

Himachal Pradesh State Electricity Board

SECTION - XI

Instructions for maintenance and up keep of consumer(s) and other accounts

Instruction No. 276

Subject : Consumer's Ledger' (Form CA-42)

New Consumers' Ledgers should be started from April every year.

2(a) A Separate ledger should be maintained for each "group of consumer; "groups" being classified as A,B,C etc. according to the substation (or inn case of a single substation, according to the feeder), to which a consumer is connected.

(b) More than one 'group' may be accommodated in a single ledger, but separately under their respective 'group' heads, provided the number of consumers in each is small. When the number of consumer connected to a feeder substation exceeds 250, a new group head should be added and the consumers regrouped according to localities. The account numbers should also be revised in the orders of consumer's premise. The change in the Account Numbers should, however, be made only at the time of opening of new ledger viz., in April. On no account should the consumers fed from two different feeders/substations be grouped into one group.

(c) As soon as connection order has been made out and authorised but before it is actually issued, the consumers' name should be entered in the Consumer's Ledger and the corresponding Account number entered in the Consumers' Leger, the Connection Order and the Service Register.

(d) In the ledger, consumers should not be segregated according to classes, but entered in the order of their Connection Orders, whether General, Industrial, Bulk, Street Lighting or Temporary consumers and the following symbols should be used to distinguish between the various classes of consumers :-

General Consumers	No Symbol	
Industrial Consumers	T	
Street Lighting	'S.L.'	To be written in blue
Bulk Supply	'B'	ink in the left hand
Temporary	T	margin.
Water and Irrigation Pumping	'WIP'	
Agricultural	'AP'	

3 (a) Account Number : When allotting an account number to a consumer, reference should first be made to the ledger for the substation to which the consumer in question is to be connected. The number next to the last previously entered in that ledger, prefixed by the substation symbol should be the account number to be allotted to the new consumer. In the case of Street Lighting, however, the name of the local body should be entered in one ledger only, say, in respect of any one of the substations.

(b) In the case of temporary connections the Account Number should have the suffix (T), thus "A-30(T)", "B-1009 (T)" etc.

(c) If the temporary connection is for a permanent consumer, who already has an Account Number and if it requires a separate temporary line and a separate temporary meter, it will be treated as a separate connection and the consumer's name will again be entered in the Ledger, as if he was a new consumer and will be given an additional Account Number for the temporary connection. If, however, the temporary additional load does not necessitate the construction of a separate temporary line and meter, a new Account No. need not be given.

(d) ordinarily the Serial No. and the Account No. of a consumer will have the same numeral in common thus :-

Serial No.	Account No.	
1	.....A. 1	
2	.....A. 2	(Where "A" is the symbol of the substation and
3	.....A. 3	therefore the "group" to which the consumer
	belongs.)	
4	.....A. 4	
5	.....A. 5	

If some of the consumers have been disconnected and their Account Numbers lapsed (i.e. after they have fully discharged all amounts due from them), there will be a 'gap' in the account number of consumer. In opening a new ledger for the following year, Account Numbers of such consumers must be omitted. For instance, in the above example, if the consumers "A.2" and "A.4" have been disconnected permanently and their accounts closed, when the new Ledger is opened for the following year, the entries would be as below:-

Serial No.	Account No.
1.	A.1
2.	A. 3
3.	A. 5

(e) If a consumer, through changing his place of residence, has his former premises disconnected and gets his new premises connected, he should be given a new account No. according to the group in which his new premises fall. Similarly in the case of change of name from one consumer to another, the new consumer should get a new number in the same group, even if no physical disconnection of the old consumer and the connection of the new one takes place. If, however, the change of name is due to the fact that the previous consumer has died or has left the town and connection is to be transferred in the name of some member of his family, i.e., son, etc., it is not necessary to give the new consumer a new Account number in this case the new consumer will be responsible for the accounts of the previous consumer. Where the new consumer does not take such responsibility, he should be given a new Account Number.

(f) If a consumer has been disconnected and has not discharged his bill, his Account number will stand in his name until he has discharged his bills. If he has discharged the dues his account should be permanently closed and a red line drawn against his name in the remaining blank column and the words "closed on (date) ..." recorded in red ink in the remarks column.

(g) When a new consumer enters the premises and takes supply from the Board, the must be given a new account number.

(h) If the premises of a certain consumer are disconnected only temporarily, a new Account No. should not be given to that consumer when his premises are reconnected.

4. When posting meter readings, integers only should be entered in the Consumers' Ledger except in the case of initial and final readings of a meter, which must be shown in full (i.e. including decimal fractions). If subsequent to its last reading a meter has been changed, the readings of the new meter should be shown below the readings of the old meter in the column intended for recording readings, and units (if any) consumed by the new meter should be entered below the units consumed by the old meter in the column intended for recording readings, and units (if any) consumed by the new meter should be entered below the units consumed by the old meter in the column concerned and then totaled.

5. Rentals should be split up under the two heads "Service" and "Meter" and entered, respectively, in the two columns provided in the ledger for this purpose.

6. As the column of the ledger to not exactly suit the particulars of the Street Lighting Tariffs, it is suggested that line charges, meter charges and lamp charges should be shown in columns headed Service Rentals, Meter Rentals and Sundry Charges respectively and the words "Line Charges" and "Lamp Charges" added in red ink just below the figures shown in the columns headed "Service Rentals" and "Sundry Charges" respectively.

7. Any eraser of any entry once made in the consumer's Ledger is strictly prohibited. If a mistake has been made and it is discovered before intimation of assessment and copy of the Main Cash Book have been submitted to Divisional Office, the mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Sub-Divisional Officer should initial every such correction with date. When the mistake is discovered too late for correction in this way, necessary correction should be made through the Sundry Charges and Allowances Register in the next month's account.

8. The Consumers' ledger should be written up by "Accounts Months" and closed invariably on the last day of each month which is the usual date for closing the monthly accounts of a Sub Division. For example the bills issued and realisation made from 1st to 31st July should all be entered in the consumer's ledger under the month of July and the ledger closed and totaled on the 31st July. Similar procedure should be followed for all months.

9. When a consumer is disconnected and his final bill is issued to him in the same month in which his previous bill had already been issued, the entry of the final bill should be made in the ledger month following that to which the final bill relates.

The following example is intended to make matters clear :-

Bill issued on 2nd October – Grace date These are posted in the ledger month

19th October – Amount of the bill Rs. 50/- October.

Disconnected on 10th October These should be posted in the ledger

Final bill issued on 10th October. month

Amount of the bill (for 2nd to 10th October)

Rs. 20/-

Grace date 17th October.

There can be two alternatives for liquidating the amount of the bills, viz.

- (i) When the consumer has no Advance Consumption/Meter Equipment Security Deposit and the payment of the bills is required to be made in cash.
- (ii) When the consumer has a Advance Consumption/Meter Equipment Security Deposit, say of Rs. 100/- and the amount of the bill or bills is to be adjusted against that Deposit.

The procedure to be observed in each case should be as under :-

Alternative – A

If the consumer has no Advance Consumption/Meter Equipment Security Deposit.

The consumer should be billed for Rs. 70/- i.e. Rs. 50/- on account of balance and Rs. 20/- for the period 2nd to 10th October. If the consumer pays Rs. 70/- on any date before the 17th October, (Grace date), the whole amount realised i.e. Rs. 70/- should be posted in the ledger month October against the debit of Rs. 50/- At the close of the month the balance of minus Rs. 20/- should be carried forward to the month of November when the account will be squared up by the debit of Rs. 20/- already posted there.

Whenever such a minus balance is carried forward, the Ledger Clerk should satisfy himself that a corresponding debit appears in the next month. In such a case the unpaid balance for the month of October should not be carried forward to the following month (i.e. November) in the ledger. In the final bill, however, the unpaid balance should be included.

If the payment is received after the grace date or even after the close of the accounts for October, the procedure laid down in paragraph 10,13,14 & 15 below should be followed.

Alternative-B

If the consumer has a Advance Consumption/meter Equipment Security Deposit of say Rs. 100/-.

- a. If the bill for October (Rs. 50/) had been paid by the time the final bill was issued.
 - (i) A Transfer Entry Order should be prepared for Rs. 20/- on the 10th October (to be accounted for inn the account for November) debiting Consumer Advance Consumption Deposit and crediting Revenue.
 - (ii) An entry should be made in the Sundry Charges and Allowances Register for Rs. 20/- on the 10th of October and posted in Column "November Month".
 - (iii) From the Sundry Charges and Allowances Register the amount should be posted in the ledger in the month of November under the Column "Allowances."
 - (iv) The debit of Rs. 20/- already posted there would clear the credit of Rs. 20/- now posted.
 - (v) When the consumer wants the refund of Rs. 80/- the same will be paid to him by debiting the head "Advance Consumption Deposit".
- b. If the bill for October (Rs. 50/-) had not been paid by the time the final bill was issued.

(i) The balance of Rs. 50/- should be carried over to the month of November on 10th October.

(ii) A line should be drawn against the balance of Rs. 50/- in October month.

(iii)(iv) & (v).

As per (i), (ii) and (iii) under (a) excepting that instead of Rs. 20/- the amount should be Rs. 70/-.

In order to obviate the necessity for preparing a separate Transfer Entry Order for each transaction of adjustment, only one consolidated Transfer Entry Order may be prepared for all such adjustment relating to each accounts month. Particulars of each adjustment (i.e. (1) Name of Consumer, (2) Accounts Number, (3) Amount to be adjusted against the deposit account and (4) Consumer's Advance Consumption Deposit Register item number and month/year) should however, be noted on the reverse of the Transfer Entry Order form at the time of occurrence of the transaction. At the close of the accounts month concerned, the Transfer Entry Order should be totaled and completed in all other respects. The postings made in the Register of Sundry Charges and Allowances and the Consumer's Ledger should be rechecked by the Sub-Divisional Clerk with the entries recorded in the Transfer Entry Order before the latter is submitted to the Divisional Office.

10. The amount received from consumers on account of discount forfeited or surcharge levied should also be credited to Revenue. For this purpose a column headed "surcharge levied" is provided in the consumer's Ledger. As soon as the grace date of a certain consumer is over, the amount of discount forfeited or surcharge levied in that column on the date following the grace date. The amount so filled in should be totaled by the meter clerk. All such entries and the total should then be verified by the Sub Divisional Clerk on the same day and an intimation of discount forfeited and surcharge levied sent to Divisional Office immediately. In token off this verification the Sub Divisional Clerk should initial with date, each sheet of the ledger at the bottom of this column. The total of the entries made in this column during a month will represent the monthly total of additional assessment and an intimation of the additional figure should be sent to the Divisional Office to enable the later to make an entry in the Consumer's Accounts Control Register maintained in the Divisional office. It should be clearly understood that the discount or surcharge to be extended to the column headed "Discount forfeited of surcharge levied" should be only the discount or surcharge for the month; the discount or surcharge included in the "Balance brought forward" having already been included in the assessments in the accounts of the previous month.

The figures of the discount forfeited and surcharge levied reported by each Sub Divisional office inn a consolidated monthly report should be checked with the total of the intimation submitted by the office from time to time during that month.

11. As a check over the accuracy of the postings of Consumer's ledger, it should be proved every month that the total of column "Total amount payable by due date" plus total of column "surcharge levied" minus total of column "Payments Realized" is equal to the total of columns of "Arrears carried over". In token of this verification the Sub Divisional Officer should also add his dated signatures immediately below the relevant columns indicating Arrears carried over to next month and the opening balance for the next month.

Note : - It is not desirable to entrust the duty of checking totals or other posting etc., in Consumers' Ledger to the Cashier or any other official performing the

duties of cashier except in cases when Sub Divisional Clerk is performing the duties of cashier in addition to his own duties. In such a case the ledger should be checked by the Sub Divisional Clerk in his capacity as Sub Divisional Clerk and not as cashier.

During the temporary absence of the Sub Divisional Clerk, however, if any transaction in the Consumers' Ledger is to be checked, it should be done either by the Junior Engineer or by the Sub. Divisional Officer himself, but in no case by the Cashier.

12. After the grand total of the month's assessments has been struck in the consumer's Ledger, an abstract should be prepared at the foot of the ledger in the following form for purposes of sending to Divisional Office an intimation of the monthly assessments :-

Item No.	Column No. of Total	9a) Sale of Power	(b) Other items
1.		Note :	The total of cols. relating to
			Sundry
2.			Charges and Allowances etc.
			should
3.			tally with the totals inn the
			Sundry
4.			Charges and Allowances
			Register.
5.			
Grand Total This figure should form the basis of intimation to be sent to Divisional Office			

13. When the Meter Clerk posts the next months' readings in the ledger, he should bring forward all the unpaid balances on that date total that column. The Sub-Divisional Clerk should check all the entries and the total and initial with date below that column on each sheet.

14. After the unpaid balance of a certain month of a consumer or consumers had been carrier forward to the next month a line should be drawn in the money column against the consumer from whom no recovery has been made during the month, so that so that any entries made subsequently in that column are easily detected. Final bills are, however, an exception to this rule and a line should not be drawn in the ledger against the unpaid balances of the previous month. In this connection see paragraph 9 above.

15. In the Consumers' Ledger the unpaid balance against a consumer should be carried forward to the next month only when the month's readings are posted inn the ledger by the Meter Clerk. This procedure will ordinarily eliminate the chance of the consumer being billed for any balance which may have been paid by him after the expiry of the grace date fixed for the previous month but before the date of preparing the next month's bill. If however, in any case the payment of a bill for a certain month (say Sept.) is tendered by a consumer after the unpaid balance has been carried forward to the next month (i.e.) October, but before the bill for October (which will

include the unpaid balance for the month of September) has ACTUALLY been issued, the payment of September's bill should be treated as a part payment of the October's bill under issue, and noted in column "Particulars of payment" (October) on the ledger folio for the month of October and the amount paid deducted from the October bill before it is actually issued quoting the authority for the deduction (i.e. consumer's Bill Receipt Book Receipt No. and date) as under :-

Amount payable	Say Rs. 35/-
Deduct amount paid by the consumer on (date) vide Consumer's bill	
Receipt No. date	Say Rs. 15/-
Amount due	Rs. 20/-

16. (1) Ordinarily the reading, billing and grouping arrangements of the consumers in the existing Local Distribution area shall not be disturbed. Should it be absolutely necessary on genuine grounds to change the programme it should be done from the beginning of the financial year, that is to say, commencing with the accounts for April with the prior approval of the Superintending Engineer concerned.

(2) If regrouping is done, the following precautions should be taken.

(i) Cross references to be given against both the new and the old Account Numbers.

(ii) If, as a result of the regrouping, the meter reading date of a consumer or a group of consumers is altered, and if the acceleration/retardation in the date is up to 4 days, no notice should be taken of this acceleration/retardation, but if the date is accelerated/retardation, but if the date is accelerated/retarded by more than 4 days, the demand charges from that consumer or group of consumers should be charged for the actual number of days between the date of old reading and that of new reading.

With regard to the recovery of monthly service and meter rentals, as these are recovered on the basis of calendar month, these are not affected by the change in the date of reading.

(iii) A not should be recorded in the revenue statement of the month or months concerned to the effect that the variations in the revenue are due to regrouping of consumers.

Note :- In case of new Local Distribution Scheme or an area to be newly energized, approval of Superintending Engineer should be obtained to the grouping meter reading and billing programme.

16. The Maintenance of Consumers' Ledger is the duty of the Meter Ledger Clerks. The writing up of columns in respect of cash realization should be done by them.

Instruction No. 277

Subject : Form CA-43 Consumer's Bill Forms-Instructions for using

A Proper record of the receipts and issues of Consumers' Bill Book should be maintained in both the Divisional and Sub-Divisional Officers in Forms CA-102.

2. In preparing the Consumers bills and dealing with them the following instructions should be followed:-

I General Supply Bill

- (i) In case of General Consumers where the bills are issued by spot billing, these should be prepared in duplicate, original copy be given to the consumer and duplicate retained for making entries in ledger. However, if Bills are sent from office these are prepared from their ledger accounts in which all particulars are available, it is not necessary to keep office copies of bills relating to such consumers. Only one copy of each bill should, therefore, be prepared and issued to consumers.
- (ii) When a consumer presents the bill for payment, receipt should be granted in Form CAO-54 to be written in duplicate by carbon process.
- (iii) The bill along with original copy of Form CAO-54 should be returned to the consumer.
- (iv) If a general consumer has lost the bill issued to him and brings only the cash with him for payment, a duplicate copy of the bill should be prepared from the Consumer's Ledger attested by the Sub Divisional Officer and in his absence by a Junior Engineer or Sub Divisional clerk and dealt with in accordance with clauses (ii) and (iii) above. The charges for issuing the duplicate copy of bill should be recovered as per provision contained in the schedule of General & Service Charges.

II. Industrial Supply Bill

- (i) As, the case of Industrial supply consumers, details of some of the particulars are not available from their ledger accounts, it is necessary that bills should be prepared in duplicate by carbon process and the carbon copy retained as an office copy.
- (ii) The original copy of each bill, which is perforated should be detached from the bill book and issued to the consumer concerned.
- (iii) The procedure laid down in para 2 (i) (ii) (iii) & (iv) above should be followed in the matter of granting the consumer concerned.

The above procedure will also be applicable in the case of the Railway Administration, other Government Depts. and Local Bodies (i.e. District Board's and Municipalities) which pay their bills by cheque, cash or money order but do not return the bills. The bills to them also should be sent in single and not in duplicate.

Note 1 : Consequent upon the revision of Consumer Bill form, duplicate copies need not be prepared.

2. Consumers with connected load of 100 KW and above excluding Bulk Supply and Water and Irrigation Pumping Supply are to be Billed under Central Billing System in the Office of Chief Engineer (Commercial). Detailed procedure in this regard is covered in Instruction No. 167 of Sales Manual (Part I).

Instruction No. 278

Subject :- Signing of Consumer's Bills

In order to economise the time of Sub Divisional Officers and Meter clerks, respectively, a "Signature Stamp" may be used by Sub-Divisional Officers when

issuing consumers' bills, and a "date stamp" may be used by Meter Clerks to mark on the bills, date of bill and grace date.

2. The signature stamp should be affixed to the bills by the Sub Divisional Officer himself or in his presence. A signature stamp is as binding legally as an actual signature and as such in the case of fraud a Sub Divisional Officer will not be absolved from his responsibility merely because the signature stamp was affixed to a bill instead of his actual signature. It is therefore, essential that the signature stamp should always be kept by the Sub Divisional Officer in his personal and safe custody.

3. There is not objection to the Junior Engineer (or Senior Junior Engineer where there are two or more Junior Engineers at Headquarter in a Sub Division) signing consumers' bill in Sub Divisional Officer's absence on casual leave or on tour provided that all the checks prescribed in Instruction No. 293 for the Sub Divisional Officer are exercised also by the Junior Engineer in respect of check of entries of Consumers' Ledger and bills. In the case of such bills, as have been issued over the signature of the Junior Engineer, the Sub Divisional Officer on his return to the station should exercise the same check over these bills as if he was signing them. He shall be held responsible for such bills in the same way as if he had actually signed them.

Note :- The signature stamp should be used only on the bills issued from the Sub Divisional Officer. The MLC/MR should sign himself on bills issued at spot. The SDO should however, exercise prescribed checks on the bills issued at spot; on return off MLC/MR to headquarter.

Instruction No. 279

Subject :- Maintenance of Sundry Charges and Allowances Register (Form CA-41)

The Sundry Charges and Allowances register (Form CA-41) is intended for prompted record of the transactions relating to :-

- (i) Charges for Sundry services rendered by the Board to the consumers.
- (ii) Allowances as a result of adjustment from Consumers Advance Consumption Deposit.
- (iii) Any over charges or under charges noticed after the close of the consumers' accounts for a particular month; and
- (iv) Bad debts written off by competent authority.

2. The Sundry Charges and Allowances Register should be posted by the Meter Ledger Clerk from day to day, from respective job orders or relevant documents and its entries simultaneously transferred to the Consumers' ledger against the accounts of the consumer concerned.

3. The entries recorded in this register and as transferred to the Consumers' Ledger should be checked cent per cent by the Sub Divisional Clerk, who should also check 25% of these entries with relevant Job Orders or other documents concerned and append his dated initials against each item checked by him. At the time of signing the Consumers' Ledger each month the Sub Divisional Officer should particularly see that the total charges as transferred to the Consumers' Ledgers agree with the grand total charges in the sundry Charges and Allowances Register and record a certificate in this respect in the Sundry Charges and Allowances Register in his own handwriting.

Instruction No. 280

Subject : Procedure for adjustment of amounts written off as irrecoverable dues from consumers

On receipt of sanction to write-off of an irrecoverable amount outstanding against a consumer, its entry should be made in the Sundry Charges and Allowances Register in the column provided for this propose quoting therein the authority for the write-off. From here the amount shall be posted to the consumers' ledger under the column "Allowances". The outstanding amount will thus be cleared and the total assessment off the month reduced by the total written off.

Instruction No. 281

Subject : Adjustment of under-charges and over-charges relating to consumers' accounts; and their recoveries or refunds, as the case may be

It is the duty off the Internal Auditors to bring every case off under-charges and over-charges detected during the course of auditing the consumers' accounts to the notice off the Sub Division concerned and also to the Head Office; and to insist on their incorporated in the Sundry Charges and Allowances Register (Form CA-41) there and then. Thus every under-charge and over-charge will automatically be accounted for in the ledger and no amount remains out of Account. The adjustment of a difference of 5 paise due to rounding, may not, however, be insisted upon by the Internal Auditors.

2. With a view of effecting the adjustments of under-charges or over-charges in the case of consumers who have been permanently disconnected, their accounts should be re-opened and debited or credited, as the case may be, with the differences in the Consumer's Ledger.

3. If an under-charge is due to a miscalculation or an incorrect application of the tariff of any of the Board's Regulations and it is not possible to effect recovery from the Consumer concern, ordinarily the Boards' Officials connected directly or indirectly with the under-charge will be held personally responsible to make good the loss to the Board. The staff responsible for preparing and checking the bills are, therefore, advised in their own interest that before finally closing the account of a consumer (say before refunding the Advance consumption deposit, if any) they should carefully check the un-audited portion of the Consumer's Account.

4. Over-change may be refunded through the next bill or bills off the consumer concerned. In the case of a disconnected consumer, if he cares to apply for the refund, the amount should be refunded to him, but otherwise the amount should be credited to the Head "Deposit" per centra minus credit to Revenue. The Deposit should then, be dealt with in accordance with the orders laid down in Rules 5.4 (a) off Departmental Financial rules and articles 170 of Account Code Vol. III.

5. In addition to over charges arising out of miscalculations, etc., there may be cases in which double payment or over-payments are made by consumers. Such payments received by the Board are not payments of any dues of the Board, but are merely erroneous payments which should be treated as "payments in advance" and refunded by the Sub Divisional Officers without reference to their Executive Engineers. Ordinary the refund of such amounts should be made through the

subsequent bills of the consumers concerned, refund being made only on specific demand by the consumers.

6. With a view to minimising the cases of bad debts on account of the Board's failure to recover the undercharges it is imperative that Internal Auditors at the time of their visits to Sub Division shall first of all audit the accounts of the consumers disconnected since their last visit. Thus it would be possible to recover the undercharges through the Advance Consumption Deposits (if any) or the action regarding recoveries will be accelerated. It should, however, be distinctly understood that the refund of Advance Consumption Deposit if demanded by the party concerned is not to be deferred for want of audit.

Instruction No. 282

Subject : Instructions for using and upkeep of Consumers Bill Receipt Book (Form CAO-54)

Receipts for amounts paid by consumers in lieu of the Board's bills should be granted in form CAO-54, which is bond in books, each book containing forms (in Duplicate). Each book is assigned a number and the forms in cash book are machine numbered. The record of receipt of Receipt Books from the Press and their disposal should be kept in Register A & B as prescribed for consumers' Bill Books in para 1 of Instruction No. 277.

Warning : - On no account whatsoever should a receipt to a consumer be granted on a form other than Form CAO-54.

2. Immediately on receipt of the books in the Divisional Office and from the Divisional Office in the Sub Divisional Office, the following checks should be carefully exercised by the Head Clerk and Sub Division Clerk respectively :-

- (i) Total number of the pages viz 100 in duplicate.
- (ii) Serial numbering.
- (iii) Original & Duplicates are properly arranged.
- (iv) Pages of one book are not included in the other.

In the case of Head Clerks, the prescribed checks may be carried out by the next senior clerk in the Divisional Office (2nd Clerk) and the Divisional Head Clerk should check 10 per cent of the Receipt Books and append his dated signature thereon.

3. As regards the use of the form, the Cashier, on receipt of the money, should prepare the receipt in duplicate (by carbon process) in indelible pencil, detach from the book the original copy which is perforated and hand it over to the consumer or his representative, who brought the money, retaining the duplicate copy in the book as voucher. Receipt for sums exceeding Rs. 500/- (Five hundred only) will be signed by the Sub Divisional Office/Junior Engineer in accordance with the instructions laid down in Instruction No. 283.

4. The receipt book in use should be kept by the cashier in his safe custody under lock and key. The used up book, i.e. the book containing the duplicate copies, should be checked by the Sub Divisional Officer and finally recorded in the custody of Sub Divisional Clerk.

5. The bank Bill Receipt Books (Forms CAO-54) should remain in the personal custody of the Sub Divisional Clerk in the Sub Divisional Office and he should maintain their record in the Register (Form CA-103). The Sub Divisional Officer

should see and carry out occasional checks of the register to ensure that proper record is maintained by the Sub Divisional Clerk.

Instruction No. 283

Subject : Signing of Receipts

(a) Cashiers, Clerks and other officials performing the duties of Cashiers are authorised to issue final receipts for sums not exceeding Rs. 500/- (Five hundred only) received by them on behalf of Board. Receipts for higher amounts should be signed by the Sub Divisional Officer who in the case of consumer's receipt will also initial their duplicate copies.

(b) Receipt for sums exceeding Rs. 500/- (Five hundred) in each case for public money received by the Cashier in Sub Offices should be signed by the Sub Divisional Officer/Junior Engineer, who hold charge of the Sub Office. In cases where the Junior Engineer, himself performs the duties of a Cashier, the receipts for sums exceeding Rs. 500/- (Five hundred) should be signed by the Sub Divisional Officer. In case the Sub Divisional Officer is not at the headquarters of the Sub Office on the day of the receipt of the amount under his own signature and should simultaneously prepare a formal (Pucca) Receipt to be signed by the Sub Divisional Officer on his next visit to the Sub Office. The Pucca receipt should be sent to the consumer by the Junior Engineer after it has been signed by the Sub Divisional Officer.

Since no provision exists in the Consumer's Bill Receipt Book (Form CAO-54) for Junior Engineer's initials, the words "Junior Engineer" should be added to the initials, of the Junior Engineer.

2. If a sum exceeding Rs. 500/- is brought by a consumer or other depositor for payment in the absence of the Sub Divisional Officer/Junior Engineer (incharge of a Sub Office) , the cashier should receive the amount, make entry in the Cash Book concerned, and should give the depositor a provisional receipt in form CAO-63 under his own signature. A formal (Pucca) receipt should be prepared simultaneously with the provisional receipt and sent to the person concerned duly signed by the Sub-Divisional Officer/Junior Engineer on his return to the office. Before signing the formal (Pucca) receipt the Sub Divisional Officer/Junior Engineer should check the entries recorded in the Cash Book with the counterfoils of the Provisional Receipts issued by the cashier and add his dated initials on the counterfoils concerned in token of this check.

3. The Sub Divisional Officer while checking the counterfoils of all Provisional Receipts issued should also take steps to see that no counterfoil Receipt Book is used by the cashier.

Note :- Bearer cheques shall be treated as cash for these limits.

Instruction No. 284

Subject : Mode of payments of bills by the consumers

1. The bills of the Board are payable in cash, but bank drafts, money orders and local cheques will also be accepted, subject to the conditions printed on the Board's consumers bill forms.

At places where there is no branch of any bank at the headquarters of Sub division and the HPSEB has an account in a bank in some nearby location, the cheques drawn on any bank situated in that location shall be treated as local cheques.

Outstation cheques shall be accepted in the case of connections pertaining to Government undertakings only.

2. All payments received by Money Order should be entered by the cashier immediately on receipt in the "Register of Money Orders Received" (Specimen form appended hereto). Simultaneously receipt in form CAO-54 should be issued. At the end of the day the register of Money Orders Received should be put up by the cashier to the Sub Divisional Clerk for his cent percent check. The Sub Divisional Clerk should check all the entries of the amounts received by money orders and put his dated initials in token of the same against each entry. The register should be put up daily by the cashier to the Sub Divisional Clerk for check along with the consumers' Cash Received Book, irrespective of the fact that no payment has been received by the money order on any day.

3. Member of the staff employed in the various Sub Divisional Offices of the Electricity Board other than those authorised to receive cash are warned that they should not receive cash from the public in payment of their bills. Any consumer offering money to any member of the Staff for making payment of his bill in the office should be requested by that employee to make the payment in the office himself and through his representative to the cashier at the counter and to obtain the official receipt for the same. Any member of the staff disregarding the above instructions would be suitably dealt with. The cashier also should not receive any payment from any official on behalf of any other consumer.

4. Payment of Board's Bill should not be received except by the Officers which issued the bills.

Annexure to Instruction No. 284

REGISTER OF MONEY ORDERS RECEIVED

S. No	Date of Receipt of Money Order	Money order No. with name of the Post Office From which issued	Name of Consumer	Account No. Bill No.	Amount received	Dated initials of the Chashier in token of receipt of the amount	Date when entered in the CAO-54	Dated initials of the Sub Divisional Clerk in Token of check	Remark
1	2	3	4	5	6	7	8	9	10

Instruction No. 285

Subject : Consumers' Account-Procedure for issuing receipt in respect of part payment of Consumers' Bills

1. If a consumer makes only a part payment of his bill it should be accepted. If, however, he pays the balance dues, before the grace date expires, no surcharge should

be levied. In case the balance dues are not paid within the due date surcharge be levied on the unpaid dues as per the provisions of tariff.

2. It is not likely that a consumer who makes payment of only part of his bill in a certain month will come forward to pay the balance during the course of the same month, but if he does so, there will be two entries of receipts in the ledger against his account in the same month.

3. The following procedure should be adopted for granting receipts to consumers making only part payments :-

(a) The word "Part" should be inserted between the word "in" and "Payment" in the consumer cash receipt (Form CAO-54). The word "Part-Payment" should be written red ink on the duplicate copy of the CAO-54 form.

4. It must, however, be seen that the arrears of bills are not allowed to accumulate for two long a period and that the practice of regularly making part payments is discouraged.

5. If a consumer does not pay his bills in two consecutive months, he should be warned that if he repeats the fault, he will be required to deposit additional amount of Advance Consumption Deposit as per clause 22 of the Abridged Conditions of Supply.

Instruction No. 286

Subject : Payment of Bills by Cheques

Acceptance of a cheque received in payment of the Board's bill is always subject to the cheque being honoured and the receipt issued, therefore, will be considered "Provisional" until the cheque has been encashed.

2. (a) On receipt of a cheque, it should be examined very carefully by the Cashier and, if necessary, by the Sub Divisional Officer also with regard to date, amount in words and figures, name of the payee, etc.

(b) If as a result of the above examination the cheque is found to be in order, an entry should be made in the CAO-54 receipt book and words 'by cheque' written thereon in red ink on duplicate copy.

3. Rules for acceptance of cheques tendered by private persons in payment of dues to Government and contained in Rule 5 of Subsidiary Treasury Rules. Cheques, thus received, must be cashed without any delay as the drawer of a cheque cannot be held legally responsible for a loss to Government due to failure of the Bank unless the cheque is presented for payment within a reasonable time.

4. The following procedure should be adopted and all local/outstation cheques should be deposited in the Bank, with whom Board's accounts are maintained, in accordance with the directions given below :-

(a) A separate Pay-in-slip should be prepared in quadruplicate for each cheque.

(b) The four copies should be marked as Original, duplicate, triplicate and quadruplicate.

(c) Acknowledgement of the bank official for the receipt of the cheque should be obtained in peon book exclusively maintained for this purpose.

- (d) Original & Duplicate Copy of the Pay-in-slip shall be retained by the bank.
 - (e) After the encashment of a cheque, the duplicate copy of Pay-in-slip shall be returned to the payee as an advice of credit. In the event of cheque being dishonoured, the dishonoured cheque shall be returned to the payee with a notice of non-payment.
5. In the case of cheques disposed off in the manner explained in para 4(i) above, the following further instructions should be observed :-
- (i) An entry should be made on the payment side of the Main Cash Book immediately a cheque is sent to the Branch of the Bank.
 - (ii) On receipt of a copy of the pay-in-slip from the Branch of the Bank as advice of the realization of the cheque, the word "cleared" should be written under the word "By Cheque" and the date on which the amount is actually credited by the bank to Boards accounts should be added to the word "cleared" thus (By cheque) _____
(Cleared on 27th July, 1995) against the relevant entry in the CAO-54 Receipt Book. On each receipt copy of the Pay-in-slip the cross-reference of Receipt number (with date) which was granted to the payee, should be given and the entry made in the Main Cash Book vide Para 4(i) above should be initialled (with date) by the Officer-in-Charge after comparing with Bank's receipt on the pay-in-slip.
 - (iii) If for any reason the cheque is received back from the bank uncashed, the word "Uncashed" and "date" should be written under the words "By cheque".
(BY CHEQUE)
thus _____ against the relevant entry in the duplicate copy of _____ of (Uncashed 27th July, 1995).

- the CAO-54 Receipt Book. The word "Uncashed" and "date" should also be added against the relevant entries in the Remittance Register and duplicate copy of the CAO-54 receipt book & the Main Cash Book. A minus entry should also be made in red ink in respect of the uncashed cheque on both receipt and payment sides of the Main Cash Book (adding the name of the consumer concerned), by minus credit to Revenue and minus debit to Bank Remittance Accounts respectively. Simultaneously the account of the consumer in the ledger should be minus credited with the amount.
- (iv) The uncashed cheques should be returned to the consumer concerned with a covering letter and separate file should be opened for recording office copies of such covering letters. In the case of a local consumer his acknowledgement should be obtained in the peon book, but in the case of an outstation consumer the cheque should be returned to him by post under postal certificate.
 - (v) When payment is made by the consumer in cash or by a fresh cheque in lieu of the uncashed one (or the uncashed cheque is returned by him duly amended, if there was only a correction to be made therein) the entry should be made direct in the Main Cash Book 0 amount to be credited to Revenue as well as in the Consumers' Ledger and receipt in

STR Form 3-A granted to the consumer. A suitable note should be added in the duplicate copy of CAO-54 and Consumer's Cash Receipt Book (CAO-44) against the entry relating to the transaction of the original cheque.

Amended Cheque

Fresh Cheque Received on vide Cash Book page No.

Cash

When the fresh on amended cheque is cleared, the word "Cleared" together with the date of clearance should be added in the Main Cash Book against the relevant entry.

- (vi) On the office copy of the letter covering a fresh or an amended cheque, "the word" in lieu of uncashed and cheque No. dated " should be added where necessary and a reference to the relevant entry in the "Remittance Register" and to the number and date of the previous cash receipt given.
- (vii) In the case of a cheque returned by the bank uncashed for any reason connected directly or indirectly with the non-availability of funds, the consumer should be debited with the amount of the surcharge if the amount is not again paid within the grace date; but on the other hand if the non encashment of a cheque is due to reasons having no direct or indirect bearing on the funds, no additional surcharge should be levied. It should be possible for the Cashier of the Branch to detect other mistakes in the cheques before accepting them and issuing receipts.

Instruction No. 287

Subject : Accounting procedure for Bank Charges.

A consumer making payment by an outstation cheque should pay bank charges in addition to the amount of the energy bill. In such cases, in booking the receipt of the amount from the consumer in the Consumer's Cash Received Book, the amount of Bank charges should be excluded and noted separately. An entry of the receipts of these charges should, however, be made at the same time on the receipt side of the Main Cash Book, as creditable to the head "Deposit". When the cheque in question is forwarded to the Bank for collection, entry relating thereto should be made on the payment side of the Main Cash Book in two parts viz., one for the amount of the energy bill creditable to the Division concerned through Remittances and the other for bank charges debitable to "Deposit".

2. As regards the voucher to support the payment made into the bank on account of bank charges same should be prepared in the Sub Divisional Office in accordance with Rule 2.20 of Boards Financial Rules Vol. I and Sub-Rule 2 of Subsidiary Treasury Rule 6.2 (reproduced below) and furnished to the Divisional Officer with the copy of the Cash Book.

Rule 2.20 of Boards Financial rules (volume I) (Stating that every payment must be supported by a Voucher).

"2.20 – As a general rule, every payment, including repayment off money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim. As far as possible, the particular form of voucher applicable to the case should be used. Suppliers of stores and others

should be encouraged to submit their bills and claims in proper departmental forms. But bills not prepared in such forms should not be rejected if they set forth the necessary details of the claims. In such cases, the additional particulars required should be added by the disbursing officer."

Sub Rule 2 of Subsidiary Treasury Rules 6.2 (stating that where such voucher does not exist, a certificate should be prepared.)

"6.2(2) – When it is not possible to support a payment by a voucher, a certificate of payment, prepared in manuscript, signed by the disbursing officer and endorsed, if necessary, by his superior officer, should always be placed on record. Full particulars of the claims should invariably be set fourth, and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

Note : - The detailed instructions given in the Financial Rules Relating to (i) form, completion, examination and custody of sub-voucher and acquittance rolls and (ii) defacement of sub-vouchers should be closely observed by all drawing officers in order to discharge effectively the responsibility enjoined by this rule.

Instruction No. 288

Subject : Procedure for receiving and disposing of cash payment made by consumers

Consumers' Cash Receipt Book (Form CAO-44) should be closed every evening and the total transferred to the Main Cash Book invariable the same evening. In order to ensure this being done, the following procedure should be observed :-

(a) Cash should be received from consumers during the prescribed working hours. If, However, at the time of the close of the working hours there are any consumers at the counter of the Cashier for making payment, bills should be collected from them by the cashier and payments received from them one by one and entries recorded in the Consumers' Cash Receipt Book irrespective of the time limit. No payment should, however, be received from any consumer coming after the prescribed working hours.

(b) Immediately after the prescribed working hours, the Cashier or other official performing the duties of cashier should draw a straight line just below the last item and total up the entries of the Consumers' Cash Receipt Book. The cash in the cash box should then be tallied by him with the total of the Consumer's Cash Receipt Book, and he should open his dated signature just below the progressive totals of consumer Cash Receipt Book.

If a money order or a cheque (received by post) is delivered in the office at any time of the day say upto 5 P.M. it should be accepted at the net amount upto the last date of the grace period that is to say the payment should be treated as having been received within the working hours.

In case the consumers' Cash Receipt Book has already been closed, entries in respect of such receipts should be recorded therein on the same date in continuation of the previous entries of the date and suitable note to this effect should be recorded against such entries by the Sub Divisional Officer under his dated initials. The totals of such entries should also be transferred to Main Cash Book on the same date.

(c) The cashier or the official performing the duties off cashier should then transfer the total of the Consumers' Cash Receipt Book to the Main Cash Book and place both the books before the Sub Divisional Officer, who should satisfy himself

that all the entries of the day as also the total have been checked by the Sub Divisional Clerk or the subordinate, as the case may be, and that he has recorded a certificate as given below in the Consumers' Cash Receipt Book.

Certified that I have checked the totals of all the Receipts No. to issued today the and the total collections during the day amount to Rs.

.....
Signature off SDC

The Sub Divisional Officer should count the cash and place it separately in the Cash Chest in a sealed bag and attest the relevant entry on the receipt side of the Main Cash by his dated initials.

(d) The Sub Divisional Officer should check 10% of the entries in the ledger taken at random with the entries, in the Consumer's Cash Receipt Book and in token of this check he should append his dated initials in the ledger in the column provided for the purpose against each item checked.

Item relating to each ledger should be selected according to the number of total entries for the day to ensure that 10% of the entries posted in each ledger are checked by the Sub Divisional Officer.

2. Columns headed "Particulars of Payment" of Consumers' Ledger should be posted by the Meter Ledger Clerk from the duplicate copies of receipts concerned. The cashier or any other official performing the duties of a cashier should, under no circumstances, make any entry whatsoever in above columns.

The cash received from the consumers should be deposited in the bank as soon as possible after the receipt, and no undue delay should be allowed in doing so. As there are no regular guards employed to look after the Sub Divisional Cash Chests unnecessary accumulation of cash in the chest is risky. According to Instruction No. 290 it is enjoined on the Sub Divisional Officer that normally the cash collections of a day should be deposited into the Bank on the morning of the next working day.

In order to ensure that cash is not allowed to accumulate unnecessarily in Sub-Divisional chest. Executive Engineers, should arrange to make frequent surprise checks of Sub Divisional cash in chests.

An entry on the payment side of Main Cash Book should be made as soon as cash is sent for payment into the Bank.

Instruction No. 289

Subject : Custody of Cash

1. (i) Public money in the custody of the Electricity Board should be kept in strong treasure chests secured by two locks of different patterns, one off which must be a sparring lock or such other lock as may, from time to time, be prescribed by the Chief Engineer and the other also a good strong make. *The key of the special lock of the chest shall remain in the personal custody of the Divisional/Sub Divisional Officer and the key of the other lock in the custody of the Divisional Head Clerk/Cashier (or if there be no cashier in any Sub Division in the custody of the Sub Divisional Clerk or any other clerk attached to the Sub Division entrusted with the duties of the cashier).*

- (ii) If a cashier is appointed to a Division, Key of the special lock shall remain in his custody and the key of the other lock with the Division Officer.
- (iii) In cases where the electric supply in more than one Sub division is under the charge of one Sub Divisional officer, the key of the special lock of the chest at the station which is not the headquarters of the Sub Divisional Officer shall remain in the custody of the Junior Engineer and that of the other lock with the clerk or cashier, if any, employed at that place. At stations (Other than Sub Divisional Officer's headquarters) where there is only a Junior Engineer and no clerk or cashier, keys of both the locks shall remain in the custody of the Junior Engineer.
- (iv) Where burglar proof chests are used with one fixed lock which is operated upon by three keys numbered 1, 2, and 3 in rotation, keys numbered 1 and 3 will be treated as of the special lock and key number 2 of the other lock for purposes of the above rule.
- (v) The duplicate keys of the Divisional and Sub Divisional chests shall, under the seal of Divisional Officer concerned, be placed in the custody of the Bank in the jurisdiction of the division concerned and a "Duplicate Key Register" maintained in each Division Office. Once a year in the month of April, the duplicate keys should be sought for from the Bank, examined and returned to him under a fresh seal, a note being made in the register that they have been found correct under the personal dated signature of the Divisional Officer.
- (vi) The treasure chest shall never be opened unless both custodians of the keys are present and both of them should remain present while it is open and until it is again locked.
- (vii) If the key in possession of any of the custodian of the key of the cash chest is lost, a report to the effect should be made immediately to the Controlling Officer as well as to the Head Office simultaneously. The duplicate keys maintained in the Bank should be sent for by the Divisional Officer and the chest opened for money transactions. The lock, the key of which has been lost, should not, in any case, be used again on the chest, nor a fresh key thereof should be got manufactured locally. A new suitable lock should be purchased or drawn from stock as may be necessary, and used on the chest, in place of the one, the key of which has been lost. The duplicate key of the new lock brought into use should be deposited in to the Bank duly sealed, in accordance with the procedure laid down in Sub-paragraph (v) above. These instructions apply mutatis mutandis in the case of chest having inner-locking arrangement. In that case too immediate arrangement should be made to get the inter-locking arrangement replaced.
- (viii) When a Divisional Officer has to leave the Station temporary for a short period either on tour or casual leave, the key of the Chest in his custody should be handed over to the Senior Officer under him available in the station. Similarly when a Sub Divisional Officer goes temporarily out of station on tour or on casual leave, the custody of the key of the special lock of the chest should be entrusted to one of the following officials in the order given below:-

1. Senior Junior Engineer.
 2. Sub Divisional Clerk (if the Junior Engineer is also absent from the station) provided of course that the clerk is not already in possession of the key of the other lock of the chest in which case the Sub Divisional Officer should hand over his key to the Senior Sub-station Operator/Attendant or Meter Inspector, whoever is available in the station.
- (ix) When the cashier in a Sub Divisional office has to leave the station temporarily for a short period on casual leave or otherwise, the key of the chest in his custody and the Cash Book should be handed over to the Sub Divisional Clerk.

If however, both the Sub Divisional Clerk and the Cashier have to be absent from the office at the same time on short casual leave or for other reasons, the key of the chest should with previous approval of the Executive Engineer be handed over to one of the Executive subordinates of the Sub Division. If the case is urgent and there is no time to obtain the Executive Engineer's approval before hand, the Sub Divisional Officer should make the necessary arrangement and apply for the Executive Engineer's approval immediately after.

- (b) When on any day cash is collected partly by the Cashier and partly by the Sub Divisional Clerk, the Sub Divisional Officer should place on record in writing the circumstances under which this has been done and a certificate of transfer of cash between the Sub-Divisional Clerk and the Cashier should invariably be recorded in the Consumers' Cash Receipt Book.
 - (c) When the Head Clerk of a divisional office or the Sub-Divisional Clerk of a Sub-divisional office (where there is no separate Cashier) leaves the station temporarily, the key in his possession and the Cash Book should be handed over to the next senior clerk in the office.
 - (d) In the case of a Sub Divisional Office where the Sub Divisional Clerk is the only clerk and he has to perform the duties of cashier in addition to his own duties, the key of the Chest in his possession should, for the period of his temporary absence, be handed over to one of the executive subordinates available in the station e.g. a Junior Engineer, a Substation Operator, a Substation Attendant or a Meter Inspector with the Previous approval of the Executive Engineer and the handling of cash and writing up of the cash books left to be done by the Sub Divisional Officer himself.
3. Before making the transfer of the key as above, the cash books should be balanced, cash in chest counted, and a note of the result of this count recorded in the body of the cash book in column 8 & signed by both the officer making over the key and the officer taking it over. The signatures should be dated. These instructions apply also to cashiers and all other non-gazetted official performing the duties of cashiers (i.e. Head Clerks, Clerks etc.) The count certificate in such cases should however, be signed by the officer in charge and the name of the non-gazetted officials between whom the key has been transferred mentioned at the end of the certificate.
4. If due to sudden illness or other unavoidable circumstances, the custodian of the second key, before actually absenting himself, is unable to hand over the change

in the manner prescribed in paragraph 2 and 3, the following procedure should be adopted :-

- (i) The official who has to take over charge temporarily should be instructed in writing by the Officer-in-charge (custodian of first key) to obtain the second key from the original custodian personally giving the letter and acknowledgement for the same.
- (ii) After the second key has been obtained, the chest should be opened by the officer in-charge in the presence of the official taking over the second key, cash in chest counted and a certificate of count of cash and transfer of key recorded in the cash book in the manner prescribed in paragraphs 2 and 3 above.
- (iii) Similar procedure should be followed when the officer-in-charge himself is unable to hand over the charge properly before absenting himself.
- (iv) On no account should both the keys be held by one and the same person even for a short time.

5. It should be noted that the orders above relate only to the transfer of the custody of the key of one of the locks of the chest and do not in any way authorise the official receiving the key to give pay orders, to disburse cash in payment of bills on which pay orders are not already recorded by a competent authority, or to sign, a receipt which should ordinarily be signed by the officer in actual charge of the office. He shall however, attest the entries in the Main Cash Book, and Consumers' Cash Receipt Book.

On his return to headquarters the Executive Engineer or the Sub Divisional Officer will countersign the entries recorded in the Main Cash Book giving the actual date on which he appends his signature.

It should be noted that, during the temporary absence of the officer concerned, cash should continue to be deposited into Bank in accordance with the instructions issued in Instruction No. 288 read with instruction No. 290.

During the temporary absence of a Sub Divisional Officer from his headquarters cheques received for credit to Board's account may be endorsed by the Junior Engineer authorised by the Sub Divisional Officer in this behalf and sent to the Bank. The Sub Divisional Officer should intimate the name of the selected Junior Engineer and furnish his specimen signature to the Bank before absenting himself from the headquarters.

6. If, during the temporary absence of the Officer any bill bearing the pay-order given by that Officer or any other competent authority are paid, the official making payment should record a certificate of payment on the Cash Voucher and make an entry of the transaction in the Cash Book under his dated initials.

7. On the return of the officer to his headquarters the key of chest should be retransferred to him in the same manner as explained in paragraph 3 above.

8. The practice under which a cashier received cash and places the amount in an ordinary cash box lying loose on his table, is both unsatisfactory and unsafe. In all Sub Divisional Offices, therefore, where cash is received from the public, a box or a drawer with a slot at the top should be installed below the cashier's table to slide the money through the slot into the box or the drawer without opening and closing the box or drawer every time. The box or drawer should be emptied at close of the day and the money counted and tallied with the cash book and placed in the chest. Where

a Sub Divisional office is situated in a hired building, the permission of the owner to install the box or drawer should be obtained, if necessary or alternatively some other satisfactory arrangements should be made for placing the cash in a box at the time of payment e.g. a grill may be fitted in front of the cashier table and the cash box screwed to the cashier's table.

9. The actual balance of cash in each chest should be counted on the last working day of each monthly (i.e. immediately after Closing the cash account of the month), but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that day. A statement of the details of the actual balance should be prepared in Form P.W.A. 2, in respect of the Main Cash Book, and a certificate of the count of cash, specifying both in words and figures the actual cash balance (exclusive of imprest and temporary advances, the details of which should be given) should be recorded below the closing entries in the previous month's cash book, stating whether the book balance reconciles with the actual one. This certificate should be signed by the disbursing officer who should invariably date his signature.

Note :- Should it not be possible for the disbursing officer, owing to his absence to make the count on the date prescribed, he should do so at the earliest opportunity recording reason for the delay on the cash balance report.

10. Whenever an intermediate counting off cash is made during the course of a month to ascertain whether the cash in chest tallies with the book balance, the result of such count of cash should be recorded in the form of a note (specifying the actual cash and also the outstanding balance of cash should be recorded in the form of a note (specifying the actual cash and also the outstanding balance of imprest and temporary advances) in the body of the cash book (column 8) so as not to interfere with the up to date totals.

Instruction No. 290

Subject : Remittance/Drawing of Public Money to/from the Bank

Procedure for receiving and disposing of cash payments made by the consumers is laid down in instruction No. 288. According to para 1(c) of Instruction No. 288 the Sub Divisional Officer is required to count the cash in the evening and to place the same separately in the cash chest in a sealed bag. The following procedure should be observed in connection with the subsequent disposal of the sealed bag :-

(i) Immediately on reaching the office each morning, the Sub Divisional Officer should send for the cashier possessing the other key of the chest in his presence. The cashier should then take out the sealed bag and both the Sub Divisional Officer and the cashier should satisfy themselves that the seal is intact. The cashier should then check the contents of the bag in the presence of the Sub Divisional Officer, prepare a pay in slip, make an entry on the payment side of the Main Cash Book and also in the Remittance Register and the pay in slip to the Sub Divisional Officer. The Sub Divisional Officer should verify the entry made on the payment side of the Main Cash Book with the corresponding entry made on the receipt side of the Cash Book on the last working day, append his dated initials against the entry in the cash book on the left hand side of the money column, sign the pay in slip and also the Remittance Register. The Sub Divisional Officer and the cashier should both remain present until the various items of work referred to above have been duly completed. The Sub Divisional Officer while signing the pay in slip should carefully see that the

amount entered in the pay-in-slip is correct and agrees with that entry on the payment side of the Cash Book and also see that the name of cashier to be detailed for depositing the cash in the bank is entered in the register.

- (ii) The denomination of the cash to be remitted should be detailed in the body of the pay-in-slip.
- (iii) The cashier should then put the cash in to a bag, lock it up, complete and sign columns 5 of the Remittance Register, and proceed to the bank to deposit the money.
- (iv) The remittance register referred to in (i) and (iii) above, should remain in the personal custody of the Sub Divisional Officer.
- (v) Before he leaves the counter of the bank, every possible attempt should be made by the cashier to obtain from the bank the receipted pay in slip in respect of the cash deposited by him. In case there is a danger of his getting late in returning to the Office (he is required to return to the office by 11 A.M.) he should obtain from the cashier of the bank a provisional receipt, which he should himself prepare on the spot, if necessary. Should the bank cashier refuse to grant such a receipt, the cashier should satisfy himself that the amount tendered by him has been duly accounted for in the official books of the bank.
- (vi) The Sub Divisional Officer should satisfy himself that the cashier after depositing the money in the bank returns to the office by 11 A.M. For this purpose the cashier should immediately on return from the bank report himself to the Sub Divisional Officer. Any case of undue delay in the return of the cashier from the bank should be seriously viewed by the Sub Divisional Office who should get in touch with the bank and satisfy himself that there is the least apprehension of misappropriation. Even if there is the least apprehension of likelihood of any risk, the matter should be reported at once to the higher authorities and the Police for necessary action.
In no case should the lodging of such report be deferred by the Sub Divisional Officer to the next working day.
- (vii) In the evening the Sub Divisional Officer should verify the entry on the payment side of the Main Cash Book with reference to the receipted pay in slip and append his dated initials in the Cash Book against the entry (on the right hand side) vide rule 2.4 of Financial Rules and also initial the pay-in-slip. Column 7, 8 and 9 of the remittance register should be complete while verifying the entries in the Main Cash Book. Every possible effort should be made by the Sub Divisional Officer and the cashier to collect the receipted pay in slip for the bank on the same day even if a special messenger has to be detailed for his purpose.
- (viii) If in spite of all efforts, the receipted pay-in-slip is not received on the same day, the Sub Divisional Officer should ascertain from the bank authorities on that day whether the amount has been credited on the account of the Board. He should, however, see that the receipted pay-in-slip is obtained on the next working day and the entry in the Main Cash Book initialled by him after comparing it with the receipted pay-in-slip.

- (xiii) The Sub Divisional Officer should also make a casual visit at least once a month to the Bank to ascertain that the amounts shown as remitted as per Main Cash Book have actually been remitted by the cashier into the Bank.
 - (xiv) The copy of the Cash Book to be submitted to the Divisional Officer should be compared with Cash Book and Bank pay-in-slip independently by the Sub Divisional Officer (and not in conjunction with any official) as implied in Note 1 below Article 205 of Accounts Code Vol. III.
 - (xv) The record of the checks prescribed above should be kept in a separate register to be maintained for the purpose and should be kept in the personal custody of the Sub Divisional Officer.
2. If the Sub Divisional Officer happens to be out of station (on casual leave or on tour), and it is found necessary to pay cash into the bank during his absence, the duties allotted to the Sub Divisional Officer as specified above be discharged by the Junior Sub Divisional Officer where there are two Sub Divisional Officers and where there is only one Sub Divisional Officer by the senior most Junior Engineer.
 3. In those Sub divisions where there are more than one cashier, the duty of remitting/drawing cash to/from the bank should ordinarily be entrusted to the cashier who is the custodian of the key of the chest. There is, however, no objection to the other cashier also being detailed on this work but this should not be done without the explicit approval of the Executive Engineer in writing. If and when such an arrangement is found necessary, as a regular measure as opposed to a casual or emergent measure, the work should be entrusted to the cashiers in rotations for a period not less than a month. The acknowledgment of the actual person detailed by the Sub Divisional Officer to deposit the cash should be obtained in the register by the Sub Divisional Officer himself at the time the money is entrusted to him.
 4. The work of remitting/drawing the public money to/from the bank should, under no circumstances be entrusted to a person other than cashier or an official performing the duties of a cashier. In no case should a peon be employed to fetch or handle public money.
 5. While drawing money from the bank the name of the cashier detailed to get the cheque should be written by the Sub Divisional Officer in his own handwriting on the reverse of the cheque. The acknowledgement of that cashier should be obtained on the counterfoil of the cheque, and it should be watched by the Sub Divisional Officer that there is no undue delay in the delivery of the cash to him in lieu of the cheque. Any instance of an undue delay should be dealt with in accordance with the directions contained in sub-para (vi) of paragraph 1 above.
 6. The above instructions apply mutatis matandis to all the Divisional Officers of the Board.

Note : At places where bank branches having the Board's collection accounts are situated, all consumers collection including miscellaneous receipts exceeding Rs. 500/- shall be remitted to the Bank on the same day under the signature of Sub-divisional officer/Junior Engineer/Cashier. Whereas the miscellaneous receipts collected upto 1 p.m. shall be deposited in full, the consumers' cash received on account of energy bills, till 1 pm. shall be rounded off the nearest of Rs. 100/- and deposited into the bank simultaneously. the total consumers' cash received by the cashier shall be tallied at the end of the collection and transferred to main cash book.

The balance amount after making part deposit in the Bank during the day shall be deposited alongwith next day's collection as detailed above, through separate Pay-in-slip.

The above practice shall be meticulously followed at all the collection centres where Bank branches maintaining Board's collection accounts are situated. In case the collections are done at out stations, the Sub Divisional Officers should ensure that too are remitted to the Bank at the earliest.

Instruction No. 291

Subject : Cash Books

1. The following are the Cash Books required to be maintained in Sub Divisional Offices of the Electricity Board :
 - (i) Main Cash Book.
 - (ii) Consumers' Cash Receipt Book.
2. **Consumers' Cash Receipt Book** : This cash book is in fact a Subsidiary Cash Book (i.e. subsidiary to the main Cash Book), because its totals are posted daily into the Main Cash Book. But for clearness and simplicity this book (Form CAO-44) should be called "Consumer's Cash Receipt Book."
3. Ordinarily there is one cashier attached with each Sub Divisional Officer and therefore, one book should be used at one time. Where there are more cashiers in a heavy Sub Division each cashier should be given separate consumer cash receipt book.
4. The payment of Electricity Bills are received by issuing receipt in from HPSEB CAO-54. The original receipt of CAO-54 on receipt of payment is handed over to the consumer and the duplicate copy retained as office copy. At the end of the day the total receipt from the receipt books (Form CAO-54) will be posted group wise in the consumers' cash receipt book which is maintained by the cashier. Thereafter the total cash collected during the day shall be transferred too the Main Cash Book for further remittance into the Bank. Also the entries of payments received from various consumers are to make in the consumer's ledger by different Meter Ledger Clerks from the duplicate copies of CAO-54.
5. Where more than one cashier is working at a time at different counters and consequently more than one consumer cash receipt book are in use, the number of groups should be allotted to each cashier and notice board giving the number/name of groups hung at his counter. In making this allotment the work should be divided amongst the cashiers equitably as far as possible.
6. In order to enable that the total of each group as per the consumer cash receipt book corresponds with the total posted in the consumers' ledger of the relevant group at the end of each account month, group-wise progressive total should be carried out in the consumer cash receipt book from day to day and grand total made at the end of the month. At the end of the day an analysis of the amount received should be prepared by sub-head-wise i.e. Sale of power and other item etc. and should be indicated and totals transferred to main cash book. The cashier at the end of the day shall give the following certificates :-

"Certified that I have issued Receipt No. to today and the total collections amount to Rs. are correct.

Instruction No. 292

Subject : Procedure for dealing with transactions relating to Consumers' (reading meters, billing, receiving payments etc.) when one Sub Divisional Officer is controlling two or more towns.

DEFINITIONS :-

"Sub Divisional Officer proper" means the town in which the headquarters of a Sub Division are located.

"Outstations" means the other town, if any, attached to the Sub Divisional Office.

Ordinarily the staff of an outstation consists of a Junior Engineer only, but there may be a clerk and a meter clerk also.

2. In the Sub Divisional Office proper the usual procedure will be followed. As regards the business of an outstation, where there is only a Junior Engineer, the following procedure should be observed.

- (a) The Junior Engineer of the sections should read the meters of all small Industrial/Irrigation/Agri. Consumers, street lighting, Board's employees residing in colonies; during last week of a month (in one, two or three days as it may be possible for him, in view of his other out-door duties) and forward the Meter Reading Record to the Sub Divisional Officer under registered post so that the same may be delivered to the Sub Divisional Office in connection with some other official business the Meter Reading Record should be delivered by him personally to save postage.
- (b) The Meter Ledger Clerk from the local office should be sent to the outstation on 1st or 2nd of a month, to read the meters of General consumers and deliver bills at spot.
- (c) Consumer's Ledger should be completed before the last working day of the month, and all the bills issued with-in the first week of the following month, so that there should be only one "due-date" for each month.
- (d) The bills prepared in SDO's Office should be dispatched from the Sub Divisional Officer of the outstations for immediate delivery through the peon & the Bill distributor. If necessary the bills may be dispatched from the Sub Divisional office direct to the individual consumers of an outstation by post under a postal certificate. Economy in expenditure with due regard to expediency should be taken into consideration to decide which of the two methods of delivery should be adopted.
- (e) The Junior Engineer should be entrusted with the responsibility of receiving payment from consumers between 10 AM and 1 PM on each working day; or

Alternatively

The cashier (or a responsible clerk, if there is not cashier) in the Sub Divisional office should visit the outstation periodically (but not often than once a week) for the purpose of receiving payment from the consumers.

If in any one case the amount received exceeds Rs. 500/- a provisional receipt should be granted to the consumer by the Junior Engineer or the cashier and the pucca formal receipt duly signed by the Sub Divisional Officer sent to him afterwards.

During the cashier's absence from the Sub Divisional Office and payments at that office should be received by the Sub Divisional Clerk who should be required to lodge security.

- (f) Where the Junior Engineer has to received cash a note should be made on the bills issued indicating the place, date and hours at which the consumers should make payment of their bills. A rubber stamp as shown below should be used for the purpose:-

"Payment of this bill may be made at the office of the Junior Engineerbetween 10 A.M. and 1 P.M. on working day.

A notice board should also be exhibited at the office of the Junior Engineer to the following effect :-

"Payments are received here on all working days between 10 A.M. and 1 P.M."

But where a cashier or clerk has to visit the outstation periodically, i.e. once a week to receive payments a rubber stamp as shown below, should be affixed on each bill :-

"Payment of this bill will be received at (Place) (date) at (time)"

- (g) Surprise checks should be exercised by the Sub Divisional Officer to make sure that the Consumers' Cash Receipt Book is closed on every evening in general and on the evening of the grace date in the particular and the amount transferred to the Main Cash Book at the same time. Where there is a Bank, the Junior Engineer should pay the amount realised into the bank, but where there is no Bank, the Sub divisional Officer, Junior Engineer, cashier or the Sub Divisional clerk, as the case may be, should bring the consumers Cash Receipt Book, duplicate copies of bill receipts (CAO-54) and cash to the Sub divisional Office daily.
- (h) If the Sub Divisional officer is visiting the outstation in connection with technical work, he can bring cash from the outstation and in that case it is not necessary for the Cashier/Junior Engineer to visit Sub Divisional Officer, unless they have some other business at the office.
- (i) On no account the cash collections at the outstation should be allowed to exceed Rs. 500/- at any one time. In such cases the Junior Engineer/Cashier should personally deliver the cash to the Sub Divisional Office, remit by postal Money Order or by bank draft if there be a scheduled Bank at the outstation and it has a branch at the headquarters of the Sub Divisional Office, whichever is the cheapest arrangement.
- (j) If due to unavoidable circumstances, details of which should be placed on record, collection of a day exceeding Rs. 500/- cannot be remitted on the same day, arrangement should be made to remit he money on the next working day.
- (k) Entry of the transfer from the Junior Engineer's main cash book (where he is incharge of Sub office) of the amount of cash brought by the Sub Divisional Officer or the Cashier or the Sub Divisional Clerk should be made in he main

cash book of the Sub Divisional Officer on the same day on which the cash is actually brought to that office.

- (l) Whenever the cashier or the Sub divisional Officer visits the outstation he should bring with him the consumers' Cash Receipt Book, duplicate copies of receipts (CAO-54) and cash to the Sub Division Office where the Consumers' Cash Receipt Book should be checked and posted in accordance with the standing instructions issued for observance by Sub-Divisional Officer. Care should, however, taken that the Junior Engineer/cashier is not left without a Consumers' Cash Receipt Book.
- (m) The J.E./Cashier should have two consumers' Cash Receipt Books so that the work of receiving payment from the consumers should not be held up during the period when the Consumers' Cash Receipt Book is in the Sub Divisional Office. The Consumers' Cash Receipt Book should never be dispatched post, but should always be delivered personally by the Sub Divisional Officer, his clerk or the cashier on the officials visits to the outstation.
3. The procedure outlined in paragraph 2 above is based on the understanding that the consumers' ledger of an outstation is maintained at the Sub Divisional Office. If the staff of an outstation consists of a Junior Engineer and a clerk or cashier and meter Ledger clerk and the Consumers' Ledger of the outstation is maintained locally at the outstation, the procedure to be followed will be, generally speaking , the same as applicable to an ordinary Sub-Divisional office i.e., the Junior Engineer in charge of the outstation will exercise all the checks required of the Sub Divisional Officer of a regular sub-division and will also be responsible for the correct maintenance of accounts, records and the up-keep of the same. The Sub Divisional Officer on his visit to the outstation should exercise all the prescribed checks as are applicable to a regular Sub Division and he will have over all supervisory responsibility with regard to the proper running of the outstation under his charge.
4. The case of a consumer of an outstation who loses his bill and present the payment without the bill should be dealt with in accordance with instruction No. 277.

Instruction No. 293

Subject : Checking of Consumers' Accounts by Sub Divisional Officer and Clerks and the procedure for recording their dated initials in the Consumers' Ledger in token of the checks having been actually made

The following checks on the consumers' accounts are required to be exercised by the Sub Divisional Clerk and Sub Divisional Officer at different stages as per table given below:-

Stage No.	Description of stage (i.e. items to be checked)	By Sub Divisional Clerk (Incharge of Consumer Section)	By Sub-Divisional Officer	Remarks
1.	Data for preparing a bill viz. tariff rate, balance brought forward, Rentals, Sundry Charges/Allowances and Electricity Allowance (Board's employees)	Cent Percent	10%	The 10% check by Sub Divisional Officer must include accounts & bills of all Industrial, Bulk, Irrigation, Agricultural and

2.	(a) Checking of the total of the Ledger and	Cent Percent	10%	Street Lighting Consumers.
	(b) Checking of the bills (Counterfoil) with the Ledger, comparison with ledger of entries including date of bills & grace date.	Cent Percent	10%	
3.	Posting of cash realisation in consumers' Ledgers with the Consumers' Cash Receipt Book and Bill Receipt Forms CAO-54 (duplicate copies)	Cent Percent	10%	

In the case of Local Distribution Systems in which the post of a Sub Divisional Clerk and a cashier is combined, the Sub Divisional Officer incharge of the sub division should exercise the following checks in respect of the posting of the Consumer' Cash Receipt Book and duplicate copies of CAO-54 in the consumers' Ledger, Column 23 to 32.

- (a) If the number of consumers does not exceed 200 25%
- (b) If the number of consumers exceeds 200 15%

In addition to the above, it is necessary that the calculations of columns 4 to 21 and 23 to 32 of the ledger should be checked cent per cent by the clerk and ten percent (including all Industrial, Bulk, Irrigation, Agricultural and Street Lighting Consumers' Accounts) by the Sub Divisional Officer.

It may be noted that if owing to the pressure of work or other reason, which should be placed on record, it is considered that the Sub Divisional Clerk should not carry out the above checks, this duty should be laid on one of the other clerks in the Sub Divisional office with the approval of the Executive Engineer, so that the check is not relaxed in any way.

2. That general procedure for indicating that the entries recorded in a particular accounts book have been checked by the official responsible for checking them is that if space is available, he initials (with date) the entries checked, or if space is not available, marks a tick against each item checked, adding a note under his dated initials at the bottom of the page or folio to the effect that all items have been ticked and checked by him. in pursuance of this procedure the following detailed instructions are issued in respect of the check of Consumers' ledger for the guidance of all concerned.

The ledger need not be totaled when it is put up by the meter clerk to the Sub divisional Clerk for checking the particulars covered by stage 1. After the prescribed

check has been exercised by the Sub Divisional Clerk, the ledger should be totaled up in pencil and the bills prepared. the ledger and the bills should then be put up to be Sub Divisional Clerk for exercising the checks relating to Stage 2 (including totals). After that the totals should be struck in ink by the Meter Ledger Clerk, taking care that the pencil totals are left intact. the bills together with the ledger and other relevant records should then be put up to the Sub divisional Officer for his check. The Sub Divisional Officer should particularly see before commencing this check that the ledger and bills are complete in all respects and that the ledger has been totaled in ink.

(I) Check made by the Sub Divisional clerk or one of the other Clerks in the Sub Divisional.

The clerk checking the consumer's Ledger should mark a tick thus "(√)" against each item checked by him and append his dated initials in the space provided for the purpose against the item "Posting checked by" at the end of each page as follows:-

STAGE 1

- (i) Under Columns 4 & 5
- (ii) Under Columns 12 & 13
- (iii) Under Columns 14 & 16

STAGE 2

- (a) At the end of the each sheet against the words "Posting & Totals checked by" under Columns 6 to 11 and 17 to 21.
- (b) At the top of each sheet against the words "Date of Issue of bills" and "Due Date for payment of bills."

The following certificate should be recorded by the Sub Divisional Clerk in the Consumers' Ledger each month:-

"Certified that the bills have been compared by me with the entries in the ledger and that there is no discrepancy".

SATAGE 3

Under Columns 23 to 32 (bracketed together). These initials should be added only when the balance are carried forward to the following month.

In addition, dated initials should be appended under each of the groups of Columns 8 to 15 and 23 to 29 on each page.

(II) Check made by the Sub Divisional Officer.

While making 10% check of the entry recorded in columns 4 to 21 of the Consumer Ledger from time to time as required under the rules, the Sub Divisional Officer should add his dated initials in column 22 provided for the purpose against each item checked.

In token of check of column 23 to 32 the Sub Divisional Officer should append his dated initials in column 33 provided for the purpose in the Consumers' Ledger.

In case of 10% check of the bills with the Ledger the Sub Divisional Officer should mark a tick (√) against each item checked by him and append his dated initials below the initials of the clerk at the bottom of each folio of the "Consumer' Ledger" below column 22.

The entries in respect of connected load and the length of the line as made in the Consumers' Ledger should be checked by the Sub Divisional Officer himself and in token of this check he should append his dated initials just below the figures of connected load and length of line in each case.

3. In the case of reconnections, the entry relating to length of service line should be attested by the Sub Divisional Officer in token of his having checked the same with the length already recorded in the ledger. The line need not be physically remeasured at the time of reconnection.

With regard to the entry in respect of connected load, it should be attested by the Sub Divisional Officer in token of his having checked the same with load already recorded in the ledger, if it is a case of merely a change in the name of the consumer. In the case of reconnections where physical disconnection takes place and also in the case of change in name where the load applied for is different from the original load Wiring Contractors' Test Report in form CS – 10 must be obtained and the entry of connected load in the ledger attested by the Sub Divisional Officer in token of his having checked the same with that recorded in the Test Report.

With regard to old connections the entries from the old ledgers to the new ledgers at the beginning of a financial year should be transferred by a clerk other than the Sub Divisional Clerk and the entries so transferred should be checked cent percent by the Sub Divisional Clerk himself. if, however, these entries are transferred by the Sub Divisional clerk himself, their checking in the ledger should be done by some other clerk. The person actually attesting the entries in the ledger should append his dated initials below these entries.

4. In the case of sub-offices where the junior Engineer are in charge, the concerned JE shall exercise all the checks required of a Sub Divisional Officer of a regular sub division. The will also be responsible for the correct maintenance of accounts records in the sub-offices and the general up-keep of the same. Sub Divisional Officers in charge of the sub-offices should also exercise the prescribed checks on their visits to the sub-offices as are applicable to a regular sub division.

Instruction no. 294

Subject: Procedure for taking of Advance Consumption Deposit from Consumers and Maintenance of their accounts.

Before commencing or resuming supply of electricity energy to his premises every consumer, excepting Railways, and Government Departments should be required to lodge with the Electricity Board an Advance Consumption Deposit for the payment of the bills for the supply of energy presented to him by the Board from month to month as per the rates prescribed in schedule of General and Service Charges.

2. In the case of the employees of the electricity Board living in a Local Distribution Tow or area and taking the supply of energy from the Board, it is left to the discretion of the Sub Divisional Officer concerned to decide whether Advance Consumption Deposit should or should not be taken from a particular individual.

3. Additional Advance Consumption Deposit should be demanded from the consumers who have habitually defaulted in making payment of their dues or in cases where the energy bills are generally of the order which are not safeguarded by the amount of Advance Consumption Deposit.

In cases of extention of load as also in cases where unauthorised load extensions are detected and the competent authority agrees to regularise the same; an amount equivalent to difference between the Advance Consumption Deposit worked out for total connected load as per latest prevalent rates and the amount of the existing Deposit shall be obtained in addition to other amounts as may be due. Similar additional Advance Consumption Deposit amount shall also be obtained from the consumer before restoring the supply in case where the supply was disconnected for suspected pilferage of energy.

Additional Advance Consumption Deposit shall also be recovered before allowing a consumer to run his industry in two or three shifts from such consumers who may initially opt for running the Industry in single shift but may subsequently want to run their Industries in two or three shifts.

Note: For further details in this regard, clause -22 of the Abridged conditions of supply may be persued.

4. In calculating the amount of Advance Consumption Deposit under Para (1) above, the following should be carefully borne in mind:-

- (i) In case of an industrial consumer who also takes general supply on the Industrial premises in connection with his industry the connected load of single phase supply i.e. for general purpose and the connected load for 3 phase supply i.e. industrial purposes should be taken collectively and advance Consumption Deposit should be worked out for the total connected load.
- (ii) For mixed loads as in case of (i) above, highest rate of Advance Consumption Deposit applicable should be charged.

Note : In the amounts calculated above the fraction of a rupee should be converted to a whole rupees by taking 50 paise and above as one rupee and ignoring the amount less then 50 paise.

5. If a consumer, who has not already deposited adequate amount of advance consumption with the Board, defaults in making payment for the Boards' bills, immediate action should be taken according to the Abridged conditions of supply. If after permanent disconnection he applies for reconnection, the application should not be accepted unless he makes full payment of the amount outstanding against him and also deposits Advance Consumption Deposit calculated on the connected load according to the scale laid down in the schedule of General and Service charges.

6. The amount of Advance Consumption Deposit deposited by a consumer with the Board will not be Transferable. The mode of payment of Advance Consumption Deposits shall be as per clause 22 of Abridged Conditions of Supply.

- (i) A Systematic record of all transactions relating to such Advance Consumption Deposits should be maintained in the Sub-Divisional Officer in form CA-61 "Consumers Advance Consumption Deposit Register". This register is similar to form PWA-17 as is intended to be maintained month by month, the total receipts and payments or adjustments, as the case may be and the closing balance of each depositor. Entries should be made in the register by the cashier as each transaction takes place from day to day and checked by the Sub-Divisional Clerk. If any mistake is made, it should be corrected by drawing the pen through the incorrect entry, making above it the correct entry in red ink. The Sub-Divisional Officer should initial with date every such correction. The register will be checked cent percent by the Internal Audit Party concerned during the course of the audit of the consumer's accounts of each sub-division. The Divisional Accountant will also check the register during the course of annual inspection of the sub-divisional office of the sub-divisional office by the Executive Engineer concerned. In addition, this register will be audited annually at the time of local inspection of account of the Sub-Divisional Office by the Resident Audit Officer, H.P. State Electricity Board.

The Advance Consumption Deposit Register is to be written up chronologically by each connection. Thus if a certain consumer has eight different connections, there would be eight separate accounts for his Advance Consumption Deposit.

- (ii) A monthly abstract from the above register (Form CA-61) should be prepared in Form CA-62. This abstract will show the opening balance, the receipt and the payments or adjustments, of the month and the closing balance in respect of each depositor, whose account is operated upon during the month and in addition it will include a statement of the Advance Consumption Deposit received from fresh consumers. The abstract should be prepared in quadruplicate and submitted to the Divisional Office in triplicate with sub-divisional monthly accounts retaining one copy in the sub-divisional office as an office copy. The Divisional Office after verification of the Divisional monthly accounts shall return the triplicate copy to the Sub-Divisional office concerned, duly signed in token of verification.

- (iii) Each Sub Divisional Officer should submit a certificate quarterly with his relevant monthly accounts to the effect that the balance of consumers Advance Consumption Deposits as shown in monthly accounts agrees with the detailed accounts maintained in the Consumers Advance Consumption Deposit Register. The Divisional Office should pass on this certificate to the concerned A.O. HPSEB with the Divisional Accounts.
- (iv) In Divisional Office the accounts of cash Advance consumption Deposit should be maintained in the Deposit Register (Form P.W.A. 17) as one single item under a new sub head "Consumer Advance Consumption Deposit" for each Local Distribution Scheme in the Division separately. As regard the details of total credits, debits and balances these will be available in the monthly abstract from the "Consumer Advance Consumption Deposit Register" (Form CA-62) supplied by the sub divisional office to the Divisional Office each month.

7. If payment of Advance Consumption Deposit is received by a cheque, receipt on Form S.T.R. 3-A, should be granted to the consumer and the words "this receipt will be considered as provisional unit the cheque is cashed" added on the top of the receipt and the counterfoil. A Rubber Stamp may be used for this purpose. Full particulars of the cheque should also be specified in the receipt (e.g. No. and date of the cheque and the name of the Bank). An entry of the amount received should be made in the Main Cash Book and the Advance Consumption Deposit Register (Form CA-61).

If the Cheque is received back from the Bank uncashed, minus entries should be made on both receipt any payment sides of the Main Cash Book in red ink by minus credit to deposit and minus debit to Bank Remittance Accounts respectively. Simultaneously the amount should be posted as minus credit in the deposit Register against the consumer's name and words cheque uncashed/dated written, in the remarks column of the Register.

The uncashed cheque should be returned to the consumer in the manner explained in instruction No. 286 paragraph 5 (iv).

When a fresh/amended cheque or cash is received in lieu of the uncashed cheque, a fresh receipt in Form S.T.R. 3-A, should be granted to the consumer and fresh entries made in the Main Cash Book and Consumer's Advance Consumption Deposit Register as explained in sub-paragraph 1 above.

Instruction No. 295

Subject: Procedure for adjustment or refund of Consumer's Advance Consumption Deposit.

Refund of Consumer's Advance Consumption Deposit should be dealt with in two different ways, viz:-

- (a) To receive full payment of all the dues from a consumer and after-wards to refund the amount of Advance Consumption Deposit in cash or by cheque, as the case may be.
- (b) To allow a consumer in his final bill the credit for the amount of his Advance consumption Deposit and to receive net amount of the bill i.e., the balance of the bill over the amount of Advance Consumption Deposit.

2. As the method outlined at (a) above is apt to cause inconvenience to the consumers, the method at (b) should invariably be followed. The exact procedure would be as under:-

- (i) At the time of preparing a final bill for any class of consumer, it should be ascertained if any Advance Consumption has been lodged by the consumer concerned with the Board, and if so, the amount should be posted in the Sundry Charges and Allowances Register under the column headed "Credits" and the amount entered in Red ink with a view to distinguishing it from ordinary allowances.
- (ii) From here the amount will naturally be posted in the Consumer's Ledger and the consumer will therefore, automatically get a credit of Advance Consumption Deposit in his final bill.
- (iii) At the time of closing the monthly accounts, the total amount of Advance Consumption Deposits so adjusted should be determined from the Sundry Charges and Allowances Register and a Transfer Entry order prepared by debiting the head "Consumer's Advance Consumption Deposits" and crediting the head "Revenue". Should, however, the amount of Advance Consumption Deposit exceed the amount of the final bill, the consumer should be afforded a credit in his bill only to the extent of the amount of his bill and the balance of the Advance consumption Deposit should subsequently be refunded to him by debiting the head "Consumers' Advance Consumption Deposit".
- (iv) With a view to making up the reduction caused in the real assessments of a month by affording credit to Revenue through the Transfer Entry Order and again passing the transaction through the Sundry Charges and allowance Register the total amount so credited should be added to the monthly assessments when sending intimation to the Divisional Office for any month's transactions in connection with Control Account maintained in the Divisional Office (that is to say, the total of the column "Net amount payable" in the Consumers' Ledger should be increased by the total amount of Advance Consumption Deposit adjusted during a month).

3. When making refunds of Advance consumption Deposits, the following precautions should be observed with a view to avoiding erroneous of double payments.

(i) When a depositor is living and is in possession of the Deposit Receipt granted by the Board:- if the depositor or his legal representative is known to any of the officials of the Board, that official should identify the depositor or his legal representative and add his dated signature as a witness on the refund voucher before the amount of Advance Consumption Deposit is refunded. If depositor or his legal representative cannot be identified by any of the Boards officials, the depositor or his legal representative should be identified by a responsible person of the station, who is also known to the Board's Official and his dated signature as a witness of that person and also of the Board's official concerned should be obtained on the refund voucher in token of identification.

(ii) When a depositor has died, but the deposit Receipt granted by the Board is available:-

The claimant should produce a succession certificate. The procedure of identification as per (i) above should also be observed.

(iii) When the Deposit Receipt granted by the Board is not available:-

As per (i) and (ii) above, as the case may be. In addition a certificate to the following effect should be obtained from the person receiving the amount on the reverse of the refund voucher:

"Certified that the deposit receipt granted by the H.P. State Electricity Board has been misplaced and is not forthcoming. In the event of its being traced out, I hereby promise to prefer no further claim on this account on the Board".

4. Before refund of Advance Consumption Deposit is allowed, the original realization as per entry in the Cash Book and the counter-foil of receipt issued, should be traced out and a reference to the refund should be so recorded against the original entry in the Cash Book, the counterfoil of receipt and other accounts, as to make the entertainment of a double or erroneous claim impossible.

Note:- In the absence of cash available in the chest the revenue collections on account of energy bills etc. may also be utilized for the refund of the Advance Consumption Deposits/Securities in case of temporary connections only. Accordingly the revenue collection of a particular day should be remitted to the bank by making two entries, one for remittance of the balance revenue and the other indicating part of revenue collections utilized by way of refund of Advance Consumption Deposit/Security debiting the relevant deposit head.

Instruction No. 296

***Subject:-* Procedure for refund of temporary advances/deposits received from temporary consumers in the sub-offices of the Electricity Board.**

Where the Consumers' Ledger, Cash Book and other records relating to consumer's accounts are maintained in the local sub-offices attached to the sub divisional offices, whose headquarters are situated at a different station, and it is

possible to ascertain at any time the correct position of each consumer's account, the Junior Engineers incharge of those stations may, on disconnection, refund, in case of emergency, on consumer's request, the balance of Advance Consumption Deposit received from temporary consumers after deducting all the dues of the Board, subject to subsequent approval by the Sub Divisional Officer, on his next visit to the station.

Note : The amount of refund by the Junior Engineer should on no account exceed the powers of the Sub Divisional Officers to refund the Advance Consumption Deposit, in such cases.

2. Before, however, making the refund the junior Engineer should observe all the precautions detailed in paragraph 3 of Instruction No. 295 besides other procedure for adjustment or refund of consumer's Advance consumption deposit laid down in that Instruction.

3. The transactions relating to refund of balance of advances made to temporary consumers should be recorded on the payment side of the main cash book maintained in the sub-office concerned in addition to the transactions relating to transfer of cash to sub divisional office or remittance of cash to Bank.

Instruction No. 297

***Subject:-* Lapse of Consumer's Advance Consumption Deposits and repayments thereof after lapse**

The Advance Consumption Deposit amount of disconnected consumers not exceeding five rupees unclaimed for one whole account year, balances not exceeding five rupees of deposits partly repaid during the year when closing, and all balances unclaimed for more than three complete account years will, at the close of March in each year be credited to Board by means of transfer entries by debit to "P.W. Deposit (Advance Consumption Deposit) and credit to Revenue Head – XLI-Receipt from Electricity schemes, Sub Head "Other items".

2. The age of items creditable to Board under the above paragraph is to be reckoned as dating from the time when they became first repayable. In P.W.A. Form 34 "Schedule of Deposits" the date when the Advance Consumption Deposits became first payable should be noted in the remarks column. The date will be the date of disconnection provided that all the Boards' dues has been paid by the consumer, or a subsequent date on which the final settlement of Board dues whether by cash payment or by adjustment against the amount of Advance Consumption Deposit.

3. The deposits which have lapsed and have been credited to Board, cannot be repaid without the approval of the Chief Accounts Officer, HPSEB. The application for sanction will be made in form S.T.R. 42. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Chief Accounts Officer, HPSEB, with the List of Payments in which it is charged.

The repayment of such lapsed deposits will be made after the claimants identity and title to the money have been certified by the Divisional Officer. The

amount repaid should be treated as a refund of receipts under the major head it was credited at the time of the lapse and the repayment should be noted in the Deposit Register against the entry for its credit to Board.

Before repayment of Advance Consumption Deposit after its lapse is allowed, the original realization as per entry in the cash book and the counterfoil of receipt issued at the time of realization should be traced and a reference to the repayment should be so recorded against the original entry in the cash book. Counterfoil of the Receipt, and other accounts as to make the entertainment of a double or erroneous claim impossible. The receipt previously granted at the time of original deposit of Advance Consumption Deposit should be taken back and cancelled by a rubber stamp "Cancelled" or by bold writing in red ink across the Receipt.

If the original receipt be not procurable, the procedure laid down in Instruction No. 295 in this regard should be observed.

Instruction No. 298

***Subject:-* Reconciliation of Consumers' Accounts maintained in Sub Divisional Offices with the control Accounts maintained in Divisional Offices.**

In order to prove the accuracy of the detailed consumer's account (Ledger and Consumers' Cash Receipt Book) maintained in the sub division, it is necessary that the same should be reconciled monthly with the Control account maintained in the divisional office (Consumers' Account Control Register). The register is intended to replace the Schedule of Miscellaneous Advance.

Instruction No. 299

***Subject:* Revenue Statement (Form CA-52)**

1. The Revenue Statement for every account month should be prepared in the first week of the following account month and submitted at once to the divisional office concerned. The divisional office should then prepare a consolidated statement which should reach the Chief Accounts Officer's Office not later than the 15th of each calendar month. The Sub divisional Officer should record a certificate in the Revenue Statement to the effect that the figures of revenue assessed have been checked by him personally with the Consumers' Ledger/Ledgers as far as details by sub-heads are concerned and further that the total tallies with the figures in Column 5 against item 3 of Abstract Return (Form CA-46). The Divisional Officer should record the following certificates:-

- (a) It has been certified by the Sub Divisional Officers concerned that the figures of revenue assessed have been checked by them personally with the Ledgers and Abstract Return "Form CA-46" (Column 5 item 3).

- (b) Certified that the figures of net revenue realised shown in this statement has been checked with Form P.W.A. 9 and salary bills concerned.
- (c) The figures of revenue assessed have been further checked in the Divisional Office with the consumers' Accounts Control Register.

2 Any payments on account of discount forfeited by consumers received during the "Account Month" should also be included in the Revenue Statement, so that the figures of revenue tally with those incorporated in the Consumers' Accounts Control Register. In this connection see paragraph 10 of Instruction No. 276.

3. Great care should be exercised to ensure that every Consumers' meter is read on one and the same date in each month throughout the life of his consumership and also that all consumers who are billed and Accounted for in a certain account month are also billed and Accounted for in the subsequent "Account months". The following examples shows the importance of strict compliance with this instruction:-

Suppose that\

- (a) The total revenue assessed during July was Rs. 5000/- including a bill dated 21st July for Rs. 1,300/- for Messrs. Puri & Co.
- (b) There was no increase or decrease in the number of consumers, connected load and energy consumed during the "Account Months" August and September and the Revenue was Rs. 5000/- during each of these 2 months, August and September.
- (c) The bill of Messrs. Puri & Co. for August amounting to Rs. 1,300/- was not accounted for during August, but was Accounted for during September, and.
- (d) Their bill for September amounting to Rs. 2,300/- was also accounted for during September. The above transactions will produce the following incorrect results:-

Revenue assessed for July will be shown as Rs. 5,000/- (which is correct).

Revenue assessed for August will be shown as Rs. 3,700/- (which is incorrect, the correct amounting being Rs. 5000/-) and will thus vitiate the statistical control over revenue assessments. But if the above instructions are followed strictly, the difference between the revenue assessments of two consecutive months will represent the actual increase or decrease in the revenue on account of physical increase or decrease in the number of consumers, connected load and units sold and such information will be useful for statistical purposes.

4. Electrical energy consumed for the use of the Board's Offices should be treated as energy used on the Board's works and financial adjustments should be made

in respect of the cost of this energy by debit to "Office Contingencies of concerned work" and credit to "Revenue". Similarly adjustments for meter hire and service rentals in respect of supply of energy to the Board's Offices including stores, yards etc., have to be made. Suitable adjustment should be made for energy accounting purpose also.

Instruction No. 300

***Subject:-* Exhibition of Revenue Receipt in the Accounts and Statistics**

The Revenue figures in the Board account are on cash assessed basis. The monthly assessments of revenue as per consumers' Ledger (CA-42) should be credited to revenue.

2. Also, for the purpose of statistical statement and commercial account, the revenue figures will be on assessment basis as per consumers' Ledger.

Instruction No. 301

***Subject:-* Instructions for the Internal Auditor in connection with local audit-Perpetual audit of Consumers' Account etc.**

1. General

The Internal Audit staff forms a part of the staff of the Account Section of the Head Office and the audit work done by them is controlled by the Accounts etc.

Ordinarily and audit party consists of a Internal Auditor and two Audit Clerks and they are primarily meant for cent-per-cent local audit of consumers' accounts of the various sub divisions in the Board.

2. Object of audit

The inspections of the sub divisional offices by the divisional Accountants attached to respective Divisions, of the Divisional and sub divisional offices by the Accountant General's Inspecting staff and of the divisional offices by the Chief Engineer/Superintending Engineer are of the nature of test audits only. But the local audit of consumers' accounts of the sub divisions by the Internal Auditors will be perpetual and complete audit, i.e. audit of all revenue transactions connected with the consumers' accounts of the Board. The main object of this perpetual audit is that the accounts of a month are, for certain, audited during the following month and the mistakes and irregularities, if any, committed during the course of the accounts month detected at the earliest possible opportunity during the course of the audit and set right with as little delay as possible. Each sub divisional office will, therefore, have to be audited monthly in rotation.

In addition to the above, the Internal Auditors are expected to educate the staff of the sub divisional offices with a view to increasing their efficiency in accounts work. Not only should the books of the sub divisions be audited, corrected and brought up to date, but verbal instructions should also be imparted to the sub

divisional staff in accounts matters pointing out the errors committed by them and explaining the proper procedure to be followed.

3. Books References

In addition to the ordinary books of references viz Account Code Volume III, Departmental Financial Rules, Himachal Pradesh State Electricity Board Code etc., the traveling audit parties should be familiar with the contents of the following documents:-

- (i) Application and Agreement Forms for General, Industrial, Bulk, Agricultural, Irrigation and Temporary Supply)including Schedules of tariffs, general and service charges).
- (ii) Model agreement for Street Lighting Supply.
- (iii) Special agreements with Bulk consumers
- (iv) The Electricity Board's Sales Manual or orders.
- (v) Circular letters issued by the Head Office from time to time.
- (vi) Tariff Tables issued by the Board.
- (vii) Instructions on matters relating to (i) consumer(s) and other Accounts, (2) Stores Accounts and (3) Sales.
- (viii) Technical Instructions (Operation)
- (ix) Commercial Instructions.

Maintenance of Daily Progress Register:-

(a) Every Internal Auditor should maintain a diary to show the daily work done by himself and his audit clerks. All members of the party should sign the diary daily. The diary should be maintained in a register duly bound and page numbered. The pages should be numbered before the register is brought into use. Particulars of work done by each member of the audit party from day to day should be briefly written up as under:-

Date.....

Internal Auditors

- (i) Checked assessment for the month of in respect of ledger No. of consumers
- (ii) Checked Meter Sealing Record of junior Engineer about entries.
- (iii) Checked Main Cash Book for the month/months of

- (iv) Checked (other items to be specified)

By Audit Clerk

- (i) Checked all columns (except those regarding assessment which are to be checked by Internal Auditor) of Ledger Group for the month of
- (ii) Checked consumers' Cash receipt Book in duplicate copies of Receipt No. to
- (iii) Checked Advance Consumption Deposit Register from Receipts.
- (iv) New cases Nos.

The daily Progress register for the year ending 31st March, should be sent to the Head Office (Accounts Section) every year, in the first week of April of the following financial year.

- (c) For all out-going and in-coming letters, Dispatch and Receipts Registers (foolscap size) should be maintained by one of the clerks in each audit party.

4. Procedure of Audit

Immediately after his arrival in the sub-divisional office the Internal Audit should carry out a casual inspection of the consumers' and stores accounts of the sub division to see if:-

- (i) The posting of cash entries into ledgers is done by the meter clerks and checked by the Sub-Divisional Officer and Sub-Divisional Clerk without undue delay i.e. on the day of receipt cash or immediately thereafter.
- (ii) The column headed "surcharge levied" is posted and totaled by the meter clerks and checked by the Sub divisional Clerk on the expiry of grace date or immediately after.
- (iii) Checks prescribed for the consumers' accounts at various stages are being carried by the officials concerned on the dates.
- (iv) Stock articles received and issued are duly posted in the quantity ledger on the day of receipt and issue respectively and in the value ledger immediately thereafter.
- (v) Entries in the Advance Consumption Deposit Register are being recorded by the cashier as each transaction takes place from day to day and checked by the Sub Divisional Clerk.

5. Sphere of Audit

All records connected directly or indirectly with the consumers' accounts should be audited by the Internal Audit party. The following points require special attention.

- (i) The Internal Audit should check the actual cash in hand with the cash balances of the Cash Book.

He should also examine the Remittance Register with a view to see that the entries made therein agree with those recorded in the Main Cash Book and the receipt of the pay in slip is properly watched. In case the receipted pay in slip is not received on the day of deposit it is to be seen whether timely action is being taken by the Sub Divisional Officer or not.

- (ii) It should be verified whether the Consumers' cash Receipt Book is checked by Sub Divisional Clerk and checked and initialed by the Sub Divisional Officer, closed every evening and the total receipts of a day are transferred to the Main Cash Book the same evening.
- (iii) Each entry on the receipt side of the Main Cash Book transferred from the consumers' Cash Receipt Book should be properly checked with the totals of the Consumers; Cash Receipt Book with regard to amount and date.
- (iv) Receipt Books (S.T.R.3-A0 and the corresponding entries in the Main Cash Book must be checked.
- (v) It should be seen that no undue delay is allowed to occur in depositing into the Bank the money received from consumers.
- (vi) Meter Reading Record 9Form (CS-19) and Sundry Charges and allowances Register (Form (CA-41) being books of first entry should be thoroughly examined.
- (vii) In Form CS-19 (Meter Reading Record) the first thing to be checked is column headed "Advance" i.e. the difference between the old and the new readings which represents the units consumed. In this connection the procedure outlined in C.I./Sales-51 should be followed.
- (viii) Should there be any reason to doubt the validity of the entries in Form CS-19 (Meter Reading Record), the Internal Auditor should, if feasible, satisfy himself by comparing the Form CS-19 with the Form CS-20 (Meter Card) the later being available at the premises of the consumer concerned.
- (ix) Form CA-41 (Sundry Charges and allowances Register) should be checked with the office copies of Form CS-10 (Wiring Contractors' Test Report), CS-13 (Meter Test Order), CS-14 (Meter Change/Disconnection Order), CS-18 (Sundry Job Order).
- (x) Consumers' Ledger (Form CA-42) should be checked with reference to:-
 - (a) Tariff rate (with the help of connected load as stated in the Application and Agreement Form).

- (b) Balance brought forward from previous month.
- (c) Posting of Meter Reading Record.
- (d) Calculation of supply charges (with the help of the ready reckoning Tariff Table in the case of General Supply).
- (e) Posting of Sundry Charges and Allowances Register (Form CA-41).
- (f) Arithmetical check of additions and subtractions.
- (g) Posting of Consumers' Cash Receipt Book with particular reference to date of payment as compared with date of bill and grace date.
- (h) Whether the prescribed cent per cent checked has been exercised by the Sub Divisional Clerk and there is clear evidence thereof.
- (xi) Whether the percentage checks prescribed for the Sub Divisional Officer have been exercised by the Sub Divisional Officer have been exercised by him and there is a clear evidence thereof.
- (xii) Monthly Abstract Returns (Form CA – 46) in respect of each sub division should be checked with the entries in the consumers' ledger every month, and the result of check embodied in the Audit Report.
- (xiii) Monthly Abstract Returns: The half yearly register of Stock (Form D.F.R – P.W. 11) is required to be posted in the divisional office monthly from the sub divisional Abstracts within a week after the submission of the monthly accounts to the Chief Accounts Officer HPSEB, and laid before the Divisional Officer (Vide Rule 6.29 read with its sub rule. 1 of Department Financial Rules). In order to ensure that the above orders are being complied with strictly the Internal Auditor on their visit to a sub division which is located at a station which is the headquarter of the divisional office should see that the half yearly Stock Registers in the divisional office are posted up to date.

If the Internal Auditor reports that the state of stock half yearly Return of a Division is unsatisfactory and the report is found to be correct serious action will be taken against the official responsible for that state of affairs.

- (xiv) Measurement Books: The Measurement Books for Material used on Electrical works (Form CA-25) in the sub division should be examined generally with a view to ascertain that the stores drawn have been properly used up and the rentals if any, have been correctly levied based on the length of service line etc. The result of the examination of the Measurement Books in all respects should be included in the report. The correct procedure for the writing up of the Measurement Book should be explained to the officials concerned.

- (xv) During the course of audit the Internal Auditors should see that the instructions issued from time to time with regard to demanding additional Advance Consumption Deposits from defaulting consumers and disconnection of their premises in case when they fail to furnish the necessary Advance Consumption Deposit and pay the dues of the Board are strictly complied with by the Sub Divisional Officer and his staff. They should report to the Head Office all those cases in which the above instructions have not been complied with.
- (xvi) The Internal Auditors should also see that no form other than the Board's prescribed form is being used by any office. If any unauthorised form is found to be in use, a copy of the same should invariably be obtained and submitted to the Chief Engineers' Office together with comments, if any.
- (xvii) The Internal Auditor should also check the Registers of Form (Forms CA-102 and Ca-103) in the sub divisional and divisional offices. They should see that these are maintained properly and mis-use of the forms is not made by the staff.
- (xviii) The Internal Auditor should ensure that the Commercial Instructions issued by the Board from time to time are fully implemented by the Sub Divisional Officers in their areas, where the instructions are not being followed the names of offices concerned should be reported to the Chief-Engineer (op)/Chief Accounts Officer and Chief Engineer (commercial).

Each item of the record checked by the Internal Auditor or his Audit Clerks should invariably be ticked with audit pencil. The audit certificate as below should be recorded by the Internal Auditor under his dated signature on all the records audited by audit party. The Audit Clerk should also put his dated signature under the record or documents audited partly by the Internal Auditor and partly by the Audit Clerk/Clerks, the portion checked by each should be specified in the audit certificate.

AUDITED

Dated Signature of Internal Auditor

(Date and Signature should be in ink)

Note: It should be clearly understood that a certificate of check recorded by an audit clerk on the records checked by him does not absolve the Internal Auditor of his responsibility of proper scrutiny and supervision of the audit work as a whole.

6. Distribution of duties amongst the members of the Audit party.

Generally speaking the Internal Auditor is solely responsible for the cent percent audit of consumers' accounts, but in order to fix responsibility in case of delinquencies in audit works on the part of the various members of the audit party, the duties of the Internal Auditor and the audit clerks with regard to the checking of consumers' accounts records are distributed as under:-

(a) The Internal Auditor should check the following record:-

- (i) Assessment as entered in relevant columns of the Consumers' Ledger and Tariff rates and Rentals.
- (ii) Meter Sealing Records, with Job Orders Viz, Service Connection/Reconnection orders, Meter Change/Disconnection Orders/Sundry Job Orders, Fuse Replacement Orders etc.
- (iii) Main Cash Book and remittance Register.
- (iv) Meter Inspectors' Registers.
- (v) Register of (1) Variation of energy (2) Dismantlement of permanent and maintenance works, (3) Street lighting and (4) Minimum Consumption Guarantee.
- (vi) Stores quantity and value ledgers (general examination).
- (vii) Divisional Half Yearly Stock Returns with Suspense Register.

In addition to the above it will be the duty of the internal Auditors to write Audit Report and exercise general scrutiny and supervision over the work of the audit clerks.

(b) The audit clerks should check the following records:-

- (i) Ledgers all columns (except columns checked by Internal Auditor) including the opening balances.
- (ii) Consumers' Bill Receipt Book.
- (iii) Consumers' Cash Receipt Book.
- (iv) Advance Consumption Deposit Register (including the opening balances).
- (v) Sundry Charges and Allowances Register.
- (vi) Service Register.
- (vii) Posting of cash realizations into the ledgers.
- (viii) Abstract Returns.
- (ix) Measurement Books (Form CA-25)
- (x) Connected Load Registers (general scrutiny and check of some items at random).

Note:- (i) All Internal Auditors must abide by the above duty list. In case, however,

Internal Auditor has to make any deviation from the same due to some urgent reasons he may do so, but he must record the fact of his having done so, giving reasons for the change in the daily progress Register which is being maintained by the audit party. He should also intimate to the Head Office about the same at the end of the month.

(ii) Half margins in respect of all omissions of irregularities should be written by the respective members of the party in respect of the records checked by each and not by one member only on behalf of the others.

(c) In the above duty list of audit clerks no demarcation has been made in the duties of the two audit clerks. It is expected that the Internal Auditors of each party would distribute the work between his audit clerks on a fair basis and according to his judgement in the best interest of the work.

7. Form of Report:-

(i) The Audit Report should be prepared in accordance with paragraph 258 and 259 of Audit Code. It should be in the following form.

.....
 .. Audit Report of Consumers Accounts for the month of
 of Sub division.

1 Reference to Half Margin Number and Paragraph	2 Report

(iii) Whenever deemed necessary, confidential reports on irregularities of serious and important nature should be sent to the Head Office addressed to the Accounts Officer by name.

(iv) Points of little or no importance should not be included in the report. All irregularities and/or errors detected during the course of the audit in a day should be recorded in the half margin (Form CA-59) which should be handed over in the evening or during the course of the day to the Sub Divisional Officer for replying to the points noted therein and return in original. No copy of the half margin and acknowledgement of the Sub Divisional clerk is obtained in the Dispatch Register maintained by the audit staff.

In column 4 of the Half Margin (Form CA-59) the words.

- (a) "Dropped"
- (b) "Noted for examination/verification at the next inspection".
- (c) "Audit Note item No.
- (d) "Audit Report item No.
As the case may be, should be added.

A separate note book should be maintained for each office for recording the items falling under (b). It is not necessary to keep a complete copy of columns 2 and 3 of the half margins.

- (v) The half margin duly replied to should be returned by the Sub Divisional officer to the Internal Auditors within 24 hours which is the maximum time allowed for the purpose. It would help matters, and facilitate and expedite the disposal of half margins, if any controversial points are discussed by the Sub Divisional Clerk and/or Sub Divisional Officer with the internal auditors and vice versa instead of entering into correspondence over them.

No. Dated19

Internal Audit party.

To

	The	Chief	Accounts	Officer
.....				
1.	Name	of	Sub	Division
.....				
2.	Months	the	accounts	of which audited
.....				
3.	Date		if	audit
.....				
4.	Total Number of half margins issued			
sheets.				
5.	Number of half margins received back from the Sub Divisional Officer			replied
duly				
.....				
6.	Number of half margins not replied by the Sub Divisional Officer within			specified
the				
period.....				

7. Dates on which the half margins referred to in item (6) were handed over to the Sub Divisional Officer
.....

8. Reasons for the inability of the Sub Divisional Officer in not replying to the half margins within the specified period of 24 hours.
.....

(To be recorded and signed by the Sub Divisional Officer)

9. Any other remarks by Internal Auditors.
.....

The half margins should be obtained back from the Sub Divisional Officers immediately after the scheduled time irrespective of the fact that the same have been attended to or not by the Sub Divisional Officers and the points left unattended to should also be taken up in the Audit Report/Audit Note.

In case where the Sub Divisional Officers do not return the half margins after the expiry of the specified period of 24 hours irrespective of the fact whether they have been replied to or not and the Sub Divisional Officers retain the half margins with them, a report should be submitted at once to the head office for taking necessary action against the officials concerned for non-compliance of the instructions.

If in any case the half margins are not returned by the Sub Divisional Office within the scheduled time or even on demand, no further half margins should be issued to the sub division concerned and the points taken therein should be incorporated in the Audit Report/Audit Note according to the nature of the objection till such time the Sub Divisional Officer concerned gives an assurance that the half margins will hereafter be returned within the scheduled time. At the same time the name of such defaulter should be intimated by the Internal Auditor to the Head Office for taking necessary action in the matter. The Sub Divisional Officer should also be informed in writing for not issuing the half margins to the Sub Divisions.

(vi) Should either party (Internal Auditor or the local staff) indicate symptoms for non co-operation, the matter should be reported immediately to the Head Office by a communication addressed direct to the Accounts Officer by name (a telegram should be sent if necessary). Severe disciplinary action will be taken against the officer or official found guilty of deliberate non co-operation and hindrance in the smooth and expeditious discharge of the work of local audit.

(vii) On receipt of the half margin, the Internal Auditor should drop the points about which the Sub Divisional Officer's explanation is found to be satisfactory. The other points should, if necessary be discussed with the local staff, and if the auditor is still not convinced, the points according to his discretion should be analysed into two classes. Viz:-

(i) Ordinary

(ii) Serious

The former should be embodied in the Audit Note (Form CA-60) and the later in the Audit Report (Form CA-57 and CA – 58).

- (viii) Column 2 of the Audit Note will be written from the half margin concerned embodying the original objection, the Sub Divisional Officer's reply and further remarks by the Internal Auditor.
- (ix) At the completion of the audit, note should be delivered to the Sub Divisional Officer and his acknowledgment, stating the total number of items and pages, obtained. No copy of the audit note should be kept by the Internal Auditor nor should a copy be sent to the Head Office by the Internal Auditor.
- (x) The report together with all the half margins and the acknowledgement referred to in the preceding sub paragraph should be submitted to the Head Office for further disposal. The report should be written neatly in a polite language so as to avoid any offence to the Sub Divisional Office, the gist of whose reply should also be embodied in it. It should be arranged under suitable headings. The real underlying idea is that audit reports should be so brief as to involve the minimum amount of the additional work on the staff of the sub divisional offices audited. The should be written in such a manner as to prove instructive and educative, without any offence to the staff. This aim can be achieved only by the goodwill and mutual co-operation between the auditors and the staff of the sub division being audited. Every body connected with the work should, therefore, develop in himself a sense of such a co-operation.

The efficiency of an Internal Audit Party would be judged as much by the improved standard of the account work done by the clerical staff employed in the various sub divisional offices which they inspect as any other thing. The ultimate aim of every Internal Auditor should be to educate the sub divisional staff in such a manner as to improve the standard of efficiency of their accounts so that in due course of time it should be possible for the audit party that everything has found correct and in orders. The Sub Divisional Officer should, therefore, afford every facility to the Internal Auditors, in carrying out their work, and full co-operation should be shown to enable them to complete their audit satisfactorily within the limited time at their disposal.

- (xi) The audit not duly replied to should be sent by the Sub-Divisional Officers concerned to the Head Office within a fortnight from the date it is delivered to him.
- (xii) Each audit party should indicate the undernoted certificates as a preamble to the Audit Report.
 - (1) The consumers' accounts for the month of have been checked cent percent in accordance with the rules prescribed for the audit of their accounts.

- (2) Cash in chest has been counted and found to be correct.
- (3) Measurement Book Nos. in use have been subjected to a general examination. The defects noticed have been pointed out to and the correct procedure explained them verbally.
- (4) Abstract Return for the month of has been checked and its balances have been found to tally with those as per Consumers' Ledgers, and also with the figures of Consumers' Account Control Register maintained in the divisional office.
- (5) The Sub Divisional Stores Quantity and value ledgers have been inspected and found to be posted up to date.
- (6) The half yearly register of stock maintained in the divisional office has been examined and found to be posted to date with regard to both quantities the values. The totals of values of sub heads of stock agree with those shown in stock suspense register (Form P.W.A. 17). It has been put up to the Divisional Officer on due date.

Note: This certificate in the case of divisional offices will be recorded when inspecting the offices located at the headquarters of Divisions.

- (7) Particulars such as tariff rates, connected load, length of the service liens etc. as copied into the current year ledgers from the previous year have been compared and found to be correct.

Note: This certificate is to be recorded while auditing the accounts for April, each year.

- (8) After a casual inspection of the records relating to the consumers and stores accounts of the sub division immediately on my arrival in the sub division. I have satisfied my self that:-
 - (a) The posting of the cash entries into ledgers in done by the meter clerks and then checked by Sub Divisional Clerk and the Sub Divisional Officer without undue delay i.e. on the day of receipt of cash or immediately thereafter.
 - (b) The column headed 'discount forfeited' is posted and totaled by the meter clerk and checked by the Sub Divisional Clerk on the expiry of the grace date of immediately thereafter.
 - (c) Checks prescribed for the consumers' accounts at various stages are being carried out by the officials concerned on due dates.
 - (d) Stock articles received and issued are duly posted in the quantity ledgers on their receipt and issue respectively and in the value ledger immediately thereafter.

The points taken in the report should then be described. A separate paragraph number should be given to each point.

- (xiii) A cross reference to item number and sheet number of the half margin should be specified against each paragraph of the audit report and audit note.

On receipt of the manuscript Audit Report from the Internal Auditor the points will be scrutinized in the Head Office and Audit Report (Forms CA-57 and CA-58) relating to the office audited will be prepared and sent in triplicate to the Sub Divisional Office concerned with forwarding Memo in Form CA-56.

The Sub Divisional Officer after recording his replies will submit two copies of the report to the Executive Engineer within a month of the date of receipt of the Audit Report.

The Executive Engineer after recording his remarks in column 3 of the Audit Report will forward one copy thereof to the Superintending Engineer within a fortnight of the date of its receipt. The Superintending Engineering after recording his remarks in column 4 of the Audit Report will transmit the same to the Head Office within 10 days of its receipt. This copy will finally be recorded in the Circle office after orders of the Head Office have been passed in column 5 of the Audit Report.

8. Disposal of Audit Reports and Audit Notes

Where orders are passed by the Head office in column 5 of the Audit Report or in column 4/6 of the Audit Note to the effect that the compliance with the instructions or removal of defects or objections should be verified by the Internal Auditor Concerned on his next visit to the sub division, the Audit Report or the Audit Notes, as the case may be, should be retained in the sub divisional office concerned till the arrival of the Internal Auditor to whom the report or note should be put up with relevant documents for his verification. The Internal Auditor should then report to the Head Office, in a separate memorandum, the fact of his having made the verification and the state in which the documents were found. A note to the effect that verification has been made should also be recorded by him on the audit report or audit note concerned.

9. Submission of monthly Statement by Internal Auditor

The Internal Auditors should submit to the Head Office statements as per forms A, B and C Annexed, every month so as to reach the head Office not later than the 5th of the following month to which it relates.

10. Submission of quarterly reviews by the Internal Auditors.

The Internal Auditors should submit to the Head Office reviews on the general condition of the Accounts records and efficiency in the various sub divisions inspected by them at the end of each quarter viz. June, September, December and March, by the 10th of the month following points:-

- (i) Number of cases of short assessment and the total amount short assessed as noticed by the audit.

- (ii) Serious flaws irregularities in accounts.
- (iii) Standard of efficiency in the sub division (It should also be clearly) stated if there is willingness on part of the sub divisional staff to work and set right the irregularities and keep the work up- to-date).
- (iv) Has the Sub Divisional Officer taken steps to see that the compliance of the points taken up in the audit reports and the tour notes of the Account Officer is made by the staff and irregularities are not repeated by them.
- (v) Reasons, if any, for not attending to the points taken up in audit, by the Sub Divisional Officer and the staff.
- (vi) General conditions of Accounts records.
- (vii) Suggestions, if any, for improving the state of affairs in the sub divisions and increasing the efficiency.

11. Intimation of visit

The Internal Auditors should give to the Sub Divisional Officer sufficient notice in advance of the probable of the probable dates of their visit to enable the Sub Divisional Officer to the present except that when the former may be required by the Accounts Officer to make surprise visits to sub divisional offices.

The Internal Auditor should draw up his tour programme for each month in advance and furnish a copy thereof to the Executive Engineer and also to each of the Sub Divisional Officer concerned by 22nd of the month preceding that to which the programme relates. A copy of the tour programme in the prescribed form should be submitted to the Accounts Section of the Head Office also.

Ordinarily the actual movements should be in accordance with tour programme, but if in any case, a change is anticipated, the change should be notified to all the offices concerned including the Head Office in time. If the halt at any place is estimated to exceed the time prescribed by the Head Office, the previous approval of the Chief Accounts Officer should be obtained.

With a view to effecting economy in traveling allowance the tour programme for the month. In which there is a spell of holidays exceeding three days, should be so arranged that these holidays are spent at the headquarters and not at outstations, except that when the Audit Party, just before the holidays, is at a station returning from which to headquarters involves traveling allowances exceeding the amount of daily allowance for the number of holidays.

12. Permission to leave temporarily the station of duty or grant of casual leave to the audit staff.

All matters regarding leave, leaving the station, change in programme, etc., should invariably be referred to the Head Office in time and previous sanction obtained, where necessary.

In cases of extreme urgency of private nature, however, a Internal Auditor may leave the station on a holiday or holidays in anticipation of the approval of the Head Office which should be applied for at once. In the case of audit clerks intending to leave the headquarters of the station in which audit work is being done on a holiday or holidays, the Internal Auditors may grant the permission and inform the Head Office of his having done so. Internal Auditors may also grant casual leave not exceeding two days to their clerks in case of urgency subject to the approval of the head office, which should be obtained in due course.

Instruction No. 302

Subject: Record for Meter Reading checked and defects in Meters noticed by Meter Inspectors.

In order to ensure that the meter clerks employed in the Board do not take incorrect, false or fictitious readings and that the meters installed at the premises of the consumers are operating correctly, Meter Inspectors are posted at various places in the Board. Their primary duty is to exercise a check over the work of meter clerks or other clerks detailed to take meter readings and to safeguard the interest of the Board in-as-much as the energy used by the consumers is correctly recorded and that there is little likelihood of stealing or otherwise misuse of energy and consequent loss of revenue to the Board.

2. Meter Inspectors should submit a report of their day-to-day work, showing meter reading checked and list of meters found to be working in an effective manner, in the register prescribed for the purpose (Form CA-109).

3. In order that the Meter Inspectors employed in this Board should clearly understand the details of their main duties and responsibilities, the following list of their general duties is given of the information and guidance of all concerned.

- (i) To check 10 percent of the meter readings of general supply consumers and cent percent of the meter readings of industrial supply consumers as recorded by the meter clerks or other clerks deputed to take meter readings and initial the connected meter Cards in token of check.
- (ii) To see the seals fixed on Boards' equipment at the premises of consumers have not been tampered with.
- (iii) To watch that the meters are operating on light load and to test them at site without breaching the cover seal.
- (iv) To render help in canvassing new connections or reconnections.
- (v) To attend the complaints of consumers regarding working of meters, when required to do so.
- (vi) To maintain all records in a register in connection with all transactions with the Executive Engineer (maintenance and Test).
- (vii) To test meters soon after their installation.
- (viii) To test challenged single phase meter at site under the direct supervision of the Sub Divisional Officer.
- (ix) To check meters suspected to be faulty.
- (x) To investigate complaints of high/low consumption where necessary under the supervision of the Sub Divisional Officer.

(xi) To see that there is no theft of energy.

4. The Sub Divisional Officers on receipt of reports from the Meter Inspectors should take necessary steps immediately as under:-

- (i) In case of seals found missing, a Sundry Job order on each account should be issued for resealing the meters, cup-boards etc., and recovery at the rate as per Schedule of General & Service Charges, also made through the Sundry Charges and Allowances Register. In case where the reports of missing seals are frequent, a warning may be issued to the consumer/consumers to set right his/their internal wiring and an investigation also made to find out the cause/causes leading to frequent breaking of seals.
- (iii) In case of a defective meter, immediate steps should be taken to replace the meters by a new one. In case, a meter is not available in the Subsidiary Stores with the Meter Inspector/Junior Engineer, a new meter should be drawn from stores chargeable to the estimate for service connections. The defective meter should be sent to the Executive Engineer, Maintenance and Test, for repair earliest opportunity.
- (iv) In case of a report that a consumer is stealing energy or in any way contravening the provisions of the Indian Electricity Act which has an adverse effect on the interests of the Board, the matter should be reported immediately to the local Police who should be asked to arrange a raiding party to the premises of the consumer. After the police have arranged the raid and caught the culprit, the matter should be reported immediately to the Head office and the Executive Engineer/Superintending Engineer concerned, giving full details of the case.
- (v) In case of erroneous readings taken by the meter clerk, refund may be allowed through the Sundry charges and Allowances Register after verification. The explanation of the meter clerk should always be obtained and recorded for reference.
- (vi) In case of reports other than those mentioned in items (i) to (iv) above, (e.g., cleaning of meter cup boards glasses, breakage of meter cup board glasses etc.) a Sundry Job Order should be issued for compliance, and recovery; if any, made in accordance with the Schedule of General and Service Charges.

5. The register relating to the local distribution town, where the headquarters of the Meter Inspector are situated, should be kept by the Meter Inspector in his safe custody at the headquarters' office. In case of the other place, the register should be kept by the Sub Divisional Clerk concerned.

Instruction No. 303

Subject: - Destruction of Official Records

1. Where a minimum period after which any class of records may be destroyed has been prescribed by the Board, Divisional officers may order in writing the destruction of such records in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record. Superintending Engineers are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless. But a list of such records as properly appertain to the accounts of the Department should be forwarded to the Audit officer for his concurrence in their destruction before the destruction is ordered by the Superintending Engineer. Full details should be maintained permanently, in each office, in P.W. Form No. 97 of all records destroyed from time to time. The following should on no account be destroyed.

- (i) Records connected with expenditure which is within the statute of limitation.
- (ii) Records connected with expenditure on works not completed although beyond the period of limitation.
- (iii) Records connected with claims to service and personal matters connected with persons in the service.
- (iv) Records of experiments and observations.
- (v) Calculations relating to particular designs.

2. The various kinds of records and the period fixed for their preservation are given in Appendix.

APPENDIX

Statement showing the minimum periods for which official records in the Electricity Board should be preserved:

Sr. No.	Form No.	Description	Minimum Period for preservation year (years)		Remarks	
			Original Foil	Copy of Counter Foil		
1.	2	3	4	5	6.	
STORES						
1.	1	Indent	10	5	The period of 5 years count from the date of last entry	
3.	3	Purchase order	.....	5	
4.	4	Railway Receipt Register	5	....	
5.	5	Stock Measurement Book	15	15		

6.	6	Bin Cards	5	....	The Period of 5 years counts from the date of last entry
7.	7	Stock Receipts Abstract	5	.....
8.	8	Stores Requisition	10	5	
9	9	Stores Return Warrant	10	5	
10.	10	Stores Transfer Warrant	10	5	
11.	11	Stock Issues Abstract	5	....
12.	12	Stock Balance Return	5	.....	(CA-12 & CA-13 has been amalgamated into CA-12)
13.	14	Short Stock Report	5	...	
14.	15	Half-yearly Stock Return control	5	...	
15.	16	Stores Control book or card	5	....
16.	17	Stores Challans	10	5	
17.	18	Stores Price Fixing Card	5	....
18.	19	Stores Classification list	Permanently		
19.	41	Sundry charges & Allowances Register	10	....	The period of 10 year counts from the date of last entry.
20.	42	Consumers' Ledger	10	....

21.	43(b)	Consumers' Bill for Industrial Supply	.....	1*	* The period of one year counts from the date of issue of each bill provided the bill has not been disputed during this period and has been paid in full. In the case of disputed bill, the period for preservation will be one year from the date of issue of the disputed bill or upto the date of the final settlement of the dispute, whichever is later
22.	44	Consumers' cash book	20	....
23.	45	Consumers' Peon book	3	....
24.	46	Abstract Return	5	5	
25.	50	Time Sheet	10	....
26.	51	Job Cost Sheet	10	....
27.	52	Revenue Statement	5	5	
28.	53	Estimate for cost of energy required for local distribution schemes (sanctioned)	10	...	
29.	54	Consumers' Receipt bill Book	.....	1	
SALES					
30	1(a)	Application & Agreement for Domestic & Commercial categories (executed)	10	....	The period of 10 years will count from the date of permanent disconnection of the consumer.
31.	1(b)	Application & Agreement for Industrial & other	10	....	Ditto
32.	1(d)	Agreement for Street Lighting (executed)	10	....	Ditto

33.	2	Service Register	10	.....	The period of 10 years counts from the date of last entry.
34.	3	Request for Establishment of Credit	3	3	After the consumer is disconnected permanently.
35.	4	Justification Slip	5	5	
36.	5	Intimation of Acceptance of Application & Demand Notice	3	3	
37.	6	Intimation of Non-acceptance of Application.	3	3	
38.	7	Service Estimate (Sanctioned)	10	...	After the consumer is disconnected permanently
39.	7	Wiring contractors Test Report and Board's Installation Test Order.	3	3	CS-10 & CS-11 have been amalgamated into CS-10.
40.	12	Service Connection/Reconnection order.	3	3	
41.	13	Meter Test Order	3	3	
42.	14	Meter Change/Disconnection order	3	3	
43.	15	Fuse Replacement Order	3	3	
44.	16	Disconnection Order	3	3	
45.	17	Reconnection Order	3	3	
46.	18	Sundry Job Orders	5	5	
47.	19	Meter Reading Record	10	...	The period of 10 years counts from the date of last entry.
48.	20	Meter Card	2	.....	The period of 10 2 years counts from the date of last entry.
49.	21	Meter Movements Card	5	....	The period of 5 years counts from the date of last entry.
50.	22	Application Return (Monthly)	5	3	
51.	23	Connection Return (Monthly)	5	3	

52.	24	Connected Load Register	5	....	The period of 5 years counts from the date of last entry.
53.	25	Notice regarding non-delivery of bill.	5	5	
54.	26	Access to Consumers' Premises	5	5	
55.	27	Intimation of Shut down	3	.....	From the date of shut down.
56.	29	Meter Sealing Record	5	5	
57.	30	Caution-Electric Wires and Apparatus	5	5	
58.	31	Notice to Disconnect	5	5	
59.	1	Load Survey (Urban/Rural)	10	.....
60.	3	Consumers' load Sheet	10	.....
61.	4	Irrigation Pumping Enquiry	10	.....
62.	5	Preliminary Load Survey (General Supply)	10	...	
63.	6	Consumer's cost sheet	10	....
WORKS					
64.		Estimates (Double Sheet)	5	...	Five years from the date of completion of works.
65.		Comparative Abstract of Tenders	5	....
66.		Estimate (Single Sheet)	5	.....
67.	.	Request for making extra high & high pressure apparatus dead	2	1	
68.		Switching Instructions	1	1	
69.		Permit to work	2	1	
70.		Caution Notice	2	1	
71.		Danger Notice	2	1	
72.		General Diary (Not Printed)	1	1	
73.		Fault Report	Permanent		
74.		Fault Register	Permanent		
75.		Daily Report of working in Telephone system	3	3	

76.		Petrol Book	3	....
77.		Weekly Report (Stationary batteries of 120 cells)	1	1	
78.		Equipment/Transformer Maintenance Register	Permanent		
79.		Line Maintenance Register	Permanent		
80.		Daily Log Sheet Bhaba/Bassi/Giri/Binw a/Andhra/Micro Stations	5	..	
81.		Daily Log Sheet Sub Station 220/132/66/33/11 KV	5	....

Note:- Form No. as prescribed by HPSEB may be referred to where not indicated.

SECTION -XII
VARIOUS FORMS RELATING TO
CONSUMER(S) ACCOUNTS

HIMACHAL PRADESH STATE ELECTRICITY BOARD

Book No.

Serial No.

NOTICE

The applicant should hand over this application to the Local Office of the electricity Board in the area in which the supply is required alongwith a non-judicial stamp paper for Rs. 3:00 duly crossed and signed

APPLICATION
&
AGREEEMTN
for supply of
Electricity to
Domestic and
Non-Residential
Consumers

Application No.

Date of Receipt

Connection No.

To

**The Engineer,
Himachal Pradesh State Electricity Board
.....**

I/we hereby agree to take from the Himachal Pradesh State Electricity Board (hereinafter referred to as the supplier) at the premises stated below, a supply of electrical energy not exceeding the connected load of my/our installation as noted below and I/we hereby further agree to pay for the said supply in accordance with the relevant tariff and also to pay for all such other charges as may become due by me/us to the supplier from time to time at rates laid down in the Schedule of General and Service charges prescribed by the supplier and I/we further agree that I/we will, if and when required by the supplier to do so, lodge with the local office of the Electricity Board a deposit calculated as per the conditions of supply prescribed by the supplier. And I/we hereby declare that the said conditions of supply, including schedules of tariff, General & Service charges have been perused by/read to me/us and I/we agree to be bound by them and by the provisions of Electricity Act and of the Rules made thereunder, as may be applicable:

- (i) I/we agree to be bound by the provisions of Indian Electricity Act, 1910, I.E. (Supply) Act, 1948 and Indian Electricity Rules, 1956.
- (ii) I/we further require you to supply me/us meter/meters on hire in terms of section 26 of Indian Electricity Act, 1910 and I/we agree to give you such security as may be required for the price of the meter/meters and in terms of standing instructions of HPSEB.
- (iii) I/we agree that in the event of failure on my/our part to make payment of the Board's dues, for this connection, it would be within the Board's lawful right to transfer the same to my/our other connections and these connections can/will be liable for disconnection for continued default, under section 24 of the India Electricity Act, 1910.
- (iv) I/we agree that in the event of failure to failure to avail the connection, the Advance Consumption Deposit deposited by me/us may be forfeited as per standing. Rules of HPSEB.

Name of applicant

Occupation Description of premises

No. of Rooms House No. Road

Locality Town

The wiring work will be/has been carried out by (Name)

(Address)

1. Schedule of energy consuming apparatus to be connected:

Lamps, Tubes etc.			Fans Heaters and Refrigerators etc.			Motors		
No.	Wattage	Total	Description	Wattage	Total watts	No.	H.P. each	Total KW
1.	2.	3.	4.	5.	6.	7.	8.	9.
Total								

2. Connected load of above installation (3+6+9)Watts/Kilowatts

3. Voltage at which supply would be preferred

4. Purpose for which connection is required

(Domestic/Non-Residential)

5. Class of Application :

(a) A new connection:

(i) I am owner/landlord of the premises.

(ii) My/our landlord agrees to my/our taking the said supply and his written consent is enclosed herewith.

(iii) It has not been possible for me/us to obtain consent of my/our landlord and I/we hereby agree to keep indemnified and harmless the supplier against all claims made and actions and proceedings taken by the landlord or any person claiming through or under him by reason of the giving of the electric connection by the supplier to me/us. Indemnity bond to this effect is enclosed.

(b) An extension to my/our existing installation (connection No.)

- (c) A re-connection (the previous consumers' name is
and his connection No. is)
- (d) A change of name (from Shri Connection No.....)
6. Whether permanent or temporary connection
7. Approximate date from which connection is required
8. Signature of applicant
Present address of applicant
Permanent address of applicant
- 9. WITNESS:**
Signature of witness Name
Account No. Permanent Address
Date.....

- Note: (i) Application and Agreement Forms will not be signed by a minor.
- (ii) The Indemnity Bond as per clause 5(iii) shall be obtained from the consumers on non-judicial stamp paper of the value of Rs. 15/- on Board's standard proforma
- (iii) No interest shall be paid by the Board on Advance Consumption Deposits.

(FOR OFFICE USE ONLY)

1. Pressure of supply is Volts.
2. Schedule of tariff applicable

Accepted on behalf of HIMACHAL PRADESH STATE ELECTRICITY BOARD

By

Signature

Designation

Dated.....

ACKNOWLEDGEMENT

Received the application on as per
Serial No. which should be quoted in all future
correspondence.

*Signature & Designation of the Official
Receiving the application*

HIMACHAL PRADESH STATE ELECTRICTY BOARD

Book No.

Serial No.

NOTICE
The applicant should hand over this application to the Local Office of the electricity Board in the area in which the supply is required alongwith a non-judicial stamp paper for Rs. 3:00 duly crossed and signed

APPLICATION
&
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for supply of
Electricity to
Domestic and
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Date of Receipt
Connection No.

To

The Engineer,

Himachal Pradesh State Electricity Board.

.....

I/we hereby agree to take from the Himachal Pradesh State Electricity Board (hereinafter) referred to as the supplier) at the premises stated below, a supply of electrical energy not exceeding the connected load of my/our installation as noted below and I/we hereby further agree to pay for the said supply in accordance with the relevant tariff and also to pay for all such other charges as may become due by me/us to the supplier from time to time at rates laid down in the schedule or general and service charges prescribed by the supplier and I/we further agree that I/we will, if and when required by the supplier to do so, lodge with the local office of the Electricity Board a deposit calculated as per the conditions of supply prescribed by the supplier. And I/we hereby declare that the said conditions of supply, including schedules of tariff, General & Service charges have been perused by/read to me/us and I/we agree to be bound by them and by the provision of Electricity Act and of the Rules made thereunder, as may be applicable:-

- (i) I/we agree to be bound by the provisions of Indian Electricity Act, 1910, I.E. (Supply) Act, 1948 and Indian Electricity Rules, 1956.
- (ii) I/we further require you to supply me/us meter/meters on hire in terms of section 26 of Indian Electricity Act, 1910 and I/we agree to give you such security as may be required for the price of the meter/meters and in terms of standing instructions of the HPSEB.
- (iii) I/we agree that in the event of failure on my/our part to make payment of the Board's dues, for this connection, it would be within the Board's lawful right to transfer the same to my/our other connections or to the connection of the sureties (as per clause 9 below) and these connections can/shall be liable for disconnection for continued default,

2. Connected load of above installation (3+6+9)..... Watts/Kilowatts
3. Contract Demand of Above installation K.V.A.
(for large Industrial and Grid Supply Consumers only)

Note: Connected load in case of large industrial supply consumers shall not be less than 500 KW.

4. Voltage at which supply would be preferred
5. Purpose for which connection is required
(S.P./M.S./L.S./B.S./G.S./S.L./W.I.P./Agriculture.
6. Class of Application :

(a) A new connection:

- (i) I am owner/landlord of the premises.
- (ii) My/our landlord agrees to my/our taking the said supply and his written consent is enclosed herewith.
- (iii) It has not been possible for me/us to obtain consent of my/our landlord and I/we hereby agree to keep indemnified and harmless the supplier against all claims made and actions and proceedings taken by the landlord or any person claiming through or under him by reason of the giving of the electric connection by the supplier to me/us. Indemnity bond to this effect is enclosed.

(b) An extension to my/our existing installation (connection No.)

(c) A re-connection (the previous consumers' name is
and his connection No. is)

(d) A change of name (from Shri Connection No.....)

7. Whether permanent or temporary connection
 8. Approximate date from which connection is required
- Signature of witnessSignature of applicant
- Name of witnessPresent address
- Address of witness

9. SURETIES

- (i) Signature of surety Name
- Account No.....Permanent Address

(ii) Signature of surety Name
Account No.....Permanent Address
Date

- Note: (i) Application and Agreement Forms will not be signed by a minor.
(ii) The Indemnity Bond as per clause 5(iii) shall be obtained from the consumers on non-judicial stamp paper of the value of Rs. 15/- on Board's standard proforma
(iii) No interest shall be paid by the Board on Advance Consumption Deposits.
(iv) No interest shall be paid by the Board on Advance Consumption Deposits.

(FOR OFFICE USE ONLY)

3. Pressure of supply is Volts.
4. Schedule of tariff applicable

Accepted on behalf of HIMACHAL PRADESH STATE ELECTRICITY BOARD

By

Signature

Designation

Dated.....

ACKNOWLEDGEMENT

Received the application on as per
Serial No. which should be quoted in all future
correspondence.

***Signature & Designation of the Official
Receiving the application***

SURETY BOND

Know All Men by these presents that wea)
(Principal) aged years S/o Shri
Resident of(1)..... aged
years to the HPSEB (hereinafter referred to as "The Board") a body corporate
incorporated under Section 5 of Electricity Supply Act, 1948 through its heirs,
successors in office and assigns in the sum of Rs. (Rupees
..... only) hereinafter referred
to as the 'said sum' to be paid to the Board on demand, for which payment will and
truly to be made, we the above said bind ourselves and our heirs, successors,
administrators and representatives jointly and severally respectively.

WHEREAS the said (a) above bounden has
been referred by the Board and the officers authorised by him/them in this behalf in
writing to furnish security for the said sum for the purpose of securing the proper
payment of electricity dues as per conditions specified in Section 24 of Indian
Electricity Act and indemnify the Board against all loss, costs expenses, which the
board may in any way suffer, sustain or pay by reasons of the omissions, default or
failure or insolvency of he above bounden (a) or any person or persons acting under
or for him to pay such dues in the manner and by the time provided by or prescribed
under the said Act.

NOW THE CONDITON of the above written Bond is such that if the said (a)
..... above bounden is unable to pay the full amount of dues
payable by him under the said Act in the manner and by the time provided/prescribed
under the said Act then in the even the above bounden (1) and (2) being sureties bind
themselves their heirs/executors/administrators and legal representatives for the
payment of the entire amount payable to the Board under the said Act plus interest
thereon at the rate of for the period which the amount due remained
unpaid.

NOW THE CONDITION of the above written bond is such that the above bounden
(a) being principal and every loss and damage caused to the Board by reason of any
Act, omission, default, failure or insolvency of the above bounden or any person or
persons acting under or for him/them.

NOW THE CONDITION of the above written Bond is such that in the even of
death/partition/disruption/dissolution/winding up or the final cessation of liability
under the act or the rules prescribed there under of the above bounden, then this bond
shall remain with the Board from the occurring of any of the events aforesaid for
recovery of dues that may be payable by the above bounden or any loss, costs or
expenses that may have been sustained, incurred or paid by the Board owing to the
fact, omission or default, failure or insolvency of the above bounden or any
person/persons acting under him/them or the above bounden's, heirs executors,
administrators and legal representatives and which may not have been discovered
until after the above bounden's death/partition/disruption/dissolution/winding up or
final cession of liability under the said Act or rules prescribed hereunder. Provided

that without prejudice to any other right or remedy for recovery of dues, loss or damage as aforesaid it shall be open to the Board to recover the amount payable under this Bond as an arrear of land revenue or fine imposed by authority under the said Act.

It is hereby mutually agreed/declared that neither of the above bounden two sureties (1) and (2) respectively shall be at liberty to terminate their suretyship during the currency of the Bond and that their joint and several liability under this Bond shall continue until the expiration of the said period. Provided further that this dispute(s) if any, arising out of the said bond shall be subject to the jurisdiction of Shimla Courts.

IN WITNESS to the above written Bond we have here set our hands this day of 19..... at

WITNES

Principal (Full Address)

1.

**1) First Surety
(Full Address)**

2.

**2) Second Surety
(Full Address)**

Himachal Pradesh State Electricity Board

Agreement For Street Lighting

This agreement made this day of one thousand nine hundred and between the H.P. State Electricity Board (hereinafter referred to as 'the Board" of the one part and the Municipal Corporation/Municipal/Small Town/Notified Area Committee/Cantt. Board/Panchayat of (hereinafter together with its successors and assignees called "the Consumer") of other part. Whereas the Board has agreed for the purpose of lighting certain public lamps as hereinafter prescribed within the area under the jurisdiction of the consumer to supply electrical energy (hereinafter called the supply) and to provide for this purpose additional to the supplier's general supply system the necessary works and the said public lamps/tubes etc, and to maintain, repair. Renew and operate the said works and for the renewal of the said lamps and tubes etc.

Now this agreement witnessst as follows:

<p>Clause 1 :</p> <p>The Board shall provide and install as depicted on Board's drawing No. (copy of which is attached herewith) suitable works consisting of poles, conductors, insulators, apparatus and fitting as are and may be required for the purpose of providing supply, to the lamps/fittings and the board shall also provide and install such lamps/tubes as are set forth in schedule I to this agreement. The cost of such works shall be borne by the consumer.</p>	<p>Provision of fitting</p>
<p>Clause 2 :</p> <p>The consumer shall not be entitled to demand the provision of Public Lamps/tubes in any position other than upon the poles shown in the Board's aforesaid drawing unless board agree to provide extra lamps/tubes and install the necessary works.</p>	<p>Location.</p>
<p>Provided that in the event of the consumer desiring public lamps/tubes at points other than as above described and the Board on account of economic consideration not agreeing to the provision of works for such lamps/tubes, then the Board shall at the consumer's request in writing provide the Lamps/Tubes desired, and the works necessary to give supply there to, on the payment by the consumer of the cost of such Lamps/Tubes and works.</p>	

<p>Clause 3 :</p> <p>If the position of any lamp has been agreed upon between the parties hereto in writing, or if any lamp/tube has been installed as provided in Clauses 1 and 2 above, the consumer shall not be entitled to have any change made in the position of any such Lamp/Tube or to have any alteration whatsoever made thereto. Provided that in the event of the consumer requiring any alteration/shifting in the position or other particular of any lamps/tubes the Board may execute such alteration upon payment by the consumer of the cost thereof.</p>	<p>Alteration in the position of lamps</p>
<p>Clause 4</p> <p>All lamps shall, unless otherwise mutually agreed upon between the parties hereto in writing, be of capacity not less than 40 watts and not greater than 100 Watts. In case of MVL and special type of fittings (like Sodium/Neon Vapour Lamp) the wattage shall be as limited to 80-400 watts. All lamps/tubes should be of ISI mark.</p>	<p>Type size and luminosity of Lamps</p>
<p>Clause 5:</p> <p>Upon a date not later than 15 days before the commencement of each quarter beginning, respectively on 1st January, 1st April, 1st July and 1st October in each year the consumer shall furnish the Board with a statement showing the hours during which the consumer requires supply for the purpose of Street Lighting during the ensuring quarter, and provided the said statement is not in conflict with the general system of control adopted by the Board in respect of street Lighting, the Board shall provide supply to the consumer for the purpose of street lighting for such hours on each night as may be prescribed by the consumer in such said statement.</p>	<p>Lighting hours and minimum consumption.</p>
<p>Provided firstly, that in the event of Lighting being required at times other than those as above prescribed, supply may be made by the Board to the consumer for such additional hours as may be mutually agreed upon between the Board and the consumer in writing;</p> <p>Provided secondly, that the nightly period of lighting for every lamp shall be of duration not less than an average of six hours over each period of one year dating from 1st April in each year during the period of this agreement.</p> <p>Provided thirdly, that if the total number of units consumed in the whole year is less than, it would have been if the lamps have been lit on an average of 6 hours per night over the whole year the Board shall charge for the difference between the stipulated units and the units actually consumed at tariff rates, applicable from time to time.</p>	

<p>Provided always that for the purpose of this agreement night shall mean the period between the hours 5 P.M. of any one day and 7 A.M. of the following day.</p>	
<p>Clause 6:</p> <p>The supply taken from the Board by the consumer shall be measured by the meter or meters installed by the Board at suitable point or points and the supply taken by the consumer so measured shall be deemed to be correct and binding on the consumer.</p>	<p>Measurement of energy.</p>
<p>Provided firstly, that in the event of the consumer disputing the accuracy of any such said meter the consumer may giving notice in writing to the Board cause such meter to be tested by the supplier. If the meter shall be found to be not correct as provided in Rule 57 of the Indian Electricity Rules, 1956, or any statutory amendment thereof, the Board shall not be entitled to recover the cost of such test from the consumer and shall adjust the consumer's account in accordance with the result of the test with retrospective effect for a period not exceeding six months immediately preceding in the date of such test.</p> <p>Provided secondly, that if on such test as aforesaid being made by the Board the meter shall be found to be correct as prescribed by Rule 57 of the Indian Electricity Rules, 1956 or any statutory amendment thereof the Board shall be entitled to recover from the consumer meter testing fee at the rates prescribed under schedule of General and Service Charges, in force from time to time.</p> <p>Provided always that should the consumer decline to accept any such test or such adjustment as aforesaid the matter shall be referred to the Electrical Inspector as provided by section 26(6) of the Indian Electricity Act 1910.</p>	
<p>Clause 7:</p> <p>The Board shall maintain, repair and operate the works described in clauses 1 and 2 and give supply to and renew the lamps/tubes referred to therein and respect of the service and supply thus rendered, the consumer shall pay the Board at the rates prescribed in schedule "S.L. – Street Lighting" of H.P. State Electricity Board tariff applicable from time to time.</p> <p>The consumer shall also pay a meter hire and service rentals at the rates specified in the schedule of General and Service charges inforce from time to time, per month.</p> <p>Provided that into he event of any lamp/tube having been stolen or maliciously damaged by any person or persons not proved by the consumer to be employees of the Himachal Pradesh State Electricity Board, the renewal of the same shall be made at the expense of the consumer.</p>	<p>Charges for service and supply of energy.</p>

<p>Clause 8 :</p> <p>The Board will present to the consumer, monthly bills for energy consumed and for operation, maintenance, repair and lamp renewals as prescribed in clause 7 above and the said bills shall be paid on demand.</p>	<p>Payments of bills.</p>						
<p>If any such bill be not paid within one month of the date of presentation of the bill the surcharge at the rate specified under the Schedule S.L. Street Lighting of H.P.S.E.B. schedule of tariff as applicable from time to time shall be levied.</p> <p>Provided that any such bill shall be payable within thirty days from the date of presentation of the bill notwithstanding any difference or dispute which may arise as to the accuracy of the bill. In the event of an error in the bill being admitted, the amount of the error shall be adjusted by the Board in the next monthly bill rendered to the consumer after the settlement of the difference or dispute.</p> <p>Provided further that in the event of any bill remaining unpaid for 30 days after the date of presentation of the bill. Board shall be entitled to disconnect the supply after 7 days notice of its intention to do so and to decline to reconnect the supply until and outstanding bills due to the Board by the consumer under this agreement have been paid, and in the event of the supply being so disconnected the Board shall be entitled to charge the consumer for every day during which the supply shall have been so disconnected at the full rates of charge prescribed in clause 7 above with the exception of the energy charges.</p>							
<p>Clause 9:</p> <p>The Board shall repair or renew as may be deemed necessary all inoperative or faulty lamps/tubes within 24 hours of the receipt of written notice from the consumer in this behalf, provided such notice has been received at the Board's Local Office before 2 P.M. of any day and subject to that provision in the event of the Board failing to repair or renew within 24 hours any inoperative or faulty lamps/tubes of which such notice has been received the consumer shall not be liable for the lamps/tubes charges for such lamp/tube for the period during which it may remain inoperative or faulty.</p>	<p>Repairs or renewal of Lamps/Tubes</p>						
<p>Provided further that the average replacements of lamps/tubes and MVL lamps per point per year shall in no case exceed the following limits:</p> <table border="0" data-bbox="422 1449 1023 1669"> <tr> <td>(1) Lamps of all Wattages (Up to 100 watts)</td> <td>3</td> </tr> <tr> <td>(2) Tubes of all Wattages</td> <td>11/2</td> </tr> <tr> <td>(3) Mercury vapour lamps of all Wattages (80-400 W)</td> <td>1</td> </tr> </table> <p>Provided further that the consumer shall provide material for all replacements in case increasing the above limit.</p>		(1) Lamps of all Wattages (Up to 100 watts)	3	(2) Tubes of all Wattages	11/2	(3) Mercury vapour lamps of all Wattages (80-400 W)	1
(1) Lamps of all Wattages (Up to 100 watts)	3						
(2) Tubes of all Wattages	11/2						
(3) Mercury vapour lamps of all Wattages (80-400 W)	1						

<p>Clause 10 :</p> <p>The parties to this agreement shall be bound by the provisions of the Indian Electricity Act, 1910, and any statutory amendment thereof and of the Rules made thereunder and of the conditions of supply of the Himachal Pradesh State Electricity Board, in so far as these may be relevant.</p>	<p>Applicability of Act & Rules etc.</p>
<p>Clause 11 :</p> <p>The date of commencement of supply shall be a date three months after the date of a notice presented to the consumer by the Board intimating that the Board will be in a position to give supply to the consumer on the said date.</p>	<p>Commencement of supply</p>
<p>Clause 12 :</p> <p>This agreement shall be and remain in force for five years commencing from the date of commencement of supply and be deemed to have been renewed from time to time, and shall continue in force for a further period or periods of five years each, unless and until either party shall, within the first four years of the first or of any such succeeding period of five years, have served upon the other party 12 calendar months notice in writing of his intention not to renew the agreement at the expiry of the current period of five years, in which case subject to anything contained in these presents to the contrary, this agreement shall terminate at the expiry of the period of five years during which such notice in writing shall have been duly delivered and received by the other party.</p>	<p>Interruption, failure or defect of supply</p>
<p>Clause 13 :</p> <p>The energy to be supplied under this agreement shall be available at all hours of the day and night, but no liability whatsoever attach to the Board to compensate the consumer for any interruption, failure or defect of supply arising from any cause whatsoever, except to the extent provided in this agreement.</p>	<p>Interruption failure or defect of supply</p>
<p>Clause 14 :</p> <p>If any question or difference whatsoever shall arise between the parties to these presents or their respective representatives or between one of the parties hereto and the representative of the other of them touching these presents or any clause or thing herein continued or the construction thereof or as to any matter in any way connected with or arising out of these presents or the operation thereof or the rights, duties or liabilities of either party in connection with the premises, then unless the procedure for settling such questions or differences is determined by the Indian Electricity Act, 1910, or rules made thereunder or specifically by this agreement, in</p>	<p>Arbitration</p>

<p>every such case the matter in difference shall be referred to a person to be nominated by the Himachal Pradesh State Electricity Board, in this behalf and the decision of such person shall be final and binding on the parties to this agreement.</p>	
<p>Provided always, however, that it is hereby declared and agreed that not with standing any difference or dispute which may arise or have arisen as to the accuracy or validity thereof, the payment of any bill presented by the Board for payment under Clause 8 of this agreement shall be a condition precedent to the reference to arbitration by the consumer, any question arising out of or in connection with the accuracy or validity of such bill.</p>	

IN WITNESS WHERE OF THE parties hereto have set their hands the day and year first above written.

Signed by

Executive Officer/President for and on behalf of the Municipal Corporation/Municipal/Small town/N.A.C./Cantt. Board/Panchayat of being duly authorised to sign vide certified copy of Resolution No. dated annexed hereto

In the presence of :

Name
Description
.....
Address

Signed by
Member, for and on behalf of the Municipal Corporation/Municipal/Small Town/Notified Area Committee/Cantt. Board/Panchayat of
being duly authorised to sign vide certified copy of resolution No.

Dated

In the presence of

Name
Description
Address

Counter-Signed by

Secretary, Municipal Corporation/Municipal/Small Town/Notified Area
Committee/Cannt. Board/Panchayat of

**Signed by the Superintending Engineer,
Himachal Pradesh State Electricity Board**

for and on behalf of the H.P. State Elec. Board

In the presence of :

Name

Description

Address

Additional conditions of Supply

(Where minimum consumption guarantee is to be obtained)

1. I (hereinafter referred to as the 'Consumer' which expression shall when the contract so permits, also include my successors and assignees) hereby agree to take supply from the Himachal Pradesh State Electricity Board (here-in-after called the supplier) for a period of years commencing from the date of the supplier's readiness to give supply.
2. The Consumer shall pay to the supplier a minimum charge of Rs. per annum excluding service rental in case of charges for energy consumed calculated in accordance with supplier's schedule of tariffs for industrial supply, which has been perused by the consumer, are less than this account and this shall be adjusted annually.
3. Provided that if the total revenue on account of cost of energy only (excluding service rentals meter hire and sundry charges) amounts to the total amount of minimum consumption guarantee calculated for year i.e. Rs. earlier than years the charging minimum continue to pay service rental and meter hire in accordance with the schedule of General and Service charges, prescribed by the supplier which have been perused by the consumer so long as he continues to take the energy thereafter.
4. Provided further that the supplier may, at his discretion, waive off the recovery of minimum charges mentioned above during the period of periods in which any restrictions are imposed by him on the supply of energy to the consumers. In such case the period of years of M.C.G. will not be reckoned from the date of supplier's readiness to give supply but will be calculated as the sum total of period or periods during which unrestricted supply has been made available by the supplier to the consumer. The total term of agreement in such a case will be extended by the period or periods during which supply is made to the consumer on restricted hours basis.
5. In the event of the consumer discontinuing to take supply before the expiry of the period of years mentioned in clause I above, or being disconnected by the supplier for any breach of he conditions of supply on the part of the consumer he shall, in addition to paying all arrears upto the date of discontinuance, either continue to pay the supplier from the date onwards till the expiry of the said period of years, a sum or sums, as the case may be calculated at the said minimum charge of Rs. per annum plus service rental as per supplier's schedule of service charges referred to above or may, if he so choose, in view thereof pay in lump-sum the difference of the total minimum consumption guarantee calculated for a period of years and the physical revenue from the sale of power only

paid upto the date of discontinuance plus the service rental from the date of discontinuance upto the expiry of the period of years.

6. Subject to the above recovery of minimum charge mentioned in clause 2 and the service rentals mentioned in clause 3 shall commence from the date as described in clause I above irrespective of the fact whether the consumer actually starts taking supply from the date or not.

Surities :

1. *Signature* *Signature of consumer*

2. Dated.....

Note:

In case of Atta Chakkie connections where the adjustment in respect of M.C.G. is to be made half yearly necessary amendment in the M.C.G. form by substituting the words 'per annum' occurring in para 2 by half yearly, should be carried out.

HIMACHAL PRADESH STATE ELECTRICITY BOARD
JUSTIFICATION SLIP

Memo No.
.....

Dated:

Form

SUB DIVISIONAL OFFICER,

To

Chief Engineer (OP) Sourth/North, HPSE.....

Superintending Engineer, Operation Circle, HPSEB

Executive Engineer, Electrical Division, HPSEB

Application No.

Enclosed please find the above application as per particulars hereunder:

PARTICULARS

1. Load applied for
2. Sub-Station (if on existing distribution net-work):-
(a) No. (Letter) (B) Feeder No.
3. Sub-Station (if special for this consumer):-
Cost
4. Mains (if special for this consumer):-
(a) Length(b) Voltage(c) Cost
5. Service:-
(a) Length (b) Voltage (c) Phase
(d) Cost
6. Meter/Meters:-
(a) Phase (b) Capacity (c) Cost
7. Total cost of connection (items 3+4+5+6)
8. Whether new, augmentation or renewal
9. Date of Supply, required
10. Probable units to be consumed per month
11. Tariff applicable

12. Minimum return per month, required from the connection if the same is to be financially justifiable, should be equal to 18 percent (refer instruction No. 5 of Sales Manual Part-I) of the capital cost of giving connection as per items 7.

13. Probable average revenue per month obtainable from the connection:
- (a) From sale of power
 - (b) Form service rental
 - (c) From meter hire (if not included in service rental)

As the probable average revenue per month is more/less than minimum return per month required, the connection appears to be financially justified/unjustified.

Recommended for acceptance/non-acceptance

DA/application

Sub-Divisional Officer
ESD, HPSEB

Office of the Executive Engineer

Endorsement No. Dated
Returned to Sub-Divisional Officer duly accepted/non-accepted.

Signature
(Executive Engineer)

DA/Application

HIMACHAL PRADESH STATE ELECTRICITY BOARD
JUSTIFICATION SLIP

No.....

Dated:

From

SUB DIVISIONAL OFFICER,

.....

To

.....

.....

.....

<p>Application No.</p> <p>Dated:</p>

INTIMATION OF ACCEPTANCE OF APPLICATION & DEMAND NOTICE

Dear Sir/Sirs

Your application dated for a supply of electrical energy of a connected load of Kw/watts, single/three phase, 230/400 Volts has been provisionally accepted subject to the Board's test to your installation being satisfactory.

2. Before, however, the Board will undertake to give the supply applied for, you are hereby required to remit to this office the following sums:
 - (a) Rs. being the estimated cost of the service connection.

Note: Under clause 12 of the Abridged Conditions of supply appended to your application you have the option either to pay the total cost of the service connection in lump sum or to pay the monthly rentals thereof. If you elect the latter alternative the monthly rental for the service and meter would amount to Rs.

- (b) Rs. being the amount to be deposited with the Board in accordance with clause 22 of the Abridged conditions of supply as advance Consumption Deposit that you will take supply in accordance with your application and agreement and you will duly discharge all bills of the Board for energy supplied and for any other proper charges.
3. You are also required to furnish this office with Wiring contractor's Test Report (HPSEB Form CS-10) a copy of which may be obtained from this office free of charge and time for the Board's test of the installation may be fixed by the Junior Engineer.
4. Please return this letter intact duly completed and signed.

Yours faithfully

Sub Divisional Officer

APPLICANT'S REPLY

I/we hereby state that I/we elect to pay for the service connection in lump sum/monthly rental, the amount of which is stated above:

1. A sum of Rs. as per details given below is remitted herewith in Cash/by Cheque No. dated on Bank;

(a) Cost of service Rs.

(b) Amount of Advance Consumption Deposit Rs.

2. Wiring Contractor's Test Report is being sent separately.

Place

Date.....

Signature

HIMACHAL PRADESH STATE ELECTRICITY BOARD
JUSTIFICATION SLIP

No. Dated:

From
SUB DIVISIONAL OFFICER,
Electrical Sub Division,
HPSEB

To
.....
.....
.....

INTIMATION OF NON-ACCEPTANCE APPLICATION

Dear Sir/Sirs,

With reference to your application for electrical supply No. dated
..... I regret to inform you that the Engineer, after careful
consideration, finds, himself unable to accept your application of the reason number
..... stated below:

- (a) You have failed to satisfy the Board that you are in a position to discharge all
the obligations which may become due to the Board in respect of energy and
other charges.
(b) The demand from your installation at the prevailing rates of charge is
insufficient to secure to the Board an adequate return on the expenditure
involved in giving you supply.
(c) The distributing main from which supply could be given to your connection
is already loaded up to its full current capacity and therefore the application
can not be accepted until the distributing main concerned has been
augmented.
(d) If the supply asked for in your application was given, the loss of pressure,
resulting thereby would seriously, effect the efficiency of the supply to other
consumers in the vicinity and therefore your application cannot be accepted
until the distributing main concerned has been augmented.
(e) The generating system of the Board is fully loaded up and your demand
cannot be met till its capacity is augmented.
(f) Out of a total estimated expenditure of Rs. for the
service connection, expenditure upto the amount of Rs.
..... only is financially justifiable. The connection
can be given to your only if you pay the estimated expenditure in lump sum
or alternatively (i) pay in cash Rs. being the
difference between the estimated expenditure and that found financially
justifiable, (ii) pay monthly rental for the service line and the meter and (iii)
Minimum Consumption Guarantee as may be calculated by the Board.

Yours faithfully

Sub-Divisional Officer.

HIMACHAL PRADESH STATE ELECTRICITY BOARD

Office of the Sub Divisional Officer Electrical Sub-Division

SERVICE ESTIMATE No.

Date :

Job No. Allocation..... Application No.

A/C No.

Description No.
 Of Board's { (1). Transformer sub station No. (2) Three Phase Mains
 (3). Single Phase feeder No.....(4) Phase

Phase and mains

Name and designation of applicant

House No.Road Locality Town

Connected load of the above installation in K.W.				
<i>Lamps</i>	<i>Fans, Heaters etc.</i>	<i>Motors</i>	<i>Total</i>	<i>Remarks</i>

To Junior Engineer

Please submit an estimate for the above service, as soon as possible.

..... Sub-Divisional Officer Date

ESTIMATE

Item No.	Material	Quantity	Rate Rs. P.	Amount Rs. P.
1.	Fuses Amps			
2.	Neutral Link Amps			
3.	Aerial Fuse..... Amps			
4.	Service Bracket			
5.	Meter Cup Board Complete			
6.	Bare Copper Wire No..... S.W.G.			
7.	Binding Wire S.W.G.			
8.	Wires Insulated			
9.	Poles			
10.	Cross Arms			
11.	Stay sets complete			
12.	Joint Boxes			
13.	G.I. Wire			

ESTIMATE (Conted.)

Item No.	Material	Quantity	Rate Rs. P.	Amount Rs. P.
14.	Insulators			
15.	Link clips			
16.	Meter.....Phase.....Amps			
17.				
18.				
19.				
20.				
21.				

Total cost of material
Labour charges
Contigencies
Total

ROUGH SKETCH

Estimate submitted as per reverse:

S.D.O. endorsement No. dated

Estimate sent to XEN Division for approval

S.D.O. Xen endorsement No. Dated

Estimate Passed by Xen Dated

HIMACHAL PRADESH STATE ELECTRICITY BOARD

WIRING CONTRACTOR'S TEST REPORT

AND

BOARD'S INSTALLATION TEST ORDER

Particulars of Application/
Consumer

Name

Address.....

Description of premises

Application No.....Account No.

Owner of Premises

FROM

.....

Wiring Contractors

No. Date 199

To

THE SUB DIVISIONAL OFFICER,
Himachal Pradesh State Electricity Board
Electricity Sub-Division

REPORT

Please note that the electrical installation belonging to the above consumer, as detailed on page 2 and 3, is now ready for the Board's test.

The installation was tested by me/us on (date) and the insulation resistance was as shown at page 2 and 3.

Date Wiring Contractor's signature

BOARD'S INSTALLATION TEST ORDER

(A)

To

The Junior Engineer,

.....

.....

Please test the installation detailed on page 2 and 3 fill in columns 16 to 20 and report as below. It may, however, be ensured that the intimation regarding the date on which you intend to visit the consumer's premises for the above said purpose is given to the consumer or his representative well in advance so as to enable him to be present at the time of Inspection. Also please ensure that for any subsequent visit for testing of the said installation necessitated by the absence of this consumer on the previous visit or due to defective installation, the consumer is asked to pay the requisite charges as per the schedule of general charges and receipt No./date vide which the charges are paid by him is quoted in the report.

Sub-Divisional Officer

Date.....

(B) Report

i) Above installation was tested by me on (date) in the presence of consumer (or his representative) and the insulation results were shown on page 2 and 3. The following defects were found in the installation.

1. Whether insulation resistance satisfactory
2. Other Defects, if any

ii) a. The above installation was tested by me on my first visit.

b. The installation was tested by me on my subsequent visit for which the consumer deposited the amount of Rs. as per the schedule of general charges vide Receipt No. dated

..... Signature of consumer Date

(or his representative)

..... Junior Engineer date

HIMACHAL PRADESH STATE ELECTRICITY BOARD

Book No. *Sr. No.*

SERVICE CONNECTION/RECONNECTION ORDER

Consumer's Name/Address:	Particulars of Payment i) Advance Consumption Deposit ii) Consumer Share iii) Any other Charges Total iv) Receipt No./Date
Application No.	
Account No.	
Estimate No.	Sub Divisional Officer (E)

HIMACHAL PRADESH STATE ELECTRICITY BOARD

(To be attached with consumer case)

Book No. *Sl. No.*

SERVICE CONNECTION/RECONNECTION ORDER

Consumer's Name/Address:	Particulars of Payment i) Advance Consumption Deposit ii) Consumer Share iii) Any other Charges Total iv) Receipt No./Date
Application No.	
Account No.	
Estimate No.	Sub Divisional Officer (E)

To

The Junior Engineer

Please install Service Connection/reconnect supply to the consumer as per the above details and submit each:

Sub Divisional Officer (E)

REPORT

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

(i) Size of Service (ii) Length of Service (in Mtrs.)
(iii) Sub-Station (iv) Connected Load

PARTICULARS OF METER INSTALLED

Meter No.	Make	Const.	Amps.	Volts	Phase	Reading

Certified that the meter/meters installed as above is/are in healthy operating condition. Meter card(s) have been duly completed by me and kept with the meters. The meter is sealed vide MSR item No. in the presence of the consumer. Supply connected in presence of consumer on dated at AM/PM by LM/ALM.

(Signature of Consumer)

Junior Engineer)

In token of his acceptance of above.

**HIMACHAL PRADESH STATE ELECTRICITY BOARD
METER CHARGE/DISCONNECTION ORDER**

<i>Serial No.</i>	<i>Book No.</i>
Consumer's Name/Address:	Reasons for change/disconnection
Account No.	Particulars of payment
	Receipt No.....Amount

Sub Divisional Officer (E)

**HIMACHAL PRADESH STATE ELECTRICITY BOARD
METER CHARGE/DISCONNECTION ORDER**

<i>Serial No.</i>	<i>Book No.</i>
Consumer's Name/Address:	Reasons for change/disconnection
Account No.	Particulars of payment
	Receipt No.....Amount

To

The Junior Engineer

Please disconnect/change meter of the above consumer, and report as under:

Sub Divisional Officer (E)

PARTICULARS OF METER INSTALLED/DISCONNECTED

Sr. No.	Meter(s) installed			S.No.	Meter(s) removed		
	Meter No.	Phase/Amp.	Reading		Meter No.	Phase/Amps.	Reading
1.				1.			
2.				2.			
3.				3.			
4.				4.			

Certified that the above meter (s) has been/have been installed/removed. The meter(s) has/have been tested & is/are in healthy operating condition. Meter Card(s) has/have been duly completed by me and kept with the meter(s). The meter(s) is/are sealed vide MSR Item No. and supply connected on dated in presence of the consumer

Consumer's Signature
(In token of his acceptance of above)

Junior Engineer

HIMACHAL PRADESH STATE ELECTRICITY BOARD

OFFICE OF THE

SUNDRY JOBES ORDER

Serial No.

Book No.

Date

Estimate No.

To

Junior Engineer

Please execute the following work and no completion report below.

DESCRIPTION OF WORK

Job No. Allocation
..... Sub Divisional OfficerDate.....

REPORT

Date Started Date finished

Performed by

..... (Consumer's Signatuure)

.....(Junior Engineer) Date

CHARGE

If work is on account of a consumer

HIMACHAL PRADESH STATE ELECTRICITY BOARD

1. Name of Consumer
2. Account No.
3. System of Supply (Single/Two/Three Phase)
4. Meter No. (s) :
 - (a) Maker's
 - (b) Board's Sr. No.
5. Capacity of Meter (s)

Date, Month and Year of Reading	Meter Reading	KWH or units Consumed	Dated Signature of the meter Reader	Dated Signature of the Inspecting Officer
1	2	3	4	5

NOTE: In case of more than one meter of the old and new reading of the meters shall be written in Col. 2 above in the same order. In such Col. 3 shall indicate the total consumption recorded by these meters.

H.P. STATE ELECTRICITY BOARD

To

.....
.....
.....

Subject: ACCESS TO CONSUMER'S PREMISES

Dear Sir/Sirs/Madam

It has been reported to me that on
an authorised representative of this Sub-Division called at your premises situated at
..... in order to read the
meter/disconnect the supply and remove the meter by as your premises were found
locked/you or your representative did not permit access to your premises. He was
unable to read the meter/disconnect the supply and remove the meter.

2. Will your please, therefore, let me know the time and date on which a representative of this Sub-Division may in accordance with the provision of clause 21 of the Abridged Conditions of Supply, be allowed, access to your premises to enable him to read the meter/disconnect the supply and remove the meter.
3. If no reply is received in this office within 7 days from the date of presentation of this letter your premises is liable to be disconnected.

Yours faithfully

Sub-Divisional Office

HIMACHAL PRADESH STATE ELECTRICITY BOARD

INTIMATION OF SHUT DOWN

Memo No. Dated
From S.D.O.
To

Please note that for reasons connected with the maintenance of the Board's system, supply from the Himachal Pradesh State Electricity Board's mains to your premises will shut-down on (date).....at (time) and will not be restored till (date) at (time) It is however added that the above timings are tentative only and in case, due to any reasons beyond our control, the maintenance work is not completed within the scheduled time, it is likely that the above noted time for restoration of supply have to be extended without any further notice.

Sub Divisional Office

Note : This intimation is sent to prevent inconvenience to consumers but the Board is not bound to issue it and is therefore not responsible in the event of any omission to do so, or in the event of non-receipt of such intimation by the consumers.

H.P. STATE ELECTRICITY BOARD**METER SEALING RECORD**

Sl. No.	Account No.	Name of Consumer	Name of apparatus sealed (meter, meter cupboard etc.)	No. of seals	Date seal affixed	Dated initials of the Board's representative affixing the seals and reason for re-sealing	Dated initials or thumb impression of the consumer or his representative in token of seals being intact.