastic.

(11) As all use of energy whether for sale or use on works should be measured to arrive at correct line losses and other statistics, sub-station transformers should be provided for station yeard lighting including lighting to quarters and energy for drying, filtering, demonstration or watering garden purposes. Three phase transformers only should be provided at all, E.H.T. sub-stations for supply of auxiliary 3 phase energy for the checking of the meters in situ. For robustness 33/416 V distribution transformers should be erected in all EHT sub-stations. Single phase transformers for 33/11 KV sub-stations should be considered.

(12) In replacement and renewal estimates, credit should be allowed for establishment charges and overhead expenses incurred on the original work (in addition to book value of works cost) and debited to revenue.

(13) In addition to the usual charge of 3 per cent for contingencies, all incidental expenditure which can be foreseen, such as compensation for or cost of land, sheds for workmen and stores, should be separately provided for in estimates.

(14) No item showing a lump sum provision should be made in the estimate irrespective of the cost and therefore, complete details must be worked out and shown in the estimate in each. If however the details are not available at the time of preparing a large scheme, a lump sum may be made, but immediately after sanction, a detailed working estimate therefor should be prepared and sanctioned by competent authority before the work against the lump-sum provision is executed.

(15) In all estimates for electrical installations to buildings (residential or non-residential), a certificate should be given that the provisions are in accordance with the standard scale in the case of residences or the minimum required with reference to floor area etc., in other cases. Deviations, if any, should be explained in the estimate report.

(16) Every estimate for work should invariably provide for _credits' If there be no credit expected, the remark _No credit', should be written against this heading. This does not preclude returns of any materials from such works, but while returning the materials the reasons will be noted.

The estimates should, wherever possible, be checked with reference to the original cost of the dismantled or returned materials and a certificate recorded that the returns have been checked with the original issues and found to be in order.

(17) All estimates should be checked in the commercial Section and be finally sent to the Competitive Authority for Sanction through the Accounts Wing for examination as regards allocation, classification, funds, powers of sanction and other particulars.

EXTENSIONS OF TRANSMISSION LINES OR DISTRIBUTION SYSTEMS.

398. The following rules govern the sanction of extensions to the Distribution System:-

(1) Extension to low tension or high tension distribution systems or extension of existing lines and feeders to take up new loads should not be undertaken unless the minimum percentage of gross revenue return shall not be less than 20%. The basic revenue rates will be the tariff minimum. If the scheme is not self remunerative, the Board will stipulate special guarantee in all such cases. The extension work will be taken up if the consumers are willing to pay special guarantee instead of tariff guarantee.

(2) For domestic services the remunerative consideration shall be dispensed with.

(3) Self remunerative consideration shall be dispensed with for agricultural loads. However in case of agricultural consumers extension works will be taken up if the average cost per pump set worked out to be not more than Rs.12000/- in case of estimates

involving erection of distribution transformers, 11 KV line etc. and Rs.8000/- in case of estimates involving erection of LT lines only; otherwise the consumers has to pay over and above the average cost per/pump sets as out right contribution.

CONSTRUCTION OF TRANSMISSION LINES IN LINCESED AREAS

399. (1) In order to develop load licensed areas, the Board will, where it is considered desirable to do so, construct in those areas H.T. lines of 11 K.V. or over and deliver electricity in bulk at the normal voltage of the line at the standard rates. The undertaking of such extensions by the Board will be subject to the following conditions.

a) That the licensees guarantee a minimum gross revenue of 20 per cent of the capital cost of the extensions.

b) That the licensees undertake the operation and maintenance of the extension at their cost to the reasonable satisfaction of the Electricity Board; and

c) That if the licensees fail to pay the guaranteed revenue within three months of notice, the distribution net work constructed by them to connect with the Board line, will be taken over by Board at a valuation based on section 5 (b) of the Indian Electricity Act and supply will be made by Board direct to the consumers on the extension.

(2) To avoid the possibility of loss to Board in event of the last mentioned condition having to be enforced, there should be thorough departmental check of licensees' load survey and revenue forecast for the extension and of prospects generally.

(3) The point of supply will be generally at the junction of the extension with the Board lines and metering equipment will be installed at that point at Board expense, unless decided otherwise, in individual cases by the Board.

LUMP-SUM GRANT FOR EXTENTIONS.

400. **BLANKET GRANT:** In order to accelerate the sanctions for supply to consumers, a lump-sum provision is provided in the budget of each year for expenditure on unforeseen extensions of transmission lines and other works connected with generation, transmission or distribution of electrical energy. But blanket grant is not allotted by the Board.

401. **PROCEDURE FOR PREPARATION OF ESTIMATES :** The estimates fall under two classes (1) Extensions Rs.10000/- and below called minor extensions and extensions above Rs.10000/- are called a major extensions. (2) Extensions above Ten lakhs requiring sanction of Board.

402. The following detailed procedure should be adopted in preparing the estimates for extensions:----

(1) No preliminary estimates are ordinarily necessary in the case of extensions below Rs.10 Lakhs and detailed estimates may be submitted for sanction at the same time as for administrative approval.

(2). The field officer in charge of execution of the work should finally check the estimates. The Divisional Engineer should also check such estimates, even though the proposals may be initiated by the territorial commercial or other staff. The check of the estimate is both in respect of revenue forecast as well as the expenditure.

(3) The estimates below Rs.10,000/- will be typed in the A.P.S.E.Board Forms 102, 102a, 102b and submitted by the Assistant Engineer for sanction; while the schemes exceeding Rs. One lakh will be put up in proper form in the Commercial Section of the division for onward submission to Superintending Engineer. Schemes above Rs.5 lakhs will also be similarly dealt with but they will be checked in the Commercial section at circle office before being submitting to Zonal Chief Engineer.

(4) The field check of all estimates should be carried out by the Section Officers, Assistant Divisional Engineers or Divisional Engineers as the case may be according to the importance of the land and the extension scheme. Among other points, the following should receive attention:---

(i) Effective maintenance of the line and easy accessibility in emergency conditions.

ii) Accessibility of switching points.

iii) Proximity of future potential loads..

iv) Minimum compensation for future extensions.

v) Maximum over all economy of route.

vi) An equitable balance of the above conditions.

5) It is important that extensions should not be under estimated as this throws out the calculations for revenue. On the other hand over-estimating will tend to restrict development.

6) In preparing estimates, the transformer capacity should be based upon the actual initial requirement and expansion within the first year of supply. Diversity should be allowed according to the nature of the load.

7) For the purpose of revenue forecast, the minimum according to the tariff proposed to be applied is to be taken into account. The basic revenue is arrived at periodically, say, once in two years or often. By taking the actual revenue during the previous years and the corresponding horse power connected. Approval of the Board should be obtained for changing the basic revenue. The agreements should be based on the tariffs and no special guarantees need ordinarily be taken unless the forecast as per basic revenue is insufficient to make the scheme remunerative.

8) **ESTIMATES - PARTICULARS TO BE FURNISHED** : Whenever the execution of a work includes devolution of materials, i.e., whenever credit is to be afforded to the estimate, the work order application and the work order should exhibit -

a) Gross expenditure
b) Credit
c) Net amount of Estimate or Work Order.

9) Provision for establishment and other charges - Percentage :

Where the line extensions and small works chargeable to Capital are constructed by the operating organisations the estimates for such works should include a surcharge of 10 per cent made up as follows:

		PER CENT
A)	Establishment including share of pensionary charges	8.5
E)	Cost of Chief Engineer & Staff	1.5
		10.0

(4) Tools and Plant - The provision for tools and plant should be taken as recoveries under Tools and plant - Working Expenses.

(5) No provision on account of charges towards Establishment, General charges and Tools and Plant need be included in working estimates prepared for each component parts of a scheme as they relate to only works provision of the Project. Necessary provision for Establishment, General charges and Tools and Plants should however be made in the detailed technical estimate of the main scheme.

(10) Large schemes or projects: - In the case of large Schemes or Projects constructed by the departmental organisation or by contract the following maximum centage charges should be included. With the approval of the Chief Engineer such lower centage charges as are considered reasonable and adequate may also be provided in special cases.

		PER CENT
Establishments	..	7.5
General charges	..	8.5
Tools and Plant	..	1.0
		17

(11) Pay of all Construction establishment engaged either for the construction or general supervision should be charged to works. The provision in the estimate for establishment is only for provincial staff.

(12) The question of tents, buildings for operation staff, etc. is ordinarily inapplicable in the case of estimates for extensions. Provision for surveys and contingencies will appear where necessary in the works portion of the estimate. Three per cent for contingencies and unforeseen expenses may be provided under works.

403. **AGREEMENTS**: In obtaining agreements for a projected scheme, the following points should be specially noted:

a) That the agreements are not taken for wrong wells. Correct owners of wells or tenants correct S.F. numbers of the land on which the wells are situated should be ascertained, if necessary, in consultation with Revenue officials.

b) That the parties are in need of and do want power really - they are not merely enthusiastic but earnest.

c) That the wells are not dry, and are not likely to get dry; that there is sufficient water in the well for pumping; that if it requires deepening, the party is financially able to undertake it.

d) That the capacity of motor is suitable and the lowest necessary with reference to his requirements of irrigation.

e) That the owners of wells are solvent and can pay the consumption charges; (that if the tenants use the power supply, the owners are willing to pay the charges themselves).

f) That in the event of there being partners to the well, there will not be any objection from other partners for pumping water.

g) That the intending consumers are informed of the liability to take supply within three months from the availability of supply and are liable for payment of penalty charges equivalent to the monthly minimum of the tariff applicable to him, if not so connected.

h) In the case of new factories, care should be taken to see that a license has been or will be issued by the local authority and in the case of an existing factory, that the license is current and will remain in force for a reasonable period.

404. In the reports accompanying the estimates, the following details should be furnished.

a) **History** : A brief review of the circumstances leading to the necessity for undertaking the work.

b) **Scope** : Enumerating the extent of the work involved such as erection of a –11,000 volts 50 cycle 3 phase line with a Railway crossing, transformer structure and 415 volt feeder lines, ec.‖ or a –415 volt 3 phase 50 cycle distribution and installation of a motor‖ or –repair of primary windings to transformer, drying out and testing‖ or –building of a main house with kitchen lock, garage drainage and electric installation, ec. and this should be fully explained showing also the take off or tapping arrangements.

c) **Specification and drawings** ; Are they attached?

d) **Cost** : Cost of work, allocation of charge under departmental account heads. is there provision and grant for expenditure?

e) **`Load data** - Loading capacity of apparatus, feeder or transformer, existing load and additional load expected, regulation of voltage and other details.

f) **Other technical particulars** - Such as section of the conductor, insulators, railway crossings, any special material available, tree compensation, land acquisition, ec. involved, telephone lines, etc.

g) **Revenue :** --- Expected revenue with reference to required minimum.

h) **Guarantees.---** Whether agreements have been obtained from customers, guaranteeing minimum return or whether cost of work has been deposited.

i) **Execution.---** Proposed method of execution, whether by departmental or other agencies with or without tenders. Are materials available?

j) **Establishment**.---Whether the regular staff will do for the work or if any temporary labour is required. Whether the permanent gang or work establishment will suffice.

k) **Time.---**When the work is expected to be commenced and completed?

l) **Operation staff required.---**Provincial and work establishment.

Certificate to be furnished in proposals.

405. The following certificates should be furnished in the proposal :-

1. That the capacity of the motor mentioned in the agreement is in conformity with the normal requirements, taking into consideration the condition of the well and the area to be irrigated.

2. That the well contains sufficient water for pumping.

The above certificates should be furnished in the case of all proposals for extensions to individual or collective wells.

406. **POWERS OF SANCTIONING EXPENDITURE FOR EXTENSIONS:** The Superintending Engineer cannot sanction expenditure within his powers for extensions unless the return laid down in paragraph 398 is guaranteed.

Additional expenditure for connecting up consumers shown originally as prospects in a sanctioned scheme and for which funds were originally provided should not be incurred unless it can be shown that the original estimate was under-spent to that or a greater extent.

It should be definitely stated while communicating copies of sanctions, that the estimates sanctioned are not supplemental to those already approved by Board. In order to determine whether an estimate is to be treated as supplemental or not, the following instructions are issued :-

Where an unanticipated load is secured within the area of sanctioned scheme that load should be connected up provided the original estimate is not exceeded. In that case it will be treated as an extra connection.

407. **EXTENSION ESTIMATES - FORECAST OF LOAD - CHANGES.** In extension estimates forecast of load and revenue is based on the prospective consumers. During actual executions, however, certain load may drop out due to various reasons thereby rendering the scheme as put up un-remunerative.

In these cases it is not necessary to revise the estimate for extension to render it remunerative on paper. The scheme should be watched carefully, additional loads served by existing lines added and if necessary extra lines constructed from the savings.

Cases of default are bound to occur and it is unnecessary to revise the estimate after such default, provided additional load is obtained for deficiency. The responsibility for the scheme thus rests with the officers of origin.

408. (A) Time schedule for extending supply to HT services:

The following time schedule for extending supply to HT industrial services is prescribed:

1. Proposal for issuing feasibility - cum - load approval

in full shape, along with estimate, from date of receipt of HT application from the consumer	2 weeks
2. Approval for issuing feasibility - cum - load approval to the consumer	2 weeks
3. Sanction of estimate	
a) Costing less than Rs.15 lakhs by CE/SE	1 week
b) Costing above Rs.15 lakhs by Board	2 weeks
4. Issue of work orders, after receipt of 100% SLC and fulfillment of other formalities	1 week
5. Execution of works	
a) With less than 10 km 33/11 KV line	8 weeks
b) Above 10 km 33/11 KV line	16 weeks
c) 132 KV line	24 weeks
6. Proposal for issuing release order after execution of works, collection of SD, CEIG approval and fulfillment of other formalities	1 week
7. Release order approvals	
a) By Zonal Chief Engineer	1 week
b) By Board	2 weeks
8. Release of service	Immediate

409. Time Schedule for extending supply to LT industries.

The following time schedule for extending supply to L.T. industries up to 70 KVA is prescribed.

1. Acknowledgment of application	1 week
2. Sanction of estimates	8 weeks from the date of application
3. Issue of work order	4 weeks from the date of payment of S.L. Charges
4. Releasing of service	6 weeks after immediate

issue of work order

MAINTENANCE ESTIMATES.

410. The annual maintenance estimates should be prepared by each division and the Divisional Engineers are responsible to see that they are submitted to the Superintending Engineer in January of each year, the estimate covering the coming financial year. Working estimates with details for the provision under each operating and maintenance account as in the abstract should be enclosed. Major portion of the expenditure under operation and maintenance falls under :-

1) Charges on account of wages of permanent maintenance men called _O & M establishment' for the system .

2) Consumable materials required for and drawn half-yearly--vide paragraph 370 such as transformer oil, waste, etc., for maintenance of plant or other materials for buildings and other works.

The powers of Superintending Engineers, Divisional Engineers in regard to maintenance works are given in the Appendix I. The estimate for operation and maintenance of the system requires the sanction of the Chief Engineer.

Detailed estimates for these should be given for sanction and then allocated to the operation and maintenance accounts in the working estimates. All the lines and equipment should be arranged to be thoroughly examined with a view to estimate the repairs as accurately as possible and at the same time, strictest economy should be exercised in keeping down the maintenance costs.

411. The divisional estimates should be scrutinised in the Technical Section of the Circle Office, compared with the last year's expenditure and completed with reference to items adjustable in the circle office directly. The estimate should then be put up through the Senior Accounts Officer to the Superintending Engineer for final approval and submission to the Chief Engineer for sanction. The estimate should be submitted not later than 10th March.

NOTE;--(1) Provision for the payment of the Municipal or other taxes on departmental buildings should be made in the estimates for working expenses in the Circle Office.

(2) If the cost of ordinary annual repairs, excluding municipal taxes, to a building (residential, or non-residential) is less than Rs.1,000/-, the Superintending Engineer may prescribe, subject to revision from time to time, a lump sum limited to Rs.1,000/- (plus the amount of municipal taxes if any payable by Board) to cover the cost of ordinary annual repairs, and within this account, expenditure will be permissible year after year without any detailed estimate being prepared. In the case of residential buildings, the amounts of the lump sum estimates should be subject to a maximum of 1 1/2 per cent

on the capital cost. These lump-sum estimates may be considered as working estimates to the estimate for the operation and maintenance of the whole system. The work order issued for repairs to a building should be for the amount of the lump-sum estimate for it. If the lump-sum estimates are going to be exceeded in any particular year, a detailed estimate should be prepared and sanction obtained.

(3) In the case of work, for the renewal of which any specific period of time has been fixed, the estimate for its repair should show the date when such item of work was last executed.

412. Should any extensive repairs, not coming within the scope of annual maintenance, be required, special repair estimates should be submitted and got sanctioned for execution. The special repair estimates do not lapse at the end of the official year, like the operation and maintenance estimates, but they should be framed only for such amounts as can be spent within the year, so that incomplete works may not be carried to the next financial year. these estimates should not be submitted piece meal and requires the sanction of the Chief Engineer.

413. Renewals and replacements chargeable to Repairs and maintenance account should not be included in the operation and maintenance estimates. Separate estimates should be submitted by the Divisional Engineers for such works. The following particulars should be furnished where required:-

(1) Approximate period during which the material now proposed to be replaced was in service.

(2) Normal or guaranteed life of the material.

(3) Reasons for their deterioration earlier than the expected time.

(4) Whether the material to be replaced could be used elsewhere, and if so, the approximate value that could be assigned thereto.

(5) The latest date by which the replacement is considered necessary.

414. Similarly, the Divisional Engineers should arrange to submit estimates for tools and plant chargeable to working expenses by the 15th of January of each year. The estimates should be classified under tools, furniture, instruments testing equipment, etc., and should provide for the minimum. The estimate should be for each section and a column should be provided to show the existing number of the tools of the kind required and their distribution. In the remarks column the necessity for the additions required should be stated, and they should not include for probable replacements, unless they are actually survey-reported. The Divisional Engineers are personally responsible to see that the tools and plant in their divisions are the bearest minimum required and economically distributed and used and that no idle stock is kept.

415. In the estimates for works chargeable to capital, provision should be made for charges as detailed below :-

(1) Works (including surveys and special tools and plant)
(2) Establishment (including leave allowances).
(3) Tools and plant (ordinary).

Capitalisation of abatement of land revenue on area occupied by works calculated at twenty years purchase.

Provision for audit charges calculated at one per cent on the estimated works outlay.

In the case of large construction works to be executed by staff to be specially engaged for the construction, the provision for establishment including leave allowances and pensionary charges and for tools and plant (ordinary) will be estimated in each case according to the nature of the work involved. In the case of small construction works to be executed by the operation staff of a system, provision for establishment and tools and plant charges will be made adopting the percentages prescribed for actual adjustment of these charges vide paragraph 402.

NOTE.- (a) In the case of large projects for which special establishments are employed and charged to the projects, the rate of pensionary charges should be calculated at 14 per cent on the total salary and leave allowances of the pensionable establishment employed on the project, and

(b) In the case of small projects or open capital works carried out by the regular staff of the Department, and which are in consequence debited with the percentage charge for establishment, the rate of pensionary charges, should, for purposes of both accounts and estimates be calculated at 8.2 per cent of the gross establishment charges.

416. The estimates should be prepared in the Departmental form in such a way that detailed accounting against the Departmental Account numbers and the construction operating accounts is facilitated. The abstract should be made up of the individual details of the estimate.

417. **ESTIMATES--CONFIDENTIAL**. Estimates and the amounts of sanctions are strictly confidential and it is forbidden to communicate them any contract or, piece worker or tender.

418. **CURRENCY OF SANCTION**. The approval or sanction to an estimate for any public work, other than unusual repairs will cease to operate after the period shown in the table below from the date upon which it was accorded.

Amount of estimate .. Period of currency

(1) Annual repairs estimates	..	Financial year
(2) Estimates upto Rs. 10,000	..	One year
(3) Estimates upto 1 lakh	..	Two years
(4) Above 1 lakh to 3 lakhs	..	Three years
(5) Above 3 lakhs	..	Period to be fixed at the time they are sanctioned.

At the end of the period fixed, the estimates should be regarded as lapsed and any outlay incurred thereon should be regularised by renewal of sanction or a fresh estimate.

The sanction to an ordinary operation and maintenance estimate lapses on the last day of the official year. If, however, inconvenience would arise, in any exceptional case, from the stoppage of the work on the last date of the year, the repairs may be carried on to completion, the expenditure after that date being treated as expenditure against a fresh operation and maintenance estimate for the next year.

Supplemental and revised estimates and completion report.

419. SUPPLEMENTARY ESTIMATES. Any development of a project, necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. The application for sanction to a supplementary estimate should show the amount of the original estimate and the total amount including the supplementary estimate for which sanction is sought and also of the supplementary estimates if any sanctioned previously.

420. REVISED ESTIMATES. A revised estimate must be submitted when the sanctioned estimate is likely to be exceeded, by more than five per cent for any cause whatever, or when material developments or deviations have necessitated revised administrative approval. It must be accompanied by a report showing the progress made to date and explaining fully the cause of the revision. The revised estimate need not contain details of items which are not altered, but merely a note to that effect ; but the altered items should be shown in a comparative statement. It is the duty of the Divisional Engineer to see that a revised estimate is prepared and disposed of immediately when the necessity arises. If however, excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses if beyond the power of the Superintending Engineer to pass must be explained in a completion report.

421. The following may be taken as instances of what may be considered as material alteration in a sanctioned estimate :-

(a) Any change in the alignment likely to affect the length of the line.

(b) Any alteration in the type of machinery, buildings or other important materials.

(c) Inclusion of important and costly items not provided for in the original estimate.

Whenever there arises necessity for the revision of a sanctioned estimate a detailed comparative statement showing the sanctioned and revised amounts, etc., with explanation in the remarks column for all excesses or savings under each Departmental account number should accompany the detailed estimate.

Excesses over estimates should be strictly avoided and revised estimates should be prepared as soon as it is perceived that the sanctioned estimate is likely to be exceeded by more than 5 per cent.

422. **COMPLETION REPORT**. A completion report should be prepared when on completion of a work, the actual expenditure on it is in excess of the sanctioned estimate by an amount greater than that which the Superintending Engineer is empowered to pass. It should be forwarded to the Chief Engineer by the Superintending Engineer after verification and scrutiny of the figures by the Accounts Branch. The Chief Engineer will pass orders on it if he is empowered to pass the excess ; otherwise he will submit it to Board for orders.

423. When the construction estimate of a project is closed, a completion report comprising the following documents should be submitted to Board within twelve months or such earlier period as the Chief Engineer may prescribe :-

A statement (Schedule A) showing, by main heads and sub-heads of the capital account, the actual expenditure on works completed up to the date of the closure of the construction estimates.

A statement (Schedule B) of works which are within the scope of the sanctioned estimate and of which detailed estimates have been prepared and sanctioned by competent authority, but which were incomplete or had not been begun on the date of the closure of the construction estimate.

A statement (Schedule C) of works sanctioned between the date of closing of the construction estimate and the time of submitting completion report.

A statement (Schedule D) of works for which no estimates have been sanctioned upto the date of the submission of the completion report, but the probable expenditure on which can be foreseen and which are necessary to complete the project.

A statement (Schedule E) compiled as a combination of statements A, B, C and D showing revised forecast of expenditure. This statement should also show, for purposes of comparison, the sanctioned estimate by main heads and sub-heads of the capital account.

A report of the works executed up to the time of closure of the construction estimate. This report will discuss the financial results already attained and expected in the

future and the general prospects of the project and should be accompanied by forecast financial statements based on schedule E above, i.e., on the total anticipated ultimate expenditure on the project.

An index map showing the transmission line and distributaries as completed.

For completion report of a project to be prepared the following process should have been completed.

1. There should be an administrative sanction for the project.

2. Based on the Administrative sanction Technical Sanction to the estimate should have been obtained.

3. Working estimate should have been sanctioned and the works executed in accordance with these working estimates to lump sum provision.

4. Work orders issued against these working estimates for each year of operation of the estimate should have been properly closed with the certificates of check measurements for the completed works and the certificate of proper utilization of the materials drawn indicating the devolution of materials found surplus to stores.

5. Posting of F.C.Ls up to date.

6. Preparation of completion reports for each working estimate, their acceptance being by the SE himself in all cases where are no excesses over 5% the excess could have been passed by Chief Engineer or other competent authority depending on the percentage of excesses.

7. Liquidation of all suspense balances by clearance and by disposal of all stores
.
8. Disposal of all surplus stores either by diversion to other projects or by Public Auction etc.

9. For all obsolete stock, orders of the competent authority for write off of losses on stock to be obtained. In other words, the suspense balances of stock should become ‗NIL'.

10. Examination of all the liabilities on all contracts and their clearance.

11. Preparation of Financial completion reports and schedules ‗A' to ‗E' as per para 423 of APSEB Manual Vol I.

12. Preparation of Technical completion report which should indicate

    (a) Special Technical features of the project.

(b) Period and progress of Execution, difficulties encountered and how they were over come.

(c) The foreign contracts with full details with reference to the percentage of Foreign Exchange involved in the cost of the project.

(d) Physical inventory with full description of each Plant and Machinery.

(e) Spares and stand-bys kept in reserve as also a list of all Tools & Plant.

(f) A copy of each blue print with a certificate on each blue print by the officers in-charge of execution that the work covered by the blue print has been executed in accordance with the blue print, without deviation, and if there are deviations explain the deviation and quote authority.

(g) Indicate the name of the officers in-charge of the works, their incumbency giving reference to the board items of work they attended to similar details in respect of foreign erectors, if any engaged. All the above details will be necessary to prepare a completion report in a presentable form.

424. **OFFICE OF RECORD OF ESTIMATE**: Estimates other than those sanctioned by the Chief Engineer should be recorded in the Commercial Section of the system while those sanctioned by the Chief Engineer will be recorded in the Office of concerned officers.

425. Copies of all sanctioned estimates together with relevant correspondence should be communicated to the Circle Office as and when the correspondence takes place for financial and accounting purposes.

426. A list of all estimates sanctioned by the Superintending Engineer and his subordinate officers shall be sent to the R.I.A.O. from the Circle Office. This list may exclude all petty works. A similar list of estimates sanctioned by the Chief Engineer shall be communicated to the R.I.A.O. monthly from the Chief Engineer's office.

C. TENDER AND CONTRACTS.

427. The works executed by the Board are carried out by one of the under-mentioned methods :-

1. The special contracts for electrical plant, machinery and manufactured equipment. This may be either for supply at site or delivery at site including erection of the plant and equipment. The details are set forth clearly in form of specification, and tender notice and agreements and contracts are accepted by the engineers of the Board.

2. By piece - work in the case of small works and by lump sum contract systems as detailed in APDSS in the case of larger ones.

3. By Chit agreement in case of small works of urgent nature.

4. The piece work system is adopted for minor Civil Engineering works and electrical line erection works, such as transport, earth work, painting, erection of poles, fixing of cross arms, insulators etc. while the lump sum contract is adopted in the case of larger civil or electrical works. This method is further adopted in all cases in which method it is not suitable.

428. ISSUE OF MATERIALS TO WORKS. Where it is decided to issue materials to works, in the interest of the work or with the object of utilising existing stock of materials, a description of every such material and the rate and place at which it will be supplied should be specified in the notice calling for the tenders and also in the schedule forming part of the agreement. The contractor should be held responsible for obtaining from Board all such materials required for the work by deduction from his bills, at the rates specified, regardless of fluctuations in the market or in the stock issue rates. In cases where value of materials issued to the contractor or piece-worker is not covered by the work done by him, it is important that Board should be secured from any possible loss resulting from rates or any failure on the part of the contractor or piece-worker.

429. The contract documents relating to works executed under method (ii) include :-

(1) **CONTRACT DOCUMENTS**. A complete set of drawings showing the general dimensions, sketches of the proposed work and so far as necessary, details of the various parts.

(2) A complete specification of the work to be done and of the materials to be used.

(3) A schedule of the quantities of the various descriptions of the work with the prices itemised and delivery and completion periods.

(4) A set of _conditions of contract' to amplify, as necessary, the preliminary and other specifications.

(5) A schedule of detailed prices of tools, spares and spare parts.

(6) Relevant correspondence.

NOTE.----(1) Alterations in quantities and rates for items not included in the original schedules to the contract should be approved specifically by the Chief Engineer or the accepting authority. It is usual, however, for the Executive Engineer, Electrical and Mechanical Division, to communicate such authorisation on behalf of the Chief Engineer and this may be accepted in audit.

(2) The deviations from the original contract should be covered only by prior sanction and post facto sanctions should be, for special recorded reasons only. The

authorisation for extras and rates are generally by specific acceptance letters and supplemental agreements are not necessary. But instead of their being sought and issued piece-meal, efforts should be made to obtain consolidated authorisation-say every quarter. This will facilitate filing in contracts and checking payments.

(3) Payment on delivery at site should normally be provided for, in contracts, only for large and heavy items like poles, conductors, transformers. Sundry items like joints, tie wire are to be paid for along with erected items.

(4) Lump-sum tenders or tenders per mile of erected line should not be called for as they did not prove a success.

(5) (a) The contracts should stipulate prices at site inclusive of customs duty as separate provision for payment of customs duty on production of vouchers caused needless correspondence and delays in admitting the claims.

(b) Contracts should generally be on accepted rates for quantities of materials or work done but the two should not be mixed together. Payment separately for all materials which have itemised prices and payment for erection charges of structures, etc., separately should be provided for in contracts.

(c) Contracts should be so arranged that the bills can be paid in sections in parallel with the estimates to enable postings being made by Account numbers and check between estimates and expenditure being maintained in the Accounts Office.

430. The terms of a contract must be precise and definite and there must be no room, for ambiguity or misconstruction therein. No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.

431. If the contract even when it is within the powers of acceptance of the Divisional Engineer is to be of a very special nature, he should, before inviting tenders publicly, submit the contract documents to the Superintending Engineer for approval or remarks together with a copy of the proposed advertisement for tenders and the form in which the tenders are to be submitted. The Superintending Engineer should similarly submit the contract documents to the Chief Engineer if the contract is to be of a very special nature.

NOTE.--(1) Contracts should, where possible, be executed on one or other of the standard forms, but they may be modified to suit the requirements of any particular case, or for works of great magnitude, after consultation with the legal advisers of the Board. In cases where it is considered that none of the standard forms can be used even with suitable modifications, the contracts should be got prepared specially by the Board Legal Advisers.

(2) Engineers and their subordinates are responsible that the terms of contracts are strictly enforced and that no act is done tending to nullify or vitiate a contract. This shall be specially watched for in the Circle Office/Divisional Office when making payments.

(3) All agreements entered into with the Board by Contractors for the execution of works are exempt from stamp duty.

432. (1) **TENDERS**. Tenders, which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement in the local newspapers or by notice in English and the language of the area posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state :-

(i) When and where the contract documents can be seen and the blank forms of tender can be obtained and also the amount to be paid for sets of plans of other tender documents.

(ii) When and where tenders are to be submitted and are to be opened. When the time of submission of tenders is extended, due publicity should be given to the extension of the time allowed.

(iii) The amount of earnest money to accompany the tender and the amount and nature of the security deposit required in the case of the accepted tender:- In the case of lump-sum contracts, the amount of earnest money and that of the additional security ; in the case of piece-work contracts the amount of earnest money should each be 2 1/2 per cent of the sanctioned estimate figure normally when the contract is for all the items of work included in the estimate, or 2 1/2 per cent of the estimated amount of the contract is only for part of the work included in the estimate and this rule may be relaxed by the accepting authority the reasons being recorded ; and

(iv) With whom, or what authority, the acceptance of the contract will rest.

(2) Authority should always be reserved to reject any, or all of the tenders so received without the assignment of a reason, and this should be expressly stated in the advertisement.

(i) In the case of works to be given on contract based on lump-sum tender, as defined in the Andhra Pradesh Standard Specifications, the forms of tender notice and tender [standardised as Public Works Department forms Nos. V-53 (a) and (b)] should be used with such modifications as any particular work may require.

(ii) No tender should be accepted from any person directly or indirectly connected with the Board service.

(iii) The Officer competent to accept a tender or any other Officer deputed by him should open the tenders in the presence of the tenderers or their authorised agents who may choose to be present at the time. The Officer opening the tenders should also initial all corrections in the tender which have been initiated by the tenderer. If there are corrections in the tender unattested by the tenderer a note of such corrections should be made on the tender itself when it is opened. The Officer opening the tender should note of

the total number of tenders opened by him and verify therewith the number in the comparative statement of tenders.

(iv) The deposits and security should be pledged in favour of the Accounts Officer (Expr.) of the Circle or Divisional Engineer office as the case may be.

(v) Tenders should be invariably be called for where the amount involved in a particular contract is Rs.2500/- or more when the amount involved is less than Rs.2500/- the Assistant Divisional Engineers may call for tenders or not at his discretion. Paper publication of tender notices for works/supplies of materials etc. costing less than Rs.5 lakhs is not necessary and registration of the vendors/contractors at circle, division and mandal level shall be made. Enquiries shall be sent to registered vendors/contractors only.

(vi) The rule in (V) above applies for contracts for execution of works including supply of materials for such works by the contractors themselves but not to contracts involving only supply of materials and in the case of supply of materials and tools and plant, refer the A.P.S.E.B. material management manual.

(vii) As a rule, no tender for the execution of works of any description should be received unless accompanied by a Demand Draft for earnest money to the extent which has been notified as necessary in the tender notice. The earnest money is the guarantee of the tenderer to deposit the requisite security and to enter into the required agreement on intimation of the acceptance of his tender.

(viii) In selecting the tender to be accepted the financial status of the tenderers, their capability, the security offered by them or the record of the execution of any works, previously should be taken into consideration. Other conditions being equal, the lowest tender should be accepted. While this procedure should as a rule be observed in the case of Civil Works, the acceptance of the lowest tender on a price basis only in the case of tenders for electrical and mechanical stores and equipment may not always be safe. If the best value is to be obtained then the lowest tender should be accepted provided that all other things are equal. Due regard must therefore be given to the following criteria in addition to the tendered price, Efficiency, running cost, durability of materials, reliability of guarantees, necessity for repairs and attention, saving in spare parts due to standardisation, suitability for the purpose in view and technical qualifications and financial standing of the contractor.

(ix) In cases where a tender other than the lowest tender is accepted, a confidential record should be kept of the reasons for doing so. This confidential record should be shown to the Inspecting Officer of the Audit Department if required. Inspecting Audit Officers wishing to make comments on the confidential records shown to them should write such comments in their own hand, treat them as strictly confidential and submit them separately from the General Audit report to the Accountant-General.

(x) The acceptance or rejection of tenders is, however, left entirely to the discretion of the officers to whom the duty is entrusted and no tenderer can demand the

cause of rejection of his offer. Such an explanation may, however be called for by a superior authority, if considered necessary.

(xi) Original tenders and agreements for executions of works approved by the Superintending Engineer of the Circle/project should be kept in the custody of the technical section. When copies of such tenders and agreement are issued to Engineers/contractors, the Divisional Engineer/Tech. Should see that the copies are correctly transcribed from the original and should sign them himself.

(xii) All contracts and tenders accepted by the Superintending Engineer should be sent through the Senior Accounts Officer for concurrent scrutiny and advise before final acceptance by the Superintending Engineer.

433. An Officer empowered to enter into contracts may, after the estimate has been duly sanctioned, give out to different contractors relating to one work, even though the estimated cost of the work may exceed the amount up to which he is empowered to enter into contracts, provided there are no special orders to the contrary and the amount of each contract is within the limit of the officers' power to enter into contracts.

434. The following rules must be carefully noted :-

(1) No officer may enter into a contract which he is not empowered to enter.

(2) The limitations defined in his powers shall not be exceeded.

(3) No authority may accept any contract for a work until funds have been provided for the work or an assurance has been received from the authority competent to provide funds that the same will be allotted before the liability matures.

(4) On no account should rates in excess of those provided in agreement be paid, as the payment of such rates, which are not due, would nullify the contract.

NOTE.-- There is no objection to enter into a single contract for the supply of materials of the same kind which are covered by different scheme estimates.

D. EXECUTION OF WORKS.

Starting work

435. (1) **EXECUTION OF WORKS-STARTING OF WORK**. It is a fundamental rule that commencement of execution of any work shall not be definitely authorised by any authority, unless a work order from the Circle/Division has been obtained. The Circle/Division Office has no authority to issue a work order unless a properly detailed estimate has been technically sanctioned and funds have been arranged for or are available/collected as per the rates prescribed by the Board vide Annexure-P.

NOTE.-- Orders conveying administrative approval or technical sanction or communicating budget provision shall not be taken as authority for commencing the work without the work order. Such orders are communicated on the implied understanding that before any expenditure is incurred, work orders shall be obtained.

(2) Exceptional cases of real emergency where works are to be started without the issue of work order (i.e., sanction of estimate and provision of funds) shall be immediately reported and explained to the authority competent to accord technical sanction and authorise provision of funds. That competent authority may authorise the commencement of work, but even in this case, the authority should communicate a copy of such orders to the Circle Office, intimating also the amount involved. A provisional work order will then be issued on this authority immediately.

(3) The Officer giving such authorisation will be personally responsible to see that the estimate is sanctioned at the earliest opportunity but not later than a month.

NOTE.-- The Senior Accounts Officer or Divisional Engineer as the case may be will be responsible for reporting all work orders issued without sanctioned estimates and pending for more than a month to the Chief Engineer Financial Advisor &Chief Controller of Accounts in a monthly return. There will be no hesitation on the part of Chief Engineer in enforcing disciplinary action against any officer - administrative or executive - who may fail, or delay to comply with these orders.

436. Ordinarily no work executed by methods (1) and (2) described in paragraph 427 should be started without a formal agreement or contract sanctioned by a competent authority except in the case of petty works and repairs, the estimated cost of which is Rs. 1,000 or less. Even in the excepted cases, there should be some written understanding though not in the prescribed form, specifying prices and rates.

NOTE.-- (1) If in the case of work to be executed on the contract system the circumstances are so emergent that it is impossible to enter into a formal contract or agreement, the officer on the spot who starts the work should enter into piece-work agreement at least in the first instance, as the agreement in this form can be terminated at the convenience of the Department. When the circumstances are so emergent that even a piecework agreement cannot be signed, it will be sufficient to have a written order for the work signed both the pieceworker and the officer on the spot.

(2) The written understanding or chit agreement should be strictly confined to petty works. Works involving high standard of execution and the conditions in the standard agreements should invariably be taken in one of the forms of standard agreement applicable to the case. The rates should be supported by data sheets, which should clearly show the rate for materials, the distance of transport, carriage charges, labour rates prevailing etc.

The approximate value of work to be done should be furnished in the agreement.

The signature of the contractor should be taken on all pages of the agreement and witnessed.

Commencement of work in anticipation of detailed estimates of a complete project.

ANNEXURE - P

Service Line charges and Development charges for new services and/or Additional load on the existing services.

Tariff Category	**Category of Service**	**Development Charges**	**Service Lin**
H.T.	H.T. Services	Rs.1,500 per KVA or part thereof, of the Contracted Demand	11KV Line
LT-I	Domestic Services		
	i) Upto 250 Watts Contracted Load	A) For SC/ST – Rs.100/- B) For others -- Rs.300/-	a) UG Cable extensions
	ii) Upto 251 Watts to 1000 Watts	Rs.1,000 per service	b) LT OH Line
	iii) Above 1000 Watts	Rs.1,000 + Rs.1,000 per KW or part thereof of Contracted Load.	
LT-II	Non-Domestic/Commercial Services	Rs.2,000 per KW or part thereof of contracted Load.	a) UG Cable extensions b) LT OH Line
LT-III	Industrial Services	Rs.1,500 per HP or part thereof of Contracted Load.	a) UG Cable extensions b) LT OH Line
LT-IV	Cottage Industries	Rs.1,500 per HP or part thereof of Contracted Load	a) UG Cable extensions b) LT OH Line
LT-VI	Local bodies		
	A) Public Lighting	Rs.1,000 per KW or part thereof of the Connected Load	a) UG Cable extensions b) LT OH Line
	B) Protected Water Supply Schemes		
	i) Major and Minor Panchayats	Rs.1,000 per HP or part thereof of the connected load	
	ii) Municipalities and Corporations	Rs.1,500 per HP or part thereof of the Connected Load.	
LT-VII	General Purposes	Rs.2,000 per KW or part thereof	a) UG Cable extensions

	of Connected Load.	b) LT OH Line
MULTISTORIED DOMESTIC AND COMMERCIAL COMPLEXES, NEW HOUSING COLONIES OF URBAN DEVELOPMENT AUTHORITIES ETC.	Rs.1,000 per KW of contracted load for Domestic Complex. Rs.2,000 per KW of connected load for Commercial Complex.	a) UG Cable extensions b) LT OH Line

DATA-I

LT -Single Phase, Two wire lines	---	Rs. 63,650/KM
LT-Single Phase, Three wire lines	---	Rs. 80,900/KM
LT-three Phase, Four wire lines	---	Rs. 99,330/KM
LT-Three phase, Five wire lines	---	Rs.1,16,400/KM

NOTE:

1. The cost of First 100' of line shall be deducted fr extension for collection of the service line charges.
2. In respect of Board's equipment installed in con Structures, Switchgear, Distribution Panels, Brea units and any other special equipment the enti equipment shall be collected from the consumer.
3. For alternation of existing lines, and/or involving sp Structures, River Crossing, Railway Crossings, Te entire cost shall be collected from the consumer.
4. Wherever 11KV line is involved for release of L charges applicable for 11KV line shall also be collec
5. Where any applicant withdraws his requisition bef works of erection of Service Line, the Board may re Line charge paid by him after deducting 10% of scheme towards Establishment & General charges. the amounts so refunded.
6. Where any applicant withdraws his requisition bef works of the sanctioned scheme or before release works are involved in the scheme, the Board ma charges paid by him without any interest. Howev charge amount is not sufficient to cover the 10% scheme, mentioned in Clause-7 above, the balance of the sanctioned scheme shall be deducted fro amount paid by him.

437. (i) In exceptional cases where it is desirable to begin work on a project which has been administratively approved, before the detailed estimate for the whole project has been prepared, it is permissible for the authority competent to sanction the final technical estimate as a whole, to accord sanction to detailed estimates for component parts of the project, subject to the following conditions :-

(1) For each such work or component part there must be a fully prepared detailed estimate and, in the administrative approval as a whole, there must be a clear and specific amount corresponding to the work or component part in question.

(2) The amount of the detailed estimate must not exceed the amount included in the administrative approval by more than 10 per cent.

(3) The sanctioning authority must be satisfied, before according sanction, that the amount of the technical sanction for the whole project is not likely to exceed the amount of the administrative approval and that the work or component part in question can be appropriately commenced without affecting, or being affected by any other part of the project, financially or otherwise.

(ii) To obviate delay in commencing work on a detailed estimate for a complete project which has been prepared and submitted for technical sanction ; but which requires minor amendments in the design or estimate, the sanctioning authority should adopt one or other of the following courses :-

(1) Amend the design or estimate in his own office and sanction it; or

(2) Sanction the parts of the estimate which are approved, subject to the conditions, (2) and (3) specified in paragraph 437 (i) and call for amended detailed estimates for the other portions of the project.

(3) In communicating the sanctions to parts of projects accorded as above the sanctioning authority should also intimate to the Audit Officer the amount administratively approved for the whole project.

Scope of sanction.

438. (1) The sanction to an estimate must on allocations be looked upon as strictly limited to the precise objects for which estimate was intended to provide. Accordingly any anticipated or actual savings on a sanctioned estimate for a definite work should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

(2) Savings due to the abandonment of a substantial section of any project sanctioned by any authority, are not to be considered as available for work on other sections without the further sanction of that authority.

(3) A substantial section of a project shall be considered to have been abandoned, if the estimated cost of works in such section is not less than 5 per cent of the total sanctioned cost of the project, excluding the estimated cost of the head works and generating stations as originally approved.

(4) The Senior Accounts Officer is responsible that in cases where a substantial section of a project sanctioned by higher authority has been abandoned, even though

provisionally, the aggregate assumed cost of the works included in that section is intimated to the Audit Officer for exclusion from the total sanctioned estimate of the project.

Miscellaneous rules for execution of works.

439. **PRECAUTIONS FOR PUBLIC SAFETY**: In the execution of works, every care should be taken that the safety and the convenience of the public are duly attended to and that all operations are carried out in such a manner as to interfere as little as possible with the traffic or ordinary pursuits of the people. Temporary roads, bridges, lights and barriers should, when necessary, be provided.

440. The provisions of the Indian Electricity Act and the rules made there under prescribing several conditions and rules in the interest of the welfare and safety of the public will apply to the APSEB also. It is the duty of the local supervising Officers to see that these stipulations are complied with as it is not possible to check the points from the drawings.

441.. **TEMPORARY ACCOMMODATION**. Any reasonable outlay on temporary accommodation for work people and for entertaining temporary establishment for the purpose of security, sanitation, or temporary hospitals, may be authorised by the Superintending Engineers as part of the outlay on works.

442. No religious edifice should be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal civil or political authority on the spot, unless under the orders of Government.

NOTE.-- (1) Special precautions should be taken to safeguard the property of the Department from theft or other losses, for e.g., when drawing lines, all conductors left on or near the ground should be under surveillance day and night. Other conductors not tensioned and bound should be coiled and well bound to the pole top. The pole top should be made unclimable with simple barbed wire entanglement, noise making instruments, such as bells, tin cans, old iron, etc., which should be suspended from the coil of the conductor. Work should be so arranged each day that costly materials are not left on the spot.

(2) Under section 17 of the Electricity Act, 48 hours notice should be given for services lines and ten days notice in writing to the Telegraph Authority before any electric line is placed within ten yards of any part of a telegraph line. This should be done even before routing of the line. The Assistant Divisional Engineers in charge of execution should see that the statutory requirements are compiled with in good time.

443. **INTERRUPTION TO WORKS**. All interruptions of large works in progress should be immediately reported by the Superintending Engineer to the Chief Engineer, the causes and probable duration of such interruptions being given.

444. All cases of accidents either to plant or injury to persons or loss of life should immediately be reported with a final report giving complete details of accident and the approximate loss sustained as soon as the event has been thoroughly investigated. The

responsibility for such accidents should be clearly given in the reports. Similarly, all cases of theft or loss, by any cause, whatsoever should be immediately reported. The Divisional Engineer is responsible to send these reports to the Superintending Engineer.

445.. **ALTERATIONS IN DESIGN DURING CONSTRUCTIONS**. Where important structural alterations are contemplated, though not necessarily involving an increased outlay orders of the original sanctioning authority should be obtained. A revised estimate should be submitted for technical sanction, should the alterations involve any substantial change in the cost of the work.

446. The Superintending Engineer is permitted to deviate over distributors only depending on the field conditions. Any alteration to substations and feeders should be considered to be an important alteration and should have the previous approval of the Chief Engineer.

E - COMPENSATIONS

(i) Land Acquisition.

447. COMPENSATION FOR ACQUISITION OF LAND : (1) The Chief Engineers are authorized for acquisition of land required for construction of 33/11 KV sub-stations (including auxiliaries offices) subject to the following conditions:

i) The extent of land to be acquired should not exceed one acre.

ii) The value of the land should not be more than the rate noted in the basic valuation register as certified by the Revenue Authorities.

iii) The transaction should not cost more than Rs.20,000/-.

iv) Sale deed obtained by the land owner or the document through which the property vested in him who offers sale of the land by the private negotiations is to be obtained.

v) Extracts from Adangal 10(1) Account and fair Adangal/permanent A register in case of Andhra area and extracts from pahani patrik and chewrasta in respect of Telegana are to be obtained and verified.

vi) Clearance from land reforms and urban ceiling authorities in the case of big land holders is to be obtained.

vii) No encumbrance certificate issued by the sub-registrar is to be obtained and verified.

2. The Chief Engineers are also delegated similar powers for acquisition of land by mutual negotiations in respect of the land to be acquired from the state owned

public enterprises and payment of compensation in respect of the land acquired through the revenue department under the provision of the land acquisition act.

3. I) The sale deed in the prescribed form should be got registered in local sub-registrar office.

(2) In cases of urgency acquisition should be made under section 17 of the Act, possession is then obtainable fifteen days after publication of notice under section 9 (1) of the Land Acquisition Act. When possession has once been taken, under section 16 or 17 of the Act, Government cannot withdraw from its acquisition ; therefore, when the claim is largely in excess of the award, possession should not be taken without a reference to the authority sanctioning the work.

448.. When sanction to an estimate has been obtained and when the draft notification under section 4(1) of the Land Acquisition Act to has been published, the Divisional Engineer should make over the matter to the Revenue Divisional Officer who will take the necessary steps for the acquisition and transfer of the land, subject to the instructions which he may receive from the Revenue authorities to whom he is subordinate. These instructions provide that if the estimate originally framed and sanctioned is likely, when the land comes to be acquired, to be materially exceeded, the Revenue Officer making the award should give sufficient notice to the officer of the Electricity Board and should take into consideration any representation which such officer may make, whether it is made orally or by letter. More especially he should before making the award, allow such an officer, an opportunity of appearing in person or by agent and of producing evidence as to the value of the land. When such a reference is made, the Divisional Engineer should, if it is found impossible to obtain the land without materially exceeding the estimate, or to obtain some other plot of land in lieu of that originally proposed, submit a revised estimate for sanction. When possession has once been taken under section 16 or 17of the Act, Government cannot withdraw from the acquisition of land. In cases, therefore, where the amount claimed in pursuance of a notice under the Act is largely in excess of the amount subsequently awarded by the Collector, and the acquisition of the land is not absolutely necessary, possession should not be taken without a reference to the authority, sanctioning the work until the time within which an application for a reference to the Court must be made under section 18 of the Act has elapsed without such application being made.

NOTE.-- The arrangements between the officers of the Board and the Revenue officers to determine as to which land should be taken up should, where practicable, be made without divulging the intentions of the Board, in order to prevent the prices being put up and to render private bargaining possible.

449. After the preliminary arrangements described in the preceding paragraphs have been duly carried out, the land will be taken up under the Act either by the Collector or by a special officer placed at the disposal of the Electricity Board and invested with the powers of a Collector under the Act. The procedure in the two cases is described in the Andhra Pradesh Financial and Account Code, Volume II - Appendix X.

NOTE.- (1) All copies of correspondence regarding land acquisition should be sent to the Superintending Engineer of the Circle by the Divisional Engineers.

(2) Payment of award may be made in cash to the Revenue Department.

(3) Land registers should be maintained by the Divisional Engineers ; a similar register in the Circle Office should be maintained.

(ii) Buildings under power lines.

450. CONSTRUCTION OF BUILDINGS IN PROXIMITY OF EXISTING LINES. If the construction of a building or other structure under an aerial power line will result in permanent or temporary contravention of the provisions of sub-rule (1) or (2) of rule 79 of the Indian Electricity Rules which prescribe the clearances to be allowed to aerial lines, the owner of the building or structure is responsible for seeing that the provisions of the rules referred to are complied with. The line should be altered if necessary, by the department, at his cost and a deposit of the estimated cost of such alteration which should include the following items under rule 80 (2) should be taken from him:-

(i) The cost of additional material used on the alteration;
(ii) the wages of labour employed in effecting the alteration;
(iii) supervision charges to the extent of 25 per cent of item (i) & (ii)

NOTE.-- (1) Under section 18 (3) of the Act, the subject itself must interfere or likely to interfere with the power line. thus, a house under a line cannot be removed unless it in itself interferes or is likely to interfere, although a man standing on the roof may be able to touch the lines. In case, where section 18 (3) does not apply, action may be taken under rule (1) or (2) of rule 79 of Indian Electricity Rules, i.e., where only access is made available. this rule must be read in conjunction with the rule 140A penalty for breach of rules, which confers the right to institute prosecution on account of the violation of the above rule.

(2) Where a low or medium or high or EHV over head line passes above or adjacent to any building or part of a building it shall have the following clearances as per Rule 79 & 80 of the Indian Electricity Rules 1956.

Clearances from Buildings:

Voltage of the O.H. Line	Vertical clearance when the line passes above the	Horizontal clearance when the line passes adjacent to the

	structure	structure.
Low and Medium Voltage	2.5 meters	1.2 meters
High voltage lines upto and including 33,000 V	3.7 meters	1.2 meters (upto & including 11,000 V) 2.0 meters (Above 11 KV & upto and including 33 KV)
Extra High Voltage lines	3.7 meters + 0.3 meters for every additional 33,000 volts or part thereof.	2.0 meters plus 0.3 meters for every additional 33,000 volts or part thereof.

3) Patrolmen, Section Officers should keep themselves informed of any proposals to erect buildings or any other structure in the proximity of aerial lines and report them to the Assistant Divisional Engineer concerned. The Assistant Divisional Engineer should immediately make a detailed report to the Divisional Engineer. The Divisional Engineer is responsible for serving a notice on the owner/occupier of the building asking him to stop the work. He shall also prepare an estimate for alteration of Electrical lines if technically feasible and inform the owner/occupier of the building to deposit the cost of such estimate within 30 days of the receipt of the notice. A proforma notice to be served on the owner/occupier is given in Annexure-R. Detailed acknowledgment of receipt of the notice shall be obtained from the owner/occupier of the building. If the deposit amount is not received within 30 days of the receipt of the notice by the owner/occupier of the building, the Police Commissioner of the first class magistrate as the case may be shall be addressed by the Divisional Engineer/Operation requesting him to get the further construction stalled and get the building removed or dealt with otherwise to conform to the stipulation of Rules 79 & 80 of Indian Electricity Rules 1956 under the power vested in Section 18 (sub section 3) of Indian Electricity Act, 1910.

4) **ACCOUNTING.** The work of alteration of the line should be executed on work orders and accounted for in the same way as expenditure on service connections. The expenditure on wages of labour employed should be recorded separately in the ledger so that the supervision charges mentioned in item (iii) above may be correctly levied.

5) **INCIDENCE OF COST OF DISMANTLING AND RE-ERECTING OF DISTRIBUTION OR TELEPHONE LINES DURING CAR FESTIVALS, ETC**. If the construction of a new distribution or telephone line interferes with an existing public right of way for local temple cars, etc., the cost of dismantling of the line during the festival to allow the car to cross the line and the re-erection of it may be met from Board funds and charged to the maintenance of the electricity system.

ANNEXURE-R

FORM OF NOTICE TO BE ISSUED UNDER RULE 82 OF INDIAN ELECTRICITY RULES, 1956

To

This is to bring to your notice that the construction/alterations to the premises No._____ at _____ of which you are the owner/occupier is being carried out in contravention of the requirements of safety electrical clearances stipulated under rules 79 & 80 of Indian Electricity Rules, 1956. The details of the violation are given below: _____ _____.

2. As per Rule 82 of Indian Electricity Rules, 1956 you are required to given notice in writing to the Board regarding your intention to carry out the construction/alterations along with a scale drawing of the proposed building/structure and you are expected to commence work only after approval of the Board regarding the provisions of Rules 79 & 80 of Indian Electricity Rules, 1956. No such notice is received from you.

3. You shall submit the scale drawing of your above mentioned building/structure along with scaffolding dimensions and a copy of the permission of the local authority given for the construction of the premises within 7 days of receipt of this notice to enable the undersigned to examine the same with reference to provisions of Rules 79 & 80 of Indian Electricity Rules, 1956. Should the construction of the premises violate the provisions of Rule 79 & 80 of Indian Electricity Rules, and if it is technically not feasible to alter the electrical line/structure to conform to Indian Electricity Rules 79 & 80, you are hereby informed that you shall not proceed with the construction unless you inform the undersigned of the alternations if any, made by you in the proposed construction to conform to the Indian Electricity Rules 79 & 80 and obtain a clearance certificate to this effect from the undersigned. If it is technically feasible to make alterations to the existing electrical line/structure, you will be intimated about the estimated charges for carrying out the alterations and you shall deposit the amount with the Board within one month from the date of receipt of intimation by you. Please take notice that should you fail to adhere to the conditions laid down to this notice, the Board will not be held responsible for any consequences thereon.

DIVISIONAL ENGINEER/ELECTRICAL (OPERATION)

ANNEXURE - R

FORM OF NOTICE TO BE ISSUED UNDER SECTION 18 (SUB-SECTION-3) OF I.E. ACT, 1910

To

This is to bring to your notice that the Premises No. _____ at _____ of which you are the owner/occupier Violates the requirement of safety clearances stipulated under Rules 79 & 80 of I.E. Rules, 1956. The details of the violation are given below:

_____

_____

_____

_____

2. Should you require the Board to alter the electrical lines/structure to conform to the provisions of I.E. Rules 79 & 80, you shall intimate of your intention to the undersigned within 7 days of receipt of this notice. If it is technically feasible to do so. You will be intimate about the estimated charges for carrying out the alterations and you shall deposit the amount with the Board within one month order the date of receipt of intimation by you.

3. If it is technically not feasible to carry out alteration to the electrical lines/structures you shall have to carryout necessary modifications to you premises to conform to the I.E. Rules within one month from the date of receipt of this notice failing which the Board will not be responsible for any consequences arising thereon and necessary action deemed fit will be taken by the Board as empowered under Section 18 (sub-section-3) of I.E. Act, 1910.

DIVISIONAL ENGINEER (OPERATION)

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(iii) Planting post, tree clearance, compensation, etc.

451. PLANTING OF POSTS OF POWER LINES. Under the powers of the Telegraph authority conferred on the department by section 51 of the Indian Electricity Act, it can place and maintain transmission or distribution lines, under, over, or along, or across and posts in or upon any immovable property. But under section 19 (c) of Part III of the Indian Telegraph Act, these powers shall not be exercised in respect of any property vested in or under the control or management of any local authority.

The permission of the local authority concerned should therefore be obtained before planting poles on roads and road margins (which expression includes and extends to road leave, road drains, etc.) and this can easily be obtained if the location of poles is fixed with due regard to considerations of public convenience and traffic facilities.

Note.- No acquisition of land is necessary in cases where poles or towers are planted by the Electricity Board. Only compensation need be paid in respect of damages caused to the crops.

452. COMPENSATION FOR CUTTING OF TREES, ETCD., NEAR ELECTRIC LINES. Compensation to all persons any damage sustained by them is payable under section 10 (d) of the Indian Telegraph Act read with section 51 of the Indian Electricity Act. The compensation is a warded by the officers of the Board in their capacity as Telegraph authority and if the parties are not willing to accept it, it is open to them to seek remedy by bringing a legal suit against Board under section 16 (3) of the Indian Telegraph Act. The Collector or any of the officers of the Revenue Department do not exercise any statutory powers in the payment of compensation but officers of the Board may freely seek the assistance of the Revenue Department for the assessment and payment of the compensation.

453. Accidents to workmen are classified as follows:

a) To departmental employees, or non-departmental persons.
b) Electrical accidents or non-electrical accidents such as mechanical falls, shocks, etc.

In the case of electrical accidents, whether to departmental employees or non-departmental person, intimation should be given to:

1. the Chief electrical Inspector to Government within 24 hours of the accident by the Assistant Divisional Engineers; in the case of death, the report should be by telegram, confirmed in writing on the same day.
2. the District Magistrate.
3. the commissioner for Workmen's Compensation (in the case of departmental employees only).
4. the Superintending Engineer in duplicate.
5. the Chief Engineer Zone.

6. The Member (Secretary), A.P.S.E. Board.

In the case of non-electrical accidents also, the same procedure should be followed except that the report need not be sent to the Chief Electrical Inspector to Government.

Compensation payable to the workmen (in the case of departmental employees) will be regulated under the rules in the Workmen's Compensation Act and arrangements for payment made by the Divisional Engineer/Senior Accounts Officer as the case may be.

F - ENERGISING OF LINES.

454. Before energising high tension lines, danger notices, warning the public about the danger on climbing the structures of the electric transmission or in any way coming into contact with the conductors should be caused to be exhibited inprominent places through the agency of the Revenue department. The village officers should be required to acquaint the people of the danger by tom-tom. The officers of the Board should give publicity to the danger by distributing illustrated posters.

G - NON-A.P.S.E. BOARD WORKS

455. Non-A.P.S.E. Board works in the Electricity Board are divided into two classes:

(i) Works for which, cost as laid down in the Electricity Act or the Rules thereunder is recoverable.

Note: (1) Service connection works and works executed under rule 82 of the Indian Electricity Rules, 1956, fall under the category. Any work done for the consumer such as testing or calibrating meters, testing transformer oil for which specific rates and charges have been prescribed by the Board for such services, are classed under this head.

(ii) Deposit Works - It shall be necessary for the Board to render services or undertake to supply or execute works on behalf of the local bodies or private persons with a view to ensure the sound and technical execution of such works and to accelerate the use of electricity by such persons. Such works are classed as DEPOSIT WORKS. The execution of such work is a part of the commercial activities of the Board.

Note: (1) All works of shifting of service connections, erection or shifting of transformers, shifting of lines etc. for any consumer come under this category. Estimates of cost should be approved by the parties and the amount deposited in advance before the work is taken up.

(2) Erection work of transformers, lines, etc. on behalf of consumers should be undertaken by the Board only in special cases and at request of consumer. In this case, the consumer should be notified of the centage charge and his consent obtained.

456. **DEPOSIT WORKS:** When a deposit work is to be carried out, the local body or other party concerned should advance the gross estimated expenditure which is payable by it, to the D.E. in one lump sum or in installments and by such dates as may be specially authorised by the Chief Engineer or the Superintending Engineer. No deposit work shall

ordinarily be executed before receipt of contribution therefor without the special orders of the Superintending Engineer of the system who will decide whether or not sanction of Board should be applied for on the merits of each case. Ordinarily, large-scale execution of private distributions requires the previous sanction of Board.

Note: (1) The erection of private distribution lines should ordinarily be done by the persons concerned. If for any special reason it is proposed to undertake the work departmentally the previous sanction of the Board should be obtained who will decide whether or not sanction of Board should be applied for on the merits of each case. Ordinarily, large-scale execution of private distributions requires the previous sanction of Board.

(2) The amount of contribution received should be credited to deposits against which will be charged the expenditure incurred on the work upto the amount of the deposit. Any expenditure in excess of the amount deposited should be collected before further proceeding with the work.

(3) The ordinary rules regarding work orders, etc., shall apply to those also.

(4) the design and estimate must be drawn up in consultation with the authority administrating the funds and must also be sanctioned by the authorities of the Electricity Board like any ordinary public work. a written approval to the estimate and design as well as an understanding that the Electricity Board does not accept any responsibility for unavoidable and reasonable excesses caused by any rise in prices, authorised deviations, losses by fire or theft or other unforeseen factors should be obtained from administrators of the funds before starting the work. The officer in charge of the work should report at once to Accounts Office and to the contributors, any anticipated excesses and give full information regarding the progress of expenditure so that there may be no responsibility for Board if the work has to be stopped latter on for want of funds.

(5) The estimate for any work which the Board may be required to undertake for the consumer shall be actual cost of labour and material plus 25% on cost of labour and material to cover over head charges. The aforesaid charges shall be paid by the consumer in advance.

H. MISCELLANEOUS

457. Power lines of licensees on Board poles: Whenever lines of licenses whether municipal or otherwise are run on department poles it is essential that the ownership of the Board of the poles should be indefeasibly retained. For this purpose the licensees should be required to enter into an agreement in the prescribed form vide Appendix III under which they should be required to pay an annual rent as prescribed by the Board from time to time.

458. I. Road sign may be erected on electric poles or lamp posts belonging to the Board subject to the following conditions:-

(1) The local officer of the Electricity Board, viz, the Divisional Electrical Engineer of the area, shall be consulted and his permission obtained for fixing the road signs to any electric post.

(2) After giving at least one week's advance intimation to the Divisional Electrical Engineer, the sign shall be fixed to the post in the presence of a Board officer, not lower in rank than a lineman.

(3) The height at which the signs are to be fixed will be regulated by the Electricity Board but it shall not, in any case, be more than 8 feet from the ground. The workman fixing or altering the signs shall not climb the electric posts but shall work from a stand placed on the ground.

(4) The signs shall be so fixed as not to interfere with the working of the electric lines or with operations connected with the repair and maintenance of the lines.

(5) The signs must be the conventional road signs only,. They shall be of reasonable size and shape and shall be fixed to the electric post in a suitable and workman like manner. The signs must be removable.

(6) The Electricity Board will have the right to demand removal of any or all the signs, if circumstances render its or their continuance undesirable from the point of view of the department. One week's notice will be given for the purpose, where possible; but in cases of emergency the department will be at liberty to remove the signs itself, without giving any notice.

(7) Any damage done to the Electricity Board by the fixing up of the sign should be made good by the authority requiring the fixture.

(8) The Electricity Board shall not be held responsible if the signs are missing, damaged or effaced.

II) **Own Your Transformer Scheme**:- A.P.S.E. Board has formulated a voluntary scheme known as –Own Your Transformer‖ in order to reduce the failure rate of Distribution Transformers and to provide better quality of service to the consumers with their participation in checking the unauthorised connections. Under this scheme the Board has formulated two schemes viz.,

a) **50% OYT SCHEME**

The `OYT' scheme now envisages consumers contribution of 50% cost of transformer along with 50% cost of all the materials required for installation and commissioning of transformer. The cost of labour, transport and supervision charges will be excluded. The consumer will be requested to provide Shramdanam to the extent possible to cover labour and transport portion.

The amount paid by the consumer under 50% OYT scheme will be treated as outright contribution.

b) **100% OYT SCHEME**

Under this scheme the consumer has to pay 100% cost of transformer and all the materials required for installation and commissioning of transformer or he shall get the work executed on turnkey basis. 50% cost of transformer and materials will be adjusted against future energy bills and balance 50% will be treated as outright non refundable contribution. (i.e. under 100% OYT Scheme, for a 100 KVA DTR, Rs.85,000/- will be adjusted against future energy bills and for a 63 KVA DTR, Rs. 75000/- will be adjusted against future energy bills).

In the OYT scheme the amount to be collected is indicated below:

	Revised amount to be collected	
	50% Scheme	100% Scheme
100 KVA DTR	Rs.85,000/-	Rs.1,70,000/-
63 KVA DTR	Rs.75,000/-	Rs.1,50,000/-

ACCOUNTS OF WORKS

GENERAL PRINCIPLES

459. Expenditure on construction or replacement or maintenance of a work may be broadly divided into three classes.

i) Cash
ii) Stores
iii) Adjustments

NOTE:- The charges adjusted by book transfer include those incurred in other accounting units, materials received from them or services rendered by them. Certain charges and receipts arising in the same accounting unit are incorporated in accounts by credit or debit to clearing or suspense accounts by book transfer prior to actual payment or receipts. The cost of materials received from suppliers the salaries of employees and the amounts of the bills of contractors having personal accounts are instance in point.

460. Although, the primary object of the accounts of Works is to exhibit simply, but accurately, the actual cost of a work, the rules require the upkeep of separate accounts for the several component jobs. This is done by means of work orders for each construction operating account or maintenance account and designed to---

(i) Control effectively the financial operations in the field, with minimum office work to the Engineers.

(ii) analyse the comparative costs of the various jobs.

(iii) maintain statistical information required.

The work order system effectively controls the expenditure in the field even in the case of large works and though the period of construction is prolonged.

Cash Payments.

461. Cash charges on works comprise generally (1) payments to permanent staff of workmen whose pay is charged to the head "Work Establishment" under Operation and maintenance or construction as the case may be ; (ii) sundry payments to piece-workers and others having no personal ledger accounts ; (iii) petty payments from imprests.

NOTE.-- Work bills of contractors having ledger accounts are debited to works prior to actual cash payment by crediting to Contractors running account. Cash payments actually made are debited to the Contractors running account and not to works.

The general rules relating to cash payments and vouchers dealt with in paragraphs 267 to 276 should be supplemented with the rules in the succeeding paragraphs.

Permanent staff of workmen whose pay is charged to
"Work establishment" under "Operation and Maintenance."

462. **DEFINITION:** The work establishment of the Electricity Board represent the permanent staff of workmen intended to assist the Provincial Officers in getting through the manual portion of work connected with operation and maintenance of power stations, transmission lines, buildings, transformer stations, etc.

NOTE.----The main point of difference between the Provincial establishment, whether permanent or temporary, and the Construction establishment is that while the former includes all establishment entertained for the general purposes and administration of the department or for general supervision of a work or works, the latter includes such establishment as is employed upon the actual execution, maintenance or operation as distinct from the general supervision of a specific work or works or upon the subordinate supervision of departmental labour stores or machinery. In the Electricity Board members of the Construction establishment fall under two categories viz. :--

(1) those engaged for construction works, and
(2) those engaged for operation and maintenance works.

463. The men employed on work establishment should not be normally designated with the designations of the Provincial Establishment.

464. **PAY AND ITS PROVISION**. The provision required for meeting the pay of this establishment is included in the General Maintenance Estimate under the several Operating and Maintenance accounts. The provision for the Annual maintenance is included in the Annual Budget under –Working Expenses.‖ as in the case of employees in the regular establishment. The details as to the number of men and the several grades of their pay will be furnished in the working of estimate of the Annual Repair Estimate.

465. The total number of appointments in the different scales of pay is fixed for each division by the Board. All additions to this scale and creation of any new post for Operation and Maintenance requires sanction of the Board.

466. The Superintending Engineers should keep a close check on all their establishments. Delegation of powers in respect of establishment matters to subordinate officers should be generally only in exceptional cases and discontinued.

467. An annual return of work establishment should be sent to the Board on the 15th May of each year, with proposals if any reduction or redistribution of staff can be effected. The Board insists that the work establishment staff should be at the minimum. Proposals for additional staff should be very carefully, scrutinised before being put up.

468. **QUALIFICATIONS**. All new appointments to the posts of the Linemen, Line Inspectors, Assistant Operators, Testing Assistant, Linemen Drivers, Linemen Operators and Electricians will be restricted to persons possessing the respective qualifications prescribed by the Board. Persons holding these posts will be considered to be –authorised‖ persons under rule 3 of the Indian Electricity Rules, 1956.

469. **CYCLE ALLOWANCE**. Possession and efficient maintenance of a cycle is a condition of employment in the case of work establishment members and additional allowance will be given on this account.

470. **ON DUTY AT ALL TIMES**. Though the normal work of the members of the operation and maintenance staff extends over a limited number of hours specified for each of them ; they should consider themselves as on duty all the twenty-four hours and they can be mobilised at any time in an emergency. The Section Officer or the Line Inspector should have information regarding the residences of the various employees. The members of the line staff should not leave their head quarters on leave without obtaining the previous permission of the Section Officer.

471. **INCREMENTS**. (1) Increments to work establishment members in the time scale are sanctioned by the Divisional Electrical Engineers after satisfying that he has put in a satisfactory service.

(2) For this purpose regular service rules should be maintained for every member of the permanent work establishment and all particulars regarding grant of leave,

promotions and such other particulars recorded under dated initials of the Divisional Engineers.

472. **PAY ROLLS**. (1) Wages of the work establishment should be drawn and paid on the pay roll----S.B. Form which is a combined pay bill and acquittance roll form. Only one single bill should be prepared monthly for each section ; by works on which the men are employed. The Board's sanction for employment should be quoted in each case and the Assistant Divisional Engineer should certify in the space provided for the purpose, that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned.

(2) **DEDUCTIONS AND ALLOCATIONS**. Deductions on account of fines, house-rent, Festival advance, Co-op. loans etc., charges income-tax should be shown against the names concerned in the special columns provided for the purposes. The pay bill shall be supported by increment certificate or change return as the case may be.

(3) **ACKNOWLEDGEMENTS**. If the acknowledgment of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a receipt (S.E.B. From) which should then be attached to the bill.

473. **CHECK IN CIRCLE OFFICE OR DIVISION OFFICE**. The pay rolls should be prepared and forwarded to the Accounts Officer (Expr.) or Divisional Engineer by the Assistant Divisional Engineer for his entire sub-division. A register (A.P.S.E.Board Form) is maintained in the Circle/Division Office in which entries are made as each bill is passed. The pay should be recorded against the month FOR which it is due not that IN which it is disbursed. Sanctions to increments to pay should be examined so as to see that they are in accordance with the rules and then noted in the register under proper attestation.

474. **DISBURSEMENT**. Wages of the work establishment are paid by opening temporary advances to the Field Officers as may be decided by the Accounts Officer/Divisional Engineer as the case may be.

475. **ARREARS OF WAGES**. Wages remaining unpaid on a pay roll should be separately exhibited in red ink on the credit side of the cash book, though the net amount will be shown as having been paid. From the cash book the unpaid amounts should be credited to the account No. unpaid Salaries bonus etc. account and the gross amount of the pay rolls debited to the account numbers concerned.

A wages arrears register in respect of monthly paid wages should be maintained (A.P.S.E.Board Form 88) as subsidiary to the unpaid salaries bonus etc. account and the arrears accounted for.

476. **OVERTIME ALLOWANCE**. Overtime allowance is not admissible to men in the monthly work establishment as they are expected to be available for duty during the 24 hours as in the case of Provincial staff.

477. **TRANSFERS**. Transfers may be made by the Divisional Engineers within their jurisdiction. The members are entitled on transfer :-

(i) to actual expenses of bus or railway fare, for self ;
(ii) to actual travelling expenses as above for the family ;
(iii) to the cost of carriage of personal effects eligible to similar officers in the Provincial establishment.

No preparation time is admissible on transfer but they are allowed the transit time.

For advances of pay and travelling allowance---vide Appendix-I.

478. The members of the Construction Establishment who have put in more than 2 years of service are eligible to leave on par with the Provincial Establishment.

The Construction establishment who have put in less than 2 years of service are entitled to:

a) Short casual leave on full pay at the rate of one day for every month's service at discretion of Assistant Divisional Engineer.

b) Injury leave in the case of injury sustained while on duty.

c) Earned leave of 8 days per every six month of completed service.

d) Sick Leave of 12 days per year. (Not governed by ESI scales)

e) When a particular member of the provincialised work establishment is sanctioned leave and on return from leave is re-posted to the same work on which he was employed before going on leave, the leave salary, etc., should be debited to the estimate for that work ;

f) When a particular member of the provincialised work establishment employed on a work is sanctioned leave and on return from leave is posted to a different work, the concerned Executive Engineer should at his discretion debit the leave salary to anyone of the two works (i.e., the work from which the member went on leave or the work to which he is posted after the expiry of his leave) on which he is expected to serve longer. The leave salary is such cases may be initially charged to the work from which the member proceeds on leave and the transfer of leave salary to the new work may be effected, if necessary, on his return from leave.‖

479. (1) **TRAVELLING ALLOWANCE**. Where daily allowance is admissible, members of work establishment are eligible to same rate as similar officers of Provincial grade.

(2) **JOURNEYS MADE UNDER ORDERS ON DUTY**. For journeys made under orders of competent authority and in the interests of public service, the work establishment members may be allowed----

a) the actual cost of transport of self, when the journey is to a place beyond 8 KM from headquarters ;

b) plus an allowance not exceeding the daily allowance of their grade, when the journey involves and absence of more than 12 hours from headquarters.

(3) 8 KM LIMIT. No travelling allowance is admissible for the day on which an employee does not reach a distance exceeding 8 KM from his headquarters on return thereto from a distance exceeding 8 KM.

(4) **HALT AND DEPUTATION ALLOWANCE FOR CHANGE OF HEAD-QUARTERS UPTO ONE MONTH**. When there is a temporary change of headquarters or the men have to work at a place beyond 8 KM from headquarters, they may be granted by the Divisional Electrical Engineer the usual daily allowance up to ten days of their halt and thereafter at 50 per cent of such allowance up to a maximum half of thirty days. After one month, the change of headquarters will be regarded as permanent and the deputation allowance will cease.

NOTE.--The T.A. of the members of the Construction establishment during the periods of training will be regulated according to the provisions of the Andhra Pradesh S.E.B. Allowance Rules which apply to regular Board Servants of similar grade deputed for training.

(5) **TRAVELLING ALLOWANCE ON PATROL DUTY**. Mileage or daily allowance is not admissible to members of the work establishment for walking along power or telephone lines during patrol as this is their normal duty. Actual expenses for the return journey after patrol may, however, be paid subject to such general orders as may be issued by the Superintending Engineers and this is certified by the Assistant Engineers.

(6) Claims for actual expenses of a member of Construction establishment should ordinarily be made in a single bill in S.E.B. Form 101 for a month and not made piecemeal for each journey. There should be set forth the full particulars of the claim and certified by the Assistant Divisional Engineer before sending to the Circle Office/Division Office.

480. PENSION, GRATUITIES, ETC. Members of Construction establishment are entitled to other concessions of leave or travelling allowance other than those detailed above; they are of pensionable service provided they put in more than 2 years of service. They are eligible for gratuitiess and compensation under Workmen Compensation Act.

481. It is a serious irregularity to employ work establishment or daily labour as clerks in offices and disciplinary action will be taken against those misusing the sanctions or the powers vested in them.

Payments to Suppliers and Contractors.

Record of measurements - measurement books

482. The measurement book must be looked upon as a most important record as it is the basis of all accounts of quantities whether of work done by piece-work, by contract or of supply of stores. Deviations in a lump-sum contract for civil works are also recorded in it. The descriptions of the work must be lucid so as to admit of easy identification and check. Since prompt settlement of claims is obviously in the interest of economy, measurements should be promptly taken and delay in recording measurements should be avoided.

NOTE.-(1) Stores Received books are treated as measurement books for recording receipt of stores and of supplies passing through stock although intended for works.

Lorry log books are treated as measurement books for record of purchase of petrol, tyres, tubes, lubricants and other accessories for lorries.

(2) All local purchases made by Assistant Divisional Engineer or Divisional Engineers for carrying out repairs or works at places distant from stores should be recorded in the measurement books in the same way for work done.

(3) The measurement book must be made use of only when the work done or supplies made is susceptible of detailed measurement or count. In the following case where actual measurement or count is not involved, no entry need be made in the Measurement Book :-

(1) compensation for land.
(2) compensation for trees,
(3) property tax on buildings,
(4) rents on buildings hired for office accommodation or for keeping departmental stores.
(5) current consumption charges,
(6) water charges

In the case of cutting trees and jungle clearance, the number of trees marked out to be cut and the particulars of the area to be cleared of jungle should be recorded in the measurement book by the subordinate in charge of the work and check measured by the Assistant Divisional Engineer before the trees are cut and the Jungle cleared.

(4) The pages of the measurement book will be numbered in the press. Any discrepancy in the pages should be reported at once to the Circle Office, failing which the officer concerned will be held responsible. The removal of a page is a very serious offence and it should only be cancelled with reasons but not removed or torn off.

(5) Whenever measurement books change hands, even if it is only from one office to another in the same building, the receipt of books should be acknowledged in writing by some responsible person of a grade not inferior to that of a clerk. When an officer is transferred, he should make over his measurement books to his successor, noting

the fact after the last entry in each book. The relieving officer should similarly enter his name and the date on which he took over the book or books.

(6) The Superintending Engineers are competent to deal with losses of measurement books. All losses of measurement book should at once be reported to the Circle Office who will deal further in the matter. The Superintending Engineer will write off the loss on the recommendations of the Senior Accounts Officer and will take disciplinary action if necessary.

483. CHECK-MEASUREMENT. (1) Every opportunity must be taken by the Assistant Divisional and Divisional Engineers to check the accuracy of detailed measurements. In token of such check-measurements the officer should initial the items check-measured and date, etc.

(2) The Section Officer are empowered to pay from imprests petty bills not exceeding Rs. 100 in each case on their own authority. These should be check measured by Assistant Engineers at their discretion to ensure that the payments are for works actually done and recorded.

(3) The following works should be check-measured in this department :-

A. **Bill for work done----**

(a) All final bills on running account	..	Before payment
(b) All first and final bills over Rs.500	..	Do
(c) First and final bills below Rs.200	..	Left to discretion of Assistant Divl. Engineers to check measure or not.
(d) First and final bills above Rs.200 and below Rs.500	..	To be check measured preferably before payment
(e) Alternate intermediate payments on running account	..	If it cannot be done prior to payment, reasons should be recorded by the ADE in the measurement book why it could not be done and check-measurement should be carried out in one month after payment and reported to the Paying Office.

i) Works which will not be susceptible of check-measurement after a certain stage, i.e., foundations which will be covered up, should be check-measured at the earlier opportunity.

ii) A register of check-measurements should be maintained by the Assistant Engineers and be made available for review by the Divisional Electrical Engineers during inspections.

iii) Jungle or tree clearance along power lines, maintenance of bridle path should as a rule be done by the permanent maintenance staff. If this is not practicable, special daily paid staff may be engaged under orders of the Divisional Electrical Engineer.

In the exceptional cases when the jungle clearance is done by contract at unit basis, the area to be cleared should be pre-measured, check-measured by Assistant Divisional Engineer if it exceeds Rs. 200 and inspected again after clearance.

B. Suppliers bills for stores :-

(f) All bills above Rs. 500	..	To be check-measured before payment. It is enough if 90 per cent bills are check-measured. Ten per cent bills will be settled without check-measurement on the basis of defects if any, reported during review.

C. Work orders (completed and sent for closing) :-

(h) All work orders over Rs.2500 with schedules of erected quantity.	Check-measured before closing of the work order.
(i) All work orders and cost sheets for service connections over Rs. 1000/-.	Check-measured before closing of the work order.
(j) TEN per cent remainder of service connection work orders below Rs. 1000/-.	Do.

NOTE.----Adequacy of check-measurements should be watched through the register as above.

NOTE.----(1) The Divisional Engineers should check-measure all bills over Rs. 15,000 whether first and final or on running account. The concession of alternate bills does not apply to these. This includes stores bills also.

(2) The Divisional Engineers should check-measure not less than 24 works per annum excluding works orders closed.

(3) All work orders closed over Rs. 50,000 should be check-measured by the Divisional Engineers. Work orders for the extensions and other improvements executed departmentally or by-contract should be check-measured in respect of materials drawn against estimated requirements, materials erected and the labour charges before the closed work orders are sent to the Circle Office or Division Office as the case may be.

(4) The fact of check-measurement by the Assistant Engineer or the Divisional Engineer should invariably be noted in the measurement books, cost sheets, stores Received books, time rolls, work orders as the case may be at the time of check-measurement. The items check-measured should be indicated by the initials of the checking officer, which should be placed on the left side of the column ‗particulars' in line with item check measured.

(5) The object of the check-measurement is to detect errors in measurements and to prevent fradulent entries. Check-measurement should therefore be conducted with discretion and method, those items being selected which appear obviously incorrect or which would be most easily susceptible of fraud or which would most seriously affect the total amount of the bill if inaccurate.

(6) Check-measuring officers should not remark –appears satisfactory for all outward appearance,‖ –subject to test,‖ –not tested in service.‖ as such remarks do not help payments nor constitute check-measurement. If they feel doubtful about any matter, it is their duty to satisfy themselves and such remarks should not be made in check-measurement.

(7) The Divisional Engineers who are not independent accounting unit officers should send their registers of check-measurements to the Circle Office for inspection by the audit officer during his inspection of the accounts of the system.

Register of Measurement Books.

484. The measurement books are obtained from the Circle Office. They should be entered in a register of measurement books and issued to officers in serial order. Separate series may be maintained for measurement books of 100, 50 and 25 pages. The register should show the number of book, the name of person and designation to whom issued, date of issue and date of return. The eventual return of all measurements books to the Circle/Divisional Office after all payments for measurements recorded in the measurement books are made, should be insisted. No measurement book should be issued without an indent in writing and when there are a large number of measurement books pending to be return for record. To this end, an annual return of measurement books in use should be obtained and checked in the Circle/Division Office as the case may be.

485. The Superintending Engineers and Divisional Engineer, Senior Accounts Officer/Accounts Officer are required to make it their special duty during tours to see that the measurement books are carefully kept and measurements are properly recorded and the regulations regarding use of measurement books and check measurements observed.

486. In the Circle/Division Office, the bills should be checked with reference to the entries in the measurement book, agreement and other relevant records. The Junior Accounts Officer will also check as primary auditor. The bill will be passed for payment by the Senior Accounts Officer/Accounts Officer/Divisional Engineer and paid. The value of work done on bill of contractors having a personal ledger account should be journalised as soon as the bill is passed for payment debiting the works and crediting the personal ledger accounts of the concerned.

NOTE.----The invoice of the contractor for work done, (i.e.) delivery of materials including erection are journalised in the first instance to his credit by debit to work as soon as the verification of the invoice is over. However for purposes of grant, the full invoiced amount is debited to work and not the actual payment 90 per cent or 80 per cent.

487. The following maximum time-limits should be normally observed in the preparation and disposal of bills. Measurements should be taken as soon as the work is completed or at a stage when it can be billed for.

Ordinarily, and according to the standard agreement, work done shall be paid for once a month :-

Check measurement	Within ten days from date of measurement.
Date of bill	Three days from the date of measurement.
Submission to Central Office or Division Office	One day (i.e.) next day after preparation or check-measurement.

Check and payment in the Circle/Division Office.

Salary Bills	2 days.
First and final bills	3 days.
Intermediate bills	3 days.
Final bills	5 days.
Imprests	5 days.
Work establishment rolls ..	3 days.
T.A.bills, actual expenses statements	5 days
Other Sundry bills	3 days.
Stores bills	5 days from the date of verification and receipt in the Circle/Division Office.

NOTE.----The above limits in the Circle/Division Office are fixed under pre-audit system and the necessary staff with efficient arrangements should be provided for. Payment should be made the same day or next day of passing. The above

limits should not be exceeded except for very strong reasons to be approved by the Divisional Engineer/Senior Accounts Officer

Contractor's Personal Ledger.

488. The accounts relating to contract should be kept in the contractor's personal ledger, a separate account being opened for each contract. An account with a contractor will be unnecessary, when if the work entrusted to him is not important, and no payment is made to him except on a first and final bill. Even in this case if any materials are issued to the contractor or any payments are made on his behalf, a ledger account must be opened. The contractor's account should be credited with the value of work done as indicated in paragraph 461. When a payment is made the amount paid will be debited to his account from the cash book. The value of the materials supplied to a contractor will be debited to his account on the authority of the requisition duly signed by him and countersigned by the officer in charge of the work. If the supply of materials is covered by the terms of contract the value to be debited in the personal ledger account will be calculated according to the rate specified in the agreement, any difference between this value and that shown in the requisition being debited or credited to the work concerned through the journal. Bona fide issues of materials to contractors for use on works are exempt from the 10 percent supervision charges, but if the issue of materials is not provided for in the agreement, the value to be charged to him should be at the book value stock or market rate, whichever is greater, the carriage from site of store being borne by him. The recovery from a contractor on account of cost of materials issued to him for use on a work should ordinarily be made by deduction from the next bill of the contractor for the work. The accounts of each contractor should be closed and balanced monthly. The closing balance of each account should be detailed so as to show the balance in respect of each work with the months to which the transactions relate.

The personal accounts in the ledger should be examined periodically to see (1) that balances do not remain outstanding for a long time without justification and (2) that, in the case of running accounts bills are prepared at reasonable intervals.

Bills for Transport Materials.

489. (1) **TRANSPORT BILLS FOR MATERIALS.** The materials are transported :

(i) by contract,
(ii) by lorries,
(iii) by carts,

(2) In all cases, the officer transporting the materials will prepare the transport notes (A.P.S.E.Board Form 170) in triplicate by carbon process. He will retain the original with him and issue the duplicate and triplicate to the receiving officers and get back the duplicate with the receiving officer's certificate for the materials received. In respect of carting done by the contractors, the duplicate transport notes will be handed over to the contractor with the receiving officer's acknowledgment who will present it with his bills.

(3) Separate bills will be prepared for transport of materials in the first and final bill form on the basis of duplicate transport notes. The quantity, weight, as well as the distance and the total amount of the bill should be entered both in words and figures. The carts engaged usually or petty transport bills will be paid for on hand receipts supported by transport notes then and there out of imprest.

(4) All transport bills shall be pre-audited in the Circle/Division Office with reference to the duplicates of transport notes and also checked with the initial accounts in the Circle/Division Office. The bills will then be passed by the Divisional Engineer/Accounts Officer and paid.

Initial accounts of works.

490. WORK ORDERS. The final stage in the proposal for the execution of any work, whether of construction, maintenance or any other kind in the issue of a work order from the Circle/Division Office. It is the immediate authority for the field to proceed with the execution of the work.

491. Work order application : An application for work order should be sent showing the particulars of cost of materials and labour separately. The application should be prepared with reference to the sanctioned estimate and should ordinarily cover the expenditure to be incurred within the period of a month beyond the target date fixed for the completion of the work. In the case of works which are likely to be completed within a month beyond the target fixed for the completion of the work, the application may be for the full estimated amount. In other cases, it should be the portion of the work to be executed within the period of a month beyond the target fixed for the completion of the work. In either case, it should be accompanied by a detailed working estimate if the amount exceeds Rs.200/-. The application should be counter signed by the ADE in proof of his examination and approval. Deviation from the sanctioned estimate should be explained with reasons thereof.

NOTE: 1) All Capital work orders costing Rs.40,000/- and above will lapse on 31st March and work orders less than Rs.40,000/- will lapse after 6 months from the date of issue of work order. All O&M work orders will lapse on 31st March.

NOTE: 2) In the work-order application, the date up to which work order is required should be indicated taking into consideration, the period of one month referred to above meant for carrying out any adjustments. Under no circumstances, it can be beyond 31st March of each financial year. The work order issued should at the top indicate this date on which the work order should be surrendered.

NOTE: 3) In addition to the copy of the detailed working Estimate for amounts exceeding Rs.200/-, a material card in triplicate in the enclosed proforma, (vide Annexure- VII) indicating the major material with quantities as provided for in the estimate and covered in the work-order under issue should also be enclosed to the work-order application. One copy of this will be retained in the accounts office,

one copy given back to the agency executing the works with the work order and one copy sent to the Assistant Divisional Engineer who is in-charge of the work. While counter signing the requisition for drawl of material, he should furnish the certificate that the materials drawn in the requisition is covered by the estimate provision.

Materials should not be drawn in excess of quantities noted in this, against the work-order. The Assistant Divisional Engineer should not sign the requisition for materials in excess of the quantities indicated therein. The Accounts Office should point out, if in spite of this, excess drawal are noticed and booked in the construction operation ledger. The agency who operates the work-orders, the Assistant Divisional Engineer who countersigns the requisition and the Junior Accounts Officer who maintains the C.O.Ls, will all be held responsible, if any excess drawal of materials is noticed.

492. Issue of work order : In the Central Office/Division Office the application for work order is scrutinized with reference to the estimate and availability of funds and the work orders issued to the field by the authorized Junior Accounts Officer All work orders (APSEB - 16 & 17) issued should be numbered serially, the work order number being added to the Account number and entered in a Register of work-orders. (A.P.S.E.B. 17.A) A separate folio should be opened for each main Account Division. All applications, for work orders should after issue of the work orders be reviewed by the Accounts Officer in the centralized set up; by the Assistant Accounts Officer of the Division in case of de-centralised set up where a Assistant Accounts Officer is available in the Division by the Divisional Engineer himself in a division where there is no Assistant Accounts Officer In token of having reviewed the Accounts Officer, Assistant Accounts Officer or the Divisional Engineer as the case may be, should attest the folio in the C.O.L. after ensuring that all top entries are filled and the column schedule of materials as authorised in the work order are noted in the column provided in the C.O.L The date of lapse of the work order issued should be noted in red ink at the top in the C.O.L. The Assistant Divisional Engineer is empowered to issue capital work orders upto an amount of Rs.10,000/- duly observing the above guidelines.

NOTE.--(1) In the following cases, the specific approval of the Superintending Engineer or Divisional Engineer should be obtained prior to the issue of work orders :-

i) Work orders which are not strictly in accordance with the general rules prescribed.

ii) Work orders for works not provided for in the estimate or not contemplated in the original estimate or fairly contingent during its actual execution.

iii) Work orders involving substantial deviation from the sanctioned estimate.

(2) In the case of civil works given out on lump-sum contract in the P.W.D. from the work order may be issued for the contract amount.

(3) On all bills, requisitions, and the measurement books and the number of work order account number and a brief description of the work should be given.

(4) Where several work orders based on working estimates are issued in respect of a single work, a statement of work orders, issued for the work by the various account numbers with the estimated provision therefore should be kept in the estimate file for the work both in the Circle Office and in the field so that the issue of work order against the sanctioned estimate amount is watched.

(5) For service connection work orders see paragraph 109.

493. Initial accounts relating to works kept in the field : The Officers to whom the work order is given, should complete the work before the date specified in the work order and surrender the same positively on that date. If for any reasons, if he cannot complete the work as stipulated he should explain the reasons and obtain a fresh work order for the balance work unfinished and under no circumstances should operate on the same work order after the date of lapse of the currency of the work order noted on the work order. Along with the work order so surrendered he should submit a statement as per the proforma (vide Annexure No. VIII) enclosed indicating the materials drawn from stores, including direct purchases if any and the materials used on the work and the balance material at site in his custody to be utilized for the balance work if the work is not yet completed and is proposed to be completed. It not balance materials should be devoluted simultaneously with surrendering the work order and the devolution number indicated. To facilitate this the officer who operated the work order should maintain a numerical account and of the material drawn by him from time to time giving reference to the requisition in which he has drawn. For any devolution's the materials drawn and returned to stores, they may be posted as minus quantities, quoting the devolution numbers.

In order to facilitate closing of work order promptly, the field officers should maintain an initial account for each work order. The account provides for estimated quantity of material and labour. Requisition should be posted in respect of materials giving reference number and date and quantities drawn. Devolution should be posted as minus. Only quantities will be posted initially and values will be posted as per the triplicate copy of requisition returned from central office/division office(i.e. pricing section). The valued triplicate enables the filed officer to know the prices and submit deviation statements if any and the cost of the work and compare actuals with estimates. The Assistant Divisional Engineer should check measure all works costing over Rs.2500/-.

(2) **DRAWAL OF MATERIALS**. Materials are expected to be drawn from stores only when they are required for immediate use on work and only such and so much of the materials as are strictly necessary for the due economical completion of the work should be requisitioned for. According to this procedure the account will be in respect of erected quantities generally and there will not be any large quantity of unused material at the work spot. Materials at site account is not therefore generally maintained in the department. The primary object of the initial Work Order account is to maintain an account as accurately as possible of the expenditure on work and to record final measurement to facilitate the field officers to control the expenditure with reference to the work order, and

check measure the erected quantities and surplus remaining on completion of the work. To ensure that the field officers operating the work orders maintain the material account at least numerically correctly till they finally account for the materials drawn, every quarter the accounts office will send statements of materials drawn against each work order in duplicate and this should be checked by the field officers with their own material account and return one copy certifying that material drawn as has come to the accounts ledger is correct. This will help them to surrender the work order in time with the material account as referred to above without loss of time.

(3) **SURPLUS MATERIALS TO BE RETURNED.** When a work is completed, all surplus materials at site of the work should be properly devoluted to stock under Devolution Notes. Scrap materials such as copper should also be returned to stock where it will be taken at a valuation. The Assistant Divisional Engineer is required to satisfy himself that this is done and in token of this he is required to sign the certificate at the foot of the work order form, when returning it to the Circle /Division Office after closing.

494. Check Measurement of erected quantities and labour : The Asst. Divisional Engineer should check measures all the works costing Rs.2500/- executed departmentally or by contact. In the case of service connections works, all works costing over Rs.1000/- and 10% of the reminder should also be check measured. The object of check measurement is to see that the materials drawn from stock are used on the works. Items check measured should be indicated by the initials of the Assistant Divisional Engineer in the initial account.

495. Completion reports of work orders : After completion of the work along with the work order surrendered, the completion, report form should be filled in and submitted to the Central Accounts Office/Division office through the concerned Assistant Divisional Engineer and Divisional Engineer. This completion report should be approved by the Superintending Engineer after scrutiny by Accounts Officer for the financial aspects and Divisional Engineer/Technical for the technical aspects in cases where there is no excess over estimate or excess is within the powers of Superintending Engineer for regularization. If the excess is beyond the powers of the Superintending Engineer, the completion report should be submitted by the Superintending Engineer to the Chief Engineer with his remarks for the excess.

Recourse to sanctioning revised estimates to regularize excesses for a completed work should not normally be taken, as acceptance of the completion report by the competent authority will automatically regularize the excess.

496. Check in the Central Office/Division Office : In the Central Office or Division Office, Accounts Section, the expenditure as recorded in the work order will be checked with the entries in the construction operation ledger or other ledger and discrepancies of importance taken up with the field in correspondence. Important items in the filed schedule of final measurements should be checked with the quantities of materials used on work as seen from the ledger account. In this process of comparison of the field records with the ledger accounts, mistakes, if any, made in the latter will be rectified. The fact of

closing the account of the work order should be noted in the ledger and in the register of work orders, issued under the dated initials of the Junior Accounts Officer.

The fact of having closed the work order in the accounts office and the value of the work for which it is closed should be intimated by the accounts office to the officer concerned who operated the work order. If such an intimation is not received by him from the accounts office within a month of his submitting the closed work order, he should directly report to the Superintending Engineer/Divisional Engineer the fact of his not receiving the intimation so that the delay in closing the same in the accounts office is enquired into by him and delay in closing eliminated.

497. Early in the month of April all work orders completed or in progress whether of maintenance or construction should be closed and forwarded to the Central Office/Division Office In the case of capital works in progress and maintenance works for the next year, fresh work orders should be applied for.

498. Review of the Provision of expenditure on work orders : The register of work orders relating to capital works should be maintained in the accounts office maintaining accounts. This register should be passed on to Superintending Engineer/Divisional Engineer once every month by the Accounts Officer/Junior Accounts Officer indicating work orders which have lost currency but which has been surrendered by the field officers. This will provide an opportunity to the Superintending Engineer or Divisional Engineer examine whether the works are being completed as the targeted dates or any difficulties are arised.

499. Every section officer operating capital work orders should maintain a calendar wherein he should make an entry in the month concerned the work order which has to be surrendered in that month due to its losing currency. He should submit a progress report every month for work orders that will have to be surrendered two months after indicating the physical percentage of progress of work and whether the work can be completed and work order surrendered by the due date. Thus the progress report for the month of October should indicate the progress in respect of work orders due for surrender in December so that the Asst. Divisional Engineer and the Divisional Engineer may know the difficulties if any in the matter of procurement of materials or any other technical difficulty delaying the progress of work and take steps in time.

500. **LEDGERS FOR RECORDING EXPENDITURE.** All expenditure on works is recorded month by month in any one of the ledgers as indicated below :-

(1) Construction Operation Ledger (A.P.S.E.Board 169) in case of capital works.

(2) Operation and Maintenance Ledgers in (A.P.S.E.Board 37) in the case of work orders chargeable to –Working expenses.‖

(3) Clearing Accounts Ledger (A.P.S.E.Board 37) in the case of suspense remittance and debt transactions.

(4) Service Connection Cost Ledger (A.P.S.E.Board 41) in the case of service connection works and works executed under rule 82 of the Indian Electricity Rules, 1956.

(5) Deposit Contribution Works Ledger (A.P.S.E.Board 37) or Construction Operation Ledger as the case may be.

NOTE.----Expenditure on preliminary investigation of extensions, and in the case of projects under construction, or items such as temporary camps is in the first instance, recorded in the Construction Operation Ledger though classified under Clearing Accounts (Suspense Accounts) pending final location to the various works affected.

Construction Accounts

501. **CONSTRUCTION ACCOUNTS.** The construction accounts of capital works are maintained in

(a) Fixed Capital Ledger.
(b) Clearing Ledger.
(c) Construction Operating Ledger.

502. **CONSTRUCTION OPERATION LEDGER**: In respect of capital construction works taken up for execution, the transactions are booked against work order obtained, in the Construction Operation Ledger which shows:

1. Name of the work
2. Work - Order number a) Materials, b) labour c) Adjustment
3. Accounts Number
4. Estimated number
5. Date of lapse of work order
6. Date of issue of work order
7. To whom work order is issued
8. Particulars of materials as per the material card.

For each work, a sufficient number of folios will be opened by the main and account number as given in the sanctioned estimates. The provision under each account numbers as per estimate should be noted on the top of the folio concerned. The amount of the work orders issued should be similarly noted with their numbers. From the cash book, journal, requisitions and devolutions, etc., both the charges and receipts relating to each work order are posted on the debit or credit sides of the folios for the various account numbers in the Construction Operation Ledger. The object of the detailed accounts kept in the Construction Operation Ledger is to control expenditure on each distinct unit or component part of a work in order to facilitate the correct posting to the Fixed Capital Ledger.

503. The Accounts in the Construction Operation Ledger should be closed to the Fixed Capital Ledger as often as possible but not less than once every half-year.

504. **CONTROL OF EXPENDITURE**. In the case of small works, the control of expenditure against estimate can be exercised with reference to the construction operation ledger itself. For this purpose, the monthly progressive figures should be noted in red ink in the Construction Operation Ledger. In the case of large construction works, expenditure against estimate is watched with the help of the Fixed Capital Ledger and the Construction Operation Ledger. If the execution of works or of additions or improvements which will be accounted for under the existing Fixed Capital Account Number is likely to be spread over a long period, the total expenditure against estimate will be watched from the schedules and against each account number from the totals in the Fixed Capital Ledger and the unclosed totals in the Construction Operation Ledger.

Operation and Maintenance Accounts.

505. **OPERATION AND MAINTENANCE LEDGER**. The accounts of work orders relating to operation and maintenance are kept in the Operation and Maintenance Ledger in the ordinary ledger form (A.P.S.E.Board 37). Expenditure is classified in the ledger according to the detailed account numbers prescribed in the Appendix II and work order-wise.

CONTROL OF EXPENDITURE AGAINST APPROVED GRANTS IN RESPECT OF O&M EXPENDITURE.

506. Issue of work order: 1. The sanctioned O&M estimate will be split up sub-division wise. Work orders will have to be issued sub-division wise for the whole year.

As works orders are issued to cover every aspect of normal operation and maintenance expenditure for the whole year, it is to be expected that such expenditure as and when incurred in the filed will be properly booked against the sanctioned relevant work order. It is the responsibility of the Senior Accounts Officer and the Divisional Engineer of the operation circle to keep a close watch to ensure that the expenditure is being properly allocated by the field officers of each sub-division to the relevant sanctioned work orders and that such expenditure is properly posted in the O&M ledgers of the division or the circle as the case may be. At the close of each month, the expenditure booked against each sub-division should be totaled and the progressive expenditure compared with the proportionate provision in the relevant work order. For this purpose, the Senior Accounts Officer/Divisional Engineer should obtain schedule of O&M expenditure sub-division wise from the Accounts Department maintaining the O&M ledgers.

The consumable materials are drawn periodically. As and when they are drawn the O&M ledgers should be reviewed to locate, if materials of capital nature are drawn on the plea of urgency to obviate the need for the preparation of the estimate for capital expenditure (such as transformers, conductors etc.) and the sanction from the competent authority.

The cost of the capital nature of materials booked under Revenue Account should be reclassified immediately after obtaining the orders of the Divisional Engineer/

Superintending Engineer as the case may be and the field officers should be requested to obtain provisional work order.

It should also be ensured that the O&M estimate provides only for the normal operation and maintenance and does not take provision for any special maintenance or break downs anticipating the same as a possible contingency. Such expenditure should be met only after getting the estimates for special maintenance or special repairs sanctioned and separate work orders should be issued for the same. If the special maintenance or repairs has become necessary all of a sudden and there is no time for getting an estimate sanctioned an emergency work order can be issued subject to regularization within a month, but under no circumstances, such expenditure can be booked against the regular work order.

The Senior Accounts Officer/Accounts Officer should during their inspections examine the O&M ledgers and review them with the specific object of locating wrong or excess drawl of materials which could have been avoided. The review of the ledgers should be done with one specific issue clear before them that the materials drawn should be only consumables and none else.

507. **SERVICE CONNECTION COST LEDGER**. The use of Service Connection Cost Ledger has been explained in paragraphs 118 to 121.

508. (1) **FIXED CAPITAL LEDGER**. The fixed capital accounts are designed as a permanent and continuous record of the cost of each unit of property. All additions, improvements and extensions with information as to their description, period of installation or removal and cost should also be brought together under each unit of property. A list of these accounts is given in the Appendix II.

(2) No transactions are posted into the Fixed Capital Ledger without first being passed through a Construction Operation Ledger and to this end, no work order is issued for a Fixed Capital Ledger. Each time transfer is made from the Construction Operation Ledger to the Fixed Capital Ledger, the name of the work order and brief particulars with the estimate number should be given in support of the entry in the Fixed Capital Ledger.

(3) The estimate amount for the first construction work should be noted at the top of each folio in the Fixed Capital Ledger.

CLEARING ACCOUNTS.

509. **CLEARING ACCOUNTS**. A list of the clearing accounts is given in the Appendix. These accounts represent all running and operation expenses during construction and all unallocated charges of a general nature works as well as office on cost which are to be distributed periodically to capital works in progress. Capital cost of a project and other capital works consist:

1) Direct Charges: (a) Material (b) Contract

2) Indirect Charges: (a) Repairs and Maintenance (b) Employees cost (c) Administration and General Charges (d) Depreciation during construction (e) Interest during construction (f) Trial cost.

The indirect charges accounted for initially under relevant account numbers, subordinate to revenue account, pending allocation to capital works at the year end vide Electricity (s) Annual Accounts Rules 1985 in the divisions and circles of TLC and project construction.

In Operation and Generation Circles/divisions, where some capital works are executed besides operation and maintenance works, the capital works are charged on a prescribed percentage basis by credit to Revenue Expenditure account towards employees cost and Administration and General Charges.

Head Quarters supervision charges are also charge to all capital works by credit to Revenue Account at a prescribed percentage.

510. Personal ledgers containing (i) Account for each contractor on running account (A.P.S.E.Board Form No. 37----vide paragraph 488) and (ii) Account for each supplier of materials on credit (A.P.S.E.Board Form No.37----vide paragraph 512) are maintained.

JOURNAL

511.. A journal is maintained (A.P.S.E.B. 35) to incorporate accrued assets as well as outstanding liabilities and make rectifying and other transfer entries, vide paragraph 385 (b).

512. A Purchase Day Book (A.P.S.E.B. 49) is also maintained which is a daily record of details of materials purchased on credit. The totals of the columns are debited to the respective accounts in the General Ledgers monthly. As and when entries are made in this book, each item is credit-posted to the concerned personal account of the supplier. This book serves also to record the receipt of and to watch the prompt payment of invoices received.

513. Postings are made in the various ledgers from the following sources :-

(1)	Cash Book	(5)	Purchase Day Book
(2)	Journal	(6)	Store Transfer Notes
(3)	Requisitions	(7)	Work Order Closings.
(4)	Devolution Notes	(8)	LOA Trail Balance

514. After each Ledger Clerk posts all the Ledgers in his charge from the above sources he should total the debits and credits in each of the Ledgers. The correctness of the postings and summations in the ledgers should be verified by taking check figures and analysing the totals of the debits and credits according to the different sources from which they are posted. The transactions relating to Requisition and Devolution notes should be further analysed so as to show the figures relating to each of the stores in the system. The totals of the check figures for debits and credits should agree with the corresponding totals in the ledger. If there is any difference the mistake should be located and rectified.

515. After the postings made by all the Ledger Clerks are thus verified, a detailed Trial Balance for all the Ledgers showing the debits and credits by the sources from which the

transactions are posted should be prepared. In the form of the detailed Trial Balance two vertical columns are provided, one for the debits and the other for credits, for each of the classes –Cash,‖ –Journal,‖ etc., and at the end, there are two columns for the total debits and credits of all the classes. The last pair of columns constitute the Trial Balance proper. Horizontally a line is provided for each group of ledgers and at the bottom there is a line for cash balances. From the check figures, the debits and credits relating to each group of Ledgers are posted against it under the columns, –Cash,‖ –Journal‖, etc.

516. (1) The following points should receive special attention in writing up the detailed Trial Balance :-

i) The total amount of cheques drawn during the month should be shown in the credit column under –Cash‖ against Remittances Ledger.

ii) Against the last entry cash balances, the closing and opening balances for the month should be entered in the debit and credit columns under –Cash.‖

iii) The total of all the Requisitions (Stores Issue Books) should be posted as a lump sum against the clearing ledger for stock in the credit column under –Requisitions‖. The total of all the Devolution notes should be similarly noted against the clearing ledger for stock is the debit column under –Devolutions,‖

iv) The total of the Purchase Day Book will be posted against the clearing ledger for stock in the debit column under –Purchase Day Book‖ and also against firms ledger (Purchase) in the credit column under –Purchase Day Book.‖

(2) The totals in the last pair of columns will agree with the totals of the ledgers concerned (vide paragraphs 514 and 515). The figures in all the vertical columns in the detailed Trial Balance Sheet should then be summed up. It is obvious that if the postings are correct the total credit and debit under –Cash‖ –Journal,‖ etc., and also in the pair of column should be same.

(3) The total for cash should further agree with the totals of the columns in the payments side of the Cash Book less the amount of cheques drawn for –Cash from Bank.‖ The total for the column –Journal‖ should agree with the total of the Journal for the month.

(4) By the above process, it is easy to locate under what class of transactions (–Cash,‖ –Journal,‖ etc,) the error has been made in the Ledgers. By calling over the entries relating to that class and checking the summations, the errors should be localised. In order to localise errors under –Requisitions‖ the transactions under that class should be analysed by the various stores in the system. This analysis should be made in a statement, in the first column of which, the various groups of ledgers are entered one below the other. Then a pair of columns (one for debits and the other for credits) are allotted to each of the stores and to the total of all the stores. From the check figures taken by individual stores,

the debit and credit columns for each of the stores are entered against the Ledgers concerned. The amounts of minus requisitions are entered in the credit column. The total of the Stores Issue Book for each store is also entered at the end in the credit column. All the columns are then totalled up. If the totals of debits and credits for any of the stores do not agree, it is clear that the requisitions relating to it have been wrongly posted or omitted to be posted and the mistake should be located by checking the requisitions of that relating to the store with the Stores Issue Book and the ledgers affected. The totals in the last pair of columns in this statement should agree with the totals under –requisitions‖ in the detailed Trial Balance. The same procedure should be adopted in localising errors under –Devolution notes‖ excepting for the fact that the transactions relating to them are opposite in nature to those relating to –Requisitions.‖

517. The ledgers should be maintained neatly and according to strict book-keeping methods. The Divisional Engineer/Senior Accounts Officer/Accounts Officer should examine these ledgers periodically and the staff should bear in mind that the care with which the commercial ledgers are maintained will be taken into account when writing up the reports on their work, and Judging their suitability for promotion.

CHAPTER VII

FINANCIAL STATEMENTS AND RETURNS TO THE HEAD QUARTERS

518 Simultaneously with the preparation and completion of the Trial Balance from the Commercial Cost Ledgers, the Ledger Accounts should be closed in red ink and the monthly and progressive balances struck. Reconciliation between the Accounts in the General Books and the Statistics Books should be effected as noted below:-

a) Debit and credit totals of the individual Consumer's Accounts in the Consumer Ledger with the corresponding debits and credits of the Billing Suspense Account in the Revenue Ledger---vide paragraphs 196 to 204.

b) Debit and credit totals of the individual Stores Ledger Balances in the Pricing Section with the Stock Financial Ledger ---- vide paragraphs 358 to 361

The Sectional Junior Accounts Officer will be personally responsible for the Reconciliations and report to the Assistant Accounts Officer/ Accounts Officer/ Senior Accounts Officer as the case may be not later than the 15th of the month.

519. The cheques drawn on the various Banks and the Remittances made into the various Banks should be abstracted at the end of the month, closing entries in the cash book against each Bank The Bank reconciliation statement should be prepared by the 10th of the month.

520. The vouchers petty as well as non-petty should be handed over to the Compilation section by the Cash section.

521. The Journal books of the Ledger section, Revenue section should be closed on the 31st of the month. The Junior Accounts Officer should see that all Journals entries which should have been incorporated in the month's accounts are put up before the end of the month.

522. (A) The following financial returns should be sent monthly to the Financial Adviser and Chief Controller of Accounts by the Senior Accounts Officer :-

(1) Statement of revenue assessed and realised (A.P.S.E.Board. 95).

(2) Financial Progress Report against each Operating and Maintenance Account
(A.P.S.E.Board 69).

(3) Statement of Working Expenses as per budget heads (A.P.S.E.Board 100).

(4) Statement of Capital Expenditure against the main Fixed Capital Accounts (A.P.S.E.Board*).

(5) Statement of Expenditure against Capital Outlay according to budget heads (A.P.S.E.Board*).

(6) Statement of Expenditure against distribution of power for each work costing over Rs.50,000 each (A.P.S.E.Board 93).

The returns should be prepared in the A.P.S.E.Board Form shown against each and sent to the Chief Engineer Zone and Financial Adviser and Chief Controller of Accounts not later than the 18th.

The following instructions should be observed in preparing the returns :-

(1) The Return should show the Assessed Revenue, Realisation and Balance against individual customers under H.T. consumers, Industries, Licences and Government Departments and against L.T. Distributions category wise. An abstract of totals against each class of Revenue should be given and a comparative statement for three months. The units sold and the maximum demand should also be indicated.

An intelligent review showing the new services and connected load added during the month, the increase or decrease in consumption and revenue with reasons, arrears and the special steps taken together with important events during the month, should be appended for the information of the Chief Engineer Zone and Financial Adviser and Chief Controller of Accounts.

(2) The Financial Progress Report is a most important accounts statement. It exhibits the operation and maintenance expense and the Revenue receipts during the month against each detailed operating and maintenance account and enables the Engineer to control the

working expenses minutely. Totals during the year and to end of the corresponding month last year are provided for comparison. The expenditure should be compared against each group of work orders and comparative costs reviewed to see that the expenses are kept at the irreducible minimum. Any increase should be investigated and explained in the report.

The financial progress report should be reviewed personally by the Divisional Engineer and Superintending Engineer, who will note thereon any marked variations in the operating and maintenance expenses.

At the end of the Financial Progress Report, information on the following points should be furnished :-

Total K.W.H. sold.
Line losses.
Ratio K.W.H. sold to production.
Peak load of the generating station for the month.
Ratio peak load to station capacity.
Ratio of operating and maintenance expenses to revenues.
Water available in the forebay on the last day of the month (in the case of Hydro-Electric Schemes).

Final costs in the case of Thermal Schemes.

Other particulars on technical matters which may be required by Chief Engineer for each system.

(3) The "Working Expenses" statement as per budget heads is to control the operating expenses against the funds. The suspense balance, and recoveries are also detailed under this head.

(4) The statement of expenses against each Main Fixed Capital Account is to show the recorded value of each asset. It should agree with the recorded value of each asset in Fixed Capital Ledger and the Capital Account of the Balance Sheet.

(5) The statement under Capital Outlay is to show the expenditure on such Major and Minor Work against the funds allotted in the budget under "works", "Establishment and "Tools and Plant" and to control the progress of the works. The works are ordinarily arranged in the order of the Fixed Capital Account numbers or against estimates.

(6) The statement of works under distribution of power is intended for the same purpose as above and includes :-

(a) Incomplete works of last year.
(b) New works.

A summary is also appended under the classification, besides the expenditure against the individual works. The statement provides columns for control of expenditure against the estimate and funds –during the year‖ and –to the end of the year.‖

The above statements should be reviewed by the Accounts Officer/ Senior Accounts Officer/ Divisional Engineer each month and a general report on the working of the actuals against the funds and other salient points brought out for the information of the Superintending Engineer and the Chief Engineer.

523. In addition, a Return of Work Orders is sent monthly to the Financial Advisor and Chief Controller of Accounts to control and see that works are started and completed expeditiously and that they are closed within a reasonable time.

524. The following statistical returns should also be sent to the Financial Advisor and Chief Controller of Accounts monthly.

1) Statement of services connected under each tariff during and to end of the month. Connected load should also be furnished. Disconnections, reconnections, etc., should be taken into account.

2) Statement of stores purchase orders:- This includes the orders placed by the Superintending Engineer and also the requisitions sent to Chief Engineer at Head Quarters during the month and orders pending with the Chief Engineer at Head Quarters to end of the month with approximate amounts.

3) An accounts graph showing in units generated, received units sold, the revenue assessed, capital expenditure to end of the month and operation and maintenance expenses during the year should be furnished by the Superintending Engineer of the Circle.

525. Load and interruption reports for each substation giving the duration of interruption of supply and the causes, with action taken.

526. A monthly progress report (construction, operation, distribution and commercial) of the entire system giving salient features in each functional area should be sent by the 10th of next month. A construction schedule and the percentage of work done to end of the month should accompany the report in the progress report for the quarter ending, figures for the connected load added during the quarter and the total connected load to end of the quarter including the licensees should be given.

527. A progress report of the commercial operation, propaganda proposals scrutinised or investigated together with salient points should be separately submitted each month in order to keep the Chief Engineer fully informed of the commercial activities in the system.

528. On the administrative side, monthly return of changes in the Engineering establishment, reports on apprentices and such other statements as may be required by the Board should be sent. A list of periodical returns due to the Board is included in the Appendix X.

Annual Commercial Accounts.

529. Under section 69(1),of Electricity (Supply) Act 1948 and the Electricity (Supply) (Annual) (Accounts) Rules 1985 the Electricity Board shall prepare an annual statement of the accounts including the profit and loss account and the balance sheet in the forms prescribed by Electricity (Supply) (Annual) Rules 1985.

530. Accordingly the monthly trial balances of the several costs ledgers are consolidated at the end of year for each ledger and agreed with the trial balance drawn up from the progressive annual balances of the ledgers. This secures agreement and correct postings of the ledgers individually and severally. Balance sheet, profit and loss account, capital and revenue accounts are prepared from the trial balances.

531. At the end of each financial year the Board shall compile its annual accounts for that year and within 6 months from the end of such financial year submit the audited and certified Annual Accounts and Auditors report thereon, to the Central Electricity Authority and to the State Government.

532. The Annual Accounts of the Board shall be considered and initially adopted by the Board, before their submission to Audit, to the Comptroller and Auditor General of India or to any other person, authorized by him in this behalf. These accounts shall, upon completion of audit, by the aforesaid authority, and after incorporating therein any change, necessitated, be considered and finally adopted by the Board vide Electricity (Supply) (Annual) Accounts Rules 1985.

533. The following accounts, statements and returns are prepared in connection with the annual accounts:-

The Annual Statement of Accounts shall comprise the following statements and schedules

Statement-I	Revenue Account
Statement-II	Net Revenue and Appropriation Account

Statement-III	Balance Sheet Audit Certificate
Statement-IV	Schedule to the Revenue Accounts
Schedule-1	Revenue from sale of power
Schedule-2	Element wise Analysis of Revenue
Schedule-3	Average Realization from sale of power
Schedule-4	Revenue subsidies and grants
Schedule-5	Other income
Schedule-6	Purchase of power
Schedule-7	Generation of Power
Schedule-8	Repairs and Maintenance
Schedule-9	Employees cost
Schedule-10	Administration and General expenses
Schedule-11	Depreciation and related costs
Schedule-12	Interest and Finance charges
Schedule-13	Interest and finance charges capitalized
Schedule-14	Other expenses capitalized
Schedule-15	Other debits
Schedule-16	Extra-ordinary items
Schedule-17	Provision for income tax
Schedule-18	Net prior period credits/charges
Schedule-19	Fixed assets and provision to depreciation
Schedule-20	Function - wise break up of fixed assets
Schedule-21	Capital expenditure in progress
Schedule-22	Assets not in use.
Schedule-23	Deferred costs
Schedule-24	Intangible assets
Schedule-25	Investments
Schedule-26	Total current Assets
Schedule-26 (a)	Stocks
Schedule-26(b)	Receivables against supply of power
Schedule-26©	Cash and bank balances
Schedule-26(d)	Loans and Advances
Schedule-26(e)	Sundry Receivables
Schedule-27	Security Deposits from consumers
Schedule-28	Other current liabilities
Schedule-29	Subsidy receivable from Government.
Schedule-30	Borrowings for Working Capital
Schedule-31	Payments due on capital liabilities
Schedule-32	Capital liabilities
Schedule-33	Funds from State Government.
Schedule-34	Contributions, Grants and Subsidies towards cost of Capital assets
Schedule-35	Reserve and Reserve Funds

4. Statement of Accounting policies

5. Notes to Accounts
6. Function - wise analysis of Revenue and Expenditure
7. Sources and uses of funds
8. Statement of capital base and surplus under Section 59 of the Act and
9. Statement of Technical particulars.

534. The consolidated trial balance referred to is the trial balance of the cost ledgers covering the financial period and as per monthly accounts. This financial trial balance is derived from the construction operating ledgers, operation and maintenance ledgers and clearing ledgers as indicated below:-

(a) Revenue Ledger.
(b) Nominal Operation Ledger.
(c) Fixed Capital Ledger.
(d) Deposit Ledger.
(e) Remittances Ledger.
(f) Clearing Ledger.
(g) Firms Ledger.
(h) Miscellaneous Advances Ledger.
(I) Service Connection Cost Ledger.
(j) Deposits and Advances Ledger.
(k) Hire Purchase Ledger.
(l) Billing Suspense Ledger.
(m) Cash Balances.

CHAPTER VIII

BUILDINGS.

535. **BUILDINGS IN THE ELECTRICITY BOARD**: The main function of the Electricity Board is to undertake construction of Hydro or Thermo Electric projects and its transmission and Distribution lines for supply of power. Buildings necessary for efficient operation of the projects either during construction or operation should be provided for in the project estimates for construction only. Such buildings are intended purely for departmental purposes as follows:-

a) Non-residential buildings such as for stores, laboratory, offices, sub-stations, etc.

b) Inspection bungalows for the use of camping officers on duty.

c) Residential buildings for officers required to live in the vicinity of sub-station or lines during the 24 hours in order that their services may be available for operation,

supervision and breakdown works. Thus the buildings are entirely for departmental use only.

536. **CONSTRUCTION OF BUILDINGS**: For construction of buildings not provided for in the project estimates-vide paragraph 397.

537. **PURCHASE OF BUILDINGS:** Buildings (private or Government) may be purchased for departmental purposes, either for operation or office or residential purposes, only with the sanction of Board and subject to the condition that :-

a) they are suitable :
b) the necessity for buildings is established and approved by the Chief Engineer or Board as the case may be ;
c) the purchase is more economical than new construction, taking into account the repairs or modifications that may be necessary to make them usable by the department.

538. **RESIDENTIAL BUILDINGS-PROPOSALS FOR:** The Residential buildings in the Electricity Board are classified as follows, and the designs are standardised taking into consideration the emoluments of the officer expected to occupy such buildings and the scale of accommodation to be provided :-

Type of building.	**For whom intended.**
1. Superintending Engineer's quarters	... Superintending Engineer.
2. Executive Engineer's quarters	... Executive Engineers and Divisional Electrical Engineers/ Senior Accounts Officers
3. Assistant Divisional Engineer's quarters	... Assistant Divisional Engineers and Accountants Officers.
4. E type Special quarters	... Asst. Engineers
5. E type quarters	... Section Officers, JAO 'S, Draughtsman, I and II grades.
6. F type quarters	... Line Inspectors, Linemen, Lineman Operators, Linemen Drivers, Wiremen Assistant Operators, Technical and Ministerial establishment other than those mentioned in item 5 above.
7. G type quarters	... Helpers, Lascars, Attenders, Sweepers

Gardeners, Watchmen, Cleaners and Scavengers.

Designs for Divisional Engineers' quarters have also been standardised. The standard designs shall be altered only with the approval of the Chief Engineer giving the financial effect involved and with a preliminary data statement. Designs in special cases, such as for construction of quarters for the Superintending Engineers, etc., should be approved by the Chief Engineer.

539. All buidlings and lands of the Electricity Board should be brought on to an Inventory of buildings and lands A.P.S.E.B. Form and the Divisional Engineer will be responsible for reporting any alterations or additions made to the buildings in their territorial area in July of each year. The Inventory shall include residential as well as non-residential buildings purchased or constructed. The following particulars should be furnished.

(i) Main Building
(ii) Out-houses such as kitchen, servants' quarters, etc., If any
(iii) Garage.
(iv) Well
(v) Water supply and Drainage or Sanitary fittings.
(vi) Fencing
(vii) Electrical fittings
(viii) Fixtures
(ix) Land-appurtenant to the buildings, vacant land adjoining.
(x) Stores or telephone room attached if any should be shown separately.

The date of construction, the Account number to which the cost is charged, the capital cost, the plinth area with dimension, the cubical contents, brief description such as-

Walls ... Rough stone in cement mortar, brick in lime, un-burnt bricks,
Follr .... Cemented, bricks pointed,
Roof ... Thrrace, mangalore tiled, storeyed. etc, in the case of building and

Running feet of water pipe, drainage, number of taps, etc., in the case of water-supply, the dimensions of well, running feet of fencing, if any and

The number of points including plugs, fans, and connected load in the case of Electrical fittings, whether metered or unmetered, and

The land with dimensions should be furnished in detail.

The Inventory should also include other vacant lands belonging to the department, store sheds, telephone rooms or huts, control houses, repair houses, etc., but not the cost of electrical equipment apparatus or structures.

An Inventory of fixtures should also be maintained for each building which should be taken over and handed over with each transfer of charge. This shall be open to

examination by all Inspecting officers. If there are no fixtures, a nil register should be opened.

540. The capital cost for purposes of rent shall include:-

Rent calculations.

Capital cost for

(i) Cost of land appurtenant to the building.

(ii) Cost of building used for residential purposes.

(iii) Cost of drainage, fencing, sanitary fittings, well and water-supply, etc.

(iv) Cost of Electrical fittings excluding the meter.

(v) Cost of fixtures, such as grinding, masala and flour stones.

The cost of gardening for sub-station purposes, approaches, roads, fencing intended for sub-station, land intended for substation puposes and other items not required for residential purposes but erected on the sub-station ground for departmental purposes shall be excluded in the above costs.

541. **DATA STATEMENTS** : the data statements for calculation of rents shall be prepared by the Accounts Officer (Expr.) from the capital costs maintained which will be allocated by him, where such allocation is required, on some reasonable basis and from the data obtained for the purpose. The Superintending Engineers are empowered to approve finally, on the certificate of the Accounts Officer (Expr.) data statements except:--

(i) When the Accounts officer (Expr.) differs from the Superintending Engineer, or

(ii) a portion of the capital cost of the building is set aside for non-residential purposes, such as for official purposes, telephone or stores, or

(iii) write off of capital cost for the building is involved, in which case sanction of Board should be obtained for fixing rents.

NOTE:- Cost of improvement to residential buildings though charged to revenue account, should be taken into account for data statement purposes.

542. **CAPITAL AND REVENUE ACCOUNTS**: Capital and Revenue accounts of buildings in the Electricity Board, which are available for occupation as residences, need not be prepared triennially or periodically . The buildings form part of electric schemes and they are not Constructed as a policy of building programme by the department. The preparation of these accounts involves much labour, quite disproportionate with the objects

aimed at. The duties of financial control and audit scrutiny which are generally exercised through the Capital and Revenue accounts shall be exercised through the departmental accounts now maintained.

543. EXECUTION. (a) The construction of buildings in the department will normally be undertaken by the Civil branch, except in special cases, where it is uneconomical to do so for the reason that works are situated far away from the headquarters of the officers of the Civil branch. In such cases and other small constructions shall be undertaken by the operating system under the orders of the Chief Engineer.

(b) Repairs to buildings shall be executed by the territorial officers of the operating systems only-vide paragraphs 410 to 413.

NOTE.- (1) Sanitary and water-supply installations.- All works and repairs sanctioned in connection with sanitary installations and water-supply to departmental buildings shall be carried out by the department except in municipal areas where such works are executed by the local body. Payment for such work shall be made on bills presented by the local body and certified by a Gazetted Officer.

(2) Electrical installations,- Electrical installations should be carried out by the department.

(3) Electrical water heater, frigidaire etc., should be treated as furniture and not as electrical installation.

544. ELECTRICAL INSTALLATIONS-BOARD RESIDENCES-ADDITIONS. The provision of lights and fans to BOARD residences- should be strictly limited to the scale sanctioned by Board, as these are fixed after considering the initial expenditure, the normal requirements of the building and the cost of maintenance in relation to the rent recoverable from the tenant. Every addition to the installation means increased costs of maintenance. Additions and improvements to the electrical installations in Board residences without proper prior sanction even though the charges were met with from the private funds of the occupant, should be prohibited as being not only irregular but objectionable. Arguments such as the existing arrangements were inadequate, the additions were legitimate or useful, or the fittings will become the property of the Board will not be accepted.

545. FURNITURE: If a residence is supplied with services, other than water supply, sanitary or electric installations and fittings, such as furniture maintained at the cost of Board, rent shall be charged for these in addition to the rent payable under clause IV of F.R. 45-A. The tenant will also be required to pay the cost of the water, electric energy consumed, fuse off call fees, renewal of bulbs and also for scavenging services-vide paragraph 540.

NOTE.-Municipal scavenging tax is to be fully recovered from the tenant.

546. The officers are not at liberty to carry out any work which will alter or interfere with the structural details of the buildings nor cut trees in the compound without the express

approval of the Divisional Electrical Engineer/Executive Engineer/Civil/ Construction. They shall also be precluded from erecting any temporary buildings or sheds in the compound without the permission of the Superintending Engineer.

547. The officers will be held responsible for the condition of the buildings while in their occupancy. The buildings should not be sublet under any circumstances.

548. The charges on account of water-supply, scavenging, lighting, renewals of bulbs should, however, be recovered from the Co-operative departments and societies, district boards, institutions, post office and other Government or private persons or bodies occupying Board quarters.

549. REMISSION OF RENTS: Remission of rent may be sanctioned by the Chief Engineer when the building is rendered uninhabitable by reason of extensive repairs beings in progress or from any other cause provided that:-

(i) Intimation is immediately given to the Accounts Officer (Expr.).

(ii)The building is inspected by the Divisional Electrical Engineer who shall report the period of remission necessary with reasons and whether it shall be partial or total.

Partial remission shall be sanctioned only if the proportionate rent falls below 10 per sent of the officer's emolum ents.

550.. Electric consumption charges will be billed for and shall be payable as in the case of ordinary consumers.

551. ADMINISTRATIVE CHARGE. The Divisional Engineers are in administrative charge of departmental buildings in their area and are responsible for their proper maintenance.

552.. The produce in the compounds of residences may be enjoyed by the occupants; while that in non-residential stations should be auctioned or leased out by the Divisional Engineers with copy to the Superintending Engineer.

553. All public buildings other than residential buildings should be provided for with fire protection appliances.

554. CONSUMPTION OF ELECTRICAL ENERGY. The consumption of energy in buildings and the station yards either by Board supply or other agency should be scrutinised by Assistant Divisional Engineers before sending to the Assistant accounts officer for payment or adjustment.

555.. **USE OF BUILDINGS**. The use of non-residential departmental buildings is vested in the Divisional Engineer subject to such orders as the Superintending Engineer may issue. The assignment of quarters to departmental employees shall be with the sanction of the Divisional Engineers or Superintending Engineer.

556. (A) HIRE OF BUILDINGS: Buildings may be hired for the use of the department for non-residential purposes subject to the powers delegated in Appendix I.

The hiring shall be permissible:-

(i) If there are no suitable government buildings,

(ii) If the rent is reasonable.

(2) If the building hired for office is partly used for residential purposes by the officer of the Board, he shall bear the rent proportionate to the plinth area.

(3) Rent from private building occupied by Board should invariably be paid in arrear after a month's occupation and not in advance.

(4) Sanction of Board will be required for provision of fixtures like ceiling fans to the building; but under no circumstances should the Board bear the cost of electrification of the buildings.

(5) Table fans, partition doors, portable fixtures, if any, may be sanctioned under Tools and Plant.

(6) The lease-deeds for such buildings hired shall be obtained for a period of not more than 2 years, in each case on Rs.100/- stamp paper and shall be executed by the divisional Electrical Engineers.

(B) LEASE OF BUILDINGS: The modified and rationalized system of selection and rent fixation for the private buildings taken on lease/rent by the Board is as indicated hereunder.

1. The 6 tier classification of places with maximum ceiling of rents are indicated against each category.

S.No.	Classification	Maximum Ceiling of rent
1	2	3
a)	Corporation of Hyderabad & Secunderabad	Upto Rs.5.00 per sft.
b)	Corporation of Vijayawada and Visakhapatnam	Upto Rs.3.50 per sft.
c)	All other corporations and special grade and selection grade municipalities	Upto Rs.2.75 per sft.
d)	All grade I municipalities	Upto Rs.2.25 per sft.
e)	All other municipalities and Mandal Head	Upto 1.50 per sft.

Quarters

f) All other places — Upto Rs.1.25 per sft.

2. The above amount would be payable only for net usable area which cannot be more than net carpet area plus 10% but within austerity standards.

3. The requirement of the building by an office is to be advertised in the District edition of local news paper like Eenadu etc. indicating the requirement of space as per austerity standards.

4. In response to the above advertisement building owner having vacant space has to quote a specific lease rent per month they want as rent.

5. Committee comprising of the following members shall be constituted at the level of circle for selection of accommodation and serutiny of rent proposals for approval.

    1. Superintending Engineer of the circle.
    2. Senior Accounts Officer of the Circle.
    3. Asst. Executive Engineer/Civil of the Circle.

6. The rent committee will check the suitability of the building starting with the lowest offer. In case the lowest offer is not suitable the second lowest offer will be inspected and evaluated for selection.

7. Board also delegates powers to the Chief Engineer's and Superintending Engineer's for sanction of rents as indicated below:

    C.E. Chief Engineer's Office, Superintending Engineer's Office
    S.E. Section Office, Sub-division Office, Division Office, ERO Office

8. The norms for accommodation of each type of office based on cadre strength of each office considering austerity standards, along with provision for toilets, record room, stationary room, visitors room, meeting hall and consumer waiting room etc. as relevant to the office are indicated below. These figures indicate the limit for the area for each type of office but are to be worked out based on actual staff strength duly considering austerity standard. The area of the Building taken on rent can be +15% of the area eligible. If it exceeds 15% the rent shall be limited to the rent computed considering eligible area +15%.

Office	**Plinth area in Sq.metere**	**Sq.Ft.**
ERO	231.34	2500.00
Section	32.53	350.00
Sub-Division	32.53	350.00
Division	162.64	1750.00

Circle	464.68	5000.00
Zonal	302.97	3260.00

The norms for accommodation are to be revised as and when the offices are re-organised based on the following standards:

1.	Officers of the rank of Chief Engineer/Financial Advisor of Chief Controller of Accounts	250 sq. ft. each
2.	Officers of the rank of Superintending Engineer	160 sq. ft. each
3.	All other officers upto the level of Asst. Divisional Engineer/Asst. Accounts Officer	120 sq. ft. each
4.	Technical staff	60 sq. ft. each
5.	Non Technical staff	40 sq. ft. each

9. If the rent is fixed in accordance with the above procedure works out to an amount higher than the one which is accepted by the lesser, rental certificate should be issued for lower amount only.

10. Before leasing the private building, it is to ascertained whether any Board/Government building is available or not and the certificate to that effect to be recorded.

11. Plan showing the entire building along with details of the occupancy and the site area to be recorded.

12. Rent reasonability certificate to be recorded by the committee formed for the purpose.

13. Once the building is selected within the maximum ceiling rent indicated in para 1 above, it can have an escalation factor at 5% for a block period of every two years thereafter.

557. DISMANTLEMENT AND SALE OF BUILDINGS. Buildings in charge of electricity Board:- Chief, Superintending and Divisional Electrical Engineers have power to sanction the sale or dismantlement of Board provincial buildings in charge of Electricity Board when the book value of the building does not exceed Rs.10,000,Rs.5,000and Rs. 1,000, respectively. As however they have no power to sell land, whenever they sanction the sale of a building they should communicate their order to the Board which will then take the necessary steps to sell both building and land together.

NOTE- (1) No building should be sold unless it has been approved by the Board.

(2) No building should be demolished unless certified by the Chief Engineer that it is in a dangerous condition or past repair.

(3) The powers will not extend to the sale or dismantlement of several individual buildings situated in a compound, the total cost of which exceeds Rs.10,000, Rs.5,000 or Rs.1,000 as the case may be.

(4) When it is proposed to sell or dismantle a portion of the building, the value of the entire building and not of the portion shall be taken for the purpose of determining the authority competent to sanction it.

The sale-proceeds of buildings including actual area occupied by, or auxiliary to a building should be credited to the Capital or revenue Account of the system according as the original cost was charged to Capital or Revenue.

558. LETTING OUT TO PRIVATE PERSONS: When Board buildings (residential or non-residential) are occupied by private persons or other departments for residential or non-residential purposes, rent shall be recovered as per instructions laid down in paragraph 275 of the Andhra Pradesh Public Works Department Code.

Such rent is normally recoverable in advance, except in special cases such as representatives of contractors executing major works in the Board during currency of execution of works in which case, the rent can be recovered from the bills payable to them.

The electric consumption charges, water-supply or sanitary charges shall also be recovered in addition.

559. In some cases, where the quarters become surplus, such as at the close of construction of a project, it is preferable to transfer the buildings on out right sale basis to the Zilla Parishad, forest or other department instead of recovering a nominal rent from them in lieu of the full standard rent as above.

(1)

560. TAXES: Provision for the payment of municipal or other taxes on public buildings should be made in the annual repair estimates-vide paragraph 411.

561. TAXES ON NEW BUILDINGS: Under section 89 (1) (a) and section 102 (1) (a) of the Andhra Pradesh Municipal Act intimation should be given to the local body concerned about the construction of a building, within fifteen days from the date of completion or occupation which ever is earlier As remission of tax for the whole or part, as the case may be, for the half year in which the building is completed or occupied can be obtained only if

action is taken as stated above, it is incumbent on the head of the system or branch under whose supervision the buildings are constructed to give the intimation in proper time. As the time allowed from completion or occupation is only fifteen days, it is essential that the Assistant Divisional Engineer concerned should inform the Central Office immediately so that the Central Office may issue the required intimation to the local body in time.

562. In order to avoid delays in the assessment and payment of on new buildings constructed by the department, the local body shall be informed by the Engineer in-charge of the cost of a new building within six months of its completion. In cases where it is not possible to close the accounts of a work within six months of its completion, provisional figures of cost so far as can be made out at the time shall be first given as that assessment may be calculated on these figures subject to revision when the final figures of cost are available.

563. Under section 82 (1) of the Andhra Pradesh Municipalities Act only a building with its site and other adjacent premises occupied as an appurtenance thereto is liable to taxation. Under provision (b) to section 82 (b) machinery in a building is exempt from taxation.

564. REMISSION OF MUNICIPAL TAX FOR VACANT BUILDINGS. Whenever a Board building (residential or non-residential is likely to fall vacant, the territorial Assistant Divisional Engineer should, on date on which the building falls vacant, give notice of the vacancy direct to the Commissioner of the Municipal Council or the President of the Panchayat Board, as the case may be. Similar notice should be given before the first day of every succeeding half year if the building will continue to be vacant even then.

565. Similarly, where water charges are levied on tap-rate basis in the case of residences to which no garden is attached, the head of Office should ask the municipalities to cut off water supply, if the estimates that the disconnecting and reconnecting fees to be paid will be less than the water charges to be paid to the local body during the period the residence is expected to remain vacant. In the case of residences to which gardens are attached and in other cases, where the disconnection and reconnection fees will be more than the water charges payable, the water charges during the vacant period may be paid by Board, the charges being debited to maintenance estimates.

566. A register of property taxes shall be maintained in the Circle/Division Office to watch the claims of local bodies and payments of the taxes each half year. The assessments should be checked to see that they are in order and as per rules. Quinquennial revision should be looked for and, if necessary, an Officer of the Central Office shall represent any cases of revision necessary.

567. Charges for water-supply, to the local body for non-residential purposes shall be paid for from the Central Office or Division Office as the case may be and arrangements made with local body and the tenants of residential quarters for payment of water-supply charges, if any, direct. Arrangements shall be made by the Board to arrange the supply to the quarters in a manner that charges for each quarter may be apportioned each month without difficulty. If there are no taps and the appointment is made on any other basis, it shall be subject to the approval of the Chief Engineer.

568. INSPECTION BUNGALOWS: The rules regarding the conditions of occupation, rent, etc., of the various inspection bungalows in the electricity department will be found in Appendix-VIII.

569. FURNITURE: The cost of supply of furniture to offices during the construction period of a project is charged to Tools and plant under Capital while the cost of such supplies after commencement of operation of the project is charged to Tools and plant under working Expenses.

CHAPTER IX

RELATION WITH STATUTORY AUDIT - FUNCTIONS OF INTERNAL AUDIT

SCOPE OF AUDIT:

570. (1) Sec 69 of the Electricity (Supply) Act 1948 lays down -1) the Board shall cause proper accounts and other records in relation thereto, to be kept including a proper system of internal check and prepare an annual statement of accounts including the Profit and Loss Account and the Balance Sheet in such form as the Central Government may, by notification in the Official Gazette prescribe by rules made in this behalf in consultation with the Comptroller & Auditor General of India and the State Government.

(2) The accounts of the Board shall be audited by the Comptroller and Auditor General of India or by such person as he may authorize in this behalf and any expenditure incurred by him in connection with such audit shall be payable by the Board to the Comptroller & Auditor General of India.

(3) The Comptroller and Auditor General or a person authorised in this behalf by him is the statutory auditor as per the Electricity (Supply) Act.1948.

(4) The Comptroller and Auditor General of India and any person authorized by him in connection with the audit of the accounts of the Board shall have the same rights privileges and authority in connection with the audit of the Government accounts and in particular shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers, and to inspect any of the offices of the Board.

(5) The accounts of the Board as certified by the Comptroller and Auditor General of India or any other person authorized by him in this behalf together with the audit report thereon shall be forwarded to the authority and to the State Government within `six` months of the close of the year to which the accounts and audit report relate and the Government may issue such instructions to the Board in respect thereof as it deems fit and the Board shall comply with such instructions.

(6) The State Government shall -

a) cause the accounts of the Board together with the audit report thereon forwarded to it under sub-/section(4) to be laid down annually before the State legislature and

b) cause the accounts of the Board to be published in the prescribed manner and make available copies thereof on sale at a reasonable price.

571. ACCOUNTS TO THE ACCOUNTANT GENERAL AND AUDIT INSPECTIONS: The Accountant General arranges for the periodical test audit and local inspection of the accounts of the system and the unit accounts officer who deals with the receipts and payments on behalf of the Board and render trial balance/accounts to the Board is responsible that the accounts, ledgers and other connected records are made available for inspection; as the Accountant General`s Inspecting Audit Officers (Residence Audit Office/Electricity Board Concurrent Audit) are required, if possible to discuss the drafts of their report with the unit Accounts Officer and the Superintending Engineer/DEE before submitting them to the Accountant General and for this purpose it is desirable that officers should be present at head quarters during the period of inspection unless their presence is urgently required elsewhere.

NOTE: The following procedure should be adopted in dealing with the report of inspection of the accounts of the electricity system.

1. The report will be sent officially by the Accountant General to the unit Accounts Officer/Senior Accounts Officer/Superintending Engineer concerned who should forward it with his remarks to the Financial Adviser and Chief Controller of Accounts within one month of the date of the report.

2. The Financial Adviser and Chief Controller of Accounts should forward the report to the Accountant General with his remarks within one month of the receipt by him from the Superintending Engineer.

3. The Accountant General will refer to the Board separately questions on which he does not accept the remarks of Superintending Engineer/Financial Adviser and Chief Controller of Accounts and general questions of policy of importance on which he requires a decision of the Board.

4 On receipt of audit notes, inspection reports, factual notes, draft paragraphs, audit reports presented to legislature, facts and figures and audit points should be verified by an officer not less than the rank of Assistant Divisional Engineer with the original records based on which the audit has furnished their report.

5. If the facts have not been correctly brought out by the Audit, they have to be furnished in the replies to Audit. If the audit has correctly brought out, action taken to rectify or regularize the irregularities should be reported in the replies. Further

action taken not to repeat or recur the irregularities in future may be intimated in the reply.

6. In case of things which are viewed as avoidable expenditure, extra expenditure, it should be explained in the replies, whether they are avoidable.

7. The reply should cover only the facts and figures and points/conclusions of Audit and all unnecessary replies should be avoided. The replies to the Audit should be polite.

8. The Audit Cell in the office of Financial Advisor and Chief Controller of Accounts will deal with the following subjects.

a) Accountant General`s Audit objections

b) Accountant General`s Factual Notes and draft paragraphs
c) Accountant General`s Audit Reports and Reviews

d) Accountant General`s Inspection Reports

e) Public Undertaking Committee (Replies to Public Undertaking Committee)

9. The replies received will be processed in the Audit Cell by routing the files to Member concerned/ Member (Accounts)/Member Secretary/Chairman and their orders obtained. Final replies in each case should be consolidated in the Audit Cell and sent to the Accountant General after obtaining the approval of all Members including Member (Accounts)/Member Secretary, & Chairman.

10. Replies of the Board to draft paragraphs, Audit Reports and to replies to Public undertaking committee will be sent through the State Government.

572. DUTIES, RESPONSIBILITIES,POWERS AND FUNCTIONS OF INTERNAL AUDIT.

The Board has got an internal audit wing.

(1) Internal Audit may be defined as a form of managerial control which involves an independent appraisal activity within the organization for the review of Accounting, Financial and other operations as a basis for service to management. It is a managerial control which functions by measuring and evaluating effectiveness of other control.

(2) Internal Audit differs from an external audit in both its scope and objects. Internal Auditor like an External Auditor is concerned with investigations, but the representations with which he is concerned cover a much wider ground and, in many cases, the relationship of such representations with the accounts is also not so direct, Moreover, being an employee of the enterprise, the Internal Auditor has a greater interest in the operations of the business and is therefore

keenly interested in making them more efficient and profitable..

(3) Briefly the scope and objects of Internal Audit may be stated as follows:

a) To study and evaluate the Adequacy and effectiveness of accounting, financial and operating controls.

b) To ascertain the degree of compliance with pre-determined policies, plans and procedures.

c) To ascertain the extent to which business assets are accounted for and safeguarded from losses.

d) To ascertain the authenticity of accounting and other data compiled within the organization

e) To evaluate the quality of performance in carrying out assigned responsibilities etc.

f) To furnish the members of management with objective analysis, comments and recommendations as regards the activities of the business so as to help them in an efficient and effective discharge of their responsibilities.

(4) Internal Audit is a staff function. As such an Internal Auditor does not exercise direct authority over other persons in the enterprise whose work he reviews and appraises. An Internal Auditor is an employee of the Board and the scope of the work is determined by the management, but it generally includes review and appraisal of accounting, financial and administrative controls. But the main concern of an Internal Auditor is to ensure that there is proper compliance with

a) polices, rules and procedures of the Board

b) good business practices

c) Generally accepted accounting principles

d) Legal and Government regulations and to report violations to the management.

573. MAJOR OBJECTIVES AND FUNCTIONS OF INTERNAL AUDIT

I. (1) To ascertain whether the assets of the Board are properly protected and are accounted for properly.

(2) To ensure whether the Board is adequately safeguarded against wastage, fraud and loss.

(3) To improve the efficiency with which functions, controls, and tasks are

performed in the Board.

II. The main tasks of Internal Audit are as follows:-

(1) To see that the Board`s philosophy is properly reflected in its policies or uniformly and properly applied for.

(2) To ensure that Board`s internal controls are adequate.

(3) To test whether the Board`s procedures safeguard against the improper application of the Board`s assets.

(4) To test the efficiency of the Board`s procedures i.e. whether the objectives of the Board are actually realised.

(5) To review the soundness, adequacy and application of financial, accounting and operational controls.

(6) To ascertain the extent of compliance with prescribed plans and procedures and accuracy of accounts and other data developed within the organisation.

(7) To review and report actions taken by the concerned authorities on the points brought out in the previous audit reports in Internal as well as External audit.

(8) To exercise checks on the expenditure incurred in the Board and over the accounts maintained to record the expenditure with a view to ensure that all expenditure has been property incurred and accounted for.

(9) To examine that the system of accounting is property and adequately prescribed and followed.

(10) To ensure that the funds have been spent in accordance with the policy and programme of the Board and with due regard to rules and procedures on the subject.

(11) To bring to the notice of the Board, cases of violation of the aforesaid principles, wasteful nugatory and infructuous expenditure and of loss due to lack or delay in planning.

(12) To suggest measures for economy and efficiency in expenditure and execution of programme.

III. Functions of Internal Audit:

(1) It is the primary duty of audit to ensure that expenditure is incurred with due regard to general principles and financial propriety.

(2) To conduct regular audit of the policies and procedures applied at the Board`s regions/projects/ locations to ensure that they conform to these established by the Board.

(3) To conduct periodical special studies in depth with a view to identify major areas of expenditure/weaknesses and ensure that whatever improvements are required are done.

(4) To conduct special audit of any major transactions/functions or accounts.

(5) To conduct surprise checks at the various regions/projects/locations.

(6) To prepare and submit periodical reports to the Chairman highlighting all important points raised by audit.

(7) To submit reports to the Top Management regarding:-

(a) items to be audited

(b) work done by audit

(c) methods of improvement of work of Internal Audit

(d) method of improvement of work of executive (operation) divisions

(e) follow-up of audit objections

(f) audit plan versus actuals

(g) method of improvement of procedure and follow-up suggested

(8) Ensuring that the final accounts represent a complete and true statement of the financial transaction it purports to exhibit.

(9) Examination of all primary records of accounts and all other connected documents and ensure the accuracy and completeness of the accounts & records.

(10) The primary duty of audit in examining the accounts is to verify that all the transactions are properly recorded in the accounts under examination and that they are allocated to the proper heads of accounts Audit should comment on the validity of classification (a) which is inconsistent with the provisions in the budget or (b) which renders the accounts an incorrect or misleading representation of the facts.

(11) To check 100% the adjustments pertaining to final accounts and to ensure that discrepancies pointed out by internal audit are rectified before Government Audit takes up checking of accounts.

(12) Ensuring that all receipts of the Board are brought to account under the proper head of account.

(13) Ensuring that all expenditure and disbursements are authorised, vouched and correctly classified..

(14) To audit the Cash & Bank accounts every month and to ensure that bank reconciliation statements are made out on time and also to check the same on a month to month basis.

(15) Checking the compliance by officers and employer of Board with the rules, orders etc. issued by Board or other authorities subordinate to it.

(16) To audit the purchase cases from indenting stage to final payment stage including payments made on or after acceptance of delivery.

(17) To review the accounts relating to construction works to see that the prescribed rules and procedures have been duly observed in accordance with the contracts as well as making payments to contractors.

(18) To examine the progress of works at different projects and bring out cases of delay in execution of programme thereby resulting in avoidable or wasteful expenditure.

(19) Investigate cases of shortfall and report them to Board.

(20) To ensure that the achievements are commensurate with the expenditure incurred.

(21) To examine the working of various accounting procedures.

(22) To scrutinise the sanctions and to see that the powers delegated have been exercised in accordance with the terms of delegations.

(23) To ensure that the Boards assets are recorded properly and to make certain that Internal Control exists to prevent misappropriation of assets.

(24) To ensure that no authority exercises its powers in a manner which is financially irregular, wasteful or are uneconomical.

(25) To emphasize actions required to correct conditions which are not healthy.

(26) To ensure that the accounting and other data developed within the organisation is reliable.

(27) To ensure that not much scope is left to Accountant General's Audit to point out any errors (a) in respect of accounts and (b) in respect of items of propriety.

(28) Checking of pay-roll and other personal claims with a view to ensure that all

personal claims have been regulated in accordance with the Board rules and regulations.

(29) Examination of stock levels and ensure that blocking of funds or overstocking has not occurred.

(30) Audit of expenditure incurred in connection with traffic and transportation with special reference to payment of demurrage and wharfage and report cases of extravagant and avoidable expenditure.

(31) In the course of scrutiny of accounts and transactions of the Board Internal Audit should make such queries and observations and call for such vouchers, statements, returns and explanations in relation to them as it may consider necessary in the interest of proper discharge of its duties.

(32) Where a sum of money is recoverable by the Board, audit must insist on recovery except where competent authority has directed that recovery should be foregone.

The above mentioned functions of Internal Audit are only illustrative and are by no means exhaustive in nature.

574 (i) In order to achieve the above objectives for sound functioning of A.P.S.E.BOARD and to derive better results, the Internal & External Audit activity shall function under the supervision of the Financial Adviser & Chief Controller of Accounts(Audit),as the Head of the Department for Audit.

(i) **DUTIES, FUNCTIONS AND RESPONSIBILITIES OF THE F.A.&CCA (AUDIT)**

He is a Functional head working under Member(Accounts)/Board and incharge of the following subjects dealt by Deputy Chief Controller of Accounts(Audit) with his officers under him.

i) Accounts General's audit objections,

ii) Account General's Factual notes & draft paragraphs

iii) Account General's Audit Reports and Reviews

iv) Action taken Reports / Replies on the Recommendations of the Committee on public under takings.

v) Review of Internal Audit inspection reports of Accounts Officers including projects, and its follow-up.

vi) Circulation of Monthly Resumes/MIS to Member (Accounts)/Board on important observations and financial irregularities noticed in the inspection reports of Accounts Officers.

2. The Financial Adviser & Chief Controller of Accounts (Audit) will correspond directly with other Functional heads in the Board office at Headquarters and Chief Engineer, Superintending Engineers of the field including projects on the matters of irregularities, defalcations, deviations deficiencies and omissions/commissions occurred in the Accounting, Financial & other operations of the Board.

3. Scrutiny of the Board files Processed by the various Functional heads in the Head Quarters to Member(Accounts) and other Members of the Board vide B.P.Ms.No.12 dt.11.4.97 on P.Os and Contracts entered/under execution.

4. Scrutiny of price variation claims, legal fees sanctions vide B.P.Ms.No.200 dt.7.10.97, draft B.Ps referred to Audit sections etc., and files on other subjects referred by Member (Accounts).

5. Inspection of field units including projects.

(ii) **DUTIES, FUNCTIONS AND RESPONSIBILITIES OF THE DY.CCA (AUDIT)**

1. Important and serious irregularities reported by the Accounts Officer (IA) will be examined and reviewed by him. Resume report on the above irregularities shall be circulated to FA & CCA (Audit) and Member (Accounts)

2. Scrutinise and countersign the travelling allowance bills of the Accounts Officers (Internal Audit) and communicate to them for further action.

3. Deal with correspondence on different points from the Accounts Officers(Internal Audit) regarding the audit checks. Scrutinize the quarterly statements of outstanding objections submitted by the Accounts Officers (IA)

4. Important aspects of higher audit shall be examined on the information furnished by the Accounts Officers (IA).

5. He will have administrative control over the members of staff working directly under him as well as the Accounts Officers (IA) and their staff.

6. Deputy Chief Controller of Accounts will approve the programme of inspections submitted by the Senior Accounts Officer (IA). The programme is arranged in such a way that all Divisions, Electricity Revenue office and Circle offices are covered under inspection at least once in a year.

7. Scrutiny of files processed by various functional heads in respect of (A) expenditure incurred on VIPs and Board guests (B) expenditure on publication of tenders specifications & advertisements (C) Legal fees sanctions upto Rs.25,000/- (vide B.P.Ms.No.13 dt.11.4.97 (for A & B above) and B.P.Ms.No.200 dt.7.10.97 (for `C`)

(iii) SAO/INTERNAL AUDIT

1. He will conduct surprise checks over the AOs\IA Inspections.

2. Uniformity in audit procedure and co-ordination of the Internal audit work done by the AO(IA) shall be maintained.

3. Control the work entrusted to AOs(IA) by reviewing the reports and certificates of completion of audit furnished by the Accounts Officers(IA)

4.Scrutinise the tour programme of AOs(IA) and communicate approval.

5.Arrange for investigation of complaints and allegations referred by the Board Members.

6.Scrutiny of files referred by the various functional heads to Internal Audit Department in respect of the following subjects:-

(a) Price variation; Cost escalation (works) (Materials)
(b) Exchange rate variation
(c)Extension of Delivery period/waival of liquidated damages

(d) Legal fees sanctions
(e) publication of Tender specifications/advertisement charges

(f) Expenditure incurred on VTPS and Board guests etc.

7.Asst.Deputy Chief Controller of Accounts(Audit) in Controlling/Co-ordinating the Audit work of Accounts Officer (Internal Audit)

8.Any other subjects referred by Deputy Chief Controller of Accounts (Audit)/F.A.&CCA (Audit)

ACCOUNTS OFFICER/INTERNAL AUDIT:

1. Accounts Officer/Internal Audit will correspond direct with the Superintending Engineers/Divisional Engineers and other officers of the Board in respect of all matters concerning Internal Audit.

2. He will be the controlling officer for purposes of authorising travelling allowance claims of the accounts staff and members of the last grade service working in the unit. He will also sanction advances of travelling allowance on tour to all his subordinates.

3. He will have powers to call for any documents, files, records including

confidential information which are required in the course of discharge of internal audit work from any office of the Board.

4. All financial sanctions to works, purchases, by Chief Engineers and Board shall be supplied to the AO/Internal Audit Copies of these sanctions shall be communicated to him signed by the sanctioning authority or an officer working in the office of the sanctioning authority.

5. In respect of post audit of pay and allowances and in the course of other payments etc., if any improper claims are noticed, retrenchment slips may be sent to the concerned officers(i.e.) Divisional Engineer/Accounts Officer to recover the amounts promptly and they should act accordingly.

6. Audit decisions taken by the AO/Internal Audit are normally final unless otherwise ordered by the Board.

575 The Accounts Officer(Internal Audit) is to supervise and be responsible for

I. Post Audit of payments and
II. Inspections.

(i) Accounts Officer(Internal Audit) is to conduct inspections of the Divisions/circle/Electricity Revenue Offices/office of field Chief Engineers at least once in a year to see whether the initial records and accounts are kept upto-date.

(ii) To conduct test audit of the transactions of one month selected by the Head-Quarters of Internal Audit unit.

(iii) To audit carefully the inspection Reports and test Audit note and issue direct to the officers concerned

iv)To pursue with the officers concerned for replies to the Inspection Reports and rejoinders thereto till all the objections are settled.

v) To report to Headquarters of the Internal Audit unit, items of inspection reports which are of serious nature and which merit the notice of the Board.

III. REGISTERS: The following registers should be maintained by the Accounts Officer (Internal Audit)

1. Objection Book

2.Vouchers marking Register of arithmetical check. (of Money value objections).

3 Works audit register

4.Audit register with fly leaves

5. O.B.A register

6.Register of Advances and loans (for the staff working under him).

7. Progress Register showing the disposal of Inspection Reports, Audit notes and statement of items under objection.

The Accounts Officer(Internal Audit) in discharge of his duties will have right of access at all convenient times to check any records maintained in the Divisions/circles.

576. Post audit of expenditure, stores and receipts of Board - to cover the following:-

i) Maintaining the Register of vouchers selected for arithmetical check.

ii) preparing the statement of items under objection and disposing off - on its return.

iii) Maintaining the Register of objections.

iv) writing up the Audit note and issue and its final disposal on receipt of replies.

v) preparing statements of pending objections quarterly to communicate to Dy.Chief Controller of Accounts(Audit).

vi) Examining the payments in connection with contracts to see specially whether the financial rules, regulations, the grant of advances to contractors and issue of materials to them are strictly observed and that in case of final bills the date of actual completion of work is duly checked with the stipulated one etc.

vii) Examining the running account bills for works executed on lump sum contracts to see that the method stated to have been employed for estimating the value of work done is not open to objection.

viii) Check land award statements pertaining to the land acquired for which compensation paid.

ix) Issue of reminders in cases of delay in reply to letters, returns of audit notes and statement of items and objections till all the points therein are settled.

x) Investigation of frauds, embezzlements, thefts, etc

xi) Attending to any other items of work that may be entrusted to by the Dy.Chief Controller of Accounts (Audit).

xii) An half yearly report of field difficulties in implementation consistent with the developmental works suggesting modifications to code rules, enhanced powers

if necessary to keep up the targets should be sent to the Chief Engineer/F.A.CCA.

(a) The Accounts Officers(IA) shall have powers to call for any documents including confidential ones required in discharge of functions entrusted to them from the Divisional Officers Superintending Engineers and other officers of the Board.

(b) They shall on being satisfied with the documents and replies furnished by the departmental officers drop the objections taken in the audit note, statement of items under objections and inspection report and those kept in the objection book.

(c) The Accounts Officers (Internal Audit) shall be sanctioned a permanent advance of Rs.500/- each to meet the office expenses, by the office from which he is drawing Pay and Allowances. The expenditure incurred will be passed by the Accounts Officer (Internal Audit) concerned and recouped from the Accounts Officer/Expenditure/Operation circle. Pay and allowances etc. bills for advance of tour travelling allowance and festival advance and other advances not bearing interest to the staff shall be paid by the Accounts Officer((Expr.)) against the bills passed and presented by the Accounts Officer(Internal Audit). The Accounts Officers (Internal Audit) shall draw, their salaries and allowances against the pay slips issued.

(d) The Accounts Officer (Internal Audit) shall be declared as controlling officers for the establishment working under them. They will countersign all travelling allowance bills of the staff working under them.

(e) All their personal claims of travelling allowance etc. should be submitted to the Deputy Chief Controller of Accounts(Audit) with a copy of approved tour programme for countersignature. Payments should be obtained from the Accounts Officer of the circle office concerned against the countersigned bills.

(f) All financial sanctions to works, purchases, establishments, and misc. items accorded by the Divisional Officers, Superintending Engineers, and Chief Engineers shall be supplied to the Accounts Officer(Internal Audit) in respect of the divisions of the circle allotted for internal audit work. He is entitled to receive direct from the sanctioning authority a copy of such sanction or order signed by a responsible officer.

577. Inspections and in the scrutiny of accounts and vouchers the following procedure should be followed:

a) Courteous language distinctly quoting the rules or orders infringed should be used.

b) A programme of audit of the accounts of offices should be drawn up in advance and adhered to

c) All the vouchers and dockets checked should bear an enforcement "checked" and initialed with date by the U.D.C./Accounts Officer./Accounts

Officer.(IA)

d) On Commencement and after completion of each programme a certificate of completion of audit should be sent to Dy.Chief Controller of Accounts (Audit) every month.

e) The Accounts Officer(Internal Audit) is entitled to receive direct from the sanctioning authority a copy of the sanction or orders signed by a responsible officer designated for the purpose.

f) All sanctions require scrutiny with reference to some or all of the following points.

i) legitimacy of charges against the Board.
ii) Correctness of classification.
iii) Competency of sanctioning authority.
iv) Completeness of sanction.

g) No work should be commenced or liability incurred in connection with it until an estimate has been technically sanctioned and allotment of funds made.

Cases, in which the work is commenced in the absence of these formalities, are required to be communicated by the departmental officers to the Accounts Officer (Internal Audit). The receipt of these reports should be watched by him.

h) Audit against provision of funds is conducted to comprise.

1) audit of expenditure in a particular object requiring specified appropriation against such appropriation and

2) audit of expenditure on a group of items of expenditure for which a lumpsum appropriation is sanctioned.

i) Appropriation audit should be conducted only for totals of quarterly to end of September, December and March.

j) It may be ensured that the dockets have been prepared strictly in accordance with the schedules. For this purpose a copy of monthly accounts and copies of schedules are to be obtained from the accounting units.

k) Audit of expenditure against estimates is also to be conducted and communicated in the audit notes.

i)Audit should also be conducted on payments for work done or supplies made against agreements, approved data etc.

OBJECTIONS IN WORK TRANSACTION; Objections of the following classes need not be registered in the objection statement but should be dealt with through an Audit note.

a) Objections which cannot be expressed in money value.

b) Objections which merely represent instructions for future guidance and general observance.

c) Objections which are trivial.

The Accounts Officer(Internal Audit) will check that the debits and credits shown in the L.O.A trial balance towards payments and receipts by Financial Adviser & Chief Controller of Accounts, are entered in the ledgers, purchase order file, S.R.B as the case may be.

The Accounts Officer(Internal Audit) will verify that T.D.As in respect of inter-stores drawal of materials are actually despatched and acceptances noted in the register of T.D.As.

Objection statements and Audit notes should be forwarded by Accounts Officer(Internal Audit) to the Divisional Engineer, Superintending Engineer or Chief Engineer as the case may be. The responsibility of the removal of objections and their prompt settlement within one month devolves upon the Divisional Engineer, Superintending Engineer or Chief Engineer as the case may be.

The money value objections on review of the vouchers by Accounts Officer (Internal Audit)will be recorded in Part-I of the Register, while those supplemented by the concurrent Audit party of Accountant General on communication will be taken in Part-II of the same Register. Copies of audit notes and statement of items under objections issued to the circles, Division offices/field Chief Engineers shall be communicated to the A.G.(EBCA) with a view to avoid redundancy or duplication of audit.

ANNEXURE - I

Indemnity Board to be furnished by an intending consumer who is not the owner of the premises and applies without the consent of the owner. (To be obtained in a Non-Judicial stamped paper worth Rs.100/-)

DEED OF INDEMNITY

THIS DEED OF INDEMNITY EXECUTED ON THIS THE …… DAY OF …… ONE THOUSAND NINE HUNDRED AND NINTETY…… BY Sri …… S/o ……..residing at ……..having his office/workshop at ……. Hereinafter called the indemnifier (which term shall mean and include executors, administrators, heirs, successors and assigns) to and in favour of the Andhra Pradesh State Electricity Board, a body corporate constituted under the Electricity (Supply) Act 1948 having its office at Vidyut Soudha, Khairtabad, Hyderabad 500049 hereinafter called the Board (which term means shall mean and include its successors in office and assigns)

WHEREAS the consumer has taken on lease the premises in Door No…… ..for the purpose of*…… ..from Sri…… S/o …… residing at …… .Who is the owner of the above said premises.

AND WHEREAS the said owner is not available/has refused to give his consent in writing for the purpose.

AND WHEREAS the indemnifier has requested the Board to give a service connection in his name subject to execution of an indemnity bond by him indemnifying the Board against any damage or loss caused to the Board in respect of the service of the service connection in his name.

AND WHEREAS in consideration of the acceptance of the above for a service connection in his name, the indemnifier hereby agrees to indemnify the Board against all proceedings, claims, demands, costs, damages, expenses which the Board may incur by reason of a fresh service connection given to the indemnifier without the consent of the owner of the premises.

The indemnifier further undertakes to make good any sum that may be found to be and become payable to the Board with regard to all liabilities and claims personally as well as by means of both movable and immovable properties. The indemnifier agrees that the enhanced current consumption charges but also against any claim that may arise in the event of termination of the agreement prior to the expiry of the contracted period.

The indemnifier further undertakes that the Board shall be at liberty to disconnect the service connection given to him, and also for loading the dues remaining unpaid by him to other service connection(s) that may stand in his name.

NOW THE CONDITION OF THE above written bond is such that if the indemnifier shall duly and faithfully observe and perform the above said conditions, then the above written bond shall be void, otherwise the same shall remain in full force.

IN WITNESS WHEREOF Sri…… the indemnifier has signed this deed on the day, month and year herein before first mentioned.

SIGNED AND DELIVERED

BY

in the presence of

Witnesses : (Name & Address)

1.

2.

Indicate whether it is domestic, industrial, agricultural, hut educational/other special institution or for other categories etc.

ANNEXURE - II

Indemnity Bond to be furnished by an intending consumer for any type of service connection in any Government land/porom boke. (To be obtained in a Non-Judicial stamped paper worth Rs.100/-)

DEED OF INDEMNITY

THIS DEED OF INDEMNITY EXECUTED ON THIS THE ..... DAY OF..... ONE THOUSAND NINE HUNDRED AND NINTETY ..... . BY Sri. ..... S/o ....residing at ....having his office/workshop at ..... . Hereinafter called the indemnifier (which term shall mean and include executors, administrators, heirs, successors and assigns) to and in favour of the Andhra Pradesh State Electricity Board, a body corporate constituted under the Electricity (Supply) Act 1948 having its office at Vidyut Soudha, Khairtabad, Hyderabad 500049 hereinafter called the Board (which term means shall mean and include its successors in office and assigns).

WHEREAS the consumer has taken on lease or the otherwise lawfully occupying the premises without a lease in Door No..... ..situated in the land / porom boke in S.F. no. owned by ....Department for the purpose of *..... and has applied for a service connection in the above premises in his name for the purpose of*.

AND WHEREAS the indemnifier has requested the Board to give a service connection in his name subject to execution of an indemnity bond by him indemnifying the Board against any damage or loss caused to the Board in respect of service connection in his name.

AND WHEREAS in consideration of the acceptance of the above for a service connection in his name, the indemnifier hereby agrees to indemnify the Board against all proceedings, claims, demands, costs, damages, expenses which the Board may incur by reason of a fresh service connection given to the indemnifier.

The indemnifier further undertakes to make good any sum that may be found to be and become payable to the Board with regard to all liabilities and claims personally as well as by means of both movable and immovable properties. The indemnifier agrees that the enhanced current consumption deposit paid by him shall be adjusted against the arrears of the current consumption charges but also against any claim that may arise in the event of termination of the agreement prior to the expiry of the contracted period.

The indemnifier further undertakes that the Board shall be at liberty to disconnect the service connection given to him, and also for loading the dues remaining unpaid by him to other service connection(s) that may stand in his name.

NOW THE CONDITION OF THE above written bond is such that if the indemnifier shall duly and faithfully observe and perform the above said conditions, then the above written bond shall be void, otherwise the same shall remain in full force.

IN WITNESS WHEREOF Sri..... the indemnifier has signed this deed on the day, month and year herein before first mentioned.

SIGNED AND DELIVERED

BY

in the presence of

Witnesses : (Name & Address)

1.

2.

Indicate whether it is domestic, industrial, agricultural, hut educational/other special institution or for other categories etc.

ANNEXURE -III

From
Assistant Engineer/Additional Assistant Engineer
Operation Section

To
Sri/Smt./Mrs.

No.

Dear Sir/Madam/Sirs,

Ref:- Your application dated

1. With reference to your application for supply of LT energy to your premises I request you to take action to:

i) Please pay a sum of Rs. towards consumption deposit in the form of a Bank Draft drawn in favour of Assistant Accounts Officer/Elecy., Revenue Office.

ii) Please pay a sum of Rs. being the Development charges payable by you towards new connection/Additional load in the shape of a bank draft in favour of Divisional Engineer.

iii) Please produce the completion - cum - test report in respect of wiring of your installation.

iv) Please ensure that the materials required for service connection are as per the bill of materials in the sketch enclosed. The materials should be of standard type conforming to Indian Standard Specification, and with ISI marks for wire. The service connection work in your premises should be executed through the agency of a Licensed Elecl. Contractor as per I.E.E. Rule 1956 and kept ready as per the plan in the sketch enclosed. The P.V.C. single core wire duly clipped to the bearer wire should be kept ready with you, in your premises.

v) Please ensure that the earthing for the installation in your premises is carried out as per the Indian Standard Specification 3043/1966.

2) Please note that your request for release of service will not be complied with, if the material used for service connection is not as per the specification prescribed by the Board.

Yours faithfully,

ASST. ENGINEER/ADDL. ASST. ENGINEER

ANNEXURE - IV

From
Asst. Engineer/Addl.Asst. Engineer
Operation Section

To
The Assistant Divisional Engineer
Operation

Sir,

Sub: Work order application for L.T. domestic service connections - submitted.

... ...

Please issue work order for Rs. as per the details on reverse for the service connections proposed to be released in the coming one month/fortnight.

Account No. C 1719 G - Metering Equipment under Distribution (Medium and Low voltage)

Certified that no provisional work orders for service connections are pending closure with the section
there is only one work order pending closure with the section.

ASST. ENGINEER/ADDL. ASST.ENGINEER

S.NO.	NAME OF TH CONSUMER WITH ADDRESS	TYPE AND CAPACITY OF METER	VALUE	REMARKS

ANNEXURE - V

WORK ORDER NO.
DATED

Issued to Asst. Engineer/Addl.Asst.Engineer Supervisor

for Rs.			as detailed below	
Single 0	amps	meters	nos.	Rs.
Three 0	amps	meters	nos.	Rs.

Total

Account no. C 1719 - Metering equipment under
G Distribution (Medium and Low Voltage)

ASSISTANT DIVISIONAL ENGINEER

To
Assistant Engineer/Addl. Assistant Engineer

Copy to Division Office (Account Section)/
along with work order application.

ANNEXURE - VI

INITIAL ACCOUNTS FOR THE SERVICE CONNECTIONS RELEASED UNDER WORK ORDER NO.
FOR THE PERIOD FROM TO

Sl.No.	Description of meter with number	Name of the consumer with address.	Date of Release	Name of the distribution And service connection number	Estimate amount without cost of meter	Amount paid by the D.D.s	Remarks
1	2	3	4	5	6	7	8
Total							

SECTION OFFICER

ANNEXURE - VII
ANDHRA PRADESH STATE ELECTRICITY BOARD
MATERIAL CARD

NO.:
E/s To… … … … … … … … … … … … … … .. H P Agrl. / Indl./ / /load to … … … …

Sri… … … … … … … … … … … … … … … … … … … .. at… … … … … … … … … … … … … … … … .
Sanction No… … … … … … … … ..

1. P.S.C.C. Poles 9.1 Mts./8 m (200/140.kgs) :
2. Rail Poles R.S. Joists. :
3. 33 KV Cross arms :
4. 33 KV Pin insulators with pins :
5. 11 KV Strain Discs: with metal: parts :
6. 11 KV Pin insulators with pins :
7. 11 KV Top Fitting :
8. 11 KV `V' Cross arms :
9. 3 Phase 5 wire cross arms :
10. Single phase 3 wire cross arms :
11. 3 phase cross arms :
12. Back clamps :
13. LT Pin insulators with pins :
14. LT Shackies & Metal Parts :
15. C.I. Knobs :
16. M.S. Stay sets :
17. Base Plates :
18. Guy insulators L.T. :
19. Guy insulators HT :
20. Stay wire No.7/12/7/10 :
21. Stay clamps :
22. Conductors ACRS. 7/2, 11/7/2, 59/7/3, 35 KVA :
23. Bolts and Nuts of sizes :
24. G.I.Wire No.8/6 :
25. 11 KV AB switches 200/400 amps. :
26. Distribution Transformers 63/100/160 KVA :
27. D.P./S.P. Structure Materials :
28. G.I. Earth Pipes :
29. A Type Dist. Boxes (Feeder Dist. Box) :
30. Fuse Unit 100/200/300 amps :
31. Cement :
32. 11 KV Post Type Insulators :
33. Other if any :

AE ADE DEE

ANNEXURE - VIII

STATEMENT OF MATERIAL ACCOUNT TO BE ENCLOSED TO THE WORK ORDER SURRENDERED

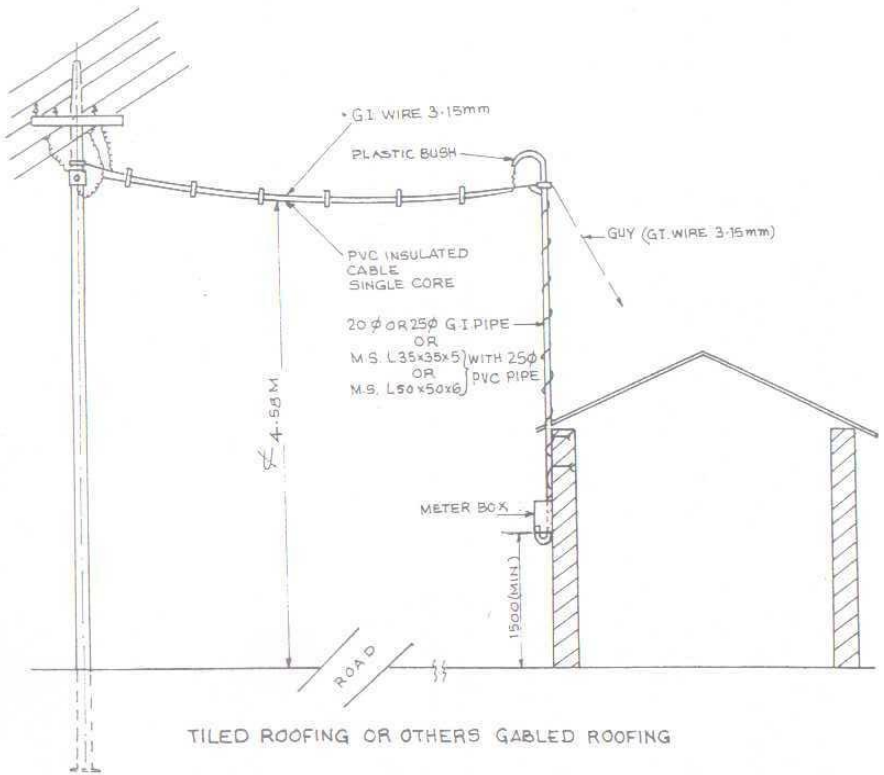
Sl. No.	Name of the material	Quantity authorised to be drawn in the W.O.	Quantity actually drawn	Quantity actually used on works	Balance material still at site	Balance material devoluted
1	2	3	4	5	6	7

NOTE:- Col.4 and Col.7 should be supported by the initial account maintained for materials indicating day to day drawals and devolutions with Reqn. Nos. and dates and quantities drawn and devolution Nos. dates and quantities.

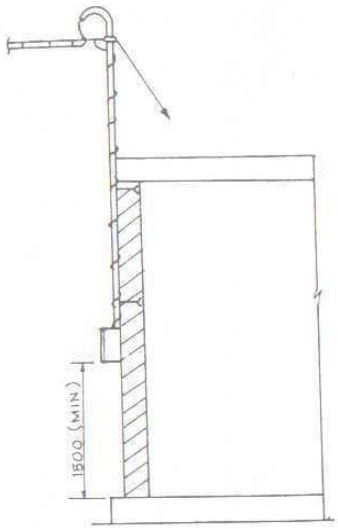
SECTION OFFICER

SERVICE CONNECTIONS

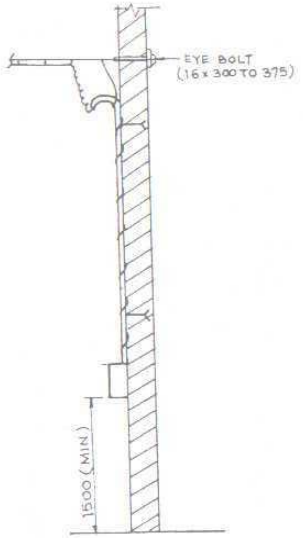
(INSULATED WIRE)



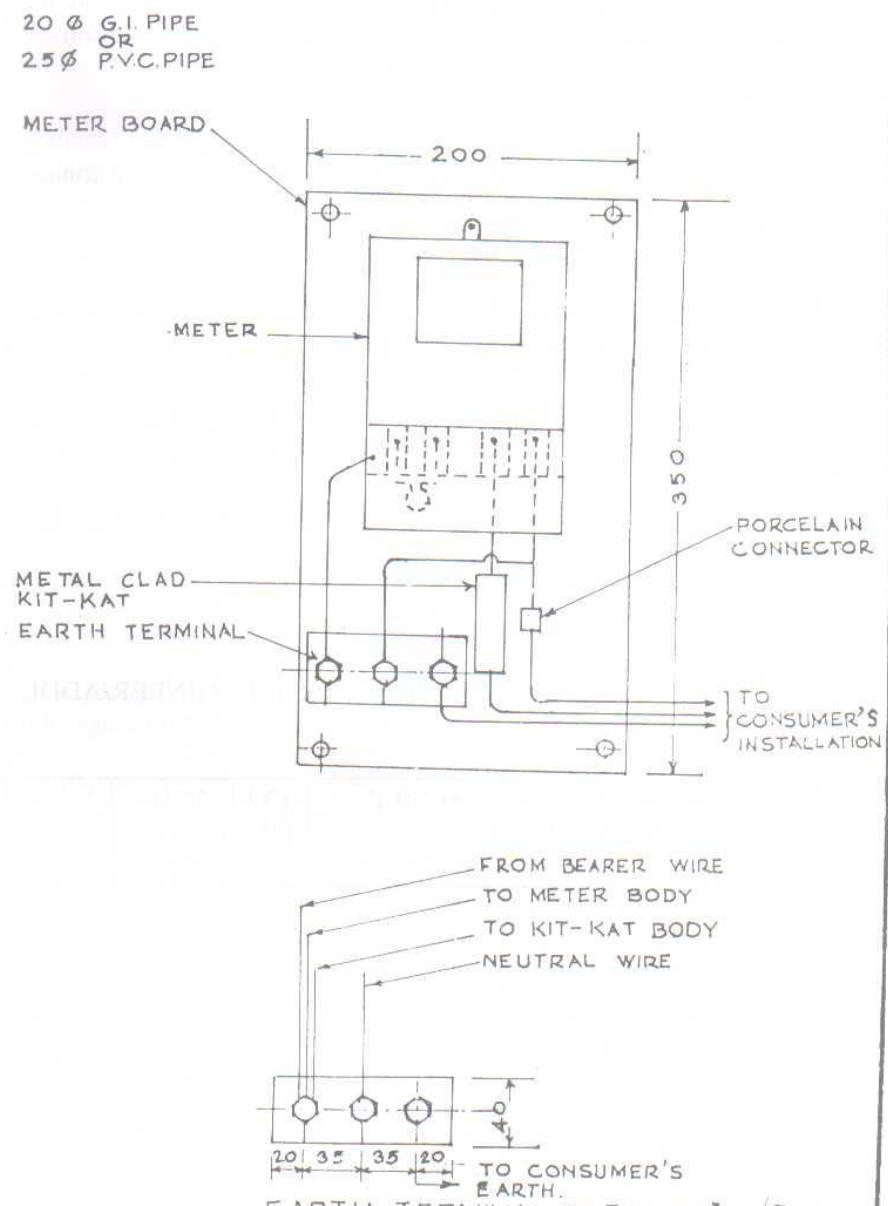
TILED ROOFING OR OTHERS GABLED ROOFING



SINGLE STOREY-FLAT/RCC ROOFING



MULTI-STOREY OR SINGLE STOREY-BUILDING WITH HIGH ROOFING.



EARTH TERMINAL DETAILS 5ϕ/3ϕ

ALL DIMENSIONS IN mm.

SERVICE CONNECTION SINGLE PHASE/3 Phase METER BOARD

SCALE:- N.T.S. | MARCH- 1974