

APPENDIX II
CHART OF ACCOUNTS

SECTION – A

STRUCTURE OF CHART OF ACCOUNTS

1. A structured Chart of Accounts has been recommended for booking the various transactions.

CODING SCHEME:

2. The Account heads bear a five-digit code. The coding scheme is explained bellow:
 - (1) First and second digits indicate the Accounts Group.
 - (2) First and second digits along with the third digit indicate the Main Account Code.
 - (3) The fourth and fifth digits are used for coding Sub-Accounts within each Main Account Code.
 - (4) Main Account Code along with the Sub-Account Codes forms the specific Account Code for an Account Head.

BOARD'S ROLE IN CODING OF SUB-ACCOUNTS:

3. In several Main Account Codes, the precise Sub-Accounts shall have to be assigned by individual Boards depending on their own requirements. The examples of such codes are:
 - (1) Project codes for booking capital work-in-progress.
 - (2) Consumer category codes for booking the Revenue from sale of power and Receivables for sales of power.
 - (3) Inter-unit accounts.

LOCATION CODE:

4. Each Board shall assign location codes to all its Accounting Units. These shall be assigned in such a way that the code also denotes the function performed by the operations under the Accounting Unit. The exact functions to be recognised for this purpose shall be those for which separate divisions are in existence. Coding at division level would enable two different codes, say transmission and construction, to be assigned to two different divisions under a common circle.

LOCATION CODE TO BE A PREFIX TO ACCOUNT CODES:

5. The location code shall be a prefix to the account codes recommended in the uniform Chart of Accounts. The location code will remain same for all the transactions at an Accounting Unit. Therefore, the location code shall not have to be written every time. The code will be pre-printed on all the accounting

documents in use at that location. Such a structure of account coding has enabled smaller account code of 5 digits as against 8-digit code in the existing Chart of Accounts.

CODING OF ACCOUNTS EXPLAINED:

6. An accounting unit shall record its transactions under the proposed Chart of Accounts in the manner discussed below:

(1) Each accounting unit shall be assigned a location code which will indicate.

- (a) Function (generation, transmission etc.) performed at the accounting unit.
- (b) Specific code given to the account unit.

(2) The location code of a unit shall be a prefix to each account code used at the accounting unit.

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| |
| ----- Account code for Sundry Creditors for Expenses.
----- Location code – Thermal Power Generation – Ukai.

(3) The use of location code is mainly to segregate one unit from another at the time when trial balance of accounts statements/summaries from various accounting units are received at one place.

For example at the stage of compiling accounts from divisions and trial balance and account summaries of a large number of circles, so long as an accounting unit sends its trial balance/accounts summaries, schedules, statements etc., to another unit with the Location Code written on it, identification of such location is ensured.

(4) Therefore on a day to day basis, the location code need not be recorded while writing account code on vouchers etc., instead the code can be pre-printed or rubber stamped in advance.

(5) Inter-unit advice raised by a location must bear the location code so that the receiving unit can easily identify the advices.

(6) In relation to the accounts for inter-unit transactions, however, two location codes are involved.

- (a) Location code of the unit which records the transaction.
- (b) Location code of the unit to which the transaction is debited or credited.

For example, transfer of fixed assets from unit 334 to unit 465.

The location code of the unit recording the transaction i.e. 334 will be as mentioned earlier, pre-printed on that unit's vouchers.

The account code will be 32.465 where 32 is the inter-unit account for fixed assets related transactions and 465 means the transfer is to unit 465.

Correspondingly unit number 465 has got its code pre-printed on its own vouchers. Therefore, it will use the account code 32.334 where 32 is the inter-unit account for fixed assets related transactions and 334 means the transfer is from unit number 334.

(7) The location codes mentioned on divisions'/'circles' accounts would be used for segregation of transactions of different functions at the time of compilation. The prefix of location code:

of various divisions shall be omitted when circle prepares the trial balances of the divisions under it.

The consolidated trial balance would then bear circle's code as the location code.

of various circles shall be omitted when the Head Office consolidates circle-wise accounts and compile the Board's accounts.

BLANKS PROVIDED IN THE CHART OF ACCOUNTS:

7. Blanks have been provided in the Chart of Accounts at Account Group Main Account Head as well as the Sub-Account Head levels so as to provide flexibility for introduction of new account heads at appropriate levels as per the procedure laid down in paragraph 8 below.

INTRODUCTION OF NEW ACCOUNTS:

8. The Chart of Accounts provides for all possible transaction envisaged by the Central Government. If however, a Board observes that some of its transactions cannot be booked under any of the account heads or that they need to be booked with greater analysis, new accounts, as may be necessary, shall be introduced. Purpose and usage of each new account shall be clearly defined by the Board.

9. Any main account code or sub-account code so introduced by a Board must be within the account group concerned.

10. Any main account code or sub-account code so introduced by a Board may, at Board's discretion be reclassified within the same account group or deleted at any time thereafter.

11. Introduction of a new account group shall required prior approval of the Central Government. Any approval by the Ministry in this regard shall be in consultation with the C&AG and the concerned State Government.

DELETION OF ACCOUNT CODES:

12. Boards shall not be permitted to delete any account from the prescribed chart of accounts. This prohibition shall apply even in cases where the Boards do not have the type of transactions covered by an account.

CHART OF ACCOUNT

SECTION - B

(ACCOUNT HEADS AND ACCOUNT CODES)

ACCOUNT GROUP CODE	ACCOUNT GROUP
10 to 16	CAPITAL EXPENDITURE AND FIXED ASSETS
10	Fixed Assets
11	Other Capital Expenditure/Fixed Assets
12	Provision for Depreciation on Fixed Assets
13	Provision for Depreciation on other Capital Expenditure/Fixed Assets
14	Capital Work-in-Progress Accounts

15	Other Accounts for Assets at Construction Stage
16	Assets not in use
17 to 19	DEFERRED COSTS AND INTANGIBLE ASSETS
17	Deferred Costs
18	Intangible Assets
20	INVESTMENTS
21 to 29	CURRENT ASSETS, LOANS AND ADVANCES
21	Fuel Stock Accounts
22	Stocks and Related Accounts
23	Receivables against Supply of Power
24	Cash and Bank
25	Advance to Supplier/Contractors – (Capital)
26	Advance to Suppliers/Contractors – (O&M)
27	Other Loans and Advances
28	Sundry Receivables
30 to 39	INTER UNIT ACCOUNTS
30	Inter-Unit Accounts-Fuel
31	Inter-Unit Accounts-Materials
32	Inter-Unit Accounts-Capital Expenditure & Fixed Assets
33	Inter-Unit Accounts-Remittances to Head Office
34	Inter-Unit Accounts-Funds Transfer from Head Office
36	Inter-Unit Accounts-Personnel
37	Inter-Unit Accounts-Other Transactions/Adjustments
40 to 49	CURRENT AND ACCRUED LIABILITIES
40	Fuel related Liabilities
41	Liability for Purchase of Power
42	Liability for Capital Supplies/Capital works

43	Liability for O&M Supplies/O&M Works
44	Staff related Liabilities and Provisions
46	Other Liabilities and Provisions
47	Deposits for Electrification, Service connection etc.
48	Security Deposits from Consumers
50 to 54	CAPITAL LIABILITIES AND OTHER BORROWINGS
50	Borrowings for Working Capital
51	Payments Due on Capital Liabilities
52-53	Capital Liabilities (Other than State Government Loans)
54	Funds from State Government
55 to 59	RESERVES AND SURPLUS
55	Contributions, Grants and Subsidies towards Cost of Capital Assets
56	Reserves
57	Reserve Funds
58	Surplus
60 to 69	INCOME
61	Revenue from Sale of Power
62	Other Income
63	Subsidies and Grants
65	Prior Period Income
70 to 89	EXPENSES AND LOSSES
70	Power Purchase Account
71	Cost of Generation of Power
72	Fuel related Losses
74	Repairs and Maintenance
75	Employee Costs
76	Administration and General Expenses

77	Depreciation and other Costs relating to Fixed Assets
78	Interest and other Finance Charges
79	Other Debits to Revenue Account
81	Provision for Income-tax for the year
83	Prior Period Expenses/Losses
90 to 99	MEMORANDUM ACCOUNTS
91	Costs and Revenue at Trial Stage
92	Memorandum Accounts for Recording No. of Units of Power Purchase, Generation, Sale etc.
10	FIXED ASSETS
10.1	LAND AND LAND RIGHTS
10.101	Land owned under full title
10.102	Land held under lease
10.103	Cost of land development of leasehold land
10.2	BUILDINGS
10.20	Buildings containing generating plant, transmission and distribution installations.
10.201	Buildings containing Theremo-electric Generating Plant.
10.202	Buildings containing Hydro-electric Generating Plant
10.203	Buildings containing Diesel-electric generating plant
10.204 to 10.206	Blank for buildings containing other types of generating plant
10.207	Buildings containing Transmission installations
10.208	Buildings containing Distribution installations
10.21 to 10.29	<u>Ancillary Buildings</u>
10.211	Office buildings
10.222	Residential colony for staff
10.233	Other Buildings
10.3	HYDRAULIC WORKS

10.301	Hydraulic works– forming part of hydro electric system, dams, spilways, weirs, canals, reinforced concrete flumes and syphon
10.305	Hydraulic works forming part of hydro electric system, reinforced concrete pipelines and surge tanks, steel pipe-lines, service gates, steel surge tanks, hydraulic control valves and other hydraulic works.
10.310	Cooling water system
10.311	Cooling towers
10.315	Sweet water arrangement including reservoir etc.
10.320	Plant and pipelines for water supply in residential colony
10.322	Drainage and sewerage– residential colony
10.4	OTHER CIVIL WORKS
10.401	Pucca roads
10.402	Kutchra roads
10.412	Railway sidings
10.5	PLANT & MACHINERY
10.501	Boiler plant & equipment
10.502	Furnace/burners
10.503	Turbine-generator-steam power generation
10.504	Plant foundations for steam power plant
10.509	Auxiliaries in steam power plant
10.511	Locomotives and wagons
10.515	Coal handling plant and handling equipments
10.516	Oil storage tanks, oil handling plant and equipments
10.517	Gas station, gas pipelines etc.
10.531	Hydel power generating plant
10.532	Plant foundation for hydel power generating plant
10.535	Auxiliaries in hydel power plant
10.536	Gas power plant
10.537	Plant foundation for gas power plant

10.538	Auxiliaries in gas power plant
10.541	Transmission plant-transformers having a rating of 100 KVA and above
10.542	Other transformers
10.543	Other transmission plant, transformer kiosks, sub-station equipment and other fixed apparatus
10.551	Material handling equipment-earth-movers, bulldozers
10.552	Material handling equipment-cement mixers
10.553	Material handling equipment-cranes
10.555	Material handling equipment-others
10.561	Switch gear including cable connections
10.563	Batteries including charging equipment
10.565	Fabrication shop/workshop plant & equipments
10.567	Lightning arrestors
10.571	Communication equipment-radio & high frequency carrier system
10.572	Communication equipment-telephone lines & telephones
10.574	Static machine tools and equipment
10.576	Air-conditioning plant-static
10.577	Air-conditioning plant portable
10.58 & 10.59	<u>Miscellaneous equipment</u>
10.580	Refrigerators and Water coolers
10.581	Meter testing laboratory tools and equipment
10.582	Equipments in hospitals (Clinics, Tools & tackles)
10.583	Sub-account codes should be introduced for each major type of equipments which are being grouped at present under one account head 'Miscellaneous equipment'.
10.599	Other miscellaneous equipments
10.6	LINES, CABLE NETWORK ETC.
10.601	Overhead lines (towers, poles, fixtures, overhead conductors and devices)– lines on fabricated steel supports operating at nominal voltages higher than 66 KVA.

10.602	Overhead lines (towers, poles, fixtures, overhead conductors and devices) – lines on steel supports operating at nominal voltage higher than 13.2 KVA but not exceeding 66 KVA.
10.603	Overhead lines (towers, poles, fixtures, overhead conductors and devices) – lines on reinforced concrete supports.
10.604	Overhead lines (towers, poles, fixtures, overhead conductors and devices) – lines on treated Wood Support.
10.611	Underground cables including joint boxes disconnecting boxes
10.612	Underground cables – cable duct system
10.621	Service connections
10.625	Temporary connections for supply of power
10.631	Metering equipments
10.641	Street lighting and signal system
10.685	Miscellaneous equipments
10.7	VEHICLES
10.710	Trucks, tempos, trekkers etc.
10.720	Buses including minibuses
10.730	Jeeps and motor cars
10.740	Other vehicles
10.8	FURNITURE & FIXTURES
10.9	OFFICE EQUIPMENT
10.901	Calculators
10.902	Typewriters
10.903	Cash Registers in cash offices
11	OTHER CAPITAL EXPENDITURE/FIXED ASSETS ACCOUNTS
11.1	CAPITAL EXPENDITURE RESULTING IN AN ASSET NOT BELONGING TO THE BOARD
11.101	Roads on municipal land
11.2	SPARE UNITS/SERVICE UNITS

11.3	CAPITAL SPARES AT GENERATING STATIONS
11.4	ASSETS TRANSFER INWARD
ACCOUNT CODE	ACCOUNT HEAD
11.401 to 11.409	Assets transfer inward-debits on receipt Sub-accounts similar to Broad asset groups in Account Group 10‘
11.421 to 11.429	Assets transfer inward- credits on transfer to Account Group 10‘ Sub-accounts similar to Broad asset groups in Account Group 10‘
11.5	ASSETS TAKEN OVER FROM LICENSEES – PENDING FINAL VALUATION
11.501 TO 11.509	Assets taken over from licensees pending final valuation Sub-accounts similar to Broad asset groups in Account Group 10‘ Thus separate sub-account groups e.g. 511 to 519, 521 to 529 for each licensee whose taken over assets are not finally valued.
12	<u>PROVISION FOR DEPRECIATION ON FIXED ASSETS</u>
12.1	DEPRECIATION PROVISION- LEASEHOLD LAND AND LAND DEVELOPMENT COSTS
12.2	DEPRECIATION PROVISION – BUILDINGS
12.3	DEPRECIATION PROVISION – HYDRAULIC WORKS
12.4	DEPRECIATION PROVISION – OTHER CIVIL WORKS
12.5	DEPRECIATION PROVISION – PLANT & MACHINERY
12.6	DEPRECIATION PROVISION – LINES, CABLE NETWORK ETC.
12.7	DEPRECIATION PROVISION – VEHICLES
12.8	DEPRECIATION PROVISION – FURNITURE & FIXTURES
12.9	DEPRECIATION PROVISION – OFFICE EQUIPMENT
	(Sub-accounts similar to Broad classification in Fixed Assets accounts)
	Under each main account two sub-accounts should be operated:
	<ol style="list-style-type: none"> 1. Provision for depreciation 2. Advance depreciation (Debit Account) – see Guidelines to Chart of Accounts)
13	<u>PROVISION FOR DEPRECIATION ON OTHER CAPITAL EXPENDITURE/FIXED ASSETS</u>
13.1	DEPRECIATION PROVISION ON CAPITAL EXPENDITURE RESULTING IN

AN ASSET NOT BELONGING TO THE BOARD

- 13.2 DEPRECIATION PROVISION ON SPARE UNITS/SERVICE UNITS
- 13.3 DEPRECIATION PROVISION ON CAPITAL SPARES AT GENERATING STATIONS
- 13.4 DEPRECIATION PROVISION ON ASSETS TRANSFER INWARD
- 13.401 to 13.409 Depreciation provision on assets transfer inward – credits
Sub-accounts similar to Broad asset groups in Account Group 10‘
- 13.421 to 13.429 Depreciation provision on assets transfer inward– classified to Account Group 12.
Sub-accounts similar to Broad asset groups in Account Group 10‘
- 13.5 DEPRECIATION PROVISION ON ASSETS TAKEN OVER FROM LICENSEES– PENDING FINAL VALUATION
- 13.501 to 13.509 Depreciation provision on assets taken over from licensees– pending final valuation. Sub-accounts similar to Broad asset groups in account group 10. Thus sub-account groups e.g. 13.511 to 13.519, 13.521 to 13.529 for each licensee whose assets taken over are not finally valued.

14 CAPITAL WORK-IN-PROGRESS ACCOUNTS

Sub-accounts shall be structured as follows:

14	3 rd & 4 th digits of code	5 th digit
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Capital WIP Project Number indicating the main asset group

1. Land
2. Buildings
3. Hydraulic works
4. Other civil works
5. Plant & Machinery
6. Lines, Cable Network etc.
7. Vehicles
8. Furniture & fixtures
9. Office equipment

- 15 OTHER ACCOUNTS FOR ASSETS AT CONSTRUCTION STAGE
- 15.1 CONTRACTS-PROGRESS
Sub-account codes for each project.
- 15.2 REVENUE EXPENSES PENDING ALLOCATION OVER CAPITAL WORKS

15.201 to 15.209	Sub-account for each of the expense account groups (Not project-wise)
15.220	Head Office Supervision Charges
15.5	PROVISION FOR COMPLETED WORKS
15.6	CONSTRUCTION FACILITIES
15.601	Construction Equipment– Earth moving equipment and bulldozers
15.602	Construction Equipment– Cranes
15.603	Construction Equipment– Cement mixers and other civil construction machinery
15.631	Fabrication shop/construction workshop equipment
15.651 to 15.699	Provision for depreciation on construction facilities. Sub-accounts corresponding to sub-accounts for respective assets from 601 to 649 e.g. 15.603 will have 15.653 as the code for provision for depreciation on that asset.
16	<u>ASSETS NOT IN USE</u>
16.1	WRITTEN DOWN VALUE OF OBSOLETE/SCRAPPED ASSETS (Sub-accounts similar to classification of fixed assets accounts)
17	<u>DEFERRED COSTS</u>
17.2	DEFERRED REVENUE EXPENDITURE
17.221	Compensation for premature takeover of licensees
17.3	EXPENDITURE ON SURVEY/FEASIBILITY STUDIES OF PROJECTS NOT YET SANCTIONED
18	<u>INTANGIBLE ASSETS</u>
18.100	Payments to acquire right to receive power from other bodies
18.200	Expenses for forming and organising the Board
20	INVESTMENTS
20.1	INVESTMENTS AGAINST FUNDS
20.110	Staff Pension Fund Investments
20.120	Gratuity Fund Investments
20.2	INVESTMENTS OTHER THAN FUND INVESTMENTS
20.210	Investments in Government Securities

20.230	Investments in Boards/Debentures of other Electricity Boards
20.250	Investments in Bonds/Debentures of other Bodies engaged in Generation, Transmission or Distribution of Power
20.270	Investments in Shares in Corporations and Public Limited Companies.
20.280	Investments in from of Fixed Deposits with Banks, Companies etc.
20.290	Other Investments.

For each of these accounts in 20.1 and 20.2 sub-account codes can be used for recording investments in each type of bond, share etc. Under an account. For example 20.111 to 20.119 for different investments against staff Pension Funds, 20.270 to 20.279 for shares in different companies and so on.

20.3 INVESTMENTS IN SUBSIDIARIES

20.31 Investments in Share in Subsidiaries

20.311 to 20.319 Sub-accounts for subsidiary-wise/share capital-wise (equity/ preference) break-up (Separate account for each subsidiary)

20.32 Investments in Debentures/Bonds of Subsidiaries

20.321 to 20.329 Sub-accounts for subsidiary-wise/investment-wise break-up.

20.33 Loans to Subsidiaries

20.331 to 20.339 Sub-accounts for subsidiary-wise/Loan-wise break-up.

20.4 INVESTMENTS IN PARTNERSHIPS/JOINT VENTURES

20.41 Investments in Capital of Partnership/Joint Ventures

20.411 to 20.419 Sub-accounts for firm-wise/joint venture-wise break-up.

20.42 Loans to Partnership/Joint Ventures

20.421 to 20.429 Sub-accounts for firm-wise/Joint venture-wise/loan-wise break-up.

21 FUEL STOCK & RELATED ACCOUNTS

21.1 FUEL STOCK ACCOUNTS

21.101 Coal Stock

21.105 Oil Stock

21.108 Gas

21.121	Coal-in-Transit
21.125	Oil-in-Transit
21.2	FUEL STOCK EXCESS/SHORTAGE PENDING INVESTIGATION
22	<u>MATERIALS STOCK & RELATED ACCOUNTS</u>
22.1 to 22.7	MATERIALS STOCK & RELATED ACCOUNTS
22.1	INSURANCE SPARES STOCK ACCOUNTS
22.2	MATERIALS PURCHASE ACCOUNTS
22.20 & 22.21	<u>Capital Materials Purchase</u>
22.201	Capital Materials Purchase – Steel
22.202	Capital Materials Purchase– Cement
22.203	Capital Materials Purchase– Transformers
22.204	Capital Materials Purchase– Metering Equipments
22.205	Capital Materials Purchase– Cables & Conductors
22.206	Capital Materials Purchase– Poles
22.207	Capital Materials Purchase– Electric Light Fittings
22.208	Capital Materials Purchase– Spares
22.219	Capital Materials Purchase– Others (Materials groups indicated by the 5 th digit can be restructured as considered, suitable by the Board.
22.22 & 22.23	<u>O&M Materials Purchase</u>
22.221	O&M Materials Purchase – Steel
22.222	O&M Materials Purchase– Cement
22.223	O&M Materials Purchase– Transformers
22.224	O&M Materials Purchase– Metering Equipments
22.225	O&M Materials Purchase– Cables & Conductors
22.226	O&M Materials Purchase– Poles
22.227	O&M Materials Purchase– Electric Light Fittings
22.228	O&M Materials Purchase– Spares

22.229	O&M Materials Purchase– Others
22.3	MATERIALS ISSUE ACCOUNTS
22.30 & 22.31	<u>Materials Issues (Capital)</u> Sub-Codes 22.301 to 22.319 shall be used to book issues as well as returns under each materials groups.
22.32 & 22.33	Materials Issues (O&M) Sub-Codes 22.321 to 22.339 shall be used to book issues as well as returns under each materials group.
22.34 & 22.35	<u>Materials issued to Contractors</u> Sub-Codes 22.341 to 22.359 shall be used to book issues under each materials group.
22.36 & 22.37	<u>Materials Returned by Contractors</u> Sub-codes 22.361 to 22.379 shall be used to book returns from contractors under each materials group.
22.4	MATERIALS TRANSFER ACCOUNTS
22.40 & 22.41	<u>Materials Transfer Inward</u> Sub-codes 22.401 to 22.419 shall be used to book Materials Transfer Inward under each materials group.
22.42 & 22.43	<u>Materials Transfer Outward</u> Sub-Codes 22.421 to 22.439 shall be used to book Materials Transfer Outward under each materials group.
22.5	MATERIALS STOCK ADJUSTMENT ACCOUNTS
22.50 & 22.51	<u>Materials Stock Adjustment A/c (Capital)</u> Sub-codes 22.501 to 22.519 shall be used to book stock adjustments for excesses/shortages and for each materials group.
22.52 & 22.53	Materials Stock Adjustment A/c (O&M) Sub-Codes 22.521 to 22.539 shall be used to book stock adjustments for excesses and shortages under each materials group.
22.6	MATERIALS STOCK ACCOUNTS
22.60 & 22.61	<u>Capital Materials Stock A/c.</u>

Sub-Codes 22.601 to 22.619 shall be used to consolidate capital materials stocks under each materials group.

22.62 & 22.63	<u>O&M Materials Stock A/c.</u> Sub-Codes 22.621 to 22.639 shall be used to consolidate O&M materials stocks under each materials group.
22.64 & 22.65	Materials at Site A/c (MASA)
22.640	Materials at Site (Capital)
22.650	Materials at Site (O&M)
22.66 & 22.67	<u>Materials Pending Inspection</u>
22.660	Capital Materials Pending Inspection
22.670	O&M Materials Pending Inspection
22.68 & 22.69	<u>Materials-in-Transit</u>
22.680	Capital Materials-in-Transit
22.690	O&M Materials-in-Transit
22.7	OTHER MATERIALS ACCOUNTS
22.710	Workshop Suspense– Materials
22.720	Materials Issued to Fabricators
22.730	Materials Issued on Loan to Parties other than Contractors
22.740	Capital Equipments and Capital Spares in Bonded Warehouse
22.750	Materials in Bonded Warehouse
22.760	Obsolete Materials Stock
22.8	MATERIALS STOCK EXCESS/SHORTAGE PENDING INVESTIGATION
22.810	Stock Excess Pending Investigation
22.830	Stock Shortage Pending Investigation
23	<u>RECEIVABLES AGAINST SUPPLY OF POWER</u>
23.1	SUNDRY DEBTORS FOR SALE OF POWER
23.101	Sundry Debtors for Sale of Power – Domestic
23.102	Sundry Debtors for sale of Power – Commercial

Thus sub-codes 101 to 119 shall be used to identify receivables to specific category

of consumers.

23.2 SUNDRY DEBTORS FOR ELECTRICITY DUTY

Sub-Codes 201 to 219 to identify receivables to specific category of consumers.

23.3 SUNDRY DEBTORS COLLECTIONS ACCOUNT

(Separate sub-account for debiting day's collections and for crediting on transferring them to respective accounts in 23.1 & 23.2)

23.4 PROVISION FOR UNBILLED REVENUE

Sub-Codes 401 to 419 to identify provisions to specific category of consumers.

23.5 DUES FROM PERMANENTLY DISCONNECTED CONSUMERS

Sub-codes 501 to 519 to identify dues to specific category of consumers.

23.6 SUNDRY DEBTORS FOR INTER-STATE SALE OF POWER

Sub-account 601 to 609 to identify dues to specific States.

23.7 SUNDRY DEBTORS-MISCELLANEOUS RECEIPTS FROM CONSUMERS

23.9 PROVISION FOR DOUBTFUL DUES FROM CONSUMERS (Credit Account)

Sub-codes 901 to 919 to identify dues to specific category of consumers.

24 CASH AND BANK

24.1 CASH ACCOUNTS

24.110 Cash on Hand

24.120 Postage Stamps on Hand

24.2 CASH IMPRESTS WITH STAFF ACCOUNTS

24.210 Permanent Imprest with Staff

24.220 Temporary Imprest with Staff

24.3 COLLECTING BANKS ACCOUNTS

24.301 Collecting Bank- e.g. Bank of Baroda
301 to 399 sub-accounts to be operated for individual Bank accounts. Each accounting unit shall operate the sub-codes for the specific Bank accounts under its jurisdiction.

24.4 DISBURSEMENT BANK ACCOUNTS

24.401	Disbursement Bank– e.g. Bank of Baroda 401 to 489 sub-accounts to be operated for individual Bank accounts. Each accounting unit shall operate the sub-codes for the specific Bank accounts under its jurisdiction.
24.490	Funds Transfer for Payment of Interest on Bonds (say, Bank of India)
24.491	Funds Transfer for Payment of Interest on RE Debentures (say, Central Bank of India)
24.5	REMITTANCES TO HO IN TRANSIT ACCOUNTS
24.501	Remittances from Division Sub-accounts 501 to 549. HO will operate Circle-wise sub-accounts. Circle will operate Division-wise Sub-Account, Sub-Account codes in use will vary from location to location. These sub-account codes are to enable follow-up of remittances from Divisions by HO and Circle. At the time of consolidation Board's Accounts, total amount in transit can be known at main A/c level 24.5.
24.551	Remittances from Circle. Sub-Accounts 551 to 599. HO will operate circle-wise sub-accounts to monitor remittances from circles.
24.6	TRANSFERS FROM HO IN TRANSIT ACCOUNTS
24.601	Transfers from HO
24.9	CASH INFLOW AND OUTFLOW ACCOUNTS
24.911 to 24.919	Cash inflow (Capital Receipts) A/c (Credit A/c)
24.921 to 24.929	Cash Outflow (Capital Payments) A/c (Debit A/c)
24.931 to 24.939	Cash Inflow (Revenue Receipts) A/c (Credit A/c)
24.941 to 24.959	Cash Outflow (Revenue Payments) A/c (Debit A/c)
24.991	Total Cash Inflow A/c - (Debit A/c)
24.995	Total Cash Outflow A/c. (Credit A/c)
25	ADVANCE TO SUPPLIERS / CONTRACTORS (CAPITAL)
25.1	ADVANCE TO SUPPLIERS / CONTRACTORS (CAPITAL) INTEREST BEARING Sub-codes 25.101 to 25.199 shall be used to identify advances to specific projects to the extent possible

25.5	ADVANCE TO SUPPLIERS / CONTRACTORS (CAPITAL) INTEREST FREE
	Sub-codes 25.501 to 25.599 shall be used to identify advances to specific projects to the extent possible.
25.7	CONTRACTORS MATERIALS CONTROL ACCOUNT (CAPITAL)
	Sub-codes 25.701 to 25.799 shall be used to identify advances to specific projects.
26	ADVANCES TO SUPPLIERS/CONTRACTORS (O&M)
26.1	ADVANCES TO SUPPLIERS/CONTRACTORS (O&M) --INTEREST BEARING
26.5	ADVANCES TO SUPPLIERS / CONTRACTORS (O&M) -- INTEREST FREE
26.7	CONTRACTORS MATERIALS CONTROL A/C (O&M)
26.8	ADVANCES FOR FUEL SUPPLIES
26.801	Advance to Coal Suppliers
26.805	Advance to Oil Suppliers
27	OTHER LOANS AND ADVANCES
27.1	LOANS AND ADVANCES TO STAFF - INTEREST BEARING
27.101	Loans and Advances to Staff - House Building
27.102	Loans and Advances to Staff - Scooter
	Sub- Accounts 101 to 119 for different types of loans.
27.2	LOANS AND ADVANCES TO STAFF -- INTEREST FREE
27.3	LOANS AND ADVANCES TO LICENSEES
27.4	ADVANCE INCOME - TAX AND TAX DEDUCTIONS AT SOURCE
27.410	Advance Income Tax
27.421	Income Tax deducted at Source--Income from Investments
27.425	Income Tax deducted at Source - Other Receipts
27.8	LOANS AND ADVANCES -- OTHERS
27.9	PROVISION FOR DOUBTFUL LOANS & ADVANCES (CREDIT A/C)
28	SUNDRY RECEIVABLES
28.1	SUNDRY DEBTORS -- TRADING ACCOUNT
28.101	Sundry Debtors for Sale of Electrical Plant Manufactured by the Board

28.102	Sundry Debtors for Sale, Hire purchase or Hire of Apparatus and wiring
28.103	Sundry Debtors for Sale of Stores
28.104	Sundry Debtors for Rental from Property
28.107	Sundry Debtors for Sale of Steam
28.108	Sundry Debtors for Other Miscellaneous Income
28.2	INCOME ACCRUED & DUE
28.210	Income accrued and due on Fund Investments
28.220	Income accrued and due on Investments other than Fund Investments
28.230	Income accrued and due on Investments in subsidiary companies
28.240	Income accrued and due on Investments in Partnerships/Joint Ventures
28.290	Income accrued and due -- Other.
	(Sub-account codes may be operated in respect of different incomes within each category e.g. 28.211 Income accrued on Pension Fund Investments)
28.3	INCOME ACCRUED BUT NOT DUE
28.310 to 28.340	Sub-heads same as in the case of 28.210 to 28.240 above
28.350	Interest Accrued but not Due--Loans & Advances to Licencees
28.360	Interest Accrued -- Staff Loans & Advances
28.390	Income Accrued but not Due -- Other
28.4	AMOUNT RECOVERABLE FROM EMPLOYEES/EX-EMPLOYEES
28.401	Amount Recoverable from Employees
28.402	Amount Recoverable from Ex-Employees
28.5	FUEL RELATED RECEIVABLES AND CLAIMS
28.511	Grade Differences--Inferior Grade of Coal
28.512	Provision for Loss on Inferior Grade of Coal
28.513	Railway Claims for Coal--Coal Cost
28.514	Railway Claims for Coal--Freight
28.531	Quantity Difference--Short Receipt of Gas

28.532	Provision for Loss on Short Receipts of Gas
28.551	Freight paid on coal wagons not received
28.552	Freight paid on oil Tankers not received
28.553	Coal Cost of wagons not received
28.554	Claims for Missing Tankers--Oil Cost
28.555	Claims for Missing Tankers--Freight
28.558	Claims for Short Receipts of Gas
28.6	SUBSIDY/GRANTS RECEIVABLE
28.610	Capital Subsidy/Grants Receivable
28.620	Revenue Subsidy/Grant Receivable
28.7	OTHER CLAIMS
28.72	<u>Claims for Loss/Damage to Materials</u>
28.721	Claims for Loss/Damage to Materials--Railways
28.722	Claims for Loss/Damage to Materials--Customs Authorities
28.723	Claims for Loss/Damage to Materials--Port Trust Authorities
28.724	Claims for Loss/Damage to Materials--Insurance Companies
28.725	Claims for Loss/Damage to Materials--Suppliers
28.729	Claims for Loss/Damage to Materials--Others
28.74	<u>Claims for Loss/Damage to Capital Assets</u>
28.741	Claims for Loss/Damage to Capital Assets--Railways
28.742	Claims for Loss/Damage to Capital Assets--Customs Authorities
28.743	Claims for Loss/Damage to Capital Assets--Port Trust Authorities
28.744	Claims for Loss/Damage to Capital Assets--Insurance Companies
28.745	Claims for Loss/Damage to Capital Assets--Suppliers
28.749	Claims for Loss/Damage to Capital Assets--Others
28.8	OTHER RECEIVABLES
28.810	Expenses Recoverable from Suppliers/Contractors

28.820	Prepaid Expenses
28.857	Excess Repayment of State Government Loans
Note:	Expenses recoverable from Suppliers/Contractors relate to certain expenses like demurrage etc. Incurred by them which are recoverable from them in terms of the purchase order.
28.9	DEPOSITS
28.911	Deposit with Custom Authorities
28.912	Deposit with Port Trust Authorities
28.913	Deposit with Excise Authorities
28.914	Deposit with Telephone Authorities
28.919	Other Deposits
28.930	Securities from Suppliers/Contractors (Deposits in the form of Fixed Deposits etc.)
28.932	Securities from Consumers--(Deposits in the form of Fixed Deposits etc.)
30	INTER - UNIT ACCOUNTS - FUEL
31	INTER - UNIT ACCOUNTS - MATERIALS
32	INTER - UNIT ACCOUNTS- CAPITAL EXPENDITURE & FIXED ASSETS
33	INTER- UNIT ACCOUNTS - REMITTANCES TO HEAD OFFICE
34	INTER - UNIT ACCOUNTS- FUNDS TRANSFER FROM HEAD OFFICE
36	INTER - UNIT ACCOUNTS - PERSONNEL
37	INTER - UNIT ACCOUNTS - OTHER TRANSACTIONS/ ADJUSTMENTS
	Each of the above accounts will have, as sub-account code, the 3 - digit location code given to the Accounting Units with which Inter - Unit transactions have taken place.
40	FUEL RELATED LIABILITIES
40.1	LIABILITIES TO RAILWAYS FOR COAL RECEIPTS
40.110	Freight Payable - Allotted Wagons
40.120	Diverted Internal Wagons Freight Payable
40.130	Diverted External Wagons Freight Payable
40.140	Unconnected Wagons Freight Payable

40.160	Diverted Internal Wagons - Coal Cost
40.170	Diverted External Wagons - Coal Cost
40.180	Unconnected Wagons - Coal Cost
40.2	LIABILITIES TO COLLIERIES
40.210	Grade Differences--Superior Grade
40.220	Provision for Gain on Superior Grade (Debit Account)
40.230	Retentions on account of inferior Grade
40.3	LIABILITIES TO RAILWAYS FOR OIL RECEIPTS
40.310	Freight Payable--Oil
40.320	Unconnected Tankers--Oil Cost A/c
20.330	Unconnected Tankers--Freight Payable A/c
40.4	LIABILITY TO OIL SUPPLIERS
40.410	Provision for Unpaid Oil Bills
40.5	LIABILITY FOR SUPPLY OF GAS
40.510	Gas Suppliers Account
40.520	Liability for Purchase of Gas
40.530	Quantity Difference--Excess Receipts of Gas
40.540	Retentions for Short Receipts of Gas
40.6	LIABILITY FOR FUEL RELATED COSTS
40.611 to 40.619	Coal Related Costs (Sub Accounts 40.611 to 40.619 can be operated for liability for specific coal related costs e.g.40.611--Coal handling contractors)
40.621 to 40.629	Oil Related Costs
40.631 to 40.639	Gas Related Costs
40.641	Provision for Coal Related Costs
40.642	Provision for Oil Related Costs
40.643	Provision for Gas Related Costs
40.7	UNPAID COAL BILLS
41.	<u>LIABILITY FOR PURCHASE OF POWER</u>
41.1	SUNDRY CREDITORS FOR PURCHASE OF POWER

(Sub-Accounts may be operated for each different suppliers of power e.g. 41.101 National Thermal Power Corporation)

41.2 PROVISION FOR LIABILITY FOR PURCHASE OF POWER

42 LIABILITY FOR CAPITAL SUPPLIES/CAPITAL WORKS

42.1 LIABILITY FOR SUPPLY OF MATERIALS/WORKS CAPITAL

Sub-accounts 42.101 to 42.199 should be operated for project codes to identify liability under specific projects to the extent possible.

42.2 SUPPLIERS/CONTRACTORS CONTROL A/C -- CAPITAL

Sub-accounts 42.201 to 42.299 should be operated for project codes to identify creditors for suppliers/works under specific projects to the extent possible.

42.3 PROVISIONS FOR SUPPLY OF MATERIALS/WORKS -- CAPITAL

43. LIABILITY FOR O & M SUPPLIES/O & M WORKS

43.1 LIABILITY FOR SUPPLY OF MATERIALS/WORKS--O&M

43.2 SUNDRY CREDITORS/CONTRACTORS CONTROL A/C -- O & M

43.3 PROVISION FOR SUPPLY OF MATERIALS/WORKS--O&M

44. STAFF RELATED LIABILITIES AND PROVISIONS

44.1 STAFF RELATED PROVISIONS

44.110 Provision for Gratuity

44.120 Provision for Pension

44.2 UNPAID SALARIES, BONUS ETC.

44.210 Unpaid Salaries

44.220 Unpaid Bonus

44.3 SALARIES, BONUS ETC. PAYABLE

44.310 Net Salary Payable

44.320 Bonus Payable

44.330 Liability for Medical Expenses

44.340 Liability for Earned Leave Encashment

44.4 STAFF DEDUCTIONS & RECOVERIES PAYABLE

44.401 Income Tax Deducted at Source

44.402 Employees' Contribution to PF

44.403	Em p loyees' con tribu tion to FPS
44.404	Boards Contribution to PF
44.405	B oard 's C on tribu tion to FPS
46	<u>OTHER LIABILITIES AND PROVISIONS</u>
46.1	DEPOSITS FROM SUPPLIERS/CONTRACTORS
46.101	Security Deposits in Cash-Capital
46.102	Security Deposits other than in Cash-Capital
46.103	Earnest Money Deposit-Capital
46.104	Retention Money from Suppliers/Contractors--Capital
46.121	Security Deposit in Cash -- O&M
46.122	Security Deposit other than in Cash -- O&M
46.123	Earnest Money Deposit -- O&M
46.124	Retention Money from Suppliers/contractors -- O&M
46.3	ELECTRICITY DUTY & OTHER LEVIES PAYABLE TO GOVERNMENT
46.300	Electricity Duty & Other Levies Payable to Government
46.4	LIABILITY FOR EXPENSES
46.410	Sundry Creditors for Expenses
46.430	Provision for Liability for Expenses
46.6	AMOUNT OWING TO LICENSEES
46.7	ACCRUED/UNCLAIMED AMOUNTS RELATING TO BORROWINGS
46.710	Interest Accrued but not Due on Borrowings
46.720	Unclaimed interest on borrowings
46.730	Unclaimed Repayments of Bonds/Debentures
46.8	PROVISION FOR INCOME-TAX
46.9	SUNDRY LIABILITIES AND PROVISIONS
46.91	<u>Cheques etc. in Transit</u>
46.910	Stale Cheques
46.911	Railway Credit Notes for Coal
46.912	Railway Credit Notes for Oil
46.913	Other Railway Credit Notes
46.914	Interest Warrants issued for Payment of Interest on Bonds
46.915	Interest Warrant issued for Payment of Interest on Debentures
46.920	Security Deposit from Employees

46.922	Advance Received for Sale of Stores Scrap etc.
46.923	Income-Tax Deducted at Source on Payment of Interest on Borrowings
46.924	Income-Tax Deducted at Source on Payments to Contractors
46.925	Income-Tax Deducted at Source on other Payments
46.931	Liability for Un issued Cheques
46.935	Government Subsidy Refundable

46.96 Provision for Loss on Obsolescence

46.961	Provision for Loss on Obsolescence of Capital Assets
46.962	Provision for Loss on Obsolescence of Capital Spares
46.963	Provision for Loss on Obsolescence of Capital Stores in Stock

Note:-- The account--(Other Miscellaneous Liabilities)--is not provided in the proposed chart of accounts Specific accounts for liabilities of different type should be opened under this group 46.9 and all transactions at source must be identified to a specific account head between 46.910 and 46.949.

47 DEPOSITS FOR ELECTRIFICATIONS SERVICE CONNECTIONS ETC.

47.1	DEPOSITS FOR ELECTRIFICATION OF VILLAGES
47.2	DEPOSITS FOR ELECTRIFICATIONS OF INDUSTRIAL ESTATES
47.3	DEPOSITS FOR SERVICE CONNECTIONS
47.301	Deposits for Low or Medium Voltage Service Connections
47.311	Deposits for HT Service Connections

47.6 OTHER DEPOSITS FROM CONSUMERS

(Sub-Accounts for each type of other deposits, for example: 47.601 Deposits Received against Burnt Meters.

48. SECURITY DEPOSITS FROM CONSUMERS

48.1 SECURITY DEPOSITS FROM CONSUMERS (IN CASH)

(Sub-Accounts 48.101 to 48.119 shall be operated to book Security Deposit separately for each consumer category).

48.2 SECURITY DEPOSITS FROM CONSUMERS (OTHER THAN IN CASH)

(Sub-Accounts for consumer categories from 48.201 to 48.219).

48.3 INTEREST PAYABLE ON CONSUMERS' DEPOSITS

(Sub-Accounts for consumer categories from 48.301 to 48.319)

50 BORROWINGS FOR WORKING CAPITAL

50.1	CASH CREDIT FROM BANKS
50.2	BANK OVERDRAFT
51.	PAYMENTS DUE ON CAPITAL LIABILITIES
51.1	REPAYMENTS DUE
	(Sub-Accounts 51.101 to 51.199 should be used for recording repayment due for each source of capital borrowings)
51.2	INTEREST ACCRUED AND DUE
	(Sub-accounts 51.201 to 51.299 should be operated for recording interest accrued and due on each source of capital borrowings)
52 & 53	CAPITAL LIABILITIES (OTHER THAN STATE GOVERNMENT LOANS)
52.1	BONDS
52.110	Public Bonds
52.170	Bond Subscription moneys pending Allotment
52.2	DEBENTURES
52.210	RE Debentures
52.250	RE Debentures-matching Contribution
52.270	Other Debentures
52.290	Debentures Subscription moneys pending Allotment
52.3	FOREIGN CURRENCY LOANS/CREDITS
52.310	Foreign Currency Loans
52.350	Foreign Currency Deferred Credit
52.4	DEFFERRED PAYMENT CREDIT IN RUPEE
52.5	LOANS FROM LIFE INSURANCE CORPORATION
52.501	Loans from L.I.C.
53.1	LOANS FROM AGRICULTURAL REFINANCE CORPORATION
53.2	LOANS FROM AGRICULTURAL FINANCE CORPORATION
53.3	LOANS FROM RURAL ELECTRIFICATION CORPORATION
53.4	LOANS FROM NABARD
53.5	LOANS FROM COMMERCIAL BANKS FOR ELECTRIFICATION SCHEMES
53.6	FINANCIAL PARTICIPATION BY CONSUMERS

53.610	Financial Participation by Consumers– Interest bearing
53.620	Financial Participation by Consumers– Interest free
54	<u>FUNDS FROM STATE GOVERNMENT</u>
54.1	STATE GOVERNMENT LOANS UNDER SECTION 60 OF THE ELECTRICITY (SUPPLY) ACT, 1948
54.2	STATE GOVERNMENT LOANS UNDER SECTION 64 OF THE ELECTRICITY (SUPPLY) ACT, 1948
54.3	AMOUNT RECEIVED FROM STATE GOVERNMENT FOR REPAYMENTS GUARANTEED
54.4	AMOUNT RECEIVED FROM STATE GOVERNMENT FOR INTEREST GUARANTEED.
55	<u>CONTRIBUTIONS GRANTS & SUBSIDIES TOWARDS COST OF CAPITAL ASSETS</u>
55.1	CONSUMERS' CONTRIBUTION TOWARDS COST OF CAPITAL ASSETS
55.2	SUBSIDIES TOWARDS COST OF CAPITAL ASSETS
55.3	GRANTS TOWARDS COST OF CAPITAL ASSETS
56	<u>RESERVES</u>
56.1	GENERAL RESERVE
56.2	CAPITAL RESERVE
56.3	SINKING FUND FOR REPAYMENT OF BORROWINGS
56.4	INVESTMENT ALLOWANCE RESERVE
56.410	Investment Allowance Reserve
56.450	Investment Allowance Reserve--Utilised
56.5	TARIFF RESERVE
56.6	OTHER RESERVES
56.610	Reserve for Materials Cost Variance
56.620	Exchange Variance Reserve
56.660	Property Insurance Reserve
57	<u>RESERVE FUNDS</u>
57.1	STAFF RESERVE FUNDS
57.110	Contributory Provident Fund
57.120	General Provident Fund

57.130 Gratuity Fund
57.140 Staff Pension Fund
57.150 Staff Welfare Fund

58 SURPLUS

58.1 REVENUE ACCOUNT

58.2 NET REVENUE & APPROPRIATION ACCOUNT

58.210 Net Revenue & Appropriation Account

58.22 Appropriations of surplus/contribution to Reserves/Reserve Funds

58.221 Contribution to Sinking Fund for Repayment of Borrowings

58.222 Contribution to General Reserve

61 REVENUE FROM SALE OF POWER

61.1 REVENUE FROM SALE OF POWER– INTER-STATE

(Sub-accounts 61.10 to 61.19 should be operated for recording sale to different states.

61.2 & 61.3 REVENUE FROM SALE OF POWER

OTHER CONSUMERS

Sub-accounts 61.20 to 61.30 should be operated for different categories of consumers as existing in the tariff structure of the respective Boards. In assigning the sub-accounts it is desirable to bear in mind the Planning Commission's categories of consumers which are given below:

- Domestic
- commercial
- Public Lighting
- Irrigation & De-watering
- Public Water Works
- Industrial (LT, HT, Power intensive and Special)
- Railway Traction
- Bulk Supply
- Outside Supplies
- Miscellaneous

Under the main accounts 61.1, 61.2 and 61.3 the 5th digit of each account code should be used for recording individual type of charge under the tariff effective in each Board. The specific code should however be so structured that uniform type of charge should be booked under the same 5th digit code. For example:-

- 0. Energy Charges
 - 1. Demand charges
 - 2. Fuel Cost Adjustment Charge
 - 4.
 - 5.
 - 6.
 - 7.
 - 8. Power Factor Surcharge
 - 9. Adjustment to Past Billing

All adjustments made to correct the errors in past billing (but in current year) shall not be analysed into individual elements (0 to 8) but be booked in total under the head 9- Adjustments to Past billing . On incorporating the consumer Category and individual type of charge, the account would evolve as illustrated below: e.g.

61.201	Revenue from Sale of Power – Domestic – Demand Charges
61.292	Revenue from Sale of Power – Public Water Works – Fuel Cost Adjustment Charge.

61.5 ELECTRICITY DUTY AND OTHER STATE LEVIES

61.501	Electricity Duty Recovery – Domestic Consumers
61.502	Electricity Duty Recovery – commercial Consumers

Thus the last two digits shall be used for recording the excise duty recovery separately from each consumer category.

61.521 to 61.539	Other State Levies Recovery
61.541 to 61.559	Electricity Duty Payable (Contra)
61.561 to 61.579	Other state Levies Payable (Contra)

NOTE: 61.5 The sub-accounts in this group are contra accounts to enable reporting of Electricity Duty distinctly in the income Schedule.

61.6 METER RENT/SERVICE LINE RENTAL

61.7 RECOVERIES FOR THEFT OF POWER/MALPRACTICES

61.710	Recoveries for Theft of Power
61.720	Recoveries for Malpractices

61.8 WHEELING CHARGES RECOVERIES

61.9	MISCELLANEOUS CHARGES FROM CONSUMERS
61.901	Fuse Charges
61.902	Reconnection Fee
61.903	Public Lighting Maintenance Charges
61.914	Meter Box Charges
	Sub-accounts to be operated for each type of miscellaneous recovery.
62	OTHER INCOME
62.2	INCOME FROM LOANS, ADVANCES, INVESTMENTS ETC.
62.21	Interest on staff Loans & Advances: Sub-accounts 62.210 to 62.219 for each type of loan
62.22	<u>Income from Investments</u> Sub-accounts 62.220 to 62.239 corresponding to each type of investment as classified in Account Group 20- Investments
62.240	Interest on Loans & Advances to Licensees
62.250	Delayed Payment Charges from Consumers
62.260	Interest on Advances to Suppliers/Contractors
62.270	Interest from Banks (other - than interest on fixed deposits which will be accounted for as income from Investments)
62.3	INCOME FROM TRADING
62.310	Profit on Sale of Electrical Plant manufactured by the Board (only Profit i.e, after deducting cost from the sale proceeds)
62	OTHER INCOME (CONT'D)
62.3	INCOME FROM TRADING
62.321	Profit on Sale, Hire Purchase or Hire of Apparatus (Profit after deducting cost from sale proceeds)
62.322	Profit on Sale Hire, Purchase or Hire of Wiring (Profit after deducting cost from sale proceeds)
62.323	Hire Charges from Contractors
62.330	Profit on Sale of Stores(Profit after deducting cost from the sale proceeds)
62.340	Sale of Scrap (Sale proceeds since no cost is assigned to scrap)

62.350	Sale of Steam, (Sale proceeds since no cost is assigned to steam)
62.351	Sale of Fly Ash (sale proceeds since no cost is assigned to Fly Ash)
62.36	<u>Other Miscellaneous Receipts from Trading</u>
62.360 to 62.369	Separate sub-accounts should be operated for each type of miscellaneous receipts from trading normally received and 62.369 should be used for balance miscellaneous receipts from trading.
62.4	GAIN ON SALE OF FIXED ASSETS
62.6	INCOME/FEES/COLLECTIONS AGAINST STAFF WELFARE ACTIVITIES
62.610	Film-Show Collections
62.620	Fees from Library Members
62.630	Recoveries for Transport Facilities
62.7	EXCESS FOUND ON PHYSICAL VERIFICATION OF FUEL STOCKS
62.9	MISCELLANEOUS RECEIPTS
62.901	Rental for Staff Quarters
62.902	Rental from Contractors
62.905	Excess found on Physical Verification of Materials Stock
62.906	Excess found on Physical Verification of Fixed Assets
62.910	Recovery for Transport & Vehicle Expenses (Other than Recoveries from Staff)
62.912	Sundry Credit balances written back
62.913	Refunds from Customs Authorities
62.914	Port Trust Refunds
62.916	Commission for Collection of Electricity Duty
63	<u>SUBSIDIES AND GRANTS</u>
63.1	REVENUE SUBSIDIES AND GRANTS
63.110	RE Subsidies
63.120	Grants for Research and Development Expenses
63.2	SUBSIDIES AGAINST LOSS ON ACCOUNT OF FLOOD, FIRE, CYCLONE ETC.
65.	<u>PRIOR PERIOD INCOME</u>

65.1	FULE RELATED GAINS ON PRIOR PERIOD TRANSACTIONS
65.110	Coal related Gains of Prior Periods
65.120	Oil related Gains of Prior Periods
65.130	Gas related Gains of Prior Periods
65.2	RECEIPTS FROM CONSUMERS RELATING TO PRIOR PERIODS
65.4	INTEREST INCOME FOR PRIOR PERIODS
65.5	EXCESS PROVISION FOR INCOME-TAX IN PRIOR PERIODS
65.6	EXCESS PROVISION FOR DEPRECIATION IN PRIOR PERIODS
65.7	EXCESS PROVISION FOR INTEREST & FINANCE CHARGES IN PRIOR PERIODS
65.8	OTHER EXCESS PROVISION IN PRIOR PERIODS
65.9	OTHER INCOME RELATING TO PRIOR PERIODS
70	<u>POWER PURCHASED ACCOUNT</u>
70.1	POWER PURCHASED ACCOUNT (sub-account for each supplier of power and separately for power cost and excise)
70.3	WRITE OFF OF COST OF ACQUIRING RIGHTS TO RECEIVE POWER FROM OTHER BODIES
70.4	WHEELING CHARGES PAYABLE
71	COST OF GENERATION OF POWER
71.1	FUEL CONSUMPTION
71.110	Cost of Coal Consumed-Steam Power Generation
71.120	Cost of Oil consumed-Steam Power Generation
71.130	Cost of Gas consumed-Steam Power Generation
71.140	Cost of Gas Consumed-Internal combustion
71.150 - 71.160	(For each such separate category)
71.2	FUEL RELATED COSTS

71.21	<u>Coal Related Costs</u>
71.211	Coal Handling Contract Charges
71.212	Demurrage on Coal Wagons
71.213	Siding Charges
71.214	Penalties for Overloading
71.215	Commission to Agents
71.216	Payments to Railway Staff posted at Thermal Power Station
71.217	Coal Stock Maintenance Costs
71.219	Other Coal Related Costs
71.22	<u>Oil Related Costs</u>
71.221	Oil Handling Contract Charges
71.222	Demurrage on Oil Tankers
71.223	Siding Charges for Oil Receipts
71.23	<u>Gas Related Costs</u>
71.231	Gas Station/Pipeline Maintenance Charges paid to Gas Suppliers
71.232	Gas Meter Testing Charges
71.3	FREIGHT VARIANCE ON COAL RECEIPTS
71.4	STOCK SHORTAGES ON PHYSICAL VERIFICATION OF FUEL STOCKS
71.410	Stock shortage on Physical Verification of Coal Stock
71.420	Stock Shortage on Physical Verification of Oil Stock
71.5	COST OF WATER
71.6	LUBRICANTS AND CONSUMABLES STORES
71.7	STATION SUPPLIES Each of these three accounts will have sub accounts for Hydel Power Generation, Thermal Power Generation and Internal Combustion Power Generation.
71.9	COST OF GENERATION DURING TRIAL STAGE- CHARGED TO CAPITAL WORKS
72	<u>FUEL RELATED LOSSES</u>

72.1 TRANSIT LOSS OF FUEL

72.100 Total Transit Loss-Coal

72.101 Transit Loss-I- Coal

72.102 Transit Loss-II-Coal

72.131 Transit Loss of Oil

72.141 Loss on Short Receipt of Gas

72.2 LOSS ON SETTLEMENT OF CLAIMS FOR FUEL

72.210 Difference on Settlement of Railway Claims for Coal

72.220 Difference on Settlement of Railway Claims for Oil

72.3 DIFFERENCES IN GRADE OF COAL

74 REPAIRS AND MAINTENANCE

74.1 REPAIRS AND MAINTENANCE TO PLANT & MACHINERY

74.2 REPAIRS AND MAINTENANCE TO BUILDINGS

74.3 REPAIRS AND MAINTENANCE TO CIVIL WORKS

74.4 REPAIRS AND MAINTENANCE TO HYDRAULIC WORKS

74.5 REPAIRS AND MAINTENANCE TO LINES, CABLE NETWORK, ETC.

These five main account heads shall have sub-accounts as follows:

74.100 to 74.159 Normal Repairs & Maintenance, Such repairs shall be further classified in to departments/cost centres. These departments need not be the same as the departments for which employee costs are analysed. However, some degree of comparability between the two bases of analysis would be desirable.

For each department, the R&M costs shall be booked under 3 sub-heads:

1. Materials issued from Stores
2. Payments for materials specifically purchased for the repairs and directly received at site
(not through stores)
3. Payments to Contractors and other outside parties.

It should be noted that payments to temporary employees shall not be booked under the account head 'Repairs and Maintenance' even if those employees were retained specifically for a scheme. All employee cost shall be booked under the account group 'Employee Costs'.

60 Account Codes (100 to 159) would accommodate 20 departments with 3 account heads for each.

74.160 to
74.189 Repairs & Maintenance under schemes for special and foreseen R&M sanctioned as a part of annual budget or at the time of revision of budgets.

For each scheme, a code shall be assigned by the respective accounting unit. Each scheme shall have 3 sub-account codes as in case of normal repairs and maintenance.

74.190 to
74.199 Repairs and Maintenance under specially sanctioned scheme for unforeseen repairs and Maintenance.

Each scheme shall be assigned code by the respective accounting unit.

Each scheme shall have 3 sub-account codes as in case of normal repairs and maintenance.

74.6 REPAIRS AND MAINTENANCE TO VEHICLES

74.61 Repairs and Maintenance to Trucks Tempos and Trekkers

74.63 Repairs and Maintenance to Buses/Mini-Buses

74.65 Repairs and Maintenance to Jeeps and Motor Cars

74.66 Repairs and Maintenance to other vehicles

Last digit shall be used for booking the repairs and maintenance into 3 types as in case of Repairs and Maintenance to Plant.

74.7 REPAIRS AND MAINTENANCE TO FURNITURE AND FIXTURES

74.70 Repairs and Maintenance to Furniture and Fixtures

(Sub-account codes for analysis into 3 types as in case of Repairs and Maintenance to Plant and Machinery.)

74.8 REPAIRS AND MAINTENANCE TO OFFICE EQUIPMENT

74.80 Repairs and Maintenance to Office Equipment

(Sub-account codes for analysis into 3 types as in case of Repairs and Maintenance to Plant and Machinery)

75 EMPLOYEE COSTS

75.1 SALARIES

75.110	Salaries-Permanent Employees
75.130	Salaries-Temporary Employees-Regular
75.150	Salaries Temporary Employees-Casual
75.170	Salaries-Apprentices

75.2 OVERTIME

75.210	Overtime-Permanent Employees
75.230	Overtime-Temporary Employees-Regular
75.250	Overtime-Temporary Employees-Casual
75.270	Overtime-Apprentices

75.3 DEARNESS ALLOWANCE

75.310	Dearness Allowance-Permanent Employees
75.330	Dearness Allowance-Temporary Employees-Regular

75.4 OTHER ALLOWANCES

75.410	Other Allowances-Permanent Employees
75.430	Other Allowances-Temporary Employees-Regular
75.450	Other Allowances-Temporary Employees-Casual
75.470	Other Allowances-Apprentices

75.5 BONUS

All the above accounts under 75.1, 75.2, 75.3, 75.4 and 75.5 should incorporate sub-account codes for identifying these costs to Broad departments to be decided by the Board. The purpose of department-wise analysis of these costs is to provide information which can be used on various decisions such as capitalisation of staff costs etc. The coding would then be as illustrated below.

75.111	Salaries-Permanent-Fuel Section
75.112	Salaries-Permanent-Accounts
75.113	Salaries-Permanent-Electrical Maintenance
75.114	Salaries-Permanent-Stores
75.126	Salaries-Permanent-HT Line Laying Cell
75.127	Salaries-Permanent-Workshop

To enable incorporating such coding of departments, the accounts have been so coded that each account can have 20 sub-accounts e.g. 75.110 to 75.129 salaries permanent employees.

75.6	OTHER STAFF COSTS
75.611	Medical Expenses Reimbursement
75.612	Leave Travel Assistance
75.617	Earned Leave Enhancement
75.629	Payment towards Workmen's Compensation Act.
75.7	STAFF WELFARE EXPENSES
75.710	Medical Expenses
75.720	Canteen Expenses
75.730	Education Expenses
75.740	Uniform & Livery Expenses
75.750	Recreation Expenses
75.760	Other Welfare Expenses
75.8	TERMINAL BENEFITS
75.810	Terminal benefits (PF) Board's Contribution
75.820	Terminal benefits (FPS) Board's Contribution
75.830	Terminal benefits (Superannuation) Board's contribution
75.840	Terminal Benefits (Gratuity)
75.850	Provident Fund Inspection and Audit Charges
75.9	EMPLOYEES COSTS CHARGED TO CAPITAL WORKS
76.	<u>ADMINISTRATION & GENERAL EXPENSES</u>
76.1	ADMINISTRATION EXPENSES
76.10	<u>Property Related Expenses</u>
76.101	Rent (including Lease Rentals)
76.102	Rates & Taxes
76.104	Insurance on Fixed Assets
76.105	Insurance on Stocks

76.106	Insurance on Assets under construction
76.11	<u>Communication</u>
76.111	Telephone & Trunk Calls
76.112	Postage & Telegram
76.113	Telex Charges
76.12	<u>Professional Charges</u>
76.121	Legal Charges
76.122	Audit Fees
76.123	Consultancy Charges
76.124	Technical Fees
76.125	Other Professional Charges
76.13	<u>Conveyance & Travelling</u>
76.131	Conveyance Expenses
76.132	Travelling Expenses
76.133	Travelling Allowance to Employees
76.136	Vehicle Running Expenses-Petrol & Oil (Other than Trucks/Delivery Van)
76.138	Vehicles License & Registration Fee
76.15 & 76.16	<u>Other Expenses</u>
76.151	Fees & Subscription
76.152	Books & Periodicals
76.153	Printing & Stationery
76.155	Advertisement Expenses
76.157	CONTRIBUTIONS
76.158	Electricity Charges
76.160	Water Charges
76.162	Entertainment
76.190	Miscellaneous Expenses
76.2	MATERIALS RELATED EXPENSES

76.210	Freight on Capital Equipments
76.220	Other Freight
76.230	Transit Insurance
76.240	Vehicle Running Expenses– Trucks/Delivery Vans
76.250	Octrai
76.260	Advertisement of Tenders, Notices & Other purchase related advertisement
76.270	Indicental Stores Expenses
76.281	Fabrication charges
76.282	Fabrication charges absorbed in cost of fabrication/credit.
76.900	<u>ADMINISTRATION AND GENERAL EXPENSES CHARGED TO CAPITAL WORKS (Credit Account)</u>
77	DEPRECIATION AND OTHER COSTS RELATING TO FIXED ASSETS
77.1 & 77.2	DEPRECIATION
77.110	Amortisation of Leasehold Assets
77.120	Depreciation on Buildings
77.130	Depreciation on Hydraulic Works
77.140	Depreciation on Other civil Works
77.150	Depreciation on Plant & Machinery
77.160	Depreciation on Lines & Cable Network etc.
77.170	Depreciation on Vehicles
77.180	Depreciation on Furniture & Fixtures
77.190	Depreciation on Office Equipment
77.210	Depreciation on Capital Expenditure resulting in an asset not belonging to the Board
77.220	Depreciation on Spare Units/Service Units
77.230	Depreciation on Capital Spares at Generating Stations
77.250	Depreciation on Assets taken over from Licensees pending final valuation. The above accounts will have sub-account codes similar to main account codes of fixed assets.
77.5	ASSETS DECOMMISSIONING COSTS
77.510	Site Restoration Costs
77.520	Building/Civil Works Demolition Costs
77.530	Generating Plant Decommissioning Costs
77.540	Transmission Lines/Sub-station Decommissioning Costs
77.550	Other Decommissioning Costs

77.6	SMALL AND LOW VALUE ITEMS WRITTEN OFF
77.610	Small & Low Value items Written-Off (Sub accounts 76.611 to 76.699 to analyse and control the write-off.)
77.7	LOSSES RELATING TO FIXED ASSETS
77.710	Written Down Value of Assets scrapped
77.720	Write-Off of Deficits of Fixed Assets observed upon Physical Verification
77.730	Loss on sale of Fixed Assets (Last digit to be used for sub-account codes for each of the main asset group)
77.9	DEPRECIATION AND RELATED COSTS CHARGED TO CAPITAL WORKS (CREDIT ACCOUNT)
78	<u>INTEREST AND OTHER FINANCE CHARGES</u>
78.1	INTEREST ON STATE GOVERNMENT LOANS
78.2	INTEREST ON BONDS
78.3	INTEREST ON DEBENTURES
78.4	INTEREST ON FOREIGN CURRENCY LOANS AND CREDITS
78.5	INTEREST ON OTHER LOANS/DEFERRED CREDITS (IN RUPEE)
78.59	<u>Penal Interest on Capital Liabilities</u> (Sub-accounts 78.590 to 78.599 as per classification of Capital Liabilities)
78.6	INTEREST TO CONSUMERS
78.7	INTEREST ON BORROWING FOR WORKING CAPITAL
78.8	OTHER INTEREST AND FINANCE CHARGES
78.82 & 78.83	<u>Discount to Consumers</u>
78.820 to 78.839	Discount to Consumers for Timely Payment of Bills (Sub-accounts for consumer categories)
78.84	<u>Interest to Suppliers/Contractors</u>
78.841	Interest to Suppliers/Contractors-Capital
78.842	Interest to Suppliers/Contractors-O&M
78.85	<u>Interest on FDS, CPF, GPF, SDS etc.</u>
78.850	Interest on Fixed Deposits

78.851	Interest on Contributory Provident Fund
78.852	Interest on General Provident Fund
78.853	Interest on Security Deposits from Staff
78.86	<u>Cost of Raising Finance</u>
78.861	Stamp Duty
78.862	Legal Charges
78.863	Advertisements
78.864	Service Fee
78.865	Credit Fee
78.866	Commitment Charges
78.87	<u>Discount/Redemption Premium on Bonds/Debentures</u>
78.871	Discount on Bond/Debentures
78.873	Redemption Premium on Bonds/Debentures
78.88	<u>Other Charges</u>
78.881	Bank Charges for Remittances between Board's Offices
78.882	Bank Commission for Collection from Consumers
78.883	Other Bank Charges
78.884	Guarantee Charges
78.89	<u>Interest on Payments by State Government under Guarantees</u>
78.890	Interest on sums paid by the State Government under Guarantees
78.9	CAPITALISATION OF INTEREST ON FUNDS USED DURING CONSTRUCTION
79	<u>OTHER DEBITS TO REVENUE ACCOUNT</u>
79.1	MATERIALS COST VARIANCE
79.110	Materials Cost Variance- Capital
79.120	Materials cost Variance- O&M
79.2	RESEARCH AND DEVELOPMENT EXPENSES
79.210	R&D Expenses
79.3	COST OF TRADING/MANUFACTURING ACTIVITY

79.4 BAD & DOUBTFUL DEBITS WRITTEN OFF/PROVIDED FOR

- 79.410 Bad Debts written off- Dues from Consumers
- 79.420 Bad Debts written off- Advances to Suppliers/Contractors
- 79.430 Bad Debts written off- Others
- 79.460 Bad and Doubtful Debts Provided for- Dues from Consumers
- 79.470 Bad and Doubtful Debts Provided for- Advances to Suppliers/contractors
- 79.480 Bad and Doubtful Debts Provided for- Others

79.5 MISCELLANEOUS LOSSES AND WRITE-OFFS

- 79.510 Shortages on Physical Verification of Stocks
- 79.511 Loss of Materials by Pilferage etc.
- 79.520 Loss of Cash Written-off
- 79.530 Compensation for injuries, Death and Damages- Staff
- 79.531 compensation for injuries, Death and Damages- Outsiders
- 79.532 Infructuous Capital Expenditure Written-off
- 79.560 Loss on Obsolescence of fixed Assets
- 79.561 Loss on Obsolescence of Stores, etc., in Stock
- 79.570 Loss on Exchange Rate Variation.
- 79.571 Sundry Debit Balances Written-off
- 79.572 Loss on Sale of Scrap
- 79.573 Loss on sale of Stores

79.7 SUNDRY EXPENSES

- 79.710 Intangible Assets Written-off

79.72 Write-off of Deferred Revenue Expenditure

- 79.720 Write-off of Compensation for Premature Takeover of Licensee
- 79.730 Provision for contingencies

79.8 LOSSES ON ACCOUNT OF FLOOD, CYCLONE, FIRE ETC.

- 79.881 Loss to Fixed Assets on account of Floods, Cyclone, Fire etc.
- 79.882 Loss to Stocks on account of Flood, Cyclone, Fire etc.
- 79.883 Loss to Assets under Construction on account of Flood, Cyclone, Fire etc.
- 79.884 Loss on Write-off of Dues from Consumers in areas affected by Flood, Cyclone etc.

81 PROVISION FOR INCOME-TAX FOR THE YEAR

81.1 PROVISION FOR INCOME-TAX FOR THE YEAR

83	<u>PRIOR PERIOD EXPENSES/LOSSES</u>
83.1	SHORT PROVISION FOR POWER PURCHASED IN PREVIOUS YEARS
83.2	FUEL RELATED LOSSES AND EXPENSES RELATING TO PREVIOUS YEARS.
83.210	Coal related Expenses/Losses of Previous Years
83.220	Oil related Expenses/Losses of Previous Years
83.230	Gas related Expenses/Losses of Previous Years
83.3	OPERATING EXPENSES OF PREVIOUS YEARS
83.4	EXCISE DUTY ON GENERATION RELATING TO PREVIOUS YEARS
83.5	EMPLOYEE COSTS RELATING TO PREVIOUS YEARS
83.6	DEPRECIATION UNDER PROVIDED IN PREVIOUS YEARS
83.7	INTEREST AND OTHER FINANCE CHARGES RELATING TO PREVIOUS YEARS
83.8	OTHER CHARGES RELATING TO PREVIOUS YEARS
83.810	Short Provision for Income tax– Previous years
83.820	Administrative Expenses– Previous Years
83.840	Materials related Expenses– Previous Years
91	<u>COSTS & REVENUE AT TRIAL STAGE</u>
91.1	DEBIT ACCOUNTS FOR COSTS AT TRIAL STAGE
91.101	Fuel costs at trial stage debit account
91.111	Operating costs at trial stage– debit account
91.121, 91.131 & 91.191	For different expense groups
91.2	MEMORANDUM CREDIT ACCOUNTS FOR THE DEBITS OF COSTS
91.201 to 91.299	Memorandum credit accounts for the debits in above accounts e.g.91.201 for fuel cost at trial stage credit account.
91.3	CREDIT ACCOUNTS FOR REVENUE AT TRIAL STAGE
91.301	Credit account for revenue from power generated at trial stage

91.4	MEMORANDUM DEBIT ACCOUNTS FOR CREDITS OF REVENUE
91.401	Memorandum debit account for the credits in above revenue account
92	<u>MEMORANDUM ACCOUNTS FOR RECORDING NO.OF UNITS OF POWER PURCHASE, GENERATION SALE ETC.</u>
92.1	TOTAL UNITS ACCOUNT
92.2	UNITS GENERATED ACCOUNT
92.201	Thermal
92.202	Hydel
92.205	Gas Turbine etc.
92.3	AUXILIARY CONSUMPTION ACCOUNT (sub-accounts similar to those for 92.2)
92.4	UNITS PURCHASED ACCOUNT (sub-accounts for each Source of Purchase)
92.5	UNITS SOLD ACCOUNT (Sub-accounts for each Consumer Category)

APPENDIX III

FORMS OF AGREEMENTS, CONTRACTS AND LEASE DEEDS

TENDER NOTICE (L.S. AGREEMENT)

1. Tenders for the work of _____ are invited from contractors registered with APSE Board/PWD by the Superintending Engineer/Executive Engineer, System/Division at his office at _____ upto _____ p.m. on _____.

The tender should be in the prescribed form obtainable from the Superintending/Executive Engineer's office. The tenders will be opened by the Superintending/Executive Engineer _____ System/Division at _____ on _____.

The tenderers or their agents are expected to be present at the time of opening of tenders. The tenderer whose qualifications are not satisfactory, the tender will be returned unopened. The tender opening

officer will on opening of each tender, prepare a statement of the attested and unattested corrections therein and hand it over to the tenderer concerned and initial all such corrections in the presence of the tenderer, if any of the tenderer or their agents find it inconvenient to be present at that time, then in such a case, the tender opening officer will on opening the tender of the absentee tenderer, make out a statement of the un-attested corrections and communicate it to him. The absentee tenderers shall then accept the statement of corrections without any question whatsoever.

2. The tenders must be submitted in sealed covers separately and should be addressed to the Superintending Engineer _____ the name of the tenderer and the name of the work being noted on the sealed covers. If the tender is made by individual, it shall be signed with his full name and his address shall be given. If it is made by a firm, it shall be signed with co-partnership name by a member of the firm, who shall also sign his own name and the name and address of each member of the firm shall be given. If the tender is made by a Corporation, it shall be signed by a duly authorised officer who shall produce with his tender, satisfactory evidence of his authorisation. Such tendering corporation may be required before the contract is executed, to furnish evidence of its corporate existence.

Further, particulars of partnership firm shall be produced along with the tender in case of Registered firms. In case the firm/company is not a Registered one the details showing the names and addresses of the Directors and the firm's correct address should be produced along with the tender. Authority of persons authorising to represent the company or firm, copy of Memorandum of Articles etc., are to be furnished along with the tender.

3. Each tenderer must also send a certificate of Income Tax verification from the appropriate Income-Tax authority in the form prescribed thereof.

In case of proprietary or partnership firm, it will be necessary to produce the certificate afore-mentioned for the proprietor or proprietors and for each of the partners, as the case may be.

If certificate has already been produced by the tenderer during the calendar year in which the tender is made in respect of previous tender it will be sufficient if particulars regarding the previous occasion on which the certificate was produced are given.

All tenders received without a certificate as afore-mentioned will be summarily liable for rejection.

4. Each tenderer must pay Earnest Money Deposit as follows:
 - a) Those who do not have permanent fixed deposit of Rs.25,000/- (Rupees twenty five thousand only) with the APSEB, shall pay 1 ½% of the value of work subject to a maximum of Rs.1,00,000/- (Rupees One Lakh only). Out of this amount, Rs.10,000/- (Rupees ten thousand only) shall be by way of demand draft drawn in favour of _____, on the State Bank of India/State Bank of Hyderabad or any Scheduled Bank payable at _____ and the balance amount by way of Bank Guarantee in the prescribed proforma from a scheduled Bank which shall be valid for six months. The demand draft and the Bank Guarantee shall be enclosed to the tender.

- b) Those who have a permanent fixed deposit of Rs.25,000/- (Rupees twenty five thousand only) with APSE Board shall pay 1% of the value of work subject to a maximum of Rs.75,000/- (Rupees seventy five thousand only). Out of this amount, Rs.10,000/- (Rupees ten thousand only) shall be by way of demand draft and the balance amount by way of Bank Guarantee as stated above. The demand draft and the Bank Guarantee shall be enclosed to the tender.

Where the Earnest Money deposit is given in the form of Bank Guarantee from a scheduled Bank, the period of validity of guarantee shall be for a minimum period of six months from the date of opening of tenders and shall be extended by the successful tenderer for the duration of contract and till the Earnest Money Deposit is refunded.

- c) The Earnest Money Deposit will be refunded to the un-successful tenderer on application, after intimation of the rejection of the tender or at expiration of 120 days from the date of tender whichever is earlier.
- d) The Earnest Money will not be received in cash by the officer receiving tenders.
- e) The Earnest Money will be retained in the case of successful tenderer and will not carry any interest. It will be dealt with as provided in the tender.
- f) Tenderers are not permitted to withdraw their or his offer once made for a period of 120 days after the opening of the tenders and in the event of such tenderers withdrawing their tenders within 120 days after opening of tenders the Earnest Money deposited by him/them will be forfeited to the A.P.S.E. Board. The tender not accompanied by demand draft and bank guarantee for the value of Earnest Money Deposit as specified above and also without superscription on the envelope of having enclosed Earnest Money Deposit and the validity of the offer will be rejected and returned un-opened.

- 5. When a tender is to be accepted, the tenderer whose tender is under consideration shall attend office of the _____ before the end of the period specified by written intimation to him. If the tenderer fails to attend the office before the end of the period specified, his tender will not be considered. He shall forth with upon intimation, being given to him by the Superintending Engineer/Divisional Engineer/Executive Engineer _____ A.P.S.E. Board on acceptance of his tender attend the office of the DEE/EE in-charge of work and sign an agreement in the proper departmental form for the due fulfillment of the contract. The contractor is bound by the specifications of A.P.D.S.S.

- 1) In addition to the E.M.D. the balance amount of total upto 5% of the value of contract shall be paid as security deposit by way of Bank guarantee at the time of entering into the agreement. Further 5% of the value of work done will be recovered from the running bills for the due fulfillment of the contract, and the amount so recovered will be refunded to the contractor after completion of Guarantee period. This amount will not bear any interest.

- 2) Alternatively, the successful tenderer may deposit with the APSE Board, a permanent fixed deposit of Rs.1,00,000/- (Rupees one lakh only) in the shape of cash by way of Demand draft or Bank guarantee in the prescribed proforma in lieu of the balance amount towards security deposit; for each contract separately. They need only refer to the date of the deposit and furnish particulars thereof. 5% of the value of the work done will however be recovered from running bills and will be accounted for as specified above.
- 3) Failure to enter into the required agreement or to make the security deposit as defined in the above paragraphs shall entail forfeiture of the earnest money. The written agreement to be entered into between the contractor and the Board shall be the foundation of the rights of both parties and the contract shall not be deemed to be complete until the agreement has first been signed by the contractor and then by the proper officer authorised to enter into contracts on behalf of APSE Board. If the successful tenderer fails to sign the agreement or otherwise commit default, the APSE Board shall have the right to recover damages according to law apart from forfeiting the earnest money.
6. The tenderer shall examine closely the Andhra Pradesh Detailed Standard Specification and also the standard preliminary specifications contained therein, and sign the Division office copy of the APDSS and its addenda volume in token of such study before submitting his tender. He shall also carefully study the drawings and additional specifications and all the documents which form part of the agreement to be entered into by the accepted tenderer. The APDSS and other documents connected with the contract such as specifications, plans, descriptive specification sheet regarding materials etc. can be seen at any time between 11-00 a.m. and 5-00 p.m. on working days in the office of the _____.
7. The tenderer's attention is directed to the requirements for materials under the clause 'Materials and Workmanship'. In the Preliminary Specifications Materials conforming to the ISS 'shall be used on the work, and the tenderer shall quote his rates accordingly.
8. Every tenderer is expected before quoting his rates, to inspect the site of the proposed work. He should also inspect the quarries and satisfy himself about the quality and availability of materials. The names of quarries, kilns etc., where from certain materials are to be obtained are given in the descriptive specification sheet. The best class of materials to be obtained from the quarries or other source defined shall be used on the work. In every case, the materials must comply with relevant standard specification. Samples of materials as called for in the standard specifications or in these tender conditions, or as required by the Divisional Engineer/Executive Engineer, in any case shall be submitted for the Divisional Engineer/Executive Engineer's approval before the supply to site of work is begun. If the contractor after examination of the source of materials defined in the descriptive specification sheet is of opinion that materials complying with the standard specifications of the contract cannot be obtained in quality or in sufficient quantity from the source defined in the descriptive specification sheet, he shall so state clearly in his tender and state where from he intends to obtain materials subject to the approval of the officer authorised by the Board.

If further necessary information is required, the Divisional Engineer/Executive Engineer in charge or Superintending Engineer _____ in charge of work will furnish such information.

The A.P.S.E. Board will not however, after acceptance of a contract rate, pay any extra charge for lead or for any other reason, in case the contractor, is found later on to have mis-judged the materials available.

9. The tenderer's particular attention is drawn to the sections and clauses in the standard preliminary specifications dealing with:

1. Test, inspection and rejection of defective materials and work;
2. Carriage;
3. Construction plant;
4. Clearing up during progress and for delivery;
5. Accidents;
6. Delays;
7. Particulars of payment;

The contractor should closely peruse all the specifications, clauses which govern the rates which he is tendering.

10. A bill of quantities, accompanies this tender notice. It shall be definitely understood that the A.P.S.E. Board does not accept any responsibility for the correctness or completeness of this schedule and that this schedule is liable to alterations by omissions, deductions, or additions at the discretion of the Executive Engineer incharge or as set forth in the conditions of contract. The tenderer will, however, base his lump-sum tender on this schedule of quantities. He should quote specific rates for each item in the schedule and the rates should be in rupees and paise. The rates should be written both in words and figures and the units in words. The tenderers should also show the totals of each item and the grand total of the whole contract and quote in the tender a lump-sum for which he will undertake to do the whole work subject to the conditions of contract, such lump-sum agreeing with the total amount of bill of quantities of Schedule A'. This schedule accompanying the lump-sum tender shall be written legibly and free from erasures, over writings or conversions or figures corrections, where unavoidable should be made by scoring of the original and rewriting legibly with initial and date.

11. Tenderers offering a percentage deductions from or increase on the estimate amount, and those not submitted in proper form or in due time will be rejected. Rates or lump-sum amount for items not called for, shall not be included in the tender. The tenderer shall not make any alterations in the contract form, conditions of the contract, the drawings, specifications or quantities accompanying the tender. The same if made will not be recognised and tender will be rejected.

12. The tenderer should work out his own rates, without reference being made to the Departmental current schedule of rates or the estimate rates which are not open for inspection by tenderers.

13. The rates and prices entered by the contractor in the bill of quantities when tendering shall be firm till the work is completed. The quoted rates shall be binding on the tenderer even for the award of part work.

14. The prices at which and the source from which certain particular materials shall be obtained by the contractor are given at the end of the schedule accompanying the tender form. Tenderers must accept the material at these prices and shall quote their price for finished work accordingly. Notwithstanding any subsequent change in the market value for these materials the charge to the contractor, will remain as originally entered in the written contract. No cartage or incidental charges will be borne by Board in connection with this supply.

If these materials drawn according to the schedule are short used it is binding on the contract for that the excess quantity so drawn should be returned to the Department in good condition. If they are not so returned to the department their cost will be recovered at the market rate prevailing at the time of supply or the issue rate whichever is greater plus storage charges plus supervision charges at 25% plus sales tax if leviable.

If materials are drawn in excess of the theoretical requirements the excess quantity should be returned to the Department in good condition. If they are not so returned to the Department their cost will be recovered at issue rate plus 25% surcharge or market rate whichever is higher plus storage and sales tax if leviable.

If materials are either short drawn or short used (though drawn according to schedule) the savings due to short drawal/use should be secured to Board by recovering the cost thereof at issue rate from the contractor. In the case of materials short used though drawn according to schedule, this recovery will be in addition to the recovery to be made for the cost of materials not returned as stipulated above.

15. Period of Contract:-
..... Months

16. Programme of work:

The attention of the tenderers is directed to the contract requirements as to the time of beginning the work, the rate of progress and dates for the completion of the whole work and its 'several parts.

The programme of work to be done from time to time is indicated below. However, the Executive Engineer/Divisional Engineer/Electrical in charge of the work will decide the priority of various items of work and their location and direct the successful tenderer for execution so as to complete the entire work as required. The date of commencement of this programme will be the date on which the site (premises) is handed over to the contractor. The agreement shall be concluded before the site is handed to the contractor and the work is commenced by him.

Further, it shall also be noted by the tenderer, if on any account, work gets dislocated due to the site being not available for work on any day or due to any other reason it is not binding on the Board to pay any compensation to the contractor but the corresponding extension of time will be granted to the contractor.

The construction programme for the works envisaged in the specification is indicated below:

S.	Period after date of	% of the work to be	Remarks
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No .	commencement	completed based on contract amount	
1.	2.	3.	4.

NOTE: The period entered in Column(2) for the purpose of defining the rate of progress may be altered by the Engineer incharge or appropriate authority authorised by Board; to suit the plant requirement in respect of the contract.

If due to any other reasons beyond the control of the contractor, the progress is slow during any period above, the same shall be made up in subsequent periods and the programme shall be complied within minimum possible time.

The Executive Engineer incharge shall direct the sequence and pace of the parts of the work and the contractor shall comply with them. Payment will be effected as per actual work completed and billed for.

17. **PENALTY:** Action as per clause 60 and 61 of APDSS will be taken by the Executive Engineer incharge if the contractor fails to adhere to the above programme of work.
18. No part of the contract shall be sub-let without the written permission of the Executive Engineer incharge nor shall transfer be made by the power of attorney authorising others to receive payment on the contractor's behalf.
19. The Chief Engineer/_____ or other sanctioning authority reserves right to reject any tender in full or part or all the tenders without assigning any reason therefor.
20. Preference in the selection from among the tenderers will be given, other things being equal, to those who are themselves professionally qualified or who undertake to employ qualified men at their cost to look after the work, who have got experience in similar works and enough equipment and shuttering material. The tenderer should therefore state in clear terms whether they are professionally qualified or whether they undertake to employ technical staff and if so, to give their professional qualifications or of the staff to be employed and their experience etc. In case the selected tenderer is one who has undertaken to employ technical staff under him, he should see that one of the staff is always at site of the work during working hours, personally checking all items of work and devote extra attention of such works as may demand special attention.
21. A tenderer submitting a quotation which the tender accepting authority considers excessive and/or indicative of the insufficient knowledge of current prices or definite attempt at profiteering will render

himself liable to be debarred permanently from tendering or for such periods as the tender accepting authority may decide. The tender rates should be based on the controlled price for material if any fixed by the Government or the reasonable price permissible for the tenderer to charge a private purchaser under the provisions of clause 8 of Hoarding and profiteering. Prevention Ordinance, 1943 as amended from time to time and on similar principles in regard to labour and supervision in the construction.

22. The form of contract will be lump-sum.

23. The tender shall be valid for acceptance for a period of not less than 120 days from the date of opening the tenders. The tenders should also indicate the validity period on the envelope. Tenders giving validity of less than 120 days are liable to be rejected.

24. I) The contractor is bound to execute all supplemental items that are found essential, incidental and inevitable during execution of main works, at the rates to be worked out as detailed below:

a) **Supplemental items directly deducible from similar items in the original agreement:**

The rates shall be derived by adding to or subtracting from the agreement rates of such similar items, the cost of the difference in quantity of material or labour between the new item and the similar item in the agreement worked out with reference to the schedule of rates adopted in the sanctioned estimate with which the tenders were compared plus or minus overall tender percentage.

b) **New item:-**

- i) Similar items the rates of which cannot be directly deduced from the original agreement.
- ii) Purely new item which do not correspond to/any item in the agreement, the rate shall be estimate rate plus or minus overall tender percentage.

NOTE: The term estimate rate used in (i) and (ii) above means the rate in the sanctioned estimate with which the tenders were compared or if no such rate is available in the estimate, the rate derived with reference to the schedule of rates adopted in the sanctioned estimate with which tenders are compared.

c) **Addition of provision towards importation of labour, labour amenities, de-watering etc. in working out supplemental items.**

If the new item is in substitution of an old item which allowed for importation of labour, labour amenities de-watering etc., those factors may be taken into account in computing the substituted items also at the same rates at which they were originally provided.

In respect of new items the case has to be considered on its merits and provision for importation of labour, labour amenities, de-watering etc., has to be fully justified.

II) Fixation of rates for items of work in excess of quantities in Schedule A ' , bill of quantities of tender.

The rates quoted by the tenderer shall hold good upto 10% of quantity over those given in bill of quantities.

For all items of work which are in excess of 10% over the above the quantities shown in Schedule A ' bill of quantities of the tender, the rate payable for such excess quantities during the currency of agreement period shall be either tender rates or SS rates for the items plus or minus overall tender percentage accepted by the competent authority whichever is less. The SS rates means the rates with which the estimate is prepared for comparing the tenders.

III) Fixation of rates for intermediate payments for items of work whose quoted rates are high.

For all items of work, the quoted rates of which are high, intermediate payments will be made provisionally at the estimate rates plus or minus overall tender percentage. Full accepted agreement rates will be paid only after all the items of work are completed or earlier at the discretion of the Chief Engineer/_____. The tender accepting authority will decide each item the rates of which are considered to be high for the purpose of this clause and his decision shall be final and binding on the contractor.

25. Normally the A.P.S.E. Board will not accept any condition at variance from those specified in this specification. However, for any season, if a tenderer wishes to introduce any condition not specified in the tender documents, the tenderer must submit the conditions in the Part-I Pre-qualification bid. The tenderer must invariably indicate the definite financial effect of each of the condition. The financial effect so indicated will be taken into account in evaluating his tender and if the actual expenditure during execution is found to be more than that indicated by him the excess expenditure will be to his account i.e. it will be adjusted in the bills to be paid to him. Conditions stipulated by tenderers without corresponding financial assessment will not be considered and the tender will be deemed to be incomplete and is liable to be rejected.
26. The contract is liable for cancellation if either the contractor himself or any of his employee is found to be a Gazetted Officer of the Government or A.P.S.E. Board, who retired from service and had not obtained the permission from the Government or A.P.S.E. Board for accepting the contract or employment within a period of two years from the date of his retirement.

27. The contractor will at all times duly observe the provisions of employment of Children Act XXVI of 1938 and any re-enactment or modification of the same and will not employ or permit any persons to do any work for the purpose or under the provisions of the said Act. The contractor shall agree to indemnify the A.P.S.E. Board from and against all claims penalties which may be suffered by the A.P.S.E. Board or any person employed by the Department by reason of any default on the part of the contractor in the observance and performance of the provisions of the Employment of Children Act XXVI of 1938, or any re-enactment or modification of the same.
28. The contractor shall indemnify A.P.S.E. Board against all claims which may be made under the Workmen's Compensation Act or any statutory modification thereof or rules thereunder or otherwise for in respect of any damage or compensation payable in consequence of any accident or injury sustained by any workmen engaged in the performance of the business relating to this contract.

In all cases of personal injury to workmen employed by a contractor on this work for which the contractor is liable to pay compensation under the Workmen's compensation Act, he shall pay the prescribed medical fee to the Medical Officer for issue of C – D forms as prescribed, failing which the said fee will be paid to the Medical Officer by the Department and recovery effected from the contractor's bills.

29. Preliminary specification of APDSS shall apply to all agreements entered by the contractor with A.P.S.E. Board and shall form an inseparable condition of the contract. The tenderer is expected to examine closely the relevant specifications of the A.P.D.S.S. and the special specifications and ISS before submitting his unit tender rates.
30. Scaffolding and gangways will have to be arranged by the contractor at his own cost, whenever they are considered desirable or necessary by the Executive Engineer in charge of the work to facilitate the work.
31. De-watering if necessary has to be done by the contractor to suit the requirement of the work.
32. The rates to be quoted in the tender are to be on the assumption that the contractor will procure all the machinery and equipment required for the execution of the work.
33. Necessary arrangements have to be made by the contractor at his own expenses towards hutting, accommodation, drinking water supply, health and sanitary arrangements and other amenities for the workers required as per the relevant rules and to the satisfaction of the public health authorities and the Executive Engineer incharge and land required for the purpose will have to be provided by the contractor at his cost.
34. In case of any discrepancy between unit prices and amounts as noted in the Tender schedule unit prices will govern. In case of any discrepancy between the rate quoted in figures and words the rate quoted in words will govern.
35. All pages of the tender schedules, conditions, specifications, drawings etc., shall be signed by the tenderer at the left hand bottom corner and enclosed along with tender.

36. All correspondence after opening of the tender shall be made with the Superintending Engineer/_____.

37. The A.P.S.E. Board direct that in the case of both Lump-sum and K2 contract of Rs.50,000/- and above in value, the contractor irrespective of his clause shall be required to employ the personnel as follows on the concerned works at his own cost whether technical skill is required or not.

Cost of Work	Scale of Technical Staff
From Rs.50,000/- to Rs.1.00 Lakh	One I.T.I. Candidate
Between Rs.1.00 lakh & Rs.5.00 lakhs	One Diploma holder
Between Rs.5.00 lakhs & Rs.15.00 lakhs	One Graduate Engineer (or) two Diploma holders
Between Rs.15.00 lakhs to Rs.25.00 lakhs	One Graduate Engineer and one Diploma holder
Above 25.00 lakhs	Two Graduate Engineers and two Diploma holders

The appointment of staff shall be on full time basis and they shall be available at the work site whenever required by the Engineer-in-charge to take instructions.

In case of failure of the contractor to employ Technical Staff as above the recovery shall be made from his bill at the following rates.

Cost of Work	Rate of recovery per month
Between Rs.50,000/- to Rs.1.00 Lakh	Rs. 500/-
Between Rs.1.00 lakh & Rs.5.00 lakhs	Rs.1,000/-
Between Rs.5.00 lakhs & Rs.15.00 lakhs	Rs.1,500/-
Between Rs.15.00 lakhs to Rs.25.00 lakhs	Rs.2,500/-
Above Rs.25.00 lakhs	Rs.5,000/-

TENDER FORM

Date: - -19

To
The Superintending/Executive Engineer

System/Division

Sir,

I/We do hereby tender and, if this tender be accepted, undertake to execute the following works, viz. _____ as shown in the drawings and described in the specifications deposited in the office of the Superintending/Executive Engineer of _____ System/Division with such variations by way of alterations of, additions to, and omission from the said works and method of payment as are provided for in the conditions of contract for the sum of Rupees: _____ or such other sum as may be arrived at under the clause of the standard Preliminary Specification relating to Payment on lump-sum basis or by final measurement at unit prices.

I/We have also completed the priced list of items in Schedule A annexed (in words and figures) for which I/We agree to execute the work when the lump-sum payment under the terms of the agreement is varied by payment on measured quantities.

I/We agree to keep the offer in this tender valid for a period of 120 days from the date of opening of pre-qualification bid in the case where pre-qualification bid is a pre-requisite and price bid where Pre-Qualification Bid is not a pre-requisite to and not to modify the whole or any part of it for any reason within the above period. If the tender is withdrawn by me/us for any reasons whatsoever within the validity period, the Earnest Money Deposited by me/us will be forfeited to A.P.S.E. Board.

I/We hereby distinctly and expressly declare and acknowledge that, before the submission of my/our tender, I/We have carefully followed the instructions in the tender notice, and have read the Andhra Pradesh Detailed Standard Specifications and the Preliminary Specification therein and that A.P.D.S.S. Addenda Volume and that I/we have made such examination of the contract documents and of the plans, specifications and quantities, and of the location where the said work is to be done, and such investigation of the work required to be done, and in regard to the material required to be furnished and inspected the Quarries as to enable me/us to thoroughly understand the intention of same and the requirements, covenants, agreements, stipulations and restrictions contained in the contract, and in the said plans and specifications; and distinctly agree that I/we will not hereafter make any claim or demand upon the A.P.S.E. Board based upon or arising

out of any alleged misunderstanding or misconception or mistake on my/our part of the said requirements, covenants, agreements, stipulations, restrictions and conditions.

I/we enclose an Income-Tax verification certificate/have already produced an Income-Tax verification certificate during the current calendar year in respect of (here particulars of the previous occasion in which the certificate was produced should be given) _____.

I/we enclose herewith a Demand Draft in favour of _____ on SBI/SBH or schedule bank payable at _____ for Rs. _____ or Bank Guarantee for Rs. _____ for the payment of Rupees: _____ as earnest money not to bear interest.

If my/our tender is not accepted, this sum shall be returned to me/us on _____ my/our application when intimation is sent to me/us of rejection or at the expiration of 120 days from the date of this tender, whichever is earlier. If my/our tender is accepted, the earnest money shall be retained by the A.P.S.E. Board as security for the due fulfillment of the contract. If upon written intimation to me/us by the Superintending/Executive Engineer's Office I/we fail to attend the said office on the date therein fixed or if upon intimation being given to me/us by the Superintending/Executive Engineer of acceptance of my/our tender I/we fail to make the additional security deposit or to enter into the required agreement as defined in paragraph _____ of the tender notice, then I/we agree to the forfeiture of the earnest money. Any notice required to be served on me/us hereunder shall be sufficiently served on me/us if delivered to me/us personally or forwarded to me/us by post to me/us (registered or ordinary) or left at my/our address given herein. Such notice shall if sent by post be deemed to have been served on me/us at the time when in due course of post it would be delivered at the address to which it is sent.

I/we fully understand that the written agreement to be entered into between me/us and the A.P.S.E. Board shall be the foundation of the rights of both the parties and the contract shall not be deemed to be complete until the agreement has first been signed by me/us and then by the proper officer authorised to enter into contracts on behalf of A.P.S.E. Board.

I/we will employ technical staff in the execution of this work. Their qualifications and the extent to which they will be employed in the execution of this work are specified below:

Technical staff proposed to be employed with names	Qualifications	Extent to which they will be employed in the execution of the work

I/we am/are professionally qualified and my/our qualifications are given below:

Name	Qualifications

I/we will employ at my/our own cost at least one Graduate Engineer and one Diploma Engineer on the work on full time basis and see that they are available at work site during working hours and also whenever required by the Engineer-in-Charge to take instructions and for arranging efficient and expeditious execution of work to the satisfaction of the Engineer incharge. In case, I/we fail to employ the above mentioned technical staff, I am/we are agreeable for the recovery towards such default to be made from my/our bills as detailed below.

Cost of Work	Scale of Technical Staff
From Rs.50,000/- to Rs.1.00 Lakh	One I.T.I. Candidate
Between Rs.1.00 lakh & Rs.5.00 lakhs	One Diploma holder
Between Rs.5.00 lakhs & Rs.15.00 lakhs	One Graduate Engineer (or) two Diploma holders
Between Rs.15.00 lakhs to Rs.25.00 lakhs	One Graduate Engineer and one Diploma holder
Above 25.00 lakhs	Two Graduate Engineers and two Diploma holders

Cost of Work	Rate of recovery per month
Between Rs.50,000/- to Rs.1.00 Lakh	Rs. 500/-
Between Rs.1.00 lakh & Rs.5.00 lakhs	Rs.1,000/-
Between Rs.5.00 lakhs & Rs.15.00 lakhs	Rs.1,500/-
Between Rs.15.00 lakhs to Rs.25.00 lakhs	Rs.2,500/-
Above Rs.25.00 lakhs	Rs.5,000/-

I/we have accepted the rate of progress (i.e.) the construction programme for the work as envisaged in this tender specification.

I/we have filled up the bill of quantities (Schedule A ‘) as envisaged in the tender specification.

NOTE:

1. The last paragraph may be suitably altered when the tenderer himself is professionally qualified.

2. The whole of the last paragraph should be scored out if the cost the work is less than Rs.
_____.

Yours faithfully,

CONTRACTOR

Rate of progress

(Fill in from Tender Notice.)

Extract from Schedule of Quantities

(Fill in only the table from Tender Notice)

CONTRACTOR

TENDERER'S AND CONTRACTORS CERTIFICATE

- A) I/We expressly state that I/We will be bound by the conditions of PS to APDSS and that the contract shall be deemed to be concluded on the receipt of letter of acceptance. If thereafter I/We do not sign the contract or otherwise commit default the A.P.S.E. Board will be at liberty to forfeit the earnest money and recover damages in accordance with law.
- B) I/We hereby declare that I/We have perused in detail and examined closely all clauses of preliminary specifications in the APDSS and have examined all the standard specifications for items for which I/We tender, before I/We submit such tender and I/we agree to be bound by the comply with all such specifications for all agreements which I/we shall execute in the Andhra Pradesh State Electricity Board. I/we have signed here below in acknowledgment thereof.
- C) I/we certify that I/we have inspected the location of the proposed work before quoting my/our rates, I/we have also inspected the quarries and net-work of roads and satisfied myself/ourselves about the quality, availability and transport facilities for stone, sand, cement and reinforcement steel etc., through the network of available roads and path-ways, required for the work and verified the correctness of the leads statement.
- D) I/we am/are prepared to furnish detailed data in support of all my/our quoted rates, when called to do so without any reservations.

CONTRACTOR

SIGNATURE OF TENDERER/

L.S. AGREEMENT- FORM

ARTICLES OF AGREEMENT made this _____ day of _____ 19__ between A.P.S.E. Board (hereinafter called the Board which expression shall where the context so admits include his successors in office and assigns) of the one part and _____ (hereinafter called the contractor which expression shall where the context so admits include his heirs, executors, administrators and legal representatives) of the other part.

WHEREAS the A.P.S.E. Board (hereinafter called the Board) are desirous of _____ and have caused an estimate of probable quantities contained in Schedule A, drawings and specifications describing the work to be done to be prepared.

AND WHEREAS the said Schedule A, drawings numbered serially 1 to _____ inclusive – (Schedule B)– and the specifications– (Schedule C) – have been signed by or on behalf of the parties hereto.

AND WHEREAS the contractor has also signed the copy of the Andhra Pradesh Detailed Standard Specifications and addenda volume thereto maintained in the _____ Division Office in acknowledgment of being bound by all the conditions of the clauses of the Standard Preliminary Specification and all the standard specifications for items of works described by a Standard Specification Number in Schedule A.

AND WHEREAS the contractor has agreed to execute upon and subject to the conditions set forth in the Preliminary Specifications of the Andhra Pradesh Detailed Standard Specifications and such other conditions as are contained in all the specifications forming part of this contract (hereinafter referred to as the said conditions) the works shown upon the drawings and described in the said specifications and set forth in Schedule A as the Probable quantities and comply with the rate of progress noted at the end of this Articles of Agreement for a sum of Rupees: _____ or such other sum as may be arrived at under the clause of the Standard Preliminary Specification relating to Payment on lump-sum basis or by final measurement at unit prices as per clause 68 of Preliminary Specification to Andhra Pradesh Detailed Standard Specification.

And whereas the contractor has agreed to the retention by the Board of the Earnest Money of Rs. _____ Vide Demand Draft No. _____ Dated: _____ of Bank of _____ paid by him when he submitted his tender and additional deposit of Rs. _____ as Security Deposit for the due fulfillment of the contract to the satisfaction of the Superintending Engineer (hereinafter referred as _____) and the amount shall be released and returned to the contractor after the due fulfillment of the terms and conditions of the agreement to the satisfaction of the Board.

And whereas the contractor has agreed for the retention from bills at 5% of the value of work done not bearing any interest for the due fulfillment of the contract to the satisfaction of the Superintending Engineer/Divisional Engineer, A.P.S.E.Board, _____ (hereinafter referred to as the Superintending Engineer/Divisional Engineer).

OR

And whereas the contractor has agreed to the retention by the Board of the Earnest Money of Rs. _____/- (Rupees: _____ only) vide Demand Draft No. _____ dated: _____ of _____ Bank and also Rs. _____ by way of Bank guarantee paid by him when here submitted his tender and additional deposit of Rs.1,00,000/- (Rupees one lakh only) by way of permanent security deposit vide D.D.No. _____, dated: _____ of Bank as security deposit for the fulfillment of the contract to the satisfaction of the Superintending Engineer/A.P.S.E.Board _____ (hereinafter referred as the Superintending Engineer/Divisional Engineer).

And whereas the contractor has agreed for the retention from bills at 5% of the value of work done not bearing any interest for the due fulfillment of the contract to the satisfaction of the Superintending Engineer/Divisional Engineer, A.P.S.E.Board, _____ (hereinafter referred to as the Superintending Engineer/Divisional Engineer).

OR

And whereas the contractor has deposited with the (Executive Engineer/Superintending Engineer of A.P.S.E.Board) a sum of Rs. _____ (Rupees: _____ only) in cash by way of Demand Draft No. _____, dated: _____ of _____ Bank, agreed to the retention by the _____ of Earnest Money paid by him when he submitted his tender and agreed to deposit with the (Executive Engineer/Superintending Engineer of APSEB) the balance amount of total upto 5% of the value of the contract.

And whereas the contractor has agreed for the retention from bills at 5% of the value of work done not bearing any interest for the due fulfillment of the contract to the satisfaction of the Superintending Engineer/Divisional Engineer, A.P.S.E.Board, _____ (hereinafter referred to as the Superintending Engineer/Divisional Engineer).

OR

And whereas the contractor has agreed to deposit with the A.P.S.E.Board as permanent fixed deposit of Rs.1,00,000/- (Rupees one lakh only) in the shape of cash by way of Demand Draft or Bank guarantee in the prescribed proforma in lieu of the balance amount towards Security Deposit.

And whereas the contractor has agreed for the retention from bills at 5% of the value of work done not bearing any interest for the due fulfillment of the contract to the satisfaction of the Superintending Engineer/Divisional Engineer, A.P.S.E.Board, _____ (hereinafter referred to as the Superintending Engineer/Divisional Engineer).

OR

And whereas the contractor deposited with the A.P.S.E.Board as permanent fixed deposit of Rs.1,00,000/- (Rupees one lakh only) in the shape of cash by way of Demand Draft No. _____, dated: _____ of _____ Bank, _____ Branch, _____ and agreed to deposit further Rs. _____/- towards Security Deposit or furnish Bank guarantee for Rs. _____/- towards Security Deposit.

And whereas the contractor has agreed for the retention from bills at 5% of the value of work done not bearing any interest for the due fulfillment of the contract to the satisfaction of the Superintending Engineer/Divisional Engineer, A.P.S.E.Board, _____ (hereinafter referred to as the Superintending Engineer/Divisional Engineer).

Now it is hereby agreed as follows:-

1. In considerations of the payment of the said sum of Rs. _____ or such other sums as may be arrived at under the clause of the Standard Preliminary Specification relating to Payment on lump-sum basis or by final measurement at unit prices, the contractor will, upon and subject to the said conditions, execute and complete the works shown upon the said drawings and described in the said specifications and to the extent of the probable quantities shown in Schedule A with such variations by way of alterations of, additions to, or deductions from, the said works and method of payment therefor as are provided for in the said conditions.
2. The term Superintending Engineer/Executive Engineer in the said conditions shall mean the Board Officer in charge of the _____ Division, who shall be competent to exercise all the powers and privileges reserved herein, in favour of the A.P.S.E. Board _____ with the previous sanction of the _____.
3. The arbitrator for fulfilling the duties set forth in the arbitration clause of the Standard Preliminary Specification shall be the Superintending Engineer of _____ System.
4. Time shall be considered as of the essence of the agreement and the contractor hereby agrees to commence the work as soon as this agreement is accepted by competent authority as defined by the Andhra Pradesh Public Works Department Code and the site (or premises) is handed over to him as provided for in the said conditions and agrees to complete the work within _____ months from the date of such handing over of the site (or premises) and to show progress as defined in the tabular statement Rate of progress below, subject nevertheless to the provisions for extension of time contained in clause 59 of the Standard Preliminary Specification.
5. The said conditions shall be read and construed as forming part of this agreement and the parties hereto will respectively abide by and submit themselves to the conditions and stipulations and perform the agreements on their parts, respectively.
6. Upon the terms and conditions of this agreement being fulfilled and performed to the satisfaction of the Executive Engineer, the security deposited by the contractor as here-in-before recited or such portion thereof as he may be entitled to under the said conditions shall be returned to the contractor.

In witness whereof the contractor _____ has hereunto set his hand and _____ on behalf of the A.P.S.E. Board has hereunto set his hand the day and year first above written.

Signed by Contractor-

Signed by on behalf of A.P.S.E. Board

ADDRESS

Designation

(In the presence of witness)

(In the presence of witness)

L.S. Agreement No. _____

Total No. of pages in the Agreement: _____

Total No. of items in the Agreement: _____

Rate of Progress

The following rate of progress and proportionate value of work done from time to time, as will be indicated by the Superintending Engineer/Executive Engineer, certificates of the value of work done will be required.

Date of commencement of this programme will be the date on which the site (or premises) is handed over to the contractor.

Period after date of commencement	Percentage of work completed (based on contract lump-sum amount).
Three months	
Six months	
Nine months	
Twelve months	
Fifteen months	
Eighteen months	

AGREEMENT CONDITIONS

1. The work will be carried out in accordance with A.P.D.S.S. and Indian Standard Code of practice.
2. Cement and steel (Tar steel) required for the work will be supplied by the Board at the district stores, _____ and the contractor has to arrange transport of cement and steel at site of work. The cost of cement and steel will be recovered from the contractor at the rate noted below.

In case the steel and cement are not readily available at district stores, _____ the same are to be procured by the contractor and used in the work. No extra charges will be entertained on this account. The contractor, after using the cement for the work at the rate of _____ per bag and the amount towards the cost of empty cement bags will be recovered from the work bills.

3. The materials supplied by the department shall be used for the bonafied use in the work as per standard data in force. The cost of any materials obtained by the contractor from the Board over and above the standard data of requirement shall be recovered from the contractor at the issue rate, or at the market rates, plus 25% centage charges and S.T. whichever is more.
4. The contractor shall make his own arrangements for all the tools and plant required for the execution of the work.
5. All taxes such as sales tax, Octroi, royalties etc., in respect of materials to be consumed on the work and also on the finished item of works etc., shall be borne by the contractor himself and no claim shall be entertained on this account.
6. The contractor shall make his own arrangements for procurement of any other materials not specified in the tender conditions and the Board undertakes no responsibility to assist the contractor in this respect.
7. The contractor shall hand over such of the portion that may be required first by the Board. He shall carry out the work without hindrance and damage to the equipment and machinery.
8. The programme of work as fixed by the Engineer at site shall be followed in the execution of the work with due fulfillment of priorities intimated by the Engineer at site. Failure on the part of the contractor for not completing the work within the stipulated time and as per the programme of work, will be viewed seriously and penalty will be levied at _____ on the contract value of the work per week or part thereof which shall lapse between the time prescribed above or extended time as the case may be and the date of completion of work.
9. The contractor shall arrange to store the cement under dry conditions to the satisfaction of the Asst. Divisional Engineer.
10. The contractor shall erect at the work site a goods stores shed and all the materials issued for the work by the department shall be kept safe in such sheds.

11. All materials to be brought to site must be got approved by the Asst. Divisional Engineer at site before collection.
12. Time is the essence of this contract. All the works should be completed as per the programme fixed.
13. All savings made on account of short utilisation of materials like cement etc., on the work, worked out on the basis of standard data, shall accrue to the Board only and in all such cases the cost of materials so utilised short shall be recovered from the contractor at the same rates at which the same is issued to the contractor.
14. The A.P.S.E. Board will not, however, pay any extra charges for lead or for any other reasons, in case the contractor is found later on to have mis-judged the materials available. Attention of the contractor is directed to the standard preliminary specification regarding payment of seionorage bill etc.
15. It shall be definitely understand that the A.P.S.E. Board does not accept any responsibility for the correctness or completeness of this schedule and that this schedule is liable to alternations by omissions, deductions or additions at the discretion of the Superintending Engineer/Operation/ _____ set forth in the conditions of contract.
16. The A.P.D.S.S. shall be followed in all cases where not specifically covered by the above clauses.
17. The contractor will be permitted to erect temporary shed to facilitate construction in the work premises with the written permission of the Asst. Divisional Engineer, in charge.
18. No retired A.P.S.E. Board official or other retired Gazetted Officer shall be employed by the Contractor without prior approval of the Board within 2 years of his retirement from service.
19. The E.M.D. will be adjusted towards S.D. No interest either on E.M.D. or S.D. will be paid. The EMD/SD will be returned after the completion of the observation period. The EMD and SD shall be forfeited if the contractor fails to fulfill the terms and conditions of the contract.
20. All disputes arising out of this contract should be decided in the courts situated in _____ only.
21. The contractor is bound to execute all the supplemental works that are found essential, incidental and inevitable during execution of main works.

The rates quoted by the tenderer shall hold good upto +25% of quantity over those given in bill of quantities. If the quantity exceeds the agreement quantity by more than 25%, the quantity above 25% will be treated as supplemental item of work and it will be dealt with accordingly.

For all items of work which are 25% in excess of the quantities shown in bill of quantities, the rate payable for extra shall be worked out with reference to the schedule of rates prevailing at the time of commencement of execution of the excess quantity. Whenever the need of execution of excess quantity beyond that stipulated in the agreement is noticed, the tenderer shall give a notice in writing to the

Divisional Engineer, in charge and obtain orders before commencing execution of excess quantity. For all intermediate works, wherever the individual quoted rates are abnormally high, the proportionate provisional rate shall be paid taking into consideration the work involved and the balance work yet to be done. The decision of the Superintending Engineer in this regard to such part rates for intermediate work shall be final and binding on the contractor.

Procedure for working out rates for supplemental items that found essential, incidental and inevitable during execution of main works, the rates to be worked out is as detailed.

22. The contractor shall take risk insurance policies for all the labour employed by him in the work. Failure to do so, the entire responsibility on the payment of compensation rests with the contractor himself, in case of any accidents.
23. The contractor, irrespective of his class, shall be required to employ as follows the technical personnel on the concerned work at his own cost, whether technical skill is required or not.

Cost of works	Scale of Technical staff
i) From Rs.0.50 lakh to Rs.1.00 lakh	One I.T.I. candidate
ii) Between Rs.1.00 lakh and Rs.5.00 lakhs	One Diploma holder
iii) Between Rs.5.00 lakhs and Rs.15.00 lakhs	One graduate Engineer and one Diploma holder
iv) Between Rs.15.00 lakhs to Rs.25.00 lakhs	One Graduate Engineer and One Diploma holder
v) Above 25.00 lakhs	Two Graduate Engineers and Two Diploma holders

The appointment of staff shall be on full time basis and they shall be available at work site whenever required by the Engineer in charge to take instructions.

In case of the failure of the contractor to employ technical staff as above, recovery shall be made from his bill at the following rates:-

Cost of works	Rate of recovery per month
i) Between Rs.0.50 lakh to Rs.1.00 lakh	Rs.500/-
ii) Between Rs.1.00 lakh and Rs.5.00 lakhs	Rs.1000/-
iii) Between Rs.5.00 lakhs and Rs.15.00 lakhs	Rs.1500/-
iv) Between Rs.15.00 lakhs and 25.00 lakhs	Rs.2,500/-
v) Above Rs.25.00 lakhs	Rs.5,000/-

24. The following are the payment terms (for lump-sum contract):-

Sl.	Particulars	Amount of	Nature of	Refund of deductions
-----	-------------	-----------	-----------	----------------------

No	of bills	payment	deductions	
1)	Intermediate or part bills	92 ½% of the value of work done	7 ½% of the value of work done	---
2)	Final bills	100% of the value of work done, less with amounts for improper maintenance etc. if any.	---	<p>a) 7 ½% of the value of work done will be refunded in final bills.</p> <p>b) The EMD and SD will be refunded on expiry of the observation period of 6 months or after carrying out remedial measures for the defect that appeared during the observation period, whichever is later.</p>

CONTRACTOR

SUPERINTENDING ENGINEER/
DEE/EE

SCHEDULE -A

Schedule of rates and approximate quantities.

(a) The quantities here given are those upon which the lump-sum tender cost of the work is based, but they are subject to alterations, omissions, deductions or additions as provided for in the conditions of this contract and do not necessarily show the actual quantities or deductions work to be done. The unit rates noted below are those governing payment for extras or deduction for omissions according to the conditions of the contract, as set forth in the Preliminary Specification of the A.P.D.S.S. and other conditions or specifications of this contract.

(b) It is to be expressly understood that the measured work is to be taken net (notwithstanding any custom or practice to the contrary) according to the actual quantities when in place and finished according to the drawings or as may be ordered from time to time by the Executive Engineer, and the cost calculated by measurement or weight, at the respective prices, without any additional charge for any necessary or contingent works connected therewith. The rates quoted are for works in site and complete in every respect.

Item No.	Probable quantity		Description of work	APDSS No.	Rate		Unit Words	Amount
	Figs.	--			Words	Figs.		Figs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Date: (Signature of Contractor)

SCHEDULE B

LIST OF DRAWINGS			SUPPLEMENTAL LIST			
Note: All drawings to be signed by the contractor as well as the officer entering into the contract			As referred to in the specifications (including the Preliminary Specification of the APDSS).			
Sl.	Drawing	Description	Sl.	Drawing	Description	Date on which

No.	No.		No.	No.		the drawing was supplied

Date: (Signature of Contractor)

SCHEDULE C

List of specifications for the various items of works supplementing those described in Schedule A by standard specification numbers.

Note: Additional specifications, if any, which have to be entered in Schedule C should be entered below item (1) above and numbered continuously.

SUPPLEMENTAL SLIP FOR ADDITIONAL ITEMS OF WORK TO BE CARRIED OUT BY CONTRACTORS.

(Vide clause 63 (h) of the Preliminary Specification of the APDSS)

Slip No._____ Supplemental to agreement No._____ of 19 _____ for the work _____ I/we _____, do hereby agree to execute the following items of works at the rates specified against each as authorised additional works in accordance with the conditions in clause 16 and 63 of the Preliminary Specification of the APDSS referred to in my/our agreement No._____ agreement No._____ 19 _____ for the work:-

Item No.	Description of additional works to be executed	APDSS No.	Rate (Rs.)		Units (To be written only in words)
			In words	In figs.	

Dated, Signature of witnesses
with address

Dated, Signature of Contractor
with address

1.

2.

Accepted as agreement No._____

Supplemental to agreement No._____

(for _____ items).

Executive Engineer.

Executive/
Superintending Engineer

_____ Division.

_____ Division/System

TENDER NOTICE

(PIECE WORK)

1. Tenders for the work of _____ are invited from contractors registered with APSEB/PWD by the Divisional/Sub-divisional Officer, Division/Sub-division at his office at _____ so as to reach

upto _____ p.m. on _____. The tender should be in the K-2 Form obtainable from the Executive Engineer/Sub-divisional Officer's Office. The Andhra Pradesh Detailed Standard Specification and other documents relating to the contract such as additional specifications, drawings, descriptive specification sheet regarding materials, etc., can be seen at any time between 11 a.m. and 5 p.m. on office days in the Office of the Executive Engineer/Sub-divisional Officer.

2. Tenders must be submitted in sealed covers, and should be addressed to the Executive Engineer/Sub-divisional Officer _____ Division/Sub-division, the name of the tenderer and the name of the work being noted on the cover.

If the tender is made by an individual, it shall be signed with his full name and his address shall be given. If it is made by a firm, it shall be signed with the co-partnership name by a member of the firm, who shall also sign his own name, and the name and address of each member of the firm shall be given. If the tender is made by a corporation, it shall be signed by a duly authorised officer who shall produce with his tender satisfactory evidence of his authorisation. Such tendering corporation may be required, before the agreement is executed, to furnish evidence of its corporate existence.

Further, particulars of partnership firm shall be produced along with the tender in case of Registered firms. In case the firm/company is not a Registered one the details showing the names and addresses of the Directors and the firm's correct address should be produced along with the tender. Authority of persons authorising to represent the company or firm, copy of Memorandum of Articles etc., are to be furnished along with the tender.

3. Each tenderer must also send a certificate of Income Tax verification from the appropriate Income-Tax authority in the form prescribed thereof.

In case of proprietary or partnership firm, it will be necessary to produce the certificate afore-mentioned for the proprietor or proprietors and for each of the partners, as the case may be.

If certificate has already been produced by the tenderer during the calendar year in which the tender is made in respect of previous tender it will be sufficient if particulars regarding the previous occasion on which the certificate was produced are given.

All tenders received without a certificate as aforementioned will be summarily liable for rejection.

4. Each tenderer must pay Earnest Money Deposit as follows:

- a) Those who do not have permanent fixed deposit of Rs.25,000/- (Rupees twenty five thousand only) with the APSEB, shall pay 1 ½% of the value of work subject to a maximum of Rs.1,00,000/- (Rupees One Lakh only). Out of this amount, Rs.10,000/- (Rupees ten thousand only) shall be by way of demand draft drawn in favour of _____, on the State Bank of India/State Bank of Hyderabad or any Scheduled Bank payable at _____ and the balance amount by way

of Bank Guarantee in the prescribed proforma from a scheduled Bank which shall be valid for six months. The demand draft and the Bank Guarantee shall be enclosed to the tender.

- b) Those who have a permanent fixed deposit of Rs.25,000/- (Rupees twenty five thousand only) with APSE Board shall pay 1% of the value of work subject to a maximum of Rs.75,000/- (Rupees seventy five thousand only). Out of this amount, Rs.10,000/- (Rupees ten thousand only) shall be by way of demand draft and the balance amount by way of Bank Guarantee as stated above. The demand draft and the Bank Guarantee shall be enclosed to the tender.

Where the Earnest Money deposit is given in the form of Bank Guarantee from a scheduled Bank, the period of validity of guarantee shall be for a minimum period of six months from the date of opening of tenders and shall be extended by the successful tenderer for the duration of contract and till the Earnest Money Deposit is refunded.

- c) The Earnest Money Deposit will be refunded to the un-successful tenderer on application, after intimation of the rejection of the tender or at expiration of 120 days from the date of tender whichever is earlier.
- d) The Earnest Money will not be received in cash by the officer receiving tenders.
- e) The Earnest Money will be retained in the case of successful tenderer and will not carry any interest. It will be dealt with as provided in the tender.
- f) Tenderers are not permitted to withdraw their or his offer once made for a period of 120 days after the opening of the tenders and in the event of such tenderers withdrawing their tenders within 120 days after opening of tenders the Earnest Money deposited by him/them will be forfeited to the APSE Board. The tender not accompanied by demand draft and bank guarantee for the value of Earnest Money Deposit as specified above and also without superscription on the envelope of having enclosed Earnest Money Deposit and the validity of the offer will be rejected and returned un-opened.

- 5. When a tender is to be accepted, the tenderer whose tender is under consideration shall attend office of the _____ before the end of the period specified by written intimation to him. If the tenderer fails to attend the office before the end of the period specified, his tender will not be considered. He shall forth with upon intimation, being given to him by the Superintending Engineer/Divisional Engineer/Executive Engineer _____ A.P.S.E. Board on acceptance of his tender attend the office of the Divisional Engineer/Executive Engineer in charge of work and sign an agreement in the proper departmental form for the due fulfillment of the contract. The contractor is bound by the specifications of A.P.D.S.S.

- 1) In addition to the E.M.D. the balance amount of total upto 5% of the value of contract shall be paid as security deposit by way of Bank guarantee at the time of entering into the agreement. Further 5% of the value of work done will be recovered from the running bills for the due fulfillment of the

contract, and the amount so recovered will be refunded to the contractor after completion of Guarantee period. This amount will not bear any interest.

- 2) Alternatively, the successful tenderer may deposit with the A.P.S.E. Board, a permanent fixed deposit of Rs.1,00,000/- (Rupees one lakh only) in the shape of cash by way of Demand draft or Bank guarantee in the prescribed proforma in lieu of the balance amount towards security deposit; for each contract separately. They need only refer to the date of the deposit and furnish particulars thereof. 5% of the value of the work done will however be recovered from running bills and will be accounted for as specified above.
- 3) Failure to enter into the required agreement or to make the security deposit as defined in the above paragraphs shall entail forfeiture of the earnest money. The written agreement to be entered into between the contractor and the Board shall be the foundation of the rights of both parties and the contract shall not be deemed to be complete until the agreement has first been signed by the contractor and then by the proper officer authorised to enter into contracts on behalf of A.P.S.E. Board.

If the successful tenderer fails to sign the agreement or otherwise commit default, the A.P.S.E. Board shall have the right to recover damages according to law apart from forfeiting the earnest money.

When a tender is to be accepted, the tenderer whose tender is under consideration shall attend the office of the Executive Engineer/Sub-divisional Officer _____ Division/Sub-division on the date fixed by written intimation to him. He shall forthwith upon intimation being given to him by the _____ of acceptance of his tender, complete the execution of the agreement by signing all documents connected there-with. Failure to do so shall entail forfeiture of the earnest money.

6. Tenderers should peruse carefully the instructions in Directions to Parties Tendering and the conditions of the Standard K-2 Form and all other relevant documents before tendering rates for piece work. The approximate quantity of work to be executed under each class is given in the accompanying schedule. The quantities are given only with a view to enable the tenderer to quote his overall rate for each class of work in the tender form.
7. The Executive Engineer/Sub-divisional Officer reserves the right to reject any tender or all the tenders without assigning any reason therefor. Tenders offering a percentage deduction from or increase on the estimate amount, and those not submitted in proper form or in due time will be rejected.

SCHEDULE

Name of item	Class and description or work to be executed	Approximate quantity	A.P.D.S.S. * number or other special specification, if any	Unit of calculation (in figures and in words)

NOTE: Any departure from the piece worker's liabilities under clauses 37, 40, etc., of the Preliminary Specification of the Andhra Pradesh Detailed Standard Specification must be clearly defined in the agreement conditions as furnished for the tender's information.

DESCRIPTIVE SPECIFICATION SHEET

N.B.– (Here enter relevant extracts from pages 522, 523 and 524, A.P.D.S.S.– or items as may otherwise be applicable).

Number of pages in the agreement:_____ K.2 Form

Number of items in the Schedule :_____ AGREEMENT OF PIECE WORK

N.B:- Piece work is that which involves a payment for work done at stipulated rate only, without reference to a total quantity or time. Tender and Conditions

Directions to parties tendering

1. A list of materials proposed to be supplied by Board and the places where and the prices at which they are proposed to be supplied is given at the end of the schedule accompanying the tender notice. This should be entered by the tenderer also at the end of the schedule accompanying the tender. Tenderers must accept these materials at the specified prices and quote for finalised work accordingly. Notwithstanding any subsequent change in the market value for those materials, the charges to the party executing the work will remain as originally entered in the agreement. If at any time subsequent to the execution of this agreement, A.P.S.E. Board materials other than those specified in the agreement are to be supplied to the piece worker for use on the work, they will be charged at the market rate prevailing at the time of supply or stock issue rate plus Sales Tax and usual centages at 25% etc., whichever is greater. The piece worker will be informed in writing of this change and he should intimate in writing the rate which he demands for finished work in view of the fact that he is to use A.P.S.E. Board materials. No cartage or incidental charges will be borne by A.P.S.E. Board in connection with the supply of materials referred to in this paragraph.
2. Subsidiary items such as water for work, clearing and marking out site, hire of tools and plant should be separately entered. If such items are not so entered, it will be assumed that the rates quoted in the schedule include provision for them also.

3. The tenderer shall examine closely the APDSS, and also the relevant clauses of the Standard Preliminary Specification contained therein, and sign the Divisional/Sub-divisional office copy of the APDSS and its Addenda Volume in token of such study before submitting his tender unit rates which shall be for finished work in site. He shall also carefully study the drawings and additional specifications and all the documents which form part of the agreement to be entered into by the accepted tenderer.
4. Each tenderer must also send a certificate of Income-Tax verification from the appropriate Income-Tax authority in the form prescribed therefor.
5. In the case of proprietary or partnership firm it will be necessary to produce the certificate aforementioned for the proprietor and for each of the partners as the case may be.

If a certificate has already been produced by the tenderer during calendar year in which the tender is made in respect of previous tender, it will be sufficient, if particulars regarding the previous occasion on which the certificate was produced are given. All tenders received without a certificate as aforementioned will be summarily rejected.

6. Every tenderer is expected, before quoting his rates, to inspect the site of the proposed work. He should also inspect the quarries, and satisfy himself about the quality and availability of materials. The names of quarries, kilns, etc., where from certain materials are to be obtained will be given in the Descriptive Specification Sheet. The best class of materials to be obtained from the quarries of other source defined shall be used on the work. In every case the materials must comply with the relevant standard specification. Samples of materials as called for in the standard specifications, or in this tender notice or as required by the Executive Engineer/Sub-divisional officer in any case, shall be submitted for the Executive Engineer's/Sub-divisional Officer's approval before the supply to site of work is begun. If the contractor after examination of the source of materials defined in the Descriptive Specification Sheet is of opinion that materials complying with the standard of other specifications of the contract cannot be obtained in quality or sufficient quantity from the source defined in the Descriptive Specification Sheet he shall so state clearly in his tender and state where from he intends to obtain materials subject to the approval of the Executive Engineer/Sub-divisional Officer, _____ Division/Sub-division. Attention of the piece worker is directed to the standard Preliminary Specification regarding payment of seigniorage, tolls, etc.
7. The tenderer should quote specific rates for each item in the schedule and the rates should be in rupees. The units and rates should be written both in words and figures. The schedule accompanying the tender shall be written legibly and free from erasures, over-writings or conversions of figures. Corrections where unavoidable should be made by crossing out, initialing, dating and rewriting. No alteration which is made by the tenderer in the agreement form, the conditions of agreement, the drawings or specifications accompanying same will be recognised; and, if any such alterations are made, the tender will be void.

Tender for piece work

No. _____ of 19

I/we do hereby tender to execute works of the under-mentioned description by piece work, and in accordance with the condition noted below in consideration of payment being made, for the quantity of work executed at the respective rates specified in the following schedule:-

I/we hereby distinctly and expressly declare and acknowledge that before the submission of my/our tender, I/we have carefully followed the instructions in the tender notice and have read the A.P.D.S.S. and the relevant clauses of the Preliminary Specification of the A.P.D.S.S. and that I/we have made such examination of the contract documents and of the specifications, etc., and of the location where the said work is to be done and such investigation of the work required to be done, and in regard to the material required to be furnished as to enable me/us thoroughly to understand the intention of same and the requirements, covenants, agreements, stipulations and restrictions contained in the contract and in the said specifications; and distinctly agree that I/we will not hereafter make any claim or demand upon the A.P.S.E. Board based upon or arising out of any alleged misunderstanding or misconception or mistake on my/our part of the said requirements, covenants, agreements, stipulations, restrictions and conditions.

Enclosed an Income Tax verification certificate. I have already produced an Income-Tax verification certificate during the current calendar year in respect of (here the particulars of the previous occasion on which the certificate was produced should be given).

SCHEDULE

Name of work:					
Sl. No.	No. of item/ Approximate quantity	Class and description of work to be executed	A.P.D.S.S. No. or other special specification, if any	Unit of calculation (in figures and in words)	Rate offered by contractor (to be entered both in figures and words one below the other) Rs. Ps.

NOTE:

1. Enter below the Schedule a list of drawings and a Descriptive Specification Sheet with relevant extracts from pages 522, 523 and 524, A.P.D.S.S. Items as may otherwise be applicable– vide also paragraph 1 of Directions to parties tendering.
2. The tenderer should affix his signature at the end of each page of his tender and other documents attached thereto. The accepting authority should similarly affix his signature in the accepted tender.

Conditions

1. The Superintending Engineer/Divisional Engineer/Sub-divisional Officer of the Division/Sub-division of Electricity Board having jurisdiction for the time being (here-in-after called the Executive Engineer/Asst. Executive Engineer or a subordinate officer deputed by him) shall within a period of two months from the date of acceptance of this agreement by the competent authority given to the contractor full and complete particulars of the work to be done hereunder and within the period permit the contractor and his workmen free access to the site on which the work is to be executed. On receiving such particulars and permission the contractor shall forthwith start the work.

The work shall be carried on with due diligence, and all work executed is to be done in a workman like manner. The decision of the officer-in-charge of the _____ Division/Sub-division Electricity Board for the time being, hereinafter called the _____ Division/Sub-division Officer or any officer of the Electricity Board duly authorised in this behalf by such Division/Sub-division Officer, as to the rate of progress and the quality of work or material shall be final. The contractor shall have the right to cancel the contract and obtain refund of his earnest money, if such particulars and or the permission are not given within the said period of two months.

2. The following clauses of the Standard Preliminary Specification of the APDSS only subject to the modifications noted below shall apply to this agreement.

(N.B.- In cases where the acceptance of this tender is within the powers of the sub-division officer-in-charge of the work, and where he has accordingly accepted this tender, he shall exercise such functions as are delegated to the Executive Engineer in the relevant clauses of the Standard Preliminary Specification applicable to this agreement).

Standard Preliminary Specification

Section A:- All clauses, except that, in clauses 2 and 3 where the Preliminary Specification is mentioned, the reference shall be only to such clauses of the Preliminary Specification as are herein made applicable to this agreement.

Section C:- All clauses except 15 (b).

Section D:- All clauses except that in clause 28, in place of the words within six months from the completion of read before final payment for .

Section E:- All clauses except that in clause 35, the word which occurring between the words progress and in in the first sentence shall be deleted as also the concluding portion of that sentence beginning from will . The following shall be substituted for the present clause 42:-

The departmental officer-in-charge of the work shall be responsible for the correct setting out of all works but the piece workers shall provide at his own cost all labour, materials and staff required for so doing

Section F:- All clauses.

Section G:- All clauses except 56.

Section I--J:- Clauses 64 to 67 inclusive, second sub-paragraph of clause 68, clauses 70, 71 and 72.

3. The quantity of work executed shall be measured and payments made ordinarily monthly. On the completion of the work, or the termination of this agreement, final measurements will be made, and the account adjusted accordingly.
4. The Superintending Engineer/Division/Sub-division officer or any officer of the A.P.S.E. Board duly authorised in this behalf by such Superintending/Division/Sub-division Officer may put an end to this agreement at his option at anytime and, in the case of bad work or material, action has to be taken as provided in clause 27 (c) Standard Preliminary Specification. (Note– If action is taken as provided in the last sub-paragraph of clause 27 (c) Standard Preliminary Specification, the piece worker's agreement to the reduced rates shall be taken in writing).
5. Such Superintending Engineer/Division/Sub-division Officer or any such officer so authorised as aforesaid may fine the piece worker not less than Rs.10/- and not more than Rs.50/- of the value of the complete work for slow progress of work provided however that any authority higher than that of a Superintending Engineer/Executive Engineer/Assistant Divisional Engineer may in his absolute discretion waive or modify penalty any imposed by the Superintending Engineer/Executive Engineer/Asst.Divisional Engineer under the provision of this clause.
6. Any unforeseen additional work that may become necessary and is accordingly carried out under this agreement under proper written order shall be measured and valued by the Superintending Engineer/Executive Engineer/Sub-divisional Officer or his representative at the rates contained in the piece worker's original schedule and if these rates do not apply, then prior to execution of the additional work a rate for such work shall ordinarily be agreed upon and entered in a supplemental schedule and signed by both the piece worker and the accepting authority. If it is not possible to arrive at such an agreement then the piece worker shall be paid according to the cost of labour employed and the materials used to which will be added 10% to cover the piece worker's profit on the said work on his delivery of the necessary vouchers to the Superintending Engineer/Executive Engineer/ Assistant Divisional Engineer.
7. The earnest money deposited by the selected piece worker shall be retained as security deposit for the due fulfillment of the agreement. After work has been carried out by the piece worker to the extent of twenty

times the value of this security deposit, a deduction of 5 per cent of the value of further work done by him shall be made for purposes of additional security, from each intermediate bill to be paid to him until the completion of the work. Such deposit and/or deduction or any portion thereof may, at the discretion of the Divisional/Sub-divisional officer, be forfeited on failure or non-fulfillment by the piece worker of any of the above conditions. Any authority higher than the one who ordered a forfeiture under the provisions of this clause, may at his absolute discretion waive or modify for forfeiture so levied.

Date:

Witnesses:

1.

2.

Signature of the party making the tender

Residence.

Accepted by me

NOTE: While accepting the agreement the accepting authority should specify on the first page of this document the number of pages in the agreement and the number of items in the schedule. A line should also be drawn under the last item in the schedule.

TENDERER/CONTRACTOR

SUPERINTENDING ENGINEER/
DIVISIONAL/SUB-DIVISIONAL
ENGINEER

CHIT AGREEMENT

SUB-DIVISION WRITTEN UNDERSTANDING NO.

Date:

I, _____ do hereby accept to execute works of the under-mentioned description of piece work in accordance with the conditions and noted below in consideration of Payment-being made for the quantity of works executed as complete units at rates specified in the following schedule against each item.

Approximate Value Rs.

SCHEDULE

Name of the	Specification No.	Description of	Unit	Rate of
-------------	-------------------	----------------	------	---------

work	Item No. in A.P.D.S.S and Address of other specification prescribed	work	Calculation both in figures and words	Payment
Total No.of items in the Schedule are only.				
Total No. of corrections made in the Schedule only.				

CONTRACTOR

Accepted by me for
items only

Recorded
Sub-Divisional Officer

CONDITIONS:

1. The Works shall be carried in accordance with the specification of work entered in columns (3) of schedule.
2. The rate noted in the schedule are inclusive of royalty charges of material & the contractor shall bear such charges if any.

ANDHRA PRADESH STATE ELECTRICITY BOARD

SUB-DIVISION

DIVISION:

FORWARDING SLIP TO ACCOMPANYING THE CHIT AGREEMENT

1. Name of the work :
2. Original Sanction No. Amount :
3. Name of the contractor and Address :

4. Original or Supplemental :
5. If Supplemental, Original Agreement/Written understanding Number :
6. Approximate value of work to be done this Agreement/Written understanding :
7. If this is Supplemental approximate value of work to be done under original (written understanding) Agreement :
8. If tenders have been called for is the lower tender accepted? If not, are reasons recorded :
9. Has the contractor signed the Sub-divisional or sectional copy of A.P.D.S.S. and its addenda, value brought up to date :
- 10, Is date furnished for all items of work noted in the schedules :
11. Are the rates in agreement No. within the estimate rates or schedule of rates whichever is less and the lump-sum provisions sufficient or likely to be exceeded :

TENDER ENQUIRY

ANDHRA PRADESH STATE ELECTRICITY BOARD

Lr.No.SE/O/Enq.No. /D.No. / , Dt:

From

To
Mrs.

Sir(s),

ENQUIRY NO.

SPECIFICATION NO.

NAME OF THE MATERIAL:

1. As a Registered Vendor for the above item, you are requested to quote your lowest rate for supply of the materials and quantities as per schedule given in the technical specification.
2. The following are also herewith enclosed.
 - a) Technical Specification.
 - b) General & Financial terms & conditions.
3. The cost of the specification is Rs. _____ and the same should be remitted to Board by way of D.D. drawn in favour of _____. You are requested to quote minimum order quantity as specified. The last date and time for receipt of tender.

is at PM/AM on and opening of the tender.

is at PM/AM on in this office.
4. The following instructions may please be noted.
 - a) The offers should be sent in Duplicate.
 - b) The tender covers properly sealed should be sent by Registered post to avoid any misplacement in transit.
 - c) The Tenderers have to quote for materials as per the technical specification enclosed.
 - d) The tender covers should be addressed to the _____ and should be delivered at room of _____ of this office or sent by post to the same address.
 - e) Tenders received after the due date and time will not be accepted.
 - f) Form III-A indicating various items to be filled in by the tenderer is enclosed. The same should be filled in by the tenderer and submitted along with the tender.
5. The tender cover should be superscribed as indicated below:

1. Name of the material :
2. Vendor Registration No. :
3. Tender against Enquiry No. :
4. Due date and time for submission :
5. Due Date and time for Opening :
6. Payment for E.M.D. :
 - i) If paid, give details mention if PEMD is available :
 - ii) If not paid or exempted give details :
7. Whether 120 days validity offered : YES/NO
8. Whether the Board payment terms are accepted : YES/NO
9. Whether cost of specification has been enclosed : YES/NO
10. Whether the delivery is as per delivery schedule indicated by the Board : YES/NO
11. Whether sample (if specified) has been enclosed or sent : YES/NO

6. The tender covers not superscribed as indicated above are liable for rejection.
7. The tenders will be opened in the presence of such of the tenderers or their authorised representatives who may desire to be present. If tender opening day is declared as holiday by the Government the tender will be received and opened on the next working day.
8. You are further informed that the Board reserves the right to accept or reject any or all the tenders received without assigning any reasons therefore. The Board also reserves the right to split up the tender and place orders on more than one tenderer at its discretion.

Yours faithfully,

FORM--III 'A'

(To be filled by the Tenderer)

1. Enquiry No. :
2. Specification No. :
3. Name of the Material :
4. State your vendor Regstn. No. for this item :
5. Quantity on enquiry :
6. Last date and time for submission of tender :
7. Date and time for opening of tender :
8. State whether EMD is enclosed or PEMD
available :
9. State whether the quotation is in single
part/two part :
10. State whether 20% minimum quantity is quoted :

11. Are you prepared to furnish performance
B.G.@10% if order is placed :
12. Cost of specification whether remitted :
13. Are you a local SSI Unit/Local Unit :
14. Have you indicated month-wise delivery
schedule :
15. Prices whether variable/Firm :
16. Whether ED is included/excluded :
17. Whether ST is included/excluded :
18. State whether Board's terms of payment are
accepted :
19. Quantity offered for supply :
20. State whether 120 days validity offered :
21. Whether sample is enclosed (if specified) :
22. Whether the material/equipment offered
confirms to the relevant Board's/ISS
Specifications and drawings :
23. Whether you had executed orders of the
Board previously for the items tendered
now. Please give full details :
24. Give similar details in respect of supplies
made to other S.Es. :
25. Whether EMD exemption letter enclosed :
26. Whether sales tax clearance certificate
enclosed :
27. Whether Income Tax clearance certificate
enclosed :

SIGNATURE OF THE TENDERER

GENERAL

1.1 SCOPE OF WORK:

1.1.1 This specification covers the manufacture, testing and delivery FADS/F.O.R. Destination of the material as detailed in the schedule attached to the specification.

1.2. FILLING UP OF SCHEDULES:

1.2.1 All the schedules should be duly filled in but not necessarily in the form sheets attached to the specification. Unless full details required in the schedule are furnished, tender offers will not be considered.

1.3 CLEARING OF DOUBTS:

1.3.1 If the tenderer has any doubt about the meaning of any portion of this specification, he should at once obtain the required clarification/information in writing from the _____.

1.4 COST OF SPECIFICATION:

1.4.1 The suppliers should enclose the cost of specification which will be indicated in the enquiry by way of D.D. drawn in favour of _____ while submitting the tender. If the cost of specification by way of D.D. is not enclosed along with the tender offer, the tender would be liable for disqualification.

1.5 EARNEST MONEY DEPOSIT:

1.5.1 Each tenderer must pay an EMD to a value of half percent (1/2%) of the total value of the materials offered. This amount should be paid by way of crossed Demand Draft on the State Bank of Hyderabad, State Bank of India or any other schedule bank drawn in favour of the _____ . The crossed D.D. shall compulsorily be enclosed to the tender.

1.5.2 Submission of EMD by way of cheque, cash, money order, call deposit or Bank Guarantee will not be accepted and will be considered as disqualification.

1.5.3 The tenderers may deposit with the Board permanent fixed deposit or Rupees twenty five thousand (Rs.25,000/-) as EMD in the shape of cash, Government securities or in the form of Bank Guarantee in lieu of cash, valid for a period of three years constituting the said sum as security for the due compliance with the obligations undertaken in the tenders submitted by the tenderers. No interest will be payable on such amount. Such tenderers shall be entitled to submit their tenders and to have them considered without payment of EMD with each tender separately. They need only refer to the date of deposit and furnish particulars thereof.

1.5.4 Where the EMD required to be deposited for any particular tender exceeds Rs.5000/-, tenderers may pay Rs.5000/- by way of Demand Draft and furnish the balance by way of Bank Guarantee from any scheduled bank valid for 6 months or for a period equal to the period of validity of the tender whichever is longer.

1.5.5 Request for exemption from payment of EMD will not be entertained in any case even though the tenderers are registered with D.G.S. & D. and N.S.I.C.

1.5.6 Payment of EMD will be waived at the discretion of the Board in the case of cent percent Government undertakings of the Central or State Government. Such undertakings should immediately apply and obtain exemption before submitting their tenders. Exemptions accorded by any organisation other than APSE Board will not be considered.

1.5.7 Manufacturers registered as S.S.I. Units with Industries Department, Government of Andhra Pradesh are exempted from payment of EMD. They should apply in advance and obtain exemption from the concerned Chief Engineer well before submitting the tender.

1.5.8 The EMD will be refunded to unsuccessful tenderers on application after intimation of the rejection of tender. In the case of successful tenderer or tenderers, the EMD may be adjusted towards part security deposit in cases where such EMD has been paid separately for the tender and does not form the permanent EMD.

1.5.9 The EMD will be forfeited in the following cases -

- a) When the successful tenderer does not accept the order after issue of preliminary acceptance letter or the letter of intent.
- b) When the successful tenderer fails to furnish the Security Deposit within 15 days from the date

of issue of preliminary acceptance letter or the letter of intent.

c) When tender is disqualified for the reasons outlined in para 1.13.9.

d) When a tenderer alters his price or withdraws his offer during the validity period.

1.5.10 The fact of having enclosed the EMD by D.D. along with the tender or the fact of the tenderer holding P.E.M.D. should be clearly superscribed on the sealed envelope.

1.5.11. Tenders which do not contain the above superscription on the sealed envelope shall be returned to be respective tenderers unopened without any consideration whatsoever.

1.5.12 Cases where the EMD is superscribed on the cover but the DD is not found within shall run the risk of being blacklisted by the Board.

1.6 VALIDITY OF TENDER

1.6.1 Tender should be kept valid and open for acceptance for a period of 120 days counting from the date of opening of the tenders. The period of validity cannot be counted from any date other than the date of opening of the tenders. The tenderers will not be permitted to withdraw or vary their offers once made within 120 days from the date of opening of the tender and if they do so the EMD will be forfeited.

1.6.2 The tenderer should clearly superscribe on the sealed tender envelope about the validity of tender, i.e. No. of days. Any offer giving lesser period of validity other than 120 days is liable to be returned unopened at the discretion of the A.P.S.E.Board.

1.7 PAST PERFORMANCE:

The tenderer should furnish full particulars regarding supplies of the materials in question made so far to this Board and other Boards and organisations in India.

1.8 TAX CLEARANCE CERTIFICATES:

1.8.1. Copies of Income Tax, sales tax and Turnover Tax certificates for the latest period from the appropriate income authority shall invariably be enclosed to the tender. In the case of propriety or partnership firm it will be necessary to produce the certificate/certificates for the proprietor or proprietors and for each of the partners as the case may be. If the certificate has already been produced by the tenderer during the calendar year in which the tender is made, it will be sufficient if particulars of the previous occasion are given.

1.9. SERVICE CONDITIONS:

1.9.1. The equipment/materials offered shall be entirely satisfactory for operation under the climatic conditions indicated below:

a) Maximum ambient air temperature (shade)	50/45 C
b) Maximum ambient air temperature (under sun)	70 C
c) Maximum daily average ambient air temperature	35 C
d) Maximum yearly average ambient air temperature	30 C
e) Minimum ambient temperature of air	7.5 C
f) Maximum humidity	100%
g) Altitude above MSL	Upto 1000 M
h) Average No.of thunder storm days per annum	50
i) Average No.of dust storm days per annum	Occasional
j) Average No.of rainy days/annum	90
k) Average Annual Rain fall	925 mm
l) Normal tropical monsoon period	4 months
m) Maximum wind pressure	150kg/sq.m

1.9.2 Due consideration will be given to any special devices or attachments put forward by the tenderer which are calculated to enhance the general utility and the safe and efficient operation of the equipment/materials.

1.10 QUANTITY TO QUOTE:

1.10.1 Suppliers would be required to quote as per schedule.

1.11 COMPLETENESS OF TENDER:

1.11.1 The tender should be complete with all details of materials, illustrative and descriptive literature and drawings, and information regarding the country of manufacture and origin of materials used in the manufacture of the articles. Tenders not accompanied by this information are liable for rejection.

1.11.2. The tenderer should include all minor accessories not specifically mentioned in the specification but essential for the completeness of the equipment. The tenderer shall not be eligible for any extra charges in respect of such minor accessories, even though they are not mentioned in the tender specification.

1.12 DEVIATION FROM SPECIFICATION:

1.12.1 No deviations from the terms and conditions are allowed. All tenders should strictly conform to the conditions notified. Any tenders not strictly in conformity with the notified conditions are liable to be rejected.

1.13. DUE DATE AND SUBMISSION OF TENDER:

1.13.1 Tenders in triplicate each complete with all schedules and tender forms filled in together with all accompanying tender drawings, descriptive and illustrative literature must be sent in a sealed cover kept in an outer sealed cover both addressed to the _____ so as to reach him by the due date and time specified in the tender enquiry. The name of the Supplier/tenderer should be clearly written both on the sealed cover and outer envelope.

1.13.2. The sealed cover as well as the outer envelope should be superscribed as follows:

- a) Registration No. of the Vendor
- b) Tender against enquiry No.
- c) Due date and time for submission
- d) Date and time for opening
- e) Payment of E.M.D.:
 - i) If paid give details: DD No. _____ & Date:
 - ii) Mention if PEMD is available
 - iii) If not paid or exempted, give details
- f) Whether 120 days validity offered YES/NO
- g) Whether the quotation is made on 30 days payment basis YES/NO
- h) Whether cost of specification has been remitted YES/NO
- i) Whether the delivery is as per delivery schedule indicated. YES/NO
- j) Whether sample (if specified) has been enclosed/sent YES/NO

1.13.3 Tenders not superscribed as in clause 1.13.2 are liable to be rejected.

1.13.4 The tenderers shall invariably complete forms III A attached to the specification and enclose the same to the tender without fail.

1.13.5 The time of actual receipt in the office only will count for the acceptance of the tender and not either the date of tender, date stamp of post office or date stamp of any other office. The Board will not be responsible for any postal or any other transit delays.

1.13.6. The tenderers who have been addressed only should quote.

1.13.7 Standard printed condition attached to the tender will not be accepted. Only those mentioned in the body of the tender will be considered. Should the tenderer wish to depart from the provision of this specification, he shall list such departures in the body of the tender and submit full particulars and reasons for such departure. Unless so specifically brought out and explained the equipment/materials offered, shall be considered to comply in every respect with the terms and conditions contained in the specification.

1.13.8 Telegraphic quotations will not be entertained under any circumstances. Clarifications, applications and/or any other correspondence from the tenderer subsequent to the opening of tender will not be entertained. The tenderers are advised to ensure that their tenders are sent in complete shape at the first instance itself.

1.13.9 Post tender rebates revisions or deviations in quoted prices and/or conditions or any such offers which will give a benefit to the tenderer over others will not only be rejected outright but the original tender itself will get disqualified on this account and the tender's EMD will be forfeited.

1.14 TENDER OPENING DATE:

1.14.1 Tenders will be opened at the office of the _____ on the date and time as specified therein in the presence of such of those tenderers or their authorised representatives as may desire to be present. If tender opening day is declared as holiday by the Government the tenders will be received and opened on the next working day.

1.15. ACCEPTANCE:

1.15.1 It is not binding on the Board to accept the lowest or any tender. The Board reserves the right to place orders for individual items with different tenderers and to revise the quantities at the time of placing the order and to order extra materials upto the extent of the offered quantities within the validity of the tender. The orders for the items may be split up between different tenderers to facilitate quick delivery of the materials required. The Board also reserves the right to accept or reject any particular tender without assigning any reasons therefor.

1.15.2 The Board reserves the right to vary the ordered quantity by (+ or -) 25% during the execution of the order.

1.16 POST TENDER OFFERS:

1.16.1 Under no circumstances shall a tenderer alter his price during the validity period after tenders are opened. Any tenderer who does so resulting in recalling of tenders by the Superintending Engineer or additional expenditure to the Board shall not only lose his EMD but also run the risk of being blacklisted by the Board which reserves the right under the law to recover damages resulting therefrom.

1.17 INTERCHANGEABILITY:

1.17.1 All similar materials and removable parts of similar equipment shall be interchangeable with each other. A specific confirmation of this should be furnished in the tender.

1.18 PLACES OF LOCATION:

1.18.1 Particulars of site location and nearest rail heads to which the equipments/material have to be supplied will be given to successful tenderers.

1.19 DELIVERY

1.19.1 Delivery period shall be reckoned from the date of detailed purchase order. The delivery quoted shall be firm, definite, un-conditional and on the basis of receipt of materials at destination in good condition without any bearing on the procurement of raw materials or any similar pre-requisites. The commencement date and date of delivery shall be indicated. The preferred delivery time which is the essence of this specification is indicated in the schedule. Final deliveries are however, subject to confirmation at the time of placing the letter of intent. Delay in delivery of materials F.O.R. Destination/FADS due to non-availability of railway booking, non-allotment of wagons and any such reasons will not be considered. It is the responsibility of the supplier to make alternative arrangements for transporting the materials by road or rail so as to see that the material reaches the destination within the stipulated period. The Board reserves its right to defer the delivery date at any time after orders are placed giving not less than 2 months notice without any change in the other conditions of supply. The delivery period which shall be reckoned from the date of the detailed purchase order shall be guaranteed under penalty as in clause 2.11.

1.20 TEST CERTIFICATES:

1.20.1 The latest test certificates containing the result of the tests as per the relevant ISS or other specification stipulated must be submitted to the _____ got approved by him.

1.20.2. The tenderer should specifically mention about furnished the manufacturer's test certificates and a specimen form of test certificate should be furnished along with the tender.

1.21. INSPECTION:

1.21.1 The accredited representative of the Board shall have access to the supplier's or his sub-contractor's work at any time during working hours for the purpose of inspecting the materials during manufacturing of the plant and equipment and testing and may select test samples from the materials going into plant and equipment. The supplier shall provide the facilities for testing such samples at any time. As soon as the materials are ready the supplier shall duly send intimation to Board by Regd., Post and carry out the tests before the representatives of the Board.

1.21.2. The Board may at its option get the materials inspected by the third party if it feels necessary and all inspection charges in this connection shall be borne by the supplier.

1.21.3. The despatches shall be effected only if the test results comply with the specification. The despatches shall be made only after the inspection by the Board's Officer is completed to the Board's satisfaction or such inspection is waived by this office.

1.22 PACKING:

1.22.1 The packing may be in accordance with the manufacturers standard practice, unless otherwise specified. The supplier should however, ensure that the packing is such that equipment reach the destination without damages after transport by Air, Sea, Rail and or Road.

1.22.2 The supplier, whenever despatches materials to a destination should prepare the following information in the form of packing slip in quadruplicate and send the same to the consignee and obtain his acknowledgment on the same. The consignee will return to supplier one copy of packing slip with his remarks. The proforma of packing slip shall be as follows:

PACKING SLIP:

1. Purchase Order No. & Date
2. Quantity allotted to the Stores and the rate applicable
3. Quantity so far supplied to the Stores and the rate applied.
4. Quantity now supplied and the rate applied.
5. Total quantity supplied under the purchase order with rates applied
6. Programme for supplying the balance quantity to the Stores.

1.22.3 The supplier shall invariably send to the purchasing officer a copy of delivery challan whenever materials are despatched.

1.23 GUARANTEE:

1.23.1 The successful tenderer shall guarantee among other things the following:

- a) Quantity and strength of material used
- b) Safe electrical/mechanical stresses on all parts of the equipment under specified conditions of operation.
- c) The material shall be guaranteed for satisfactory operation for a period of atleast one year (12 months) from the date of commissioning or putting the materials into use or eighteen months (18 months) from the date receipt of stores in good conditions whichever is earlier.

1.23.2 If during the period of guarantee, any of the materials, equipments or plant are found defective and or fail in test or operation, such materials, equipment or plant shall be repaired or replaced by the tender free of cost to the Board irrespective of the reimbursements from the insurance company within reasonable time which shall in no circumstance be more than 15 days or such other reasonable time as the

Board may deem proper to afford failing which the cost of the failed units will be deducted from the subsequent bills/Bank Guarantee.

1.24 NAME PLATE:

1.24.1 Equipment should be provided with name plate giving full details of manufacture, capacities and other details as specified in the relevant ISS or other specification stipulated. The purchase order No. and date and year of supply and the words 'APSEB' must be etched on the plate.

1.25 MATERIALS & WORKMANSHIP:

1.25.1 All the material shall be of the best class and shall be capable of satisfactory operation in the tropics under service conditions indicated in clause 1.9.1 without distortion or deterioration. No welding, facilling or plugging of defective parts shall be permitted, unless otherwise specified, they shall conform to the requirements of the appropriate Indian, British or American Standards, (where a standard specification covering the material in question has not been published, the standards of the American Society for testing of Materials should be followed).

1.25.2 The entire designs and construction shall be capable of withstanding the severest stresses likely to occur in actual service and of resisting rough handling during transport.

1.26. INSTRUCTION BOOK-LETS:

OPERATIONS & MAINTENANCE MANUALS:

1.26.1 Manuals shall be supplied along with equipment in 6 sets, one set of reproducible drawings shall also be supplied.

1.27. JURISDICTION:

1.27.1 All and any disputes or differences arising out of or touching this order against this specification shall be decided only by the Courts or Tribunals situated in Hyderabad/Secunderabad Cities. No suit or other legal proceedings shall be instituted elsewhere.

SECTION- II

FINANCIAL

2.1 PRICES:

2.1.1 FIRM PRICES: Where prices are quoted on firm basis the quotations should be F.O.R. Destination/FADS price inclusive of E.D., and other legally permissible duties and levies wherever applicable, handling charges and insurance to cover the transport by road from destination railway station to site/stores and storage at site/stores for 30 days thereafter but exclusive of S.T.

2.1.2. Eventhough composite Firm price is quoted, the breakup for all the duties, taxes, freight, insurance, etc. shall be furnished.

2.1.3 It is the responsibility of the tenderer to inform himself of the correct rates of duties and taxes leviable on the materials at the time of tendering.

2.1.4. If the rates of statutory levies assumed by the tenderer are less than the correct rates prevailing at the time of tendering the Board will not be responsible for such errors. If the rates of statutory levies assumed by the tenderer are later proved to be higher than the actual/correct rates prevailing at the time of tendering, the difference shall be passed on to the credit of the Board.

2.1.5. The proforma credit available to the supplier on the purchase of inputs (Raw materials)consequent to the introduction of "MODVAT' Scheme may be taken into account while quoting the prices. The duties and taxes, if any, payable extra may be stated.

2.2 Variable prices & Price variation basis:

2.2.1. Wherever prices quoted are not firm, prices for F.O.R. Destination/FADS, E.D., S.T., Insurance and other legally permissible duties and levies shall be given separately.

2.2.2. The break up for all the duties, taxes, freight, insurance etc., shall be furnished. Quotations shall be with prices subject to adjustment up or down as per specific variation formula with reference to the base prices of major raw-materials/components involved which shall be detailed in the tender along with the respective percentage costs in the composite price for the finished goods.

2.2.3 Wherever IEMA price variation formula is applicable, the tenderer may quote according to IEMA formula in force at the time of tendering which shall remain the same through out the execution and completion of the order.

2.2.4 The quoted prices shall be on F.O.R. Destination/FADS basis inclusive of transit cum 30 days storage insurance, but exclusive of all taxes and duties. The actual rates at which the transit insurance and levies of respective taxes and duties are chargeable at the time of tendering shall be expressly stated.

2.2.5 The above prices of raw-materials/components shall be those at which the tenderer actually purchases from their principal suppliers (whose names shall be invariably stated) and shall not be the landed cost at the tenderer's work including transport, conversion or any other charges. The basic price of raw -materials so quoted shall remain unaltered during the period of validity of tender as well as during the execution of contract.

2.2.6 Where IEMA formula is not applicable and where raw materials such as steel, aluminium, zinc, lead and copper are involved the J.P.C./price for steel and MMTC prices for Zinc and Copper and the Mukund Iron lowest of the prices fixed by various primary producers for aluminium will be applicable for price variation. The base prices shall be ex-works, exclusive of taxes and duties. The base indices and final indices for raw materials shall correspond to the same manufacturers.

2.2.7 In case of conductors, where the supplier makes his own arrangements to get the Properzi Rod made out of aluminium ingot, the price of Properzi Rod as prevailing at the time of the supplier obtaining the ingot from the primary producers will only be taken into consideration for arriving at the price variation claims irrespective of whatever expenditure the supplier might have incurred for getting the ingot converted into Properzi Rod.

2.2.8 In cases where variable prices are quoted, if complete information as above is not given, the tender is liable for rejection.

2.2.9 If the date of delivery as defined in the Price Variation formula is beyond the contracted delivery date, the scheduled delivery date or the actual delivery date at the option of purchaser will form the basis for calculation of price variation.

2.2.10 Not-with-standing the formula applicable for regulating the price variation, if at any time, any documentary evidence proof of certificate in regard to the price variation bills is required by the purchaser, the supplier shall have to furnish the same to the purchaser.

2.2.11 The proforma credit available to the supplier on the purchases of inputs (raw materials) consequent to the introduction of M O D V A T Scheme may be taken into account while quoting the prices. The duties and taxes, if any, payable extra may be stated.

2.3 STATUTORY VARIATION:

2.3.1 Any variation up or down in statutory levy interdicted after opening of the tender/after placing of the order under this specification shall be to the account of the Board provided that in cases where delivery schedule is not adhered to by the tenderer and there are upward variation/revision after the agreed delivery date, the tenderer/supplier shall bear the impact of such levies and if there is downward variation/revision the Board shall be given credit to that extent.

2.4 INSURANCE:

2.4.1 Insurance shall be the responsibility of the tenderer as F.O.R. Destination/FADS rates are called for. The insurance should include the transport by Road from destination Railway Station to the site/stores and storage for 30 days thereafter. Where a policy is taken it should contain a provision for extension to cover further storage and erection at Board's cost, insurance charges shall be indicated separately. The Board shall have the option either to arrange for insurance or ask the tenderer to insure goods.

2.5 FOREIGN EXCHANGE & IMPORT LICENCE:

2.5.1 No foreign exchange is available or expected for this purchase. Offers which donot require release of F.E. or procurement of import licence by this Board only will be considered. Where some of the components are to be imported the manufacturers will have to make their own arrangements for import licence etc., and should not look for any assistance from the Board. They should invariably furnish the CIF value of imported components with country of import. If the import involves from different countries break-up of CIF values should be given clearly. Exchange rates and customs duties adopted shall also be indicated in the tender.

2.6 ROYALTIES FOR PATENTS:

2.6.1 All royalties for patents or charges for the use or infringement thereof that may be involved in the construction or use of any equipment shall be included in the tendered price. The tenderers shall protect the Board against any and all claims arising on account of the use thereof, the Board agreeing to furnish the tenderer any appropriate information or assistance.

2.7. SECURITY DEPOSIT:

2.7.1. The successful tenderers shall furnish within 15 days from the date of issue of the letter of intent, Security Deposit equal to 2 1/2% of the total accepted tender value for proper fulfillment of the contract, which will include the guarantee period failing which the E.M.D. will be forfeited. This will not be waived in any case under any circumstances. The name (s) and officer (s) in whose favour the deposit is to be made out will be intimated at the time of placing orders. The amount shall be forfeited, if the successful tenderer fails to fulfill the terms of contract/order.

2.7.2 Security Deposit may be paid either in cash or by Demand Draft on any schedule Bank in the Headquarters of the Officer in whose favour it is to be made or by Bank guarantee from any scheduled bank covering a period of 6 months over and above the guarantee period in the prescribed proforma.

2.7.3 The Bank guarantee for Security Deposit should be extended suitably in case the equipment is found defective and not attended to within the performance guarantee period.

2.7.4 Alternatively, the successful tenderer may deposit with the Board a permanent fixed deposit of rupees one lakh (Rs.1,00,000/-) in the shape of cash, or in the form of B.G. in lieu of cash, in the prescribed proforma constituting the sum as Security Deposit for the satisfactory fulfillment of the terms of contract. No interest will be payable on such amount. Such persons need not pay Security Deposit for each purchase order separately. They need only refer to the date of the deposit and furnish particulars thereof.

2.7.5. Manufacturers registered as S.S.I. Units with Industries Department, Government of Andhra Pradesh are exempted from payment of Security Deposit. They should apply separately to the concerned Chief Engineer and obtain exemption from payment of S.D.

2.8. TERMS OF PAYMENT:

2.8.1 100% payment will be made within 30 days of the date of receipt of goods in good condition duly certified by the consignee or after approval of the test certificate whichever later.

2.8.2 The 100% payment mentioned in clause 2.7.1 is subject to the condition that the tenderer furnish in advance an approved Bank Guarantee (as per proforma enclosed) to the extent of 10% of the contract price covering a period of 6 months over and above the period of performance guarantee against defective supplies etc.

2.8.3. The supplier should invariably submit test certificates as soon as despatch is made so that the test certificates to be checked up and approved well before it becomes due for payment.

2.8.4. The performance guarantee to be executed in accordance with specification shall be furnished on a stamp paper of value of Rs.30/-. The Bank guarantee shall be extended suitably in case the equipment/material is found defective within guarantee period. The defective portion or whose of the equipment/material so replaced or renewed should give satisfactory performance till the expiry of 6 months from the date of such replacement/renewal or until the end of guarantee period whichever is later.

2.8.5. Payment for the materials supplied will be made by cheque on any scheduled bank at the Headquarters of the paying officer.

2.8.6. If the contractor has received any over payments by mistake or if any amounts are due to the Board due to any other reason, when it is not possible to recover such amounts under the contract resulting out of this specification, the Board reserves the right to collect the same from any other amounts and/or Bank Guarantees given by the company due to or with the Board.

2.8.7. When the supplier does not at any time, fulfill his obligations in replacing/rectifying etc., of the damaged/defective materials in part or whole promptly to the satisfaction of the Board's Officers, the Board reserves the right not to accept the bills against subsequent despatches made by the supplier and only the supplier will be responsible for any demurrages, wharfages or damage occurring to consignment so despatched.

2.9. CURRENCY OF PAYMENT:

2.9.1. All payments will be made in non-convertible Indian Rupees.

2.10. RESPONSIBILITY OF THE TENDERER FOR LOSS/DAMAGE:

2.10.1 The tenderer is responsible for the safe delivery of the goods in good condition at the destination. He should acquaint himself of the conditions obtaining for handling and transport of the goods to destination and shall include and provide for security and protective packing of the goods so as to avoid damage in transit.

2.10.2 External damages or shortages that are prima facie the results of rough handling in transit or due to defective packing will be intimated within a fortnight of the receipt of the materials. Internal defects, damages or shortages of any integral parts which cannot ordinarily be detected on a superficial visual examination though due to bad handling in transit or defective packing will be intimated within 2 months from the date of receipt of the material. In either case the defective or damaged materials should be replaced by the supplier free of cost to the Board. If no steps are taken within 15 days of receipt of intimation of defects or such other reasonable time as the Board may deem proper to afford, the Board may without prejudice to its other rights and remedies cause to be repaired or rectified the defective material or replace the same and recover the expenditure incurred therefore from the deposit such as Earnest Money. Security and performance or other monies available with the Board or by resorting to legal action.

2.10.3. For the purpose of any legal construction, the materials shall be deemed to pass into Board's ownership only at the final destination where they are delivered and accepted.

2.11. PENALTY FOR LATE DELIVERY:

2.11.1 The delivery period as per agreed delivery schedule shall be deemed to be the essence of the contract. In case of delay in delivery of materials at Destination beyond the agreed delivery schedule an amount equal to interest at 15% per annum for the quantity and proportionate value so delayed would be levied and deducted from the amount payable to the supplier.

2.11.2 For penalty, the number of days of delay would be rounded off to the nearest week and interest calculated accordingly.

2.11.3 Materials equipment which are not of acceptable quality or are not confirming to specifications would be deemed to be not delivered.

2.11.4 The penalty specified in clause 2.11.1 shall be levied and would be adjusted against bills to be rendered by the supplier.

2.11.5 The penalty specified in clause 2.11.1 shall be limited to 10% of the total contract value of the order.

2.12. INTEREST ON DELAYED PAYMENTS:

2.12.1 If for any reason, the Board does not make payment for supplies within the time stipulated, the vendor would be entitled to 15% interest on the unpaid amounts till such time as these amounts remain unpaid. For this purpose, the number of days of delay would be rounded off to the nearest week and interest calculated accordingly. Interest payment does not arise in the case of payments by L/C HUNDI.. Interest would be annual simple interest. Payment of interest as set out above would be subject to "Force Majeure."

2.13. FORCE MAJEURE:

2.13.1 The vendor will not be liable for delay or for failing to supply the material/equipment for reasons for "Force Majeure" such as acts of God, acts of public enemy, acts of Government, fires, floods, strikes, lockouts, etc., and strikes in manufacturers of proprietary items as specified by the Board.

2.13.2 The vendors shall within 10 days from the beginning of such delay notify to the Board in writing the cause of delay. The Board shall verify the facts and grant such extension of time as facts justify.

2.13.3 No price variation shall be allowed during the period of force majeure and penalty would not be levied for this period.

2.14. RISK PURCHASE:

2.14.1 In case of supplier who has not adhered to the delivery schedule the Board reserves the right to purchase the balance quantity from the open market/floating another tender and recover the extra expenditure thus incurred from the supplier. This is in addition to the rights of the Board mentioned in the specification.

(PURCHASES)

IN DUPLICATE

BY REGISTERED POST. ACK. DUE.

ANDHRA PRADESH STATE ELECTRICITY BOARD
(PURCHASE ORDER)

From:

To

Purchase Order No. , dt.

Dear Sirs,

Sub:

Ref:

1) **ACCEPTANCE:** I, acting for and on behalf of and by the order and direction of A.P.S.E. Board accept the rates for supply of _____ as per the schedule of materials under clause 3 below and as per the above cited correspondence subject to the following terms and conditions.

2) **PRICES:** The prices are firm in Rupees and free at destination stores, inclusive of freight and insurance @ 1%, ED @ _____ and Sales Tax @ _____.

3) **SCHEDULE OF MATERIALS:**

Sl. No.	Description	Quantity (In Nos.)	Unite Rate Rs. Ps.	Amount Rs. Ps.
			TOTAL	

Total (in words) (Rupees _____ only)

Note: The above rates are FADS, inclusive of F&I at 1%, ED _____ & Sales Tax at _____.

4. **SECURITY DEPOSIT:**

It is noted that you have permanent Security Deposit for Rs. _____/- valid upto _____ and approved by Board in letter No. _____.

The Security Deposit is refundable only after the guarantee period is completed.

5. **DELIVERY:** The _____ shall be supplied before _____ positively.

Delay in delivery of materials free at destination stores due to non-availability of transport facility or any such reasons will not be considered. It is the responsibility of the supplier to make alternate arrangements for transporting the materials by road or rail and see that the material reaches the destination stores in good condition within the stipulated period. The Board shall have the right to vary the delivery schedules mentioned in the purchase order due to any operational exigencies at any time during the execution of the order by the supplier after due notice. The Board shall have the right to vary the

ordered quantity by + or - 25% at any time during the execution of the order.

6) TERMS OF PAYMENT:

- i) Payment would be made through commercial bills of exchange (Hundies)/SIDBI/IDBI Bills re-discounting scheme not earlier than 30 days from the date of certified receipt of goods in good condition, subject to furnishing performance bank guarantee to the extent of 10% of the contract price in a prescribed proforma covering a period of 6 months over and above the period of performance guarantee.

NOTE: (i) The date of delivery would be the date on which the stores officer certifies the receipt of materials at stores in good condition i.e. Form-13.

- ii) The bills of exchange shall be drawn with the due dates of payments specified therein duly taking into account a minimum period of credit of 30 days calculated from the date of certified receipt of materials in good condition, (Form-13) and shall be presented to the Paying Officer within a period of 15 days from that date.
- iii) Any incidental charges such as stamp duty on such bills of exchange shall be to the supplier's account and any charges in relation thereto shall not be included in the bill submitted to the Board's paying officers through Bank.

- iv) The bills of exchange along with the certified receipt of goods and the following documents of title to goods shall be sent by the supplier or his bankers to the paying officer concerned who will accept to release the same.

- 1. Detailed packing list.
- 2. Detailed invoice.
- 3. Test Certificates.

- v) The test certificates shall be got approved by this office before _____ due for payment, _____.

- vi) One additional copy of each of delivery challan, packing list and test certificates shall be sent to the consignee and the Chief Engineer/Superintending Engineer _____ immediately after delivery at destination stores. Routine test certificates of the entire lot shall be submitted to the consignee.

- vii) It is noted that you have PPBG approved vide _____ valid upto _____. The Bank Guarantee shall be extended suitably in case the material is found defective within guarantee period. The defective portion or whole of the material so replaced or renewed should give satisfactory performance till the expiry of 6 months from the date of

such replacement/renewal or until the end of guarantee period whichever may be later.

- viii) If you have received any over payments by mistake or if any amounts are due to the Board due to any other reasons, when it is not possible to recover such amounts under the contract resulting out of this specification the Board reserves the right to collect the same from any other amounts and/or Bank Guarantees given by you due to or with the Board.
- ix) When you do not at any item, fulfill your obligations in replacing/rectifying etc., of the damaged/defective materials in part or whole promptly to the satisfaction of the Board's officers, the Board reserves the right not to accept the bills against, subsequent despatches made by you and only you will be responsible for any demurrages, wharfages or damage occurring to the consignment despatched.

7. **DESPATCH:** Please arrange to supply the articles specified in the schedule of materials and despatch them freight prepaid to the persons and stations noted separately.

8. **LOSS OR DAMAGE:**

- a) Supplier is responsible for the safe delivery of the goods in good condition at destination stores. He should acquaint himself of the conditions obtaining for handling and transport of the goods to destination and shall include and provide for security and protective packing of the goods so as to avoid damage in transit.
- b) External damages or shortages that are prima facie the results of rough handling in transit or due to defective packing will be intimated within a fortnight of the receipt of the materials. Internal defects, damage or shortages or any internal parts which cannot ordinarily be detected on a superficial visual examination though due to bad handling in transit or defective packing would be intimated within 3 months from the date of receipt of these articles. In either case the damaged or defective materials should be replaced by you free of cost to the Board.

If no steps are taken within 15 days of receipt of intimation of defects or such other reasonable time as the Board may deem proper to afford, the Board may without prejudice to its other rights and remedies arrange for repairs/rectification of the defective materials or replace the same and recover the expenditure incurred from the deposits such as EMD, SD and performance or other monies available with the Board or by resorting to legal action.

For the purpose of any legal obstruction the material shall be deemed to pass into Board's ownership only at the destination stores where they are delivered and accepted.

9. **ACKNOWLEDGEMENT:** The transport receipt should be sent to the persons noted against each

item and should be accompanied by the copies of the invoice/challan one of which will be returned to you direct in token of acknowledgement of receipt of the goods.

10. GUARANTEE:

- a) The materials have been guaranteed by you for satisfactory operation for a period of twenty four month from the date of commissioning/putting the material into use or 30 months from the date of receipt of materials at destination stores by the consignee in good condition whichever is earlier. Any testing equipment which fails within the guarantee shall be replaced free of cost within one week, without indulging in unnecessary correspondence.
- b) If during the period of guarantee any of the _____ found defective and or fail in test or operation, such _____ shall be replaced by you free of cost to the Board irrespective of reimbursement from the insurance company within 15 days of receipt of intimation of defects or such other reasonable time as the Board may deem proper to afford failing which payment to the extent of failed units will be deducted from the pending bills/subsequent bank guarantee. If the failure after erection & commissioning at site is more than 5% the Board reserves the right to cancel the balance quantity of the order or take such suitable action as deemed fit.

11. **DEFECTIVE SUPPLIES:** If, during the guarantee period, any of the goods are found to be defective in materials or workmanship they shall be replaced by you free of cost.

12. PENALTY FOR LATE DELIVERY:

- a) The time for and the dates for delivery mentioned in the purchase order shall be deemed to be the essence of the contract. In case of delay in delivery at destination whatever be the reasons, the Board may at its option demand and recover from you an amount equivalent to _____ of value of the materials not delivered within the prescribed time limit for every week of delay or part thereof subject to a maximum of _____% of the total value of the contract. The right of the Board shall be without prejudice to its rights under the law including the right to cancel the contract, forfeit the deposit and recover damages for breach of contract. The date of receipt of materials at destination stores in good condition (Form-13) will be taken as the date of delivery. The No. of days of delay would be rounded off to the nearest week.
- b) Materials which are not of acceptable quality or not conforming to specification would be deemed to be not delivered.

Any variation up or down in the sales tax or other new levies introduced after placing of the orders under this specification shall be to the Board's account provided that the delivery schedules are adhered to by the supplier. If there are increase in the sales tax or other new levies after the agreed delivery schedule, the supplier shall bear the impact of those levies and if there is downward variation/revision the Board shall be given credit to that extent.

In case of supplier not adhering to the delivery schedule, the Board reserves the right to purchase the balance quantity from the open market and recover the extra expenditure thus incurred from the supplier. This is in addition to the rights of the Board mentioned in the first para of this clause.

13) **FORCE MAJEURE:** The supplier shall not be liable for any liquidated damages for delay or for failure to perform the contract, for reasons of force majeure such as acts of God, acts of public enemy, acts of Government, fires, floods, epidemics, Quarantine restrictions, strikes, riots, freight embargoes and provide that the supplier shall within 10 days from the beginning of such delay notify the purchaser in writing of the cause of delay. The purchaser shall verify the facts and grant such extension as facts justify.

14) **EXTENSION OF TIME:** If the completion of supply is delayed due to reasons beyond the control of the supplier, the supplier shall without delay give notice to the purchaser in writing of his claim for an extension of time. The purchaser on receipt of such notice may agree to extend the contracted delivery date as may be reasonable but without prejudice to other terms and conditions of the contract. However, such extension of time shall be for the purpose of penalties only and payment of taxes. Price variation etc., shall be regulated as per purchase order or as per actual supplies whichever results in lower commitment to Board.

15) INSPECTION:

The accredited representative of the Board shall have access to the supplier's works at any time during working hours for the purpose of inspecting the materials and may select test samples from the materials to be offered for inspection. The contractor shall provide the facilities for testing samples at any time. As soon as the materials are ready, the contractor shall duly advise the Board and carry out the tests in the presence of representative of the Board. The despatches shall be made only after the inspection by the Board's officer is completed to the Board's satisfaction or after such inspection is waived by this office.

16) GUARANTEED TECHNICAL PARTICULARS:

The technical particulars have been guaranteed by you as per your tender No.

_____ -

17) DESPATCH INSTRUCTIONS:

All the materials detailed in clause 3 must be consigned and despatched as per the despatch instructions to be issued after inspection and the bills sent to as per Annexure-I.

18) PACKING:

- a) The packing may be in accordance with the manufacturer's standard practice unless otherwise specified. The supplier should however, ensure that the packing is such that the equipments reach the departmental stores without damages after transport by Rail or Road. The packing should stand unloading and inter-stores transfer with reasonable care.

- b) The supplier, whenever he despatches materials to consignee, would prepare the following information in the form of packing slip in quadruplicate and send the same to the consignee and obtain his acknowledgment on the same. The consignee will return to the supplier one copy of the packing slip with his remarks. The proforma of packing slip shall be as follows:

PACKING:

1. Purchase order No. and date.
2. Quantity allotted to the stores and rate applicable.
3. Quantity so far supplied to the stores and rate applied.
4. Quantity now supplied and rate applied.
5. Total quantity supplied under the purchase order. The supplier shall invariably send to the purchasing officer, a copy of the delivery challan whenever materials are despatched.

19) IT MAY BE NOTED THAT:

- a) Prices cited are firm, free at destination stores.
- b) Excise duty at _____% and Sales tax if any and applicable will be paid extra at actuals.
- c) The ownership of the materials would rest with you till they are received at destination in good condition.
- d) Freight charges shall be prepaid.
- e) The materials may be duly insured at your cost.
- f) Inter-chargeability: All similar materials and removable parts of similar equipment shall be inter-chargeable with each other.
- g) Name Plate: The material shall be marked with your trade mark and month and year of manufacture, P.O.No., date and the letters APSEB, and guarantee for ten years must be etched on the name plate..

20) GENERAL:

- a) Your bills in duplicate along with a duplicate copy of invoice and substantiating vouchers for all extra claims to be made separately should be forwarded to the paying officers mentioned in the despatch instructions.
- b) All general and technical correspondence should be addressed to the Chief Engineer/Superintending Engineer _____.
- c) All correspondence regarding bills, payment etc. should be addressed to the paying officers, cited in the despatch instructions with a copy to the paying officer, _____.
- d) All and any disputes or differences arising out of or touching this order shall be decided by courts or tribunals situated in _____. No suit or other legal proceedings shall be instituted elsewhere.

- e) Please return within a period of 15 days one copy of the purchase order duly signed in token of acceptance of all the terms and conditions of this order.

21. This is in regularisation of preliminary acceptance letter No. _____
_____.

Yours faithfully,

()
CHIEF ENGINEER/ELECTRICITY/
SUPERINTENDING ENGINEER/OPERATION

We accept all the terms and
conditions of this order.

SIGNATURE OF THE CONTRACTOR

Copy to:

THE LEASE AGREEMENT

This agreement is made this _____ day of _____ between Sri
_____ (Here-in-after referred to as THE

LESSOR, which expression shall include his heirs/successors & Legal Representatives) of the one part _____
(HEREINAFTER REFERRED TO AS THE LESSEE, which expression shall include his successors, administrators and Legal representatives) of the second part.

Whereas the LESSOR is the absolute owner of the property given below (Hereinafter referred to as THE PREMISES)

ADDRESS:

AND WHEREAS THE LESSOR hereby agrees to give the said premises on rent to the LESSEE on the terms and conditions herein contained.

NOW THIS DEED WITNESSETH AS FOLLOWS:-

1. That the LESSEE shall pay to the LESSOR rent amount of Rs. _____ (Rupees _____ only) per month for the said premises. The lease amount is payable on or before the _____ of next month, for which the rent is due, by means of a cheque.
2. That the lease period is for _____ years, from _____. The lease agreement can be terminated by the LESSOR/LESSEE before the expiry of the lease period, by giving an advance notice of 60 days, in writing to the other party.
3. The LESSEE shall pay for the electricity consumed for the services in the premises, as per the bills of the local authorities.
4. That the LESSEE shall not sublet, assign or part with the premises in part or in whole without prior written consent of the LESSOR.
5. That the LESSEE shall use the premises for running his office only.
6. That the LESSEE shall permit the LESSOR or any of his authorised agents/representatives/workmen to enter upon said premises after reasonable notice and at a reasonable time for the inspection and repairs of the premises.
7. That the LESSOR shall pay all local taxes of any kind for the property, like property tax etc. Any fees payable to the local authorities for locating the office are payable by the LESSEE wherever applicable.
8. That the LESSEE shall comply with all the rules and regulations of the local authorities whatsoever with relation to the use and occupation of the said premises.
9. That the LESSEE shall not make any structural additions or alternations in the said premises,

without the written consent of the LESSOR.

10. That on the expiry of the lease period, the LESSEE shall handover peaceful and vacant possession of the said premises to the LESSOR with all the fixtures and fittings intact and in working condition. Any missing fixtures or fittings or breakages are to be replaced by the LESSEE.
11. That the LESSOR is authorised to enjoy the fruits of the Mango and coconut trees in the premises.
12. That the day to day repairs and maintenance of the premises is to be borne by the LESSEE only.
13. That the disputes arising out of this agreement, if any, are to be settled at _____ jurisdiction only.

In witness whereof the LESSOR and the LESSEE have hereunto subscribed their hands.

LESSOR

LESSEE

WITNESS:

1)

2)

A G R E E M E N T F O R T R A N S P O R T :

AGREEMENT No. _____ OF 19

This agreement made this day _____ of 19 ____ between the A.P.S.E. Board, a statutory corporation, constituted under section 5 of the Electricity Supply Act, 1948 and having its registered office at Vidyut Soudha, Hyderabad (hereinafter called the A.P.S.E. Board which expression shall where the context to admits include its successors and permitted assignees) one part and M/s _____ (hereinafter called the contractor

which expression shall where the context so admits includes its successors and permitted assignees) on the other part.

Where as the Board has undertaken a work for _____.

Whereas the contractor has submitted his quotation dated: _____.

And whereas the Board has by the letter of intent dated: _____
_____ awarded the contract to contractor for transportation of
_____ from _____ to _____
_____ as per schedules included in the tender enquiry at the rates and on
the terms and conditions specified in the said letter of intent dated: _____ for the total value of the work
costing Rs. _____ /- (Rupees: _____
only).

And whereas the contractor has deposited an amount of Rs. _____
(Rupees: _____ only) towards security deposit by way of Demand
Draft No. _____ dated: _____ and the amount shall be released and returned to
the contractor after the due fulfillment of the terms and conditions of the agreement to the satisfaction of the
Board.

And whereas the contractor has agreed to execute upon the said works subject to the conditions as are
contained in this agreement and in the letter of intent forming part of this contract (hereinafter referred to as
the said contract) as per described in the said enquiry and for the sum as may be arrived at under the clause
of the specification relating to payment by final measurement at unit rates.

INSTRUCTIONS TO TENDERERS

1. **TAX CLEARANCE CERTIFICATE:** Certified copies of the Income-Tax clearance and Sales Tax clearance certificates in the prescribed form shall be enclosed with the tender. Tender received without the above certificate is liable to be rejected. If the tender opening day is declared as holiday by the Government the tender will be received and opened on next working day.
2. **EARNEST MONEY:** The tender shall be accompanied by deposit equal to 2 ½% of the total value of the tender. The amount should be paid by way of a **CROSSED DEMAND DRAFT** in any scheduled bank drawn in favour of _____ payable at _____
(E.M.D. is 2 ½% of the total value subject to a minimum of Rs.2,500/-)
 - i) The successful tenderer, upon intimation given by Superintending Engineer of acceptance of his tender, should furnish a security deposit of 2 ½% of total accepted tender value for the proper

fulfillment of the contract in addition to the E.M.D. which will be adjusted as security deposit making the total security deposit as 5%.

- ii) The successful tenderer will have to enter into lump-sum agreement on Rs.100/- (Rupees hundred only) non-judicial stamped paper.
3. The contractor should prepare his own bills in triplicate to be accompanied by copies of transport note duly acknowledged by the officer-in-charge of stores and send the same to the Officer-in-charge of stores for check and payment by Divisional Engineer. Payment will normally be arranged once a month.
4. The railway receipts or lorry receipts etc., will be handed-over to the contractor and he should daily watch the receipt of the material and take delivery of the goods with the acknowledge of the concerned Board's Official.
5. The concerned Board's Official will pay the railway freight on hearing the intimation of arrival of goods at Railway Station through contractor. If any demurrages and wharfages have to be paid due to non intimation of arrival of material in time to Board Official's, it will be to his account.
6. The contractor or his authorised agent(s) should daily attend the office of the Assistant Divisional Engineer/Central Stores _____ to take instructions from the stores officer, receive railway receipts and lorry receipts from the stores officer and arrange for transport of materials promptly.
7. If the contractor or his agent violates the contractual obligations and stops the works during the tenure of the period the Security Deposit will be forfeited and the decision of the Superintending Engineer will be final in the matter.
8. The payment for the transport work will be done on the basis of railway receipts or lorry receipts weight as the case may be or on the basis of actual quantity of the materials transported by the contractor. Running bills submitted by the contractor will be paid for 100% value of completed portion of the work at the rates approved once in a month.
9. The contractor is responsible for safe transport of materials and any loss or damage of materials entrusted to him during transport or while handled by him is to be made good; the amount of damage or loss incurred thereby may be deducted from the next bill due for payment or from the cash security.
10. If any loss is incurred by the Board due to slackness on the part of the contractor, in transport of materials in time to various places as per instructions given by the Board Officials, is to be made good by the contractor.
11. **PENALTY FOR LATE COMPLETION:** The completion period committed shall be deemed to be the essence of the contract. In case of delay in completion of work, whatever be the reasons, the Board may at its option demand and recover from the tenderer an amount equivalent to ½% of the value of the works not completed within the prescribed time limit for every week of delay or part thereof, subject to a maximum of 5% of the total value of the contract. This right of Board shall be without prejudice to the

rights under the law, including the right to cancel the contract, forfeit the deposit and recover damages for breach of contract.

NOTE: This office will not be held responsible for any postal OR other delays for receipt of tenders.

In witness where of the parties hereto have executed the presents this day and year first above written.

SIGNED & DELIVERED BY

ANDHRA PRADESH STATE
ELECTRICITY BOARD

FOR & ON BEHALF OF THE
A.P.S.E.B. IN THE PRESENCE
OF _____

SUPERINTENDING ENGINEER

SIGNED AND DELIVERED BY

FOR AND ON BEHALF OF THE

SCHEDULE

NAME OF THE WORK:

Sl. No.	Description of the work	Unit (Nos.)	<u>A P P R O X I M A T E</u>		Accepted Unit Rate
			Quantity	Distance (Lead) 0-300KM	

- NOTE:**
1. The contractor shall provide his own T&P, Vehicles and Labour
 2. The contractor shall be wholly responsible for any accident or injury to any of his workers and liability that may raise to payment of compensation.
 3. Completion Period: The work will be completed within _____ from the date of receipt of letter of intent.

SUPERINTENDING ENIGNEER

ANDHRA PRADESH STATE ELECTRICITY BOARD

**FORM OF AGREEMENT FOR HIRE OF MACHINERY EQUIPMENT
AND OTHER APPARATUS**

HIRE AGREEMENT

An agreement made this _____ day of _____ between the A.P.S.E. Board which expression shall include its successors and assignees (here-in-after called The Board of the one part) and the _____ at _____ (Hereafter called the HIRER) on the other part.

WITNESSES:

1.

2.

- 1) The Andhra Pradesh State Electricity Board will let on hire to the hirer and the hirer will be taking on hire from the A.P.S.E. Board from the day of _____ until the hiring shall be terminated as here-in-after mentioned and the _____ (here-in-after referred to as "The said Machinery").
- 2) The hirer will during the hiring, shall punctually pay to the A.P.S.E. Board at its officer and without previous demand as rent for the hire of the said machinery. The monthly sum of Rs. _____ the first of the such payments to be made on the day of commencement of supply, and the subsequent payment to be made on the _____ day in each subsequent month.

- 3) The payments above said shall be made in the shape of Demand Draft obtained in favour of the Accounts Officer, Expenditure, APSEB _____ on any scheduled bank at _____.
- 4) The hirer may at any time terminate the hiring and become the purchaser of the said machinery by paying to the APSEB, _____ the sum of Rs. _____ and all moneys due from the hirer to the Andhra Pradesh State Electricity Board under the provisions of this agreement.
- 5) The hirer may also terminate the hiring by delivering the said machinery in good condition of the nearest Departmental stores and paying all the moneys to the APSEB under this Agreement.
- 6) The hirer will during the continuance of the hiring keep the said machinery in his own custody in the said land and will not sell or offer for sale or assign, transfer, pledge, mortgage, under let, lend or otherwise part or attempt to part with the possession of the said machinery or any part thereof or the hirer's interest thereon or the hirer's right under this agreement or contract or purport so to do or assume the ownership of the said machinery or any part therefor cause or permit the same to be removed from the said land and the hirer will during the hiring allow the _____ of APSEB for the time being (hereinafter called the _____ or any persons duly authorised by him) thereunto at all reasonable hours to enter the said land and to inspect the condition of the said machinery and the hirer will during the hiring punctually pay all rents, rates, taxes, duties, charges, impositions and other out-going due any payable in respect of the said lands and machinery and will take receipts therefor and will when demanded in writing or otherwise forthwith produce to the said _____ or other person or persons duly authorised by him the receipt for the last respective payments due in respect thereof.
- 7) The hirer will during the hiring at the hirer's own expenses keep the machinery in good and substantial order and repair and in perfect working order (reasonable use and fair wear and tear thereof expected) and will indemnify the A.P.S.E.Board, against all loss of or damage to the machinery from whatever cause and under whatever circumstances arising, and no alternation in or addition to such machinery shall be made without the previous written sanction of the _____, provided that the hirer shall not have or be deemed to have any authority to pledge the A.P.S.E.Board's credit for the repair of the said machinery or to create any lien upon the said machinery in respect of such repairs.
- 8) If the hirer is not the owner of the premises upon which the machinery is placed, he shall obtain from the land lord the undertaking in the form which may be obtained from the _____.
- 9) The hirer shall not at any time during the subsistence of this agreement create any mortgage deed, lease or other encumbrance upon the premises in or upon which the machinery hired out is placed without giving to the Board one month's prior notice. Such notices shall state the nature of the encumbrance intended to be created.

- 10) If the hirer does not punctually pay the hire rent and other payments respectively mentioned in clauses 2 & 3 of this agreement (whether the same shall have been demanded or not) or does not observe or perform or shall commit a breach of this agreement or of execution or distress is levied upon the said machinery or any part thereof or upon hirer's interest in the said machinery or if the hirer shall be adjudicated an insolvency or shall file a petition in insolvency or have a receiving order made against hirer or enter into any agreement or composition with his creditors or shall execute or create any mortgage encumbrance or change of or upon the premises in or upon which the said machinery may for the time being be or give notice of his intention so to do as provided in the last preceding clause then and if any of the said cases and from time to time as often as any of them shall happen the Board may by notice in writing terminate the hiring although the APSEB may not have taken advantage of a previous default or condition of a like nature. The rates of monthly rent of now fixed is on the latest available price of transformer for the financial year and the current hire and subject to revision after every financial year and the hirer should abide to pay the APSEB at such rates as fixed by the _____ from time to time.
- 11) If the hiring is terminated under clause 10 of this agreement the hirer shall forthwith return of the said machinery at the hirer's risk and cost to the supplier or some person duly authorised thereunto by the said Superintending Engineer at _____ and in default of such delivery the Superintending Engineer and the agents, servants, workmen and others in employ or on behalf of the supplier and all other persons authorised by the Superintending Engineer may without previous notice enter the said premises (and for that purpose open lock-fast doors) and seize, unfix, disconnect, dismantle and remove the equipment and resume possession of the same.
- 12) The Board may, at any time either during the subsistence or after the termination of the agreement, incur any expenditure necessary for the protection and care of the machinery hired out or for regaining the possession of the same, the hirer shall pay to the Board all such amounts, so spent, with interest thereon at 6 ½ % per annum.
- 13) If this agreement is terminated under clause-10 the Board may not-with-standing the seizure of the said machinery or the return of the same either by the act of the hirer or under process of law recovered from the hirer by auction all hire rent in arrears at the date of termination of the hiring and any costs, expenses and payments incurred or made by the Board, in connection with the obtaining possession of the said machinery or otherwise in relation thereto and all other moneys due from the hirer to the Board under this agreement and also all loss or damage which the Board, may sustain in consequences of any breach by the hirer of the terms of this agreement and the hirer shall not on any ground whatever be entitled to any allowance, return or set off on account of the payments made previously by him.
- 14) If the hirer determine under clause 10 of this agreement and if immediately upon such determination the hirer delivers up the said machinery of the _____ to retake possession of the same without molestration or interruption then the hirer shall have the right either to purchase the said machinery or to resume the hiring upon terms and conditions similar to those of this agreement and as if no breach of this agreement had been committed by the hirer provided the hirer within ten days of such determination produce a guarantor to the satisfaction, of the said _____ for the due performance of the terms of a fresh agreement to be entered into between the parties provided also that in either case the hirer shall within ten days of such

determination also pay to APSEB all costs, charges, payments and expenses incurred made or sustained by the APSEB in or about for tracing, seizing taking and obtained possession of the said machinery and in or about the removal, carriage, warehousing and redelivery of the same.

- 15) The hirer further agree that he shall ensure the said machinery against loss or damage against fire or accident for a sum of Rs. _____ on behalf of the APSEB and insurance premium shall be paid by hirer and the insurance amount that may be paid by the hirer and the insurance company shall be accrued to the APSEB and the hirer will not have any claim over the same.
- 16) The hirer further agree to take electrical power from APSEB and pay the monthly cost of power consumed by him at the scheduled rates approved by Board from the time to time plus the usual meter hire on or before the _____th of the month following that for which payment is due failing which the APSEB has the option of disconnecting the power service without further notice being given to the hirer.
- 17) All amounts due to the APSEB under this agreement shall be paid promptly. If not paid when due be recovered by the APSEB as if they were in arrears of revenue and shall also bear interest at the rate of _____ per annum from the date on which they so fall due upto the date of payment of recovery.
- 18) Any notice required to be given by the APSEB or the _____ under this agreement shall be in writing signed by the _____ and may be served on the hirer personally or left at the last known place of abode or business of the hirer or affixed or left on the said land or sent by post addressed to the hirer at the aforesaid place, abode or business of the hirer or at the said land or any notice required to be given by the hirer under this agreement shall also be in writing and sent by Registered post to the _____ aforesaid.

IN WITNESS THEREOF THE _____ acting on behalf of the APSEB and have hereunto set their hands and seals, the day month and year first above written.

Signed, sealed and
delivered by in the
presence of

Signed, sealed and
delivered by in the
presence of

SCHEDULE

Sl.	Particulars	Quantity	Unite Rate	Amount
-----	-------------	----------	------------	--------

No.		(In Nos.)	Rs.	Ps.	Rs.	Ps.

AGREEMENT FOR COMMON POLES AND MISCELLANEOUS AGREEMENTS

THIS INDENTURE made the _____ day of _____
_____ 19____ BETWEEN A.P.S.E. Board (hereinafter called the Board which expression
where the context so permits shall include his successors in office and assigns) of the one part and
_____ the licensee for the supply of electrical energy at
_____ (hereinafter called the licensee which expression where the context so
admits shall include his executors administrators legal representatives and assigns) of the other part:

WHEREAS the Board is the owner of the posts carrying overhead electrical lines in
_____ AND WHEREAS the licensee has requested the Board to permit
him to use the said posts for carrying the licensee's lines and the Board has agreed to do so upon the terms
and conditions hereinafter contained:

NOW THIS INDENTURE WITNESSETH AS FOLLOWS:

1. The Board hereby grants to the licensee full licence and authority to use the posts belonging to the Board the number whereof and a rough description of their situation is given in the schedule hereto annexed for carrying the licensee's electrical lines on such posts and for such purpose to enjoy subject to the provisions hereinafter contained free and uninterrupted access and right of way to and from the lands on which such posts are situated for the licensee his agents and workmen and generally to do whatever may be necessary or convenient for obtaining the full benefit of the licence hereby granted PROVIDED HOWEVER that the licensee shall before entering upon the said lands obtain the previous permission in writing of the Chief Engineer for Electricity, Andhra Pradesh Hyderabad or other official duly authorised in this behalf and shall be liable for all damage caused by himself his agents servants or workmen to the posts cross arms insulators wires and other such apparatus on the said lands belonging to the Board.
2. The licence hereby granted shall be held and exercised by the licensee for the term of five years commencing from first January, 19____ and _____ determinable nevertheless as hereinafter mentioned the licensee yielding and paying therefor during the said term the yearly rent of Rs. _____ to be made in advance on the first day of January in each year the first of such payments to be made on the first day of January.
3. The licensee covenants with the Board as follows:-
 - a) To pay the reserved rent on the days and in the manner aforesaid.
 - b) To enter upon the land whereon the said posts are erected or situated only to put up repair, renew and/or replace the wires belonging to the licensee and only after taking the written permission of the Chief Engineer for Electricity or an officer duly authorised by him in this behalf.
 - c) To use the said posts only for the purpose of running the licensee's transmission lines thereon and not for any other purpose.

- d) To keep the Board indemnified against all actions claims and demands that may be lawfully brought or made against him by reasons of anything done by the licensee in exercise or purported exercise of the right hereby granted.
- e) And at the expiration of the term hereby created to remove the wires immediately without causing any damage to the said posts or the Board's property therein contained.
- f) Not to assign under-let or part with the possession and benefit of this licence or of the rights privileges hereby granted or any part thereof.
- g) To pay to the Board reasonable compensation for damage caused to his posts or to his other property contained on the land whereon the posts are erected or situated by the exercise of the liberties herein granted.

4. The Board covenants with the licensee that the licence paying the rent hereby reserved and observing and performing the several covenants and conditions on his part to be performed and observed may peaceably hold and enjoy the benefit of the said licence and the rights and liberties hereby granted during the said term without any interruption save as herein provided on the part of the Board or any person claiming through under or in trust for him.

5. **PROVIDED ALWAYS**, it is expressly agreed and declared as follows:-

- a) If the rent hereby reserved or any part thereof shall be in arrear whether formally demanded or not or if any covenant on the licensee's part herein contained shall not be performed or observed or if the licensee shall become an insolvent then in any of the said cases it shall be lawful for the Board to forthwith by notice in writing cancel this licence and thereupon these presents shall absolutely cease but without prejudice to the right of action of the Board in respect of any breach of the licensee's covenant herein contained.
- b) If during the term hereby created the said posts are required either for the exclusive use of the Electricity Board or for any other purpose as to the adequacy of which the opinion of the Chief Engineer for Electricity, Andhra Pradesh, Hyderabad, shall be final it shall be lawful for the Board to determine these presents by giving to the licensee three calendar months' notice in writing of his intention so to do and upon the expiration of such notice these presents shall cease and be void but without prejudice to the remedies of either party in respect of any antecedent claim or breach of covenant **PROVIDED ALWAYS** that if these presents shall be terminated by notice under this provision the licensee shall not be entitled to the payment of any compensation in respect of such determination but shall be paid the proportion of the yearly rent paid in advance as the un-expired portion of such year at the date of such determination of the tenancy bears to a year **PROVIDED ALSO** if these presents shall be terminated by notice under this or the previous provisions the licensee shall be at liberty within a period of three calendar months from the date on which such notice shall have been received by him or left at his office to remove the lines and other works erected on the Board's posts and in default of his doing so the Board shall be at liberty to remove and sell the materials thereof and shall pay to the licensee the sale proceeds less the cost of removal and sale.

The schedule above referred to

Name of street	Nature of lines running	Poles					Structure with light		
		28 ‘	30 ‘	35 ‘	40 ‘	45 ‘	2 pole	3 pole	4 pole

IN WITNESS WHEREOF _____ on behalf of the Chief Engineer, A.P.S.E. Board acting on behalf of and by the order and direction of A.P.S.E. Board have hereunto set their respective hands and seals the day and year first above written.

Signed, sealed and delivered
by the above named in the
presence of

Chief Engineer (Electricity)

Signed, sealed and delivered
by the above named in the
presence of

MODEL FORM OF INDENTURE - LEASE OF PLOTS TO OUTSIDERS.

THIS INDENTURE made the _____
day of _____ 19 _____ BETWEEN the Andhra Pradesh State Electricity
Board (hereinafter called the lessor which expression where the context so admits shall include the
reversioner for the time being immediately expectant upon the terms hereby credited) of the one part AND
_____ son
of _____

_____ residing in the village of _____
in the taluk of _____ in the district of _____

_____ (here in after called the
lessee which expression wherein the context so admits shall include his heirs, executors, administrators, legal
representatives and assigns) of the other part witnesseth as follows:-

1. In consideration of the deposit made and agreements by the lessee hereafter contained the lessor hereby grants unto the lessee the right and liberty by himself, his representative and servants to keep a _____ in the area situated at _____ in the district of _____ and in the schedule hereunder written more particularly mentioned and described for the terms of _____ year from the day of _____ 19 ____.
2. The lessee agrees with the lessor as follows:-
 1. To supply _____ to Board officers and other employees on the _____ works at rates not exceeding those at _____.
 2. Not to sell in the exercise of the rights hereby granted any liquor or other intoxicating drugs in the vicinity of project works.
 3. To keep the shop open for sale of articles on all days and between 7 am. And 8 p.m. on each day.
 4. To make good the lessor on demand all costs, damages and expenses incurred by him by reason of any damage done by the lessee his representative or his servants to property belonging to Board or by reasons of any breach of any of the agreements by the lessee herein contained.
 5. To conform to all the sanitary conditions of the locality.
 6. Not to claim any compensation for any loss sustained on account of sale of articles at or near the project works.
 7. To permit the lessor and his agents to enter at all reasonable times to view the state and condition of the site occupied and articles exposed for sale.
 8. Not to assign underlet or part with the possession or enjoyment of the said right of sale of any part thereof without the consent in writing of the Superintending Engineer Electricity System, for the time being first had obtained.
 9. To be reasonable for the due fulfillment of the agreement herein contained by his agents servants workmen assigns or sub-lessees.
10. To deposit a sum of Rs. _____ (Rupees: _____) with the lessor which will be repayable after the expiry of the term herein before mentioned provided that if any damage is caused by the lessee to any Board work or property only the balance of the said deposit shall be refunded to him by the lessor after deducting the assessed value of such damage.
11. That if and whenever there shall be breach of any of the lessee's agreements herein contained the lessor or any officer or servant of the lessor may re-enter upon any part of the land occupied in the name of the whole and thereupon the said rights hereby granted shall cease and determine and the lessee shall not be entitled to any compensation therefor and also forfeit the full amount of deposit paid by him.

12. That he shall pay during the said term a monthly rent of Rs. _____ (Rupees: _____ only) for the land occupied to be made in advance on _____ day of every month of each year and of which the first shall be made on the _____ day of _____ and last shall be made on the _____ day of _____ in each case without any deduction whatsoever.
 13. To bear pay and discharge all existing and future rates, taxes and assessments, duties impositions and outgoings whatsoever imposed or charged upon the demised premises and upon the owner or occupier in respect thereof or payable by either in respect thereof.
 14. Not to make or permit to be made any erections buildings masonry or otherwise or any other constructions on the land occupied without the previous consent in writing of the Superintending Engineer, Electricity System, first had and obtained.
 15. To keep the erections buildings and constructions that may be built or made in pursuance of the immediately preceding clause in good conditions.
 16. To use the land and the building that may be erected hereon for the purpose of keeping the land _____ not for any other purpose.
 17. And at the expiration or sooner determination of the said right of sale to yield up the land with all structures thereon removed and levelled to the ground.
 18. That in the case of any question or dispute arising between the parties hereto touching these presents or any matter or thing here in contained or referred to therein or in every case the matter or question or thing in dispute shall be referred to the Chief Engineer for the time being of the Electricity Board whose decision thereon shall be final and conclusive and altogether operative and binding upon the parties hereto.
3. The lessor agrees with the lessee that the lessee paying the aforesaid deposit and rent hereby reserved and observing and performing the several covenants and stipulations herein on the lessee's part contained may peaceably hold the said premises and right of sale of _____ during the said term without any interruption by the lessor or any person rightfully claiming under or in trust for the lessor.
 4. Provided always and it is expressly agreed by and between the parties hereto as follows:
 - (1) If the rent hereby reserved or any part thereof shall be unpaid for fourteen days after becoming payable (whether formally demanded or not) or if any covenant on the lessee's part herein contained shall not be performed or observed or if the lessee or other persons in whom for the time being the term hereby created shall be vested shall become insolvent then in any of the said cases it shall be lawful for the lessor or his authorized officers at any time hereafter to re-enter upon the said premises or any part thereof in the name of whole and thereupon this demise shall absolutely determine but without prejudice to the

right of action of the lessor in respect of any breach of the lessor's covenant herein contained.

- (2) If either party shall desire to determine the present demise and shall give to the other party fifteen days previous notice in writing of such his desire then immediately on the expiration of the fifteen days the present demise and everything therein contained shall become void but without prejudice to the remedies of either party against the other in respect of any antecedent claim or breach of covenant.

IN WITNESS WHERE OF _____
Superintending Engineer, _____ Electricity System by order and direction of
Andhra Pradesh State Electricity Board acting for and on behalf of the lessor and the lessees have hereunder
set their respective hands and seals the day and year first above written.

The schedule above referred to

All the piece or parcel of land bearing Survey No. _____
in the village of _____ in the Mandal of _____
in the Registration sub-district of _____
in the Registration district of _____ bounded:
on north by _____
on east by _____
on south by _____
and on west by _____
and containing the whole by admeasurement _____
grounds _____ and square feet _____ or
thereabouts.

Signed, sealed and delivered by
the above named in the presence of

Signed, sealed and delivered by
the above named in the presence of

PROFORMA OF BANK GUARANTEE BOND FOR BALANCE EMD.

Value of the Stamp paper: Rs.30/-

GUARANTEE BOND

Whereas the A.P.S.E. Board hereinafter called the Board has afforded a facility to persons submitting tenders in response to notices of the Board calling for tenders permitting the tenderers to furnish balance Earnest Money Deposit of Rs. _____ (Rupees: _____ only). In the shape of Bank Guarantee in lieu of Cash to have their tender considered without separate payment of Earnest Money.

2. We, _____ (indicate the name of Bank) (hereinafter referred to as the Bank) at the request of _____ contractor(s) do hereby undertake to pay to the Board an amount not exceeding Rs. _____ against any loss or damage caused to or suffered or would be caused to or suffered by the Board by reason of any breach by the said contractor(s) of any of the terms and conditions contained in the said specification.

3. We, _____ (indicate the name of the Bank) do hereby undertake to pay the amounts due and payable under this guarantee without any demur, merely on a demand from the Board stating that the amount claimed is due by way of loss or damage caused to or would be caused to or suffered by the Board by reasons of breach by the said contractor(s) of any of the terms or conditions contained in the said specification or by reasons of the contractor(s) failure to perform the contract. Any such demand made on the Bank shall be conclusive as regards the amount due and payable by the Bank under this guarantee. However, our liability under this guarantee shall be restricted to an amount not exceeding Rs. _____.

4. We undertake to pay to the Board any money so demanded within a week notwithstanding any dispute or disputes raised by the contractor(s)/supplier(s) in any suit or proceeding pending before any court or Tribunal relating thereto our liability under this present being absolute and unequivocal.

The payment so made by us under this bond shall be a valid discharge of our liability for payment thereunder and the contractor(s)/supplier(s) shall have no claim against us for making such payment.

5. We, _____ (indicate the name of the Bank) further agree that the guarantee herein contain shall remain in full force until _____. Unless a demand or claim under this guarantee is made on us within six months from the date of expiry of guarantee in writing, all your rights under this guarantee shall be forfeited and we shall be discharged from all liability under this guarantee thereafter.

6. We, _____ (indicate the name of the Bank) further agree with the Board that the Board shall have the fullest liberty without our consent and without affecting in any manner our obligations hereunder to vary any of the terms and conditions or the said specifications or to extend time of performance by the said contractor(s) from time to time or to postpone for any time or from time to there any of the powers exercisable by the Board against the said contractor(s) and to forbear or enforce any of the terms and conditions relating to the said specification and we shall not be relieved from our liability by reason of any such variation of extension, being granted to the said contractor(s) or for any forbearance, act or omission on the part of the Board or any indulgence by the Board to the said contractor(s) or by any such matter or thing whatsoever which under the law relating to sureties would but for this provision have effect of so relieving us.

7. This guarantee will not be discharged due to the change in the constitution of the Bank or the contractor(s)/supplier(s).

8. We, _____ (indicate the name of the Bank) lastly undertake not to revoke this guarantee during its currency except with the previous consent of the Board in writing.

Dated, the _____ day of _____ for
_____ (indicate the name of the Bank)

APPENDIX - IV

INSTRUCTIONS REGARDING THE PREPARATION OF INDENTS, AND VERIFICATION OF STORES

1. It is not desired to restrict indentors to the use of a particular indent form, but it is suggested that the specimen form annexed might be adopted for sending indents for stores materials.
2. Indents may be either printed or typewritten, but should not be in manuscript.
3. Indent should be transmitted as early as possible in the financial year on which the funds are provided and after the communication of budget under various heads by the Board.
4. Indents sent forward for stores material in the financial year are to be met from funds provided for that year in the budget.
5. Each indent should be confined to one financial year and to one head of service. (i.e. Distribution, RE, Special Component and T&D and Improvements.
6. The date by which the stores are required to be made available should be stated definitely. Vague phrases such as urgently required as soon as possible should not be used. A brief explanation of the urgency should be furnished when necessary, especially in cases where the success of a scheme depends upon the early arrival of stores.
7. The items should be numbered consecutively, only a single series of numbers being used in an indent. This applies also to indents sent in the form of a letter.
8. When indenting for plant, machinery or electrical apparatus, the purpose for which it is required should be stated as fully as possible or reference given to a previous suitable supply. In the absence of information to the contrary it is assumed that the latest model or type of the machine demanded will be acceptable. If for any reason an exact duplicate of an old type is required, this should be stated.
9. Indents for spare parts should be compiled from makers' spare parts catalogues, where available and care should be taken to quote the correct symbol number and nomenclature or code word applicable to the particular type of engine or plant. The maker's number of the machine should also be stated. Failing this, the date and source of original supply should be given.

ANNEXURE I

Sl. No.	Name of the Material	Qty.	Rate	Unit	Amount	Remarks
---------	----------------------	------	------	------	--------	---------

SUBHEAD-1: SUPPORTS AND FIXTURES, IRON, STEEL AND CEMENT

1.	RS Joists 175x85/150x75/150x150mm			MT		
2.	Spun Poles 9.5 m			Each		
3.	MS Channel 100x50/75x40 mm			MT		
4.	MS Angle 65x65x6 mm			MT		
5.	MS Angle 50x50x6 mm			MT		
6.	MS Flat 75x8/50x6 mm			MT		
7.	MS Rod 20 mm			MT		
8.	MS Rod 16 mm			MT		
9.	CR Sheet 1.6 mm			MT		
10.	MS Plate 6 mm			MT		
11.	MS Plate 32 mm			MT		
12.	Torsteel 10 mm			MT		
13.	Torsteel 12 mm			MT		
14.	MS Rod 6 mm			MT		
15.	MS Rod 7 mm			MT		
16.	MS Rod 8 mm			MT		
17.	Cement			MT		
18.	HT Steel wire 4 mm			MT		
19.	Gl Stay wire 7/3.15 mm			MT		
20.	Gl Stay wire 7/2.5 mm			MT		
21.	Gl Wire 5/4/3.15 mm			MT		
22.	Bolts and Nuts			MT		
23.	Spun Pole			Each		
24.	Spun Pole			Each		

SUBHEAD-II: INSULATORS AND HARDWARE

1.	33 KV Pin Insulator	Each
2.	33 KV Gl Pin	Each
3.	33 KV Post Insulator Stack	Each
4.	33 KV String Insulator fittings (B&S)	Each
5.	11KV Pin Insulator 3/1971	Each
6.	11KV Gl Pin	Each
7.	11KV Post Insulator	Each
8.	11KV String Insulator (B&S)	Each
9.	11KV String Insulator (C&T)	Each
10.	11KV String Insulator Fitting (C&T)	Each
11.	LT Pin Insulator	Each
12.	LT Gl Pin	Each
13.	LT shackle Insulator	Each
14.	LT Shackle Hardward	Each
15.	HT Guy Insulator	Each
16.	LT Guy Insulator	Each
17.	33KV Coiled core Insulators	Each
18.	11KV Coiled core Insulators	Each

SUBHEAD-III: CONDUCTOR AND CABLES

1.	Panther conductor	KM
2.	100 sq.mm AAA Conductor or 7/4.26 AAAC	KM
3.	50 sq.mm AAA Conductor or 7/3.15 AAAC/RABBIT	KM
4.	30 sq.mm AAA Conductor or 7/2.50 AAAC/Weasel	KM
5.	20 sq.mm AAA Conductor or 7/2.0 AAAC/Squirrel	KM
(Including 16% S.T.)		

SUBHEAD-III: L.T.P.V.C. DISTRIBUTION CABLE

1.	1.50 Sq.mm	100 Mts. Coil
2.	2.50 Sq.mm	100 Mts. Coil
3.	4.00 Sq.mm	100 Mts. Coil
4.	6.00 Sq.mm	100 Mts. Coil
5.	10.00 Sq.mm	100 Mts. Coil
6.	25.00 Sq.mm	100 Mts. Coil
7.	50.00 Sq.mm	100 Mts. Coil
8.	70.00 Sq.mm	100 Mts. Coil
9.	95.00 Sq.mm	100 Mts. Coil
10.	120.00 Sq.mm	100 Mts. Coil
11.	185.00 Sq.mm	100 Mts. Coil
12.	1.50 Sq.mm	100 Mts. Coil

SUBHEAD-III: a) L.T. CONTROL CABLE

1.	4 x 2.5 Sq. Mm (Cu)	KM
2.	10 x 2.5 Sq.mm (Cu)	KM
3.	4 x 4.0 Sq.mm (Al)	KM

SUBHEAD-III: b) 11KV XLPE POWER CABLE

1.	11 KV 3 x 35 Sq.mm	KM
2.	11 KV 3 x 95 Sq.mm	KM
3.	11 KV 3 x 185 Sq.mm	KM

- | | | |
|----|---------------------|----|
| 4. | 11 KV 3 x 300 Sq.mm | KM |
| 5. | 33 KV 3 x 400 Sq.mm | KM |

SUBHEAD-III: c) ARIEAL BUNCHED CABLE

- | | | |
|----|-----------------------|----|
| 1. | 1 x 16+25 Sq.mm Cable | KM |
| 2. | 2 x 16+25 Sq.mm Cable | KM |
| 3. | 3 x 16+25 Sq.mm Cable | KM |

SUBHEAD-III: d) ARIEAL BUNCHED CABLE FITINGS

- | | | |
|----|---|------|
| 1. | Suspension clamp | Each |
| 2. | LT Connector with insulation cover | Each |
| 3. | Dead-end clamp with eye hooks | Each |
| 4. | Dead-end-clamp with eye hooks (Higher capacity) | Each |
| 5. | Suspension clamp with eye hook | Each |
| 6. | Aluminium to Aluminium Connectors | Each |
| 7. | Insulating Piercing Connectors | Each |
| 8. | Insulated Covers | Each |
| 9. | Fibre-Reinforced plastic Cross Arms | Each |

SUBHEAD-IV:POWER TRANSFORMERS, CAPACITORS AND TRANSFORMER OIL

- | | | |
|----|---|------|
| 1. | 5.0 MVA Power Transformer | Each |
| 2. | 5.0 MVA 33 KV Booster Transformer | Each |
| 3. | 8 MVA 33 KV Booster Transformer without cable box | Each |
| 4. | Transformer Oil | KL |

SUBHEAD-V: DISTRIBUTION TRANSFORMERS

- | | | |
|----|---|------|
| 1. | 15 KVA (Oil filled) 1 Ph. CSP Distn. Transformer 11 KV/ 3/250-0-250 V | Each |
| 2. | 63 KVA CSP Distn. Transformer | Each |
| 3. | 63 KVA Conventional Distn. Transformer | Each |
| 4. | 100 KVA CSP Distn. Transformer | Each |
| 5. | 100 KVA conventional Transformer | Each |

3 Phase Amorphous Metal Core Transformers

- | | | |
|----|----------------------------------|------|
| 6. | 100 KVA 11 KV/433V-250V Convenl. | Each |
|----|----------------------------------|------|

	Transformer	
7.	100 KVA 11 KV/433V-250V CSP Convenl. Transformer	Each
8.	63 KVA 11KV/433V-250V Conventional Transformer	Each
9.	63 KVA 11KV/433V-250V CSP Convenl. Transformer	Each
10.	Single phase 15 KVA Transformer	Each

SUBHEAD-VI: SWITCH CONTROL AND PROTECTIVE GEAR

1.	33 KV VCB with CTs & Panels	Each
2.	11 KV VCB with CTs & Panels	Each
3.	33 KV CTs a) 400-200-100/5-5A	Each
4.	11 KV CTs a) 400-200-100/5-5A	Each
5.	33 KV PT (Single Phase)	Each
6.	11 KV PT (3 Phase)	Each
7.	33 KV 800 Amps AB Switch	Each
8.	11 KV 800 Amps AB Switch	Each
9.	11 KV 400 Amps AB Switch	Each
10.	11 KV 200 Amps (Tilting) AB Switch	Each
11.	33 KV 10 KVA Metal oxide lightning Arrester	Each
12.	11 KV 10 KVA Metal oxide lightning Arrester	Each
13.	11 KV 5 KVA Metal oxide lightning Arrester	Each
14.	11 KV GH Fuse set	Each
15.	11 KV Auto Reclosure	Each
16.	Maintenance free Lead Acid Battery set of 220 volts 80 AH along with battery charger	Each
16 a)	Maintenance free Lead Acid Battery set of 24 V 40 AH	Each

17.	12 volts 10 AH Lead Acid Batteries for Solar Panels	Each
18.	L.T. Switched Capacitors a) 27 KVAR b) 36 KVAR	Each
19.	11 KV Automatic Voltage Booster 100A, 20,000 KVA capacity	Each
20.	11 KV switched capacitors	Each
21.	33 KV Load Break Switch	Each
22.	11 KV Auto Sectionalizer	Each
23.	Differential Relay for Power Transformer Protection	Each

SUBHEAD-VII: METERS AND METERING EQUIPMENT:

1.	a) 1 Phase meter 2.5A/5A (2.5A-10A & 5A-20A)	Each
	b) LT Single pole 20 A MCB (Miniature Circuit Breaker)	Each
	c) 3 Phase 30A/60 A meter	Each
2.	a) 3 Phase meter 10A/30A	Each
	b) 3 Phase 5A CLASS-I ACCURACY CT OPERATED METER	Each
3.	HT Trivector meter (Electronic)	Each
4.	11 KV Metering sets a) 20-10/5A	Each
	11 KV Metering sets b) 75/5A, 40/5A	Each
5.	L.T. Current Transformer	Each
	a) 125/5A ; 100/5A	Each
	b) 100/10A	Each
	c) 50/5A, 50/10A	Each

SUBHEAD-VIII: GENERAL EQUIPMENT

1. OMNI Van (Maruti)

Each

VERIFICATION OF STORES

SECTION A

i) GENERAL

The stock should be checked and counted at least once a year, under the supervision of an Agency of the Board, who should be independent of the Superior Executive Officer in charge of the stores. Verification of physical balances of materials at the stores, with that of ledger balances is called stock verification.

Programme for the verification of the stores, where the quantity reconciliation is upto date, will be drawn up by the Financial Advisor & Chief Controller of Accounts and intimated to all the concerned indicating the name of the verifying officer. Full co-operation to the stock verifying officer should be extended by the stores. For verifying the materials, arrangements should be made by the stores for counting, measuring and weighing the materials.

(ii) Verification

The following instructions are issued for the verification of stock.

- i) Before the commencement of verification, the Section Officer should arrange to furnish the officer previously with a list of items to be verified each day on his arrival.
 - ii) Before proceeding with this list, it should be seen how far the stores numerical ledgers have been posted referring to stores received books and issued books. The folios in the latter books upto which he has posted in the numerical ledger, he maintains, should be taken note of, and reported along with the results of verification. This is necessary to bring the book balance to a certain stage before verification.
 - iii) The verifying officer should not see the quantity ledgers, as he should not get to know the balances of the items he has to count. His duty is to go up to the stores and ask the Section Officer where the items he has to verify have been stored and set to work to ascertain the quantity in stock.
 - iv) The verification reports should be filled up in the prescribed form.
 - v) The actual quantity available should first be counted or verified ;either by count, measurement or weighment.
 - vi) The actual quantity verified should then be recorded in the daily report in ink and then the balance as per ledger should be noted.
 - vii) The issues or receipts, took place, after the last transaction in the ledger and before the verification, should be posted and the correct ledger balance arrived at.
 - viii) Any discrepancy between the physical balance and the ledger balance, should be noted in the report with a brief note on the action taken.
 - ix) The report should be signed by the stock verifier and the custodian of the stores, the Asst. Divisional Engineer/Stores in the case of central stores.
 - x) After completion of the stock verification, the Section Officer in charge of stores, should certify on the last day 's verification report that he has produced all the materials in the stores for verification.
3. The daily verification Report should be sent daily to the Financial Advisor & Chief Controller of Accounts, Superintending Engineer or Divisional Engineer/Executive Engineer under whose administrative control the stores is functioning and the Asst. Divisional Engineer/Stores.
 4. It is quite essential that transactions as regards issues and receipts under such item which are proposed to be verified for the day should be stopped. But it may not be possible always, owing to the urgency of work, to stop transactions, such as receipts and issues. In that case, the verified quantity should be worked out to a common date to agree with the book balance either forward or backward (i.e. in the case of former, receipt will be added to and issues deducted from the verified quantity and in the case of the

latter receipts will be deducted from and issues added). In the alternative a signed memoranda of such transactions should be given by the Section Officer to the verifying officer.

5. It is convenient to take up for verification articles of like nature in one group, for instance, cross arms of different descriptions and sizes should be verified completely before taking up the next item.
6. The verifying officer should keep up a rough tally book in the form of diary. From this record the daily report should be written up.
7. It is necessary that every item should be counted, weighed or measured as the case may be.
8. A) If a discrepancy is noticed against any item, the verifying officer should note in the remarks column of the quantity ledger, the quantity actually found and the difference either plus or minus as quantity found 200 kgs difference plus 50 kgs, if the balance on that date is 150 kgs or minus 50 kgs if the balance should be 250 K gs. .

B. The verifying officer should also bring to the notice of the circle office by noting in the remarks column of the above report. The stock verifying officer after the verification is completed, should obtain from the stores a list of
 - i) Surplus materials ii) Obsolete iii) Unserviceable iv) non-moving and v) slow moving and furnish along with stock verification report. In respect of obsolete materials stock, the Assistant Divisional/Divisional Engineer and Superintending Engineer should satisfy themselves that the materials are obsolete only after ensuring that there are no fixed assets in use (Design, type of towers, transformers etc.) on which the materials can be used.
9. Any suggestion in respect of arrangement of stores, accommodation and improvements may also be forwarded.
10. The stock verifying officer should ascertain and report whether the excess/shortage noticed during the previous stock verification have been adjusted in the accounts or not.
11. (a) The verification report should be checked up in the office each day, they are received. Stock found surplus, should be taken as receipts both in quantity and value accounts, the valuation being made at book rate. The value of stock as finally determined as surplus should be credited to revenue. In the case of stock found deficit the account should be examined to see if the deficiency is due to error in accounts. If it is not so, the deficiency should be valued at market rate or book rate which ever is higher plus sales tax and 25% usual centage charges and should be shown as issues both in the quantity and value accounts and the value debited to Misc. advances (Personal account of the custodian) pending recovery or sanction to write off.

(b) No preliminary adjustments should be made.

The discrepancy should be analysed and final adjustments carried out within one month. All final adjustments, should be done only after ensuring that the book balances as per numerical ledgers and the priced ledgers agree on the date of verification.

© Final adjustments should be prepared in the following classification.

- i) Statement of excesses and shortages for which no account adjustments are made being petty.
- ii) Statement of excess which are taken to stock
- iii) Statement of excesses and shortages of materials of like nature and like quantities.
- iv) Statement of excesses and shortages of materials of like nature but unlike quantities
- v) Statement of shortages placed under miscellaneous advances.

The adjustments are to be done both in stores ledgers and priced ledgers by means of adjustment SRB/SB duly supported by devolution's and requisitions as the case may be.

- (d) Materials born on stock account i.e. materials shown in the stores ledgers, should not be used for the stores or stores office. If they are being used, quantity of such materials should be shown as shortages.

12. Orders of the competent authority should be obtained for write off or adjustments of the discrepancies in cases in which the Accounts Officer or the Superintending Engineer is not competent to deal with them.

The Stock verification report should be reviewed by Financial Advisor & Chief Controller of Accounts and review remarks communicated to the Chief Engineer/Head quarters, Zonal Chief Engineer, Superintending Engineer or Divisional Engineer or Executive Engineer concerned and Assistant Divisional Engineer/Stores.

SECTION B

A. The tools and spares should be verified annually by the Assistant. Divisional. Engineer. The Accounts Officer will have them verified completely by an independent agency under his supervision once in three years. In addition Accounts Officer during his tour should verify 10% of the tools and plant articles at discretion to ensure financial checks. The verification report should exhibit the T&P found excess or short.

B. The following instructions are issued with regard to verification of tools, etc., under section B:-

- i) The above rules in section are generally applicable for checking of tools and other equipment under section B also.
- ii) The register of tools and plant maintained by the field officers should be reviewed in respect of authorities for the issues made every month.
- iii) The tools and plant should be actually counted and a report submitted in the enclosed form B with columns 1 to 5 duly entered. The report should be signed by subordinate in charge. The discrepancies found should also be noted in the register of tools and plant maintained on the field.

C. Adjustments of discrepancies should be made as under

- (i) Surplus should be treated as receipts and included in the monthly statement of receipts of tools and plant statement, they may be brought to account. As the accounts of tools and plant are also based on value accounts, the value should be adjusted as miscellaneous receipts of the Board.
- (ii) Deficits should not be issued finally but a narration of the articles and number found deficiency may be made in the monthly statement of issues in red ink but the issue should not be made in the quantity column or posted in the ledger.

If they are replied, the receipt may be narrated in similar manner in the statement of monthly receipts of tools and plant without entry in the quantity column.

If the deficits are written off or the value is recovered, the articles may be shown as issue with a suitable remark.

A clearance register of deficits and surpluses may be maintained in the circle office and the above alterations accounted for under debit and credits in the same way as part III of the register of tools and plant of the Public Works Department.

Section C. Consumable. The Account officer or his authorized representative will inspect the register of consumables during inspection to ensure that the accounts are maintained properly. This register should be checked once in every quarter by the Assistant Divisional Engineer during his local inspection and a certificate recorded in the register that the issues are reasonable and accepted by him.

APPENDIX - V

NORMAL LIVES OF PLANT AND EQUIPEMENT IN THE ELECTRICITY BOARD

(REVISED DEPRECIATION RULES WITH EFFECT FROM 1.4.94)

In exercise of the power conferred by sub-section (2) of section 43-A, sub-section (1) of section 68 and sub-section (3) of section 75-A of the Electricity (Supply) Act, 1948, the Central Government after consultation with the Central Electricity Authority, fixed the Depreciation Rules with effect from 1-4-94 vide Schedule A ' for the normal lives of Plant and Equipment Schedule in the Electricity Board.

SCHEDULE -A

Description of assets	EXISTING		REVISED	
	Fair life	Depreciation (Straight line)	Fair life	Depreciation (Straight line)
(1)	(2)	(3)	(4)	(5)
A Land owned under full title.	Infinity	-	Infinity	-
B. Land held under lease	The Period of lease or the period remaining un-expired on the assignment of the lease	--	The period of lease or the period remaining un expired on the assignment of the lease.	--
(a) for investment in the land				
(b) for cost of clearing site	The period of the lease remaining un expired at the date of clearing the site	--	The period of the lease remaining un expired at the date of clearing the site	--
C. Assets purchased new:				
(a) Plant and Machinery in generating stations including plant foundations:-				
(I) Hydro-electric	35	3.40	35	3.40

(II) Steam electric & NHRS waste Heat Recovery Boilers / plants.	25	5.06	25	7.84
(III) Diesel electric & gas plant	15	8.24	15	8.24
(b) Cooling towers and circulating water system	25	5.06	25	7.84
(C) Hydraulic Works forming part of Hydro-electric system including:				
(I) Dams, spilways, Weirs, canals, reinforced concrete flumes & Syphons.	50	1.95	50	1.95
(II) Reinforced concrete pipelines and surge tanks steel pipelines sluice gates, steel surge (tanks) hydraulic control valves and other hydraulic works.	35	3.40	35	3.40
D. Building & Civil Engineering works of a permanent character, not mentioned above:-				
I) Offices & Showrooms	50	1.95	50	3.02
(II) Containing Theromo-electric generating plant.	25	5.06	25	7.84
(III) Containing Hydro-Electric generating plant	35	3.40	35	3.40
(IV) Temporary	5	21.55	5	33.40

erection such as wooden structures.				
(V) Roads other than Kutcha roads.	50	1.95	50	3.02
(VI) Others	50	1.95	50	3.02
E. Transformers, Transformer(Kiosk) substation equipment and other fixed apparatus (including) plant foundations.				
(I) Transformers (including foundations) having rating of 100 kilo volt amperes and over.	25	5.06	25	7.84
(II) Others	25	5.06	25	7.84
F. Switchgear, including cable connections.	25	5.06	25	7.84
G. Lightning arrestores:-				
(I) Station type	25	5.06	25	7.84
(II) Pole type	15	8.24	15	12.77
(III) Synchronous Condensor.	35	3.40	35	5.27
H. Batteries	5	21.55	5	33.40
(I) Under ground cable including joint boxes and disconnected boxes.	35	3.40	35	5.27
(II) Cable duct system.	50	1.95	50	3.02
I. Overheads lines				

including supports:				
(I) Lines on fabricated steel operating at the nominal voltages higher than 66KV.	35	3.40	35	5.27
(II) Lines on steel supports operating at nominal voltages higher than 13.2KV but not exceeding 66KV.	25	5.06	25	7.84
(III) Lines on steel or reinforced concrete supports.	25	5.06	25	7.84
(IV) Lines on treated wood supports.	25	5.06	25	7.84
J. Meters	15	8.24	15	12.77
K. Self propelled vehicles.	5	21.55	5	33.40
L. Air conditioning plants.				
(I) Static	15	8.24	15	12.77
(II) Portable	5	21.55	5	33.40
M. (I) Office furniture and fittings.	15	8.24	15	12.77
(II) Office equipment.	15	8.24	15	12.77
(III) Internal wiring including fittings and apparatus.	15	8.24	15	12.77
(IV) Street light fittings.	15	8.24	15	12.77
N. Apparatus let on hire:-				
(I) Other than motors	5	21.55	5	33.40
(II) Motors	15	8.24	15	12.77

O. Communication equipment

(I) Radio and high frequency carrier system.	15	8.24	15	12.77
(II) Telephone lines and telephones.	15	8.24	15	12.77

P. Assets purchased second hand and assets not otherwise provided for in the schedule.

Such a reasonable period as the competent Government determines in each case having regard to the nature/age and condition of the assets at the time of its acquisition by the owners.

APPENDIX - VI STANDARD JOURNAL ENTRIES FOR COMMERCIAL BALANCE SHEET

Value of materials which are received in stores will be taken to Stock Accounts by credit to Sundry Creditors only when they are accepted after taking measurements and check-measurements of the materials. The process of taking measurements and check-measurements and acceptance involves some time. Example; Some materials received at the fag end of March (i.e. end of the financial year) may be taken into SRB (Stores Received Book) after measurements and check- measurements in April (i.e. in the succeeding financial year). Provision for liability to the suppliers towards the materials received in March (Though accepted and accounted in SRB in succeeding financial year in April) should be made in the supplemental accounts of March, by an adjustment entry indicated below :

In the accounts of the Divisions and Circles of TLC and Project Construction.

1.	Debit Rs.	Credit Rs.
----	-----------	------------

22.66 Capital materials pending inspection Dr

To 42.3 Provision for supply of materials capital
(Being the entry for adjustment in accounts towards the materials received in March and taken to stock account in April -----
vide SRB no -----of stores at -----).

The above entry will be cancelled in the supplemental accounts of March of succeeding year as indicated below :

2.	Debit Rs.	Credit Rs.
----	-----------	------------

42.3 Provision for supply of materials
capital Dr.

To 22.66 Capital materials pending
inspection
(Being the entry for cancellation of JE
no. ----- of March supply.)

In the Divisions and circles of Operation and Generation

3.	Debit Rs.	Credit Rs.
----	--------------	---------------

22.670 O& M materials pending inspection Dr.

To 43.3 Provision for supply of materials-
O&M
(Being the entry for adjustment in accounts
towards the materials received in March and
taken to stock account in April -----
vide SRB no. ----- of stores at -----).

The above Entry will be cancelled in the supplemental accounts of March of succeeding year as indicated below.

4.	Debit Rs.	Credit Rs.
----	--------------	---------------

43.3 Provision for supply of materials-O&M Dr.

To 22.670 O&M materials pending inspection

(Being the entry for cancellation of JE No.----- of March :

Materials, in respect of which the property goods has passed on to the Board although the Board has actually not received the goods , shall be accounted for at the year end as Materials in Transit and the corresponding liability to the supplier shall be created in the accounts. As per terms and conditions of purchase orders , some materials are supplied FOR destination and some other FOR ex-works/FOR loading Railway Station. In respect of coal , oil and materials dispatched before the closure of March and received after 31st March, and taken to stock account through SRB (in April/May) on taking measurements/check-measurements and acceptance adjustments in accounts as indicated below should be made in the suppl. accounts of the March.

IN RESPECT OF COAL AND OIL

5.	Debit Rs.	Credit Rs.
----	-----------	------------

21.121 Coal in transit Dr.

21.125 Oil in transit Dr.

To 40.7 Unpaid coal bills

40.41 Provision for unpaid oil bills

(Being the entry for adjustment of coal /oil (in transit) which were dispatched before the end of March and received after 31st March vide SRB No.)

The above entry will be cancelled in the supplemental accounts of March of succeeding year as indicated below:

6.	Debit Rs.	Credit Rs.
----	-----------	------------

40.7 Unpaid coal bills Dr.

40.41 Provision for unpaid oil bills

To 21.121 coal in transit

21.125 oil in transit

(Being the entry for cancellation of JE no ----- of March suppl.)

In respect of materials received in the stores of Divisions and Circles TLC and project construction.

7.	Debit Rs.	Credit Rs.
----	-----------	------------

22.68 Capital materials in transit Dr.

To 42.3 Provision for supply of materials/ works-capital

(Being the entry for adjustment of capital materials (in transit) which were dispatched before the end of the March and received after 31st March vide SRBs no.-----).

The above entry will be cancelled in the supplemental accounts of March of succeeding year as indicated below.

8.	Debit Rs.	Credit Rs.
----	--------------	---------------

42.3 Provision for supply of materials/ work- capital Dr.

To 22.68 Capital materials in transit

(Being the entry for cancellation of JE no.----- of March suppl.)

In respect of materials received in the stores of divisions/circles of operation and generation

9.	Debit Rs.	Credit Rs.
----	--------------	---------------

22.69. O& M Materials in transit Dr.

To 43.3 Provision for supply of materials/ works O & M

(Being the entry for adjustment of O& M materials (in transit) which were dispatched before the end of March and received after 31st March vide SRB no.-----)

The above entry will be cancelled in supplemental accounts of March of succeeding year as indicated below.

10.	Debit Rs.	Credit Rs.
-----	--------------	---------------

43.3 Provision for supply of materials / works- O & M Dr.

To
22.69 O & M materials in transit

(Being the entry for cancellation of JE no. -----
of March supplemental of preceding year)

Materials drawn for specific works shall be forthwith treated as consumption and where there are lump-sum drawal of materials (i.e. without reference to any specific work such as name and location etc.) shall be recognized only when the exact end use is established. Materials drawn for capital works as per work order system (indicating name of specific works, place and location etc.) are treated as used on the works as per work order. Materials for O & M works drawn against O & M work order come under Lump-sum drawal of materials. Cost of materials unused up to end of 31st March of the year as per register of the Consumable materials and debited to Repairs and Maintenance accounts shall be transferred to materials at site account in the supplemental accounts of March of the year by means of adjustment entries as indicated below:

11.	Debit Rs.	Credit Rs.
-----	--------------	---------------

22.65 Materials at Site O & M A/c Dr.

To 74 Repairs and Maintenance A/c
(Sub account of Nos should be given)

(Being the entry for adjustment of withdrawal of cost
of unused materials charged to Repairs and
Maintenance up to 31st March by transfer to material
at site account)

The above entry will be reversed in the supplemental accounts for March in succeeding year as follows.

12.	Debit Rs.	Credit Rs.
-----	--------------	---------------

74 Repairs and Maintenance A/c Dr.

To 22.650 Materials at site (O&M)

(Being the entry for withdrawal of JE no.-----
of March suppl-----of preceding year.).

Note: Requisitions are issued and accounted for based on the coal and oil actually consumed. In some generation stations this is done periodically (say weekly). In this process first part of the week pertains to March while the later part pertains to April. Hence, a separate requisition for the first part of the week covering the period to end of 31st March should invariably be obtained and accounted for in the accounts for March itself.

At the year end , the capital works completed by contractors in respect of which bills are not received by the Board or received not yet passed shall be identified and certified by Board's engineers and provided for in the accounts to create liability to contractors as ascertained on the basis of contracts. This will be done only in TLC and project construction divisions and circles. Further this will be done only in respect of contracts with total contract value of RS.25 lakhs and more.

13.	Debit Rs.	Credit Rs.
-----	--------------	---------------

15.5 Provision for completed works Dr.

To 42.3 Provision for supply of materials/
works-capital

(Being the entry for adjustment of liability to contractors in respect of capital works(as per list) completed for which bills are not received and also bills are received but not yet passed.)

The above entry will be cancelled in the supplemental accounts of March of succeeding year as indicated below:

14.	Debit Rs.	Credit Rs.
-----	--------------	---------------

42.3 Provision for supply of materials /works -capital

Dr.

To 15.5 Provision for completed works

(Being the entry for cancellation of JE no.----- of March suppl. preceding year consequent to bringing the liability in the accounts regularly/discharging the liability).

In Operation and Generation circles/divisions executing capital works the provision will be brought to account by debit to relevant sub accounts nos. Under 14 works -in - progress by credit to 43.3 provision for supply of materials /works capital.

15.	Debit Rs.	Credit Rs.
-----	-----------	------------

14. Capital works in progress Dr.

(sub account wise details should be given

To 42.3 provision for supply of materials / works-capital

(Being the entry for adjustment of liability to contractors in respect of capital works completed (as per list) for which bills are not received or bills received and not passed.)

The above entry will be cancelled consequent to finalisation of the bills of the contractor and the liability is brought to regular accounts/discharging the liability.

16.	Debit Rs.	Credit Rs.
-----	--------------	---------------

42.3 Provision for supply of materials /works capital Dr.

To 14 Capital works in progress (Sub account wise details to be given).

(Being the entry for cancellation of JE no. ----- of March suppl. Preceeding year consequent to finalisation of bills and bringing the liability to accounts regularly or discharging the liability).

In respect of O&M works given on contract in operation and generation divisions and circles adjustment in accounts has to be made as follows :

17.	Debit Rs.	Credit Rs.
-----	--------------	---------------

74 Repairs and Maintenance (sub account wise details should be given) Dr.

To 43.3 Provision for supply of materials /works
O&M

(Being the entry for adjustment of provision for liability to contractors for O&M works completed for which bills are not received or received but not yet passed (as per list).

The above entry will be cancelled in the supplemental accounts of March of succeeding year (consequent to finalisation and bringing the liability to accounts regularly/or discharging the liability.

18.	Debit Rs.	Credit Rs.
-----	--------------	---------------

43.3 Provision for supply of materials /work -O&M Dr.

To 74 Repairs and Maintenance

(Being the entry for cancellation of JE no.----- of March suppl. of preceeding year consequent to bringing the liability to regular accounts or discharging the liability).

Liability and provision for salaries and allowances and bonus including incentives for the year either due for payment and not due for payment before the end of March, should be adjusted in supplemental accounts of March of the year as indicated below:

19.	Debit Rs.	Credit Rs.
-----	--------------	---------------

75 Employees cost Dr.
(Sub account wise details are to be given)

To
44.3 Salaries, bonus etc. Payable

(Being the entry for adjustment of provision and liability towards pay and allowances , bonus, medical expenses, LTC, E/L encashment etc., relating to the period to end of March.)

Only after payment of the liability the above entry will be cancelled in succeeding year's accounts; if the liability is completely discharged and no further liability exists the total amount of liability provision should be withdrawn, if the liability is partly discharged it should be limited to the amount discharged.

20.	Debit Rs.	Credit Rs.
-----	--------------	---------------

44.3 Salaries, Bonus etc. Payable Dr.

To 75 Employees cost (Sub. Account wise details should be given)

(Being the entry for adjustment of the liability provided in JE no. -----Of March Suppl. of preceeding year, consequent to discharge of liability).

Contribution towards pensionary liability and gratuity should be made at 14% of total salaries, dearness allowance and other allowances (including the adjustments towards outstanding liability made in supplemental accounts for March) as indicated below).

21.	Debit Rs.	Credit Rs.
-----	--------------	---------------

75.830 Terminal benefits Dr.

To 57.141 Staff pension fund

(Being the entry for adjustment of liability towards pensionary contribution)

Note 1: This entry will not be cancelled as payment to retired employees towards pension and gratuity will be charged to account no. 57.141 staff pension fund and 57.130 gratuity.

Note 2: In respect of payments towards pension relating to the period to end of March if made in April or in succeeding months no liability provision will be adjusted in accounts as provision will be made as per the JE indicated above.

Provision and liability towards administration and general expenses relating to the period to end of March of the year should be brought to accounts in March suppl.

22.	Debit Rs.	Credit Rs.
-----	--------------	---------------

76 Administration and General expenses
(Sub account wise details should be given) Dr.

To 46.4 Liability for expenses

(Being the entry for adjustment towards bringing the liability into accounts in respect of rents, rates and taxes, telephone and trunk calls, telex charges, legal, audit consultancy, technical charges, travelling expenses, TA, petrol, electricity charges and other general charges relating to the period to end of 31st March of the year).

Only after payment of liability the above entry will be cancelled in succeeding years accounts, if the liability is completely discharged and no liability exists total amount of the liability provision will be withdrawn , if the liability is partly discharged it should be limited to the extent discharged.

23.	Debit Rs.	Credit Rs.
-----	-----------	------------

46.4 Liability for expenses. Dr.

To 76. Administration and general expenses (Sub.
Account wise details should be given)

(Being the entry for adjustment for cancellation of liability provided in JE no. ----- of March suppl. of preceding year consequent to discharge of liability)

Value of postage not utilised at the end of 31st March of the year as per register of postage stamps in various offices will to be ascertained and debited to Postage stamps on hand account by credit to 76.112 postage and telegrams accounts in supplemental accounts of March of the year.

24.	Debit Rs.	Credit Rs.
-----	-----------	------------

24.120 Postage stamps on hand Dr.

To 76.112 Postage and telegrams

(Being the entry for adjustment of the value of the postage stamps not utilised at the end of the year in various offices(as per list).

The above adjustment should be reversed in succeeding year accounts (March Suppl.)

25.	Debit Rs.	Credit Rs.
-----	-----------	------------

76.112 Postage and telegrams Dr.

To 24.120 Postage on hand

(Being the entry for adjustment towards of reversal of the JE no. ----- of March suppl of preceding year)

In cases where rents , rates and taxes and insurance etc. (Paid before the end of 31st March of the year) related to the period in succeeding financial year the amount relating to that period will be reclassified as follows.

26.	Debit Rs.	Credit Rs.
-----	-----------	------------

28.820 prepaid expenses Dr.

To 76 Administration and general expenses
(Sub - account wise details will be given)

(Being the entry for adjustment of prepaid expenses as per list enclosed).

The above entry will be reversed in the succeeding financial year's accounts.

27.	Debit Rs.	Credit Rs.
-----	-----------	------------

76 Administration and General expenses Dr.

To 28.820 Prepaid expenses

(Being the entry for reversal of the JE no. ----- of March suppl. of preceding year)

Depreciation of fixed assets in use will be charged from the second year of use, at the prescribed rates, in the supplemental accounts of March of the year , at the head quarters as follows, separate

adjustment entries will be made for function -wise assets i.e. Thermal Generation , Hydel Generation , Transmission , Distribution and General assets and equipment.

28.	Debit Rs.	Credit Rs.
77. 110 Amortization of leasehold assets	Dr.	
77. 120 Depreciation on Buildings	Dr.	
77. 130 Depreciation on Hydraulic works	Dr.	
77. 140 Depreciation on other civil works	Dr.	
77. 150 Depreciation on Plant and Machinery	Dr.	
77. 160 Depreciation on Lines and cable networks	Dr.	
77. 170 Depreciation on Vehicles	Dr.	
77. 180 Depreciation on Furniture and fixtures	Dr.	
77. 190 Depreciation on Office equipment	Dr.	
77. 210 Depreciation on capital expenditure resulting in an asset not belonging to Board	Dr.	
77. 220 Depreciation on spare units/service units	Dr.	
77. 230 Depreciation on capital spares at Generating Stations	Dr.	
77. 290 Depreciation on assets taken over from licensees pending final valuation	Dr.	

(The above accounts will have sub- accounts codes similar to main account codes of fixed assets.)

To

- 12.1 Depreciation provision leasehold assets
- 12.2 Depreciation provision on Buildings
- 12.3 Depreciation provision on Hydraulic works
- 12.4 Depreciation provision on other civil works
- 12.5 Depreciation provision on plant and Machinery
- 12.6 Depreciation provision on Lines and cable net works
- 12.7 Depreciation provision on Vehicles
- 12.8 Depreciation provision on Furniture and Fixtures
- 12.9 Depreciation provision on Office equipment
(Sub accounts similar to broad classification in fixed assets account)
- 13.1 Depreciation provision on capital expenditure
resulting in an asset not belonging to Board
- 13.2 Depreciation provision on spare units/service units
- 13.3 Depreciation provision on capital spares at generating stations
- 13.5 Depreciation provision on assets taken over from licensees pending final
valuation

(Being the entry for adjustment towards depreciation on the fixed assets in use for the year ending 31st March).

Construction facilities (i.e. Earth moving equipment, bulldozers, cranes, cement mixers, construction work shop fabrication shop equipment are utilised in construction of project works and on the completion of

the works, the equipment's utility diminishes. Depreciation (at the prescribed rates) of the equipment will be adjusted in accounts of March suppl. as follows.

29.	Debit Rs.	Credit Rs.
-----	-----------	------------

14.0 Capital works in progress Dr.
(Sub- account code nos. relating to the assets on which construction equipment is used, will be operated)

To

15.651 Provision for depreciation earth mover/bulldozers
15.652 Provision for depreciation - cranes
15.653 Provision for depreciation cement mixers and other civil construction machinery.
15.654 Provision for depreciation - Fabrication workshop/construction work shop equipment.

(Being the entry for adjustment towards depreciation of construction facilities to capital works in progress during the year ending 31st March)

Note : When the construction facilities i.e. equipment is no longer required, due to the completion of the construction works, the book value of equipment will be transferred to fixed assets in use account (and corresponding sub-accounts codes will be adopted) if they are in usable condition on other completed works and depreciation will be charged (at the prescribed rates) under Revenue Account. Depreciation provision under account Nos.15.651, 15.652, 15.653 and 15.654 will be transferred to account No.12.000 provision for depreciation.

A) Provision shall be made every year for interest accrued on all capital borrowings including State Government loans, whether such interest is due or not for payment and whether it is paid or not. It is to be noted that the provision is made only for undischarged liabilities in respect of other items of expenses, while in respect of interest on all capital borrowing, total amount of interest for the year i.e. discharged liabilities and undischarged liabilities will be accounted for under sub-account Nos. 51.201 to 51.299 (separate sub-account nos. will be operated) for interest accrued to the end of the year and also due for payment on each source of capital borrowing as indicated below will be brought to accounts.

30.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.1 Interest on State Govt. Loans Dr.

To
51. 201 Interest accrued and due on capital
liabilities - State Govt.

(Being the entry for adjustment of interest , for the
year , accrued and due on State Govt. loans.)

B) When the interest is paid by cash/cheque or by adjustment , the amount will be debited to A/c no.
51.201 interest accrued and due (But not to Revenue Account).

C) Similar entries as in (A) above will be made in the accounts of the Board in respect of interest
accrued and due on capital loans from other institutions. Debit and credit heads of accounts in respect of
other institution are

In respect of interest on each of the institution from whom capital borrowings are obtained, separate
entries will be made.

31.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.200 Interest on Bonds Dr.

To
51.202 Interest accred and due

32.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.300 Interest on Debentures Dr.

To
51.203 Interest accrued and due on debentures

33.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.400 Interest on Foreign Currency loans/ credits Dr.

To
51.204 Interest accrued and due on Foreign currency
loans/credits.

34.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.500 Interest on VLC Dr.

To
51.205 Interest accrued and due on VLC.

35.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.501 Interest on loans from LIC Dr.

To
51.206 Interest accrued and due on LIC

36.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.504 Interest on loans from REC Dr.

To
51.207 Interest accrued and due to REC

37.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.511 Interest on loans PFC Dr.

To
51.213 Interest accrued and due to PFC

38.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.530 Interest on loans BHEL Dr.

To
51.218 Interest accrued and due to BHEL

D) When the interest is paid (by cheque/cash or by adjustment) the amount will be debited to the relevant sub-account no. Under 51.200 accrued interest and due .

E) Thus the credit and debits against each sub-head account show the extent i.e. amount of interest accrued and due on each of the capital borrowings and the actual amount paid to the institution.

Interest on borrowings relate to :-

1. Interest on capital borrowings (i.e. long term credits) and
2. Interest on other borrowings (i.e overdraft from the banks and the cash credits from the banks i.e borrowings for working capital).

A) Interest payable on borrowings for working capital at the end of the year will be brought to account by means of an adjustment entry.

39.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.7 Interest on borrowings for working capital Dr.

To

46.710 Interest accrued but not due on borrowings

(Being the entry for adjustment of interest on cash credits from the banks and over drafts, relating to the year ending 31st March accrued but not due as per details).

B) When the interest is debited to the Board's account by the banks in the succeeding year, the amount will be debited to 46.710 account.

As per terms and conditions of supply, interest to the end of March accruing on consumption deposit, shall be adjusted every year, in the month of April in Electricity supply bills. Liability provision towards the interest relating to the year (which is to be credited to the consumer in succeeding year) has to be adjusted in the supplemental accounts of March as follows

40.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.600 Interest to consumers Dr.

To

48.300 Interest payable on consumption deposit

(Being the entry for adjustment of interest accrued on consumption deposit).

Note: (a) The amount will be as per the amount of shown in para (b) in case interest is credited to consumers in the bills for the March consumption issued in April/May.

(b) While allowing interest on consumption deposits, in the current consumption bills adjustments in accounts for April will be made as follows.

41.	Debit Rs.	Credit Rs.
-----	-----------	------------

23.100 Sundry debtors for sale of power Dr.
(category wise account nos. Amounts will be given

here net amount of the bill).

48.300 Interest payable on to consumption Dr.
deposit .

To

61.0 Revenue for sale of power (category wise
account nos. and amounts will be given here).

(Being the entry for adjustment of revenue from
sale of power for the month of and the amounts
due from consumers and interest on consumption
deposits allowed for the last year).

(C) In case the interest is allowed and adjusted in the CC bills after finalisation of the Annual Accounts for the year, the adjustment in the succeeding year's monthly accounts will be as follows.

42.	Debit Rs.	Credit Rs.
-----	-----------	------------

23.100 Sundry debtors for sale of power (Category -
wise account nos.and amounts will be given here)
Net amount of the bill.

78.600 Interest to consumers (interest allowed) Dr.

To

61.0 Revenue from sale of power (Category-wise
account Nos. and amounts will be given here)

(Being the entry for adjustment of revenue from sale of
power and the net amount due from the consumers and
interest on consumption deposits allowed for the last
year).

(D) The provision for interest liability adjusted as per para (a) above,(which will be adhoc provision) differs with the actual amount of interest adjusted as per para (c) above; hence there will be either short provision or excess provision for which adjustments as shown below should be made.

Example:

Short provision:	Rs.
Amount as per para(c)	210000
Amount as per para(a)	205000
Short provision	5000

43.	Debit Rs.	Credit Rs.
-----	-----------	------------

48.300 Interest payable on consumption deposit . 205000

83.700 Interest and other finance charges relating to previous years.	5000	
To		
78.600 Interest to consumers		210000

(Being the entry for adjustment of short provision relating to the yearvide JE no. of March suppl.)of interest and withdrawal of interest adjusted to 78.600 account vide JE no.....).

EXCESS PROVISION	Rs.
Actual Interest	200000
Adjusted vide para (C)	
Amount as per para (A)	205000
Excess provision	5000

44.	Debit Rs.	Credit Rs.
48.300 Interest payable on consumption deposit Dr.	205000	

To		
78.600 Interest to consumers		200000
65.700 Excess provision for interest and finance charges relating to prior periods.		5000

(Being the entry for adjustment of excess provision relating to year vide JE and withdrawal of interest adjusted to 78.600 account)

45.	Debit Rs.	Credit Rs.
78.840 Interest to suppliers/contractors Dr.		

To	
46.90 Sundry liabilities and provisions	

(Being the entry for adjustment towards liabilities to suppliers / contractors towards interest for delayed payments as per the terms and conditions of the contract)

(A) Interest on individual GPF subscribers balances will be worked out and adjusted in accounts by debit to revenue account, crediting GPF account. Normally the working out of the interest on each subscriber account, is not done before the finalisation of the Annual Accounts of the year . Hence, provision for interest on GPF is worked out on the opening balance in A/c no. 57.120 GPF for the full year and in respect interest on the total subscriptions and total withdrawals during the year on product system (Instead of on the individual subscribers balances). As individual subscribers accounts are not credited with interest amount and the GPF account slips are not issued , the interest liability should be brought to account in the supplemental accounts for March of the year by adjustment as follows .

46.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.852 Interest on general provident fund Dr.

To

46.900 Sundry liability and provision

(Being the entry for adjustment of provision for liability of interest on GPF for the current year).

(B) It is only when GPF account slips are issued (Giving credit to individual subscribers accounts towards interest) the interest is to be credited to 57.120 G eneral Provident Fund by debit to 78.852 interest on GPF as indicated below

47.	Debit Rs.	Credit Rs.
-----	-----------	------------

78.852 Interest as GPF Dr. Cr.

To

57.120 GPF

(Being the entry for adjustment of actual interest on GPF subscribers account for the past year i.e.).

Note :- If the interest for the preceeding years is not worked out and credited to subscribers' accounts i.e. GPF account no. 57.120 , liability provision (for interest credited to account no. 46.900 sundry liability and provision) outstanding should be included in working out interest provision for the year of account in question.. That is to say had interest relating to the preceeding year been credited to subscribers , the GPF balance would have been increased and interest is to be charged on the interest also(i.e. on the increased GPF balance) .

(C) When GPF account slips are issued and the account slips include interest on GPF, a review and necessary adjustment in account should be made as follows:

The amount of interest worked out and adjusted as per para (A) above is only an adhoc provision and not the actual amount of interest worked out on individual subscribers accounts balances and adjusted as per para (B) above, there will be either excess or short provision in account for which adjustment as shown below should be made.

EXAMPLE:

SHORT PROVISION :

Actual interest adjusted as per para (B)	Rs. 1,10,000
Adhoc provision as per para (A)	Rs. 1,00,000
Short provision	Rs. 10,000

48	Debit Rs.	Credit Rs.
46.900 Sundry liability and provision	1,00,000	--
83.700 Interest and other finance charges relating to previous years	10,000	--
To		
78.852 Interest on GPF		1,10,000

(Being the entry for the adjustment of short provision relating to the year vide JE no.-----of March supplemental and withdrawal of the interest adjusted to 78.852 account vide JE no.).

EXCESS PROVISION

Rs

Actual Interest adjusted as per para (B)	95,000/-
Adhoc provision adjusted as per para (A)	1,00,000/-
Excess provision	5,000/-

49.	Debit Rs.	Credit Rs.
46.900 Sundry liability and provision Dr.	1,00,000	
To		
78.852 Interest on GPF		95,000
65.700 Excess provision for interest and finance charges in previous periods.		5000

(Being the entry for the adjustment of excess provision relating to year vide JE no....and withdrawal of interest adjusted to 78.852 account vide JE no.....).

COST OF RAISING FINANCE

(A) Liabilities in respect of advertisements, credit fee, legal charges and commitment charges, in connection with raising finance relating to the period to the end of 31st March of the year, will be brought to account, by means of adjusting entry in supplemental accounts for March .

50.	Debit Rs.	Credit Rs.
78.86 COST OF RAISING FINANCE		
78.862 Legal charges	Dr.	
78.863 Advertisements	Dr.	
78.864 Service fee	Dr.	
78.865 Credit fee	Dr.	
78.866 Commitment charges	Dr.	

To

46.9 Sundry liabilities and provision

(Being the entry for adjustment towards liabilities outstanding to end of 31st March relating to cost of raising finance.).

(B) When the liabilities are discharged by payments in the succeeding year and the amount is charged to 78.86 (Sub-account codes) the entry in (a) above will be with- drawn.

51.	Debit Rs.	Credit Rs.
46.9 Sundry liabilities and provisions	Dr.	

To

78.862 Legal charges
78.863 Advertisements
78.864 Service fee
78.865 Credit fee
78.866 Commitment charges

(Being the entry for adjustment for withdrawal of the JE no.....consequent to discharge of liabilities)

52.	Debit Rs.	Credit Rs.
78.884 Guarantee charges	Dr.	

To

46.9 Sundry liabilities and provision

(Being the entry for adjustment towards guarantee

charges payable to State Govt. for the year as per details).

When the guarantee charges are paid by cheque or by adjustment the debit will be afforded to account code 46.9.

CAPTILISATION OF EXPENSES:

Cost of generation during trial stage of new operating plant. - charged to capital works.

On collective testing of the entire new generating plant when the turbine generator is put on trial stage , trial stage costs (limited to the maximum period of 3 Months) on fuel and operations are treated as capital costs. The trial stage expenditure is initially incurred and booked under revenue account codes 71,72,74,75 and 76 and during trial stage, power generated is sold and revenue earned is treated as reduction of cost of capital asset of the generating plant.

A) Excess of costs over the revenue is added to the assets involved at the trial stage by credit to revenue account . 71.9 cost of generation during trial stage charged to capital works.

53.	Debit Rs.	Credit Rs.
-----	-----------	------------

14 Capital works in progress (Sub account code for the assets involved in trial stage will be operated.) Dr.

To

71.9 Cost of generation during trial stage charged to capital works .

(Being the entry for adjustment towards trial stage costs of the unit number of the generating station as per details).

B) Excess of revenue over the costs is treated as reduction of capital costs .

54.	Debit Rs.	Credit Rs.
-----	-----------	------------

71.9 Cost of generation during trial stage charged to capital works . Dr.

To

14 Capital works in progress (sub account code for the assets involved in the trial stage will be operated .

(Being the entry for adjustment towards excess of revenue over expenditure during trial stage of unit number .as per details).

Expenditure accounted for initially under account code nos. 74.100 to 74.800 repairs and Maintenance. 75.100 to 75.800 employee cost and 76.100 to 76.800 administration and general expenses , by TLC and project constructions circles / divisions i.e. under revenue expenses account is transferred to 14.capital work in progress by adjustment entries in supplemental accounts for March.

55.	Debit Rs.	Credit Rs.
-----	-----------	------------

14. Capital works in progress (Sub account numbers will be operated.) Dr.

To
 74.9 Repairs and maintenance capitalised .
 75.9 Employees cost capitalised .
 76.9 Administration and general expenses capitalised.

(Being the entry for adjustment towards transfer of expenditure on repairs and maintenance, employees cost and Administration and general expenses to capital works in progress)

Operation and generation circles/divisions executing capital constructions works, will carryout, percentage adjustments towards employees cost and Administration and general expenses as relating to capital works in the supplemental accounts for March.

56.	Debit Rs.	Credit Rs.
-----	-----------	------------

14 Capital works in progress (Sub account code numbers will be operated) Dr.

To
 75.9 Employee cost capitalised
 (Being the entry for adjustment towards adjustment of establishment charges relating to capital works)

All circles and divisions executing capital construction works will adjust percentage charges, towards head quarters chargers in the supplemental. Accounts of March.

57.	Debit Rs.	Credit Rs.
-----	-----------	------------

14 Capital works in progress (sub account numbers will be operated) Dr.

To
 75.9 Employee costs capitalised

(Being the entry for adjustment of head quarters charges on capital works).

From the second year of the purchase of vehicles furniture and fixtures and office equipment , TLC and project construction circles and divisions will carryout the adjustments in supplemental adjustments for march towards depreciation on these assets at the prescribed rates charging the capital works in progress being executed by them.

58.	Debit Rs.	Credit Rs.
-----	-----------	------------

14 Capital works in progress (sub account numbers will be operated) Dr.

To
77.9 Depreciation and related costs charged to capital works .

(Being the entry for adjustment of depreciation on vehicles, furniture and fixtures and office equipment on the capital construction works in progress)

Every year , a portion of interest payable on interest bearing borrowings which relates to financing of capital assets on construction stage shall be computed in the manner prescribed and capitalised . (And included in the costs of assets which involve significant time period at construction stage) in the accounts of the year at the head quarters office of the Board, capital works executed by operation circles and divisions don't involve the significant time period at construction stage and hence interest on these works will not be capitalised.

59.	Debit Rs.	Credit Rs.
-----	-----------	------------

14.1 Land and land rights Dr.
14.2 Buildings Dr.
14.3 Hydraulic works Dr.
14.4 Other civil works Dr.
14.5 Plant and machinery Dr.
14.6 Lines cables network etc. Dr.

To
78.9 Capitalisation of interest on funds used during construction.

(Being by entry for adjustment towards capitalisation of interest payable on interest bearing borrowings which relate to financing of capital assets at construction stage).

- A) Provision for bad , doubt full and disputed debts (i.e. dues from consumers) is made on a percentage bases after the view of the DCB statement for the year ending 31st March in the head quarters of the Board .

60.	Debit Rs.	Credit Rs.
-----	-----------	------------

79.4 Bad and doubtful debts provided - Due from consumers.

Dr.

To

23.9 Provision for doubtful dues from consumers .

(Being the entry for adjustment towards provision for bad, doubtful and disputed debts from consumers).

- b) Bad debts written off will be charged to account code no.79.410 bad debts written off - Dues from consumers (but not account code number 23.9) .

Expenditure on identification, survey, investigation and feasibility studies of the projects which are sanctioned later as capital construction projects is charged to capital works in progress.

(Executive engineer / Survey and investigation will rise a TDA(Transfer Debit Advise) on the accounting unit executing the project works - which will debit the works in progress).

61.	Debit Rs.	Credit Rs.
-----	-----------	------------

14 Capital works in progress (sub accounts code numbers will be operated according to the tangible assets acquired / constructed) Dr.

To

17.3 Expenditure on survey, feasibility studies on projects not yet sanctioned.

(Being the entry for adjustment towards capitalisation of survey/ feasibility studies and investigation of the projects sanctioned as per details BP no.....).

Expenditure on identification , survey ,investigation and feasibility studies of the projects which is rejected for sanction is charged to revenue as infructuous capital expenditure in the year in which it is rejected in the accounts of the Executive Engineer/survey and investigation .

62.	Debit Rs.	Credit Rs.
-----	-----------	------------

79.532 Infructuous capital expenditure written off. Dr.

To

17.3 Expenditure on survey/feasibility studies of projects not yet sanctioned.

(Being the entry for adjustment towards write off of expenditure on survey and investigation of projects, rejected for sanction as per details - vide Board's memo no.....)

POWER PURCHASED

63.	Debit Rs.	Credit Rs.
-----	-----------	------------

A) 70.1 Power purchased account Dr.
(Sub account for each supplier of power)

To
41.1 Sundry creditors for purchase of power (sub-accounts will be operated for each different supplier of power)

(Being the entry for adjustment of liability towards purchase of power fromas per the list of bills for the period relating to April to March of the year)

B)When payments are made either by cash/cheque or adjustment account number 41.1 sundry creditors for purchase of power will be debited.

64.	Debits Rs.	Credit Rs.
-----	------------	------------

C). 70.1 Power purchased account Dr.
(Sub-accounts for each supplier of power)

To
41.2 Provision for liability for purchase of power.(Sub-accounts will be operated for each supplier of power)

(Being the entry for adjustment of provision towards purchase of power from ... in respect of which , bills are yet to be received, relating to the period April to March of the year).

D) After receipt of bills for the purchase of power from the suppliers in subsequent years and the liability is accepted, following adjustments in accounts will be made.

i) In respect of excess provision i.e. provision is more than the liability

65.	Debit Rs	Credit Rs.
-----	----------	------------

41.2 Provision for liability for purchase of power Dr.

To.

41.1 Sundry creditors for purchase of power

65.8 Other excess provision in prior periods

(Being the entry for adjustment of excess provision over liability towards purchase of power as per details).

ii) In respect of short provision i.e. provision is less than the liability

66.	Debits Rs.	Credit Rs.
-----	------------	------------

41.2 Provision for liability for purchase of power Dr.

83.100 Short provision for purchase of power

To

41.1 Sundry Creditors for purchase of power

(Being the entry for adjustment of short provision over liability towards purchase of power as per details).

Losses shall not be deferred for write off: Losses due to shortage of coal in the coal yard, noticed as a result of physical verification will be charged to revenue account, pending formal orders of competent authority to write off the value of the shortages, by adjustment in the supplement accounts for March .

67.	Debit Rs	Credit Rs.
-----	----------	------------

71.400 Stock shortages on physical verification of coal/oil Dr.

To

21.101 Coal stock

(Being the entry for adjustment towards shortage of coal noticed as a result of physical verification for the year ended 31st March).

Loss in transit of coal for which payment is based on Railway Receipt will be charged to revenue account by adjustment in supplemental accounts for March.

68.	Debit Rs.	Credit Rs.
-----	-----------	------------

72.100 Transit loss of coal Dr.

To

26.801 Advances to coal suppliers

(Being the entry for adjustment towards loss of coal in transit for which payments were made based on railway

receipts)

If excess of coal in coal yard is noticed as a result of physical verification of coal stock, as at the end of the year, the value of the excess will be adjusted in supplemental accounts of March, as follows.

69.	Debit Rs.	Credit Rs.
-----	-----------	------------

21.101 Coal Stock Dr.
To
62.7 Excess found on physical verification of coal stock
(Being the entry for adjustment towards excess of coal noticed during physical verification of coal stock as at 31st March.)

(A) Where the revenue from the sale of electrical energy and miscellaneous receipts (for the year ended 31st March) have not been billed, a provision for such un-billed revenue and receipts shall be made at the year end in the supplemental accounts for March so as to treat the amount as a Revenue in the year of supply, by means of adjustment entry as follows.

70.	Debit Rs.	Credit Rs.
-----	-----------	------------

23.400 Provision for un-billed revenue Dr.
(Sub account codes to identify provisions to specific category of customers shall be used).

To
61.100 Revenue from sale of power - Inter State
61.200 - 61.300 Revenue from sale of power
(category-wise and element wise sub accounts to be used)
61.900 Misc. charges from consumers

(Being the entry for adjustment of accrued revenue to the year and not billed in the year).

(B) The above entry will be withdrawn in succeeding year's accounts after the revenue is billed and accounted for

71.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.210 Income accrued and due on fund investments Dr.

To
 62.220 Interest from investments against fund
 investments (separate sub-account code numbers to
 be operated for each fund)

(Being the entry for adjustment towards interest accrued
 for the year ending 31st March and not received by 31st
 March as per details)

(B) When the interest is received the credit will be afforded to Account no.28.210.

72.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.310 Income accrued but not due on
 fund investments

To
 62.220 Interest from investments against fund
 in investments

(Being the entry for adjustment towards
 interest accrued for the year ended 31st March
 but not due to be received before 31st March
 as per details).

(B) When the interest is received the credit will be afforded to account no.28.310.

73.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.220 Income accrued and due on investments
 other than fund investment Dr.

To
 62.220 Interest on investment other than fund
 investment

(Being the entry for adjustment towards interest
 accrued for the year ended 31st March but not
 received before 31st March as per details).

(B) When the interest is received the credit will be afforded to account no.28.220.

74.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.320 Income accrued but not due on Dr.
investments other than fund investments

To
62.220 Interest on investments other than fund
investments

(Being the entry for adjustment towards interest
accrued for the year ended 31st March but not due
to be received before 31st March as per details).

(B) When the interest is received the credit will be afforded to account no. 28.320.

75.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.230 Income accrued and due on Dr.
investments in subsidiary companies

To
62.220 Interest on investments in subsidiary
companies

(Being the entry for adjustment towards interest
accrued for the year ended 31st March but not
received before 31st March as per details).

(B) When the interest is received the credit will be afforded to account no.28.230.

76.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.330 Income accrued but not due on Dr.
investments in subsidiary companies

To
62.220 Interest on investments in subsidiary
companies

(Being the entry for adjustment towards interest for
the year ended 31st March but not due to be received
before 31st March as per details).

(B) When the interest is received the credit will be afforded to account no.28.330.

77.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.240 Income accrued due on Dr.

investments in partnership/joint ventures

To

62.220 Interest on investments in partnership/joint ventures

(Being the entry for adjustments towards interest accrued for the year ended 31st March but not received before 31st March as per details).

(B) When the interest is received the credit will be afforded to account no.28.240.

78.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.340 Income accrued but not due on Dr.
investments in partnership/joint ventures

To

62.220 Interest on investments in partnership/joint ventures

(Being the entry for adjustment towards interest accrued for the year ended 31st March but not due to be received before 31st March as per details).

(B) When the interest is received, the credit will be afforded to account no.28.340.

79.	Debit Rs.	Credit Rs.
-----	-----------	------------

23.400 Provision for un billed revenue Dr.

(Consumers category wise sub accounts nos. will be operated).

To

62.250 Delayed payments charges from consumers

(Being the entry for adjustment towards accrued revenue charges for delayed payments-relating to the

period ending 31st March not billed as per details.

(B) When the charges for delayed payments by consumers is collected or billed whichever is earlier, adjustment in accounts will be as follows.

80.	Debit Rs.	Credit Rs.
62.250 Delayed payment charges from consumers		

Dr.

To

23.400 Provision for un billed revenue

(Being the entry for adjustment towards withdrawal of JE no. March supplemental).

81.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A)28.290 Income accrued and due - others on Dr.
advances to suppliers/contractors

To

62.260 Interest on advances to suppliers and contractors

(Being the entry for adjustment towards interest accrued for the year 31st March as per details)

(B) When the interest is received the credit will be afforded to account no.28.290.

82.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.390 Income accrued but not due others on
advances to suppliers / contractors

To

62.260 Interest on advances to suppliers/contractors

(Being the entry for adjustment towards interest accrued for the year ended 31st March but not due to be received before 31st March as per details).

(B) When the interest is received the credit will be afforded to account no.28.390

NOTE: Advances to suppliers and contractors bearing interest are to be accounted for under account no.25.100 . Advances to suppliers/contractors (capital) in TLC /project construction circles/divisions and under account no.26.100 advances to suppliers/contractors (O&M) in Generation and Operation circles / divisions and these accounts indicate that Interest on Advances to Suppliers/Contractors should be accounted for by the divisions/circles.

83.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.290 Income accrued and due - others Dr.

To
62.270 Interest from banks other than on fixed deposits.

(Being the entry for adjustment towards interest on Board's funds credited to Board, with abnormal delays, while collecting interest on overdrafts during the delayed transfer as per details).

(B) When the Bank credits the interest, in subsequent periods, it will be credit to 28.290 account

84.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.104 Sundry debtors for Dr.
rentals from property

To
62.901 Rental from staff quarters

(Being the entry for adjustment towards rent for staff quarters for the month of March due).

(B) The entry will be withdrawn in the subsequent years accounts, when the rent is recovered from the salaries of the employees by adjustment as follows.

85.	Debit Rs.	Credit Rs.
-----	-----------	------------

62.901 Rental for staff quarters Dr.

To
28.104 Sundry debtors for rental from property

(Being the entry for adjustment towards rentals for last year received and accounted for vide Vr .nos. April).

86.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.104 Sundry debtors for rentals from property
Dr.

To
62.902 Rentals from contractors.

(Being the entry for adjustment towards rentals from contractors due for the months)

(B) When the rent is received in cash/adjustment, the credit will be accounted for under account no.28.104.

ELECTRICITY DUTY:

Electricity Duty on the units sold during the month of March of the year and billed in succeeding financial year in April/May will be brought to account in supplemental accounts of March by the Revenue accounting Units as follows.

87.	Debit Rs.	Credit Rs.
-----	-----------	------------

23.200 Sundry Debtors for Electricity Duty Dr.

(Sub-account code will be operated to identify dues to specific category of consumers)

To
61.501
to
61.519 Electricity Duty recovery

61.521 Interest on Electricity duty

(Being the entry for adjustment of electricity duty on the units sold to consumers for the month of March and

Recoverable from Consumers)

In the Head-Quarters office of the Board, following adjustment will be made in the year's accounts towards Electricity Duty payable to the State Govt.

88.	Debit Rs.	Credit Rs.
61.541 Electricity Duty payable	Dr.	

To

46.300 Electricity Duty payable to Govt.

(Being the entry for adjustment towards electricity duty payable to the State Govt. for the year)

89.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.620 Revenue subsidy/grant
Receivable

Dr.

To

63.110 Subsidies and Grants from State Govt.

(Being the entry for adjustment towards subsidy for the year receivable as per details).

B) When the subsidy is received either by cash/adjustment from the State Govt., the credit will be afforded to account No. 28.620.

90.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.640 Grant for Research and Development Dr.

To

63.120 Grant for Research and Development

(Being the entry for adjustment towards Grant for Research and development for the year receivable as per letter no... ..dt... ..).

B) When the grant is received, the credit will be afforded to account Code No.28.640.

91.	Debit Rs.	Credit Rs.
-----	-----------	------------

(A) 28.630 Education grant-in-aid
Receivable from Govt.

Dr.

To

63.130 Grant-in-aid for Education

(Being the entry for adjustment towards grant-in-aid for the year receivable as per letter nodt.
... ..)

(B) When the grant-in-aid is received, the amount will be credited to account no.28.630.

Amounts recovered from employees under group insurance scheme and credited to Account Code 57.152 Group insurance will be transferred to account no.57.153 Group insurance - savings fund and 57.154 group insurance - Insurance fund - Quarterly.

92.	Debit Rs.	Credit Rs.
57.152 Group insurance	Dr.	
To		
57.153 Group insurance - Savings Fund		
57.154 Group insurance - Insurance fund		

(Being the entry for transfer of the amount recovered under group insurance scheme to savings fund and insurance fund).

Interest on quarterly compound basis will be adjusted on the outstanding balance of savings fund as follows.

93.	Debit Rs.	Credit Rs.
78.855 Interest on Group insurance	Dr.	
Insurance Fund		
To		
57.154 Group insurance - Insurance fund		
(Being the entry for adjustment of interest on insurance fund).		

94.	Debit Rs.	Credit Rs.
78.854 Interest on Group insurance - Savings Fund	Dr.	
To		
57.153 Group insurance -savings fund		
(Being the entry for adjustment of interest on savings fund)		

Irregular/ineffective balances in stores priced ledgers will be transferred to account code no. 56.670 other reserve in the supplemental accounts of March, after review of the balances after closure of the accounts for March Adjustment SRBs /SIBs will be written in the pricing section and posted in stores priced ledgers and in support of this a journal entry will be made in the supplemental accounts of March.

TLC/Project circles: Irregular credit balances

95.	Debit Rs.	Credit Rs
-----	-----------	-----------

22.60 Stock of materials at construction stores Dr.

To
56.670 Other reserves

(Being the entry for adjustment of irregular/ineffective credit balances in stores priced ledgers vide Adj.SRB/SIBs)

TLC/Project Circles – debit balance

96.	Debit Rs.	Credit Rs.
-----	-----------	------------

56.670 Other Reserves Dr.

To
22.60 Stock material at construction stores

(Being the entry for adjustment towards irregular/ineffective debit balances in stores priced ledgers vide adjustment SRB/SIB)

If the above two entries result in a net debit balance under the account code 56.670 other reserves the debit will be transferred to 79.130 - Ineffective stores net debit balance-Capital.

97.	Debit Rs.	Credit Rs.
-----	-----------	------------

79.130 Ineffective stores net debit balance Dr.

To
56.670 Other Reserve

(Being the entry for adjustment of net debit balance in 56.670 - Other reserve account to revenue account)

Note: If there is credit balance under account code no.56.670 - Other reserves, it should remain as credit balance under that account.

Generation and Operation Divisions and Circles– irregular credit balance

98.	Debit Rs.	Credit Rs.
-----	-----------	------------

22.62 Stock materials at O&M stores Dr.

To

56.670 Other reserves

(Being the entry for adjustment of irregular/ineffective credit balances in stores priced ledger vide Adj. SRB/SIBs)

Irregular Debit balance

99.	Debit Rs.	Credit Rs.
-----	-----------	------------

56.670 Other reserves Dr.

To

22.62 Stock of materials at O&M stores

(Being the entry for adjustment towards irregular/ineffective debit balances in stores priced ledgers vide Adj.SRB/SIB nos.)

If the above two entries result in a net debit balance under the account code 56.670 other reserves the debit will be transferred to 79.140 - In effective stores net debit balance - O&M

100.	Debit Rs.	Credit Rs.
------	-----------	------------

79.140 Ineffective stores net debit balance

Dr.

To

56.670 Other Reserve

(Being the entry for adjustment of net debit balance in 56.670 - Other reserve account to revenue account)

Note: If there is credit balance under account code no.56.670 - Other reserves, it should remain under that account code.

In respect of repayment of loans, falling due, during the year adjustment in accounts will be made as follows:

101.	Debit Rs.	Credit Rs.
------	-----------	------------

Dr.

54.100 Funds from State Govt.

Dr.

To

(Sub-account code should be used for recording repayments due for each source of capital borrowings.

(Being the entry for adjustment towards repayment of borrowings due, during the year).

Liability towards un-issued cheques i.e.cheques not dispatched to the payees as at the end of the year and thus the liability to the payee is not actually discharged shall be disclosed in Board's accounts under a separate account 43.931 liability to un-issued cheques (and correspondingly restoring the bank balance) in the accounts of all expenditure units.

24.4 Disbursement bank	Dr.
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To

(Being the entry for adjustment towards liability for unissued cheques at the end of the year).

The above entry will be cancelled in the next year when the cheques are dispatched.

APPENDIX - VII
SALE OF ELECTRICITY TO PERSONS OTHER THAN LICENSEES -
TERMS AND CONDITIONS OF SUPPLY (AS AMENDED UPTO 31-8-1997)

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SALE OF ELECTRICITY TO PERSONS OTHER THAN LICENSEES - REVISED TERMS AND CONDITIONS OF SUPPLY

CONDITIONS OF SUPPLY

1. **Title:** These conditions shall be called terms and conditions of supply of electricity energy by the Andhra Pradesh State Electricity Board.
2. **Definitions:** In these conditions unless the context otherwise requires,
 - 2.1. Act' means the Indian Electricity Act, 1910 as in force from time to time and the rules framed thereunder and in force from time to time.
 - 2.2. Board' means the A.P.S.E.B. Board constituted for the State of Andhra Pradesh under section 5 of the electricity (Supply) Act, 1948.
 - 2.3. Chief Engineer' means the Chief Engineer of the Board.
 - 2.4. Engineer' means a Superintending Engineer, Divisional Engineer, Assistant Divisional Engineer, Assistant Engineer, Additional Assistant Engineer, Section Officer and/or any other officer of the Board authorized by the Chief Engineer in this behalf.
 - 2.5. Consumer' means any person who is supplied with electrical energy by the Board and includes any persons whose premises are for the time being connected for the purpose of receiving electrical energy with the works of the Board and shall also include an intending consumer or a consumer who has been disconnected.
 - 2.6. Month' means the English Calendar month. The period between the meter reading date of the immediately succeeding or preceding month (as the context requires) shall also be regarded as a month for purpose of billing the charges.
(B.P.Ms.No.311 (Commercial) Dated 28-4-1976 effective from 28-5-1976)
 - 2.7. Consumer's installation' means any composite electrical unit including the electric wires, fittings, motor and apparatus erected and wired by or on behalf of the consumer on one and the same premises.
 - 2.8. Bulk supply' means the supply given to:-
 - 2.8.1. Another State Electricity Board or a licensee for purpose of distribution in his area of supply: or
 - 2.8.2. Consumers for Industrial and/or non-industrial purposes contracting for loads not less than 70KVA and above and/or having a connected load exceeding 75 HP at High Tension supply.
(B.P.Ms.no.291 (Commercial) dated 27.11.90)
 - 2.9. Power Factor' means the ratio of Kilo Watt hours consumed in the month to kilovolt ampere hours registered during the month. The power factor shall be calculated to two decimal places.
 - 2.10. Load Factor' means:

Average Demand for the month in K.Ws
Maximum Demand for the month in K.Ws

The average demand for the month means :

$$\frac{\text{Total K.W. hours consumed in the month}}{\text{Total hours in the month}}$$

The load factor shall be calculated to two decimal place.

- 2.11. Date of commencement of supply means the day immediately following the date of expiry of a period of 3 months from the date of issue of intimation by the Board to consumer of availability of power or the date of actual availing of supply by consumer, whichever is earlier.
- 2.12. Maximum demand means twice the largest number of Kilo volt ampere hours (KVAh) delivered at the point of supply to the consumer during any consecutive 30 minutes during the month in respect of consumers having contracted demand of less than 4000 KVA. However for the consumers having contracted demand above 4000KVA the maximum demand means four times the largest number of Kilo volt ampere hours (KVAh) delivered at the point of supply to the consumer during any consecutive 15 minutes during the month.
- 2.13. Contracted demand means the demand specified in the agreement.
- 2.14. Contracted load means the aggregate of the manufacturer's rating of all the apparatus including portable apparatus on the consumer's premises which is supplied with energy at the same rate. This shall be expressed in K.W. or H.P. If the ratings are in KVA, the same should be converted to KW multiplying the KVA with a power factor of 0.85. If some or any of the apparatus is rated by manufacturers in H.P., the H.P. ratings shall be converted into KW by multiplying it by 0.746.
- 2.15. Contracted load means the connected load which the consumer requires and is so specified in the agreement or in the sanction accorded for the service.
- 2.16. High Tension consumers means a consumer who is supplied electricity at High or Extra high voltage.
- 2.17. Low Tension Consumers means a consumer who is supplied electricity at Low or Medium voltage.
- 2.18. Low Voltage means the voltage which does not exceed 250 volts 50 cycles under normal conditions subject, however to the percentage variation allowed under the Indian Electricity Rules, 1956.
- 2.19. Medium Voltage means the voltage higher than 250Volts but which does not exceed 650 volts 50 cycles under normal conditions subject, however to the percentage variation allowed under the Indian Electricity Rules, 1956.
- 2.20. High Voltage means the voltage higher than 650 volts but which does not exceed 33,000 volts 50 cycles under normal conditions subject, however to the percentage variation allowed under the Indian Electricity Rules, 1956.

- 2.21. Extra high voltage means the voltage higher than 33,000 Volts under normal conditions subject, however to the percentage variation allowed under the Indian Electricity Rules, 1956.
- 2.22. Tariff minimum and minimum charges means the charges payable by the consumer for the minimum consumption in the important note under the energy charges in various tariffs plus demand and other charges payable by the consumer as provided in the tariff whether any electricity is consumed or not.

All other expression used herein but not specifically defined herein or in the Indian Electricity Act, 1910 rules made thereunder or the Electricity (Supply) Act, 1948 shall have the meaning assigned to them in the General Clauses Act, 1897 or as is assigned in the electricity supply industry.

3. REQUISITION FOR SUPPLY OF ENERGY:

- 3.1. Requisition for a supply or an additional supply of electrical energy must be made in the prescribed form, copies of which are obtainable at the local offices of the Board. The requisition shall be made by the owner or occupier of the premises for which supply is required and shall indicate his full name and address and also the name and address of the licensed electrical contractor through whom the wiring will be carried out; but it is not necessary that the requisition should be made through the licensed electrical contractor.
- 3.2. An intending consumer, who is not the owner of the premises he occupies, shall if so required by the Board, give proof, of his being in lawful occupation of the premises and also execute an indemnity bond indemnifying the Board, against any losses on account of disputes arising out of the release of service to the occupant.
- 3.3. Where the consumer's premises has not frontage on a street and the supply line from the Board's mains has to go upon, over or under the adjoining premises of any other person (and whether or not the adjoining premises owned jointly by the consumer and such other person) the consumer shall arrange at his own expense for any necessary way-leave, license or sanction. The Board shall not be bound to afford supply until the way leave or sanction is granted.

Any extra expenses incurred in placing the supply line in accordance with the terms of the way-leave, license or sanction shall be borne by the consumer. In the event of the way-leave license or sanction being canceled or withdrawn the consumer shall at his own cost arrange for any diversion of the service line or the provision of any new service line thus rendered necessary.

- 3.4. It shall not be incumbent on the Board to ascertain the validity or adequacy of way leave, license or sanction obtained by the consumer.
- 3.5. A consumer requiring supply for industrial purposes shall obtain the necessary license or permission from the local authority or any other competent authority as might be required under the Statute, prior to requisitioning of supply either for new or additional loads from the Board. Supply of electricity to the consumer will be released only on production of such license or permission.

B.P.Ms.No.333 (Opn-Comml) Dt.28-10-93

- 3.5.1. All the HT services shall be inspected by the officers of Board annually or at any time they desire to do so to verify whether the HT consumers are availing supply of electricity with a proper license or permission as may be required under any statute. If on such inspection, it is found that the consumer is availing supply without such license or permission, supply of electricity shall be disconnected after giving notice to the consumer.

B.P.Ms.No.1079 Dt.3-10-89

4. **NOTICE BEFORE DISCONNECTION:** The consumer must give not less than two months notice before the supply or additional supply is required. In the case of HT consumer, longer notice which may extend to six months or more may be required to enable the Board to make necessary arrangements for such supply, which will be subject to its availability in the system.
5. **BOARD'S OBLIGATION TO SUPPLY ELECTRICAL ENERGY:** Subject to the provisions of the Indian Electricity Act, 1910 and the Electricity (Supply) Act, 1948 the Board shall not be bound to supply energy to the consumer unless the scheme for supply of energy to the consumer is remunerative on the basis of the standards prescribed by the Board from time to time, the Board may stipulate special guarantee in such cases.
6. **SERVICE LINES:**
- 6.1. After receipt of requisition, subject to availability of power, an Engineer of the Board will inspect the premises and fix the point of entry of the service line and the position of the service cut outs and meters in consultation with consumer and/or his licensed electrical contractor, prior notice of which will be sent to the consumer. The position of the service cutout or circuit breakers and the meter shall be so fixed as to permit easy access to the employees of the Board at any time. The Board will in no case fix its apparatus, meters or any of its property in a place which entails entry by its employees into 'Purda' or religious quarters.
- 6.2. Having agreed on the position of service as above, the Board will submit to the applicant a bill for the cost of laying the service line in accordance with condition, 7 or 8 hereunder as the cases may be, which amount shall be payable in advance in full before any work of laying the service line could be taken up.
- 6.3. The consumer shall provide free of cost to the Board necessary land belonging to the consumer and afford all reasonable facilities for bringing in not only the direct cables or overhead lines from the Board's system for servicing the consumer but also cable or overhead lines connecting Board's other consumers; and shall permit the Board to provide all requisite switchgear and connections there to on the above premises and furnish supply to such other consumers through cables and terminals situated on the consumer's premises, provided supply to the consumer in the opinion of the Board is not thereby unduly affected.

- 6.4. Service lines shall as far as possible be laid by the Board in the order of the dates of receipt of payment for service line charges.
- 6.5. The service line once laid shall not be transferred with or shifted from one place to another except with the permission of the Board.
- 6.6. If a consumer desires to have the position of the existing service line altered the Board may in its discretion permit shifting of a service subject to the following conditions.

The consumer shall guarantee the prescribed return on the total cost at the old location plus the estimated cost at the new place or the tariff minimum at the new place, whichever is higher.

- 6.6.1 The estimate for shifting, energising the new service will cover the following items as chargeable to the consumer.
 - 6.6.2. Dismantling charges at the old site.
 - 6.6.2.1. Transport charges from the old site to the new site
 - 6.6.2.2. Re-erection charges at the new site
 - 6.6.2.3. Depreciation on the old materials if any not reused at the site
 - 6.6.2.4. Overhead charges
 - 6.6.2.5. Cost of new materials if required and
 - 6.6.2.6. Cost of irretrievable materials
 - 6.6.3. The consumer shall pay the above charges included in the estimate in advance before taking up shifting operations.
 - 6.6.4. The old agreement shall be deemed to have been terminated from the date of coming into force of the agreement at the new place and
 - 6.6.5. The consumer shall execute the agreement for the new service before shifting, which in case of tariff minimum shall be for a period of 5 years in the case of HT and 2 years in the case of LT supply or 5 to 10 years in case of special guarantee. The new agreement shall come into operation from the date of availing supply at the new place.
- 6.7 The Service line notwithstanding that a portion thereof has been paid for by the consumer, shall be the property of the Board which shall maintain it at its cost and the Board shall also have the right to use the service line and connection for supply of energy to any other person.

7. SERVICE LINE CHARGES: The service line charges payable by the consumers for release of new and/or additional loads under low tension and high tension supply shall be at the rate notified by Board from time to time. These charges shall be paid by the consumer, in advance failing which, the works for extension of supply shall not be taken up. These charges are non-refundable.

(B.P.Ms.No.337 (Opn.-Comml) Dt.3-11-1993)

8. DEVELOPMENT CHARGES: The amounts payable by the consumer towards Development Charges for release of new and additional loads under Low tension and high tension supply shall be at the rates notified by the Board from time to time. These charges shall be paid by the consumers in advance, failing which the works for extension of supply shall not be taken up. These charges are non-refundable.

B.P.Ms.No.337 (Opn.-Comml) Dt.3-11-1993)

9. POINT OF COMMENCEMENT SUPPLY: Unless otherwise agreed to, the point of commencement of supply shall be at the outgoing terminals of Board's (i) Cutouts in the case of LT consumer's premises and (ii) control switchgear that may be installed in the Board's or consumer's premises as agreed to mutually in the case of HT consumers. For housing all the equipment of the Board including switchgear and metering cubicles, the consumer shall provide at the agreed location and maintain at its/his/her own expenses locked weather-proof and fire-proof enclosure of design approved by Board. The enclosure should preferably be in a building separate from consumer's sub-station and installation. Where this is not feasible, the equipment of the Board shall be completely segregated from the consumer's apparatus by fire-proof walls or other approved structure.

B.P.Ms.No.337 (Opn.-Comml) Dt.3-11-1993.

10. BOARD'S SUPPLY MAINS & APPRATUS

- 10.1. The Board shall provide its own meter board and cut outs for low tension consumers and oil circuit breakers or High Tension fuses for high tension consumers and these shall remain the property of the Board and must on no account be operated handled or removed by any one, who is not an employee of the Board unless authorized by the Board. Likewise the seal, name plate and distinguishing numbers or marks of the Board affixed on the said property shall not be interfered with on any account or broken removed or erased except by the employees of the Board duly authorized for the purpose.
- 10.2. The Board may in the case of HT consumers grants permission in writing, on application by the consumer, permitting him to operate the Board's terminal switches, fuses or circuit breakers for purpose of isolating consumers HT apparatus in case of emergency provided such operation by the consumer does not effect continuity of supply to other consumers.
- 10.3. The Board shall have the right to use its supply lines and apparatus provided under conditions 10.1 and 10.2 above and to lay cables under, across, over or through the consumer's premises or fixing apparatus upon the said premises for supply to other premises in the neighborhood.

11. MAINTENANCE OF BOARD'S EQUIPMENT: The consumer shall not interfere in any manner with the property of the Board and shall be fully responsible for the safety of the Board's property on the consumer's premises. In the event of any loss or damage caused to Board's property by any act, neglect or default of the consumer his servants or persons employed by him or due to any reason other than force-majure conditions the consumer shall compensate the Board for the cost of necessary repairs or replacement as may be indicated by the Board and in addition shall pay penalties prescribed or lawfully due to the Board for unauthorized interference with the Board property or seals, within thirty days of the issue of the bill, in this behalf. Non payment of such bill by the consumer will entail all the consequences attendant on failure to pay the monthly bill for current consumption.

12. OWNERSHIP OF THE METERING EQUIPMENT: All meters and other equipment belonging to the Board and installed in the premises of the consumer, shall be and continue to be at all times the property of the Board notwithstanding that such meters and other equipment or any part thereof, may be fixed or fastened to or embedded, in any part of the consumer's premises including land belonging to the consumers. Such equipment shall not be disturbed or dealt with in any manner except by the Engineers of the Board.

13. WIRING ON CONSUMER'S PREMISES:

- 13.1 For the protection of the consumer and public in general, it is necessary that the wiring on the consumer's premises should conform to the Indian Electricity Rule, 1956 and the rules of the Fire Insurance Company in terms of which the building is insured and be carried out by a licensed Electrical Contractor. As soon as the consumer's installation is completed in all respects and tested by the consumer's contractor the consumer should submit to the Board contractor's completion and test report. A form for this purpose shall be supplied at the local office of the Board. It is important that the conditions named therein are fully complied with as otherwise there will be a delay in obtaining the supply.
- 13.2 As required by rule 45 of the Indian Electricity Rules 1956 no electrical installation work (including additions alterations, repairs and adjustment to existing installations) except such replacement of lamp, fans, fuses, switches and other component parts of the installations, as in no way alter the capacity or character of the installation, shall be carried out upon the premises on behalf of any consumer or owner, for the purpose of supply of energy to such consumer or owner, except by an electrical contractor licensed by Government in this behalf and under the direct supervision of a person holding a certificate of competence issued by Government. Any person committing breach of Rule 45 shall render himself liable to punishment under the rule 139 of the said Rules.
- 13.3 Provisions of rule 32 of the Indian Electricity Rule, 1956 should be complied with in respect of consumer's installation. No cut-out, link or switch other than a linked switch arranged to operate simultaneously the earthed and live conductors, shall be inserted in the conductor of the consumer's installation to be connected to the neutral conductor of the Board's system.

14. CONSUMERS APPARATUS:

- 14.1. Low Tension Consumers: In the case of a low tension consumer, the consumer must in all cases provide linked quick break main switch and a main fuse on each pole, other than the earthed neutral. The said switch must be erected within one meter of Board's meter Board or in such other position as shall be approved by the Board.
- 14.1.1. The pumpset installation of every agricultural service connected to the system after one month from the date of issue of this B.P. (B.P.Ms.No.453 (Comml) dt.4-4-87) shall comply with the guide lines stipulated in this clause 14.1.1 or have energy efficient index specified in clause 14.1.2 to ensure that the complete installation is energy efficient.

Guidelines to be followed for energy efficient installation.

- i) The new agricultural pumping system shall be equipped with Monoblock having IS marks, or pumps and motor of proper HP having IS marks. The minimum

efficiency of the pump should be 60% and the minimum efficiency of the Monoblock should be 50%.

- ii) The Hp of the pumpset shall conform to the guidelines issued under IS 10804 - 1986.

The pumpset installation shall conform to the guide lines issued under IS-10804 - 1986.

The Horse Power of pumpset to be used at different discharges and heads, as per IS 10804 - 1986 is given in Table 1 of the annexure.

The maximum discharge, required for irrigation of different acreage given in Table II of the Annexure.

- iii) Piping system for suction and delivery lines should be selected in such a way that the frictional losses are kept at minimum level as specified in IS-10804/86.

A model installation of open well electric pumpset is shown in figure (1) and for bore well in open well electric pumpset installation is shown in figure (2).

- iv) The R.P.V.C. pipes should be snow white. The sizes indicated below shall be preferably used.

Size of pipe	Maximum permissible rates
75mm OD (out diameter)	10.5 Lit/Sec
90mm OD	18.0 Lit/Sec
110mm OD	30.0 Lit/Sec.

The size of RPVC pipe and GI pipe to be used for different discharges as per IS 10804/1986 is also given in Table-1.

- v) The foot valve or reflex valve should have the least frictional losses with K-Value less than 0.8. In case of bore wells the K-Value would be less than 1.2 as per IS 10805 - 1984.

TABLE - I

(Please see page No.8)

TABLE - II

Rate of discharge for irrigation of different acreage

A= Area of land to be irrigated in acres	Q= Discharge in liters/sec.
1.0	1.57
1.5	2.361
2.0	3.18
2.5	3.935
3.0	4.722
3.5	5.509
4.0	6.296
4.5	7.083
5.0	7.87
6.0	9.444
7.0	11.018
8.0	12.592
9.0	14.144
10.0	15.74
11.0	17.31
12.0	18.888
13.0	20.62
14.0	22.036
15.0	23.61
16.0	25.18
17.0	26.758
18.0	28.332
19.0	29.906
20.0	31.480

NOTE: The rate of discharge is calculated using the formula indicated below. (The above discharge is sufficient for paddy crop. other crops require relatively lesser discharge)

$$\text{Rate of discharge } Q \text{ (in Lit/.Sec)} = 28 \times A \times I / (R \times T)$$

Where

- A = Area of land to be irrigated in hectares, (1hec = 2.471 Acres)
- I = Intensity of irrigation in cms. for a particular crop (1=10cms)
- R = Rotation period i.e. No. of days between two irrigation's (R = 12)
- T = Time of operation of pumpset in service per day (T=6 hours)

14.1.2. The energy index of the pumping system should not be more than 0.70 Kwh/UIW for pumps with more than 5 HP motor, or not more than 0.80 Kwh/UTW for small motor upto 5 HP (UIW i.e. unit of irrigation work is defined as lifting one lakh liters of water through static lift of one meter)

(B.P.Ms.No.453 commercial dated 4-4-87)

- 14.1.3. The pumpset installation connected to the supply system shall be maintained such that the efficiency index is within the limits. If the efficiency index of such installation is found to be not within the prescribed limits as defined in clause 14.1.2 an addition charge of 1% on the bill amount shall be levied for every increase of efficiency index by 0.01.

(B.P.Ms.No.667 (Comml) Dt.4-8-1976)

- 14.1.4. Every consumer of agricultural service shall rectify his pumpset installation such that the efficiency index is within the limit prescribed in clause 14.1.2 failing which the Board shall carry out the rectification work and recover an amount of Rs.1000/- per installation or the actual expenditure incurred whichever is higher from energy bills in 12 equal monthly installments together with interest at 2% per month or part thereof.

(B.P.Ms.No.667 (Comml) Dt.4-8-1976)

14.2. HIGH TENSION CONSUMERS: In the case of high tension consumer:

- 14.2.1. Requiring a supply of 500KVA and above, suitable breakers must be installed by the consumer on the supply side fitted with automatic overload protective devices so adjusted that they operate before the overload protective device in the Board's terminal cubicle, and further, must be of sufficient rupturing capacity to be specified by the Board to protect the consumers installation under short circuit conditions.
- 14.2.2. Requiring supply of less than 500KVA, the consumer need not provide circuit breakers on the high tension side, However, the consumer shall provide on the supply side a gang operated triple pole isolating switch with high tension fuses of fast blowing characteristics which would be graded to so operate that they blow off before the overload protective devices in the Board's terminal cubicle operate.

In either case, suitable automatic circuit breakers of a make approved by the Board must be installed on the low tension side of the transformers or on each feeder.

In respect of condition 14.2.1 above, exemption may be granted in exceptional cases by the competent authority.

Notwithstanding the provisions under 14.2.1. and 14.2.2 foregoing, it is necessary that the consumers should obtain prior approval of the Electrical Inspection about the suitability of protective devices or circuit breakers in accordance with the provision of the Act.

- 14.3. HT consumers shall consult the Board in their own interest before ordering HT switchgear or apparatus and deciding on the layout thereof. They shall strictly comply with all directions specifications, clearances and layout prescribed by the Board from time to time.
- 14.4. Prohibition of star/star transformers with HT installation of consumers.

- 14.4.1. HT consumers shall normally install step down transformers having vector group with windings connected in DELTA on high voltage side and in STAR on low voltage side.
- 14.4.2. Existing consumers having Star/Star connected transformers in their installation shall normally be required to replace them within a period of 18 months unless otherwise this period is specifically extended by the Board after satisfying itself about the need for such extension.

15. APPROVAL OF CONSUMER'S INSTALLATION : Before wiring or apparatus in the case of Low Tension consumers and transformers, switchgear and other electrical equipment in the case of high tension consumers is connected to the system, the same shall be subject to the inspection and approval of the Engineer and no connection will be made without his approval in addition, all HT installation will have to be approved by the Electrical inspector.

16. INSPECTION AND TESTING:

16.1. LOW TENSION CONSUMERS:

- 16.1.1. Upon receipt of the test report under condition 13.1 hereof the Board will notify to the consumer the time and day when the Board's representative proposes to inspect and test the installation. It shall then be the duty of the consumer to arrange that a representative of the wiring contractor technically qualified employed by him is present at the inspection to give the Board's representative any information required by him concerning the inspection.
- 16.1.2. No connection shall be made until the consumer's installation has been inspected and tested by the Board and found satisfactory. No charge shall be made for the first test by the Board but subsequent tests due to faults found at the initial test or failure of the contractor's representative to keep the appointment as indicated in sub-paragraph 16.1.1. hereof shall be charged for in accordance with the scale of Miscellaneous and General Charges for the time being in force. The Board does not accept responsibility with regard to the maintenance or testing of wiring on the consumer's premises.
- 16.1.3. Before taking insulation test of the installation, wiring must be completed in every aspect. All fittings such as lamps, fans, cookers, motors etc., must be connected up, fuses inserted and all switches closed before the tests are carried out. Temporary wires or fittings at dead ends should not be included in the installation and no part of the work should be kept incomplete. The insulation resistance of the entire installation to earth shall be tested from the installation side of the Board's terminals.
- 16.1.4. The Board shall not connect the conductors and fittings on the consumer's premises with its works unless it is reasonably satisfied that the connection will not at the time of making connection cause a leakage from those conductors and fittings exceeding one-five thousandth part of the maximum supply demand on the consumer's premises.

16.1.5. The insulation resistance shall be measured by applying between earth and the whole system of conductor or any section thereof with all fuses in place and all switches closed, and except in earthed concentric wiring, all lamps in position or both poles of installation otherwise electrically connected together a DC voltage of not less than twice the working voltage provided that it does not exceed 500 Volts for medium voltage circuits. When the supply is derived from three wire (AC) or polyphase system, the neutral pole of which is connected to earth either direct or through added resistance, the working voltage shall be deemed to be that which is maintained between the outer or phase conductor and the neutral. The insulation resistance in megaohms of an installation measured shall be not less than 50 divided by the number of points on the circuit, provided that the whole installation need not be required to have an insulation resistance greater than one megaohm. Heating and power appliances and electric signs may, if desired be disconnected from the circuit during the test, but in that event the insulation resistance between the case of framework and all live parts of each appliance shall be not less than that specified in the relevant ISS or when there is no such specification, shall be not less than half a megaohm.

16.1.6. The insulation resistance shall also be measured between all conductors connected to one pole or phase conductor of the supply and all the conductors connected to the middle wire or to the neutral on the other pole of phase conductors of the supply. Such a test shall be made after removing all metallic connection between the two poles of the installation and in these circumstances, the insulation resistance between conductors of the installation shall be not less than those specified in sub para 16.1.5. above.

16.1.7. In the case of a reconnection of supply after a period of six months or more the consumer shall submit a test report of the licensed Electrical Contractor before the supply is reconnected and the provisions of sub paragraph 16.1.1. to 16.1.6 here of shall apply.

16.2. HIGH TENSION CONSUMER: In the case of high tension consumer:

16.2.1. All transformers, switchgear and other electrical equipment in the installation of the consumer and also those directly connected to the feeders or lines of the Board shall be of suitable design and be maintained to the reasonable satisfaction of the Board. The setting of fuses and relays on the consumers control-gear as well as the rupturing capacity of any of his circuit breakers shall be subject to the approval of the Board. The starting current of motors shall not exceed the limits prescribed in clause 38.8 hereof.

16.2.2. All low tension wiring and equipment will be tested in accordance with the foregoing condition.

16.2.3. Manufacturer's test certificate in respect of all H T apparatus shall be produced , if required.

16.2.4. In addition, the Board may test the HT installation by applying standard test voltage in accordance with the Indian Electricity Rules.

16.2.5. Testing of a high tension installation shall, however be taken up only after the HT consumer obtains approval of installation by the Electrical Inspector to Government as required under the Indian Electricity Rules, 1956.

17. EXTENSION AND ALTERATIONS: Consumers shall not make any alteration to his installation except as provided hereunder. He shall also not make extension to any other adjacent premises. Should the consumer at any time after the supply of energy has been commenced, desire to increase the number or size of lights, fans, motors, etc. on his premises or in any way alter the position of his wiring therein, notice thereof shall be sent in writing to the Board whose representative will call and inspect the proposed alteration and if, necessary, change the meters and fuse and alter the service lines. The consumer shall, where necessary, change the contracted demand or connected load. A test report signed by his wiring contractor shall be submitted by the consumer and cost of the alterations to service line shall also be borne by him. Provision of condition 16 above shall apply to the alternation and additions made in the installation. Failure to give such notice may derange the supply system and will render the supply liable to be summarily discontinued. During such time as alternations, additions or repairs are being executed, the supply to the circuit which is being altered added to or replaced must be entirely disconnected and it shall remain disconnected until the alternations and additions or repairs have been tested and passed by the Board.

18. RATING OF INSTALLATION:

- 18.1. Installation of the consumer is subject to rating/re-rating by the Board at its discretion and such ratings/rerating shall be binding on the consumer.
- 18.2. Where for any reason, it is not possible to determine the maximum demand power factor of any other electrical quantity in respect of an installation, the Board shall determine such quantities periodically by rating/re-rating which shall be binding on the consumer.
- 18.3. Where a consumer applies to the Board for re-rating his installation due to additions or alternations in the installation, the Board shall arrange to have this done on payment of the prescribed fee and the re-rating shall take effect from the date such additions or alternations were made or from the next meter reading due following the date of payment of the fees, whichever is later, irrespective of the date of re-rating made by the Board.

19. DEFECTS IN CONSUMER'S INSTALLATION : In the event of any defects being discovered in the consumer's wiring or apparatus connected to the system or any earth leakage on any section of the consumer's circuit or apparatus, the Board shall be entitled to disconnect the supply immediately until the defects are removed.

20. FAILURE OF SUPPLY:

- 20.1. Should at any time the Board's service fuse or fuses fail, notice thereof should be sent to the Board's local office or if there are service stations/sub-stations to the nearest service station. Only authorized employees possessing the identity card of the Board are permitted to replace these fuses in the Board's cut-outs. Consumers are not allowed to replace these fuses and they will render themselves liable to a heavy penalty if the Board's apparatus and/or Board's seals

placed to protect its apparatus are broken. The Board does not allow its employees to carry out any repairs except replacement of fuses in the consumer's installations.

- 20.2 The Board shall always be entitled for the purpose of testing or for any other purpose connected with the working of its supply system to temporarily discontinue the supply for such period as may be necessary subject to adequate advance notice being given in this behalf, with the object of causing minimum inconvenience to the consumer.

21. ACCESS TO PREMISES AND APPARATUS:

- 21.1. The power conferred upon the Andhra Pradesh State Electricity Board under these terms and conditions of supply or under any agreement executed by the consumer or under the relevant statutory provisions, may be exercised by the connected officers of the Board. No objection shall be taken by a consumer on the ground that the officer exercising the power is not authorized to do so, but a consumer may appeal to the next higher authority for redress; if he is aggrieved by the action taken by any Engineer of the Board.
- 21.2. The employees of the Board shall have right of access to the consumer's premises at all reasonable hours for checking the installations and equipment of the Board and the consumer and for all other purposes in connection with supply of electricity.
- 21.3. An officer of the Board authorized in this behalf may at any time, enter upon the consumer's premises and check the installations. Where there is a reason to suspect that the consumer is indulging in any malpractice in respect of use of electrical energy or is using devices to commit theft of electrical energy, the concerned officer of the Board shall be entitled to inspect the consumer's premises at any time.
- 21.4. If any consumer obstructs or prevents a Board's officer or employee from entering upon his premises to which supply is being afforded or where the electrical installation or equipment belonging to the Board or to the consumer is situated in such premises, and if there is a reason to suspect that a malpractice is being indulged within such premises, the Board may cause the supply to be disconnected without the notice and keep such supply disconnected till the consumer offers due facilities for inspection. If such inspection reveals nothing to indicate the commission of any malpractice, the Board may then cause supply to be restored. The Board shall not be responsible for any losses or inconvenience occasioned to the consumer on account of such disconnection of supply.

22. METERS:

22.1. Installation of:-

- 22.1.1. The Board shall provide the meters required for measuring the consumption of electricity and shall charge monthly rental for the same in accordance with the charge as laid down in the scale of Miscellaneous and General charges. The consumer shall not be entitled to have his own meter, except as a check meter during the period of agreement and the consumer shall pay the rental charges every month. Notwithstanding that a check meter is provided the electricity recorded by the Board shall be taken as the electricity actually supplied by the Board. Meters will ordinarily be installed at the point of entry to building, and shall be fixed and installed according to the convenience of the Board on the consumer's premises on the ground floor where it would be accessible for reading and inspection at any time or

at such other suitable place as the Board's Engineer shall decide and the consumer shall run his wiring from such point of the supply and also be responsible for the safety of the meter from theft or damage.

- 22.1.2. No HT Service shall be released without a trivector meter. If for any valid reason a HT service is released without a HT trivector meter, a LT trivector meter shall be installed. In such cases the MD and quantity of electricity consumed in any month on the High Tension side will be computed by adding 3% extra on account of transformation losses to the quantity as registered by the LT trivector meter during the month. In the event of even a LT trivector meter not having been installed for any reason or the one already installed having gone out of order, 60% of the total

connected or 80% of contracted demand, whichever is higher, shall be taken as the recorded maximum demand. However LT energy meter shall be installed, measuring energy supplied to the consumer and 3% extra will be added to the quantity of energy recorded by the LT KWH meter. In case LT energy meter is also not provided for any reason or the one already provided goes out of order of the quantum of energy supplied to the consumer shall be assessed in the manner as laid down in sub-section 22.3.3. hereof.

- 22.1.3. The LT services shall be normally metered at LT with necessary LT CT wherever necessary. However, the Board may at its discretion provide metering on HT side of the Distribution Transformer installed exclusively for feeding a single LT service. In such cases the energy recorded on HT side of the transformer shall be deducted by 3% for the purpose of billing at the applicable LT tariffs.

B.P.(Opn.-Comml) Ms.No.33 Dated 8-8-1996.

22.2. Accuracy:

- 22.2.1. The electricity supplied to a consumer shall be ascertained by means of correct meter which shall be hired by the Board and the Board shall keep the meter correct.
- 22.2.2. Once in every year the HT meter shall be recalibrated and standardized, if so desired by either the consumer or the Board by means of standard instrument, by the Board in the presence of the consumer or his representative provided however that the Board may conduct test check of meters (H.T. as well as L.T.) at intervals of six months or such other period as the Board may consider it necessary.
- 22.2.3. The consumer shall be entitled on application to the Board's Engineers of the area to have special test of the meter carried out any time and the expenses of such test shall be borne by the Board or the consumer according the meter is found to be defective or correct as a result of such a test; such meter shall be deemed to be correct if the limits of error do not exceed those laid down in the Indian Electricity Rules, 1956.
- 22.2.4. The Board shall, at any reasonable time and after informing the consumer of its intention, have access to and at liberty to inspect and test the meter and for that purpose, if it thinks fit, take off and remove any meter to its laboratory.

22.3. Reading of Meters:-

22.3.1. Reading of meters will be taken by the employees of the Board once in each month or at such other intervals of time as the Board shall think expedient and meter readers shall have access to the consumers premises at all reasonable time for the purpose of such reading. The readings of each meter shall be entered by such reader in the meter card to be attached to such meter which shall be open to the consumer. Payment for electricity supplied shall be made by the consumer according to readings of meters or apparatus.

22.3.2. If a consumer leaves his installation connected to the Board's mains, but locks up the meter or otherwise makes it inaccessible for reading by the employee of the Board, for the first billing period (month/two months/three months as the case may be) he will be provisionally charged for this first door lock billing period, the same consumption recording during the previous billing period of month/two months/three months as the case may be. If, on the next meter reading date (in next month/2 month/3 months as the case may be) the meter is accessible for reading, the consumer will be charged for the actual consumption less the consumption provisionally charged during the door lock billing period, subject to the monthly minimum charges as per tariff conditions. If, however, the meter remains inaccessible for reading even for the second billing period, the consumer will be served with a 24 hours notice under section 20 of Indian Electricity Act, 1910 to open his premises for reading of the meter at a fixed time and date. Consequent on such notice, if the meter is available for reading, the consumer will be charged for actual consumption less the consumption provisionally charged during the first door lock billing period, subject to the monthly minimum charges as per tariff conditions. If the meter remains inaccessible inspite of the 24 hours notice, the premises will be disconnected and the consumer will be charged for the second door lock billing period also provisionally for same consumption as in the case of first door lock billing period.

If the meter is made accessible subsequent to the disconnection, for the purpose of reading and settling the account or for reconnection of service, the consumer shall be charged for the actual consumption less the provisional consumption already charged for the first and second door lock billing periods subject to monthly minimum charges as per tariff conditions and reconnection shall be made only on payment of the CC bills and RC charges as per tariff conditions.

(B.P.Ms.No.365 (Opn.-Comm) Dated 7-10-94.)

22.3.3. Procedure for arriving at consumption when the meter is defective:

Where supply to the consumer has been given without a meter or where the meter is fixed is found defective or to have ceased to function and no pilferage of energy or malpractice is

suspected, the quantity of electricity supplied during the period when meter was not installed or the meter installed was defective, shall be assessed as mentioned hereunder.

- 22.3.3.1. The quantity of electricity supplied during the period in which the meter ceased to function or became defective, shall be determined by taking average of the electricity supplied during the preceding three months preceding the month in which the said meter ceased to function or became defective provided that conditions in regard to use of electricity during the said three months were not different from those which prevailed during the period in which the meter ceased to function or became defective.
- 22.3.3.2. If the conditions in regard to use of electricity during the periods as mentioned above were different, assessment shall be made on the basis of any consecutive three months during the proceeding 12 months when the conditions of working were not different.
- 22.3.3.3. Where it is not possible to select a set of three months as indicated in sub-clause 22.3.3.1 or 22.3.3.2. hereof, or if meter is not at all installed, quantity of electricity supply shall be assessed by the Assistant Divisional Engineer/Divisional Engineer of the area on the basis of connected load and hours of usage of electricity by the consumers. However in the case of industrial consumers due regard shall be given to the production figures and conditions of working in the period under question.

Asst. Divisional Engineer/Divisional Engineer/Operation, shall furnish the assessment report to the concerned Superintending Engineer/ Operation. On receipt of the assessment report the Superintending Engineer/Operation, shall issue show cause notice to the consumer indicating in detail the basis on which the assessment is made and advising the consumer to file his representation, if any, within fifteen days from the date of receipt of the notice. The consumer shall also be permitted to represent his case to the Superintending Engineer in person if he so desires and he may be informed accordingly in the said notice itself. After due consideration of the material furnished in the reply to the show cause notice, representations made available if any, during personal hearing and the facts and material of the case on record, the Superintending Engineer/Operation, shall then pass an order in the case.

(B.P.Ms.No.377 (Opn.-Comml) Dated 23-12-93)

- 22.3.3.4. The consumer, if aggrieved by the order of the Superintending Engineer/Operation, may appeal to the Zonal Chief Engineer Electricity within thirty days of the order of the Superintending Engineer/Operation, or within such further time as he may in his discretion deem fit to allow and his decision shall be final. Provided however that no such appeal is maintainable by the aggrieved person unless he deposits with the Superintending Engineer the disputed amount covered by the impugned assessment order. In the event of the appeal being allowed either in full or in part, the consumer is entitled for adjustment of the amount lying in deposit with the Superintending Engineer, towards future consumption charges.

(B.P.Ms.No.377 (Opn.-Comml) Dated 23-12-93)

- 22.4. The Chairman or his nominee (the nominee being any Member of the Board) may suomoto at any time call for and examine the record of any order passed or proceeding recorded by the final assessment authority under condition 22.3.3.3. or appellate authority under condition 22.3.4. for the purpose of satisfying himself regarding the propriety or legality of such order or proceeding and may pass such order in reference thereto, as he may think fit. No orders adverse to the written representation, to the consumer.

The order passed by the Chairman or his nominee shall be final and not liable to be questioned in any Court of Law. the consumer shall have no right to invoke this provision.

(B.P.Ms.No.377 (Opn.-Comml) Dated 23-12-93)

23. SURCHARGES FOR LOW POWER FACTOR: The power factor for the month shall be the ratio of KW hours to the kilo-Volt Ampere-Hours supplied to the consumer during the month. The power factor shall be calculated up to two decimal places. The power factor of the consumer's installation shall not be less than 0.85. If the power factor falls below 0.85 during any month, the consume shall pay a surcharge of two percent on the amount of that month's bill (excluding dem and charges and custom er charges) for each 0.01 (decimal naught one) fall in the power factor. If the power factor is less than 0.85 continuously for a period of six months, the consumer shall pay surcharge at the rate of three percent on the bill amounts for the subsequent consecutive months, if any, during which the power factor is below 0.85. Should the power factor drop below 0.75 and so remain for a period of 2 consecutive months, it must be brought up within a period of 6 months by methods approved by the Board failing which, without prejudice to right of the Board to collect surcharge and without prejudice to such other rights as have accrued to the Board or any other right of the Board the supply to the consumer may be discontinued.

(B.P.Ms.No.675 dated 15-6-87) and (B.P.Ms.No.147 dated 18-11-92 Tariffs)

24. CHARGES FOR SUPPLY:

- 24.1. The price and the methods of charging for supply of electricity shall be those as fixed by the Board from time to time.
- 24.2. Unless otherwise specified, all high tension and low tension rates refer to one point of supply and each separate establishment will be given separate point of supply.
- 24.3. The consumer shall pay to the Board every month at the office of the Assistant Accounts Officer of the Electricity Revenue Office or Accounts Officer/Senior Accounts Officer of Office of the Superintending Engineer or as may be otherwise required, charges for the electrical energy supplied to the consumer during the preceding month at the tariff in force from time to time with such revision increasing or decreasing rates. Such revised rates from the date specified shall apply to such consumers during and for the unexpired period of the agreement executed by the consumer.
- 24.4. The consumers shall pay, in addition to the rates set out in the Tariffs or schedule of rates prescribed by the Boards, all amounts leviable by the Government or any other authority by way of tax, Electricity Duty, Octroi or otherwise in the context of supply of energy to the consumers and whether the demand be made on the Board of the consumer.

- 24.5. The standard tariffs are applicable only to cases where the installation is reasonably near Board's power lines and feeders.
- 24.6. When supply to a new consumer is commenced in the middle of a month the demand charges minimum charges and/or any other similar fixed charges shall be levied prorata for the number of days for which supply is given. The units to be charged under various blocks or slabs shall also be accordingly prorata. For the purpose of this sub-clause, the month shall be computed as 30 days.

25. BOARD'S RIGHT TO VARY TERMS AND CONDITIONS AND TO REVISE THE TARIFF AND OTHER CHARGES:

- 25.1. The Board shall have the unilateral right to vary from time to time the terms and conditions for supply of electricity by special or general proceedings.
- 25.2. The Board shall have the right to enhance the rates chargeable for supply of electrical energy according to exigencies.
- 25.3. The tariffs prescribed by the Board are liable to be increased in or about July every year or at any time during the year as may become necessary and as may be decided by the Board on account of increase in cost of generation, purchase and supply of electricity due to increase on salaries and wages of the staff, interest charges or increase in any other expenses. The miscellaneous and general charges prescribed are liable to increase on account of increase in cost of materials, salaries and wages of the staff or other expenses in rendering various services and carrying out various works mentioned in the scale of miscellaneous and general charges.

(B.P.Ms.No.675 dated 15-6-87)

26. AGREEMENTS:

- 26.1. All consumers shall execute agreements governing the supply of energy, in the form prescribed by the Board from time to time.
- 26.2. Every agreement is for a specific purpose and specified location. The Board may in its discretion permit a consumer to change the point of supply from one place to another on such terms, including payment of charges incidental to such change as it may deem just.
- 26.3. The consumer may at any time with the prior consent of the Board assign or transfer his right under the agreement for supply of electrical energy, tendered by the consumer to any other person approved by the Board, who shall execute another agreement to this effect in the form prescribed by the Board.
- 26.4. Commencement of Agreement: The Board shall after the consumer completing all the prerequisite formalities in respect of execution of agreement and consumption deposit, payment of service connection charges, etc. make arrangements to supply electricity in the manner prescribed and issue a notice after making necessary arrangements that the Board is ready to give supply and that such supply should be availed by the applicant within a period of three months from the date of issue of the notice. Every consumer shall pay to the Board from the date of commencement of supply of energy or from the date of expiry of three months notice whichever is earlier, maximum demand charges, energy charges, surcharges, meters rents and other charges, if any as provided in the tariffs and the terms and conditions of supply prescribed by the Board from time to time for the particular class of consumers to

which he belongs or the amount of special guarantee wherever it is applicable. In case the consumer fails to avail supply within the three months' notice period he shall have to pay monthly minimum charges or special minimum guarantee as the case may be, from the date of expiry of period of above said notice.

- 26.5. Period of agreement for LT supply: The minimum period of agreement for supply of power and LT shall be two years. Even after expiry of initial period of two years, the agreement shall continue to be in force unless it is terminated by the consumer or the Board as provided in sub-clause 26.7 hereof. In cases where the consumer is required to give special annual minimum guarantee, the period of agreement shall be 5 years. In such cases the amount of special annual guarantee shall be arrived at by dividing the capital cost incurred in giving the service with five (5).

(B.P.Ms.No.353 (Opn.Comml) dated 18-11-93)

- 26.6. Period of agreement for HT Supply: The minimum period of agreement for HT supply shall normally be for a period of five (5) years. The agreement shall continue to be in force till it is terminated by the consumer or the Board as provided in sub clause 26.8 hereof. Even in respect of agreements providing for special annual minimum guarantee by the consumer, the period of agreement shall be five (5) years only. In such cases the amount of special annual minimum guarantee shall be arrived at by dividing the capital cost of the works for making supply available to consumer, with five (5) the facility for deration or determination of

agreement by the consumer will not be available to the consumer within the period of 5 years in respect of agreements providing for special annual minimum guarantee.

(B.P.Ms.No.353 (Opn.-Comml) Dated 18-11-93)

- 26.7. Termination of Agreement in respect of LT supply: The consumer is at liberty to determine the contract after the expiry of the period of the agreement by giving one month's time in writing expressing his intention to do so. The Board can terminate the contract at any time by giving one week's notice if the consumer violates the terms of agreement or the terms and conditions of supply prescribed by the Board from time to time or the provisions of any law touching the agreement including the Electricity (Supply) Act, 1948 the Indian Electricity Act, 1910 and rules made thereunder.

- 26.8. Termination of Agreement in respect of HT Supply: The consumer is at liberty to seek reduction or termination of the agreement by giving three months notice in writing expressing his intention to do so at any time after the period of two years from the date of commencement of agreement. The Board can terminate the agreement at any time by giving one week's notice if the consumer violates the terms of the agreement or the terms and conditions of supply prescribed by the A.P.S.E.Board from time to time or the provision of any law touching the agreement including the Electricity (Supply) Act, 1948 the Indian Electricity Act, 1910 and Rules made thereunder.

(B.P.Ms.No.215 (Opn.-Comml) Dated 9-3-90)

- 26.9. On termination of the agreement mentioned in Sub-clause 26.7 and 26.8 hereof the consumer shall pay all sums due under the agreement as on the date of its termination.

- 26.10. Termination of agreement for LT & HT consumers where supply of electricity remains disconnected: Where any consumer, whose supply is disconnected for non-payment of any amount due to the Board on any account, fails to pay such dues and regularize his account within three months from the date of disconnection, the Board may if it thinks fit after

completion of three months period, issue one month notice for termination of the agreement. If the consumer still fails to regularize the account, the Board shall terminate the agreement with effect from the date of expiry of the said one month notice. Such termination shall be without prejudice to the rights and obligations incurred or accrued prior to such termination.

(B.P.Ms.No.151 (Opn.-Comml) dated 25-8-93)

26.11. Deleted

(B.P.Ms.No.151 dated 25-8-93)

26.12. In the case of consumers who were sanctioned phased contracted demands and supply released for initial or intermediary phased demands, the consumer may seek deferment or cancellation of further phased demands by giving three (3) months notice in advance or in lieu thereof pay three (3) months charges towards such deferment or cancellation of phased demands.

(B.P.Ms.No.215 (Opn.-Comml) Dated 9-3-90)

27. For the purpose of these terms and conditions of supply, establishments

27.1. having distinct set up and staff or

27.2. owned or leased by different persons or

27.3. covered by different licenses or registrations under any law where such procedures are applicable will be deemed to be separate establishments provided that the Board may treat at its discretion two or more separate establishments situated within a single premises owned or leased by the same person and requiring electricity for purposes covered under same category of tariff, as single establishment.

28. CONSUMPTION DEPOSITS:

28.1. Initial Consumption Deposits: B.P.(Opn.Comml.)Ms.no.14 dt.17.5.96.____

28.1.1. The consumer shall deposit with the Board a sum in cash equivalent to estimated three months consumption charges. The consumers coming under the following LT categories shall however pay at the following rates per kilowatt or part thereof of connected load.

- | | |
|--|---|
| a) Rs.100/- per KW or part thereof of connected load | For domestic, public lighting and general purpose categories. |
| b) Rs.200/- per KW or part thereof of connected load | For non domestic and commercial categories |
| | and |
| c) Rs.200/- per KW or part thereof of connected load | For Cottage industry and LT industrial category. |

Provided that the Board may in the case of industrial consumers, accept by way of consumption deposit a sum equivalent to two months consumption charges during a period of three years from the date of first release of supply of electricity.

B.P.(Opn.Comml.)Ms.no.14 dt.17.5.96.____

28.1.2. In the event of the consumer failing to pay to the Board any sum that may become due for payment to the Board on the dates fixed for payment thereof, the Board may,

in addition to and without prejudice to the other rights of the Board, appropriate a part or whole of such deposit towards the sum due from the consumer.

28.2. Additional Consumption Deposit:

28.2.1.(a) All consumers, other than the domestic consumers whose monthly consumption is below 50 Kilo watt hours per month shall keep with the Board an amount equivalent to three months consumption charges (i.e., demand and energy charges) as consumption deposit.

(b) General Review: The adequacy of the consumption deposit in respect of consumers shall be reviewed by the Board based on the average consumption for the period representing 12 (twelve) consumption months from April to March, usually once in every year and/or at any time during the year, if so warranted, due to revision of tariffs, enhancement of the CMD by the consumer, changes in pattern of consumption by the consumer, relaxation of power restriction, completion period of tariff rebate, if any, or such other factors, which in the opinion of the Board, warrant review of adequacy of the existing consumption deposit.

(c) In case of new consumers of all categories other than LT domestic consumers whose monthly consumption is below 50 Kilo watt hours. the adequacy of the consumption deposit shall be reviewed based on the average consumption for the period of 12 (twelve) months starting for the month of April next following the date of release of service, irrespective of expiry of 12 months period from the date of release of supply before such general review. However, the Board may review the consumption deposit at any time after release of service, if so warranted, due to revision of tariffs, enhancement of contracted maximum demand by the consumer, changes in pattern of consumption by the consumer, relaxation of power restrictions, completion period of tariff rebate if any, or such other factors which in the opinion of the Board warrant review of adequacy of the existing consumption deposit.

(B.P.Ms.No.16 Dated 12-4-90); (B.P.Ms.No.3 dated 2-4-92) and (B.P.Ms.No.681 (Opn.-Comm) dated 31-1-95) (B.P.Ms.No.14 (Opn.-Comm) dt.7-5-96)

28.2.2. The review shall take into account the following factors

i) The periods of closure (i.e., the periods of disconnection of services) and the period of near closure, (i.e., the period where the consumption is not more than the monthly tariff minimum charges) shall be excluded for the purpose of arriving at the average consumption.

ii) In the case of consumers who were sanctioned additional demand, the additional consumption deposit shall be calculated for the additional demand as it is a new service. The energy consumption per month shall be computed as follows:

Energy consumption = MD x LF x PF x 240 x No. of shift as per the requisition.

Where PF = Power Factor = 0.85

240 = working hours per shift per month of 30 days

LF = 0.7 in case of Ferro Alloys, Ferro Chrome, Caustic Soda, Cement, Paper, Fertilizers, Hydrogen-Paroxide.

LF = 0.6 in case of Mini steel plants having induction furnaces.

LF = 0.5 in case of other industries other than above industries,
except Mini Steel Plants

LF = 0.4 in case of other mini steel plants.

iii) The demand shall be contracted demand of the consumer at the time of review.

iv) the rates at which the demand or energy charges shall be calculated, will be tariff rates prevailing as on the date of review.

The minimum level of consumption deposit to be retained for low tension consumers shall be as follows:

- | | |
|---|---|
| i) For domestic, public lighting and general purpose categories | Rs.100/- per kilo watt or part thereof of connected load. |
| ii) For non-domestic and commercial category | Rs.200/- per kilo watt or part thereof of connected load. |
| And | |
| iii) Cottage industries and LT industrial category | Rs.200/- per kilo watt or part thereof of connected load. |

(B.P.Ms.No.14 dated 7-5-96)

- v) The consumption deposit of the consumer that has fallen short on account of adjustments made as indicated in clause 28.1.2. hereof shall be replenished by the consumer within 30 (thirty) days of demand notice.
- vi) Based on such review, demand for shortfall or refund of excess, will be made. But if the consumption deposit payable by the consumer is short by not more than 10% of the existing consumption deposit, no claim will be made for payment of additional consumption deposit. If the consumption deposit of a consumer is found to be excess by not more than 10% of the required consumption deposit, no refund (by adjustment) of the excess consumption deposit shall be made.
- vii) In case of seasonal industries, the adequacy of the consumption deposit shall be reviewed based on the consumption made during the seasonal period of the preceding year and such additional consumption deposit as required may be demanded duly giving 30 (thirty) days notice before commencement of seasonal period. It shall be ensured that by the commencement of seasonal period the consumption deposit equivalent to 3 (three) months consumption charges during season is available for the seasonal services. For this purpose, review should be done sufficiently in advance and 30 (thirty) days notice shall be issued well in advance. At the end of the season, a review shall be made again with

reference to the off-seasonal period of the proceeding year and the consumption deposit in excess of three months off season

consumption charges may be refunded duly adjusting against cc bills due pertaining to the preceding season period and other arrears if any.

(B.P.Ms.No.16 dated 12-4-90); (B.P.Ms.No.3 dated 2--4-92);
(B.P.Ms.No.419 dated 21-3-92); (B.P.Ms.No.331 dated 26.10.93);
(B.P.Ms.No.681 (Opn.-Comml) dated 31-1-95)

28.3. Interest on consumption deposit: interest shall be paid by the Board on deposit of more than Rs.60.00 made in cash at the rate of 3% per annum or such other rate as may be fixed by the Board from time to time. Full calendar months only shall be taken into account for the purpose of calculating interest and interest shall be calculated to nearest five paise. The interest accruing to the credit of the consumer shall be adjusted every year in the month of April, in the Electricity Supply bills.

28.4. Disconnection for non-payment of consumption deposit: If the consumer does not make payment of amount of consumption deposit or additional consumption deposit in cash when so demanded by Board within the notice period of 30 days, supply of consumer shall be liable for disconnection.

(B.P.(Opn.-Comml) Ms.No.279 dated 8-3-96)

28.5. The consumption deposit so calculated as per the clause 28.1 and or 28.2 above shall not be less than three times the monthly minimum charges, applicable to the consumer under the category to which he belongs.

28.6. All consumers shall pay the consumption deposit or additional consumption deposit within thirty days from the date of the demand notice. If there be any delay in payment the consumer shall pay surcharge thereon equal to 1-1/2% per month or such other percentage to be fixed by the Board from time to time, of the demanded amount for each month of delay or part thereof. This will be without prejudice to the Board's right to disconnect supply of electricity.

(B.P.Ms.No.893 dated 2-11-83)

29. RE-SALE OF ENERGY: No consumer shall sell energy supplied to him by the Board to any other person without the prior written permission of the Board. However collection of electricity charges by the House owners from the tenants for residential purposes shall not be treated as violation of the foregoing provisions.

30. NOTICE OF VACATION OR TRANSFER OF PREMISES:

30.1. A domestic consumer about to vacate or sublet his premises shall give to the Board notice of no less than seven clear days in writing to that effect and arrange to settle his account. He may either ask for the disconnection of supply or may transfer the connection in the name of new owner/occupier. The Board cannot guarantee that the meter readings will be taken on the required date unless due notice and facility to record meter readings is given.

Failing such notice, the consumer will be held responsible for all energy consumed on the premises and for the safety of the Board apparatus installed for him on the premises.

30.2. The provisions contained in sub-clause 30.1 foregoing shall apply only to domestic consumers who have not given any special guarantee and in so far as they are not inconsistent with the provisions of their respective agreements for power supply.

31. **SERVICE OF NOTICE:** All letters bills and notices, including those under section 24 of the Indian Electricity Act, 1910 will be sent by the Board to the consumer by ordinary post. Documents or notices so posted shall be presumed to have been duly received by the consumer on the date on which he could be reasonably expected to receive the same. The Board may if it chooses, adopt any other mode of service of documents and notices to the consumer.

32. **PAYMENT OF BILLS:**

32.1. The Board shall as far as possible, within 15 days after the expiration of each calendar month, cause to be delivered to every consumer, a bill of charges stating the amounts payable by the consumer towards charges for energy supplied and any other sum in connection with supply of energy by the Board. The net total amount of the bill shall be rounded off to the nearest rupee. Amount less than 50 paise will be ignored and the amount of 50 paise and above will be rounded off to the next higher rupee.

(B.P.Ms.No.291 dated 27-11-90)

32.2.1.(a) Bills shall be paid by the High Tension consumers within 15 days and Low tension consumers within 14 days from the date of the bill, failing which the consumer shall be liable to pay additional charges at the rates as prescribed by the Board from time to time and notified in the tariff notifications of the Board. In the case of consumers covered by card system of billing the payment shall be made in the manner specified in the tariff applicable to such consumers.

(B.P.Ms.No.675 dated 15-6-87); (B.P.Ms.No.471 dated 9-5-89)

(B.P.Ms.(Opn.-Comml) No.430 dated 15-2-94)

32.2.1.(b) Provided that the consumers availing supply under slab system of billing who are served with adjustment bills for Rs.1500 and above are permitted to pay the same in installments not exceeding six on request by such consumers and in such cases the levy of additional charges referred to above may be waived.

This facility is available for consumers who have been prompt in payment of the slab amounts till the time of issue of adjustment bill.

(B.P.Ms.No.675 dated 15-6-87); (B.P.Ms.No.471 dated 9-5-89)

(B.P.Ms.(Opn.-Comml) No.430 dated 15-2-94)

32.2.2. In the case the last date for payment of bill happens to be Sunday or a declared public holiday payment may be made on next working day without additional charges, as mentioned in such-clause 32.2.1. hereof.

32.3. If the amount of any bill remains unpaid within the specified period referred to above the Board may also without, prejudice to any of its rights under the agreement entered into by the consumer with Board. Order for supply of energy to consumer to be stopped forthwith, without further notice under section 24 of the Indian Electricity Act, 1910 supply of energy may be restored if the consumer pays all his dues and the charge for disconnection and

reconnection of supply of his energy. Such suspension of supply of energy shall not relieve the consumer of any of his obligations under the provisions of the agreement.

- 32.4. Any dispute or complaint with regard to the bills shall be referred to by the consumer in writing to the local office of the Board but nevertheless the amount of such bills shall be paid by him under protest if necessary, within the specified period.
- 32.5. A consumer must present his bills at the time of payment without which payment will not be accepted. If the consumer is unable to do so for any reason, a duplicate bill will be supplied to him within three days of his application in writing to that effect at the office of issue. For purposes of exemption from payment of surcharge for delayed payment however, the day of actual receipt of the money in the office of the Board will be taken into account and no consumer shall be entitled to claim the exemption from surcharge for delayed payment or plea for any concession on account of any delay by such loss or delay in supply of duplicate bill by the local office of the Board.
- 32.5.1. Consumers covered by card system of billing have to present the card at the time of payment. If the consumer loses his card a duplicate card will be issued on payment of Rs.2/- at the local office.
- 32.6. Bills will normally be sent by post or by hand delivery, but the Board takes no responsibility for loss in transit. The consumers shall notify the local office of the Board, if no bill is received. Non receipt of bills however, shall not entitle the consumer to delay payment of the bills beyond the due date.
(Explanation - For the purpose of this clause, local office shall mean the office from which the bill is issued).
- 32.7. The board shall be at liberty to refuse or accept payments made by cheques towards electricity and other charges and shall be free to demand payment from any consumer in cash or by demand draft on local bank.

33. LIABILITY FOR PAYMENT OF MINIMUM CHARGES:

- 33.1. Minimum charges are required to be paid by the consumers to cover fixed charges incurred by the Board for affording supply, such as depreciation, General reserve interest and salaries and wages and other fixed expenses, etc. The minimum charges now prescribed do not fully cover the above fixed charges.
- 33.2. Minimum charges shall be payable by the consumer as specified in the tariffs for different categories of consumers. This obligation shall be obsolete. The minimum charges will be payable by consumer even if no electricity is actually consumed, for any reason whatsoever and also if the charges for electricity consumed are less than the minimum charges. The minimum charges will be payable even if electricity is not consumed because supply has been disconnected by the Board because of non payment of electricity charges, pilferage, other malpractices or for any other valid reason.

- 34.(a) **PAYMENT DUES OF THE BOARD IN INSTALMENTS:** The Board may permit a consumer when so requests to pay charges for electricity supplied, consumption deposit or any other charges in installments provided that, where such request is granted the consumer shall in addition to any

additional charges leviable due to belated payment as per the clause 32.2. here of under the other terms and conditions of supply, pay interest charges at 24% per annum, on the amount outstanding out of the charges allowed to be paid in installments.

(B.P.Ms.No.420 Dated 23-3-92)

- (b) Provided that consumers availing supply under slab system of billing who are served with adjustment bill for Rs.1500/- and above and permitted to pay the adjustment bills in installments not exceeding six in accordance with para (b) of para 32.2.1. may be exempted from payment of interest charges at 24% per annum referred to above, provided they have been prompt in payment of slab amounts till the issue of adjustment bill.

(B.P.Ms.No.471 dated 9-5-89 and B.P.Ms.No.420 dt.23-3-92)

35. RECLASSIFICATION OF CONSUMER AND REVISION OFF BILLS: Where a consumer has been classified under a particular category and is billed accordingly and it is subsequently observed that the classification is not correct, the Board may after the classification and suitably revise the bills if necessary even retrospectively.

36. SYSTEM OF SUPPLY: The Board's declared pressure of supply shall be generally as follows:

- 36.1. Low tension supplies: Alternating current - 50 cycles.
36.1.1. Single phase 240 - voltage between phase and neutral
36.1.2. Three phase 415 Volts between phases.
36.2. High Tension supplies: Alternating current three phase, 50 cycles, 6600 volts or 11000 volts between phases whichever is available. However for loads exceeding 1000 KVA Board reserves the right to supply at higher pressure of 33KV, 66KV, 132KV or 220KV according to convenience of the Board.

37. CLASSIFICATION OF PREMISES: AC System

- 37.1. Single phase 2 wire, 240Volts.
37.1.1. General supply not exceeding 15 Amps.
37.1.2. Power installation not exceeding 1.5 BHP in the aggregate.

37.2. Three phase, 4 wire, 415 volts between phases and 240Volts between phase and neutral.
37.2.1. General supply exceeding 15 Amps.
37.3. Three phase 4 wire, 415 Volts between phases.
37.3.1. Motive power installations exceeding 1.5 BHP
37.4. Three phase 3 wire, 11000 volts and above between phases.
37.4.1. Power installations exceeding 56KW or 75HP of connected load.

NOTE: The above classification is for the arrangement or grouping or consumer's wiring and not for determining the size of the service line.

B.P.(Opn. Comml.) Ms.No.150 Dated 20-12-96

38. GENERAL WIRING CONDITIONS:

- 38.1. Mains: The consumer's mains shall in all cases be brought back to the Board's points of supply and sufficient cable shall be provided for connecting up with the Board's apparatus.
38.2. Switches and Fuses: The consumer shall provide proper linked quick break main switches of requisite capacity to carry and break current in each conductor near the point of commencement

of supply. All the consumer's switches should be on the live wire and letter 'N' should be painted on the wooden Board directly underneath the neutral conductor for connecting upto the meter. No single pole switch where it leaves the consumer's main switch or cut-out should remain inserted in any neutral conductor.

- 38.3. Balancing of load: If the connected load of any installation exceeds fifteen amperes at 240Volts the installation shall be wired on the group system separate neutral wires being brought back in each case to the Board's point of supply. An approved type of double pole linked switch with fuses shall control each main circuit.

The lamps, fans or any other apparatus of which the installation consists shall be so grouped that under normal working conditions the current will be balanced and no current will flow in the neutral wire.

- 38.4. CAUTION Board: All wires, between which a difference of potential above 240Volts exists, shall be made inaccessible to unauthorised persons or enclosed in an earthed metallic casing or conduit. A CAUTION board printed in Telugu shall be affixed thereto.

- 38.5. Overhead Mains: In order to save the expense of a long underground service on private property a consumer may with the Board's approval, erect a pillar on that portion of his property which is nearest to the Board's supply mains into which the service shall be laid and from which the consumer shall run overhead mains to his premises. These overhead mains shall constitute a portion of his installation and shall be laid in compliance with the Indian Electricity Rules, 1956. An efficient lightning arrestor may be fixed at the commencement of the overhead line at the consumer's cost, should he desire the same as an additional protection for his installation.

- 38.6. Earthing: Gas and water pipes shall on no account be used for earthing purpose. All wiring shall be kept as far as possible away from gas and water pipes.

- 38.7. Wall plugs: Wall plugs used on the circuits for domestic appliances shall be of the three pin type, the third pin connected to earth. All plugs shall be provided with switches on the live wire and not on the neutral. Two pin plugs or lighting sockets shall not be allowed.

- 38.8. General wiring conditions: AC Motor installations: The motor shall be provided with control gear so that the maximum current demand of the consumer's installation does not in any case exceed the limit given in the following schedule.

Nature of supply	Size of installation	Limit of maximum current demand
Single Phase	Upto and including 1-1/2BHP	6 x full load current
Three phase	Upto and including 3 BHP	6 x full load current
	Above 3BHP and upto and including 15 BHP	2 x full load current
	Above 15 BHP and upto and including 100 BHP	1-1/2 x full load current
	Above 100 BHP	1-1/4 x full load current

- Note: i) Providing of automatic switching facility to motors with direct on line starters is prohibited.
ii) The use of phase shifters by consumers is prohibited.
iii) Failing to comply with these regulations will render the service of the consumer liable for disconnection.

(B.P. (Opn.-Comm) Ms.No.253 dated 9-2-96) &

(B.P. (Opn.-Comm) Ms.No.169 dated 1-3-97)

Motors of above 1-1/2 BHP shall be wound for three phase 415 volts between phases.

Motors circuits shall be controlled by a triple pole switch protected by a novelty release and TP fuses. It is important that the release should be maintained in thorough working order. Wiring for motors shall be run with all wires bunched in a single metallic conduit, which shall be efficiently earthed through and connected to the frame of motor from which two separate and distinct earth wires shall be run. The minimum size of the earth wire permitted is no.10 or 2x14 SWG. Installation of all motors shall comply in every respect with the Indian Electricity Rule, 1956. Intending consumers are advised to consult the Board before ordering the motors as in some cases depending upon the location and conditions of working. It may be practicable to relax the condition limiting the starting current.

38.9(a) Power Factor of apparatus other than welding transformer: Every LT consumer using induction motors shall install LT shunt capacitors of specified rating as given below:

Sl.No.	Rating of individual motor	KVAR rating of LT Capacitors for various RPM of the motors			
		750 RPM	1000 RPM	1500 RPM	3000 RPM
1.	3 HP	1	1	1	1
2.	5 HP	2	2	2	2
3.	7.5 HP	3	3	3	3
4.	10 HP	4	4	4	3
5.	15 HP	6	5	5	4
6.	20 HP	8	7	6	5
7.	25 HP	9	8	7	6
8.	30 HP	10	9	8	7
9.	40 HP	13	11	10	9
10.	50 HP	15	15	12	10

If the existing consumers fail to install capacitors of required rating within such time as may be fixed by the Board, such of those consumers as may be specified by the Board are liable to pay surcharges as may be fixed by the Board from time to time. If the capacitors already installed are found, during inspection, to be damaged or become defective or cease to function, the consumer shall be served with a notice to get the same replaced/ rectified or corrected within 30 days of the inspection and intimate the fact of replacement/rectification to the concerned section officer, operation, of the Board who will inspect the capacitors again to verify their satisfactory performance. In the event of failure on the part of the consumer to comply with the above notice, the Board may levy a surcharge of 25% per month on the bill amount or as may be prescribed by the Board from time to time, from the date from which the capacitor was defective or ceased to function till such time the capacitor is replaced/rectified or corrected. Provided further that such retrospective levy of surcharge

shall be limited to one year from the date of inspection. the consumer aggrieved by the retrospective levy, may appeal to the concerned Superintending Engineer, Assessments, whose decision shall be final. The failure on the part of the consumer to comply with the above notice, shall be treated as violation of terms and conditions of supply and the Board reserves the right to terminate the contract and collect the sum equivalent to the minimum charges for the balance initial period of agreement.

(B.P.Ms.No.812 dated 19-7-1989)

- 38.9(a) The Chairman or his nominee (the nominee being any member of the Board) may suomoto at any time call for and examine the record of any order passed or proceeding recorded by the authority or appellate authority under condition 38.9 (a) for the purpose of satisfying himself regarding the propriety or legality of such order in reference thereto, as he may think fit. No orders adverse to the consumer shall be passed without giving notice and opportunity for making a written representation to the consumer. The order passed by the Chairman or his nominee shall be final and not liable to

be questioned in any Court of Law. The consumer shall have no right to invoke this provision.

(B.P.Ms.(Opn.-Comml.)No.377 Dated 23-12-1993)

- (b) Supply to new consumers with induction motors with connected load shall not be released unless LT shunt capacitors of the appropriate rating are installed.
- (c) If so required by the consumer the Board may at its discretion install at the expense of the consumer, capacitors of required ratings and recover the total expenditure incurred there on, subject to the provisions of clause 34 by including the sum in the monthly bill of charges.
- 38.10(a) Every consumer whose connected load includes welding transformers shall install LT shunt capacitors of the capacity mentioned in clause 38.10.1 and 38.10.2. for improving the power factor. If the existing consumers fail to install capacitors of required rating within such time as may be fixed by the Board such of these consumers as may be specified by Board, are liable to pay surcharge, as may be fixed by the Board from time to time.

If the capacitors already installed are found, during inspection to be damaged or become defective or cease to function, the consumer shall be served with a notice to get the same replaced/rectified or corrected within 30 days of the inspection and intimate the fact of replacement/rectification to the concerned section Officer (operation) of the Board, who will inspect the capacitors again to verify their satisfactory performance.

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

The failure on the part of the consumer to comply with the above notice, shall be treated as violation of terms and conditions of supply and Board reserves the right to terminate the contract and collect the sum equivalent to the minimum charges for the balance initial period of agreement.

(B.P.Ms.No.812 dated 19-7-1989)

38.10.(a) (a) The Chairman or his nominee (the nominee being any member of the Board) may suomoto at any time call for and examine the record of any order passed proceeding recorded by the authority or appellate authority under condition 38.10.(a) for the purpose of satisfying himself regarding the propriety or legality of such order or proceeding and may pass such order in reference thereto. as he may think fit. No orders adverse to the consumer shall be passed without giving notice and opportunity for making a written representation, to the consumer. The order passed by the Chairman or his nominee shall be final and

not liable to be questioned in any Court of Law. The consumer shall have no right to invoke this provision.

(B.P.Ms.(Opn.-Comml) No.377 dated 23-12-93)

(b) Supply to new consumers with welding transformers shall not be made unless LT capacitors of appropriate capacity are installed.

(c) If so required by the consumer to the Board may at its discretion install at the expense of the consumer capacitors of required ratings and recover the total expenditure incurred thereon, subject to the provisions of clause 34, by including the sum in the monthly bill of charges.

38.10.1. For welding transformers of rating upto 8KVA

S.No.	Name plate rating in KVA of individual welding transformers	Capacity of the capacitors
1.	1.0KVA	1.0 KVAR
2.	2.0 KVA	2.0 KVAR
3.	3.0 KVA	3.0 KVAR
4.	4.0 KVA	3.0 KVAR
5.	5.0 KVA	4.0 KVAR
6.	6.0 KVA	5.0 KVAR
7.	7.0 KVA	6.0 KVAR
8.	8.0 KVA	6.0 KVAR

38.10.2. For welding transformers of rating more than 8 KVA

Sl.No.	Name place rating in KVA of the individual welding transformer	Capacity of the capacitor KVAR
1.	More than 8KVA but upto 9.0	7.0
2.	10.0	8.0
3.	11.0	9.0
4.	12.0	9.0
5.	13.0	10.0
6.	14.0	11.0
7.	15.0	12.0
8.	16.0	12.0
9.	17.0	13.0
10.	18.0	14.0
11.	19.0	15.0
12.	20.0	15.0
13.	21.0	16.0
14.	22.0	17.0
15.	23.0	18.0
16.	24.0	19.0
17.	25.0	19.0
18.	26.0	20.0
19.	27.0	21.0
20.	28.0	22.0
21.	29.0	22.0
22.	30.0	23.0
23.	31.0	24.0
24.	32.0	25.0
25.	33.0	25.0
26.	34.0	26.0
27.	35.	27.0

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

38.10.3. Power Factor apparatus for HT Agricultural consumer: Every HT Agricultural consumer using induction motor shall install HT shunt capacitors of the specified rating given below. Supply to new consumers with induction motors with connected load shall not be released unless LT shunt capacitors of the appropriate rating are installed by the consumers, if the existing HT agricultural consumers fail to install capacitors of required rating within such time as may be prescribed in the Board, they shall be liable to pay surcharge as may be fixed by Board from time to time.

individual motors No.	KVA	Rating of the LT Capacitors for various RPM of the motors				Sl. Rating of
		750RPM	1000 RPM	1500 RPM	3000 RPM	
HP	Same as under clause 38.9 above					1. Upto 50
2. 60 HP		20	20	16	14	
3. 75 HP		24	23	19	16	
4. 100 HP		30	30	24	20	
5. 125 HP		39	38	31	26	
6. 150 HP		45	45	36	30	
7. 200 HP		60	60	48	40	

If the capacitor already installed are found, during inspection to be damaged or become defective or cease to function, the consumer shall be served with a notice to get the same replaced/rectified or corrected within 30 days of the inspection and intimate the fact of replacement/rectification to the concerned section Officer, Operation, of the Board who will inspect the capacitors again to verify their satisfactory performance.

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

The failure on the part of the consumer to comply with the above, notice, shall be treated as violation of terms and conditions of supply and the Board reserves the right to terminate the contract and collect the sum equivalent to the minimum charges for the balance initial period of agreement.

(B.P.Ms.No.812 dated 19-7-89)

38.10.3.1. The Chairman or his nominee (the nominee being any member of the Board) may at any time call for and examine the record of any order passed or proceeding recorded by the authority or appellate authority under condition 38.10.3. for the purpose of satisfying himself regarding the propriety of legality of such order or proceeding and may pass such order in reference thereto, as he may think fit. No orders adverse to the consumer shall be passed without giving notice and opportunity for making a written representation, to the consumer. The order passed by the Chairman or his nominee shall be final and not liable to be questioned in any court of law. The consumer shall have no right to invoke this provision.

(B.P.Ms.(Opn.-Comm) No.377 dated 23-12-93)

38.10.4.(a) Every consumer shall provide capacitors to tube lights and MV lamps. The rated capacitors to be installed for various ratings and types of lamps is indicated below:

No.	Type of lamp	Capacitance of the capacitor to be installed	without capacitor	Power Factor with capacitor
1.	2x40 W tube light	1x4 microfarad (mfd) 250V	0.5	0.9
2.	2x40 W tube light	1x3.15 mfd 400 V	0.5	0.9 to 0.95
3.	1x65 W tube light	1x8 mfd 250V		0.95
4.	2x65 W tube light	1x5.7 mfd 400 V		0.95
5.	1x80 W High pressure Mercury vapour lamp	1x 8 mfd 250 V	0.5	0.9 to 0.92
6.	1x125 W High pressure Mercury Vapour lamp	1x10 mfd 250 V	0.5	0.9 to 0.92
7.	1x250 W High pressure Mercury vapour lamp	1x15 mfd 250 V	0.5	0.85 to 0.9
8.	1x400 W High Pressure Mercury vapour lamp	1x20 mfd 250 V	0.5	0.85
9.	1x150 W Sodium vapour lamp	1x20 mfd 250 V	0.4	0.9
10.	1x250 W Sodium vapour lamp	1x33 mfd 250 V	0.4	0.9
11.	1x400 W Sodium vapour lamp	1x42 mfd 250 V	0.4	0.85 to 0.9

If the existing consumers fails to install capacitors of required rating within one year, they are liable to pay surcharge at the rate of 10% per month.

(B.P.Ms.No.110 dated 6-2-86) and (B.P.Ms.No.519 dated 22-4-87)

b) Supply to new consumers shall not be released unless rated capacitors of the appropriate rating are installed.

39. MALPRACTICE INCLUDING PILFERAGE OF ENERGY:

39.1. Malpractices: The expression 'malpractice' shall include any violating of law or the terms and conditions of supply framed under Section 49 of the Electricity (Supply) Act, 1948 including pilferage, in particular, the following:

- 39.1.1. Supply of electricity to any service which is disconnected by the Board including illegal restoration of the consumers own disconnected service where the electricity consumption is metered.
- 39.1.2.(a) Deleted
(b) Deleted
(B.P.Ms.No.281 dated 16-3-96)
(c) Deleted
(B.P.Ms.No.105 dated 23-9-92)
(d) Deleted
(B.P.Ms.No.105 dated 23-9-92)
- 39.1.3. Deleted
(B.P.Ms.No.755dated 26-6-89)
- 39.1.4. Non-compliance of orders imposing restriction on use of electricity during peak load hours.
- 39.1.5. Use of electricity for the purpose other than that for which supply is given by the Board. In the case of Agricultural consumers, use of electricity for pumping water utilised for any purpose other than for irrigation of their own lands specified in the application-cum-agreement.
(B.P.Ms.No.755 dated 26-6-89)
- 39.1.6. Re-sale of energy without the permission of the Board.
- 39.1.7. Pilferage: Pilferage energy with or without the aid of any device including the consumption of energy which is not metered and conduct, preventing the correct recording by the meter of the consumption of electricity.
- 39.2. Access to the premises: Officer (s) of the Board, authorised in this behalf may at any time, enter upon the consumer's premises and check the installation, where there is scope for suspecting that the consumer is guilty of any malpractice in respect of use of electrical energy or is using devices to commit the pilferage of electrical energy.
- 39.3. If any consumer obstructs or prevents a Board's officer or employee in any manner from entering upon his premises to which supply is being afforded or where the electrical installation or equipment belonging to the Board or to the consumer is situated in such premises, and if there is scope for suspecting that a consumer is guilty of any malpractice in respect of use of electrical energy or pilferage of energy, the Board's officer or employee may cause the supply to be disconnected without notice and keep such supply so disconnected till the consumer affords due facilities for inspection. If such inspection reveals nothing to indicate the commission of any malpractice or pilferage, the Board may cause supply to be restored. The Board shall not be responsible for any loss or inconvenience occasioned to the consumer on account of such disconnection of supply.

39.4. Officers authorized to inspect and deal with cases of malpractice and pilferage of energy are as indicated below:

Sl. No.	Particulars	Officer or Officers authorised			
		To inspect the premises and make provisional Assessment to the consumer	To disconnect and issue provisional assessment notice	To make final Assessment	Appellate authority
<hr/>					
1.	<u>LT Services:</u>				
i)	All LT Categories excluding industrial/cottage industries				
	Detection of Malpractices including pilferage of energy	AE/AAE ADE.,DE	ADE incharge of Distribution	DE Assess- ments	SE Assess- ments
ii)	Industrial including cottage industries				
a)	Detection of Malpractices and pilferage of energy	AE/(DPE) ADE./DE	-do-	SE Assess- ments	CE/O Zone
b)	Detection of only malpractice	AE/AAE	-do-	SE Assess- ments	CE/O Zone
2.	<u>HT Services including temporary supply</u>				
		ADE, DE & SE	-do-	SE Assess- ments	CE/O Zone

NOTE: The Board may in its discretion allot to various officers or transfer cases/or appeals pending on the file of one officer to another officer or equal or higher rank without notice to the consumer/ appellant. (B.P.(Opn-Comml) Ms.No.45, dated 6.9.97)

39.5. Where on the inspection of consumer's installations or premises or on the basis of other information or data there is scope for suspecting that a consumer is guilty of supply of electricity to any service, which is disconnected by the Board or pilferage of energy, the

officer authorised in this behalf by the Board may without prejudice to Boards other rights, cause the supply of electricity to such consumer to be forthwith disconnected without any notice and report the matter to the final assessing authority. In the case of the Malpractices other than the one mentioned above, supply shall be disconnected only in the event of failure on the part of the consumer to pay half of the estimated amount within the period stipulated in the provisional assessment notice.

(B.P.Ms.No.291 dated 27-11-90) (B.P.Ms.No.281 dated 16-3-96)

- 39.6. Provisional assessment of the loss sustained by the Board and payment: The inspecting officer shall make a provisional estimate of the loss incurred by the Board by the reason of malpractice or pilferage of energy committed by the consumer which shall be assessed as mentioned herein below and intimated to the Assistant Divisional Engineer concerned. The ADE concerned shall ensure disconnection of such services forthwith in the case of Malpractices with reference to supply of electricity to any disconnected service or pilferage of energy. The Assistant Divisional Engineer shall then serve the consumer with a notice of provisional assessment in the prescribed form. Such notice shall mention interlay.

- (a) the matters noticed during the inspection of the consumer's premises and installations,
- (b) the reasons for disconnection already effected or proposed to be effected and
- (c) a provisional estimate of the loss sustained by the Board computed in the prescribed manner.

He shall inform the consumer to pay half of the provisionally assessed amount, pending the enquiry to be conducted by the concerned authority into the case, to secure restoration of supply where supply has been disconnected or to avoid discontinuance of supply where disconnection has not been effected. If such payments is made the consumer's service shall not be disconnected on this ground pending the enquiry.

- 39.7. Provisional Assessments: Provisional assessment of the loss sustained by the Board referred to in clause 39.6 above shall be made on the principles set out below.

39.7.1. In the case of the malpractice of supply of electricity to any service which is disconnected or illegal restoration of supply to the consumer's own disconnected premises where the electricity consumed is metered the entire consumption during the estimated period of malpractice shall be charged at the special rates as prescribed in clause 39.12.1 hereunder.

39.7.2. In the case of Malpractices other than that mentioned in sub-clause 39.7.1. above, the quantity of electricity shall be assessed as under.

Where

a' denotes total consumption recorded during the month

b' denotes total connected load at the time of inspection

c' denotes unauthorised connected load at the time of inspection

1. Deleted (BP (Opn.Comml.) Ms.no.281, dt. 16.3.96)

2. (I) Unauthorised extension of service $a \times (b - \text{contracted load})$

where the contracted load is less than the connected load (including that of the unauthorised extension) $\frac{a \times (b - \text{contracted load})}{b}$

- ii) unauthorised extension of service where $a \times c$

the connected load (including that of the unauthorised extension is less than the $\frac{a \times c}{b}$

contracted load)

3. Non compliance with peak load restrictions in the month
$$\frac{a \times \text{peak load hours in month}}{\text{total hours in the month}}$$
4. Use of electricity for other than the sanctioned purposes (except when the contracted power tariff is higher and the consumer uses the supply for a purpose for which the tariff is lower or the tariff is the same)
$$\frac{a \times \text{load utilised for other purpose}}{b}$$
5. Re-sale of energy
$$\frac{a \times \text{load of the service to which electricity is sold by the consumer}}{b}$$

Assessment in the aforesaid cases shall be made for the estimated period of malpractice subject to a maximum period of one year prior to the date of inspection and the quantity of electricity so arrived and shall be charged at the special rates as prescribed in clause 39.12.1 hereunder.

39.7.3 Cases of pilferage of energy by consumer HT electricity:

39.7.3.1. Demand: For the purpose of assessment of maximum demand for the month, contracted demand of the consumer or 60% of the connected load at the time of inspection, whichever is higher shall be taken as maximum demand. The assessment shall be made for the entire period during which pilferage is taking place and can be clearly established. If there is any ambiguity the period shall be limited to a maximum of one year.

39.7.3.2. Energy charges: Quantity of electricity consumer per month shall be worked out as under.

Industries working in

One shift - MD in KW x 8 hours x no. of working days between 25 and 30

Two Shifts - MD in KW x 16 hours x no. of working days between 25 and 30

Three shifts - MD x KW x 24 hours x no. of working days between 25 and 30

Non-Industrial and Agricultural: MD in KW x 10 hours x no. of working days between 25 and 30.

39.7.3.3. The assessment shall be made for the entire period during which pilferage is taking place and can be clearly established. If there is any ambiguity, the period should be limited to a maximum of one year prior to the date of inspection. The consumption so assessed shall be charged at the special rates as prescribed in clause 39.12.1 hereunder.

39.7.4. Cases of pilferage of energy of consumers of LT electricity:

39.7.4.1. Quantity of units consumed per month shall be worked out as under:

Connected load found at the time of inspection in KW x Diversity Factor x Load Factor x number of working hours per day x number of days in the month.

39.7.4.2. Diversity Factor, Load Factor, number of hours and number of days to compute the quantity of units as mentioned in sub-clause 39.7.4.1. shall be taken as mentioned below:

(B.P.Ms.No.(Opn.-Comml) 231 dated 20-12-95)

Category	Diversity factor	Load factor	No. of working hours per day	No. of days per month
1. Domestic	50%	40%	24	30
2. Nondomestic and commercial	90%	90%	12 to 18 hours depending on the nature of work	25 or 30 as the case may be
3. Industrial including cottage	Unity	80%	8, 16, 24, depending on number of shift	-do-
4. Agricultural	Unity	80%	10	30
5. Public lighting	Unity	100%	8	30

39.7.4.3. The assessment shall be made for entire period during which pilferage is taking place and can be clearly established. If there is any ambiguity the period should be limited to a maximum of one year prior to the date of inspection. The consumption so assessed shall be charged at the special rates as prescribed in clause 39.12.1. hereunder:

39.7.4.4. In the case of agricultural consumers, charges and procedure to be followed shall be as shown below:

Nature of malpractice or other default of consumers	Mode of charging
1. All Malpractices defined in clause 39.1	Rs.300/- per HP per annum should be levied.
2. Illegal restoration of supply after disconnection	Rs.300/- per HP per annum or part thereof taking into account period for which the consumer resorted to availing supply during disconnection.
3. Pilferage or direct connection by prospective consumers	Rs.300/- per HP per annum.

39.8. Provisional Assessment Notice: (See also clause 39.5 and 39.6)

- 39.8.1. Provisional assessment notice in the case of malpractice other than supply of electricity to a disconnected premises shall be sent by the officer authorised in this behalf by the Board, requiring the consumer to pay 50% of the provisionally assessed amount pending enquiry into the matter failing which supply would be disconnected.
- 39.8.2. In case of the consumer fails to pay the 50% of the provisionally assessed amount the service shall be disconnected on expiry of the notice period.
- 39.8.3. In the case of malpractice with reference to supply of electricity to a disconnected service of pilferage of energy, provisional assessment notice will be sent in the forms prescribed thereof (Appendices VI and VII respectively) requiring the consumer to pay pending enquiry into the matter 50 percent of the assessed amount plus reconnection charges. If the amount plus other charges as mentioned above are paid by the consumer supply may be restored.
- 39.8.4. In the case of consumers, whose services are disconnected on the grounds of malpractice and/or pilferage of energy and who are desirous of getting the service reconnected by paying 50% of the amount of provisional assessment but are unable to pay the entire 50% in a lumpsum, the Superintending Engineer, Operation of the circle may permit them to pay the same in two or three monthly installments. Supply may be restored on payment of 1st installment. However if the consumer fails to adhere to the schedule of payment of any of the installments, the supply shall be disconnected without further notice. Such consumers who seek payment of 50% of the provisional assessment amount in installments should represent to the concerned Superintending Engineer (Operation).

39.9. Final assessment:

- 39.9.1. After the provisional assessment notice is served upon the consumer as mentioned in clause 39.8 thereof, the officer authorised in this behalf by the Board (see statement referred to in clause 39.4 above) shall issue a show cause notice in the forms prescribed therefor, advising the consumer to file his representation if any, within 30 days from the receipt of the notice.
- 39.9.2. The said officer of the Board shall, after the expiry of the aforesaid notice period, enquire into the matter and after giving reasonable opportunity to the consumer and taking into account all relevant facts and circumstances shall decide whether the consumer has committed malpractice or pilferage of energy and if so satisfied, proceed to assess to the best of his judgment, the loss sustained by the Board on account of such malpractice or pilferage of energy by the consumer. The consumer may be represented by an advocate or by himself at the time of personal hearing provided the consumer files proper vakalatnama.

(B.P.(Opn.-Comml) Ms.No.193 dated 22-9-95)

- 39.9.3. The final assessing authority shall then pass an order setting out his conclusions and the reasons there of and communicate a copy of the order to the consumer and demand the amount, if any due from the consumer on the basis of such order after giving credit to the amounts paid by him.
- 39.9.4. Payment of amount of final assessment: The consumer shall pay to the Board within 30 days of the receipt of final assessment order, the amounts demanded therein.

39.10. Appeal:

- 39.10.1. The consumer may prefer an appeal to the authority designated by the Board to dispose off the appeals within thirty days of the date of receipt of the order of the final assessing authority or within such further time as the appellate authority may in its own discretion deem fit to allow. However, if the consumer makes payment of 50% of the amount demanded in the final assessment order, the connection shall be continued or restored, as the case may be.
- 39.10.2. The memorandum of appeal shall be in writing in the English language, typed neatly on foolscap pages, be accompanied by three extra copies and be duly signed by the consumer. All the material on which the appellant seeks to rely for purposes of his appeal shall be sent along with the memorandum of appeal.
- 39.10.3. The appellate authority shall dispose off the appeal after considering the submission of the appellant in the memorandum of appeal, the material placed before him by the appellant and the enquiry records. It shall not be obligatory for the appellate authority to give a persona hearing, but if a request be made for such a hearing by the appellant, the appellate authority may grant such hearing to the appellant. The appellant may be represented by an advocate or by himself at such hearing provided the appellant files proper vakalatnama.
(B.P.(Opn.-Comm) Ms.No.193 Dated 22-9-95)
- 39.10.4. The appellate authority may
- (i) confirm, reduce, enhance or annul the assessment.
 - (ii) set aside the assessment and order fresh disposal of the case with or without further enquiry.
 - (iii) conduct a further enquiry itself or call for a report from the lower authorities and dispose of the appeal in the light of such further enquiry or report.
 - (iv) pass such other orders as it deem fit. No orders adverse to the consumer shall be passed without giving notice and opportunity for a written representation to the consumer.
- 39.10.5. The appellate authority shall give his reasons for his conclusions except in cases where the appeal is allowed in toto.
- 39.10.6. The order on appeal shall be final, subject to clause 39.11 hereunder and be not liable to be questioned in any court of law.

39.11. The Chairman or his nominee (the nominee being any Member of the Board) may suomoto at any time call for and examine the record of any order passed or proceeding recorded by the final assessment authority or appellate authority, for the purpose of satisfying himself regarding the propriety or legality of such order or proceeding and may pass such order in reference thereto, as he may think fit. No order, adverse to the consumer shall be passed without giving notice and opportunity for making a written representation to the consumer. The order passed by the Chairman or his nominee shall be final and not liable to be questioned in any court of law. The consumer shall have no right to invoke this provision.

39.12. Energy and demand charges in cases of Malpractices including pilferage:

- 39.12.1. The value of the energy estimated as a result of pilferage of energy or malpractice shall be charged at special rates as prescribed by the Board and notified in the Tariff Notifications from time to time.

These special rates shall include the rate at which the energy was already charged for in the case of Malpractices. In the case of pilferage of energy the separate rates shall be levied after excluding the consumption recorded by the meter, from the assessed consumption.

(B.P.Ms.No.291 dated 27-11-90) and

B.P.(Opn.-Comm)Ms. No.431 dated 15-2-94.

- 39.13. The amounts claimed from the consumers as a result of the above proceedings shall be deemed to be arrears of electricity charges. The consumer shall pay the amounts assessed within 30 days of the date of assessment order. If there is delay in payment the consumer shall be liable to pay additional charges at the rate of 2% per month or part thereof on the amount due for the period of delay. This clause will also apply to all pending dues. Failures to pay these amounts within the time allowed will also entail disconnection of the service without further notice.

(B.P.Ms.No.450 dated 14-6-82)

- 39.14. In addition to the charges mentioned in the foregoing clauses the consumers shall pay supervision charges at the rates prescribed by the Board the notified in the tariff notifications from time to time to cover the charges for supervision or inspection and checking of such premises.

(B.P.Ms.No.431 dated 15-2-94)

- 39.15. Neither failure to launch criminal proceedings nor the acquittal of the consumer in any such proceedings on a ground other than that the charge is false shall bar the proceedings under the provisions stipulated herein.
- 39.16. Levy of compensation charges: Levy of compensation charges under the provisions of this schedule, shall be without prejudice to the Board's right to take any other action provided in terms and conditions of supply or any other law governing the supply of electricity to the consumers.

- 39.17. Where, over the same period of time, any consumer is found indulging in more than one malpractice including pilferage the compensation payable in respect of each malpractice shall be separately estimated and the consumer shall be required to pay only the highest of such compensation amounts.

- 39.18. If any consumer indulges in any malpractice with reference to use of electricity or pilferage of energy for the second time, supply to his premises may be disconnected for a period as decided by the final assessing authority. Fresh connection shall also not be allowed to such premises during the aforesaid period.

- 39.19. The Board may at its discretion transfer the cases of Malpractices including pilferage of energy from one final assessing/appellate authority.

40.1. No high tension consumer shall connect any additional load in the existing HT Service connection installation without obtaining the approvals of the Chief Electrical Inspector to Government, Andhra Pradesh, as required under Rule 63 of Indian Electricity Rules, 1956 and without approval by the Andhra Pradesh State Electricity Board and without signing of Andhra Pradesh State Electricity Board's Test Report by the consumer. Failure to observe the above requirements shall render power supply liable to be disconnected

summarily and the power supply shall remain disconnected till the un-authorised additional load is removed or till the un-authorised additional load is regularised by obtaining approval of the Chief Electrical Inspector to Government, approval of Andhra Pradesh State Electricity Board and signing of A.P.S.E.Board Test Report by the consumer, whichever is earlier.

The reconnection will be done after inspection by the concerned Divisional Engineer (Operation) to his satisfaction in compliance of these provisions.

(B.P.Ms.No.152 (Opn.Comml) dated 1-9-1993)

40.2. If at any time the maximum demand of a HT consumer exceeds his contracted demand or LT consumer exceeds the contracted load without prior approval of the Board, the consumer shall be liable to compensate the Board for all damages occasioned to its equipment or machinery if any, by reason of this default, and shall also be liable to pay the charges payable by him on account of such increase in demand or load and penalty, as prescribed by the Board from time to time. without prejudice to this right the Board may also cause the supply to the consumer to be disconnected.

(B.P.Ms.No.105 (Opn.-Comml) dated 23-9-1992)

40.3. Additional connected loads detected in LT services shall be dealt with as follows:

(I) Cases where the total connected load is 75 HP/56KW or below at the time of detection:

- (a) One month notice shall be given to regularize the additional connected load, payment of required service line charge, development charges and consumption deposit.
- (b) Service which do not get the addition loads regularised shall be disconnected immediately on expiry of notice period and these services shall remain under disconnection, until they are regularised.

(ii) Cases where the total connected load is above 75 HP/56 kWh at theme of detection:

- (a) These services shall be billed at the respective HT tariff rates from the date of detection of additional load. For this purpose 80% of connected load shall be taken as billing demand.
- (b) One month notice will be given for payment of service line charges, development charges and consumption deposit required for conversion of their service into HT service.
- (c) Services of such consumers who do not pay HT tariff rates or who do not pay the required service line charges, development charges and the consumption deposit shall be disconnected immediately on expiry of notice period and these services shall remain under disconnection unless the required service line charges, development charges and consumption
- (d) deposit are paid for regularizing such services by conversion form LT to HT category.

(B.P.Ms.No.281 dated 16-3-1996)

41. RESTRICTIONS ON USE OF ELECTRICITY BY CONSUMERS: The Board shall endeavor to afford continuous supply and to restore interrupted as early as possible. The Board shall have the right to stagger or curtail supply of electricity to any consumer or consumers according to operational or other contingencies. The Board shall not be responsible for any loss or inconvenience occasioned to any consumer, by any interruption of supply of any kind, whatever be the reason thereof.

42. DISCONTINUANCE OF SUPPLY:

- 42.1. Disconnection due to eviction: Where subsequent to commencement of supply of energy by the Board, proceedings are initiated under any law for evicting the consumer from the premises to which supply has been given, the Superintending Engineer of the Board may discontinue supply of energy to such premises and remove its installations and equipment and its action shall not be liable to questioned as a breach of agreement or otherwise. He shall without prejudice to the other rights of Board recover from such consumers the expenses incurred for dismantling its installation and removing its equipments.
- 42.2. Where the consumer requires a license or permission from any statutory authority or any authority of government, to run the business/industry, or permission for lifting of water wherever necessary for purposes of irrigation, or for any other purpose for which he seeks or availing supply of electricity or for locating such business/industry/ pumpset or any other equipment at the place where he is receiving such supply and where the conduct of his said business/industry/activity at such place becomes unlawful by reasons of his failure to obtain initially or secure the continuance of such license or permission, the Superintending Engineer of the Board may, if desired by the concerned statutory or any other competent authority of Government, after giving notice calling for explanation and after considering the same, discontinue supply without forfeiting the rights of the A.P.S.E.Board under the agreement with the consumer. Provided that in the cases where specific

directions in writing are issued by Andhra Pradesh Pollution Control Board in exercise of the powers vested with it under section 33(A) of the water (Prevention and control of pollution) Act, 1974, to disconnect power supply to any industrial unit, the concerned distribution Engineer shall comply with such directions without the necessary of issuance of the notice mentioned in the condition.

(B.P.Ms.No.355 (Opn.-Comml) dt.22-11-93) &

(B.P.Ms.No.145 dated 20-12-96)

- 42.3. Where any consumer defaults in payment of
- (a) Charges for the supply of electricity and/or
 - (b) minimum charges where supply is under disconnection and/or
 - (c) unconnected minimum charges due in respect of a service for which supply is sanctioned and made ready but not yet availed and/or
 - (d) any other sums payable to the Board under the contract of supply or the tariff and terms and conditions of supply notified by the Board, under section 49 of the Electricity supply Act, the Board, may, without prejudice to its other rights cause to be disconnected all or any of the other services of the consumer, though such services be distinct and are governed by separate agreements and though no default occurred in respect thereof.

43. HIRING OF EQUIPMENT: The Board may lend or hire its equipment and property to a consumer on such conditions as it may fix from time to time. Consumers who take on hire and or use the equipment or property of the Board shall abide by such terms and conditions and pay such charges thereof as may be levied by the Board.

44. REMOVAL OF SERVICE LINES: On termination of agreement under clauses 26 hereof the Board may dismantle the service line and remove the materials meter, cut out etc. After the removal of service lines, the consumer shall be treated as a fresh applicant for the purpose of giving supply to that premises when applied for by him.

45. **KNOWLEDGE OF FACTS AND RULES:** The consumer shall be deemed to have full knowledge of the provisions of Indian Electricity Act, 1910 Indian Electricity Rules, 1956, Electricity (Supply) Act, 1948 and Andhra Pradesh Electricity (Supply) Rules, 1958 and all regulations and notifications made thereunder, as also all laws relating to the supply of electricity. The consumers shall act in due conformity with all the laws aforementioned and if they do not so act their supply may be disconnected without prejudice to any other action which may be taken by the Board.

46. **INTERPRETATION:** These conditions shall be read and construed as being subject in all respects to the provisions of the Indian Electricity Act, 1910, Indian Electricity Rules, 1956 and the Electricity (Supply) Act, 1948 in force and as amended from time to time and to the provisions of any other law relating to supply of electricity for the time being in force and nothing herein above contained in these conditions shall abridge or prejudice the rights of the Board and the consumer under any Central Act or State Act or rules made thereunder.

APPENDIX-I

APPLICATION FOR SUPPLY OF ELECTRICITY

REGISTRATION NO.

DATE OF REGISTRATION:

1. NAME OF CONSUMER:

2. ADDRESS OFR COMMUNICATION:

3. STATUS OF CONSUMER:

INDIVIDUAL	REGISTERED PARTNERSHIP	UN-REGD.PARTNERSHIP
PRIVATE LIMITED	COMPANY PUBLIC	LIMITED COMPANY
ANY OTHER LEGAL PERSONAL		

4. SOCIAL GROUP*

S.C.	S.T.	OTHERS
------	------	--------

5. LOCATION OF PREMISES
WHERE SUPPLY IS REQUIRED

6. CATEGORY OF SUPPLY*

H.T.I	H.T.II	H.T.III	DOMESTIC
N.D.&COMMERCIAL	INDUSTRIAL	COTTAGE INDUSTRIES	
AGL. PURPOSE	PUBLIC LIGHTING	GENERAL PURPOSE	
TEMPORARY SUPPLY			

APPENDIX - I A

ACKNOWLEDGEMENT

LOCATION CODE

DATE OF REGISTRATION

REGISTRATION NO.

RECEIPT NO.

SECTION OFFICER

7. PURPOSE OF SUPPLY:

8. CONTRACTED LOAD

9. DETAILS OF CONNECTED LOAD
AT THE TIME OF COMMENCEMENT OF SUPPLY:

SIGNATURE OF THE CONSUMER

NOTE:* Tick whichever is applicable

- i) In case of SC,ST necessary community certificate should be produced
- ii) In case of partnership, location, Head office, names and addresses of all partners and a copy of partnership deed should be enclosed.
- iii) In case of a company, names of present directors and copy of Memorandum of Articles of Association should be furnished.

APPENDIX - I

Form of application for supply of Electricity at Low tension/High tension
To

Sir,

I/we request you to supply electricity at LT/HT to my/our premises situated at

The requisite information is furnished below:

- (1) Name of the consumer:
 - (2) Address for communication:
 - (3) Status of consumer: (consumer should state his legal status(i.e.) whether he is individual, partnership firm or limited company or any other legal person. In case of partnership firm, it should be stated whether it is registered or unregistered location of its Head Office, names and addresses of all partners and a copy of partnership deed should be filed. In case of company it should be stated whether it is private limited or public limited, names of present directors and a copy of memorandum of articles of association should be furnished. In case of any other type of legal person full details and name and address of person competent to represent the consumer should be stated)
 - (4) Location of premises where supply is required
 - (5) Category of supply:
 - (6) Contracted load
 - (7) Contracted demand in HP/.KVA
 - (8) Details of connected load at the time of commencement of supply
-
2. I/we undertake to agree to pay at the tariff and miscellaneous and general charges prescribed by the Board and abide by the terms and conditions of supply notified by the Board from time to time, which shall govern the supply of electricity to me/us in all respects.
 3. I/we request that the Board should provide necessary meter/meters/ metering equipment.
 4. I/we shall undertake to execute an agreement in the prescribed form, if so called upon by the Board. Whether such an agreement is executed or not, this application itself shall oblige me/us to conform to and abide by the terms and conditions of supply notified by the Board from time to time.

Station :

(Signature of the consumer)

Dated :

Witness:

APPENDIX - II

Application-cum-agreement for supply of electricity

(Non-judicial stamp paper worth Rs. /- should be affixed to this form while presenting)

To

The

Sir,

I/we request you to supply electricity at LT to my/our premises situated at-----the requisite information is furnished below:

(a) Name of consumer:

(b) Address for communication:

(c) Status of should state his legal status (i.e.)

whether he is individual, partnership firm or \ limited company or any other legal person.

In case of partnership firm it should be stated whether it is registered or unregistered, location of its Head office, names and addresses of all partners and a copy of partnership deed should be filed. In case of company it should be stated whether it is private limited or public limited, names of present director and copy of memorandum of articles of association should be furnished. In case of any other type of legal person full details and name and address of person competent to represent the consumer should be stated)

(d) location of premises where supply is required.

(e) category of supply

(f) purpose of supply

(g) Contracted load

(h) contracted demand in HP/KVA

(i) details of connected load at the time of commencement of supply.

2. I/we under take to agree to pay at the tariff prescribed by the Board and to abide by the terms and conditions of supply notified by the Board from time to time, which shall govern the supply of electricity to me/us in all respect.
3. I/we request that the Board should provide necessary meter/meters/metering equipment.
4. I/we shall avail supply within three months from the date of issue of intimation that supply is available. As and when from the date supply is availed of or from the date of expiry of three months from the date of issue of intimation that supply is available,

which ever date is earlier, I/we shall be bound to pay the Board all charges in accordance with tariffs as may be prescribed by the Board from time to time and made applicable to me/us and scale of miscellaneous and general charges and the terms and conditions of supply notified by the Board and I/we shall abide in all respect by those terms and conditions.

5. Monthly minimum charges:

I/we shall pay minimum charges every month as prescribed in tariffs, and terms and conditions of supply even if no electricity is consumed for any reason whatsoever and also if the charges for electricity actually consumed are less than the minimum charges. The minimum charges shall also be payable to me/us even if electricity is not consumed because supply has been disconnected by the Board because of non-payment of electricity charges, pilferage or other malpractices or for any other valid reason.

6. I/we shall pay the Board inspection fees, cost of service line and other charges as may be demanded by the Board.

7. I/we hereby agree that if I/we, am/are found indulging in theft of energy or any malpractice in respect of use of electricity, I/we shall pay additional charges as may be levied by the Board. I/we also agree that in such an event the Board shall in addition to levy of the additional charge have right to disconnect supply of electricity to my/our premises for such period as may be decided by the Board.

8. I/we and the Board shall be at liberty determine the contract by giving in writing one month's notice expressing such intention at any time after the date of expiry of two years. I/we agree that the Andhra Pradesh State Electricity Board may terminate this contract at any time by giving one weeks notice, if I/we violate the terms of this agreement or the terms and conditions of supply notified by the Andhra Pradesh State Electricity Board from time to time or the provisions of any law touching this agreement including the Electricity (Supply) Act, 1948 the Indian Electricity Act, 1910 and Rules made thereunder. This agreement shall remain in force until it is terminated as above indicated.

NOTE: In the case of supply for agricultural purposes, furnish details of lands including survey numbers, area, ownership, intended to be irrigated. (B.P.Ms.No.755 dated 26-6-89)

Date :

Signature of the consumer

Signed by the consumer in my presence:

(1) Signature:

Name and address

Date

(2) Signature:

Name and address

Date:

APPENDIX - III

Form of HT Agreement

Agreement executed this day of 19 by for themselves/himself/itself and for their/his/its/hers assigns and successors in favour of the Andhra Pradesh State Electricity Board a statutory corporation constituted under Section 5 of the Electricity (Supply) Act, 1948 and its successors and assigns herein after called the Board.

2. SUPPLY OF POWER:

I/we the above mentioned have requested the Board to supply electricity at specified voltage of supply as per tariffs for the purpose of and the Andhra Pradesh State Electricity Board agreed to afford such supply on the terms and conditions notified by them from time to time under section 49 of the Electricity (Supply) Act, 1948 and those hereinafter mentioned.

3. LOAD/MAXIMUM DEMAND:

I/we agree to take from the Andhra Pradesh State Electricity Board Electric Power for a maximum load not exceeding... K V A which shall be taken to be my/our contracted demand for our exclusive use for the purposes above mentioned at our Mills/Factory premises situated at

My/our contracted load shall be HP and/or KW. I/we shall not effect any change in the maximum demand or contracted load.

4. RE-SALE OF ELECTRIC POWER:

I/we undertake that, I/we shall not sell electrical energy obtained under this agreement without the sanction in writing of the Board.

5. OBLIGATION TO COMPLY WITH REQUIREMENT OF ACTS, AND TERMS AND CONDITIONS OF SUPPLY:

I/we further undertake to comply with all the requirements of the Indian Electricity Act, 1910, the Electricity (Supply) Act, 1948 the Rules thereunder, provisions of the tariffs scale of Miscellaneous and General charges and the terms and conditions of supply prescribed by the Board from time to time and agree not to dispute the same.

6. DATE OF COMING INTO FORCE OF THE AGREEMENT:

I/we shall begin/take electrical energy from the Board under the conditions of this contract within three months, from the date of issue of intimation in writing to me/us by the officer of the Andhra Pradesh State Electricity Board that supply of Electrical energy is available. The provisions of this agreement shall be deemed to come into force from the date of commencement of supply of energy or the date of expiry of three months notice above referred to whichever is earlier.

7. PERIOD OF AGREEMENT:

I/we undertake to avail supply for a minimum period of 5 years from the date this agreement comes into force.

8. DETERMINATION OF AGREEMENT:

I/we shall be at liberty to determine the contract by giving in writing three months notice expressing such intention at any time after the period of two years. I/we agree that the Andhra Pradesh State Electricity Board may terminate this contract at any time giving one week's notice if I/we, violate the terms of this agreement or the terms and conditions of supply notified by the Andhra Pradesh State Electricity Board from

time to time or the provisions of any law touching this agreement including the Electricity (Supply) Act, 1948 the Indian Electricity Act, 1910 and Rules thereunder. This agreement shall remain in force until it is terminated as above indicated. In computing the periods of 5 years and 2 years referred to above the period or periods for which the annual minimum guarantee has or have been waived or reduced shall be excluded.

9. OBLIGATION OF CONSUMER TO PAY ALL CHARGES LEVIED BY BOARD:

From the date this agreement comes into force I/we shall be bound by and shall pay the Board maximum demand charges, energy charges, surcharges, meter rents and other charges, if any, in accordance with the tariffs applicable and the terms and conditions of supply prescribed by the Board from time to time for the particular class of consumers to which I/we belong.

10. BOARD'S RIGHT TO VARY TERMS OF AGREEMENT:

I/we agree that the Board shall have the unilateral right to vary, from time to time, tariffs scale of general and miscellaneous charges and the terms and conditions of supply under this agreement by special or general proceedings.

In particular, the Board shall have the right to enhance the rates chargeable for supply of electricity according to exigencies.

11. MONTHLY MINIMUM CHARGES:

I/we shall pay minimum charges every month as prescribed in tariff, and terms and conditions of supply even if no electricity is consumed for any reason whatsoever and also if the charges for electricity actually consumed are less than the minimum charges. The minimum charges shall also be payable by me/us even if electricity is not consumed because supply has been disconnected by the Board because of non-payment of electricity charges, pilferage or other Malpractices or of any other valid reason.

12. SPECIAL ANNUAL MINIMUM GUARANTEE:

In consideration of the Andhra Pradesh State Electricity Board making arrangements for supplying electrical energy to me/us, I/we agree with effect from the date of commencement of this agreement for the period of _____ years to _____ guarantee a minimum payment Rs. _____ (Rupees _____ only) every year towards demand and energy charges only, exclusive of payments towards surcharge, meter rents or other payments by whatever name they may be called. If the amounts actually paid towards demand energy charges during any year fall short of the guaranteed minimum, the amount of deficit shall be deemed to be an arrears of electricity charges and recovered accordingly.

13. I/we hereby agree that if I/we, am/are found indulging in theft of energy or any malpractice in respect of use electrical energy I/we shall pay additional charges as may be levied by the Board. I/we also agree that in such an event the Board shall in addition to levy of the additional charges have right to disconnect supply of electricity to my/our premises for such period as may be decided by the Board.

Date Signature of the consumer

Signed by the consumer in my presence

Signature

Name and address

Date

Signature

Name and Address

APPENDIX - IV

Form of LT Agreement

Agreement executed this day of 19 by for themselves/ himself/itself, and for their/his/its/hers assigns and successors in favour of Andhra Pradesh State Electricity Board, a statutory corporation constituted under section 5 of the electricity (supply) Act, 1948 and its successors and assigns, hereinafter called the Board.

2. SUPPLY OF POWER:

I/we that above mentioned have requested the Board to supply Electricity at low tension for the purpose of and the Andhra Pradesh State Electricity Board has agreed to afford such supply on the terms and conditions notified by them under Section 49 of the Electricity (Supply) Act, 1948, and those hereinafter mentioned.

Details of supply:

- I) Purpose:
- ii) Category:

3. LOAD/MAXIMUM DEMAND

I/we agree to take from the Andhra Pradesh State Electricity Board electric power for connected load not exceeding HP/KW subject to a contracted maximum demand of HP/KW for our exclusive use and for the purpose above mentioned at our Mills/Factory/premises situate at .

4. OBLIGATION TO COMPLY WITH REQUIREMENTS OF ACT AND TERMS AND CONDITIONS OF SUPPLY:

I/we under take to comply with all the requirements of Indian Electricity Act, 1910 the Electricity (Supply) Act, 1948 scale of miscellaneous and general charges and the terms and conditions of supply prescribed by the Board from time to time, and agree not to dispute the same.

5. PERIOD OF AGREEMENT:

I/we under to avail supply for a minimum period of years from the date this agreement comes into force.

6. DATE OF COMING INTO FORCE OF THE AGREEMENT:

I/we shall begin/take electrical energy from the Board under the conditions of the contract within three months, from the date of issue of intimation in writing to me/us by the officer of Andhra Pradesh State Electricity Board, that supply of electrical energy is available. The provisions of this contract shall be deemed to come into force from the .

date of commencement of supply of energy or the date of expiry of the three months notice above referred to whichever is earlier.

7. DETERMINATION OF THE AGREEMENT:

I/we shall be at liberty to determine the contract by giving in writing one month's notice expressing such intention at any time after the date of expiry of years I/we agree that the Andhra Pradesh State Electricity Board may terminate this contract at any time, by giving one week's notice if I/we, violate the terms of this agreement and the terms and conditions of supply notified by the Andhra Pradesh State Electricity Board from time to time or the provisions of any law touching this agreement including the Electricity (Supply) Act, 1948 the Indian Elec. Act, 1910 and Rules made thereunder. This agreement shall remain in force until it is terminated as above indicated.

8. OBLIGATION OF CONSUMER TO PAY ALL CHARGES LEVIED BY BOARD:

From the date this agreement comes into force, I/we shall be bound by and shall pay the Board energy charges, surcharges meters rents and other charges if any, in accordance with the tariffs applicable and the terms and conditions of supply notified by the Board from time to time for the particular class of consumers to which I/we belong.

9. BOARD'S RIGHT TO VARY TERMS OF AGREEMENT:

I/we agree that the Board shall have the unilateral right to vary, from time to time, the terms and conditions of supply under this agreement by special or general proceedings. In particular, the Board shall have the right to enhance the rate chargeable for supply of electricity according to exigencies.

10. MONTHLY MINIMUM CHARGES:

I/we shall pay minimum charges every month as prescribed in tariff, and terms and conditions of supply even if no electricity is consumed for any reason whatsoever and also if the charges for electricity actually consumed are less than the minimum charges. The minimum charges shall also be payable by me/us even if electricity is not consumed because supply has been disconnected by the Board because of non-payment of electricity charges, pilferage or other malpractice's or for any other valid reason.

11. SPECIAL ANNUAL MINIMUM GUARANTEE:

In consideration of the Andhra Pradesh State Electricity Board making arrangements for and supplying energy to me/us, I/We agree with effect from the date of commencement of this agreement for the period of _____ years to guarantee of minimum payment of Rs. _____ (Rupees _____ only) every years towards energy charges, exclusive of payment towards surcharge, meter rents or other payments by whatever name they may be called. If the amounts actually paid towards energy charges during any year fall short of the guaranteed minimum, the amount in deficit shall be deemed to be an arrears of the electricity charges and recovered accordingly.

12. I/we hereby agree that if I/we, am/are found indulging in theft of energy or any malpractice in respect of use of electrical energy, I/we shall pay additional charges as may be levied by the Board. I/we also agree

that in such an event the Board shall in addition to levy of the additional charges have right to disconnect supply of electricity to my/our premises for such period as may be decided by the Board.

Date Signature of the consumer.

Signed by the consumer in my presence

(1)Signature:

Name and address

date

(2) Signature:

Name and address

Date

APPENDIX - V
PROVISIONAL ASSESSMENT NOTICE

(All other malpractices except pilferage and supply of electricity to a disconnected service)

Letter No.

Dated

From :

To

Sir,

On

at

hours your service bearing No.

Door No.

was inspected by

I have then noticed that you had:

(1)

(2)

(3)

The above factors indicate that you are guilty of malpractice. An enquiry will be made into the matter by the Superintending Engineer/Divisional Engineer (Assessment) who will fix the amount of loss sustained by the Board. You may make appropriate representation to him in this regard.

I have provisionally estimated the value of energy measured by you at Rs.

If you are desirous of continuity of supply pending enquiry, you may pay Rs.
(being half the estimated value) plus Rs. towards supervision charges plus Rs.

for releasing charges within 15 days from the date of receipt of this notice to the Assistant Accounts Officer, Electricity Revenue Officer failing which the supply will be disconnected without any further notice.

Assistant Divisional Engineer (Operation)

Copy to:

The Asst. Accounts Officer/ERO

The Divisional Engineer (Operation)

The Superintending Engineer (Operation)

The Superintending Engineer (Assessments)

The Divisional Engineer (Assessment)

The Asst. Divisional Engineer (DPE)

The AE/AAE (Operation)

The Dy. Inspector General & Advisor (Vigilance & Security)

APSEB, Hyderabad - 49.

APPENDIX - VI
SUPPLY OF ELECTRICITY TO DISCONNECTED SERVICE PROVISIONAL ASSESSMENT
NOTICE

From _____ To _____

Sir,

Your service bearing No. _____ Door No. _____ was inspected on _____
at _____ hours by _____ it was then noticed that you have
illegally restored supply to your service, which was under disconnection and availed supply of electricity.
This constitutes a serious malpractice.

Accordingly in exercise of the powers vested in Andhra Pradesh State Electricity Board your supply
has been disconnected on _____. An enquiry will now be made by the Superintending
Engineer/Divisional Engineer (Assessment) _____ who will fix the amount of loss sustained by the Board.
You may make an appropriate representation to him in this regard. Pending enquiry your supply will remain
disconnected.

I have provisionally estimated the value of energy illegally abstracted by you at Rs. _____

If you are desirous of obtaining restoration of supply, pending enquiry you may pay Rs. _____ /-
(being half the amount estimated) plus supervision charges of Rs. _____ /- plus reconnection charges of Rs. _____ /-.

Assistant Divisional Engineer (Operation)

Copy to:

Asst. Accounts Officer/ERO

Asst. Engineer/Section Officer

Divisional Engineer (Operation)

Superintending Engineer (Operation)

Superintending Engineer (Assessment)

Divisional Engineer (Assessment)

DIG & Advisor (V&S) APSEB/Hyderabad - 49.

Asst. Divisional Engineer/DPE.

APPENDIX - VII
PRPROVISIONAL ASSESSMENT NOTICE (PILFERAGE)

Lr.No.

Dated

From:

To

Sir,

Your service bearing No. Door No. was inspected on
at hours by the During the inspection the following matters were
noticed.

- (1)
- (2)
- (3)

A study of your past record of consumption discloses that the consumption being recorded by the meter is unduly low taking into account the connected load, the number of hours you use electricity the purpose for which you avail power and related factors. This taken in conjunction with the factors above mentioned indicate prima-facie that you are guilty of pilferage.

Accordingly in exercise of the powers vested in the Andhra Pradesh State Electricity Board your supply has been disconnected on An enquiry will now be made into the matter by the Superintending Engineer/Divisional Engineer (Assessment) who will fix the amount of loss sustained by the Board and you may make appropriate representation to him in this regard. Pending enquiry your supply will remain disconnected.

I have provisionally estimated the value of the energy pilferage by you Rs.

If you are desirous of obtaining restoration of supply pending enquiry, you may pay Rs.
(Rupees) (being half the above estimated amount) plus
reconnection charges of Rs. plus supervision charges of Rs.

Assistant Divisional Engineer (Operation)

Copy to:

Asst. Accounts Officer/ERO
The Divisional Engineer (Operation)
The Superintending Engineer (Operation)
The Superintending Engineer (Assessment)
The Divisional Engineer (Assessment)
The Asst. Divisional Engineer (DPE)
The AE/AAE/ Operation
The DIG & A (V&S)/APSEB/Hyderabad.

APPENDIX - VIII
SHOW CAUSE NOTICE SUPPLY OF ELECTRICITY TO DISCONNECTED SERVICE.

Letter No.

Dated

From

To

Sir,

Reference: Notice dated issued to you by ADE(Opn)

Your attention is invited to the above notice. Apart from the contents of that notice, the following is the information available to me:

1. Reading at the time of disconnection.
2. Reading at the time of detection
3. Consumption recorded during the above period.
4. Value of energy pilfered at

Having regard to all these circumstances I am provisionally of the view that you have misused energy and the loss sustained by the Board be reason of your malpractice is Rs.

If you have any objection to the above conclusion and estimate you may send your written representation within 30 days from the date of receipt of this notice which if received in time, will be considered and orders passed.

Superintending Engineer (Assessment)
Divisional Engineer (Assessments)

Copy to:

Asst. Divisional Engineer (Operation)
Section Officer
Asst. Accounts Officer ERO
`Divisional Engineer (Operation)
Superintending Engineer (Operation)
DIG & A (V&S)/APSEB/Hyderabad
Asst. Divisional Engineer (DPE)

APPENDIX - IX

SHOW CAUSE NOTICE

(FOR ALL MALPRACTICES INCLUDING PILFERAGE AND EXCLUDING SUPPLY OF ELECTRICITY TO DISCONNECTED SERVICE)

Letter No.

Dated

From

To

Sir,

Reference Notice dated

Issued to you by the Asst. Divisional Engineer (Operation)

Your attention is invited to the above notice.

Apart from the contents of that notice, the following is the information available to me.

1. Contracted load
2. Actual connected load
3. Load/Energy misused.
4. Recorded consumption from to
5. Estimated consumption for the period from to during which it can be reasonably assumed that energy was misused/pilfered.
6. Cost of energy (misused/pilfered)
7. Difference between the estimated consumption and the recorded consumption.
8. Value of energy estimated to have been misused/pilfered at

Having regard to all these circumstances I am provisionally of the view that you have pilfered/misused energy load and the loss sustained by the Board by reason of your malpractice is Rs.

If you have any objections to the above conclusion and estimate, you may send your written representation within 30 days from the date of receipt of this notice which if received in time, will be considered and orders passed.

SUPERINTENDING ENGINEER (ASSESSMENT)
DIVISIONAL ENGINEER (ASSESSMENTS)

Copy to:

Asst. Divisional Engineer (Operation)

Section Officer

Asst. Accounts Officer/ERO

Divisional Engineer (Operation)

Superintending engineer (Operation)

DIG & A (V&S)/APSEB/Hyderabad.

The Asst. Divisional Engineer (DPE)

AE/AAE/Operation

From _____ To _____

Sir,

1. Your service bearing No. _____ Door NO. _____ was inspected on _____ at _____ hours by _____ it was then noticed that you have illegally extended supply of the service No. _____ which was under disconnection. This constitutes a serious malpractice.

1. Your service bearing No. _____ Door NO. _____ was inspected on _____ at _____ hours by _____ it was then noticed that you have illegally extended supply of the service No. _____ which was under disconnection. This constitutes a serious malpractice.

3. I have provisionally estimated the value of energy misused by you at Rs. _____ (Rupees _____ Only) if you are desirous of obtaining restoration of supply pending enquiry, you may pay Rs. _____ (Rupees _____ only) being half the above estimated amount plus reconnection charges of Rs. _____/- plus supervision charges of Rs. _____/-.

Copy to:
The Asst. Accounts Officer/ERO
AE/AAE/Operation
Divisional Engineer (Operation)
Superintending Engineer (Operation)
Superintending engineer (Assessment)
Divisional Engineer (Assessment)
Divisional Engineer/DPE
Asst. Divisional engineer/DPE
Superintending Engineer/DPE/Hyderabad.

Letter No. _____ Dated _____

From _____ To _____

Sir,

Ref.: Notice dated Issued to you by the ADE(Opn)

Your attention is invited to the above notice. Apart from the contents of that notice the following information available to me.

1. Reading of the live service at the time of disconnection of default service.
2. Reading at the time of disconnection
3. Proportionate consumption recorded during the above period in the live service due to the extension of supply of the disconnected service.
4. Value of energy pilfered at
5. Having regard to all these circumstances I am provisionally of the view that you have misused energy and the loss sustained by the Board by reason of your malpractice is Rs.

If you have any objection to the above conclusion and estimate, you may send your written representation within 30 days from the date of receipt of this notice which if received in time will be considered and orders passed.

SUPERINTENDING ENGINEER (OPERATION)/ ASSESSEMENTS
DIVISIONAL ENGINEER ELEC (OPERATION)/ASSESSMENT

Copy to:

The Asst. Divisional Engineer (Operation)

The Asst. Accounts Officer/ERO

Divisional Engineer (Operation)

Superintending Engineer (Operation)

Superintending Engineer/DPE/Hyderabad.

Divisional Engineer/DPE

Section Officer/Operation

APPENDIX - XI
SHOW CAUSE NOTICE SUPPLY OF ELECTRICITY TO DISCONNECTED SERVICE FROM
ANOTHER LIVE SERVICE.

Letter No. _____ Dated _____

From _____ To _____

Sir,

Ref.: Notice dated _____ Issued to you by the ADE(Opn)

Your attention is invited to the above notice. Apart from the contents of that notice the following information available to me.

1. Reading of the live service at the time of disconnection of default service.
2. Reading at the time of disconnection
3. Proportionate consumption recorded during the above period in the live service due to the extension of supply of the disconnected service.
4. Value of energy pilfered at
5. Having regard to all these circumstances I am provisionally of the view that you have misused energy and the loss sustained by the Board by reason of your malpractice is Rs.

If you have any objection to the above conclusion and estimate, you may send your written representation within 30 days from the date of receipt of this notice which if received in time will be considered and orders passed.

SUPERINTENDING ENGINEER (OPERATION)/ ASSESSEMENTS
DIVISIONAL ENGINEER ELEC (OPERATION)/ASSESSMENT

Copy to:

The Asst. Divisional Engineer (Operation)

The Asst. Accounts Officer/ERO

Divisional Engineer (Operation)

Superintending Engineer (Operation)

Superintending Engineer/DPE/Hyderabad.

Divisional Engineer/DPE

Section Officer/Operation

APPENDIX VIII

RULES AND FEES FOR THE OCCUPATION OF INSPECTION BUNGALOWS

The rules for reservation of accommodation, classification, fixing of priorities, rates etc., in respect of suits in the guest houses/rest houses/hostels of the Board are indicated here under:

RULES

- 1) a) These rules are called the rules for Reservation of accommodation etc., in the AP State Electricity Board Guest Houses/Rest Houses/Hostels at various places.
- 2) Accommodations is ordinarily provided in the AP State Electricity Board Guest House/Rest Houses/Hostels at various places only to Board officers and employees and their families, Govt. officers and employees who stay on Board work, Members of Parliament, the Legislators, Officers of Govt. of India and other State Governments and Electricity Boards.

3) Classification of Guest Houses/Rest Houses/Hostels:

The various Guest Houses/Rest Houses/Hostels of the AP State Electricity Board in the State are classified into 3 categories i.e., category A, B and C as indicated in the Annexure I.

4) Allotment and priorities:

- a) Accommodation will be reserved, if available and if it is not required for higher priority purposes. Accommodation reserved is liable to be canceled if it becomes so necessary in order to accommodate guests of higher priority or in other unavoidable circumstances. The concerned controlling officers of the Guest houses/Rest houses/Hostels reserve the right to ask one or more guests to share a room for providing accommodation for an officer of higher priority or in other circumstances if it becomes necessary to do so.
- b) In respect of officers other than Board officers, allotment of suites will be with the prior approval of the Member Secretary/Chief Engineers Electricity/Superintending Engineers/concerned and Manager (General Services).

5) Periods of stay:

- a) The period for which paying guests are accommodated in the guest houses/rest houses/hostels shall not ordinarily exceed seven days but in exceptional cases, paying guests may be permitted by the

concerned controlling officers to stay beyond seven days provided accommodation is not required for other guests or for any other purposes of the AP State Electricity Board.

- b) Officials of APSEB on transfer as a temporary arrangement till they secure residential accommodation, shall pay 1 ½ times the lodging charges, applicable to them after the first 15 days and double the charges after a month. The total period of their stay shall not in any case exceed two months.
- c) The officers of the APSEB staying in the guest houses/rest houses/hostels while on leave will be charged upto a maximum of five days as on duty.

6) Rates:-

- a) The following rates should be charged per day for the suites/rooms in the guest houses/rest houses/hostels.

Sl. No	Particulars	A. Class		B. Class		C. Class	
		A.C. room	Non-A.C. rooms	A.C. room	Non-A.C. rooms	There is no A.C. accommodation	Non A.C. room
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Board employees (single occupation on Board work)	10/-	10/-	10/-	10/-	--	10/-
2	Board employees with family (on Board work)	10/-	10/-	10/-	10/-	--	10/-
3	Govt. employees who stay on Board work	10/-	10/-	10/-	10/-	--	10/-
4	Other than Board employees	200/-	100/-	100/-	50/-	--	25/-

These rates are liable to be revised from time to time. All the rentals collected should be credited to the Head of Account concerned.

- (b) No rental charges need be collected from officers treated as official guests of the Board for occupation of Board's Guest Houses/Rest Houses/Hostels.

7) Monthly statement of Guests staying in the Guest houses/Rest houses/Hostels:-

The concerned Controlling officers of the guest houses/rest houses/hostels shall submit to the APSE Board, a monthly statement showing the particulars of the guests received, their period of stay and the charges collected from them and credited to Board.

8) Breakages and losses - Responsibility:

The Guests occupying the guest houses/Rest houses/hostels shall be responsible for any breakages or losses caused by them, or their family members, or guests, or their staff or servants. In cases of breakages recovery shall be made from the party concerned at the market value or 200% of the original purchase value, whichever is higher.

9) Payment of charges:-

Every guest shall have to deposit in advance an amount calculated at 75% of the approximate total charges for the stay with the concerned controlling officer,. Guest houses/rest houses/hostels. All payments due to the guest house etc., shall be cleared by the guests before leaving the guest house. The concerned controlling officers are not authorized to deviate from the schedule of charges. The guests should settle the bills as presented by the controlling officers.

10) Trunk calls:-

The Controlling officers should maintain a register for trunk calls.

- i) Trunk calls and phonograms messages will be booked from the telephone installed at the guest houses etc.
- ii) No trunk call shall be made without the prior permission of the controlling officer concerned.
- iii) Guests making trunk calls shall indicate full particulars of the call in the register kept for the purpose and shall also pay in advance the approximate charges. On receipt of trunk call bills, necessary adjustment shall, however, be made. If for any reason, advance payment is not made for trunk calls booked from the guest houses, the bills shall be sent to the officers concerned for arranging payment. The charges shall be collected in advance from other guests.

11) Register for Recording particulars of arrivals departures etc. of guests.

- (i) A register shall be kept with officer concerned of the guest houses etc., in which all the guests shall enter their names, designation, date and time of arrival and nature of visit (i.e. on duty or otherwise) as soon as they arrive at the guest house/rest houses/hostels.
- (ii) Guests who have any complaint or suggestion to make may enter them in the register maintained by the officer concerned or communicate them by a letter to the concerned controlling officer. The concerned Controlling officer shall also bring the complaint to the notice of Member Secretary, APSE Board if he consider them necessary otherwise he may take suitable action for himself.

12. Cooking:

Cooking within the premises of the Guest House / Rest houses/ Hostels by the Guests is strictly prohibited.

13. Settlement of bills:

All bills for accommodation etc., shall be settled by the guests before leaving the guest house/rest house/hostels.

14. Display of rules and list of furniture:

A copy of the rules together with a list of furniture, crockery, etc. available in each of the rooms shall be displayed in every room of the guest house/rest house/hostels for the information of the visitors.

15. Relaxation of Rules:

The exceptional and deserving cases the Member Secretary, APSE Board may relax any of the foregoing rules to the extent necessary.

APPENDIX XI

m, the effected parts should be replastered with cement. Teak wood shelves, wooden almirahs and boxes in which records are kept should be painted with erude creosote or other suitable insecticide twice a year before and after the rainy s

DESTRUCTION OF RECORDS

1. The periodical destruction of records shall be generally regulated according to the following broad principles.

<u>Destruction of records</u>	<u>Period of preservation</u>
1. Board Proceedings in routine series, letters, memorande, endorsements, telegrams and tour programmes.	Five years from the year to which they relate.
2. Ledger papers	Three years from the year to which they relate
3. Call book, arrears lists, Tapal books, circulation registers, Attendance registers, turn lists and similar registers	Three ears from the close of the year to which they relate
4. Office orders	Forty years from the close of the year to which they relate.

- II. Further to the above, the particulars of other records and their period of preservation is furnished here under.

PARTICULARS	PERIOD OF PRESERVATION
1. Accommodation(F)	Five years
2. Accidents(F)	Five years
3. Accounts (monthly) (A)	Three years
4. Actual expenses	Two years
5. Acknowledgments(F)	Two years
6. Administration Reports (F)	Permanent
7. Administrative Accounts (F)	Permanent
8. Adjustments - Office copies	Three years
9. Advances	
Sanctions(F)	One year

Miscellaneous	Three years
10. Advertisement charges Sanctioned to (F)	One year
11. Advice of TDAs etc. (F)	Three years
12. Agreements (Works) (F)	Three years after completion of work.
13. Agreements (Consumers) (F)	One year after discharge
14. Allocation of charges (F)	Three years
15. Allotment - Application for modification of(F)	One year
16. Analysis (F)	Two years
17. Annual returns and certificates (F)	Three years
18. Anti-malarial operation (T)	Permanent
19. Appointments (F)	Three years
20. Application (F)	Three years
21. Apprentices (F)	Three years
22. Appropriation (F)	Three years
23. Arrears lists (F)	One year
24. Arrears notices (Government) (F)	Three years
25. Arrears notices (Municipal) (F)	Three years
26. Attachment (F)	One year after the amount have been paid
27. Auction (F)	One year after audit
28. Audit (Government) (F)	Three years
29. Audit slips	Three years
30. Award statements(F)	Three years
31. Change of Addresses(F)	One year
32. Arrears of wages (F)	Three years
33. Balance Sheet Government (F)	Permanent
34. Badges (F)	
35. Bills power:- H.T. L.T.	Five years One year after audit
36. Purchases bills	Three years
37. Bills:- Work bills Transport (F) Municipal (F)	Ten years Three years Three years
38. Binding stores issued book, etc. (F)	One year
39. Books and periodicals (F)	Three years
40. Boring Trial pits (T)	Permanent
41. Broad casting (T)	Permanent
42. Budget (F)	Three years
43. Budget, Part II schemes (F)	Three years
44. Buildings (F)	Permanent

45. Cash books (F)	Twenty years
46. Cash Balance Sheets (F)	Three years
47. Casual leave (F)	One year
48. Capital cost of buildings (F)	Permanent
49. Centage charges (F)	Three years
50. Change over (T)	Permanent
51. Check measurements (F)	One year after audit
52. Cheques indents counterfoil (F)	One year
53. Cheque books (F)	Ten years
54. Cinematography - Rules (Correspondence Distribution (T)	Three years
55. Circulars (T and F)	Permanent
56. Claims of contractors (F)	One year after final settlement
57. Commission (F)	Three years
58. Commercial Correspondence (F)	Permanent
59. Completion reports (T)	Permanent
60. Compensation (F)	Seven years after settlement
61. Complaints (F)	Two years
62. Conditions and rates (Correspondence)	Three years
63. Conditions and rates (Booklet) (F)	Permanent
64. Contracts (F)	Three years after final payment
65. Cost data lines (F)	Two years
66. Customs duty (F)	Three years after audit
67. Capital cost (F)	Permanent
68. Consumers docket (F)	Permanent
69. Daily Reports (T)	Five years
70. Designation (F)	One year
71. Demonstration (F)	Three years after completion of transaction
72. Data statement (F)	Permanent
73. Depreciation (Correspondence) (F)	Permanent
74. Destruction (Register) (F)	Permanent
75. Disconnection (F)	Two years
76. Disreservation (vide forest) (T)	Permanent
77. Deposit contribution works (Correspondence) (F)	Three years
78. Deposits - Register of security (F)	Five years after return
79. Deposits (Correspondence) (F)	Three years
80. Distribution (T)	Permanent
81. DO (F)	One year
82. Dry weather observations (T)	Permanent
83. Drawings (T)	Permanent
84. Electricity Board (T)	Permanent
85. Electricity Rules (T)	Permanent
86. Energizing power lines (T)	Permanent

87. Establishment:-	
BPs (F)	Permanent
Return (F)	Five years
Correspondence	Five years
88. Estimates - Record section (T)	Permanent
89. Electrical inspection (T)	Three years
90. Extensions (F)	Permanent
91. Fencing (F)	Permanent
92. Financial Progress Report (F)	Five years
93. Firms bills (F)	Three years
94. Furniture (F)	Permanent
95. Fuse of calls (F)	One year after audit
96. Forms:-	
Indents (F)	Three years
Distribution (F)	One year
Costs (F)	Permanent
97. Forest	Permanent
98. I.T.A.(F)	Three years
99. First Aid (T)	Three years
100. Gazette (Portions containing matter of general interest) (F)	Permanent
101. Board Distribution scheme (T)	Permanent
102. Graphs and Charts (F)	Five years
103. General correspondence and general orders on subjects (F)	Permanent
104. Handing over papers (F)	Three years
105. Hire purchase and hire (F)	One year after completion of transaction
106. Hospitals	Permanent
107. Holidays (F)	One year
108. Hydraulic particulars (T)	Permanent
109. Imprest Account (F)	Three years
110. Imprest Account Correspondence (F)	One year
111. Income Tax	One year
112. Indents (F)	Five years
113. Industrial area (F)	Permanent
114. Inspection works (special) (T)	Five years
115. Inspection works (Electrical) (T)	Five years
116. Insurance (General) (F)	Three years
117. Interruptions to supply (T)	Three years
118. Investigations (T)	Permanent
119. Inaugural Ceremony (F)	Three years
120. Inspection Bungalows (F)	Permanent
121. Interest: G.O.s on loans and capital outlay (F)	Permanent
122. Jungle Clearance (F)	Five years

123. Journal (vide books) (F)	Permanent
124. Land acquisition (F)	Permanent
125. Leave and pensionary contribution (F)	Permanent
126. Leave applications (F)	Three years
127.Ledgers (F)	Permanent
128.License (Lorry) (To be retained till the lorry exists) (F)	One year
129.Line loss (T)	Five years
130.Local purchase orders (F)	Three years
131.Load Developments (F)	Permanent
132.Load Record Statements (F)	Permanent
133.Line Trouble (T)	Five years
134.List papers sent to camp (F)	One year
135.Load Surveys (T)	Permanent
136.Lorries (T)	Three years after the life of the lorry
137.Loans (F)	Permanent
138.Maps and Layouts (T)	Permanent
139.Machinery (T)	Permanent
140.Maintenance of buildings (T)	Five years
141.Materials supplied verification report of	Three years
142.Mathematical instruments (Correspondence) (T)	Permanent
143.Medical Aid (F)	Permanent
144.Measurement books (F)	Ten years
145.Measurement books (Correspondence relating to) (F)	Three years
146.Meters (correspondence including testing) (T)	Five years
147.Meter and relay system (T)	Permanent
148.Meter cards (Correspondence) (F)	Three years
149.Meter readings (F)	One year after audit
150.Miscellaneous sanctions (F)	One year
151.Miscellaneous properties (F)	Permanent
152.Miscellaneous correspondence (F)	One year
153.Miscellaneous advances (F)	Three years
154.Nominal muster rolls (F)	Three years
155.Notice boards (F)	Three years
156.Newspaper (Cuttings) (F)	Permanent
157.Objection statements (F)	Three years
158.Occupation statements (F)	Three years
159.Office orders (F)	Permanent
160.Offenses (F)	Three years after final action of each case.
161.Operation (T)	Permanent
162.Opening ceremony (F)	One year after function
163.Ownership (F)	Permanent
164.Pamphlets (F)	Permanent
165.Painting (T)	Five years

166. Pay bills audit (F)	Three years
167. Payment for miscellaneous charges (F)	One year
168. Pensionary charges scheme (F)	Five years
169. Personal Deposit Accounts (F)	Five years after handing over
170. Personal file (F)	Permanent
171. Petitions (Unimportant) (F)	One year
172. Photographs (T)	Five years
173. PLI Rules (F)	Permanent
174. Posters (T)	Five years
175. Powers (F)	Permanent
176. Power cost (F)	Permanent
177. Power house (T)	Permanent
178. Power delivered to works (F)	Five years
179. Progress reports, works (T)	Five years
180. Progress of expenditure (F)	Five years
181. Progress of bill collections (F)	One year after audit
182. Propaganda (F)	Permanent
183. Profession tax (F)	One year
184. Property tax (F)	Three years
185. Public services (F)	Permanent
186. Public Health Rules (F)	Five years
187. Purchases (F)	Permanent
188. Quarters (Occupation) (F)	Three years
189. Quotations (F)	One year
190. Qualification (F)	Ten years
191. Receipt books (Correspondence) (F)	One year
192. Receipt books (F)	Ten years
193. Refunds	Three years after finalizing claim
194. Rents (F)	Three years
195. Recovery (F)	Until write off is sanctioned or the full due is recovered
196. Reserve fund (F)	Permanent
197. Remittances (F)	Three years
198. Revenues (Register) (F)	Permanent
199. Review (F)	Two years
200. Returns (Out going) (F)	Five years
201. Returns (incoming) (F)	Three years
202. Returns establishment (charges) (F)	Three years
203. Right of way (F)	Permanent
204. Rubber stamps (F)	Three years
205. Sale (General) (F)	Five years
206. Security Deposits Register (F)	Five years
207. Sanitary arrangements (T)	Three years
208. Service connections (T)	Permanent
209. Show room (T)	Permanent

210.Shut downs (T)	Five years
211.Specifications (T)	Permanent
212.Spares (T)	Ten years
213.Schedule of rates (T)	Three years
214.Statistics (F)	Permanent
215.Stationery accounts (F)	Three years
216.Stamp accounts (F)	One year
217.Statement of accounts (F)	One year
218.Stock (Reserve Limit) (F)	Three years
219.Suits (F)	Three years from date of decision
220.Surcharge (F)	One year after audit
221.Surplus list (T)	Five years
222.Surveys (T)	Permanent
223.Survey Reports (Sanctioned by Superintending Engineer and Executive Engineers) (F)	Three years
224.Supply of powers (T)	Permanent
225.Supply of power (Temporary)	One year after close of account
226.Suspense returns (F)	Three years
227.Stores miscellaneous (Correspondence) (F)	Three years
228.Traveling allowance (F)	Three years
229.Tariff (F)	Permanent
230.Taxes (F)	Three years
231.Technical circulars (T)	Permanent
232.Telegraph Act (Modifications) (T)	Permanent
233.Telegraphic addresses (F)	One year
234.Telephones (F)	Permanent
235.Telephones bill (correspondence)	Two years
236.Temporary connections (F)	One year after audit
237.Tenders (copies of) (F)	One year
238.Territorial changes (F)	Permanent
239.Testing (T)	Five years
240.Theft (F)	Three years after final action
241.Tools and plant (Returns) (F)	Three years
242.Tools and plant purchase and sanction of (F)	Five year
243.Tour program (F)	One year
244.Tower planning (T)	Permanent
245.Transfer of charges (F)	Three years
246.Turn list	One year
247.Tree clearance (General (F)	Three years
248.Trunk calls (F)	One year
249.Visitors to head works (F)	Three years
250.Warm clothing (F)	Six years after supply of clothing
251.Water supply (T)	Permanent
252.Window Delivery (F)	One year
253.Working instructions Central Office (F)	Permanent

254. Work orders - Government (F)	Three years
255. Work orders - Municipal (F)	Three years
256. Work orders - Workshops (F)	Three years
257. Work Establishment - Rolls (F)	Three years
258. Workmen's Compensation - Returns (F)	Three years

The following records should on no account be destroyed.

- i) Proceedings of the M.S. series
Minutes of the Board Meetings (Confidential Records)
- ii) The destruction of records and registers shall be carried out by the record clerks after obtaining the orders of the concerned Assistant Secretary. For this purpose the clerk will make out a list of records to be destroyed in the month of January and submit it to the concerned Assistant Secretary.
- iii) Before the records are destroyed action should be taken as follows:
 - a) The docket sheets which are in good condition should be separated from the records and passed on to the Assistant in charge of Stationary for being supplied for use again after scaring out neatly, or pasting over, the original entries.
 - b) Such of the sheets in the records as are written on one side only should similarly be removed and passed on to the Assistant incharge of stationary for supply as Rough Slips .
 - c) The dummy slips in these records bundles which are not fully written up should be removed and used again in the record branch with necessary alterations in the entries made on them.
- iv) Mode of destruction:- each sheet of the record books and papers to be destroyed should be form into small bits and then sent to the waste paper room.
- v) A register of records destroyed shall be maintained by the records clerk who will enter therein particulars of the records destroyed.
- vi) Precautions against white ants and record pests.

Whenever white ants appear on the walls and doors of the record room. Records affected with insects/pests should be segregated from the rest of the records and fumigated or repaired before restored to their original place.

Records and record shelves should be regularly and systematically dusted and cleaned.

APPENDIX XII

INSTRUCTIONS FOR SAFE WORKING ON ELECTRIC LINES

Permits: (a) No person shall get up a pole or work on apparatus in proximity to a conductor unless the man in direct and immediate charge of the work has the necessary permit for work in the form attached.

(b) Permits for work shall be taken only by authorized persons and shall be issued by Shift Engineer or other authorised persons in charge of operation. The same person who took the permit should return it and this procedure should be rigidly followed even when issuer and receiver are one and the same person.

Permit books should be treated as important records. The sheets and the books themselves should be serially numbered. No page should be detached or used for any but bonafide line work. If any paper is inadvertently detached a dated and initialled statement must be then and there recorded in the book by the person responsible for it.

Duplicate copies should be taken with carbon paper.

The permit books shall be reviewed periodically by the Assistant Divisional Engineer in charge.

© Where written permits cannot be given and taken line clear should be given and taken by phone. In such cases, substance thereof shall be repeated by the person who receives the line clear message and shall be confirmed by the sender of the message to ensure that both the parties are quite clear as to its purport. Such instructions shall be recorded in specially maintained line clear permit books at both ends, sending and receiving. The duplicate copies of the line clear permits should be sent by post as soon as possible for record at either end after duly cancelling the same. These books should be reviewed by the Assistant Divisional Engineer.

2. a) Authorised person shall be one authorized in writing by a responsible office of the undertaking to carry out duties incidental to the position held, such authorized person being competent for those duties.

A list of such persons are furnished in the Annexure I and shall be maintained at the Head Office and at the centers of activity. The list shall clearly define the extent of the authorization.

Copies of the lists and of all corrections thereto shall be sent to all other technical bodies associated with the concerned supply.

b) Work on conductors and apparatus for low and medium pressure shall be allowed provided such work is carried out under an authorized person who shall be responsible for all necessary precautions having been taken and who shall always be present to ensure that they are effective.

c) Only authorised persons shall have access to the keys of sectionalizing switches etc.

3. a) Overhead lines:- No persons shall work on lines or poles within six feet of any live conductor except as provided for below unless the following seven precautions are taken:-

- i) the circuit or conductors to be worked on shall be made dead by switching 'OFF' or opening the links or fuses and by locking the links in the 'OFF' position, so that, no one can make the circuit or conductor ALIVE till the work is finished. If the switch or links cannot be locked in the 'OFF' position, a danger notice board with the words Do not Close, men working, should be hung up securely below the switch or links.
- ii) After switching 'OFF' the supply and before touching the lines, every one of the conductors shall be tested for pressure by a discharge rod the discharge wires should be kept at least 2 feet away from the man. This precaution is taken in order to make sure that the line to be worked on is actually the line that has been isolated and intimated as clear. Rubber gloves or preferably gauntlets should be used on both hands.
- iii) All the conductors shall then be short circuited together and adequately earthed this shall be done at two points one on each side of the place where the work is carried out. Rubber gloves or gauntlets shall be used while doing this work. Poles on which work is to be actually carried out should also be earthed.

In the case of lines meeting or crossing at any pole which forms the site of work, all the lines crossing or ending at that pole shall be earthed as stated above, unless work on one line with any or all the remaining lines alive is otherwise permissible and so specified in the permit to work.

- iv) Safety belts shall be used wherever possible.
- v) In case, work on one of the two circuits of a double circuit line is to be carried out in accordance with these regulations:-
 - a) The minimum distance from the conductors of the live circuit within which the men working on the dead circuit can go shall be 3 -6 .
 - b) Only minor works of the nature of renewing insulators, bindings, etc., may be done when the other circuit is alive works such as stringing conductors, etc., involving greater risk may be done only under special circumstances and that under the personal supervision of the Section Officer or an officer specially deputed as such for the purpose.
 - c) A responsible person not below the rank of line inspector should supervise the work on the spot.
 - d) Safety belts should be used wherever possible.
- vi) Repair work on HT lines on poles where LT is also running under HT should be carried out only after switching off the LT effectively. Work on the LT lines should not be carried out unless there is an efficient earth screen between HT and LT lines, or in the absence of such a

screen, unless the HT line is switched OFF or, in the opinion of the Section Officer, the work is otherwise safe.

vii) A working section at either end of which the conductors are earthed shall not exceed one mile in length.

b) Any line wherein the pressure does not exceed 250 volts to earth may be worked on alive by an authorized person provided the person uses a safety belt and (1) wears rubber gloves or gauntlets and (2) has not to push any part of the body, except that portion of the arms protected by the gauntlets or gloves through any conductor other than that worked upon and (3) is accompanied by an assistant with, is on night work an effective electric torch light.

4. Telephone lines:- In case of telephone lines running below and on the same poles as HT lines, the following precautions should be observed:-

a) Repair work on telephone lines should be carried out only after earthing the same as per regulations for HT lines.

b) Whenever telephone lines have to be passed across in connection with work on the HT lines above them, the telephone lines shall be earthed effectively prior to the men actually passing across them.

5. No person shall work on any apparatus unless it is made dead by cutting off the supply at the concerned switch or switches near the apparatus. The main fuses, if any, shall be removed and kept in custody and the switches locked in the 'OFF' position. If the switch cannot be locked in the off position, a danger notice board shall be hung up securely below the switch with the words Do not close, men working, and the conductors short circuited together and earthed.

6. Tools and equipment:- Supervising officials shall regularly examine safety belts, tools, ladders, rubber gloves, earthing devices, and the like to see that they are in good working conditions and if any are found not in good order the supervising official shall ensure that the defects are at once attended to and shall report the matter to the Section Officer for prompt disciplinary action.

Rubber gloves and gauntlets should be kept clean and carefully preserved in French chalk. Rough use should be scrupulously avoided.

Prior to every occasion of use, the gang head or the authorized person should examine the rubber gloves before issue to his men.

7. These rules amplified to suit the conditions of each license shall be affixed in a conspicuous position in the power house and every manually operated sub-station and each authorised person from the Assistant Divisional Engineer down shall be issued a copy and his signature recorded.

NOTE:- (1) It has been emphasized that safety belts should be used wherever possible but it is of the utmost importance that the line staff should be repeatedly warned so to secure themselves

when working in any elevated position that they will not fall down in the event of surprise due to cut or blow or scratch or minor electric shock.

- (2) Each Assistant Divisional Engineer shall maintain a record of the name and designation of every man in any way involved in or connected with work which has been the occasion of an accident even though he is neither implicated nor held responsible. The record should clearly show the nature and cause of the accident and the degree of responsibility (a) for the work and (b) for the accident of each man involved. A copy of this record should be sent immediately to the Head Office in each case.

Both the Assistant Divisional Engineer and the Head Office should at once extract from each such record into an Accident Register which should be maintained.

ANDHRA PRADESH STATE ELECTRICITY BOARD

NO.:

Permit to work on Electrical Equipment/Line

I hereby declare that the following electrical equipment/line is dead and isolated from all live conductors.

A caution notice has been affixed to the controlling switches.

Here state exactly the electrical equipment/line on which it is safe to work:-

Here state exactly at what points the electrical equipment/line is connected to earth:-

Signature with date	-----	}
time and designation	-----	} Issuer
(when permit is by	-----	}
phone the name of the	-----	}
authorised person at		} Receiver
opposite end must be	-----	}
noted).		

Serial number permit		
(when permit is by	-----	Sending end
phone).		Receiving end

Note:- (1) This card after being signed by an authorised person for the work to proceed, is to be handed to the person in charge of the work and retained by that person until the work is completed or stopped by an authorised person.

(2) The Electrical equipment mentioned hereon must not be again made alive until this card has been signed and returned by the person in charge of the work to an authorised person.

I hereby declare that all men, earthlings and materials under my charge have cleared the said equipment/line and men have been warned that it is no longer safe to work on the electrical equipment specified on this card.

Signature
(Dated and timed)

Designation

I hereby declare this card cancelled.

Signature
(Dated and timed)

Designation

APPENDIX XIII

WORKING INSTRUCTIONS FOR THE OFFICES OF CHIEF ENGINEERS AND THEIR SUBORDINATE OFFICES

These instructions are intended to embody all local and subsidiary orders including the circulars of the Chief Engineer, the Superintending Engineer and other officers of the Board and minor points affecting the central accounts office procedure which are not embodied in a Departmental Manual or the other authorised codes or order of the Board

They also contain the office procedure in general and work done in the various sections of the accounts office in particular.

All employees of the office are expected to be conversant with the rules and procedure laid down herein, and ignorance of these rules and procedure will not be accepted as an excuse for departing from the provisions or for omitting to carry out these directions.

1. Senior Accounts Officers or Divisional Engineer/ Technical as the case may be is in immediate charge of their wings and exercises supervision and control over the work of accounts and technical wings respectively and the staff under them.
2. The Senior Accounts Officers or the Divisional Engineer/Technical is responsible for efficient administration of the accounts and the technical wings. All the audit work, Accounts work, technical work and office work will be conducted under his general control, But he should as far as possible be relieved from supervision of the detailed work of the various section so as to afford time for general control.
3. The central office will consist of the following sections subject to modification as work increases:-
 1. General and records Section.
 2. Establishment and Administration Section.
 3. Cash Section.
 4. Revenue Section-H.T and L.T Revenue.
 5. Budget and Accounts Section.
 6. Compilation Section.
 7. Stores Pricing Section.
 8. Accounts Payable Section.
 9. General and Cost Accounts Section.
 10. Pay bills and Audit Section.
 11. Commercial Section.
 12. Technical Section.
 13. Purchase Section.

4. The distribution of staff among the various sections is at the discretion of the Divisional Engineer /Technical/Senior Accounts Officers as the case may be. Each accounts section is in charge of a Junior Accounts Officers and he will be responsible for the efficient and quick dispatch of work in his section.

ATTENDANCE

5. The ordinary office hours are from 10.30 am to 5 pm, when every body is expected to be in his place. The hours may be extended in the interest of public service when the work is in arrears.
6. It is the duty of the section heads to prevent the accumulation of arrears, and they should require their sub-ordinates to work before and after the usual hours, if necessary.
7. Hindu members may attend an hour late on new moon days. On Fridays Muslim members of the staff will be allowed to absent from duty between 1 pm and 2 pm to go to the Mosque to say their Jumma prayers.

ATTENDANCE REGISTERS

8. Each section will keep an attendance register to be initialed by each clerk as he arrives at 10.30 am. The attendance register will be sent to the head of the Accounts Office punctually at 11 am daily.
9. No clerk should leave the office during office hours with out the permission of the section head or the section heads without that of the head of the office. Half an hour between 1 and 3 p.m. is tiffin recess, but not more than half the personnel of each section should be absent at the same time.
10. For three late attendance one days causal leave will be forfeited . Late attendance for more than an hour without the permission of the section head or the head of the office will forfeit a days causal leave. Frequent late attendance after 11.30 am will be specially dealt with.

CLEANLINESS OF OFFICE

11. All the office rooms should be tidy. Every clerk should tidy up his table in the evening before leaving the office. No files , registers or papers may be kept on the floor.
12. Waste paper should be placed in the basket provided for and not on the floor. Important papers and vouchers should be carefully filed and the clerks individually are responsible for this.

RECORDS

13. All vouchers , files ,registers , records , etc. closed should be sent to the record room with out any avoidable delay.

14. Only current records and closed records during the financial year will be kept in the section. Closed records may be sent to the record rooms in the second year and the record keeper should arrange for the annual destruction of the old records and maintain the new records. The records must be destroyed punctually after the periods prescribed for the records. Lodged papers will be destroyed after one year.

OTHER MATERS

15. Each section head should on every Saturday or on the day previous to any holiday see before leaving the office whether everything in section is in order.
16. Order, neatness and system will be taken in to account in deciding on merits for promotion.
17. The head of the office will inspect the general condition of each room of the office not less than once in a month.
18. Attenders doing duties under officers and in the several sections will be responsible for the cleanliness of the rooms. They should close the doors and lock the rooms, close the windows and leave the keys with the watchman. On opening the room the next morning they should see whether anything is lost or has been tampered with. They should then dust the tables ,book cases and see that the sweepers have done their work properly. The attenders should attend the office half an hour earlier than the hour prescribed for other staff. They should leave office with the permission of the section head under whom they work. Attenders attached to officers should remain in office until the officers have left. The section attenders are also expected to see before leaving the office that all the fans, lights are switched off.
19. Spitting and smoking in the office is absolutely forbidden.
20. No section head or clerk is permitted to give any information on office matters or copies of office papers with out the sanction of the head of the office or is he permitted to communicate with the public or non officials. Attention is called to the provisions of Officials Secrets Act and the Board E m p l o y e e ' s C o n d u c t Regulations.
21. This being a commercial office a general clerk who is well up with all the work, should be assigned the duties of furnishing information on the service connections, receipts, etc. to intending consumers. This clerk alone should get any information required in the office so that the work of other members may not be disturbed.
22. An immediate report should be made in writing to the head of the office of any missing papers. The section head is, nevertheless, responsible for the search and tracing out of the lost papers.
23. The section heads and clerks are prohibited from taking office papers home with out the written specific sanction of the head of the office.

24. As a general rule office will be closed on all holidays notified subject to the condition that the clerks come and work on such notified holidays to clear off their arrears unless the day is a religious holiday.
25. The notice board will be hung and all notifications and holidays and other administration matters will be placed there in for the information of the whole office.
26. The section head will note the state of work in his section and what provision is necessary for urgent arrear work on a holiday and he should obtain the orders of the head of the office in each case on the day of preceding the holiday.

OFFICE NOTES AND DRAFTS

27. All office notes should be written on foolscap size papers, sufficient margin being left for passing orders by the officer. Only one note should be submitted by the section head on each case requiring decision or orders. This need not be necessarily written by the section head but it should be initialed by him in token of verification of the facts or the statement. Repetition of facts and arguments once by the clerk and then by the section head should be avoided. Short comments by the Senior Accounts Officers or Divisional Engineer/Technical or Assistant Divisional Engineer should be made in the margin of office notes submitted to the Superintending Engineer. The same should be followed in the case notes put up by the Assistant Engineer/Additional Assistant Engineer for orders, and this should be scrutinised by the section head before submission to the officer.
28. The section head or the clerk dealing with the office notes should see that sufficient space is left or the blank paper is attached for orders to be passed. Marginal remarks on office notes may be made only in important cases for drawing the attention of the officers.
29. Inter-sectional correspondence should be minimised.
30. Remarks on inward letters by the clerks and the section heads are prohibited and letters should not be disfigured by notes or queries from clerks or section heads. The section heads may however enter short direction for files of previous papers, but all other instructions should be on a separate paper.
31. Section heads should be careful in submitting notes and directions to the officers and they should see that they are sent up complete with all the connected papers and properly referenced. All papers should be arranged in the order of dates and fastened. Page number should be given and no flags should be used.
32. All the papers relating to account matters sent to the Divisional Engineer or the Superintending Engineer or returned from them will go only through the head of the office.
33. Queries of the officers must be answered the same day and not latter than within three days time after the receipt of the queries. If a complete reply cannot be given the cause for delay should be stated.

34. Abbreviations on office notes by staff should be avoided unless they are universally understood. The heads of the section are responsible for the correctness of any facts. An officer may state in the drafts put up by them and any errors of facts which may have been accidentally over looked by them, should be brought to notice by the section head with-out delay.
35. Drafts should be paragraphed and numbered, Unduly long sentences should be avoided. A draft should be complete ,clear and brief, should not end abruptly. Scribbling on the margins of the drafts should be avoided as also writing between lines. The draft should be re-written if it contains too many corrections. Subject matter and reference should be always quoted at the top.
36. When a draft has to pass through several sections, the section head is responsible to see that delay is avoided.

RECEIPTS

37. All letters will be received in the office including the sealed covers in the inward tapals section by the receipt clerk at 10.30 am. He will take them to the Divisional Engineering/Technical or the Senior Accounts Officer open all the tapals in the presence of the head of the accounts section who will mark them to the various sections. All important letters, Government/Board orders and all technical matters will be sorted and placed before the Superintending Engineer/Divisional Engineer as the case may be for perusal. Then they will be returned to the registering clerk. All further letters received will be sent to head of the office only at 4 pm for similar action unless they are urgent or telegrams.
38. Receipt clerk will himself register all the head quarters, Chief Engineers letters Financial Advisor and Chief Controller of Accounts and Board letters and all other important letters in a separate register. All the rest of the papers will be distributed to the concerned section with registers numbers in the correspondence section and their initials taken.
39. Each section will maintain a current register of all the references received in the section including unofficial notes.
40. Each section will be distinguished by the prescribed initial letters of the section, such as, Ledger section - L , Revenue section - R , and so forth. All the disposals issuing from the section should be given the dispatched number in the section themselves under the Tottenham disposal number system. Thus L 1760-L/97-2.
41. The file number or the case number should also be noted along with the issue number.
42. Reference should not ordinarily be delayed and if any delay is anticipated, an intermediate disposal should be put up at once. This should clearly state the time required for complete reply.

ISSUE OF LETTERS ETC

43. Telegrams should be sent only under the approval of the Divisional Engineer/Senior Accounts Officer or the Divisional Engineer/Technical. But the section head will be responsible to bring all cases of in-

ordinate delay or urgency to his notice. The Divisional Engineer/Senior Accounts officer or the Divisional Engineer/Technical has been authorised to sign communications of routine to other officers on behalf of the Superintending Engineer / Divisional Engineer as the case may be though they do not pertain to them. All important reference to the Chief Engineer and others should be sent only with the prior approval of the Superintending Engineer and over his signature unless he is on tour.

44. The fair copies of the letters will be issued only under the heading from the Superintending Engineer / Divisional Engineer as the case may be with out the name except when he himself signs the fair copy. If the head of the accounts organisation signs the fair copies designation should be added below his signature. Letters approved by the Superintending Engineer may be signed for Superintending Engineer by Divisional Engineer / Technical or the head of the account organisation. Other correspondence relating to the duties of Divisional Engineer Technical will be issued from that officer.
45. Heads of the section are permitted in certain cases to sign papers for the Divisional Engineer/Senior Accounts Officer or the Divisional Engineer / Technical and these letters will confine themselves only to furnishing information or obtaining further facts from subordinate officers but even in these cases they should receive prior approval in matters of importance or if any delay in disposal is anticipated.

FILING

46. All correspondence will be filed in the files and cases. Every subject will be in a case. Only office disposal will be in a separate file. At the end of the year each file with the closed cases will be sent to records where important general matters will be stored out and the rest marked out for destruction.
47. The section heads is responsible to see that the filing and casing is completed and arranged in chronological order.
48. Office notes, demi-officals , money orders, telegrams , acknowledgments , important letters relating to subjects should be filed in the case it self.
49. Each case should be numbered and every section should maintain a register of files and cases.
50. If a reference relates to two cases or files then cross references should be given and all files and cases should be connected with the year of opening.

OFFICE ORDER BOOK

51. The Divisional Engineer/Senior Accounts Officers/Divisional Engineer (Technical)/Personnel Officer will maintain an office order book and review it at regular intervals.

CORRECTIONS AND CIRCULARS

52. Circular files , general files , Government/Board orders should be kept by each section up to date. The commercial and statistical section should maintain a register where in all proposal for correction slips for new circular, additions or departures will be noted and it will be put up to the Divisional

Engineer/Senior Accounts Officer or Divisional Engineer/Technical then and there for his approval. This register will be sent to Superintending Engineer/Divisional Engineer for approval once in a month, when this circular or instructions will be issued for the information of all concerned. Exceptions are financial and accounts matters.

BOOKS OF REFERENCES

53. Each section is required to maintain the particular codes, manuals or books pertaining to the section up to date with correction slips and this should be reported to the Superintending Engineer through the progress report.
54. Divisional Engineer / Technical or Senior Accounts Officers / Divisional Engineer will have a copy of each of these references, books with him and they will all be maintained up to date. A register of library books will be kept by the head clerks of the general section and no one should keep a library book for more than three days.

FURNITURE

55. All furniture in the office will be numbered. Each section will have separate distribution statement of the furniture in his charge and a list of furniture in Central Office will be maintained and kept up to date by the Head - clerk of the general section.

PROGRESS REPORT

56. Each section current register should be closed once a week on Saturday up to the last week and all the arrears with each clerk should be noted. The section head will clearly state the reasons for delay and wherever necessary submit the explanation of the defaulters. These should be submitted to the Divisional Engineer /Technical or Senior Accounts Officer or Divisional Engineer.
57. On the first working day of the month a monthly progress report of all sections in the office should be submitted to Superintending Engineer / Divisional Engineer.
58. These reports should not be delayed and should necessarily contain the details of outstanding items of work. A strict watch should be kept by section heads on all the replies awaited for all issued letters in and reminders should be sent at appropriate intervals.
59. The state of work in each section should be mentioned in the weekly progress report and also in the progress report. The monthly progress report should clearly indicate whether the filing of all monthly accounts, vouchers requisitions, files and cases, are all up to date. All the registers should be reviewed once in a month and action on out-standing items taken and it should be mentioned whether reminders have been issued for outstanding references in particular. The submission of these reports on the due dates should not be lost sight of.

RETURNS

60. A diary of returns should be prepared section-wise in the whole office , and a copy of it should be given by each section head to the Divisional Engineer / Techl or Senior Accounts Officer or the Divisional Engineer . The section heads should see that the returns are prepared in time for dispatch at the due time and dates.
61. The punctual submission of the returns should be reported to the Divisional Engineer Technical / Senior Accounts Officer/Divisional Engineer.
62. The diary of returns should be reviewed annually and brought up to date. These returns should be watched by the general section.
63. A quarterly arrears report will also be prepared on the arrears and reconciliation work of the various section in detail and submitted to the Superintending Engineer/ Divisional Engineer.

STATIONERY AND FORMS

64. The head of the general section will be in charge of forms and stationery. The section head will send an indent to him every month for the forms and stationery required in their section which will be consolidated in General Section and approval of the Divisional Engineer / Senior Accounts Officer obtained. They will then be distributed to each section for use by the clerk.
65. Forms and stationery should be supplied monthly to all executive staff except in emergency cases.

CONFIDENTIAL DOCUMENTS

66. Confidential documents and correspondence will be attended by the Senior Accounts Officer /Divisional Engineer.

OTHERS MATTERS

67. The gazette will be circulated to all section heads who should note all important order and bring up their codes up to date.
68. All papers of an urgent nature should be attended to immediately.
69. In the case of unofficial references, notes and draft reply should be submitted at the same time except in doubtful cases.

The Divisional Engineer/Senior Accounts Officer as the case may be is responsible that the register of library books is properly prepared and kept up to date. The books will be verified by him once every half-year.

APPENDIX-XIV

QUESTIONNAIRE FOR TRANSFER OF CHARGE

- (I) NOTES FOR GUIDANCE IN HANDING OVER CHARGE OF THE SUPERINTENDING
ENGINEER OF CIRCLE/PROJECT

SECTION A - ORGANISATION

(1) JURISDICTION:

- (2) Organization: (Here state the divisions and their headquarters, subdivisions and accounts directly under the Superintending Engineer. Also state about engineering correspondence and the staff in general.)
- (3) Circle office:- (State about the Senior Accounts Officer and his relations to the FA&CCA, the Superintending Engineer and the Chief Engineer for Electricity).
- (4) Correspondence:- (State how being dealt with generally with reference to Divisional Electrical Engineers etc. Also state about the opening and distribution of tapals).

SECTION B - TECHNICAL

Operation and maintenance - (a)

Division

(State important works of operation and maintenance, the condition of the machines transmission lines, OCBs., sub-stations and other equipment. Also conditions of load and supply, any important points requiring modifications, additional transformers, etc., investigation or report to Chief Engineer; state also any miner extensions being undertaken by the territorial division. The same ground shall be covered in respect of telephonic communications. Any additional quarters,. Equipment, acquisitions, etc., found necessary. Important consumers and supply to them shall also be mentioned).

(b)

Division (Same as above)

(c)

Division (Same as above)

SECTION C - CONSTRUCTION

(Here state the important constructions under execution in each divisional area, the stage of construction and urgency, adequacy of materials and staff; any designs, resurveys or contracts, which need special mention, any outstanding irregularities, in construction accounts and closing of work orders; any important points on power agreement taken in the areas under construction).

SECTION D - COMMERCIAL

(Here state the important schemes over Rs.5,00,000/- or Rs.1,00,000 which have been submitted for sanction; or are under investigation and likely to materialize; any new investigations and commercial surveys ordered; supply to ginning factories, HT consumers, licensees or important loads pending or possible; staff and its adequacy and an outline of the future load development. Any ideas regarding showrooms, propaganda, advertisement, new industrialization and special campaigns; any proposals for increasing the commercial activities of the staff.)

SECTION E - METER AND RELAY TESTS.

(State here the important technical investigation by this branch, any abnormal functioning of the relays or meters; items of research; rehabilitation of old meters and the state of the programme of testing of the various equipments.)

SECTION F -ACCOUNTS AND STORES.

NOTE:- This section will be prepared by the Accounts wing for incorporation in the handing over notes.

1. Organization of the Circle Accounts Staff with its sections.
2. Records and their state
3. Accounts and Audit:- (Mention any important standardization new methods and simplifications necessary or under contemplation. State also the audit and the results of audit including any relaxations necessary.)
4. Financial Control:- (Mention methods of disbursement, control over payments on petty bills, work establishment, etc. Also mention any occasional checks being conducted by the Accounts Branch.
5. Revenue (Mention the existing procedure of assessment and collection and the control over bill collections, arrears and outstandings. Also mention whether internal checks on revenue are being enforced by test checks by the Accounts Branch. Large arrears and pending suits, important disconnected services may be mentioned. Action taken on disconnected services unconnected services, penalty or annual minimum bills, any outstanding features in hire purchase or hire accounts to be mentioned.

Agreements to be drawn up for HT licensees, water works or hire or hire purchase including street lights to be mentioned. The application of tariff, any revisions necessary and the administration of HP loans and the several statistics of extensions to be commented upon).

6. Stores:- (Mention the stores organization, sub-stores and their upkeep. The results of verification of important and any prominent defects with remedies may be mentioned. Purchases due and the adequacy of materials for extensions, closing down and opening any stores, the maximum and minimum with reserve limits of various stores to be briefly reviewed. Surplus stores and spares and their disposal where necessary including any revision of standards, adequate accommodation, fire protection, etc., to be stated).

SECTION G - ADMINISTRATION

1. Executive establishment:- (State here the confidential reports - duplicates to be handed over - Register of probationers - any changes in the head quarters; additional staff required if any or which may be surrendered. Any new office to be opened and the changes of jurisdiction of officers found necessary - Disciplinary cases - Other important items of administration.
2. Ministerial establishment (Mention about confidential reports seniority lists, general state of work and any additional staff necessary or which may be retrenched - Seniority lists etc.
3. O&M staff:- (Mention the seniority lists, the various categories, qualifications, and the general method of recruitment and promotions. Mention possibilities of reorganization, and any economies that may be effected. The patrolling of lines and the methods of maintenance and any unnecessary work may be mentioned for possible retrenchment.
4. Accommodation and rents of office buildings.
5. Engineering Branch:- (Here mention the staff and the items of work to be attended to.)
6. Powers of officers:- (State if the officers have understood their duties and powers and exercise them carefully; whether their inspections are regular and adequate.)

SECTION H - GENERAL

(Mention here items of general nature not covered in the preceding sections for e.g., standardization of materials, new designs, administration of Electricity Act and the rules thereunder, line patrols and special patrols where called for, system defects to be remedied including technical as well as office etc.)

II. NOTES FOR GUIDANCE IN HANDING OVER CHARGE OF SENIOR ACCOUNTS OFFICER OF CIRCLE/PROJECT

A) CASH AND OTHER ITEMS TO BE CERTIFIED AND HANDED OVER AND TAKEN OVER

- (1) Cash balance with the list of permanent and temporary imprest holders.
- (2) Amanath cash balance with the amanath register
- (3) Municipal cash balance, cheque books and receipt books (used and unused) with the registers.
- (4) Contingent register
- (5) Cheque books in use, blank books and also recorded with register.
- (6) Permanent receipt books in use, unused and also recorded ones with register
- (7) Temporary receipt books in use, unused and also recorded ones with register.
- (8) Post office cash certificates with the register
- (9) Securities (Savings Bank Pass Books of employees, Govt. Bonds etc.,) with the register.
- (10) Brief reports on the methods of disbursement, control over payments of petty bills, daily labour etc. (viz., by traveling cashier or other checks to be specified.)

B) REVENUE

- (1) HT HP Hire and LT agreements with the register (to be taken over and handed over).
- (2) Bill books with register (to be taken over and handed over)
- (3) A note explaining the reconciliation of consumers' ledger with Billing suspense
- (4) List of arrears account of revenue, disconnected services accounts, unconnected services, pending suits and notes thereon.
- (5) Brief report on the existing procedure of assessment and collection and control over bill collection, arrears and outstanding. The last date of bill collectors, remittance chalans of each bill collector received in Central office should be specified.
- (6) Internal checks on revenue, how enforced and test checks conducted.
- (7) Any outstanding feature in hire purchase or hire accounts.
- (8) Any special bills for HT and LT consumers including temporary services to be assessed or revised.
- (9) Whether the programme of meter testing is followed and whether action is taken on test results of meters and whether metering arrangements are satisfactory or require further action by field. Specify with details such as those of burnt out meters, defective M.D.I.s or meters, LT or meters for HT supplies etc.
- (10) Agreements to be drawn up for HT Licensees, water works, tea factories, hire or hire purchase including street lighting and special LT service and action taken to be mentioned.
- (11) Report on the application of tariff, interpretation, and revisions if any found necessary.
- (12) Discrepancies, if any in hire purchase machinery and whether rectified.
- (13) A confidential note on the bill collectors, their integrity and work also on the section heads of the office.

C) ACCOUNTS

- (1) A memorandum showing the state of accounts, the date upto which the several ledgers, registers and accounts were posted.
- (2) All ledgers and registers must be reviewed before handing over and closed wherever necessary to show the state of work e.g.:-
 - Register of bills for bills pending to be paid
 - Register of TDAs for those awaiting adjustment
 - Register of nominal member rolls, imprest, and so forth.
 - Register of property tax, petrol bills compensation etc.
- (3) Budget grant and appropriation and control of expenditure with review and action necessary.
- (4) Important items of expenditure for which estimate has not been sanctioned, or technical sanction received or excess over estimate requiring regularization.
- (5) Journal books to be handed over and taken over
- (6) Adjustments to be effected quarterly for establishment, tools and plant, etc.
- (7) Reconciliation of stores priced and account ledgers, including municipal and government books for common charges
- (8) Measurement books with register to be handed over and taken over.
- (9) Items of free transformers to mills or similar accounts requiring closing during the year.
- (10) Any outstanding points in Audit on which action is pending.
- (11) Work orders to be closed and steps taken.

D) STORES

- (1) Keys of the stores ledgers to be handed over and taken over
- (2) Verification of stores, tools and plant and outstanding points requiring further action
- (3) Closing down and opening of new stores
- (4) Maximum and minimum with reserve limits of stock of various stores.
- (5) Surplus stores, spares, depreciation, or other items calling for remarks or attention of relieving Chief Accountant.

E) ADMINISTRATION

- (1) Staff of the Accounts branch, the organization of the several sections, duties of section heads and the staff.
- (2) Service books with register
- (3) Outstanding points in establishment requiring to be pursued
- (4) Inspection of the offices, accounts, stores and general checks.

F) GENERAL

- (1) List of files in the central office, old and current.
- (2) Lists of registers and ledgers in the various sections
- (3) Lists of pending references
- (4) Lists of returns (incoming and outgoing) attention being drawn to special return such as ways and means, anticipated receipts, statistical return.
- (5) Any other points calling for attention of the relieving Chief Account, such as filed organization, correspondence with field and other officer, etc., and any inter-related matters in so far as Accounts Officer functions are concerned.

NOTE:- (1) The notes should also cover all the points mentioned under Accounts and Stores of the Superintending Engineers' handing over notes, in addition to the above including standardization of procedure, new organizations, and methods, improvements and suggestions of economy or efficiency, special reports and other general system policies in finance, accounts and audit resulting in simplification, avoidance of duplication, relaxation of strain and such other items of general nature which are being pursued or may with advantage be taken up.

- (2) The above is not to be considered to be exhaustive, but only for guidance.

III. NOTES FOR GUIDANCE IN HANDING OVER CHARGE OF DIVISIONAL ENGINEER

SECTION A - ORGANISATION

1. Jurisdiction:
2. Organization: (Here state the sub-divisions, sections, E.R.O.s, and their head quarters, and accounts directly under the Divisional Engineer. Also state about engineering correspondence and the staff in general).
3. Division Office:- (State about the Accounts staff and their relations to the Divisional Engineer)
4. Correspondence:- (State how being dealt with generally with reference to Assistant Divisional Engineers. Also state about the opening and distribution of tapals).

SECTION B- TECHNICAL

Operation and maintenance - (a)

Sub-Division

(State important works of operation and maintenance, the condition of machines, transmission lines, OCBs., sub-stations and other equipment. Also conditions of load and supply, any important points requiring modifications, additional transformers, etc., investigation or report to Chief Engineer, Superintending Engineer, state also any minor extensions being undertaken by the territorial sub-divisions. Any additional quarters,. Equipment, acquisitions, etc., found necessary. Important consumers and supply to them shall also be mentioned).

- | | |
|-----|------------------------------|
| (b) | Sub-Division (Same as above) |
| (c) | Sub-Division (Same as above) |
| (d) | Sub-Division (Same as above) |

SECTION C - CONSTRUCTION

(Here state the important construction under execution in each sub-divisional area, the stage of construction and urgency, adequacy of materials and staff; any designs, resurveys or contracts, which need special mention, any outstanding irregularities, in construction accounts and closing of work orders; any important points on power agreement taken in the areas under construction).

SECTION D - COMMERCIAL

(Here state the important schemes over Rs.1,00,000/- which have been submitted for sanction; or are under investigation and likely to materialize; any new investigations and commercial surveys ordered; supply to ginning factories, HT consumers, licensees or important loads pending or possible; staff and its adequacy and an outline of the future load development. Any ideas regarding showrooms, propaganda, advertisement, new industrialization and special campaigns; any proposals for increasing the commercial activities of the staff.)

SECTION E - METERS AND RELAY TESTS.

(State here the program of testing of the various equipments and meters including HT services).

SECTION F -ACCOUNTS

- 1) Organization of the Division Office accounts staff with its sections.
- 2) Records and their state
- 3) Accounts and Audit:- (Mention any important standardization; new methods and simplifications necessary or under contemplation. State also the audit and the results of audit including any relaxations necessary.)
- 4) Financial Control:- (Mention methods of disbursement, control over payments on petty bills, work establishment, etc. Also mention any occasional checks being conducted.
- 5) E.R.O.s (Mention the existing procedure of assessment and collection and the control over bills, any outstanding remuneration bills to PAA etc., collection of theft of energy and Malpractices cases; installment services etc.

SECTION G- ADMINISTRATION

1. Executive establishment:- (State here the confidential reports - duplicates to be handed over - Register of probationers - any changes in the head quarters; additional staff required if any or which may be surrendered, any new office to be opened and the changes of jurisdiction of officers found necessary - Disciplinary cases - Other important items of administration.
2. Ministerial establishment (Mention about confidential reports, seniority lists, general state of work and any additional staff necessary or which may be retrenched - Seniority lists etc.
3. O&M staff:- (Mention the seniority lists, the various categories, qualifications and the general method of recruitment and promotions. Mention possibilities of reorganization, and any economies that may be effected. The patrolling of lines and the methods of maintenance and any unnecessary work may be mentioned for possible retrenchment.
4. Accommodation and rents of office buildings.
5. Sub-Division Office:- (Mention the staff and the items of work to be attended to.)
6. Temporary advances and permanent imprests:- (Mention here the number of temporary advances and details of imprest pending etc.).

SECTION H - GENERAL

(Mention here items of general nature not covered in the preceding sections for e.g., standardization of materials, new designs, administration of Electricity Act and the rules thereunder, line patrols and special patrols where called for, system defects to be remedied including technical as well as office, etc.)

IV. NOTES FOR GUIDANCE IN HANDING OVER CHARGE OF ASSISTANT DIVISIONAL ENGINEER.

SECTION A - ORGANISATION

1. Jurisdiction:
2. Organization: (Here state the sections, E.R.O.s and their head quarters
3. Correspondence:- (State how being dealt with generally with reference to Section Officers. Also state about the opening and distribution of tapals).

SECTION B- TECHNICAL

Operation and maintenance - (a)

Section

(State important works of operation and maintenance, the condition of transmission lines, OCBs., sub-stations and other equipment. Also conditions of load and supply, any important points requiring modifications, additional transformers, etc., investigation or reports to Divisional Engineer; state also any minor extensions being undertaken by the territorial section. Any additional equipment etc., found necessary. Important consumers and supply to them shall also be mentioned).

- | | |
|-----|-------------------------|
| (b) | Section (Same as above) |
| (c) | Section (Same as above) |
| (d) | Section (Same as above) |
| (e) | Section (Same as above) |

SECTION C - CONSTRUCTION

(Here state the important construction under execution in each section area, the stage of construction and urgency, adequacy of materials and staff; any designs, resurveys or contracts, which need special mention, any outstanding irregularities, in construction accounts and closing of work orders; any important points on power agreement taken in the areas under construction).

SECTION D - COMMERCIAL

(Here state the important schemes over Rs.10000/- which have been submitted for sanction; or are under investigation and likely to materialize; any new investigations and commercial surveys ordered; supply to ginning factories, HT consumers, licensees or important loads pending or possible; staff and its adequacy and an outline of the future load development. Any ideas regarding showrooms, propaganda, advertisement, new industrialization and special campaigns; any proposals for increasing the commercial activities of the staff.)

SECTION E - METER AND RELAY TESTS.

(State here the program of testing of the various equipments and meters including HT services).

SECTION F - ADMINISTRATION

1. Administration (a) Executive establishment:- (State here the confidential reports - duplicates to be handed over - Register of probationers - any changes in the head quarters; additional staff required if any or which may be surrendered, any new office to be opened and the changes of jurisdiction of officers found necessary - Disciplinary cases - Other important items of administration.
2. Ministerial establishment (Mention about confidential reports, seniority lists, general state of work and any additional staff necessary or which may be retrenched - Seniority lists etc.)
3. O&M and Construction Establishment:- (Mention the seniority lists, the various categories, qualifications and the general method of recruitment and promotions. Mention possibilities of reorganization and any economies that may be effected. The patrolling of lines and the methods of maintenance and any unnecessary work may be mentioned for possible retrenchment).
4. Accommodation and rents of office buildings.
5. Sub-division office:- (Mention the staff and the items of work to be attended to.)
6. Temporary advances and permanent imprest:- (Mention here the number of temporary advances pending and details of imprest vouchers pending etc.)

SECTION G - GENERAL

(Mention here items of general nature not covered in the preceding sections for e.g., standardization of materials, new designs, administration of Electricity Act and the rules thereunder, line patrols and special patrols where called for, system defects to be remedied including technical as well as office etc.)

V. NOTES FOR GUIDANCE IN HANDING OVER CHARGE OF THE SECTION OFFICER

Handing over Report of

Section officer

Handed over on

Section Officer

Taken over on

and submitted to Assistant Divisional Engineer
Section Officer

PART I

Forwarded with remarks inside to Divisional Electrical Engineer.

Asst. Divisional Engineer

Handing over report of Sri

Section Officer on

PART I

Technical and Commercial -

(Here state all important matters requiring the attention of the incoming officer, on technical commercial field instructions, jurisdictions, etc.)

Registers of -

- (1) Transformers, capacity, etc.
- (2) Towers, poles, street light fixtures etc.
- (3) Telephones and telephone equipment erected
- (4) Plans and drawings
- (5) Voltage tests, earth tests, and any other special tests.
- (6) Maintenance register of transformers
- (7) Interruptions, shutdowns, etc.

NOTE:- The outgoing engineer must take the incoming engineer round the works and carefully explain the present positions regarding operation, construction and services. He should also personally introduce him to the local magnates, important consumers and to prospective consumers requiring attention.

Handing over Report of Mr.

Section officer

Handed over on

Section Officer

Taken over on and submitted to Asst. Engineer

Section Officer

PART II

Forwarded with remarks inside to Divisional Electrical Engineer.

Asst. Divisional Engineer

Check in Financial Branch

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9

Divisional Engineer

Handing over report of Sri

Section Officer

on

PART II

1. Cash and accounts

(a) Imprest cash (Permanent)

1. Number of vouchers disallowed in audit which have been treated as reimbursement and requiring resubmission.
2. Vouchers submitted for recoupment and recoupment awaited.
3. Imprest balance to be taken over and certified in the petty cash book and in the handing over notes also.

(b) Imprest cash (temporary)

Amount of temporary imprests received (with details) requiring closing, paid vouchers and balance to be paid with details.

2. Bills due for payments, whether petty or for small purchases or for contractors or for labour.

1. Name of contractor, work, agreement number for which bill has to be prepared.
2. Number of part payments made already for the above with reference to measurement books, etc.
3. Bill, if any, returned from the office with audit objections.

3. Consumption bills, service connections, etc.

1. Number of bills received for the month. Are all the bills for the month received?
2. Number of bills undelivered to parties.
3. Go through the list of house service connection consumers. Is it up to date?
4. All the circulars on the duties and responsibilities of the Asst. Engineer/Addl. Asst. Engineer in connection with revenue to be taken over.
5. Item of balance of service connection cost recoverable from consumers.
6. Items of disconnected services and in respect of which recoveries are to be pursued.
7. Number of applications for domestic service received and for which estimates have not been prepared with names of parties.
8. Number of application for power services received and for which estimates have not been prepared.
9. House service connection numbers for which connections have been given without agreements and DDs.

4. WORK ACCOUNTS

1. Statement of work orders for which connections have been given but work order closing is pending and their amounts. Also work orders over three months old and not closed with notes.
2. Numbers of work orders for service ;connections in progress and their amounts and expenditure.
3. Statement of work orders applied for and not received.

5. TOOLS AND PLANT AND STORES

1. List of tools and plant in the personal accounts of the Supervisor
2. List of tools and plants charged to works and for which numerical accounts are being maintained and returns sent to Central office periodically and their condition including last verification.

6. WORKS WORK ORDERS

EXTENSIONS

1. Statement of work orders for which works have been completed and only work order closing is necessary and their amounts and expenditure. Remarks, if any, for their closing.
2. Statement of work orders in progress and their amounts with expenditure against each head.
2(a) How many of them are three months old and why not closed?
3. Statement of work orders to be applied or applied for and not received.
4. What estimates are under preparation or are to be proposed?

OPERATION AND MAINTENANCE

1. Statement of work orders issued and expenditure against each.
2. Statement of work orders applied for and not received.
3. Statement of work orders to be applied for.

7. MEASUREMENT BOOKS

1. Number of books issued for the section with numbers.
2. Whether any have been submitted to office ;for audit and payment
3. Number of books with the junior engineer, on the day.
4. Number of field level books with him.

8. OFFICE AND GENRAL

REGISTERS AND BOOKS

1. The registers maintained are:-
 - (i) Of lands and buildings (non-residential and residential).
 - (ii) Of House service connection meters, whether tested or not.
 - (iii) Of tools and plant, special ordinary spares, consumable articles, office furniture etc.
 - (iv) Register of consumers with connected load and tariff.
 - (v) Register of fuse off calls.
 - (vi) Register of files, including circular file and measurement books.

2. Books permanently supplied to section offices are
 - (i) Rates and conditions of supply with tariffs up to date.
 - (ii)
 - (iii)
 - (iv)
 - (v)
3. Books for circulation received and dates on which they are due back to central office.

Date on

 - (i)
 - (ii)
 - (iii)
4. Balance of service labels on hand as per stamp account, forms, and stationery Rs.
5. List of fixtures and furniture.
 - (i) List of unanswered reference with numbers and subject matter.
 - (ii) List of references for which replies are due and should be reminded.

RETURNS

Returns due to Division Office/Sub-Division office

- (1) Daily returns
 - (i)
 - (ii)
5. List of fixtures and furniture - contd.

Returns - contd.
- (2) Monthly returns
 - (i)
 - (ii)
 - (iii)
- (3) Quarterly returns
 - (i)
 - (ii)
 - (iii)
- (4) Annual returns
 - (i)
 - (ii)
 - (iii)

- (5) Returns of tools and plant
- (6) Tent returns.

9. GENERAL

The relieved officer should give the relieving officer details regarding his jurisdiction map showing the area of the works, duties, etc., besides list of staff, placing on record general condition of the section with full details regarding the working accommodation of office, etc.

NOTE:- THE outgoing engineer will be responsible for settling previous accounts satisfactorily. The incoming engineer should carefully check the stores handed over to him and check the statement.

Handed over

Relieved Section officer

Taken over
Relieving Section Officer

**VI. NOTES FOR GUIDANCE IN HANDING OVER CHARGE OF
THE SECTION OFFICERS STORES**

Relieved Section officer

Taken over
Relieving Section Officer

Handing over Report of

Section officer Stores

1. Handed over on

Section officer

2. Taken over on and submitted through

Asst. Divisional Engineer/Section officer

3. Forwarded with remarks inside to the Superintending Engineer

System Section Officer

4. Checked

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8

5. Recorded

Superintending Engineer

Handing over and taking over charge

Handing over report of

Section officer Stores

IMPREST

1. Imprest cash:-

1. Amount of permanent imprest cash
2. Temporary imprest cash received if any
3. Total amount of imprest cash
4. Date and amount of imprest account with numbers of petty cash book folios and numbers of vouchers - rendered to central office for recoupment but recoupment awaited.
5. Number and date of vouchers paid upto date since submission of last imprest account for recoupment.
6. Number, date and amount disallowed vouchers which have been treated as reimbursements and requiring resubmission.

Number	Date	Amount	Reasons for dis- allowing	Explanation of the relieved Section Officer for the guidance of returning Section Officer.
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(7) Amount of balance on hand to be handed over

2. Bills awaiting payment:-

(a) Transport of stores	Name of contractor	Reference to Railway receipt register inwards or outwards or T.No. and date	Amount	Remarks ref. to bill number and date if any
----------------------------	-----------------------	---	--------	---

1
2
3
4

(b) Small pur- chases	LPO No. and date	Name and address of supplier	Bill no.& Date Amount	Amount
--------------------------	---------------------	------------------------------------	-----------------------------	--------

© Bills submitted to central office with M.book for audit and payment

Bills	Amount	M. Book Number	Pages
-------	--------	----------------	-------

(d) Bills pending for being entered in Mt. Book

Bill no. and dt.	Amount
------------------	--------

(e) Supplies bills and invoices

(i) Bills pending verification and return to Central office for payment

LPO	Suppliers name	Number and date of bill	Amount
-----	----------------	-------------------------	--------

1	2	3	4
---	---	---	---

SRB No. in which these were receipted	Remarks as to railway freight paid if any if any	Percentage for which deduction is to be made	Reason for the delay if any
---------------------------------------	--	--	-----------------------------

5	6	7	8
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ii) Bills and invoices relating to materials which have not yet been taken into stock.

LPO	Suppliers name	Number and date of bill or invoice	Details of materials
-----	----------------	------------------------------------	----------------------

1	2	3	4
---	---	---	---

Date of receipt of article	Reason for not yet receiving the articles	Remarks as to action to be taken
----------------------------	---	----------------------------------

5	6	7
---	---	---

Work orders and measurement books:-	Number	Pages
-------------------------------------	--------	-------

1. Number of books issued to him
2. Number of books completed but not sent to central office for record.
3. Number of books submitted to office for audit and payment
4. Number of books with the Section Officer on the day.
5. Any work order pending, if so details with the progress of work should be given.

- 1) Balance as per books on the date of handing over should be checked in detail and taken over and discrepancies if any to be reported with the explanation.
- 2) When arriving at the balances on the date of taking over have the balances been arrived at as under stock as per book receipts not taken into stock issues not posted in the ledger?
- 3) Have the discrepancies pointed out by Central Office between Central office books and numerical ledgers been corrected before handing over the balances of stock? If not give details of such items with the quantity of balance as handed over.
- 4) When was the stock last verified and by whom?
- 5) Have the discrepancies pointed out adjusted, if not give the list of pending items yet to be adjusted with explanation?
- 6) When was the last return submitted; if not, why not?

5. Books of accounts - stores -
(a) Register of Railway Receipts - Inwards

1. Number of the book, number of pages entered, number of unused pages handed over,
2. Give list of Railway receipts to be registered.
3. Give details of number and date of Railway receipts not cleared
4. Have all the other Railway receipts been cleared?
5. Are all the materials against railway receipts cleared and brought to stores?
6. If not give particulars of materials giving reference to railway receipt yet to be transported to stores.

7. What was the last date when enquiry with railway was made as to whether articles against Railway receipts on hand have arrived so that demurrage may be avoided?
8. Give details of Railway receipts delayed to be cleared and demurrage is likely to accrue with reasons.

- | | | | | | |
|---|--------------|---------|-------|--------------------------------------|---|
| 9. Whether cartage or transport of materials from Railway to stores has been paid for all items cleared. If not give details of items yet to be paid. | RR no. & Dt. | Details | Weigh | Name of The Cart man or contrac- tor | Amount of cartage or trans- port charges to be Paid |
|---|--------------|---------|-------|--------------------------------------|---|
10. Have all the materials cleared promptly, been entered in SRB, if not give details of items to be taken into stock.

b) Register of Railway receipts onwards

1. Number of the book with number of pages used and number of pages unused handed over.
 2. Are there any materials sent to Railway station but not yet booked? If so give details and quote reference to transports note and requisition.
 3. Have all the Railway receipts for materials booked, ---- been dispatched to consignee?
 4. If there are any to be dispatched, give details.

RR no. and Dt.	Details	Weight	To whom to be Dispatched.
----------------	---------	--------	---------------------------
 5. Has cartage or transport for all the items been paid, if not give details of items to be paid?

RR no. & Dt.	Details	Weight	Amount to be Paid
--------------	---------	--------	-------------------
 - 6) Have all the consignment booked been acknowledged by consignee by a requisition or letter.
 - 7) If not give details of items for which acknowledgments have to be called for

RR no.	To whom sent	Details of materials	Transport note no. and date
--------	--------------	----------------------	-----------------------------
-

c) Transport notes:-

1. Number of current books handed over with number of pages used and number of pages unused.
2. Have requisitions for the materials sent under T. Notes been received?
If not give details of T. Notes for which requisitions have to be called for.

T note no. And date	To whom sent	Details of materials
------------------------	-----------------	-------------------------
3. Whether cartage or transport charges for the materials sent out under T. Notes has been paid. If not give details of T. Notes for which cartage is to be paid.

T. note no.& dt.	Details of mate- rials	Weight	Amount to be paid	Name of the cartman or con- tractor
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d) Stores received book:-

- 1) Number of the current book handed over.
- 2) Number and date of devolution's pending entry in the SRB
- 3) Details of other receipts pending to be taken into stores received books
- 4) Up to what folios postings in numerical ledgers have been done?
- 5) Number of folios yet to be posted in the numerical ledger.

e) Stores issued book

- 1) Number of current book handed over.
- 2) Number and date of requisitions pending entry in the SIB (Stores Issued Book)
- 3) Details of uncompelled with indents, if any
- 4) Up to what folios postings in the numerical ledger has been done?
- 5) Number of folios yet to be posted in the numerical ledger.

f) Stores numerical ledgers

- 1) Number of volumes and folios in each volume

Vol.no.	Folio
---------	-------
- 2) Has the balances as per your numerical ledger been reconciled with Central Office priced ledgers up to the month previous to taking over?
- 3) If not, upto what month it was done and give reasons for this arrears?
- 4) Are there many nil items? If so, can the folios be rewritten with the orders of SE eliminating nil folios?

g) Stores abstract book:-

- 1) Is the index complete?
- 2) Are there any items to be entered, if so, give details.
 - i) Upto what month the stores abstract book is completed and sent to Central Office?
 - ii) Has all the discrepancies pointed out by the Central Office for necessary correction been carried out?
 - iii) If not, give details as to items in which discrepancies have been pointed out and what action to be taken.

Numerical ledger folio	Details	Balance as per numerical ledger folio	Balance as per priced ledger folio	Difference	Action to be taken
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6. Tools and plant

a) Register of

- 1) Has it been posted upto date?
- 2) Any tools given on loan, if so give a list?

b) Tools and plant, spares etc.

- 1) List of tools and plant attached to stores, if any to be verified and taken over.
- 2) List of discrepancies, if any should be given with explanation
- 3) Give details of unserviceable articles if any,
- 4) When was the tools and plant last verified?
- 5) Have the discrepancies, pointed out during last verification been disposed of, if not give details of discrepancies yet to be disposed of with explanation.
- 6) List of spares charged to work for which numerical account is kept --- to be verified and taken over.
- 7) Give details of discrepancies, if any in items (6) above.

7. Correspondence and file:-

a) Register of references received.

b) Correspondence:-

1. List of unanswered reference with numbers and subject matter
 2. List of references for which replies are due and should be reminded
 3. Stamp account, if any, and balance of stamp on hand
-

4. balance of stationery handed over
5. Balance of unused forms handed over.

c) Have all the returns due to Central Office as given below submitted?

1. Daily returns

I) SRB Daily

II) SIB Daily

2. Month returns

i) Stores abstract book Before 10th of every month

ii) Tools and plant return Before 10th of every month

3. Half yearly returns

i) Half yearly returns indent of stores (April and October)

ii) Return of tents (January and July)

4. Annual Returns

i) Stock verification report

ii) Return of surplus stock in which number of issues have been made for the past year.

5. Current files handed over

1. Local purchase orders

2. Correspondence with firms

3. Regarding discrepancies in stores abstract and balance of stock.

4. Regarding stock verification

5. Regarding surplus stock

6. Regarding unserviceable articles

7. Regarding tools and plant and monthly return of tools and plant

8. Regarding half yearly or special indents for stores.

9. Return of tents

10. Return of explosives

11. Regarding railway receipts etc.

d) Old registers and records

Number of books	<u>Folio</u>		<u>Date</u>	
	From	To	From	To

1. SRB

2. SIB

3. Requisition books

4. Devolution books

5. Ledger (folios)	Number of folios				
6. Tools and plant	Years				
7. Stores abstract book	Number of books	<u>Folio</u>	<u>Date</u>		
8. Transport notes		From	To	From	To
9. Railway receipt (inwards)					
10. Railway receipt (outwards)					
11.					
12.					
13					
14					

8. General

The relieved Section Officer should give the relieving Section Officer brief notes regarding the procedure of cartage etc., jurisdiction, duties, staff by the latter.

Handed over

I have checked the stock carefully and perused the handing over report carefully and taken over subject to discrepancies pointed out

Relieved Section Officer

Relieving Section Officer

VII. TRANSFER REPORT OF THE REVENUE CASHIER

Sri	of
1. Handed over on	Revenue Cashier
2. Taken over and submitted to the S.I.R.C.	Revenue Cashier
3. Submitted with remarks inside	Junior Accounts Officer
4. Checked	Assistant Accounts Officer; ERO
5. Recorded	Divisional Engineer

Handing over report of Sri. Revenue Cashier

Station on

1. Receipts

List of receipts handed over (Numbers of month to be stated with total amount of the receipts).
(To be checked with the abstract by the JAO through whom this is forwarded)

2. Remittance:-

Receipts already accounted for by attestations of the JAO. Specify date and amount of last remittance

3. Cash

Cash on hand

Handed over

To verify the cash - total of abstracts (Total of receipts already accounted for and total of receipts on hand) should be arrived at and the amount should be agreed.

4. Files and Registers and returns due, including circulars regarding bill collectors' work.

The register maintained should be handed over

The register Contains:-

- Instructions of SE
 - Files opened
 - Forms
 - List of services in the area with tariff
 - Unconnected services
 - Disconnected services
-

- vii. Arrears to be pursued
- viii. Latest tariff and conditions
- ix. Incumbency of bill collectors

5. Papers pending disposal

Current number with summary of subject
and action taken on each Specify further action
to be taken

6. Furniture

List of furniture handed over viz.

- 1 table with keys
- 1 cash chest with keys
- 1 chair
- 1 stool or bench
- 1 side rack
- 1 tray

7. Forms and stationery

Number of unused forms, details of stationery

8. Service stamps

Balance of service stamps, if any

9. Jurisdiction

Names of distribution with number of
consumers in each area and distance from the
station. Monthly program of visits in the area

10. General

Give brief notes on the duties, state of work,
etc., so as to be useful for the relieving Revenue Cashier.

Also state difficulties if any and state if field
staff are collecting money for bills, or serving bills
for you in the area.

Handed over

I have checked the bills, receipts, cash etc.,
carefully revised the handing over report

and taken over subject to discrepancies pointed out

Relieved Revenue Cashier

Relieving Revenue Cashier

ii) FORMAT FOR INSPECTION OF THE SECTIONS

PERFORMANCE OF

Distribution Section / Sub-division / Division

Name of the A E / A A E Date of Review

Date of joining in the post

1. Details of category wise services:- As on

Cat-I	Cat-II	Cat-III	Cat-V	Other LT	Total LT	HT	Grand total
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2. Questionnaire:-

- Are meter readers being changed
- Are meter observation registers opened and maintained
- How missing seals are being reported to AE
- Is the AE taking HV readings personally
- Is RC fees being collected after issue of 'D' lists
- Are the 'D' lists being received by 23rd
- Are operated 'D' lists being returned promptly
- Action taken towards UDC services
- Is BP Ms.No.18 being followed in respect of D/L & RNF services
- Are all the S phase and 3 phase meters drawn since last 1 year accounted for

3. Exceptionals as per latest PAA reports of all groups put together

Month	No. of metered services	Stuck up	Burnt	Door lock	Nil consn.	RNF	Total	% exceptionals Excl. NIL & UDC	UDC cases
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(c to f)	(h)	(I)

N-2 Month

N-1 Month

Nth Month

4. Sealing of meters:-

	Total existing	Nos. Sealed	Balance to be done
--	----------------	-------------	--------------------

No. of Single phase meters

No. of 3 phase meters

Nos. sealed in last 1 month

Program & date by which sealing will be completed

5. No. of Dr. Trs.:-

Above 250 KVA	250 KVA	100 KVA	63 KVA	Other capacities	S.ph.	Total
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6. Failure of D/Ts:-

Total existing	Failures in 95-96	Failures in 96-97	% in 95-96	% in 96-97	increase/decrease in 96-97 compared to 95-96
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7. Energy Audit:-

Month	Av. Monthly input to section (lakh units)	Av. Sales as % (lakh units)	Balance as % (loss)
N-1 month			
Nth month			

8. Energy

No. of D/ts for which meters are fixed	Nos. for which EA is done	Nos. with range of losses					
		Below 10%	11-20%	21-30%	31-40%	41-50%	Above 50%

9. Monthly demand of section

	N-2 month	N-1 month	Nth month
Collection of section			
Closing Balance			
CB as no. of days demand			

10. Specific consumption in the section:

Category	No. of services	No. of units sold in 96-97
Domestic	Nos.	
Commercial	Nos.	
Indl.	Nos. HP	

In case of industrial:-... ..units per H P per year

11. Action taken to reduce losses:-

Name of D/t attempted	Date of first audit	% loss during 1 st audit	Date of subsequent audit after plugging up leakages	% of losses during subsequent audit	Reduce in loss
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12. Workorder closing:-

	1995-96	1996-97	Total
S.C.W.O.s			
Capital W.O			
Other W.O.s			
W.O.s pending closure as on date			

13. Theft of materials:-

Sl.no.	Date of occurrence	Material	Cost of materials lost	Present status
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14. Action towards TE/MP cases:-

No. of cases inspected	No. of cases detected	Amount assessed Rs.(lakhs)
By DPE	By Opn.	By DPE
		By Opn.

15. Registers & Returns:-

- a) Review of MRBs
- b) Review of register of check readings
- c) Review of D lists - % of services in D list/ Attended
Is it returned to ERO
- d) Review of SC ledger
- e) Review of A from Register
- f) Review of returns being sent
- g) Are test reports sent upto last month end
- h) Review of meter change slips

PERFORMANCE OF D LIST

Total services	Month	No. of services appeared in D-list	% of services appearing in D list
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iii) FORMAT FOR INSPECTION OF THE EROs

ANDHRA PRADESH STATE ELECTRICITY BOARD

Inspection Format for EROs

Name of Inspecting Officer _____ Designation _____ Date of inspection _____

Name of ERO _____ Name of AAO _____

Date of joining of AAO in the ERO _____

1. No. of the Services covered by the ERO

	Total S.Cs	Total Agls.
Section -1		
Section -2		
Section -3		
Section -4		
Section -5		
Section -6		
Total		

2. No. of exceptionals as per latest report (for all cycles A.B. & M together)

No. of metered services	EXCEPTIONALS as on	97
-------------------------	--------------------	----

	Stuckup	Burnt	D/L	Total	% total	Nil consn.	UDC
N-2 month							
N-1 month							
Nth month							
Total							

3. No. of services appearing in D 'lists (D ' list shall contain all S.C.s having arrears including A g l. U D C etc.)

	Total services	No. of Services appearing in D 'list	% of D ' listed services
N-2 month			
N-1 month			
Nth month			

4. No. of cases of theft of energy/malpracticing/back billing pending:

	No. of cases referred to ERO	No. of cases where action is taken	No. of cases where amounts are pending	Remarks
			Number	Amount
TE				
MP				
BB				
Total				

5. Demand and Collections:

Details	N-2 Month	N-1 month	Nth month
Monthly demand	Rs. lakhs		
Monthly collection	Rs. lakhs		
Arrears closing balance	Rs. lakhs		
Arrears as No. of days demand			

6. Closing balances - Section wise:

Section wise	PERTAINING TO MONTH		
Closing Balance for sections	N-2 month	N-1 Month	Nth month
	Demand	Closing Bal.	Demand Closing Bal.
Section -1			
Section -2			
Section - 3			
Section - 4			
Section - 5			
Section - 6			
Total			

(-) Credit - Number and Amount

7. Are following inspections of the Board being implemented?

Sl.	Instructions	Y/N	Sl.	Instructions	Y/N
1.	Are monthly coordination meeting being conducted		23.	Tri-monthly billing brought over to Bi-monthly	
2.	Are 'D' lists being issued by 23 rd		24.	For High & low Consumptions circular dt. 11.4.97 being followed	
3.	Revisions of programs of RC's done in consultation with filed		25.	Is it ensured that all services in a section are covered by the ERO and one PAA only	
4.	RC fees being collected after issue of 'D' lists		26.	Running averages indicated in consumers ledgers	
5.	PAA giving % of 'D' lists		27.	Collections of Agl. To be synchronised with bi-monthly elections.	
6.	Single 'D' lists for all arrears insisted including Agl. & UDC		28.	Every SO being provided with BBA	
7.	'D' lists contain month wise arrears for 6 months		29.	Is RC allowed to collect old and new arrears	
8.	Are 'D' lists returned from sections		30.	PAA giving specific consumptions category wise	

- a) Domestic
- b) Commercial
- c) Industrial

9. Returned 'D' lists being reviewed by ERO	31. PAA giving section wise exceptional
10. BP Ms.18 being operated for stuck up & burnt	32. High value readings contain AE's attestation
11. For D/L & RNF cases - Average being billed	33. MIRBs to be used in place of meter blanks
12. BP Ms.18 for defective street light services	34. Are meter change slips being received
13. Notices served for dismantling of UDC cases	35. Readings being given area wise instead of S.C.no. wise
14. Power factor surcharge for Agl. Without capacitors	36. Is installment register maintained?
15. Annual reconciliation of services between field and ERO	37. Reconciliation of cheques / DDs with Bank
16. Is consumer master given to Section half yearly once.	38. Are the minus balances reviewed
17. Credit reconciliation done	39. Any extra service readings being received
18. Do consumer ledger & Financial Ledger tally	40. PAA has switched over to new formats as per circular dt. 4.4.97
19. Specific Revenue (Rs.per month per service) Domestic Non-Domestic Industrial	41. Billed units being furnished to Energy Audit by 10th
20. Is RC performance watched?	42. Category changes from I to II being done promptly on field report
21. No. of services with minus balances in arrears Total amount	43. Is demand raised simultaneously for reconnections given for bill stopped cases
22. Are the bills generated before 25 th of the month?	44. Time taken for issue of first bill from Date of release of supply.

Signature of Inspecting Officer

ANNEXURE - 1

Sl. No.	Place where Guest House etc. is located	Classification of Guesthouse/Hostels
1	Tirumala	A
2	Ananthapur	B
3	Kurnool	B
4	Renigunta	C
5	Chittoor	C
6	Gooty	C
7	Cuddapah	C
8	Erraguntla Sub Station	C
9	Dharmavaram	C

10	Adoni	C
11	Ongole	C
12	Khammam 132 KV SS premises	C
13	Nellore 66 KV SS	C
14	Proddutur (2 suits) for Muddanur Thermal Project	B
15	Kavali	C
16	Kalikiri 132 KV SS	C
17	Vijayawada	A
18	Visakhapatnam	B
19	Ramachandrapuram 132 KV SS premises	C
20	Eluru 33/11 KV SS premises	C
21	Khammam	B
22	Warangal	A
23	Nalgonda	C
24	Karimnagar	C
	V.T.P.S.	
25	Hill Top Guest house	A
26	Hill Top Guest house (mini)	B
27	Project Hostel	B
	KOTHAGUDEM THERMAL POWER STATION	
28	Guest house	B
29	Project hostel	B
	MACHKUND HE PROJECT	
30	Inspection Bungalow	C
	NAGARJUNSAGAR PROJECT	
31	Project Hostel	B
	UPPER SILERU H.E. SCHEME	
32	Guest house (IB)	B
33	Project Hostel	C
	LOWER SILERU H.E. SCHEME	
34	Donkarayi (I.B)	B
35	Mothugudem Guest House	B
36	Mothugudem Project Hostel	C
	RAMAGUNDAM THERMAL STATION	
37	Guest house	C
	APSEB/VIDYUT SOUDHA	
38	Vidyut Soudha Guest house	A

-Appendix X

Periodical Returns and Registers

List of registers and ledgers maintained in A Section, Sub -Division and Division Offices, and B- Circle Office.

SECTION-A

I. Section Office

- (1) Register of Accidents
- (2) Register of Breakdowns
- (3) Register of Defaulters list
- (4) Register of D.Ds and Cheques

- (5) Register of Defective meters
- (6) Register of Agreements (Revenue)
- (7) Register of Agreements (Works)
- (8) Register of disconnections and Reconnections
- (9) Register of Drawal of materials for minor extentions
- (10) Register of Drawal of materials for major extentions
- (11) Register of Failure of distribution Transformers
- (12) Register of Fuse off calls
- (13) Register of Feeder interruptions
- (14) Register of Meters Account
- (15) Register of Meter readings (Bi-monthly)
- (16) Register of Meter readings (Monthly)
- (17) Register of New Services Released
- (18) Register of Power Transformers Maintenance
- (19) Register of Distribution Transformer Maintenance
- (20) Register of Service Connections
- (21) Register of Survey reports.
- (22) Register of Service Connection and Minor Extention Estimates Sanction by A.E.
- (23) Patrolmen diary
- (24) Register of Service connection applications.
- (25) Register of Estimates sanctioned by higher authorities.
- (26) Register of Equipment maintenance register.
- (27) Register of Theft of energy and Malpractices
- (28) History Book of Vehicles
- (29) Register of Consumers grievances
- (30) Register of Receipt and despatch
- (31) Register of Temporary Service Connections sanction
- (32) Register of O&M materials
- (33) Register of W.O.A., Work orders (capital & service connection , improvements, D.C etc) operated, closed and pending.
- (34) Register of Lands and Buildings
- (35) Register of Check readings and Inspection of Services.
- (36) Register of Inspection Reports of Inspecting Officers.
- (37) Register of T & P ‘
- (38) Register of Pay Bills of O & M ‘ Estl/FCR .
- (39) Register of Actual expenses Statements/TA Bills.
- (40) Register of Paid Holidays
- (41) Register of M ‘ Books
- (42) Register of Burnt ‘m eters.
- (43) Register of Contingent and Misc. Expenses.
 - (i) Telephones
 - (ii) House Rents
 - (iii) Property Taxes
 - (iv) Vehicle Taxes and Insurances etc.
- (44) Register of assessed consumption for stuckup and burnt meter services
- (45) Circulars file

- (46) Register of C. L. applications
- (47) Register of Theft of materials
- (48) Register of Meter readers observation
- (49) Register of Periodical Testing of meters (Including stuck-up meters)
- (50) Register of providing seals
- (51) Register of meter readings review
- (52) Register of line losses

II. Sub - Division Office

- (1) Register of Accidents
- (2) Register of Agreements (Revenue)
- (3) Register of Agreements (Works)
- (4) Register of Actual expenses Statements
- (5) Register of Breakdowns
- (6) Register of Buildings and Lands
- (7) Register of Consumers grievances
- (8) Register of Check readings and inspection of services.
- (9) Register of Assessed Consumption for Burnt and Stuck Up Meter Services.
- (10) Register of Estimates Sanctioned by Higher Authorities.
- (11) Register of failure of Distribution Transformers.
- (12) History Book of Vehicles
- (13) Register of Inspection Reports.
- (14) Register of M ' B o o k s
- (15) Register of Misc. Expenses and Contingent Expenses.
 - (i) Telephones
 - (ii) House rents
 - (iii) Property Taxes
 - (iv) Vehicle Taxes and Insurances etc.
- (16) Register of Survey Reports
- (17) Register of Service Connections and Minor Extension Estimates Sanction by ADE
- (18) Register of Theft Energy and Malpractices
- (19) Register of Temporary Service Connections Sanction
- (20) Register of Temporary Advances
- (21) Register of T & P ' '
 - (22) Register of Consumable Materials
 - (23) Register of Pay Bills of O & M ' E stt/FC R .
 - (24) Register of Inward and Outward.
 - (25) Register of W.O.A.; Work Orders (Capital, Service Connection, D.C; Improvements etc.) operated, closed and pending.
 - (26) Register of Equipment.
 - (27) Circulars File
 - (28) Register of L.P.O.s
 - (29) Register of Destruction of Records.
 - (30) Register of Failure of Power Transformers.
 - (31) Register of W.E. Sanction by ADE.

- (32) Register of Casual Leave Applications
- (33) Register of Undispersed Wages/Salaries
- (34) Register of Suits
- (35) Register of Theft of Materials
- (36) Register of Paid Holiday.
- (37) Register of M ' B o o s
- (38) Register of Line losses
- (39) Register of meter readings review

III. Division Office

Commercial Section:

- (1) Sanctioned estimates register.
- (2) Working estimates sanction register
- (3) DC estimates sanction register
- (4) Files estimates showing dates of receipt and action taken register.
- (5) Register of estimates sanctioned by SE and CEE
- (6) Accidents Register.
- (7) Register of HT Services
- (8) Register of Line Losses.
- (9) Register of termination of agreements of LT services.
- (10) Register of reduction of loads.

Technical Section :

- (1) Equipment Register.
- (2) Distn. Transformer failures.
- (3) S D R Sanctions
- (4) Consumer grievances
- (5) Failure of equipment
- (6) Estimate sanction register on repairs to vehicle
- (7) Court cases.
- (8) Register of contractors
- (9) K2 agreement register
- (10) L.S. and nomination works register
- (11) Tender receipt register
- (12) Register of local purchases
- (13) Installment of CC charges register.
- (14) Theft of material
- (15) Theft of energy cases and malpractice cases
- (16) T&P Registers
- (17) Revision of CC Bills
- (18) Condition of transformers and structures
- (19) Railway crossings

- (20) Register of breakdowns
- (21) Register of Interruptions
- (22) Unusual occurrences
- (23) Register of Lands and Buildings
- (24) Calendar of Returns

Adm. Section:

- (1) Stationery Register
- (2) Stamp Account Register
- (3) Incumbency Registers.
- (4) Fixed Charges registers
- (5) Actual Expenses Register (TA Bills)
- (6) Receipt Register
- (7) Despatch Register
- (8) D.O. Letters and Confdl. Letters Registers.
- (9) T&P Register
- (10) Pension Payments through Banks
- (11) Roaster Register
- (12) Legal Expenses Sanction Register
- (13) Funeral Expenses Sanction Register
- (14) Pension Register
- (15) Misc. Sanctions Register
- (16) Bills Register (Misc. Sanctions)
- (17) Festival Advances Register.
- (18) Education Advances Register
- (19) Reimbursement of Bus Passes
- (20) Apprentice Register.
- (21) Long Term Loans (Marriage & Vehicles) Register.

APS Section

- (1) Cheques & DDs Register
- (2) Remittance Control Register
- (3) Remittance Register
- (4) GPF Temp. Advances & Non Refundable Part Final Register
- (5) GPF (Regular Subscription) Provincial/Staff Register
- (6) GPF (Regular Subscription) O&M Staff Register
- (7) Register of Booster Scheme
- (8) Register of LIC recoveries
- (9) Group Saving Linked Insurance Scheme Register (Prov. & O&M)
- (10) Grameena Janatha Policy Register.
- (11) Register of Telephones
- (12) Register of LLBs.

- (13) Private Accounting Agencies Register
- (14) Private Collection Agencies Register.
- (15) Private Bill Serving Agencies Register.
- (16) Register of Check Measurement
- (17) Register of Income Tax
- (18) Register of Rents
- (19) Register of Property Tax
- (20) Register of LOA.
- (21) Register of Temporary Advances
- (22) Register of Permanent Imprest
- (23) Register of Duplicate Keys

Accounts Section :

- (1) Consumer Operation Accounts Ledger
- (2) Work Order Register
- (3) O&M General A/c. Ledger
- (4) Employment Ledger
- (5) Closing of Work Order Register
(For Ty. & DC Works)
- (6) General Ledger
- (7) A/c. EJ Register
- (8) W O 's E J R e g i s t e r
- (9) TDAs, TCAs Register
- (10) A/c. No: 28.401 Register (Personal Account)
- (11) Service C o n n e c t i o n s C O L 's R e g i s t e r
- (12) Suspense Register with Difference & Head of Accounts

SECTION -B Circle Office

Administration Section

- (1) Register of Despatch
- (2) Register of Receipt
- (3) Register of Stamps Account
- (4) Personal Register
- (5) Register of Suspensions
- (6) Register of Appointments/Roster
- (7) Incumbency Register
- (8) Register of Probationars
- (9) Register of W.Ps/Suits
- (10) Register of Sanctions (Legal Expenses etc.)
- (11) Register of C.Rs/A.A.Rs
- (12) Casual Leave Register
- (13) Attendance Register

- (14) Register of Theft of Materials
- (15) Register of Disciplinary Cases Entrusted to D.E/Enquiries
- (16) Register of Sanction & Continuance of Posts
- (17) Register of Apprentices
- (18) Register of Allegations
- (19) Register of Dependents
- (20) Register of Buildings
- (21) Register of Superannuation
- (22) Register of Calender of Returns
- (23) Register of Training to Staff
- (24) Register of Typewriters
- (25) Register of Telephone Sanction
- (26) Register of Un-authorized absentees

Commercial Section

- (1) Estimates Receipt Register
- (2) Estimates Sanction Register
- (3) H.T Pending Applications Register
- (4) Special Annual Minimum Guarantee Register
- (5) SPA Schemes Register
- (6) M.L.A Options Register
- (7) Back Billing Cases Register
- (8) Writ Petitions Register
- (9) Consumer Grievances and VIP References Register

LT Revenue Section

- (1) Installments Sanction Register
- (2) Sanction of 25% Rebate the Specified New Industries
- (3) Legal Expences Sanction Register
- (4) Remuneration Bills of PAAs.

HT Revenue section

- (1) Consumer's Ledger
- (2) Agreements Register
- (3) Security Deposit Register (Division wise)
- (4) Cash Book
- (5) DDs Register
- (6) All Financial Ledgers
- (7) Suits Register
- (8) Installments Register

- (9) 25% Power Rebate Register
- (10) Legal Expenses Sanction Register
- (11) Surcharge Statement Register
- (12) Bills Analysis Register
- (13) T.E/M.P Cases Register

Technical Section

- (1) Sanctioned Estimates
- (2) Working Estimates
- (3) Field Estimates showing dates of receipt and action taken
- (4) Estimate of repairs to the vehicles
- (5) Tenders
- (6) Route approvals
- (7) Accidents
- (8) Vehicle register showing complete history
- (9) Un-usual occurrences
- (10) Equipment Register
- (11) Audit objections
- (12) Works, agreements and contracts
- (13) Buildings and lands
- (14) Library books
- (15) Drawings

Purchase Section

- (1) S.Es L.P.O. Register
- (2) C.E/Zone L.P.O. Register
- (3) C.E/P & MM L.P.O. Register
- (4) Limited tenders enquiry Register
- (5) Open tenders enquiry Register
- (6) Material allotment Register
- (7) Receipt of materials at stores Register
- (8) Tender specification sold Register
- (9) Firms under black list Register
- (10) Vendor registration register
- (11) Sealing plier allotment Register

Cash Section

- (1) L.O.C. Register
- (2) Temporary Advance Register
- (3) Provincial Amanath
- (4) General Chitta
- (5) Cash Books Index
- (6) Cash Book

Pensions Section

- (1) G.P.O. Register
- (2) Pension Register (P.P.O. Registers)
- (3) Commutation Value authorisation Register
- (4) Pension payment Register

CAS Section

- (1) Generation Ledger
- (2) Financial Ledger
- (3) Work Order Ledger

A&C Section

- (1) T.D.A. Register
- (2) T.C.A. Register
- (3) Personal Account Schedule Register
- (4) GPF final withdrawal Register
- (5) Audit paras Register

PRS Section

- (1) F.C.R.
- (2) Pay bill Register
- (3) Loans and Advances Register
- (4) G.P.F. Schedules Register
- (5) Register of Service Books
- (6) Calender of Increments

Pricing Section

- (1) Stores Ledger

APS Section

- (1) E.J. Register
- (2) C.J.E. Register
- (3) Purchase Day Book
- (4) L.O.A. Register

General Section

- (1) Stationery Register
- (2) Printing Register
- (3) Revenue Register
- (4) Bills passed Register
- (5) Telephone Bills passed Register
- (6) Receipt Register (Tapals)
- (7) Despatch Register (Tapals)
- (8) Stamp Account Register
- (9) L.P.O. Register
- (10) Tenders Opening Register

SECTION-C

List of Returns due to Board Office from field

S.No.	Name of the Return	From whom due & when
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DAILY

1.	Interruption Report of the Various Substations	DE(T) Circle Office by Fax
2.	Circle wise Energy Consumption & Demand	- do -
3.	Details of Dist. transformers failed and replaced	- do -
4.	Rolling Stock of Healthy Dist. Transformers	- do -
5.	L.T. Revenue Collection report	S.A.O./C.O.

QUARTERLY

1.	Progress report on REC Schemes	C.E./Zone
2.	Stores Reconciliation Return	S.A.O./C.O.
3.	D.C.B. Report L.T. Revenue	S.A.O./C.O.
4.	Local Body Arrears return	- do -
5.	Govt. Department arrears return	- do -
6.	D.C.B. Report on H.T. revenue	- do -
7.	11kv feeder-wise line losses	SE/Opn.

MONTHLY

S.No.	Proforma No.	Name of the return	From Whom due and When
1.		Management information System on O & M with the following returns	CE/Zone by 10th of every month
1.1		Failure of Dist. Transformers	
1.2		Locations where Dist. Transformers failed yet to be replaced	
1.3		Analysis of failures of Dist. transformers	
1.4		Make wise, capacity wise analysis of failures of distribution transformers during the month	
1.5		Analysis of Causes of failure of Dist. Transformers (WGP)	
1.6		Dist. Transformers failed within Guarantee Period	
1.7		Dist. Transformers failed and rectified during the month.	
1.8		Duration of Pendency of Sick Dist. Transformers	

- 1.9 Status of repairs of Dist. Transformers at the end of the month
- 2.1 Status of repairs of Sick Power transformers
- 2.2 Overhaul of Power transformers
- 2.3 Major equipment like Power transformers, Circuit breaker etc. in good condition but not put to beneficial use
- 2.4 Status of repairs to circuit breakers
- 2.5 (a) Status of repair of 10/7.5/5/2/1 MVAR Capacitor Banks
 - (b) Status of repair of 600 KVAR capacitors company wise in the new proforma
 - (c) Status of repairs of AVBs in the new proforma
 - (d) Status of repairs of PMARs
- 3.1 Periodical Testing of H.T. Meters
- 3.2 H.T. Services without metering
- 3.3 Repairs to Sick L.T. Meters
- 3.4 Periodical testing of meters of Industrial and High Value Consumers
- 3.5 Particulars of Stuck up meters
- 3.6 Particulars of burnt Meters
- 3.7 Progress of Testing of new L.T. Meters
- 3.8 Status of repairs of 11 KV Metering Sets
- 3.9 (a) Performance of Vehicles
- 4.1 Cause-wise analysis of feeder breakdowns
- 4.2 Performance of feeders with reference

to breakdowns

- 4.3 Performance of interruptions on feeder
- 4.4 Performance of feeders with reference to interruptions
- 5.1 Unguarded Power crossings and non Standard Electrical service leads

2. Management Information System on Rural Electrification CE/Zone by 10th of every month

PART-A

- 1.1 Village and Hamlets electrified and releasing of services
- 1.2 Name of the Hamlets electrified
- 1.3 S.R.E. Programme & MLA opted
H am l e t s H W ‘ s & W S C s .
- 1.4 Programme wise Progress
- 2.1 Category wise services released
- 2.2 I Energisation of wells under Govt. Sponsored programme
- 2.2 II a APSIDC
- 2.2 II b Statement showing position of energisation of Agrl. Wells
- 2.2 III I.T.D.A.
- 2.2 IV a C.I. Wells
- 2.2 IV b District wise Position of C.I. Wells
- 2.2 V D.R.D.A.

2.2 VI	P.W.S.
2.3	Load Potential Pending applications
2.4	No. of Pending applications for extention of Electricity to various categories covered and not covered by sanctioned schemes
2.4 I	No. of Pending applications for extension of Electricity to various categories covered and not covered by sanctioned schemes for SCs/STs.
2.4 II a	Pending applications for release of agrl. services
2.4 II b	Pending applications for release of Agrl. services to SCs/STs.
3.1	Special component plan for Scs.
3.1 A	Average assessment of Expenditure of Special Component plan
3.1 b	N am es of H .W 's E lectrified
3.1 c	N am es of W SC 's E lectrified
3.2	Extension of Electricity to street lights in H W 's of already E lectrified villages
3.2 I	Electrification of Harjanwadas
3.2 II	Statement of Harjanwadas Electrified in the Circle
3.2 III	Statement of Energisation of Agrl. Wells capacity wise
3.3	Electrification of Rural House Holds
4.1	Tribal sub-plan
4.2	Special funds for ST 's
4.3	Release of Agrl. Services and other services to B C 's.

5.0 Constituency wise advisory
committee meetings

PART-B

7.1 H..T. Loads above 1 MVA

7.2 H.T. Loads below 1 MVA

7.3 Position of L.T. Industrial Pending Applications

7.4 Position of H.T. Industrial Applications

PART-C

6.1 Energisation of 33/11 KV Sub-Stations and lines

6.2 Progress report on CEN/SI schemes
33 KV lines (Proforma-I)

6.3 Progress report on CEN/SI Schemes innovations
equipment (Proforma-II)

6.4 Erection of L.T. capacitors

6.5 11 KV Sectionalisers

8.1 33/11 KV Sub-stations commissioned

8.2 Progress on erection of 33 KV inter-linking
lining and reinforcement of 33 KV lines

8.3 Progress on enhancement of Power
transformers

8.4 Erection of capacitors and boosters

3.	Circle wise system losses	S.E(Operation) by 10th of every month
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- I. 33 KV line losses
- II. 11 KV line losses
- III. Energy audit of dedicated feeder
- IV. Capacitor banks performance
- V. Theft of Energy

4. Monthly return of Stores Major Materials S.E(Operation) by 10th of every month

- I. Monthly return of SE 's LPO 's
- II. Monthly return of DE 's LPO 's

5. Monthly Progress report on repairs and failure of Dist. Transformers S.E(Operation) by 10th of every month

- I. Rolling Stock of Distribution Transformer
- II. Open Wiring of Distribution Transformer Structures
- III. Performance of SPM Centres, Private repairing agencies
- IV. Make-wise break up of Sick Transformers failed with in Guarantee Period
- V. Performance of Meters (New)
- VI. Rectification of Sick L.T. Meters

**6. Monthly Returns on Sick Equipment S.E(Operation) by
10th of every month**

1. Distribution Transformer failure
2. (a) Power Transformers failure
- (b) Sick Power Transformers repairs
3. Failure of Equipment
4. (a) H.T. Services without Metering
- (b) Periodical Testing of H.T. Services
5. L.T. Meters repaired
6. Burnt Meters
7. Stuck up Meters
8. 600 KVAR Capacitors
9. 11 KV Auto voltage Boosters
10. 11 K V P M A R 's
11. Major Break down on feeders
12. Accidents

**7. Monthly Returns from Stores Section: S.A.O. Circle Office
by 10th of every month**

- i. Stores Shortage Excesses Returns
- ii. Store Reconciliation Certificate
- iii. Material received But not taken into Stock
- iv. A2 Return
- v. Central Sales Tax Return
- vi. Demurages and wharfage return

- vii. Theft of material
- viii. Sale of Material
- ix. Stock Value return

**8. Returns from L.T. Revenue Section S.A.O./Circle Office
by 10th of every
month**

- i. PAAs performance
- ii. Private Collection Agencies Performance
- iii. Theft/pilferage/Malpractice cases
- iv. Strict implementation of Billing Programme
- v. Financial Progress Reports
- vi. C.C. Charges arrears
- vii. Court cases
- viii. A.O.(Rev) Returns
- ix. A.C.D. Returns
- x. Un-billed services
- xi. Un-attended Services
- xii. Top ten Services

**9. Circle Office And Division Office S.A.O./Circle Office or
Divisional Engineer**

- (a) The Cash Trial Balance accompanied by Check-list By 5th of every month
- (i) Cash balance Report (Form 5)
- (ii) List of Permanent Imprests and list of Temp.

advances outstanding (Date, Name of the Officer designation, amount and purpose in Form 5(a))

- (iii) Cash Balance Report of undisbursed of Pay And allowances of Staff (Amanath) in Form 6
- (iv) Details of L.O.C. Received from Head-Office during the month in Form 7 in support of amount indicated in Trial Balance under A/C No:24.6
- (v) G.P.F. Schedule (Form 8) for Provincial Establishment (Office And Executive Staff)
- (vi) Schedule of Long Term Loans & Advances (Form 9) in respect of employees other than workmen
- (vii) Bank-wise Remittances (Form 10)
- (b) The Consolidated final Trial Balance - with a copy to Central Office By 25th of every month

- | | | |
|------------|---|---|
| 10. | Electricity Revenue Office :
The E.R.O/Sub E.R.O. and H.T. Section of Circle Office | A.A.O./E.R.O. and S.A.O./Circle Office |
| (i) | Cash Trial Balance directly to FA&CCA with a copy to Division/Circle Office | 5 th of every month |
| (ii) | The consolidated Final Trial Balance with a copy to Divisions/Circle Office | 25 th of every month |
-
- | | | |
|------------|--|--|
| 11. | Work-wise Schedule of Expenditure-(1) Capital (2) Operation and Maintenance Schedules | S.A.O/Circle Officer and Divisional Engineer by 10th of every month |
|------------|--|--|
-
- | | | |
|------------|-----------------------------|-------------------------------------|
| 12. | H.T. Revenue Returns | S.A.O/Circle Officer by 10th |
|------------|-----------------------------|-------------------------------------|

of every month

- i. Return of Cash Trial Balance
- ii. Return of Installment
- iii. Return of A.C.D.
- iv. Return of Monthly Assessment
- v. Disconnection Report
- vi. Bank Reconciliation
- vii. Return of F.P.R.
- viii. Return of Adj. Trial Balance
- ix. Return of Prompt collection (Assessee Statement)
- x. Return of Credit Journals
- xi. Return of 7 days notices issued for High & Low Value Services
- xii. Return of List of Defaulting Live Services Disconnection orders issued above 1 MVS & below 1 MVS (H.V. & L.V.)

ANNUAL

13. Annual of Verification of Tools and Plants

From DE
to Circle
Office

SECTION -D

PROFORMA FOR THE IMPORTANT REGISTERS ARE GIVEN BELOW

1. Register of Accidents

S.No.	Date of Date of Accident	Name of the Date of Casualty	Age sending	Sex Date of	Location of Sanction sending	Departmental the accident No. of	Fatal or or non-deptl.	Cause of Non-fatal/	Date of
		Minor			Telegram	preliminary	detailed	compensation	Chief
	report		proposals		Engineer				Remarks
1	2	3	4	5	6	7	8	9	10
12	13	14	15						11

2. Register of Breakdowns: (Separate folios should be opened for each feeder)

S.No. Remarks	Date	Period of Interruption From - To - Duration	Cause of Breakdown
1	2	3	4
5			

3. Register of Defaulters List

S.No.	Ref. No. and Date No. of of Receipt in services	Month of Reasons for non- disconnection	Month of Ref.No. & Distribution Date in	Name of the Remarks included in which the	No. of services Initials of Section	Date of Operation D ' L ist	No. of services disconnected of D ' L ist connected	No. of Services paid before tion
1	2	3	4	5	6	7	8	9
8	9	10	11	12	13			

returned

to ERO

4. Register of Cheques and Demand Drafts

Sl. No. Date	Date of P.C.B.No. Receipt	Cheque/ From whom D.D.No. Received	From whom C.B. Vr.No. forwarding	Details of Payment Date of C.C. Charges Realisation	Amount S.D./ A.S.D. R.C.Fees	Appln.	Agrl.Appln.	&
1	2	3	4	5	6	7	8	9
7		8		9	10			

5. Register of Defective meters

Date	S.C. No.	Distribution	Date of	Defective	Details of defective meter				
Date of	Details of meter fixed			Date of	T'N	Note	Remarks		
replace-	Make	Capacity	Sl.No.	Initial	Complaint	since what	Make	Capacity	Serial No.
					handing	No.	date		
	reading	Defect	ment					Reading	over in
	MRT								
1	2	3		4	5			8	
	6			7					
9	10	11							

6. Register of Agreements (Revenue)

Sl.	Name of the	List of	Cat.	Load	Sanction	Tariff or	Date of	Date of
Ref. No. in	Work	Ref. No. in	Ref.No. in which		Remarks	Special	acceptance	release
agreement sent to	which UCM	Consumers	UCM notice Ack.		No.			
	of supply	ERO	included	notice served	sent to E.R.O.		Guarantee	of agreement
1	2	3	4	5	6	7	8	9
11	12	13					10	

7. Register of Agreements (Works)

Sl.No.	Date of sending part	Amount	Date of passing	Remarks
Amount	Date of payment	Total amount	so far paid	the bill
	or final bill	with	Cheque No.	
1	2	3	4	5
	5	6	7	8

Note: Separate folio should be opened for each agreement. name of the Contractor, Phase value of the agreement etc. should be written on the top of each folio.

8. Register of disconnections and Reconnections.

Sl. termi- No.	S.C.No. Date and Order Ref.	Group of notice by ERO as per BPMS No.	Date of Actual Reading	Nature of disconnection by DE/O in respect of	Reading Devo- Ref.in Sanction No. of dismantlement	Date of Rem-disconnection	Reading Date of Disman- estimate	BCRC No. at the time of disman- tlement	R.C. lution No. & tlement	Date of Issue which ERO Date	Date of marks intima-	
			953 dt.26.11.76	1	2	3	4	5	6	7	8	9
10	11	12	13	14	15	16	17	18				

10. Register of fuse-off calls.

F.O.C.

1	2	3	4	5	6	7	8	9	10
11	12	13	14						

11. Register of Feeder Interruptions.

Sl.No.	Date	Period of Interruption	Relay Indications	Patrolling results
	Date of replacements of	Remarks From - To - Duration O.C.B. Oil		
1	2	3	4	5
7				6

12. Register of Meters account

Date of receipt	Details of Meter Issued				Date of	To Whom	For what	Signature	Date of
	Date of return	Signature of	T ' N o t e N o . &			R e m a r k s			
from MRT/Stores	Make	Capacity	Sl.No.	Reading	Issue	issued	purpose	of the staff	replace-
removed meter	the AE who	Date in which							of
	issued	who received	ment/Date	to Section Officer	received the		removed meter		
	the Meter	of release					Meter	handed over	
				of service					
to MRT									
1	2	3	4	5	6	7	8		
9	10	11							

13. Register of Survey Reports

Sl.No.	Location of	Book Value	Description	Assessed Value	Date of
failure	Ref.in which	Ref. in which	Ref. in which	Remarks	
	failed equipment	of equipment	of the	with reference	
	proposal	proposal sent	proposals	equipment	to the
condition		received		to higher	
approved					

equipment					authority		of the
existing							and the
							market price
1	2	3	4	5	6	7	8
9	10						

14. Register of Service Connections

Sl. No.	Name and address of the Transformer consumer	Postal Date of replacement	Category of service	Nature of permanent	SQ/3Q Initials of AE/AAO	Contracted rks	Capactor Rema-load	Security details	Date of Deposit	S.C.No. release	Group
	PCB No/						Structure	of 1st burnt		dismantle-	
	Amount					Code	meter			ment as per	

PBMS No.

151 dt. 25.8.93

1	2	3	4	5	6	7	8	9	10	11	12
13	14	15	16								

15. Register of Service Connection and Minor Extention estimates Sanction by A.E./A.E.E.

Sl. No.	Date of Develop- ment	Date of SC/SD Sanction	Name of Sanction Scheme and charges	Village Initials	R.S.No. Rema-	Cat/ Door No.	Tariff Load	guarantee/ charges	Board spl. gua- AE/AAE rantee	Consumer A/C side	Mate- side	Labour No.	Total rial
1	2	3	4	5	6	7	8			9			10
11	12	13	14	15									

16. Patrolmen diary

Sl.No.	Date	LOC Nos.	Defects noticed	Signature of
	Date of rectification	Initial of A.E.	Remarks	
		From - To		patrolmen
1	2	3	4	5
8				6
				7

17. Register of Service connection applications:

18. Register Estimates sanctioned by higher authorities.

19. Register of Theft of energy and Malpractices

[illegible]

orders ting 50%

commu- amount

cated paid

1	2	3	4	5	6	7	8	9	10	11	12	13
14	15	16	17	18								

20. Register of Consumer grievances:

Sl.No.	Date	Source of Receipt	Nature of the Complaint	Action taken
	Reference in which final report sent	Initials of ADE/AE	Remarks	
1	2	3	4	5
7	8			6

21. Register of Temporary Service Connections Sanction:

Sl.	Date of	Name of the	<u>Village</u>	Cat/Load	Ref.in which	Sanction	Estimated	<u>Duration</u>	Payment of	Date of
<u>Meter particulars</u>	Date	F.R.	Ref.in	Rema-						
No.	application	applicant	Mandal	estimate sent	No.	amount	From	To	estimated	release
Make	Capacity	S.No.	I.R. of remo-	which rks						
val of	W.O.	& postal							charges &	of supply
meter	closed	address							C.C.charges	
& sub-									particulars	
mitted										
1	2	3	4	5	6	7	8	9	10	11
12		13	14	15	16					

22. Register of O & M 'm aterials

Date	Opening Purpose	Quantity Signature of the	Source of Balance	Quantity	Initials of	Total	Date of	Quantity	To whom
receiving person	Balance	Received	Receipt	Quantity	Issue	Remarks	Issued	Issued	
	(6) -	(7)	ADE/AE						

(2+3)

Note: Separate folio should be opened for each item of material.

Sl. Ref. in which No.	Name of the Work	Sanction Date of final No.	<u>Estimated amount</u>				<u>W.O.A.No.</u>	<u>W.O.No.</u>	Date of	Date of
			A/c. No.	Material	Labour	Total	Remarks			
			No.	the Officer			Date	Date	expiry of	completion
	W.O. closed and closing of the									
	W.O. & Amount							W.O. of the work submitted to		
							higher authorities			

24. Register of Check readings and inspection of services.

25. Register of Inspection reports:

Sl.No.	Date of inspection	Office inspected	Name & designation	Inspection	Ref.in which
		Action taken	Ref.No. in which final	Signature of of the inspecting officer	Remarks remarks
	communicated		compliance report sent	report sent	report
1	2	3	4	5	6
8		9	10		7

Sl.	S.C.No.	Date	Particulars of Burnt Meter				Payment of	PCB No.
No.		Requisition No. &	Date of	Ref. No. in which		Signature	Remarks	Date
			Meter No.	Make	Capacity	Reading	burnt meter	
		Date of drawal	Replacement	Burnt meter sent to		of AE		
D.D.Nos.								charges
No.							M R.T. &	T 'N o te
								Amount &
Date								
1	2	3	4			5	6	7
9		10	11					8

Sl.No.	S.C.No.	Category	Name of the	Nature of the	Connected	Assessed
consumption	Period of	Ref. No. in which	Signature of	Remarks	Premises	
load	as per BPMS No.18 dt.	assessment	Distribution	assessed consum-	DE/ADE/AE	
		10.6.96 per month			ption sent to ERO	
1	2	3	4	5	6	7
9	10	11				8

Sl.No.	Date of Theft	Particulars of material	Value	Ref.in which	Crime No.	Reference in	
Reference in	Details of police	Ref. in which	Ref.in which	Rema-			
	which P.R. sent	which D.R.	stolen investigation	S.R. sent	S.R.approved	theft reported rks. to Police Station	
			sent	report			
1	2	3	4	5	6	7	8
9	10	11	12				

S.L. No.	S.L. No.	Card No.	Date of verifi- cation Cat.	Name and address of replace- ture of	Group Date of the consumer change	Meter defects noticed Stuck-up Burnt NOTC NOTC seal provi-	Capacity of defect meter & Make 5A 10A 30A 50/5LT 100/5LT meter	Change Billing meter
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Meter of stuck-up/ ding

Reader Cat. Burnt T.C.

Meter Seal

1	2	3	4	5	6	7	8	9
10	11	12	13	14				

30. Register of Periodical Testing of Meters (Including Stuck Up Meters)

Sl.	S.C.	Category	Particulars of meters (1st Change)									
			IInd Change					IIIrd Change				
Remar-												
No.	No.	Nature of	Existing	Capacity	Date of	Date of	New Meter	Make	Capacity	Purpose	Date of	New meter
Capacity	Purpose	Premises	Date of	Meter	Capa- Pur-	ks						
Make	of repla-	replace-	Meter No.	No.& City	Previous	replace-	No.			of repla-	replace-	No. &
				Test	pose	ment				cement	ment	
cement	ment	Make	of									
repla-												
ment												
1	2	3				4						5
6		7										

31. Register of Providing Seals:

Sl.No.	Date	S.C.No.	Category	Meter Particulars		Condition of Seals with No.				Seals	
now provided			Signature of	Remarks	Signature of the	Meter	Make	Capacity	Reading	P.F.Box	Meter
Terminal	with Seal Number			the Staff		Consumer				with M.F	Cover
Cover	P.F.Box	T.C.	M.C.			No.					
1	2	3	4	5				6		7	
8	9		10								

32. Register of Meter readings review:-

Sl.	Date	S.C.No.	Group	Category	Nature of	Connected
	Status of		Action taken		Ref. in which	Initials of
Remarks						

No.	Meter	on the status	action taken	communicated	Premises	Load
					D.E/A.D.E/A.E	
			of meter		to E.R.O./higher officer	
1	2	3	4	5	6	7
10		11			12	8
						9

TREATMENT FOR ELECTRIC SHOCK

NOTE:- The following doctors or hospitals are within easy reach of the works:-

NAME	ADDRESS	TELEPHONE NO.

REMOVAL FROM CONTACT:- If the person is still in contact with the apparatus that has given him the shock, the rescuer should, if possible stand on a dry wooden chair while removing the victim. Otherwise pull him free by using a dry coat, dry rope, coconut matting or stick, preferably standing on a rubber mat or any other dry mat handy.

PRELIMINARY STEPS:- Extinguish any sparks if the patient's clothes are smoldering, ascertain if he is breathing, and send for a doctor. If apparently not breathing, proceed as follows:-

TO RECOVER PATIENT:- If there are any burns, avoid, if possible, so placing the patient as to bring pressure on them. It is far preferable to operate as in the Diagrams 1 and 2 with the faced onward. If badly burnt in front turn to the second method shown later.

BEST METHOD

First motion:- Observe Diagram 1, 'EXPIRATION'. Kneel over the patient, rest the hands flat in the small of his back, let your thumbs nearly touch, spread your fingers on each side over his lower ribs as in the first diagram.

1. EXPIRATION. PRESSURE APPLIED.

Now lean firmly but gently forward over patient, exerting a steady pressure downward, still following the first diagram.

Second Motion:- Observe Diagram 2 'INSPIRATION'. Rock yourself gently backwards, but do not remove your hands. Merely keep them in position for the next expiration pressure.

2. INSPIRATION PRESSURE RELAXED.

Continue these two movements.

The double movement should be gone through about fifteen times per minute. The object is to keep expanding and contracting the patients, lungs so as to imitate slow breathing. If the operator himself breathes slowly, letting the air out as he presses forward, and drawing it in as he rocks backward he will naturally arrive at the proper rate, and will understand the reason of the movements.

Do not cease operations until natural breathing is re-established. It may take half an hour, or even longer, to produce any effect.

ALTERNATIVE METHOD

Should it be expedient to place the patient on his back, first loosen the clothes around the chest and stomach. Then place a rolled up coat, or other improvised pillow, beneath the shoulders so that the head fall backwards. The tongue should then be drawn forward.

A. INSPIRATION. CHEST EXPANDED

- First Motion:- The operator must kneel in the position shown by Fig. A, grasp the patient just below the elbows, and draw his arms over his head until horizontal, retaining them there for about two seconds.
- Second Motion:- Next bring the patient's arms down on each side of his chest and pressing inwards upon it, leaning upon his arms so as to compress his chest as in Fig. B.

B. EXPIRATION. CHEST COMPRESSED.

Remain thus for two seconds, and then keep repeating the two motions at the same rate.

NOTE:- The lung inflating effect in Fig. A is much assisted if the arms be swung outwards as they are lifted.

If more than one person be present, the patient's tongue should also be drawn out during each outward or lung inflating stroke (Fig. A), and released during each inward or lung - deflating stroke (Fig.B,.)

GENERAL: Be careful to avoid violent operation, as injury of the internal organs may result from excessive and sudden pressures.

UPON RECOVERY: Burns, if serious, should be treated with a proper dressing. Avoid exposing patient to cold. Administer no restoratives until the doctor comes. Cold water may be drunk and smelling salts applied in moderation.