



*Manual on
Commercial Accounting System*

VOLUME IV – SALE OF POWER

KERALA STATE ELECTRICITY BOARD

VOLUME IV - SALE OF POWER

FOREWORD

1. Purpose and Scope

The purpose of this manual is to establish consistent and effective policies and procedures to ensure proper financial management especially in the area of sale of power at all levels in the Board. The policies and procedures contained in the manual will be followed in the Board unless specific exception is given under certain peculiar circumstances and the deviation has been approved in writing by the Financial Adviser and Chief Accounts Officer

2. Structure and Coverage

This volume is sub-divided in 3 parts with chapters in each part

Part I – General

Accounting Policies, Organization etc. are stated.

Part II - Revenue Accounting

This part mainly covers billing, collection, remittances, reconciling and reporting

Part III - Rules and Regulations

3 Updating

A system being dynamic, it is necessary to update procedures etc, Hence recommendations and suggestions are to be sent to the Financial Adviser and Chief Accounts Officer (FA & CAO). The updates issued will supersede the relevant portion of the manual to which they pertain.

4. Deviations

Deviations are not normally entertained. However there can be occasions where deviations are a must, to suit local conditions/requirements etc.

II

Request for deviations should be prepared in writing stating clearly the following:

- nature of deviation
- the reason for deviation
- the time span for which deviation is required
- procedure that will be followed if deviation is authorised.

Deviation requests are to be submitted to the F.A & CAO who in turn decides the necessity for deviation. A register of deviations granted will be maintained at the Head Office.

5. Security of Manuals

The Manual is the property of the Board which should be used only by authorized employees, authorized auditors and other authorized persons. The manual is issued to the Head of each Account Rendering Unit. He should see that the manual is always kept in the unit for use by authorized persons.

ACCOUNTS MEMBER

VOLUME IV-SALE OF POWER

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----- ERRATTA

1. In Page No. 4, under TRANSMISSION OF POWER,
Section No: 4.4 may be corrected as 4.10
2. In page No: 88, (iii) FOR TRANSFER OF AMOUNTS REFUNDABLE TO CONSUMERS
TO DIVISION, the word "REFER" to SJE SOP 308.
3. In Page No: III, last item - SOP 50. Faulty Meter Report Refund Order may be corrected
as, SOP 50. Faulty Meter Report
SOP 51. Refund Order.

VOLUME IV - SALE OF POWER

PART 1 - GENERAL

CHAPTER I - HIGHLIGHTS OF THE SYSTEMS

I. GENERAL COVERAGE

- 1.1 This manual covers systems for raising of demand, collection, accounting for collection and disconnections.
- 1.2 The system would be applicable to all the billing and collection locations

2. HIGHLIGHTS**(1) Uniform Account Codes**

Uniform account codes for each type of transactions are used. These account codes are listed in the chart of accounts (dealt in a separate volume).

(2) Element-wise analysis of Revenue

The system provides for element-wise analysis of Revenue. The revenue assessment for each major element or tariff shall be shown by the books of accounts to enable a review of tariff.

(3) Age Analysis of Debtors.

The system builds in data for age analysis of debtors in order to exercise better control over defaulting consumers.

(4) Commercial Accounting Practices

—Matching revenue with costs

—The application of accrual basis of accounting, which accounts for revenue when the energy is sold and not when the amount is collected.

(5) Accuracy and Timeliness

Emphasis is placed on greater accuracy and timeliness in raising demand (bills) and collection procedure.

(6) Reconciliation

The system builds in the feature of periodic reconciliation between collection and remittances into bank; and also for reconciliation between various consumer and related records and books of accounts.

VOLUME IV - SALE OF POWER
PART I - GENERAL
CHAPTER II - ORGANISATION STRUCTURE

The present organisation structure in the K. S. E. Board for distribution of energy and collection of revenue is as follows:

1. There are distribution divisions under the supervision of Executive Engineer (E.E). These distribution divisions are Account Rendering Units (A.R.U.s). Several distribution divisions are organised under a 'Distribution Circle' headed by a Deputy Chief Engineer (Dy.CE)
- 2 Each distribution division is sub-divided into a number of smaller units called Major Sections (MS). The number of Major Sections in a distribution division varies between three and eleven. A Major Section may also have a 'Satellite' attached to it. The major section is headed by an Assistant Executive Engineer (A.E.E.)
3. The Accounting Section of the Major Section is divided into two branches.
 - the billing branch, and
 - the collection branch.

The billing branch is responsible for maintaining the Consumers' Personal Ledgers (CPL), Deposit Registers etc., raising bills (or demand) for all types of consumers, maintaining/collection and remittance into bank and reporting. The technical branch of the Major Section is responsible for reading the meters of all types of consumers.

The 'collection branch' of the major section is responsible for the collection of cash/cheque, issuing receipts to the consumer, depositing the amount collected into the bank and reporting (to the billing branch) the collections made.

- 4.A 'Billing Supervision Unit' (B.S.U) has the following functions:

- o Receiving reports from the Major Sections.
- o Consolidating and costing.
- o Reconciling
- o Monitoring
- o Follow-up
- o Inspection and auditing
- o Reporting

The Billing Supervision Unit is an A R U and reports to Head Office (HO) independently on a monthly basis regarding collection, remittance, outstanding debtors etc. All expenses of the B. S. Unit are met by the relevant division.

5. The Divisions render accounts for capital expenditure, salaries and other administrative expenditure (for the division, B. S. U, major sections, and satellites).
- 6 The B.S. Units render accounts relating to revenue from sale of power.

VOLUME IV	- SALE OF POWER
PART I	- GENERAL
CHAPTER III	- ACCOUNTING POLICIES

1. Accounting policies relating to Sale of Power as stated in Annexure III of the Electricity (Supply) (Annual Accounts) Rules 1985 are reproduced below:- (and they are adopted by KSEB).

Timing of Accounting for Revenue

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

Treatment of certain items recoverable from Consumers

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

- (1) Electricity Duty

Electricity duty recovered from consumers and forwarded to the Government is neither a cost nor an income to the Board. It should thus be kept out of the Revenue Account altogether. The point of time the liability to pay Electricity duty to the Government arises would differ from State to State - it may arise either on assessment or on collection. In order to reflect the liability truly in either case, the amount of duty assessed but not collected from consumers and the amount of duty collected from consumers but not yet remitted to the Government shall be shown separately in the accounts.

- (2) Minimum Charges

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

- (3) Treatment of Minimum charge levied on applicants who have delayed taking of connection

Applicants who delay their Test Report are at times billed a minimum charge even though no power has been supplied to them. Such income shall be treated as “Miscellaneous Charges from Consumer”. The amount receivable on this account shall also be accounted for in an account separate from ‘Sundry Debtors for Sale of Power’.

- (4) Treatment of Discount allowed for timely payment

Cash discounts allowed to consumers as an incentive for timely payment by the due date should when allowed, be treated as a cost and shown separately as such in the Revenue Account.

- (5) Treatment of Delayed Payment Charges

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

(6) Accounting for bills of Theft of Energy

Income arising from the bill raised for Theft of Energy, whether on a consumer or on an outsider shall be treated as income and reported under a separate account head provided for such revenue.

Cheque Received and in Hand to be regarded as Cash

- 2.130 Cheques and bank drafts received will be treated as cash until they are deposited in bank, and will be included as "Cash on Hand" in the accounts. Banking of such cheques and drafts will, therefore, be considered as deposit of cash in the Bank Account.

Subsidies

- 2.131 Subsidies which are receivable to assist the Board to meet, partly or fully, shortfall at revenue as compared to cost of operations of a specific type or of a specific activity carried out or being carried out by the Board on its own or under the directive of the body from whom the subsidy is receivable shall be credited to Revenue Account.
- 2.132 The subsidies, the receipt whereof is dependent upon the Board satisfying certain conditions shall not be taken credit for to Revenue Account until the Board satisfies all such conditions.
- 2.133 Where a claim for subsidy of revenue nature is made but no intimation of granting of the claim has so far been received the outstanding amount for the current year and for the past years should be shown as a deduction in the Reserve Schedule.

Procedural matters relating to Accounting Transactions in respect of sale of power as stated in Annexure V of the Electricity (Supply) (Annual Accounts) Rules 1985 are reproduced below (and they are adopted by KSEB).

PROVISION FOR DOUBTFUL DUES FROM CONSUMERS

- 4.2 A fixed percentage of dues from consumers (except for a slight variation in the case of large supply consumers discussed later) shall be maintained as a provision for meeting debts which turn bad. This will eliminate the need for case-wise investigation at the time of creating a provision. Such investigation can be conducted independently and in depth at the time of actually writing off a debt. A detailed study should be conducted periodically to ascertain the appropriate percentage for each Board and to update the percentage so determined. One exception to the above rule is the case of high tension/large supply consumers. In such cases, individual bad debts can sometimes be large enough to affect any overall percentage. Doubtfulness of balances due from such consumers should be reviewed case-wise and if the doubtful amount exceeds the fixed percentage, the amount of such excess should be additionally provided for. However, if the doubtful amount so determined is less than the fixed percentage, the fixed percentage should be nevertheless provided as a measure of conservatism.

ACCOUNTING FOR WRITE-OFF OF BAD DEBTS

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

TRANSMISSION OF POWER

- 4.4 If a Board receives power from one State for onward transmission to another State under purchase/sale arrangement between the former State and the latter State, the intermediary transmitting Board shall show the units so transmitted as a deduction from its gross figures of units purchased and units sold.

VOLUME IV	-	-	SALE OF POWER
PART II	-	-	REVENUE ACCOUNTING
CHAPTER 1	-	-	CLASSIFICATION AND GROUPING OF CONSUMERS

I. CONSUMER CATEGORY

The consumers have been classified into categories, depending on the type of end use of Power. The categories are as follows:

1. Domestic (classified according to average consumption)
2. Commercial
3. Public lighting
4. Irrigation and Dewatering
5. Public Water Works
6. Industrial EHT and HT
7. Industrial LT
8. Railway Traction
9. Bulk Supply
10. Miscellaneous
11. Inter-State

2. DOMESTIC CONSUMERS

- (1) The domestic consumers have been classified into three classes Domestic (a) (b) and (c) depending on type of connection and average consumption per month
 - (a) Consumers coming under Domestic Single phase supply whose average monthly consumption of upto 100 units have been classified into 8 slabs.
 - (b) Domestic Single phase supply over 100 units per month.
 - (c) Domestic Three phase supply.
- (2) The Domestic consumers are divided into
 - o Slab consumers and
 - o Non-slab consumers on the basis of billing.

The slab consumers are billed on the basis of average consumption over a period of the last six months. Meter reading for a slab consumer is taken even six months. The appropriate slab allotted to the consumer initially on the basis of connected load which is liable to be revised after 2 such readings if needed Consumption in excess of the slab is determined when the meter is read at the end of six months and any excess consumption is billed through an adjustment invoice.

(3) Non slab consumers

- a. Consumers having consumption more than 100 units
- b. Domestic consumers with three phase supply.

(4) Other consumer categories

In the case of other consumer categories the classification/definition shall follow same in the Gazette Notification issued from time to time.

(3) CREATION OF BILLING GROUPS

Consumers should be grouped into convenient groups depending upon the geographical location/category. The group should be of manageable size for convenience of meter reading and billing. All bills within a group should be raised at the same time to facilitate accounting. Data for accounting shall be generated billing group-wise. This would cover figures for assessment, collection etc. Each billing group should be given a unique code number. The Consumers Personal Ledger should be organised according to consumer groups. However each billing group will have different categories of consumers and therefore, further sub-classification between the Billing Group will be necessary according to the consumer categorisation.

VOLUME IV - SALE OF POWER

PART II - REVENUE ACCOUNTING

CHAPTER II - METER READING & RAISING OF DEMAND

1. SLAB CONSUMERS**Basis for billing**

The slab consumers are billed on the basis of average consumption over a period of six months. Therefore, meters of slab consumers are read every six months and adjustments are made. In this chapter detailed procedures have been outlined with respect to slab consumers, relating to reading of meters, recording, raising bills (or demand) and accounting.

2. READING OF METERS**2.1 For new consumers**

- (1) Receive application from the prospective consumer and allot consumer number, including billing group number
- (2) Take meter reading at the time of connecting the consumer to the power line and determine the connected load. Allot the appropriate slab.
- (3) Make appropriate entries in the Service Connection Register, noting details regarding name, consumer number, connected load, date of connection, slab etc

2.2 For existing consumers

- (1) Read the meter after every six months and note the reading on the meter-reading card (premises card) for the consumers.
- (2) Hand over the completed Meter Reading Card/Register to the Billing Branch at the Major Section.

3 FILLING UP OF SLAB CARDS (AT BILLING BRANCH)**3.1 For new consumers**

- (1) Obtain the completed Meter Reading Card from the technical branch of the Major Sections. (The technical branch is responsible for the supervision of meter readers and ensuring that the meters of all consumers have been read at intervals of six months).

- (2) Allot the appropriate slab with reference to the connected load

eg: for slab 1 = 1-15 units/month

slab 2 =16-20 units/month

slab 8 = 81-100 units/month

- (3) After filling-up the appropriate slab card with the full details regarding name, consumer number, billing group number, amount to be paid every month etc. the card should be handed over or sent to the consumer together with instructions relating to due dates of payment, last date of payment and place of payment.

(4) Service Connection Register

Make appropriate entries in the "Service Connection Register with full details as mentioned above. The relevant 'Consumers Personal Ledger' should be filled up. (This will be explained in detail later).

(5) Fill up service connection return and send it to Billing Supervision Unit (B. S U.)

3.2 For existing consumers

- (1) Obtain the meter reading from the 'Meter Reading Card' at the end of the reading cycle (approximately six months).
- (2) Calculate the consumption during the past six months and ensure that the average consumption per month is within the allotted slab. In the case of consumption in excess of the allotted slab an Adjustment Invoice should be raised and sent to the consumer. If it is less, credit is to be given to the consumer as per the policies of the Board.
- (3) Determine if the average consumption has been within the allotted slab in the previous twelve months. In case the consumption has been consistently below, or above the allotted slab in the previous two 'six-monthly' meter readings, than a permanent adjustment to the allotted slab should be made. The appropriate slab should be allotted on the basis of the previous two readings and the new slab-card given to the consumer. However this is dependent on tariff policies formulated from time to time by the Board.

4. CONSUMERS WITH PROVISIONAL INVOICE CARD (PIC)

4.1 Basis for Billing

The consumers are billed on the basis of average consumption over a period of twelve months. However, the meters of PIC consumers are read once in every six months and adjustments effected. In the following paragraph the procedures in respect of these consumers have been set out.

4.2 Reading of Meters

1. For New Consumers

- (a) The procedure as described for slab consumers as set out earlier will be applicable to this class of consumers also.
- (b) However the provisional invoice charges per month will be assessed on the basis of connected load and the quantum of energy the consumer proposes to consume per month, which the consumer should clearly indicate in the application for supply of electricity.
- (c) After three months from the date of connection the consumption will be checked and a revised card issued to the consumer on the basis of recorded three months consumption.
- (d) Make appropriate entries in the Service Connection Register, noting details regarding name, consumer number, connected load, date of connection, PIC amount etc.

(2) For existing consumers

The procedures as outlined earlier for slab consumers will hold good for this category also.

4.3 Filling up of Provisional Invoice Cards.

- (1) For new consumers

This is carried out at the Billing Branch, after obtaining the meter reading card from the technical branch of the Major Section.

- (2) Sending Provisional Invoice Cards to Consumers

After filling up the provisional invoice cards with the full details regarding name, consumer number, billing group number, amount to be paid every month, the card should be handed over or sent to the consumer together with instruction relating to due dates of payments, last date of payment and place of payment.

- (3) Service Connection Register

Make appropriate entries in the Service Connection Register with all the details. The relevant Consumer Personal Ledger should be filled up.

The service connection return will be sent to the Billing Supervision Unit (BSU).

- (4) Obtain meter reading after the first three months. An adjustment invoice will be prepared on the basis of consumption of energies in the first three months in case the actual consumption exceeds three times the assessed energy per month, recorded in the card.

4.4 Filling up of Provisional Invoice Cards for existing consumers

- (1) Ascertain the meter reading from the Meter Reading Card at the end of the reading cycle (approximately 6 months).

- (2) Calculate consumption

Calculate the consumption during the past six months and ensure that the average consumption is within the allotted provision. In case of consumption in excess of the allotted provision, an adjustment invoice should be raised and sent to the consumers.

- (3) Change of Provisions allotted.

Determine whether the average consumption has been within the allotted provision in the previous twelve months. In case adjustment of charges are necessitated in two consecutive six months after issue of card, the monthly average charges in the card will be revised on the basis of the average monthly consumption for the previous twelve months. However, this is dependent on the tariff policies formulated by the Board from time to time.

5. CONSUMERS OTHER THAN CONSUMERS WITH SLAB AND PROVISIONAL INVOICE CARDS

Consumers who are billed on the basis of actual consumption fall under this category. For these consumers meter reading is taken every month and invoices are raised on the basis of actual meter readings. The bills should be prepared and handed over to the concerned consumers on or before the appointed date.

5.1 Meter Reading

(1) For New Consumers

The procedure as outlined earlier for slab consumers holds good for this category also.

(2) For existing consumers

- (a) The meter is read at the end of each month/on fixed date; and the meter reading card is filled up by the meter reader.
- (b) The Meter Reading Card/Register is then handed over to the Billing Branch.

(3) Raising of demand (at the billing branch).

- (a) Obtain the Meter Reading Card/Register from the 'Technical Branch' of the major section and determine the consumption during the month.
- (b) Compute the amount to be billed taking into account the consumption, the type of end use, the tariff and other details.
- (c) Raise the demand on the basis of consumption and prepare a monthly bill for the consumer.
- (d) Send the bill to the consumer, together with the details of the date of payment, the last date of payment and the payment location.

6. **BULK SUPPLY, EXTRA HIGH TENSION AND HIGH TENSION CONSUMERS**

In this part detailed procedures for meter reading, assessment, collection etc. relating to Bulk Supply, Extra High Tension (EHT) and High Tension (H. T.) consumers are discussed. A substantial proportion of the Board's revenue accrue from these category of consumers.

6.1 Location for Billing

The billing is carried out at the Head Office (HO) by the Special Officer (Revenue) (S. O. R). The following procedure will be followed for meter reading.

6.2 Meter Reading

(1) For New consumers

At the technical department of the Major Section (M. S.)/other appointed authority.

- (a) Applications sanctioned by the appropriate authority is received
- (b) An order authorising the implementation of the power connection is raised after receipt of deposit and the appropriate fee from the consumer.
- (c) Allot an appropriate consumer code number and denote whether the consumer is E H.T. H.T or Bulk consumer.
- (d) Notify the S. O. R. at the H.O. about the details of the consumer including guaranteed minimum, connected load, maximum capacity etc.
- (e) Take the meter reading at the time of connection and send the reading to S.O.R. The meter should be read by the authorised employees.

- (2) For existing consumers
 - (a) The authorised employees should personally read the meter on a monthly basis.
 - (b) The readings, together with the details of the consumer, eg:- code number etc., should be sent to the S. O. R. at H.O.
- (3) Raising of bill / demand by the S O. R.
 - (a) Receive the readings at the S. O. R.
 - (b) Calculate the monthly demand as per tariff rules and other regulations. Checking is also to be done with the previous months readings.
 - (c) The amount of the demand should be debited to the relevant 'Consumers Personal Ledger' and the bill should be sent to the consumer together with instructions relating to the mode of payment, the due date and the last date.
 - (d) Consolidate the total demand raised during the month and segregate between E H T., H.T. and Bulk supplies. The total demand raised represents revenue from sale of power for E H T., H T. and Bulk Consumers.

7. REDUCTION IN DEMAND AND REFUND OF COLLECTON

Situation may arise to reassess the demand already raised. The reassessment is necessitated due to meters being found incorrect (which includes meter ceasing to record, running fast or slow, creeping or running in reverse direction) or under general or special orders issued by the Board from time to time. Such reassessment is done either before collection or after collection. The reduction of demand before collection is known as Reduction in Demand or withdrawal of Demand while the reduction of demand after collection is known as Refund of collection. Refund of collection can be done either by way of refund in cash or adjustment against subsequent demands.

7.1 Reduction in Demand

After receiving proper authorised documents for withdrawal of the demands the amounts may be noted in the column for collection in the concerned Consumers Personal Ledger quoting item No. of the Register of Miscellaneous Adjustments. The details of withdrawals such as Consumer Category, Consumer No. amount (Energy Charges, Demand Charges, Fixed Charges, Government Levies etc.) sanctioning authority etc, and the reason for withdrawal may be furnished in the Register of Miscellaneous Adjustments. Based on the Register of Miscellaneous Adjustments which has been received from the Major Section. B S. Units will pass the accounting entries, as given in the section on accounting entries.

7.2 Refund of Collection

Refund of collection can be arranged as follows:

- (i) By adjustment against subsequent demands and
- (ii) By refund in Cash.

Refund order is to be prepared for refund in cash and for adjustment against subsequent demands.

Refund of collection should be approved by competent authorities (viz. Accounts Officers, Billing Supervision Units). For this purpose Billing Branch of the concerned Major Section will prepare Refund Order in quadruplicate and forward the same to the B. S. Unit for obtaining approval. After approval of the Refund Order, Inter Unit Transfer Note may be Issued to the disbursing units.

After obtaining approved copy of the Refund Order the Billing Branch should record the amount refunded (both for refund in cash and adjustment) in the Consumer's Personal Ledgers distinctly.

Details of Refund order should be noted in the Demand Register maintained in the Collection Branch.

Details of refund of collection such as Consumer Category, Consumer No. amount (Energy charges, Demand Charges. Fixed Charges, Government Levies, Miscellaneous charges, etc.) Sanctioning authority etc., may be noted in the Register of Miscellaneous Adjustments for the month.

Based on the Register of Miscellaneous Adjustments, the B. S Units will pass accounting entries as described in the section on accounting entries

8. PROVISIONAL INVOICE CARD CONSUMERS WHO LOCK UP THEIR PREMISES.

8.1 Consumers who lock up their premises for not less than one month, after giving prior notice to Assistant Engineer (of the Electrical Section concerned) and who do not consume any power during the locked up period will be billed for that period only at the fixed consumer charge in respect of domestic consumer and fixed charges in respect of non domestic consumers per month. (or as per tariff /policy existing from time to time). Consumers who are to pay Minimum Guarantee (MG) or service connection minimum will pay such minimum also as per rules in force from time to time.

8.2 In the case of consumers who have to pay MG/service connection minimum, the average monthly energy charge or the guaranteed minimum which ever is higher, which shall be indicated in the card shall be payable. Fixed charges is also payable and shall be shown separately.

9. CONSUMERS PERSONAL LEDGER (CPL)

9.1 Billing Group

Determine the total number of billing groups within the major section and allot one ledger for each billing group.

9.2 Categorisation of Billing Group

Each billing group should be further sub-divided into categories based on the type of end use eg:- domestic or irrigation and dewatering

9.3 Organisation, and recording in Consumers Personal Ledger

Organise the CPL month-wise and in consumer number order wise.

9.4 Posting of Demand

At the end of each month or during the month each consumer's account should be debited by the amount and the number of units of consumption. This is called 'Posting of Demand'. The total of all debits to the CPL is the total demand raised during the month for the consumers under the respective category of consumers.

9.5 On receiving payment

The ledger account of each consumer should be credited monthly on payment by the consumer. The total of all such credits in the CPL is the total collection for the month.⁷

9.6 Preparation of CPL Abstract

Once in every month a CPL abstract should be prepared and sent to the appropriate B. S. Unit. The CPL abstract will give the details of total demand raised and total collection made during the month. The difference between total demand raised and total collections, is the balance outstanding.

10 CONSOLIDATION OF DEMAND

10.1 Total Demand

The total demand should be consolidated by adding the total debits in the CPL. These may be split-up among the various billing groups and further classified according to types of end use.

10.2 The consolidated Demand Abstract of CPL should be sent to the B. S. Unit from the billing branch of the major section on a monthly / periodical basis. The total demand will constitute the revenue from sale of power, for the particular Major Section.

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PART II REVENUE ACCOUNTING

CHAPTER III COLLECTION AND ACCOUNTING OF CASH

1. The collection and accounting for cash is carried out in respect of E H. T., H. T. and Bulk consumers at the office of Special Officer, Revenue, located at Head Office.
2. In respect of consumers other than E. H. T., H. T. and bulk consumers the entire process is carried out in three distinct phases:
 - collection by the collection branch at the Major Section / satellite section
 - Accounting for the collection, at the Billing Branch of the Major Section
 - Consolidation of accounts of the various Major Sections at the Billing Supervision Unit (BSU)

The activities carried out by each of them are outlined below:

 - (1) Collection Branch
 - Receive cash/cheque
 - Issue receipt for collection
 - Collection other than Bills (eg. deposits RF, TF etc.)
 - Record collection
 - Remittance into Bank
 - Report to billing branch by sending the following reports:
 - o Daily collection summary of slab consumers
 - o Cash receipt statement of non slab consumers
 - o Remittance challan/pay in slip
 - (2) Billing Branch
 - Raise demand
 - Account for collection from section / collection banks
 - Posting into Consumers Personal Ledger (CPL)
 - Post Deposit Register
 - Reporting to BSUs by sending the following reports:
 - o Collection remittance register
 - o Revenue collection ledger
 - o CPL abstract
 - o Miscellaneous adjustment statement
 - o Service connection return
 - o Statement of check reading taken by AE/AEE

(3) Billing Supervision Units

- Consolidation and Posting
- Reconciling
- Monitoring
- follow up
- Inspection and auditing
- Accounting for energy consumption of own offices
- Refunds and adjustments

3. COLLECTION OF REVENUE AT REVENUE BRANCH

3.1 Authorisation for collection

Cashier should receive cash from consumers at the 'Collection Branch' together with the relevant document. eg slab card, provisional invoice card or an adjustment invoice / invoice. In all cases an authorising document/or prior sanction for collection should be available without which the cashier should not receive cash.

3.2 Issue of receipt

Issue a receipt for the amount of cash received from the consumer. For slab consumers the appropriate 'pre printed' receipt should be issued, while for non-slab consumers a different type of receipts should be issued. Numerical Sequence should be strictly maintained for all receipts.

3.3 Posting Collections

- (1) For non-slab consumers enter the amount received in 'Cash Receipt Statement' showing therein cheques collected separately.
- (2) Enter the amount received from the slab consumers in the 'Daily Collection Summary' of slab consumers and 'Demand Register' for slab consumers maintained by the cashier.

3.4 Depositing into Bank

- (1) Prepare pay in slips in triplicate
- (2) Remit the amount collected (including cheques) into the bank on the following day and receive the pay-in-slips duly acknowledged.
- (3) Remittance of Daily collection into Banks

Each day's collection should be remitted into Bank positively on the next working day. However if the total collection is less than Rs. 250/- including payments by cheques for a week, then the amount need be deposited on the first working day of the following week, if banking facility is not available nearby. However, collections on the last working day of a month should be deposited as far as possible on the same day itself.

3.5 Reconciling Records:

Ensure that total cash received by the Cashier is equal to the total as per the daily collection summary. The total of all receipts issued should be equal to the total cash acknowledged in the daily collection summary

3.6 Use of Machines for collection

Wherever mechanised devices are used the accounting pattern will be the same except the machine may give a print out depending on each machine. Locking key of such a system, if exists, should be with a responsible officer. Daily collection print out and collection are to be reconciled. Print outs are to be preserved. If programmable, safety of the programme is to be ensured.

4. COLLECTION AT BANK (ON BEHALF OF THE BOARD)

4.1 Receive payments from consumers along with original bills. The full amount due on the bill must be received. No partial payments should be accepted.

4.2 Prepare receipt for the amount collected for each bill or special pay-in-slip prescribed for this purpose should be used for each bill. The receipt should have all the details relating to the consumer, eg:- Name, Consumer Number, Amount collected etc.

4.3 Consolidate the amount collected on a 'Daily Collection Summary' showing consumer numbers and amounts collected. Send the "Daily Collection Summary" Scroll together with the copy of receipts or pay-in-slips to the major section on a daily basis.

4.4 The "Daily Collection Summary" is received by the billing branch of the major section daily. The ledger accounts in the CPL are credited by the amounts received at the bank.

5. ACCOUNTING AT THE BILLING BRANCH

5.1 The billing branch receives everyday the Daily Collection Summary of slab consumers, Cash Receipt Statement and Bank pay-in-slips from Collection Branch. The Billing Branch prepares the "Collection Remittance Register" based on these statements and sends it to B S. Unit weekly/monthly.

5.2 Billing branch on receipt of the reports from the collection branch and the collection banks will post the same into:

- Collection Remittance Register (CRR)
- Consumer Personal Ledger (CPL)
- Category-wise posting into the Revenue Collection Ledger from the CRR.
- Miscellaneous Adjustment Register.

At the end of the month the reports as specified under "Billing Branch" above is sent to the BSU.

6. ACCOUNTING AT THE BSU

6.1 The consolidation and postings are done at the BSU.

6.2 Consolidation of CPL Abstract

Using the same format of CPL abstract the consolidation of consumer category wise demand is carried out This is used to pass the Journal entry, debiting sundry debtors for sale of power and crediting consumer category and income category wise revenue.

6.3 The same consolidation is used for posting the following

- Electricity Duty
- IF etc
- Other Miscellaneous Charges

6.4 The relevant accounting entries are provided in the section on journal entries.

6.5 Consolidation of Revenue Collection Ledger

Using Revenue Collection Ledger, B. S. Units work out:

- (1) Consolidation of Revenue Collection consumer category-wise and types of Revenue such as Energy Charges, Demand Charges and Fixed Charges.
- (2) Consolidation of Revenue Collection consumer category-wise for Electricity Duty and other levies.
- (3) Consolidation of Revenue Collection consumer category-wise for Miscellaneous Charges.
- (4) Consolidation of total discount given to consumers for timely payments.
- (5) Consolidation of Security Deposits (SD) collection from consumers—consumer category-wise.
- (6) Consolidation of Reconnection Fee/Testing Fee

6.6 Consolidation of Miscellaneous Adjustment Statement

- (1) Consolidation and postings of own consumption of power by Board's Offices.
- (2) Interest on consumers' deposits adjusted against Sundry Debtors for Collection Account.
- (3) Adjustments against dishonoured cheques to be effected on Sundry Debtors for Collection Account — Sale of Power
 - Electricity Duty and other levies
 - Miscellaneous charges
- (4) Adjustment of Bank charges
- (5) Adjustment of Security Deposit (S. D) against permanently disconnected consumers.
- (6) S. D. Collection from temporary consumers
- (7) Adjustment of S. D. Collection against Revenue Charges and Electricity Duty
- (8) S. D Collection from Punja Consumers.

6.7 Reconciliation

- (1) Remittances & Collections

The entire collection should have been remitted into the Bank during the month. The figures as per the CRR the Bank scrolls and monthly pass sheets have to be compared and matched. If there are any differences these have to be identified and reconciled.

- (2) Remittance and Bank Scrolls

The Bank should have accounted for all the remittance in the scrolls. But however if there are any differences these have to be identified between the CRR and scrolls and reconciliation carried out.

From the above reconciliation the BSU's shall prepare a Bank Reconciliation Statement.

On the same lines Treasury reconciliation and Inter-unit Reconciliation Statements need be prepared.

6.8 Preparation of Trial Balances

The BSU will prepare a trial balance and send it along with the relevant schedules to Head Office. Schedules shall be sent in respect of:

- (i) Inspection fee payable to Government
- (ii) Duty payable to Government
- (iii) Surcharge payable to Government.
- (iv) Electricity Duty payable by those who generate energy for their own use.

The amounts in the above schedules would have to be transferred to Head Office through IUTN.

The BSU shall prepare inter-unit transfer notes in case of wrong debits/credits given by banks.

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PART II REVENUE ACCOUNTING

CHAPTER IV ACCOUNTING FOR DEBTORS

I. SYSTEM OF ACCOUNTING FOR DEBTORS

B. S. Units control and monitor the collections and balances of revenue from Sale of Power. It is imperative that the accounting system generates adequate information to enable such monitoring. The following paragraphs outline the system for the accounting for debtors.

1.1 Advance Payment of Energy Charges

Sometimes, the consumers may decide to pay for their future consumption in advance. This payment will reflect as a credit in their personal accounts in the CPL. The entire amount of such a receipt should be treated just like any other receipt from debtors and credited to the "Sundry Debtors for Collection Account". Demand for this also may be adjusted.

1.2 Consumer Category

Both assessment of Revenue and Collection of cash has to be analysed according to consumer category. This will facilitate a category-wise analysis of debtors' balances. Thus dues from each type of consumer viz, domestic, irrigation and dewatering, industrial etc can be known separately and analysed for age selectively. An advantage of this practice is that different credit periods can be granted to different categories and yet be monitored closely (eg. if credit to industrial consumers is 7 days and to domestic consumers 15 days, industrial debtors should be equal to about a quarter of a month's billings and domestic debtors should be about half a month's billings).

1.3 Receivable Ratio

Receivable expressed in a debtors ratio should be monitored constantly so that deterioration in the ratio of any particular category can be investigated selectively. The ratio can be computed by dividing the debtors' balance by the average monthly billing in the category.

1.4 Extraction of Arrears

If the credit period granted to consumers is shorter than the length of the billing cycle, all consumers whose accounts show brought forward arrears should have been liable for disconnection. No subsequent bills for energy charges should be due from them since they ought not to have been supplied any energy in the first instance. (The only exception to this rule would be the charges for the few days' energy continued to be supplied to them prior to their disconnection). Thus such consumers should only have been billed for meter service, rentals and for any fixed minimum charge that may be recoverable from them.

The accounting system utilises the above proposition for reporting purposes in the following manner:-

- (1) Extract summaries of consumers whose accounts show a "Brought-forward" balance, showing number of consumer's, total arrears brought forward and total current assessments added to their dues.

- (2) Identify “fresh” defaulters (ie.,) whose arrears are not more than one billing period old. The number of such defaulters should tally with the number of disconnection orders raised.
- (3) Identify those defaulters, who continue to be billed for normal consumption. The number of such defaulters should tally with the number of disconnection orders yet to be effected.
- (4) Report the result of this analysis to B. S Unit/SOR (as the case may be) in terms of value and number every month.

1.5 Age Analysis

Broadly, the split-up between current dues and brought forward balances signifying dues older than one billing cycle will be available directly from the CPL A further age analysis of old balances should be undertaken on a selective basis as follows.

- (1) In case of large supply consumers (EHT, HT, Bulk Supply etc.) monitored by SOR, age analysis should be done frequently and in terms of ‘days’. Such consumers have to be monitored very closely and each day’s delay reported case-wise. Since the number of such consumers is low, such close supervision of arrears is not only desirable but also possible.
- (2) For other categories of consumers, age analysis should be done selectively for individual amounts exceeding a specified threshold figure. Dues which exceed this limit should be analysed for age and reported upon. The CPL has been designed in such a way as to assist in the extraction of this information.
- (3) Broadly this analysis would cover all industrial consumers, all bulk supply and street lighting consumers, and a certain percentage of the others. The age analysis reports to the (management must also incorporate details of the action taken on disconnections to enable effective follow up for the realisation of the Board’s dues.

2. CREATION OF PROVISION FOR DOUBTFUL DEBTS

The creation of provision for doubtful debts and write-off of bad debts will be done as per the policy stated already.

3 PAYMENT IN INSTALMENTS

Consumers who are unable or unwilling to pay their bills in lump should get prior sanction as per the delegation of powers to make partial payment along with other charges like interest.

4. PROVISION FOR UNBILLED REVENUE

A provision for unbilled but accrue revenue at the year-end should be made in the books of the Board. This shall be made as follows.

- (1) Consumers other than Domestic and Commercial Consumers

In the case of all consumers other than domestic and commercial consumers, a provision should be created for revenue accrued to the Board for which bills would normally be raised only in a subsequent period. This provision can be made with considerable accuracy at the Major Section level and SOR for industrial consumers and H. T. and E. H. T, respectively as follows.
- (a) Identify billing groups which have meter reading dates in the next year which cover some consumption for current year.

- (b) Determine the proportion of the consumption period falling in the current year to the total consumption period (eg. if bills are raised monthly and a meter is read on 10th April, then 20 days /30 days, ie. 2/3 is the proportion).
- (c) Apply this proportion to the actual billing for that group in the next years period, to arrive at the amount pertaining to the current year. (To continue the above example, if the total value of bills raised on 10th April is Rs. 10,000/- then 2/3 of 10,000 or Ps. 6.667/- is the amount pertaining to the current year and Rs. 3,333/- pertains to next year).
- (d) Create a provision for the amount so determined by passing an accounting entry. Such a provision will be simple to create since the number of consumers to be covered by the scrutiny of billing periods will be few.

(2) Domestic and Commercial Consumers

The provision in few cases of domestic and commercial consumers should be made by way of an entry at the Head Office level. Such a provision could be based on the actual billings of the Board as a whole, for the subsequent period. Unlike for other consumers no provisional entry should be attempted to be made at the Major Section level for domestic and commercial consumers in view of their large number and the multiplicity of their meter reading and billing programmes.

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CHAPTER V	—	GOVERNMENT LEVIES

1. Amounts recoverable from consumers in respect of which the Board acts merely as an agent for collection and onward remittance to the Government (viz. Electricity Duty) should not be included in the “Sundry Debtors for Sale of Power Account” but in a separate debtors account.
2. The Board has to make payments to Government on account of Electricity Duty and other levies The following are the payments to be made to Government on this account.
 - (i) Duty under Section 3 (i) of K. E. D. Act 1963. This duty is absorbed in Boards accounts
 - (ii) Duty under Section 4 of Kerala Electricity Duty Act. The Board assesses and collects Duty @ 10% of the price of energy from the consumers taking supply below 11KV and @ 30% of the price of energy from consumers taking supply at 11KV and above. The Board can retain 1% of the collection as collection charges and the balance is remitted to Government.
 - (iii) Duty on self generated energy. 1.2 ps per unit generated and consumed is to be collected from consumers who generate energy for their own use. This duty is also payable to Government after retaining collection charges.
 - (iv) Inspection Fee

This is 50 ps /month per L. T. consumer. A collection charge of 1% of the collection can be retained by the Board.
 - (v) Supply surcharge as per Kerala State Electricity Supply (Kerala State Electricity Board and Licensees Areas) Surcharge Order 1984.

Surcharge 2.5 ps /unit of energy supplied is to be collected from EHT & HT consumers and paid to Government after retaining 1% as collection charges.

3. PAYMENTS

- (1) The details of the Acts and Rules and Regulations made thereunder are reproduced in Part III of the Manual. The normal procedure followed is as follows:-

The Board pays duty under Kerala Electricity Duty Act 1963 and supply surcharge in the succeeding month.
- (2) Procedure for making payment towards Inspection Fee from 1-4-1986 is as given below (Refer B 0. No. Estt. IV-421/85/10-1-1986).
 - (i) The total number of L. T. Consumers as on 1st January every year will be ascertained by the Financial Adviser and Chief Accounts Officer from the Chief Engineer (Electricity-General) before 31st March of that year.

- (ii) Ad-hoc payment will be made to Government every month based on the number of the consumers deducting the collection charges @ 1% . The amount will be rounded off to the nearest rupee while making the payment.
- (iii) Ad-hoc payment will be made to Government by the Financial Adviser and Chief Accounts Officer before 10th of the succeeding month.
- (iv) The cash collection units will indicate the inspection fee collected separately in the statement so that the total collection for a year can be ascertained from the annual accounts.
- (v) If the Ad-hoc payment made is found to be less than the annual collection (excluding collection charges) the shortfall will be made good on finalisation of the annual accounts by 30th June of every year. The collection statement for that year will be furnished to the Chief Electrical Inspector to Government before 31st July of that year. If the ad-hoc payment is found to be higher than the amount actually payable by the Board the excess remitted will be adjusted against the payment to be made in the following month.

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PART II — REVENUE ACCOUNTING

CHAPTER VI — DISCONNECTION PROCEDURE

1. TEMPORARY DISCONNECTION (SUSPENSION)

(1) Each billing group will have one bill issue date and therefore, one due date for disconnection. The bill contains the date before which payment has to be made by the consumer failing which disconnection will be effected. The Cashier on the due date verifies whether payment is received before stipulated time. If not, he enters it in the disconnection register maintained by him. This register which is counter verified with CPL is given to the field staff after authorisation for effecting disconnection.

(2) When the consumer turns up for making payment the cashier accounts for the same. The collection summary is forwarded to the billing branch for effecting accounting entries

2. PERMANENT DISCONNECTION (ELIMINATION)

If consumers do not pay their bills within a stipulated period even after effecting disconnection they render themselves liable for dismantling. This is effected through a dismantling order. Disconnection Register can be used for identifying consumers whose persisting default warrants the issue of dismantling order. Every week Dismantling orders becoming due should be identified and put up to the Assistant Executive Engineer/Assistant Engineer for authorisation and issue.

3. ACCOUNTING FOR DISMANTLING

(1) Where consumers whose services have been dismantled on account of continued defaults, the amount due from such consumers needs to be highlighted separately in the accounting system. The Board has the right to forfeit the security deposits made by such consumers and adjust them against their dues. Dues for which dismantling orders have been issued should be extracted from the “Sundry Debtors for Sale of Power Account” and debited to a separate account “Dues from permanently disconnected consumers account.” Reports to management on this subject must also show in each case the amount available for forfeiture and adjustment. On the actual forfeiture/adjustment being effected, only the net amount outstanding should be shown.

(2) On issue of a dismantling order, an entry must be made in a Register of Dismantled Consumers showing name and number of consumer, amount due, date of dismantling order, date of dismantling and other relevant details. This register shall be used to follow up the dismantling and to serve as a subsidiary record to the “Dues from permanently disconnected consumers account”. This register will also show the amount of the security deposit available for forfeiture and whether such forfeiture was effected.

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CHAPTER VII — INTER-STATE SALE/PURCHASE OF POWER

1. INTER -STATE SALE OF POWER MAY BROADLY BE OF TWO TYPES:

- (a) Sale governed by Regional Electricity Boards (REBs) involving Karnataka, Tamil Nadu, National Thermal Power Corporation and Andhra Pradesh.
- (b) Sale under a bilateral agreement.

2. SALE/PURCHASE GOVERNED BY REGIONAL ELECTRICITY BOARDS (REBs)

- (1) Every month the HEB prepares a “global accounting statement’ showing the sales and purchases of energy by various constituent States. The statement is quantitative. One rate is used to value these transactions. The states involved would raise bills on one another on this basis.
- (2) Accounting for inter-state sales and purchases should take place on the receipt of the global accounting statement from the REBs. Bills should be raised for energy sold to other states and provisions made for energy purchased from other states. Separate accounts shall be used for inter-state transactions.

3. BILATERAL AGREEMENT

In the case of bilateral agreements, accounting shall take place on the receiving/ raising of bills.

4. PURCHASE OF ENERGY

All bills for energy purchased from other states/bodies must be verified by the Load Despatch Circle before being cleared by the Accounts Department.

5. PROVISION AT THE YEAR END

At the year-end, even if no bills are received, the Load Despatch Circle must forward to the Accounts Department, quantitative details of energy purchased so as to enable the making of provisions in the books of account.

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CAPTER VIII	—	MEMORANDUM ACCOUNTS

1. OPERATING PROCEDURE

Information on units of power generation, auxiliary consumption, purchase and sale is to be recorded at various power stations, distribution divisions and subdivisions and at Head Office.

For an easy and accurate compilation of the data on units of generation sale etc., account group 92 has been introduced in the Chart of Accounts. Units of purchase, generation, sale of auxiliary consumption shall be converted into monetary terms by valuing a unit at a notional cost of Rupee one.

Accounting entries shall be passed by

- Head Office for purchase of power
- Generating stations for generation and auxiliary consumption
- B S. Units for sale of power other than inter-state sale and
- Head Office for inter-state sale of power.

At the year-end the balances in various accounts at various accounting units when compiled at Head Office, would provide a total picture of purchase, generation, sale, auxiliary consumption and T & D Loss in units.

The accounts being memorandum accounts, shall be closed at the year-end by reversal entries to be passed.

2. ACCOUNTING PROCEDURES

2.1 At the operating locations the following journal entries will be passed in the books of accounts to record in the memoranda accounts information on generation, sales etc. These entries will be passed for the number of units multiplied by Re.1 to give a notional rupee value.

2.2. The various journal entries that would be passed are:

(1)	<u>On Generation</u>	<u>Dr.</u>	<u>Cr.</u>
	Total Units A/c	xx	xx
	Units Generated A/c		
(2)	<u>For Auxiliary Consumption</u>		xx
	Auxiliary Consumption A/c	xx	
	Total Unit A/c		
(3)	<u>On Purchase of Power</u>		
	Total Units A/c	xx	xx
	Units Generated A/c		

(4)	<u>On Sales</u>	Dr	Cr
	Units Sold A/c	xx	xx
	Total Units A/c		

Balance in Total Units A/c will represent units of Transmission and Distribution loss. At the year-end all the above accounts should be closed by passing the following journal entry

		<u>Dr.</u>	Cr
	Units Generated A/c	xx	xx
	Units Purchased A/c	xx	xx
	Auxiliary Consumption A/c	xx	
	Units Sold A/c	xx	
	Total Units A/c	xx	

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CHAPTER IX	—	INFORMATION SYSTEM

1. B S. Units will send
 - (1) Trial Balance together with Schedules and Reconciliation Statements to Head Office.
 - (2) Highlight Reports
 1. Industry-wise Analysis

may be categorised broadly into classes (eg. electronics, engineering, chemicals, etc) and billing data pertaining to these may be reported.

Receivables Ratio
(Ref. Volume on Finance)
 3. Average Realisation per unit

To check the arithmetical accuracy of the billing exercise the average per unit realisation should be worked out for each category of consumers, for each billing period. Revenue collection ledger will give details for each tariff. This should be compared with the previous month. Though this comparison accuracy is subject to several minor qualifications, it can serve as a broad check at B S. Unit level and other levels to identify the need for a detailed investigation.
2. CONSUMER ARREAR STATEMENT

Quarterly statement of consumer wise arrears (consumer – category wise) for the quarter ending June, September, December and March should be sent from the B. S. Units to the H.O (FA & CAO), C. E (Ele), and the concerned Dy. Chief Engineers and Executive Engineers in July October, January and April respectively.
3. The Accounts Officers of the B. S Units must verify the concerned Registers in the Major Section and forward the following statements to the H O (FA &CAO), C. E. (Ele.) concerned Dy. C.E and E. Es monthly so as to arrange for the correct determination of consumption of energy and for the timely assessment of revenue.
 - 1) Faulty Meter Report (Consumer category wise)
 - 2) Meter Reading not taken Report (-do-)

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CHAPTER X	—	INTERNAL CONTROL AND INTERNAL AUDIT

(1) The internal control measures exercised by B. S Units include:

- Collection as shown in the CRA, Revenue Collection Ledger and CPL Abstract should agree
- Ensure remittance of cash daily
- Preparation of age analysis of cash balances on hand
- Security of cash should be ensured
- Periodically check pre-written receipts with Cashier especially for its numerical sequence.
- Invoices prepared should be in serial numbers.
- Invoices and pre-printed receipts should be in safe custody.
- Ensure that demand is raised for all the amount duo to the Board.
- Internal Auditing/Inspection.

(2) A specimen audit programme is given below:

1 Name of Auditor (s)

2. Date

3. Unit

- Name
- Person in charge of the Unit (Location)
- Cashier

4. Verification of cash

- Balance counting
- Tally with records
- Numerical sequence of Receipt Books
- Signature

Holder

Auditor

5. Mails (Money orders, Cheques etc.)

- Register, up-to-date or not
- Depositing of receipts.

6. Records

- o Collection Remittance Register
 - verify with supporting document such as pay in slip, scrolls, collection made by cashier.
- o Totalling, Figures Brought forward
- o Consumers' Personnel Ledger
 - Opening balance
 - Demand

- Collection
- Balance
- Summary in CPL Abstract
- Specific attention to large amounts outstanding.
- o Revenue collection ledger
- Tariff - wise break up
- Reconciling with CPL. Collection Remittance Register.
- o Deposit Register
- Posting
- Totalling
- Interest provision/refund
- Sufficiency of amount
- o Other Miscellaneous Records
- Billing

7 Bank

- Remittance
- Transfer
- Reconciliation
- Adjustments
- Bank charges/Commission

8. Accounting Entries

9. Monthly Returns

10. Others.

Audit commenced on

Audit ended on

Signature

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PART II —REVENUE ACCOUNTING

CHAPTER XI—LIST OF ACCOUNT CODES

ACCOUNT HEAD	CODE
Revenue from sale of power	61
Revenue from sale of power- Inter State	61.1
Revenue from sale of power-Other Consumers	61.2 & 61.3
Electricity Duty and other State levies	61.5
Receivable against supply of power	23
Sundry Debtors for sale of power	23.1
Sundry Debtors for sale of power -Domestic	23.101
Sundry Debtors for sale of power-Commercial	23.102
Sundry Debtors for Electricity Duty	23.2
Sundry Debtors Collection Accounts	23.3
Provision for Unbilled Revenue	23.4
Dues from permanently disconnected consumers.	23.5
Sundry Debtors – Inter-State Sale of Power	23.6
Sundry Debtors - Miscellaneous Receipts from consumers	23.7
Provision for Doubtful Dues from Consumers	23.9

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CHAPTER XII	—	ACCOUNTING ENTRIES

JOURNAL ENTRY SERIAL NUMBER BLOCKINGS.

I Standard Journal Entries

(A)	Regular Journal Entries	—	SJE	SOP	101	onwards
(B)	Inter Unit Journal Entries	—	SJE	SOP	301	„
(C)	Onetime Journal Entries	—	SJE	SOP	401	„
(D)	Rectification Journal Entries	—	SJE	SOP	501	„
(E)	Head Office Journal Entries	—	SJE	SOP	701	„
(F)	Memoranda Journal Entries	—	SJE	SOP	901	„
(G)	Year end/Beginning Journal Entries	—	SJE	SOP	1001	„

II Non Standard Journal Entries – NSJE SOP 2001 onwards

Non -Standard Journal Entries (NSJEs) are Journal Entries which are not standardised by the H. O. NSJEs are to be prepared only by Compilation Section. If necessary by giving serial numbers under the above number blocking from 2001 onwards. Such NSJEs which are of a recurring nature will be standardised by the HO and included in the relevant categories of SJE. So any Journal Entries which have not been included in the SJE given above have to be treated as NSJEs.

(A) REGULAR JOURNAL ENTRIES

SJE SOP. 101 FOR SALE OF POWER (ON RAISING DEMAND)

DATA SOURCE: CONSUMERS PERSONAL LEDGER ABSTRACT

Account Code	Account Head		Debit	Credit
23.101	Sundry Debtors for Sale of Power	Domestic	XX	
23.102	do	Commercial	XX	
23.103	do	Public Lighting	XX	
23.104	do	Irrigation & Dewatering	XX	
23.105	do	Public Water Works	XX	
23.107	do	Industrial LT	XX	
23.108	do	Railway Traction	XX	
23.109	do	Bulk Supply	XX	
23.110	do	Miscellaneous	XX	
23.111	do	H.T.	XX	
23.112	do	EHT	XX	
23.601	do	Inter State NTPC	XX	
23.602	do	Inter State TNEB	XX	
23.603	do	Inter State KEB	XX	
23.604	do	Inter State APSEB	XX	
61.120	Revenue from Sale of Power Interstate	TNEB		XX
61.121	do	do		XX
61.122	do	do		XX
61.129	do	do		XX
61.130	do	KEB		XX
61.131	do	do		XX
61.132	do	do		XX
61.139	do	do		XX
61.140	do	APSEB		XX
61.141	do	do		XX
61.142	do	do		XX
61.149	do	do		XX
61.210	Revenue from Sale of Power-Domestic-	Energy Charges		XX
61.211	do	Demand charges		XX
61.212	do	Fixed charges		XX

		Debit	Credit
61.213 to 61.218	Open		
61.219	Revenue from SOP - Domestic - Adjustment to past Billing		XX
61.220	Revenue from SOP - Commercial - Energy charges		XX
61.221	do Demand charges		XX
61.222	do Fixed charges		XX
61 .223 to 61.228	Open		
61.229	do Adjustment to past billing		XX
61.230	Revenue from SOP - Public lighting - Energy charges		XX
61 .231	do Demand charges		XX
61 .232	do Fixed charges		XX
61.239	do Adjustment to past billing		
61 .240	Revenue from SOP - Irrigation and dewatering - Energy charges		XX
61.241	do Demand charges		XX
61.242	do Fixed charges		XX
61.243 to 61.248	Open		
61.249	do Adjustment to past billing		XX
61.250	Revenue from SOP-Public Water Works-Energy charges		XX
61.251	do Demand charges		XX
61.252	do Fixed charges		XX
61.253 to 61.258	Open		
61.259	do Adjustment to past billing		XX
61 270	Revenue from SOP - Industrial LT - Energy charges		XX
61 .271	do Demand charges		XX
61.272	do Fixed charges		XX
61.273 to 61.278	Open		
61 .279	do Adjustment to past billing		XX
61.280	Revenue from SOP-Railway Traction — Energy charges		XX
61 .281	do Demand charges		XX
61 .282	do Fixed charges		XX
61.283 to 61.288	Open		
61 .289	do Adjustment to past billing		XX
61 .290	Revenue from SOP-Bulk supply - Energy charges		XX
61.291	do Demand charges		XX
61.292	do Fixed charges		XX

			Debit	Credit
61.293 to 61.298		Open		
61.299		Revenue from SOP - Adjustment to past Billing		XX
61.300		Open		XX
61.310		Revenue from SOP – Miscellaneous - Energy charges		XX
61.311	do	Demand charges		XX
61.312	do	Fixed charges		
61 .313 to 61.318	Open			
61.319	do	Adjustment to past billing		XX
61.320	do	HT Energy charges		XX
61.321	do	HT Demand charges		
61 .322	do	HT Fixed charges		XX
61 .323 to 61.328	Open			XX
61.329	do	HT Adjustment to past billing		
61 .330		Revenue from SOP - EHT Energy charges		XX
61.331	do	EHT Demand charges		XX
61.332	do	EHT Fixed charges		XX
61.333 to 61.338	Open			
61.339	do	EHT Adjustment to past billing		XX

SJE. SOP. 102 FOR ELECTRICITY DUTY & OTHER LEVIES PAYABLE TO GOVT.

(On Raising Demand)

DATA SOURCE: C P L ABSTRACT

Account Code	Account Head		Debit	Credit
23.201	Sundry Debtors for Electricity Duty -	Domestic	xx	
23.202	do	Commercial	xx	
23.203	do	Public Lighting	xx	
23.204	do	Irrigation & Dewatering	xx	
23.205	do	Public Water Works	xx	
23.207	do	Industrial LT	xx	
23.208	do	Railway Traction	xx	
23.209	do	Bulk supply	xx	
23.210	do	Miscellaneous	xx	
23.211	do	HT	xx	
23.212	do	EHT	xx	
23.215	do	Interstate consumers	xx	
23.221	Sundry Debtors for Inspection Fee		xx	
23.222	Sundry Debtors for supply surcharge for Boards consumers		xx	
23.223	do	Licensee's consumers	xx	
23.224	do	Interstate consumers	xx	
23.228	Sundry Debtors for electricity duty payable by those who generate energy for their own use			xx
46.300	Electricity duty payable to Govt			xx
46.301	Inspection Fee payable to Govt			xx
46.302	Supply surcharge payable to Govt			xx
46.303	Electricity duty payable to Govt. by those who generate energy for their own use			xx

SJE. SOP. 103 FOR MISCELLANEOUS CHARGES FROM CONSUMERS ON RAISING
DEMAND.

(ON RAISING DEMAND)

DATA SOURCE: C P L ABSTRACT

Account Code	Account Head	Debit	Credit
23.701	Sundry Debtors for Miscellaneous Receipts from Consumers - Unconnected minimum	xx	
23.702	-do- Maintenance of Public Lighting	xx	
23.703	-do- Service connection Fee etc.	xx	
23.704	-do- Service Line Rental/Meter Rent	xx	
23.705	-do- Recoveries for theft of Power/ Malpractices	xx	
*23.706	-do- Other levies	xx	
23.707	-do- LE/SC Minimum	xx	
20.708	Sundry Debtors for penalty for belated payment of Electricity duty	xx	
23.709	-do- -do- Supply Surcharge	xx	
61.601	Revenue from Miscellaneous charges from consumers - Service Line Rental/Meter Rent		xx
61.710	-do- Recoveries for theft of Power/Malpractices etc.		xx
61.901	-do- Unconnected Minimum		xx
61.902	-do- Fees for maintenance of public lighting		xx
61.903	-do- Service connection fee etc		xx
61.906	-do- Other levies etc		xx
61.907	-do- LE/SC Minimum		xx
46.300	-do- Electricity duty payable to Govt		xx
46.302	-do- Supply surcharge payable to Govt		xx
61.914	-do- Meter Box charges		xx

* Other levies include penalty for belated payment.

SJE S.O P 104 FOR COLLECTION FROM CONSUMERS — SALE OF POWER

(Collections from 1.4.86 against balances as on 31 .3.86 shown in the CPLs should be accounted separately. Similarly Collection from 1.4.86 against demand from 4/86 onwards shown in the C. P. Ls should also be accounted separately)

DATA SOURCE - REVENUE COLLECTION LEDGER (RCL)

Account Code	Account Head		Debit	Credit
24.110	Cash on hand		xx	
24.301	Collecting Bank Account	State Bank of Travancore	xx	
24.302		Union Bank of India	xx	
24.303		Canara Bank	xx	
24.304		Syndicate Bank	xx	
24.305		Central Bank of India	xx	
24.306		Union Bank of India (Trivandrum Branch)	xx	
24.351		Deposit in Treasuries.	xx	
24.352		Treasury Savings Bank Account	xx	
23.301	Sundry Debtors for Collection Account- Sale of Power	Domestic		xx
23.302		Commercial		xx
23.303		Public Lighting		xx
23.304		Irrigation and Dewatering		xx
23.305		Public Water works		xx
23.307		Industrial LT		xx
23.308		Railway Traction		xx
23.309		Bulk Supply		xx
23.310		Miscellaneous		xx
23.311		HT		xx
23.312		EHT		xx
23.315		Inter State NTPC		xx
23.316		“ TNEB		xx
23.317		“ KEB		xx
23.318		“ APSEB		xx

 SJE S.O P 105 FOR COLLECTION OF ELECIRICIFY DUTY AND OTHER LEVIES.

(Collections from 1.4.86 against balances as on 31 .3.86 shown in the CPLs should be accounted separately. Similarly Collection from 1.4.86 against demand from 4/86 onwards should also be accounted separately)

 DATA SOURCE - REVENUE COLLECTION LEDGER

Account Code	Account Head	Debit	Credit
24.110	Cash on hand	xx	
24.301	Collecting Bank Account- State Bank of Travancore	xx	
24.302	-Union Bank of India	xx	
24.303	-Canara Bank	xx	
24.304	-Syndicate Bank	xx	
24.305	-Central Bank of India	xx	
24.306	-Union Bank of India (Trivandrum Branch)	xx	
24.351	- Deposit in Treasuries.	xx	
24.352	- Treasury Savings Bank Account	xx	
23.331	Sundry Debtors for Collection		xx
	A/c – Electricity Duty - Domestic		
23.332	-Commercial		xx
23.333	-Public Lighting		xx
23.334	-Irrigation and Dewatering		xx
23.335	-Public Water works		
23.337	-Industrial LT.		xx
23.338	-Railway Trraction		xx
23.339	-Bulk Supply		xx
23.340	-Miscellaneous		xx
23.341	-HT		xx
23.342	-EHT		xx
23.345	-Inter State		xx
23.351	Sundry Debtors for Collection		xx
	Account - Inspection fee		
23.361	“ - Supply Surcharge from Boards Consumers		xx
23.362	“ - Licensee Consumers		xx
23.363	“ -Interstate Consumers		
23.369	Sundry Debtors for Collection A/c.		
	— Electricity Duty payable by those who generate energy for their own use		

SJE S.O P 106 FOR COLLECTION OF MISCELLANEOUS CHARGES Collections from 1.4.86 against balances as on 31 .3.86 shown in the CPLs should be accounted separately. Similarly Collection from 1.4.86 against demand from 4/86 onwards should also be accounted separately)

DATA SOURCE - REVENUE COLLECTION LEDGER

Account Code	Account Head	Debit	Credit
24.110	Cash on hand	xx	
24.301	Collecting Bank Account- State Bank of Travancore	xx	
24.302	-Union Bank of India	xx	
24.303	-Canara Bank	xx	
24.304	-Syndicate Bank	xx	
24.305	-Central Bank of India	xx	
24.306	-Union Bank of India (Trivandrum Branch)	xx	
24.351	- Deposit in Treasuries.	xx	
24.352	- Treasury Savings Bank Account	xx	
23.371	Sundry Debtors for Collection Account- Miscellaneous charges - Unconnected minimum		xx
23.372	-do- Maintenance of Public Lighting		xx
23.373	-do- Service connection fee etc.		xx
23.374	-do- Service Line Rental/Meter Rent		xx
23.375	-do- Recoveries for theft of power/ Malpractices etc.		
23.376	-do- other levies		xx
23.377	-do- Line Extension/S C Minimum		xx
23.378	Sundry Debtors for Collection Account Penalty for belated payment of Electricity Duty		xx
23.379	Sundry Debtors for Collection Account Penalty for belated payment of Supply Surcharge		xx

SJE S.O P. 107 COLLECTION OF RECONNECTION FEE / TESTING
FEE FROM CONSUMERS.

DATA SOURCE - REVENUE COLLECTION LEDGER

Account Code	Account Head	Debit	Credit
24.110	Cash on hand	xx	
24.301	Collecting Bank Account- State Bank of Travancore	xx	
24.302	-Union Bank of India	xx	
24.303	-Canara Bank	xx	
24.304	-Syndicate Bank	xx	
24.305	-Central Bank of India	xx	
24.306	-Union Bank of India (Trivandrum Branch)	xx	
24.351	- Deposit in Treasuries.	xx	
24.352	- Treasury Savings Bank Account	xx	
61.905	Revenue from Miscellaneous charges from consumers - RF/TF		xx

SJE S.O P. 108 FOR COLLECTION OF PENALTY FROM DEFAULTING CONSUMERS
[WITHOUT DEMAND]

DATA SOURCE - R.C.L.

Account Code	Account Head	Debit	Credit
24.110	Cash on hand	xx	
24.301	Collecting Bank Account- State Bank of Travancore	xx	
24.302	-Union Bank of India	xx	
24.303	-Canara Bank	xx	
24.304	-Syndicate Bank	xx	
24.305	-Central Bank of India	xx	
24.306	-Union Bank of India (Trivandrum Branch)	xx	
24.351	- Deposit in Treasuries.	xx	
24.352	- Treasury Savings Bank Account	xx	
61.904	Other items - Collection of penal interest for belated payment of Current charges without demand		xx

SJE S.O P. 109 FOR COLLECTION OF FIXED CHARGES FOR TEMPORARY
EXTENSION TAKEN FROM CONSUMERS PREMISES (LT VIII -
TEMPORARYEXTENSION -SINGLE OR 3 PHASE).

DATA SOURCE - R.C.L.

Account Code	Account Head	Debit	Credit
24.110	Cash on hand	xx	
24.301	Collecting Bank Account- State Bank of Travancore	xx	
24.302	-Union Bank of India	xx	
24.303	-Canara Bank	xx	
24.304	-Syndicate Bank	xx	
24.305	-Central Bank of India	xx	
24.306	-Union Bank of India (Trivandrum Branch)	xx	
24.351	- Deposit in Treasuries.	xx	
24.352	- Treasury Savings Bank Account	xx	
61.212	Revenue from sale of power — Domestic — Fixed charges		xx
61.222	“ Commercial — Fixed charges		xx

SJE S.O P. 110 FOR WIFHDRAWALOF DEMAND

DATA SOURCE - CPL ABSTRACT & MISCELLANEOUS ADJUSTMENT REGISTER.

Account Code	Account Head	Debit	Credit
61.120	Revenue from SOP – Interstate	xx	
	TNEB		
	Energy charges		
61.121		xx	
	Demand charges		
61.122		xx	
	Fixed charges		
61.123 to 61.128	Open		
61.129		xx	
	Adjustment to past billing		
61.130	KEB	xx	
	Energy charges		
61.131	„	xx	
	Demand charges		
61.132	„	xx	
	Fixed charges		
61.133 to 61.138	Open		
61.139		xx	
	Adjustment to past billing		
61.140	„ APSEB	xx	
	Energy charges		
61.141	„ „	xx	
	Demand charges		
61.142	„ „	xx	
	Fixed charges		
61.143 to 61.148	Open		
61.149	„ „	xx	
	Adjustment to past billing		
61.210	Revenue from sale of power -Domestic	xx	
	Energy charges	xx	
61.211	Demand Charges	xx	
61.212	Fixed charges	xx	
61.213 to 61.218	Open		
61 .219	Revenue from SOP- Domestic - Adjustments to past billing	xx	
61 220	Commercial- Energy charges	xx	
61.221	Demand charges	xx	
61.222	Fixed charges	xx	
61.223 to 61.228	Open	xx	
61.229	Adjustments to past billing	xx	
61.230	Public Lighting - Energy charges	xx	
61.231	Demand charge	xx	
61.232	Fixed charges	xx	
61.233 to 61.238	Open	xx	

Account Code	Account Head	Debit	Credit
61.239	Revenue from SOP – Public lighting	xx	
	Adjustment to past billing		
61.240	Irrigation & Dewatering	xx	
	Energy charges		
61.241	Demand charges	xx	
61.242	Fixed charges		
61.243 to 61.248	Open		
61.249.	Adjustment to past billing	xx	
61.250	Revenue from S O. P. - Public Water Works	xx	
	Energy charges		
61.251	Demand charges		
61.252	Fixed charges	xx	
61.253 to 61.258	Open		
61.259	Adjustment to past billing	xx	
61.270	Revenue from S. O. P. - Industrial LT	xx	
	Energy charges		
61.271	Demand charges	xx	
61.272	Fixed charges	xx	
61.273 to 61.278	Open		
61.279	Adjustment to past billing	xx	
61.280	Railway Traction	xx	
	Energy charges		
61.281	Demand Charges	xx	
61.282	Fixed charges	xx	
61.283 to 61.288	Open		
61.289	Adjustments to past billing	xx	

Account Code	Account Head	Debit	Credit
61.290	Revenue from SOP – Bulk Supply	xx	
	Energy charges		
61.291	Demand charges	xx	
61.292	Fixed charges		
61.293			
to	Open		
61.298			
61.299	Adjustment to past billing	xx	
61.300	Open	xx	
61.310	Misc. charges		
	Energy charges		
61.311	Demand charges	xx	
61.312	Fixed charges		
61.313 to			
61.318	Open		
61.319	Adjustment to past billing	xx	
61.320	Revenue from S. O. P- H T - Energy charges	xx	
61.321	Demand charges	xx	
61.322	Fixed charges	xx	
61.323 to			
61.328	Open		
61.329	Adjustment to past billing	xx	
61.330	E. H. T -Energy charges	xx	
61.331	Demand Charges	xx	
61.332	Fixed charges	xx	
61.333 to			
61.338	Open		
61.339	Adjustments to past billing	xx	
23.101	Sundry Debtors for sale of power - Domestic		xx

Account Code	Account Head	Debit	Credit
23.102	Sundry Debtors for sale of power -Commercial	xx	
23.103	-Public Lighting	xx	
23.104	-Irrigation &dewatering	xx	
23.105	.-Public Water works	xx	
23.107	-Industrial LT.	xx	
23.108	-Railway traction	xx	
23.109	-Bulk Supply	xx	
23.110	-Miscellaneous	xx	
23.111	-HT	xx	
23.112	-EHT	xx	
23.601	Sundry Debtors for Interstate S 0. P- NTPC		xx
23.602	-TNEB		xx
23.603	-KEB		xx
23.604	- APSEB		xx

SJE S.O P. 111 FOR WITHDRAWAL OF ELECTRICITY DUTY & OTHER LEVIES
PAYABLE TO GOVERNMENT.

DATA SOURCE -CPL. ABSTRACT & MISC. ADJUSTMENT REGISTER.

Account Code	Account Head	Debit	Credit
46.300	Electricity Duty payable to Govt.	xx	
46.301	Inspection Fee payable to Government	xx	
46.302	Supply surcharge payable to Government	xx	
46.303	Electricity Duty payable by those who generate energy for their own use	xx	
23.201	Sundry debtors for Electricity Duty		xx
	-Domestic		
23.202	-Commercial		xx
23.203	-Public Lighting		xx
23.204	-Irrigation & dewatering		xx
23.205	-Public Water works		xx
23.207	-Industrial LT.		xx
23.208	-Railway traction		xx
23.209	-Bulk Supply		xx
23.210	-Miscellaneous		xx
23.211	-HT		xx
23.212	-EHT		xx
23.215	-Inter State Consumers		xx
23.216	open to		
23.218			
23.221	Sundry debtors for Inspection Fee		xx
23.222	Sundry Drs for Supply surcharge		xx
	-Board Consumers		
23.223	-Licensee consumers		xx
23.224	-Interstate Consumers		xx
23.228	Sundry Drs for Electricity Duty payable by those who generate energy for their own use		xx

 SJE. S.O.P. 112. FOR WITHDRAWAL OF MISC.CHARGES FROM CONSUMERS

 DATA SOURCE - CPL- ABSTRACT & MISC. ADJUSIMEN I REGISTER.

Account Code	Account Head	Debit	Credit
61.601	Revenue from Misc. charges from consumers	XX	
	-Service Line Rental/Meter rent		
61.710	“ -Recoveries for theft of power &Malpractices etc.	XX	
61.901	“ -Unconnected Minimum	XX	
61.902	Misc. charges from consumers-	XX	
	“ -Maintenance of public lighting fee		
61.903	„ -Service connection fee etc	XX	
61.906	“ -Other levies etc. (Includes penalty for belated payment)	XX	
61.907	“ -LE/SC. Minimum	XX	
61.914	“ -Meter Box charges	XX	
23.701	Sundry debtors for Misc. receipts from Consumers -UCM		XX
23.702	“ -Maintenance of public lighting		XX
23.703	“ -Service connection fee etc.		XX
23.704	“ -Service Line Rental/Meter rent		XX
23.705	“ -Recoveries for theft of power/Malpractices etc•		XX
23.706	“ -Other levies		XX
23.707	“ -LE/S.C. minimum		XX

*other levies includes penalty for belated payment.

SJE. S.O.P. 113 FOR DISCOUNT GIVEN TO CONSUMERS

DATA SOURCE:- CPL ABSTRACT/ REGISTER OF MISCELLANEOUS ADJUSTMENTS

Account Code	Account Head		Debit	Credit
78.821	Discount to consumers	- Domestic	xx	
78.822		- Commercial	xx	
78.823		-Public Lighting	xx	
78.824		-Irrigation &dewatering	xx	
78.825		-Public Water works	xx	
78.827		-Industrial LT.	xx	
78.828		-Railway traction	xx	
78.829		-Bulk Supply	xx	
78.830		-Miscellaneous	xx	
78.831		-HT	xx	
78.832		-EHT	xx	
23.301	Sundry Debtors for Collection			xx
	Account - Sale of power	-Domestic		
23.302		-Commercial		xx
23.303		-Public Lighting		xx
23.304		- Irrigation & dewatering		xx
23.305		-Public Water works		xx
23.307		- Industrial LT		xx
23.308		-Railway traction		xx
23.309		-Bulk Supply		xx
23.310		-Miscellaneous		xx
23.311		-HT		xx
23.312		-EHT		xx

SJE. S.O.P. 114 - FOR SEGREGATION OF DUES FROM PERMANENTLY DISCONNECTED
CONSUMERS

DATA SOURCE :- CPL ABSTRACT/ MISC: ADJUSTMENT REGISTER

Account Code	Account Head	Debit	Credit
23.501	Dues from permanently disconnected consumers' Account	xx	
	- Domestic		
23.502	- Commercial	xx	
23.503	-Public Lighting	xx	
23.504	-Irrigation & dewatering	xx	
23.505	-Public Water works	xx	
23.507	-Industrial LT.	xx	
23.508	-Railway traction	xx	
23.509	-Bulk Supply	xx	
23.510	-Miscellaneous	xx	
23.511	-HT	xx	
23.512	-EHT	xx	
23.101	Sundry Debtors for Sale of power -Domestic		xx
23.102	-Commercial		xx
23.103	-Public Lighting		xx
23.104	- Irrigation & dewatering		xx
23.105	-Public Water works		xx
23.107	- Industrial LT		xx
23.108	-Railway traction		xx
23.109	-Bulk Supply		xx
23.110	-Miscellaneous		xx
23.111	-HT		xx
23.112	-EHT		xx

SJE. S.O.P 115 FOR SEGREGATION OF DUES FROM PERMANENTLY
DISCONNECTED CONSUMERS - ELECTRICITY DUTY AND OTHER
LEVIES

DATA SOURCE:- CPL ABSTRACT/MISC: ADJUSTMENT REGISTER

Account Code	Account Head	Debit	Credit
23.551	Dues from permanently disconnected consumers'	xx	
	Account Electricity Duty - Domestic		
23.552	- Commercial	xx	
23.553	- Public Lighting	xx	
23.554	- Irrigation & dewatering	xx	
23.555	- Public Water works	xx	
23.557	- Industrial LT.	xx	
23.558	- Railway traction	xx	
23.559	- Bulk Supply	xx	
23.560	- Miscellaneous	xx	
23.561	- HT	xx	
23.562	- EHT	xx	
23.591	- Inspection Fee	xx	
23.592	- Supply surcharge-Board's consumers	xx	
23.593	- Licensee's consumers		
23.598	- Electricity Duty payable by those, who generate energy for their own use	xx	
23.201	Sundry Debtors for Electricity Duty		xx
	- Domestic		
23.202	- Commercial		xx
23.203	- Public Lighting		xx
23.204	- Irrigation & dewatering		xx
23.205	- Public Water works		xx

Account Code	Account Head	Debit	Credit
23.207	Sundry Debtors for Electricity Duty-Industrial LT		xx
23.208	- Railway traction		xx
23.209	- Bulk Supply		xx
23.210	- Miscellaneous		xx
23.211	-HT		xx
23.212	-EHT		xx
23.221	-Inspection Fee		xx
23.222	- Supply surcharge-Board's Consumers		xx
23.223	- Licensees consumers		xx
23.228	Sundry Debtors for Electricity Duty payable by those who generate energy for their own use.		xx

SJE S.O P 116 FOR COLLECTION FROM PERMANENTLY DISCONNECTED
CONSUMERS

DATA SOURCE - RCL

Account Code	Account Head	Debit	Credit
24.110	Cash on hand	xx	
24.301	Collecting Bank Account- State Bank of Travancore	xx	
24.302	-Union Bank of India	xx	
24.303	-Canara Bank	xx	
24.304	-Syndicate Bank	xx	
24.305	-Central Bank of India	xx	
24.306	-Union Bank of India (Trivandrum Branch)	xx	
24.351	-Deposit in Treasuries.	xx	
24.352	-Treasury Savings Bank Account		xx
23.501	Dues from permanently disconnected consumer's Account – Domestic		xx
23.502	- Commercial		xx
23.503	- Public Lighting		xx
23.504	- Irrigation and Dewatering		xx
23.505	- Public Water works		
23.507	- Industrial LT.		xx
23.508	- Railway Traction		xx
23.509	- Bulk Supply		xx
23.510	- Miscellaneous		xx
23.511	- HT		xx
23.512	- EHT		xx
23.551	- Electricity Duty-Domestic		xx
23.552	- Commercial		xx

Account Code	Account Head	Debit	Credit
23.553	Dues from permanently disconnected consumers Account		xx
	Elec- Duty - Public Lighting		
23.554	-Irrigation and dewatering		xx
23.555	-Public Water Works		xx
23.557	-Industrial L.T		xx
23.558	-Railway Traction		xx
23.559	-Bulk Supply		xx
23.560	-Miscellaneous		xx
23.561	-HT.		xx
23.562	-EHT		xx
23.591	-Inspection Fee		xx
23.592	-Supply surcharge for Board's consumers		xx
23.593	- Licensee's consumers		xx
23.598	- Electricity Duty payable by those who generate energy for their own use		xx

SJE SOP. 117 FOR EFFECTING FORFEITURE OF SECURITY DEPOSIT FROM
PERMANENTLY DISCONNECTED CONSUMERS

DATA SOURCE:- DEPOSIT REGISTERS AND DUES FROM PERMANENTLY
DISCONNECTED CONSUMERS ACCOUNT /REGISTER OF MISC.
ADJUSTMENT

Account Code	Account Head	Debit	Credit
48.101	Deposit from consumers (in Security cash)		xx
	- Domestic		
48.102	-Commercial		xx
48.103	-Public Lighting		xx
48.104	-Irrigation & Dewatering		xx
48.105	-Public Water Works		xx
48.107	-Industrial L-T		xx
48.108	-Railway Traction.		xx
48.109	-Bulk Supply		xx
48.110	-Miscellaneous		xx
48.111	-HT		xx
48.112	-EHT		xx
48.201	(other than in Cash)-Domestic		xx
48.202	-Commercial		xx
48.203	-Public Lighting		
48.204	-Irrigation and Dewatering.		xx
48.205	-Public Water works		xx
48.207	-Industrial LT		xx
48.208	-Railway Traction		xx
48.209	-Bulk Supply		xx
48.210	-Miscellaneous		xx
48.211	-HT		xx
48.212	-EHT		xx

Account Code	Account Head	Debit	Credit
23.551	Dues from permanently disconnected consumers' Account Electricity Duty		xx
	-Domestic		
23.552			xx
	-Commercial		
23.553			xx
	-Public Lighting		
23.554			xx
	-Irrigation & Dewatering		
23.555			xx
	-Public Water Works		
23.557			xx
	-Industrial L-T		
23.558			xx
	-Railway Traction.		
23 559			xx
	-Bulk Supply		
23.560			xx
	-Miscellaneous		
23.561			xx
	-HT		
23.562			xx
	-EHT		
23.591			xx
	-Inspection Fee		
23.592			xx
	-Supply surcharge .from		
	-Board's consumers		
23.593			
	-Licensees Consumers		
23.501			xx
	Sale of Power - Domestic.		
23.502			xx
	-Commercial		
23.503			xx
	-Public Lighting		
23 504			xx
	-Irrigation & Dewatering		
23.505			xx
	-Public Water Works		
23.507			xx
	-Industrial LT		
23.508			xx
	-Railway Traction		
23.509			xx
	-Bulk Supply		
23.510			xx
	-Miscellaneous		
23.511			xx
	-HT		
23.512			xx
	- EHT		

SJE. SOP. 118 FOR FORFEITURE OF SECURITY DEPOSIT FORM PERMANENTLY
DISCONNECTED CONSUMERS

DATA SOURCE: REGISTER OF MISC. ADJUSTMENTS

Account Code	Account Head	Debit	Credit
48.101	Security Deposit from consumers		xx
	(in cash)		
	-Domestic		
48 102		-Commercial	xx
48 103		-Public Lighting	xx
48.104		-Irrigation & Dewatering	xx
48.105		-Public Water Works	xx
48.107		-Industrial L-T	xx
48.108		-Railway Traction.	xx
48.109		-Bulk Supply	xx
48.110		-Miscellaneous	xx
48.111		-HT	xx
48.112		-EHT	xx
48.201	(other than cash)	-Domestic.	xx
48.202		-Commercial	xx
48.203		-Public Lighting	
48.204		-Irrigation & Dewatering	xx
48.205		-Public Water Works	xx
48.207		-Industrial LT	xx
48.208		-Railway Traction	xx
48. 209		-Bulk Supply	xx
48.210		-Miscellaneous	xx
48.211		-HT	xx
48.212		- EHT	xx

Account Code	Account Head	Debit	Credit
23.501	Dues from permanently disconnected Consumers' Account		xx
	-Domestic		
23.502		-Commercial	xx
23.503		-Public Lighting	xx
23.504		-Irrigation & Dewatering	xx
23.505		-Public Water Works	xx
23.507		-Industrial L-T	xx
23.508		-Railway Traction.	xx
23.509		-Bulk Supply	xx
23.510		-Miscellaneous	xx
23.511		-HT	xx
23.512		-EHT	xx

SJE. SOP 119. FOR FORFEITURE OF SECURITY DEPOSIT AGAINST
 DEFAULTING CONSUMERS
 (ELECITRICITY DUTY - OTHER LEVIES)

DATA SOURCE: REGISTER OF MISC. ADJUSTMENTS

Account Code	Account Head	Debit	Credit
48.101	Security Deposit from consumers		xx
	(in cash)	-Domestic	
48.102		-Commercial	xx
48.103		-Public Lighting	xx
48.104		-Irrigation & Dewatering	xx
48.105		-Public Water Works	xx
48.107		-Industrial L-T	xx
48.108		-Railway Traction.	xx
48.109		-Bulk Supply	xx
48.110		-Miscellaneous	xx
48.111		-HT	xx
48.112		-EHT	xx
48.201	(other than cash)-	Domestic.	xx
48.202		-Commercial	xx
48.203		-Public Lighting	
48.204		-Irrigation & Dewatering	xx
48.205		-Public Water Works	xx
48.207		-Industrial LT	xx
48.208		-Railway Traction	xx
48.209		-Bulk Supply	xx
48.210		-Miscellaneous	xx

Account Code	Account Head	Debit	Credit
48.211	Security Deposit from consumers (other than cash) HT		
48.212	EHT	xx	
23.331	Sundry debtors for collection A/c. Electricity Duty -Domestic	xx	
23.332	-Commercial		xx
23.333	-Public Lighting		xx
23.334	-Irrigation & Dewatering		xx
23.335	-Public Water Works.		xx
23.337	-Industrial LT		xx
23.338	-Railway Traction		xx
23.339	-Bulk supply		xx
23.340	-Miscellaneous		xx
23.341	-HT.		xx
23.342	-EHT		xx
23.351	-Inspection Fee		
23.361	-Supply surcharge from Boards consumers		xx
23.362	-Licensees Consumers		xx
23.363	-Interstate Consumers		xx
23.369	Sundry Debtors for collection account Electricity Duty payable by those who generate energy for their own use		xx

SJE. S.O.P 120 FOR FORFEITURE OF SECURITY DEPOSITS OF DEFAULTING
CONSUMERS — SALE OF POWER.

DATA SOURCE: REGISTER OF MISC: ADJUSTMENT ETC.

Account Code	Account Head	Debit	Credit
48.101	Security Deposit from Consumers	xx	
	(in cash)		
	-Domestic		
48.102	-Commercial	xx	
48.103	-Public Lighting	xx	
48.104	-Irrigation & Dewatering	xx	
48.105	-Public Water Works	xx	
48.107	-Industrial L-T	xx	
48.108	-Railway Traction.	xx	
48.109	-Bulk Supply	xx	
48.110	-Miscellaneous	xx	
48.111	-HT	xx	
48.112	-EHT	xx	
48.201	-(other than cash) Domestic	xx	
48.202	-Commercial	xx	
48.203	-Public Lighting		
48.204	- Irrigation & dewatering.	xx	
48.205	-Public Water Works	xx	
48.207	-Industrial LT	xx	
48.208	-Railway Traction	xx	
48.209	-Bulk supply	xx	
48.210	-Miscellaneous	xx	
48.211	-HT	xx	
48.212	- EHT	xx	

Account Code	Account Head	Debit	Credit
23.301	Sundry Debtors for Collection Account		
	Sale of Power	-Domestic	
23.302		-Commercial	XX
23.303		-Public Lighting	XX
23.304		-Irrigation & Dewatering	XX
23.305		-Public Water Works	XX
23.307		. Industrial LT	XX
23.308		-Railway Traction	XX
23.309		-Bulk supply	XX
23.310		-Miscellaneous	XX
23.311		-HT.	XX
23.312		-EHT	XX

SJE SOP. 121 FOR SECURITY DEPOSITS RECEIVED FROM CONSUMERS ENHANCEMENT
OF SECURITY DEPOSITS RECEIVED EARLIER.

DATA SOURCE REVENUE COLLECTION LEDGER

Account Code	Account Head	Debit	Credit
24.110	Cash on hand	XX	
24.301	Collecting Bank Account	XX	
	- State Bank of Travancore		
24.302	- Union Bank of India	XX	
24.303	- Canara Bank	XX	
24.304	- Syndicate Bank	XX	
24.305	- Central Bank of India	XX	
24.306	- Union Bank of India. Trivandrum Branch.	XX	
24.351	- Deposits in Treasuries	XX	
24.352	- Treasury Savings Bank Account	XX	
48.101	Security Deposits from Consumers (in cash)		XX
	- Domestic		
48.102	- Commercial		XX
48.103	- Public Lighting		XX
48.104	- Irrigation & dewatering		XX
48.105	- Public Water Works		
48.107	- Industrial LT		XX
48.108	- Railway Traction		XX
48.109	- Bulk Supply		XX
48.110	- Miscellaneous		XX
48.111	- HT		XX
48.112	- EHT		XX

Account Code	Account Head	Debit	Credit
48.201	Security Deposit from consumers (other than cash)		
	- Domestic		
48.202	- Commercial		XX
48.203	-Public Lighting		XX
48.204	- Irrigation & Dewatering		XX
48.205	- Public Water Works		XX
48.207	-Industrial LT		XX
48.208	- Railway Traction		XX
48.209	- Bulk supply		XX
48.210	-Miscellaneous		XX
48.211	-HT.		XX
48.212	-EHT		XX

SJE-SOP. 122 FOR REMITTANCE IN TO BANK ACCOUNT
FROM CASH COLLECTED.

DATA SOURCE: COLLECTIQN REMITTANCE REGISTER

Account Code	Account Head	Debit	Credit
24.301	Collecting Bank Account	xx	
	- State Bank of Travancore		
24.302	- Union Bank of India	xx	
24.303	- Canara Bank	xx	
24.304	- Syndicate Bank	xx	
24.305	- Central Bank of India	xx	
24.306	- Union Bank of India. Trivandrurm Branch.	xx	
24.351	- Deposits in Treasuries	xx	
24.352	- Treasury Savings Bank Account	xx	
24.110	Cash on had		xx

SJE-SOP. 123 WHEN IN INTEREST ON SECURITY DEPOSIT IS ADJUSTED AGAINST BILL
FOR SALE OF POWER

DATA SOURCE: DEPOSIT REGISTER/REGISTER OF MISC. ADJUSTMENT ETC.

Part I

Account Code	Account Head	Debit	Credit
78.601	Interest on Security Deposit from Account	xx	
	-Domestic		
78.602	-Commercial	xx	
78.603	-Public Lighting	xx	
78.604	-Irrigation & Dewatering	xx	
78.605	-Public Water Works	xx	
78.607	-Industrial L-T	xx	
78.608	-Railway Traction.	xx	
78.609	-Bulk Supply	xx	
78.610	-Miscellaneous	xx	
78.611	-HT	xx	
78.612	-EHT	xx	
48.301	Interest payable on Consumers deposit Account		xx
	- Domestic		
48.302	-Commercial		xx
48.303	-Public Lighting		
48.304	- Irrigation & dewatering.		xx
48.305	-Public Water Works		xx
48.307	-Industrial LT		xx
48.308	-Railway Traction		xx
48.309	-Bulk supply		xx
48.310	-Miscellaneous		xx
48.311	-HT		xx
48.312	- EHT		xx

Part II

Account Code	Account Head	Debit	Credit
48.301	Interest payable on consumer deposit Account		xx
	-Domestic		
48.302	-Commercial	xx	
48.303	-Public Lighting	xx	
48.304	-Irrigation & Dewatering	xx	
48.305	-Public Water Works	xx	
48.307	-Industrial L-T	xx	
48.308	-Railway Traction.	xx	
48.309	-Bulk Supply	xx	
48.310	-Miscellaneous	xx	
48.311	-HT	xx	
48.312	-EHT	xx	
24.110	Cash on hand		

Part III

24.110	Cash on hand	xx	
23.301	Sundry debtors for collection Account		xx
	sale of power -Domestic		
23.302	-Commercial		xx
23.303	-Public Lighting		
23.304	-Irrigation & dewatering.		xx
23.305	-Public Water Works		xx
23.307	-Industrial LT		xx
23.308	-Railway Traction		xx
23.309	-Bulk supply		xx
23.310	-Miscellaneous		xx
23.311	-HT		xx
23.312	-EHT		xx

SJE. SOP. 124 FOR DISHONoured CHEQUES (SALE OF POWER)

DATA SOURCE: BANK'S INTIMATION/REGISTER OF MISC:ADJUSTMENT, ETC

Account Code	Account Head	Debit	Credit
23.301	Sundry Debtors for collection Account		
	Sale of power		
	-Domestic	XX	
23.302	„ „ -Commercial	XX	
23.303	„ „ -Public Lighting	XX	
23.304	„ „ -Irrigation & Dewatering	XX	
23.305	„ „ -Public water works	XX	
23.307	„ „ -Industrial L.T.	XX	
23.308	„ „ -Railway Traction	XX	
23.309	„ „ -Bulk Supply	XX	
23.310	„ „ -Miscellaneous	XX	
23.311	„ „ -HT	XX	
23.312	„ „ -EHT	XX	
23.315	Sundry Debtors for collection A/c		
	Interstate		
	-NTPC	XX	
23.316	„ „ -TNEB	XX	
23.317	„ „ -KEB	XX	
23.318	„ „ -APSEB	XX	
24.301	Collecting Bank Account		
	-State Bank of Travancore		XX
24.302	„ „ -Union Bank of India		XX
24.303	„ „ -Canara Bank		XX
24.304	„ „ -Syndicate Bank		XX
24.305	„ „ -Central Bank of India		XX
24.306	„ „ -Union Bank of India, Trivandrum Branch.		XX
24.351	„ „ -Deposits in Treasuries		XX
24.352	„ „ -Treasury Savings Bank Account		XX

SJE. SOP. 125 FOR DISHONoured CHEQUES

(FOR ELECTRICITY DUTY & OTHER LEVIES)

DATA SOURCE: BANK'S INTIMATION/REGISTER OF MISC:ADJUSTMENT, ETC.

Account Code	Account Head	Debit	Credit
23.331	Sundry Debtors for collection Account		
	Electricity Duty -Domestic	XX	
23.332	„ „ -Commercial	XX	
23.333	„ „ -Public Lighting	XX	
23.334	„ „ -Irrigation & Dewatering	XX	
23.335	„ „ -Public water works	XX	
23.337	„ „ -Industrial L.T.	XX	
23.338	„ „ -Railway Traction	XX	
23.339	„ „ -Bulk Supply	XX	
23.340	„ „ -Miscellaneous	XX	
23.341	„ „ -HT	XX	
23.342	„ „ -EHT	XX	
23.345	-Inter state		
23.351	Sundry Debtors for collection A/c		
	-Inspection Fee	XX	
23.361	Sundry Debtors for Collection Account		
	Supply surcharge from – Board's consumers	XX	
23.362	„ „ -Licensees Consumers	XX	
23.363	„ „ -Inter State Consumers	XX	
24.369	Sundry Debtors for collection Account- Electricity Duty payable by those who generate Energy for their own use.		XX
24.301	Collecting Bank Account		
	-State Bank of Travancore		
24.302	„ „ -Union Bank of India		XX
24.303	„ „ -Canara Bank		XX
24.304	„ „ -Syndicate Bank		XX
24.305	„ „ -Central Bank of India		XX
24.306	„ „ -Union Bank of India, Trivandrum Branch.		XX
24.351	„ „ -Deposits in Treasuries		XX
24.352	„ „ -Treasury Savings Bank Account		XX

 SJE-SOP. 126 FOR DISHONoured CHEQUES (FOR MISC. CHARGES)

 DATA SOURCE: BANK'S INTIMATION REGISTER OF MISC: ADJUSTMENT, ETC.

Account Code	Account Head	Debit	Credit
23.371	Sundry Debtors for collection Account-	xx	
	Miscellaneous charges - unconnected Minimum		
23.372	- Maintenance of Public Lighting	xx	
23.373	- Service Connection Fee, etc	xx	
23.374	- Service Line Rental / Meter Rent	xx	
23.375	- Recoveries for theft of power/ Malpractice	xx	
23.376	- Other levies	xx	
23.377	- LE/SC Minimum.	xx	
24.301	Collecting Bank Account		xx
	- State Bank of Travancore		
24.302	- Union Bank of India		xx
24.303	- Canara Bank		xx
24.304	- Syndicate Bank		xx
24.305	- Central Bank of India		xx
24.306	- Union Bank of India, Trivandrum Branch		xx
24.351	- Deposits in Treasuries		
24.352	- Treasury Savings Bank Account		xx

SJE-SOP. 127 FOR DISHONOURED CHEQUE WHEN IT INCLUDES RECONNECTION FEE,
TESTING FEE. ETC.

DATA SOURCE: BANK'S INTIMATION REGISTER OF MISC: ADJUSTMENT, ETC.

Account Code	Account Head	Debit	Credit
61.905	Miscellaneous charges from Consumers (Revenue) RF/TF	xx	
24.301	Collecting Bank Account- State Bank of Travancore		xx
24.302	- Union Bank of India		xx
24.303	- Canara Bank		xx
24.304	- Syndicate Bank		xx
24.305	- Central Bank of India		xx
24.306	- Union Bank of India, Trivandrum Branch.		xx
24.351	- Deposits in Treasuries		xx
24.352	- Treasury Savings Bank Account		xx

SJE-SOP. 128 FOR BANK CHARGES

(BANK COMMISSION FOR COLLECTION FROM COSNSUMERS)

DATA SOURCE: BANKS INTIMATION/REGISTER OF MISC. ADJUSTMENT ETC.

Account Code	Account Head	Debit	Credit
23.301	Sundry Debtors for Collection Account		xx
	Sale of Power	-Domestic	
23.302		-Commercial	xx
23.303		-Public Lighting	xx
23.304		-Irrigation & Dewatering	xx
23.305		-Public Water Works	xx
23.307		-Industrial L-T	xx
23.308		-Railway Traction.	xx
23.309		-Bulk Supply	xx
23.310		-Miscellaneous	xx
23.311		-HT	xx
23.312		-EHT	xx
23.315		-Inter State NTPC	xx
23.316		-TNEB	xx
23.317		-KEB	
23.318		- APSEB	xx
23.331	Sundry Debtors for Collection Account		xx
	Ele. Duty	-Domestic	
23.332		-Commercial	xx
23.333		-Public Lighting	xx
23.334		-Irrigation & Dewatering	xx
23.335		-Public Water Works	xx
23.337		-Industrial L-T	
23.338		-Railway Traction	xx

Account Code	Account Head	Debit	Credit
23.339	Sundry Debtors for collection Account Electricity Duty-Bulk supply	XX	
23.340	„ „ -Miscellaneous	XX	
23.341	-HT	XX	
23.342	-EHT	XX	
23.345	-Inter State	XX	
23.351	Sundry Debtors for collection Account Inspection Fee	XX	
23.361	Sundry Debtors for collection Account- Supply Surcharge from Board's consumers	XX	
23.362	„ „ -Licensees Consumers	XX	
23.363	„ „ -Inter State Consumers	XX	
23.369	Sundry Debtors for collection Account Electricity Duty payable by those who Generate energy for their own use	XX	
23.371	Sundry Debtors for collection Account Miscellaneous charges		
	-unconnected Minimum	XX	
23.372	„ „ -Maintenance of Public Lighting	XX	
23.373	„ „ -Service connection Fee, etc.	XX	
23.374	„ „ -Service Line Rental/Meter Rent	XX	
23.375	„ „ -Recoveries for theft of Power/ Malpractices, etc.	XX	
23.376	„ „ -Other levies	XX	
23.377	„ „ -LE/SC Minimum	XX	
24.301	Collecting Bank Account-		
	-State Bank of Travancore		XX
24.302	„ „ -Union Bank of India		XX
24.303	„ „ -Canara Bank		XX
24.304	„ „ -Syndicate Bank		XX
24.305	„ „ -Central Bank of India		XX
24.306	„ „ -Union Bank of India-Trivandrum Branch		
24.351	„ „ -Deposits in Treasureis		XX
24.352	„ „ -Treasury Savings Bank Account		XX

 SJE-SOP. 129 FOR BANK CHARGES LEVIED BY BANKS FOR CHEQUES

 DATA SOURCE: BANKS INTIMATION/REGISTER OF MISC. ADJUSTMENT ETC.

Account Code	Account Head	Debit	Credit
*28.109	Sundry Debtors for Bank Charges Recoverable Account		xx
24.301	Collecting Bank Account - State Bank of Travancore		xx
24.302	-Union Bank of India		xx
24.303	-Canara Bank		xx
24.304	-Syndicate Bank		xx
24.305	-Central Bank of India		xx
24.306	-Union Bank of India, -Trivandrum Branch.		xx
24.351	-Deposits in Treasuries		xx
24.352	-Treasury Savings Bank Account		xx

* Note :- Sundry Debtors for Bank charges Recoverable Account will be party wise

 SJE-SOP. 130 ON COLLECTON OF BANK CHARGES FOR CHEQUES

 DATA SOURCE: REVENUE COLLECTION LEDGER

Account Code	Account Head	Debit	Credit
24.110	Cash on hand	xx	
24.301	Collecting Bank Account - State Bank of Travancore	xx	
24.302	- Union Bank of India	xx	
24.303	- Canara Bank	xx	
24.304	-Syndicate Bank	xx	
24.305	- Central Bank of India	xx	
24.306	- Union Bank of India, - Trivandrum Branch.	xx	
24.351	- Deposits in Treasuries	xx	
24.352	- Treasury Savings Bank Account	xx	
28.109	Sundry Debtors for Bank charges Recoverable Account		xx

SJE-SOP. 131 FOR BANK CHARGES FOR REMITTANCE OF FUNDS THROUGH BANKS
BETWEEN BOARD'S OFFICES

DATA SOURCE: BANK'S INTIMATION

Account Code	Account Head	Debit	Credit
78.881	Bank charges for remittance between Board's offices account	xx	
24.301	Collecting Bank Account - State Bank of Travancore		xx
24.302	- Union Bank of India		xx
24.303	- Canara Bank		xx
24.304	- Syndicate Bank		xx
24.305	- Central Bank of India		xx
24.306	- Union Bank of India, - Trivandrum Branch.		xx
24.351	- Deposits in Treasuries		xx
24.352	- Treasury Savings Bank Account		xx

 SJE-SOP. 132 FOR TEMPORARY DEPOSITS RECEIVED FROM LOCAL BODIES

 DATA SOURCE: REVENUE COLLECTION LEDER

Account Code	Account Head	Debit	Credit
24.110	Cash on hand	xx	
24.301	Collecting Bank Account - State Bank of Travancore	xx	
24.302	- Union Bank of India	xx	
24.303	- Canara Bank	xx	
24.304	- Syndicate Bank	xx	
24.305	- Central Bank of India	xx	
24.306	- Union Bank of India, - Trivandrum Branch.	xx	
24.351	- Deposits in Treasuries	xx	
24.352	- Treasury Savings Bank Account		
47.603	Deposits from local bodies for temporary illumination account		xx

SJE-SOP. 133 FOR RAISING DEMAND AGAINST LOCAL BODIES FOR TEMPORARY
ILLUMINATION

DATA SOURCE: REGISTER OF MISCELLANEOUS ADJUSTMENTS ETC.

Account Code	Account Head	Debit	Credit
23.110	Sundry Debtors for sale of power Miscellaneous Account	xx	
23.210	Sundry Debtors for Electricity Duty-Miscellaneous Account	xx	
61.310	Revenue from Sale of power - Miscellaneous - Energy Charges		xx
61.311	- Demand charges		xx
61.312	- Fixed charges		xx
46.300	Electricity Duty payable to Government		xx

SJE-SOP. 134 FOR REFUND OF SECURITY DEPOSIT TO LOCAL BODIES AFTER
ADJUSTMENT FOR CHARGES RECEIVABLE.

DATA SOURCE: REGISTER OF MISCELLANEOUS ADJUSTMENTS ETC.

Account Code	Account Head	Debit	Credit
47.603	Deposits from local bodies for temporary illumination Account	xx	
23.310	Sundry debtors for collection account—Sale of Power- Miscellaneous		xx
23.340	Sundry debtors for collection account - Electricity Duty — Miscellaneous		xx
37.xxx	Inter Unit Accounts-Other transaction adjustments		xx

 SJE-SOP. 135 FOR SECURITY DEPOSIT RECEIVED FOR PUNJA CONSUMPTION.

 DATA SOURCE: REVENUE COLLECTION LEDGER

Account Code	Account Head		Debit	Credit
24.110	Cash on hand			xx
24.301	Collecting Bank Account	- State Bank of Travancore		xx
24.302		- Union Bank of India		xx
24.303		- Canara Bank		xx
24.304		- Syndicate Bank		xx
24.305		- Central Bank of India		xx
24.306		- Union Bank of India, - Trivandrum Branch.		xx
24.351		- Deposits in Treasuries		xx
24.352		- Treasury Savings Bank Account		
47.604	Deposits for Punja Consumption.			xx

SJE-SOP. 136 FOR REFUND OF SECURITY DEPOSIT TO PUNJA CONSUMERS AFTER
ADJUSTMENT FOR CHARGES RECEIVABLE.

DATA SOURCE: REGISTER OF MISCELLANEOUS ADJUSTMENTS

Account Code	Account Head	Debit	Credit
47.604	Deposits for Punja Consumption	xx	
23.304	Sundry debtors for collection account—Sale of Power-Irrigation & Dewatering		xx
23.334	Sundry Debtors for collection Account - Electricity Duty. Irrigation & Dewatering.		xx
37.xxx	Inter Unit Accounts-Other transaction adjustments		xx

SJE-SOP. 137 FOR ARRANGING REFUND OF REVENUE REALISED (WITHDRAWAL OF DEMAND)

DATA SOURCE: CPL/REGISTER OF MISCELLANEOUS ADJUSTMENT/ DEMAND WITHDRAWAL STATEMENT, ETC.

Account Code	Account Head			Debit	Credit
61.120	Rev. from SOP Interstate	TNEB	Energy charges	XX	
61.121	-do-	“	Demand charges	XX	
61.122	-do-	“	Fixed charges	XX	
61.130	-do-	KEB	Energy charges	XX	
61.131	-do-	“	Demand charges	XX	
61.132	-do-	“	Fixed charges	XX	
61.140	-do-	APSEB	Energy charges	XX	
61.141	-do-	“	Demand charges	XX	
61.142	-do-	“	Fixed charges	XX	
61.210	Rev. from Sale of Power	-Domestic	Energy charges	XX	
61.211	“	“	Demand charges	XX	
61.212	“	“	Fixed charges	XX	
61.220	“	Commercial	Energy charges	XX	
61.221	“	“	Demand charges	XX	
61.222	“	“	Fixed charges	XX	
61.230	“	Public Lighting	Energy charges	XX	
61.231	“	“	Demand charges	XX	
61.232	“	“	Fixed charges	XX	
61.240	“	Irrigation & Dewatering	Energy charges	XX	
61.241	“	“	Demand charges	XX	
61.242	“	“	Fixed charges	XX	
61.250	“	Public Water Works	Energy charges	XX	
61.251	“	“	Demand charges	XX	
61.252	“	“	Fixed charges	XX	
61.270	“	Industrial LT	Energy charges	XX	
61.271	“	“	Demand charges	XX	
61.272	“	“	Fixed charges	XX	
61.280	“	Railway Traction	Energy charges	XX	
61.281	“	“	Demand charges	XX	
61.282	“	“	Fixed charges	XX	
61.290	“	Bulk Supply	Energy charges	XX	
61.291	“	“	Demand charges	XX	
61.292	“	“	Fixed charges	XX	
61.310	“	Misc. Charges	Energy charges	XX	
61.311	“	“	Demand charges	XX	
61.312	“	“	Fixed charges	XX	

Account Code	Account Head		Debit	Credit
61.320	Rev. from SOP	H.T.	Energy charges	XX
61.321	-do-	“	Demand charges	XX
61.322	-do-	“	Fixed charges	XX
61.330	-do-	EHT	Energy charges	XX
61.331	-do-	“	Demand charges	XX
61.332	-do-	“	Fixed charges	XX
46.300	Ele. Duty payable to Government			XX
46.301	Inspection fee payable to Government			XX
46.302	Supply surcharge payable to Government			XX
46.303	Ele. Duty payable to Government by those who generate energy for their own use.			XX
61.601	Revenue from Misc. charges from consumers Service Line Rental/Meter Rent			XX
61.710	“	Recoveries for theft of Power/ Malpractices		XX
61.901	“	Unconnected Minimum		XX
61.902	“	Fee for Maintenance of Public lighting		XX
61.903	“	Service connection fee, etc.		XX
61.906	“	Other Levies (includes penalty for belated payment		XX
61.907	“	LE/SC Minimum		XX
61.914	“	Meter box charges		XX
23.101	Sundry Debtors for Sale of Power - Domestic			XX
23.102	“	Commercial		XX
23.103	“	Public Lighting		XX
23.104	“	Irrigation & Dewatering		XX
23.105	“	Public Water Works		XX
23.107	“	Industrial LT		XX
23.108	“	Railway Traction		XX
23.109	“	Bulk Supply		XX
23.110	“	Miscellaneous		XX
23.111	“	HT		XX
23.112	“	EHT		XX
23.601	Sundry Debtors for interstate SOP NTPC			XX
23.602	“	TNEB		XX
23.603	“	KEB		XX
23.604	“	APSEB		XX

Account Code	Account Head	Debit	Credit
23.201	Sundry debtors for Electricity- Duty		XX
	- Domestic		
23.202	- Commercial		XX
23.203	- Public Lighting		XX
23.204	- Irrigation & Dewatering		XX
23.205	- Public Water Works.		XX
23.207	- Industrial LT		XX
23.208	- Railway Traction		XX
23.209	- Bulk supply		XX
23.210	- Miscellaneous		XX
23.211	- HT.		XX
23.212	- EHT		XX
23.215	-Inter State Consumers		
23.221	Sundry Debtors for Inspection Fee		XX
23.222	Sundry Debtors for supply surcharges - Board's Consumers		XX
23.223	- Licensees Consumers		XX
23.224	- Inter state consumers		
23.228	Sundry Debtors for Electricity Duty payable by those who generate energy for their own use		XX
23.701	Sundry Debtors for Miscellaneous receipt from consumers		XX
	- Unconnected Minimum		
23.702	- Maintenance of Public Lighting		XX
23.703	- Service Connection Fee, etc.		XX
23.704	- Service Line Rental/Meter Rent		XX
23.705	- Recoveries for theft of Power/ Malpractices		XX
23.706	- Other Levies etc.		XX
23.707	- L.E/S.C. Minimum		XX

Note :- In the case of amounts realised from Consumers and a portion of that amount thus realised refunded, and the same has to be adjusted against payment monthly fixed charges like IF. FC etc need not be withdrawn from sundry debtors A/c Fixed charges like IF/FC etc for the subsequent month's demand shall be collected in cash as per rules and credited to sundry Debtors for Collection Account.

 SJE-SOP. 138 WHEN REVENUE COLLECTION FROM SOP HAS TO BE REFUNDED IN CASH

 DATA SOURCE: DATA SOURCE; - CPL/ REGISTER OF MISC: ADJUSTMENT/ DEMAND
 WITHDRAWAL STATEMENT. ETC.

 (i) FOR WITHDRAWAL OF DEMAND
 SEE: SJE SOP 137

 (ii) FOR WITHDRAWAL FROM COLLECTION A/C

Account Code	Account Head		Debit	Credit
23.301	Sundry Debtors for Collection Account			xx
	Sale of Power	- Domestic		
23.302		- Commercial		xx
23.303		- Public Lighting		xx
23.304		- Irrigation & Dewatering		xx
23.305		- Public Water Works		xx
23.307		- Industrial L-T		xx
23.308		- Railway Traction.		xx
23.309		- Bulk Supply		xx
23.310		- Miscellaneous		xx
23.311		- HT		xx
23.312		- EHT		xx
23.315	Sundry Debtors for Collection Account			xx
	-Inter State	- NTPC		
23.316		- TNEB		xx
23.317		- KEB		
23.318		- APSEB		xx
23.331	Sundry Debtors for Collection Account			xx
	Ele. Duty	- Domestic		
23.332		- Commercial		xx
23.333		- Public Lighting		xx

Account Code	Account Head	Debit	Credit
23.334	Sundry Debtors for Collection Account		xx
	Electricity Duty	- Irrigation & Dewatering	
23.335		- Public Water Works	xx
23.337		- Industrial LT	xx
23.338		- Railway Traction	xx
23.339		- Bulk Supply	xx
23.340		- Miscellaneous	xx
23.341		- HT.	xx
23.342		- EHT	xx
23 345		- Inter State	xx
23.351	Sundry Debtors for Collection Account		xx
		Inspection fee	
23.361	Supply surcharge - from Board's Consumers		xx
23.362		-Licensee's Consumers	xx
23.363		-Inter-State Consumers	xx
23.371	Sundry Debtors for Collection Account -Miscellaneous charges		
		- Unconnected Minimum	
23.372		- Maintenance of Public lighting	xx
23.373		- Service connection fee, etc	xx
23.374		- Service Line Rental/ Meter Rent	xx
23.375		- Recoveries for theft of Power/ Malpractices	xx
23.376		- Other levies	xx
23.377		- LE/SC Minimum	xx
46.936	Revenue Collection (SOP) Refundable Account		xx

Note:- 1. Revenue Collection (SOP) Refundable A/c will be consumer wise.

2. In the case ,of amount realised from consumer, and a portion of that amount has to be refunded in Cash, the monthly fixed charges like IF, FC etc. need not be withdrawn both from Sundry Drs A/C & Sundry Debtors for collection A/c.

 (iii) FOR TRANSFER OF AMOUNTS REFUNDABLE TO CONSUMERS TO DIVISION

SJE SOP 308

 SJE-SOP. 139 FOR ARRANGING PAYMENT OF PRICE OF ENERGY PURCHAED

 DATA SOURCE: INTIMATION FROM THE SPECIAL OFFICF1 REVENUE

Account Code	Account Head		Debit	Credit
70.101	Power Purchased from	- NTPC	xx	
70.102	-do- -do-	- TNEB	xx	
70.103	-do- -do-	- KEB	xx	
70.104	-do- -do-	- APSEB	xx	
70.105	-do- -do-	- Madras-Atomic Power Project	xx	
70.106	-do- -do-	- Neyveli Lignite Corporation	xx	
41.101	Sundry Creditors for			xx
	Purchase of power	- NTPC		
41.102	-do- -do-	- TNEB		xx
41.103	-do- -do-	- KEB		xx
41-104	-do- -do-	- APSES		xx
41.105	-do- -do-	- Madras Atomic Power Project		xx
41.106	-do- -do-	- Neyveli Lignite Corporation		xx

Note :- The debit for liability head will appear through Cash book

(B) INTER UNIT JOURNAL ENTRIES

SJE SOP 301 FOR FUNDS TRANSFER TO HEAD OFFICE - INTER UNIT

ACCOUNT - REMITTANCE TO HEAD OFFICE

PART I ORIGINATING ARU

DATA SOURCE-SCROLL SUMMARY REGISTER

Account Code	Account Head	Debit	Credit
33.999	Inter Unit Accounts -Remittances to Head Office	xx	
24.301	Collecting Bank Account		xx
	- State Bank of Travancore		
24.302	“ - Union Bank of India		xx
24.303	“ - Canara Bank		xx
24 304	“ - Syndicate Bank		xx
24.305	“ - Central Bank of India		xx
24.306	“ - Union Bank of India -Trivandrum Branch		xx
24.351	Deposits in Treasuries		xx
24.352	Treasury Savings Bank Account		xx
PART II RESPONDING ARU (HEDAD OFFICE)			
DATA SOURCE- IUTN			
24.301	Collecting Bank Account	xx	
	- State Bank of Travancore		
24.302	“ - Union Bank of India	xx	
24.303	“ - Canara Bank	xx	
24.304	“ - Syndicate Bank	xx	
24.305	“ - Central Bank of India	xx	
24.306	“ - Union Bank of India -Trivandrum Branch	xx	
24.351	Deposits in Treasuries	xx	
24.352	Treasury Savings Bank Account	xx	
33.xxx	Inter Unit Accounts-Remittances to Head Office		xx

SJE SOP 302 FOR TRANSFER OF ELECTRICITY DUTY PAYABLE TO GOVERNMENT TO
HEAD OFFICE

PART I ORIGINATING ARU

DATA SOURCE - CONSUMERS PERSONAL LEDGER ABSTRACT

Account Code	Account Head	Debit	Credit
46.300	Electricity Duty payable to Government Account	xx	
37.xxx	Inter Unit Accounts - Other transactions/Adjustments		xx
PART II RESPONDING ARU (HEDAD OFFICE)			
DATA SOURCE- IUTN			
37 xxx	Inter Unit Accounts – Other transaction/Adjustment	xx	
46.300	Electricity Duty payable to Government Account		xx

SJE SOP 303 FOR TRANSFER OF INSPECTION FEE PAYABLE TO GOVERNMENT TO
HEAD OFFICE

PART I ORIGINATING ARU

DATA SOURCE - CPL ABSTRACT

Account Code	Account Head	Debit	Credit
46.301	Inspection Fee payable to Government Account	xx	
37.xxx	Inter Unit Accounts - Other transactions/Adjustments		xx

PART II RESPONDING ARU (HEAD OFFICE)

DATA SOURCE- IUTN

37 xxx	Inter Unit Accounts – Other transaction/Adjustment	xx	
46.301	Inspection Fee payable to Government Account		xx

SJE SOP 304 FOR TRANSFER OF SUPPLY SURCHARGE PAYABLE TO GOVERNMENT TO
HEAD OFFICE

PART I ORIGINATING ARU

DATA SOURCE - CPL ABSTRACT

Account Code	Account Head	Debit	Credit
46.302	Supply surcharge payable to Government Account	xx	
37.xxx	Inter Unit Accounts - Other transactions Adjustments		xx

PART II RESPONDING ARU (HEAD OFFICE)

DATA SOURCE - IUTN

37.xxx	Inter Unit Accounts - Other transactions Adjustments	xx	
46.302	Supply surcharge payable to Government Account		xx

SJE SOP 305 FOR TRANSFER OF ELECTRIC DUTY PAYABLE BY THOSE
WHO GENERATE ELECTRICITY FOR THEIR OWN USE

PART I ORIGINATING ARU

DATA SOURCE-CPL ABSTRACT

46.303	Electricity Duty payable by those who generate Electricity for their own use	xx	
37.xxx	Inter Unit Accounts - Other transactions Adjustments		xx

PART II RESPONDING ARU (HEAD OFFICE)

DATA SOURCE - IUTN

37.xxx	Inter Unit Accounts - Other transactions Adjustments	xx	
46.303	Electricity Duty payable by those who generate Electricity for their own use		xx

 SJE SOP 306 FOR CONSUMPTION OF POWER BY BOARDS OWN OFFICES.

(No demand need be raised since demand for Board's own offices has already been included in the CPL abstract)

 PART I ORIGINATING ARU (BILLING SUPERVISION UNIT).

 DATA SOURCE - REGISTER OF MISCELLANEOUS ADJUSTMENTS, ETC.

Account Code	Account Head	Debit	Credit
37.xxx	Inter Unit Accounts. Other transactions/adjustments	xx	
23.302	Sundry Debtors for collection Account- Sale of Power Commercial		xx
23.332	Sundry Debtors for collection Account - Electricity Duty - Commercial		xx
23.351	Sundry Debtors for Collection Account - Inspection Fee		xx
PART II RESPONDING ARU			
DATA SOURCE - IUTN			
76.158	Administration and General Expenses - Other Expenses, Electricity Charges	xx	
37.xxx	Inter Unit Accounts - Other transactions Adjustments		xx

- If the electricity charges relates to Capital Expenditure appropriate Account Code under Work in progress may be assigned.

 SJE SOP 307 FOR TRANSFER OF DEPOSITS RECEIVED ON BEHALF OF OTHER ARUS

 PART I ORIGINATING ARU

 DATA SOURCE - REVENUE COLLECTION LEDGER, ETC.

Account Code	Account Head	Debit	Credit
24.110	Cash in hand	xx	
24.301	Collecting Bank Account - State Bank of Travancore	xx	
24.302	- Union Bank of India	xx	
24.303	- Canara Bank	xx	
24.304	- Syndicate Bank	xx	
24.305	- Central Bank of India	xx	
24.306	- Union Bank of India	xx	
	- Trivandrum Branch		
24.351	- Deposits in Treasuries	xx	
24.352	- Treasury Savings Bank Account		
37.xxx	Inter Unit Accounts, Other transactions/adjustments		xx
PART II RESPONDING ARU			
DATA SOURCE – IUTN			
37.xxx	Inter Unit Accounts, Other Transactions Adjustment	xx	
48.101	Security Deposits from Consumers (in cash)		
	- Domestic		
48.102	- Commercial		xx
48.103	- Public Lighting		xx
48.104	- Irrigation & Dewatering		xx
48.105	- Public Water Works.		xx
48.107	- Industrial LT		xx
48.108	- Railway Traction		xx
48.109	- Bulk supply		xx
48.110	- Miscellaneous		xx
48.111	- HT		xx
48.112	- EHT		xx

SJE SOP 308 FOR ARRANGING REFUND OF REVENUE REALISED - TRANSFER OF AMOUNTS REFUNDABLE TO CONSUMERS TO DIVISION.

PART I ORIGINATING ARU

DATA SOURCE - REGISTER OF MISC: ADJUSTMENT, ETC..

Account Code	Account Head	Debit	Credit
46.936	Revenue Collection (SOP) Refundable Accounts	xx	
37.xxx	Inter Unit Accounts-other transactions/Adjustments		xx
Note:	Revenue Collection (SOP) Refundable Accounts will be consumer-wise		

PART II RESPONDING ARU

37.xxx	Inter Unit Accounts-other transactions/Adjustments	xx	
46.936	Revenue Collection (SOP) Refundable Accounts		xx
Note:	Revenue Collection (SOP) Refundable Accounts will be consumer-wise		

(C) ONE TIME JOURNAL ENTRIES

xxx

(D) RECTIFICATION JOURNAL ENTRIES

Note Rectification journal Entries have to be proposed by the ARUs as and when required assigning Non-Standard Journal Entry numbers (NSJE-SOP) from 2001 onwards. See also note under II Non Standard Journal Entries

(E) HEAD OFFICE .JOURNAL ENTRIES

SJE. S 0. P. 701 FOR COMMISSION FOR COLLECTION OF ELECTRICITY DUTY.

DATA SOURCE: COMPUTATION SHEET, ETC.

Account Code	Account Head	Debit	Credit
46.300	Electricity Duty payable to Government A/c	xx	
62.916	Commission for Collection of Electricity Duty		xx

Note : Commission for collection of electricity duty payable by those who generate energy for their own use may also b included in the above JE.

SJE SOP 702 FOR COMMISSION FOR COLLECTION OF INSPECTION FEE

DATA SOURCE - COMPUTATION SHEET, ETC.

Account Code	Account Head	Debit	Credit
46.301	Inspection Fee payable to Government Account	xx	
62.915	Commission for Collection of Inspection Fee		xx

SJE SOP. 703 FOR COMMISSION FOR COLLECTION OF SUPPLY SURCHARGE
DATA SOURCE- COMPUTATION SHEET, ETC..

Account Code	Account Head	Debit	Credit
46.302	Supply surcharge payable to Government Account	xx	
62.917	Commission for collection of supply surcharge		xx

(F) MEMORANDA JOURNAL ENTREES/CONTRA ENTRIES
SJE. S 0. P. 901 ON GENERATION
DATA SOURCE: COMPUTATION SHEET, ETC.

Account Code	Account Head	Debit	Credit
92.100	Total units Account	xx	
92.201	Generated Account -Thermal		xx
92.202	-Hydel		

SJE SOP 902 FOR AUXILIARY CONSUMPTION

DATA SOURCE - COMPUTATION SHEET, ETC..

Account Code	Account Head	Debit	Credit
92.301	Auxiliary Consumption Account - Thermal	xx	
92.302	- Hydel	xx	
92.392	Consumption of electricity by Board's own offices	xx	
92.396	Consumption of electricity for Pallivasal Pumping Station	xx	
92.397	Consumption of electricity for other purposes	xx	
92.100	Total Units Account		xx

SJE SOP. 903 ON PURCHASE OF POWER
DATA SOURCE- COMPUTATION SHEET, ETC..

Account Code	Account Head	Debit	Credit
92.100	Total Units Account	xx	
92.401	Units purchased Account - NTPC		xx
92.402	- TNEB		xx
92.404	- KEB		xx
92.404	- APSEB		xx

 SJE SOP 904 ON SALES

 DATA SOURCE- **COMPUTATION SHEET, ETC..**

Account Code	Account Head		Debit	Credit
92.501	Units Sold Account	-Domestic	xx	
92.502		-Commercial	xx	
92.503		-Public Lighting	xx	
92.504		-Irrigation & Dewatering	xx	
92.505		-Public Water Works.	xx	
92.507		-Industrial LT	xx	
92.508		-Railway Traction	xx	
92.509		-Bulk supply	xx	
92.510		-Miscellaneous	xx	
92.511		-HT.	xx	
92.512		-EHT	xx	
92.515		-Inter State	xx	
91.100	Total unit Account			xx

SJE SOP 905 YEAR END ENTRY

DATA SOURCE- COMPUTATION SHEET, ETC..

Account Code	Account Head		Debit	Credit
92.201	Units Generated Account	-Thermal	xx	
92.202		-Hydel	xx	
92.401	Units purchased Account	-NTPC	xx	
92.402		-TNEB	xx	
92.403		-KEB	xx	
92.404		-APSEB	xx	
92.301	Auxiliary Consumption Account			xx
		-Thermal		
92.302		-Hydel		xx
92.392	Consumption of electricity by Board's own offices			xx
92.396	Consumption of electricity for Pallivasal Pumping Station			xx
92.397	Consumption of electricity for other purposes			xx
92.501	Units Sold Account	-Domestic		xx
92.502		-Commercial		xx
92.503		-Public Lighting		xx
92.504		-Irrigation & Dewatering		xx
92.505		-Public Water Works.		xx
92.507		-Industrial LT		xx
92.508		-Railway Traction		xx
92.509		-Bulk supply		xx
92.510		-Miscellaneous		xx
92.511		-HT.		xx
92.512		-EHT		xx
92.515		-Inter State		xx

 SJE SOP. 906 FOR GOVERNMENT LEVIES PAYABLE ACCOUNT (CONTRA ENTRIES)

Account Code	Account Head		Debit	Credit
61.541	Electricity duty payable Contra	-Domestic		xx
61 .542	-do-	-Commercial		xx
61 543	-do-	-Public Lighting		xx
61.544	-do-	-Irrigation &Dewatering		xx
61.545	-do-	-Public Water Works		xx
61.547	-do-	-Industrial L-T		xx
61.548	-do-	-Railway Traction.		xx
61.549	-do-	-Bulk Supply		xx
61.550	-do-	-Miscellaneous		xx
61 .551	-do-	-HT		xx
61.552	-do-	-EHT		xx
61.555	-do	-Inter State		xx
61.561	Other state levies payable - contra			xx
		-Inspection fee		
61.562	-do- Supply surcharge	-Board's consumers		xx
61.563	-do-	-Licensee's consumers		xx
61.554	-do-	-Inter State Consumers		xx
61.565	Open			
to				
61567				
61.568	Electricity duty payable to Government			xx
	by those who generate energy for their own use			
61.501	Electricity duty recovery			xx
		-Domestic		
61.502	-do-	-Commercial		xx
61.503	-do-	-Public Lighting		xx
61.504	-do-	-Irrigation and Dewatering.		xx

Account Code	Account Head	Debit	Credit
61.505	Electricity duty recovery	-Public Water Works	xx
61.507	-do-	-Industrial L-T	xx
61.508	-do-	-Railway Traction.	xx
61.509	-do-	-Bulk Supply	xx
61.510	-do-	-Miscellaneous	xx
61.511	-do-	-HT	xx
61.512	-do-	-EHT	xx
61.515	-do	-Inter State	xx
61.521	Other state levies recovery		xx
		-Inspection fee	
61.552	-do- Supply surcharge	-Board's consumers	xx
61.523	-do-	-Licensee's consumers	xx
61.524	-do-	-Inter State Consumers	xx
61.525	Open		
to			
61.527			
61.528	Electricity duty payable to Government by those who generate energy for their own use		xx

(G) YEAR END /BEGINNING JOURNAL ENTRIES

SJE-SOP. 1001 FOR PROVISION FOR UNBILLED REVENUE (ANNUAL) (EXCLUDING
LEVIES PAYABLE TO GOVERNMENT)

DATA SOURCE: COMPUTATION STEETI ETC

Account Code	Account Head	Debit	Credit
23.401	Provision for unbilled revenue	xx	
	-Domestic		
23.402	-Commercial	xx	
23.403	-Public Lighting	xx	
23.404	-Irrigation & Dewatering	xx	
23.405	-Public Water Works	xx	
23.407	-Industrial L-T	xx	
23.408	-Railway Traction.	xx	
23.409	-Bulk Supply	xx	
23.410	-Miscellaneous	xx	
23.411	-HT	xx	
23.412	-EHT	xx	
23.415	- Inter State	xx	
61.120	Rev: from SOP—Interstate TNEB	xx	
	- Energy charges		
61.121	- Demand charges		xx
61.122	- Fixed charges		
61.130	- KEB Energy Charges		xx
61.131	- Demand charges		xx
61.132	- Fixed charges		xx
61.140	APSEB Energy Charges		xx
61.141	- Demand charges		xx
61.142	- Fixed charges		xx
61.210	Revenue from sale of power - Domestic		xx
	- Energy charges		
61 .211	- Demand Charges		xx
61 .212	- Fixed charges		xx

Account Code	Account Head	Debit	Credit
61.220	Rev: from sale of power-		
	- Commercial		
	- Energy charges		XX
61.221	- Demand charges		XX
61.222	- Fixed charges		XX
61.230	- Public Lighting		
	- Energy charges		XX
61.231	- Demand charges		XX
61.232	- Fixed charges		XX
61.240	- Irrigation & Dewatering		
	- Energy charges		XX
61.241	- Demand charges		XX
61.242	- Fixed charges		XX
61.250	- Public Water Works		
	- Energy charges		XX
61.251	- Demand charges		XX
61.252	- Fixed charges		XX
61.270	- Industrial LT		
	- Energy charges		XX
61.271	- Demand charges		XX
61.272	- Fixed charges		XX
61.280	- Railway Traction		
	- Energy charges		XX
61.281	- Demand charges		XX
61.282	- Fixed charges		XX
61.290	- Bulk Supply		
	- Energy charges		XX
61.291	- Demand charges		XX
61.292	- Fixed charges		XX
61.310	- Miscellaneous		
	- Energy charges		XX
61.311	- Demand Charges		XX
61.312	- Fixed charges		XX
61.320	- HT Energy charges		XX
61.321	- Demand charges		XX
61.322	- Fixed charges		XX
61.330	- EHT Energy charges		XX
61.331	- Demand charges		XX
61.332	- Fixed charges		XX

SJE-SOP. 1002 FOR REVERSAL OF PROVISION FOR UNBILLED REVENUE IN THE NEXT YEAR.

DATA SOURCE: COMPUTATION STATE ETC

Account Code	Account Head	Debit	Credit
61.120	Rev. from SOP - Inter state INEB -		xx
	- Energy charges		
61.121	- Demand charges		xx
61.122	- Fixed charges		xx
61.130	-KEB Energy charges		xx
61.131	-Demand charges		xx
61.132	-Fixed charges		xx
61.140	APSEB Energy Charges		xx
61.141	-Demand charges		xx
61.142	-Fixed charges		xx
61.210	- Domestic		xx
	-Energy charges		
61.211	-Demand charges		xx
61.212	- Fixed charges		xx
61.220	- Commercial		xx
	- Energy charges		
61.221	- Demand charges		xx
61.222	- Fixed charges		xx
61.230	- Public Lighting		xx
	- Energy charges		
61.231	- Demand charges		xx
61.232	- Fixed charges		xx
61.240	- Irrigation & Dewatering		xx
	-Energy charges		
61.241	- Demand charges		xx
61.242	- Fixed charges		xx
61.250	- Public Water Works		xx
	- Energy charges		
61.251	- Demand Charges		xx

Account Code	Account Head	Debit	Credit
61.252	Rev: from SOP - public water works - Fixed charges	xx	
61.270	-Industrial LT - Energy Charges	xx	
61.271	- Demand charges	xx	
61.272	- Fixed charges	xx	
61.280	-Railway Traction - Energy charges	xx	
61.281	-Demand Charges	xx	
61.282	-Fixed charges	xx	
61.590	-Bulk Supply -Energy charges	xx	
61.291	-Demand charges	xx	
61.292	-Fixed charges	xx	
61.310	-Miscellaneous -Energy charges	xx	
61.311	-Demand charges	xx	
61.312	-Fixed charges	xx	
61.320	-HT Energy charges	xx	
61.321	-Demand charges	xx	
61.320	-Fixed charges	xx	
61.330	-EHT Energy charges	xx	
61.331	-Demand charges	xx	
61.332	- Fixed charges	xx	
23.401	Provision for unbilled revenue - Domestic		xx
23.402	-Commercial		xx
23.403	- Public Lighting		xx
23.404	-Irrigation & Dewatering		xx
23.405	- Public Water Works		xx
23.407	- Industrial LT		xx
23.408	- Railway Traction		xx
23.409	- Bulk Supply		xx
23.410	- Miscellaneous		xx
23.411	- HT		xx
23.412	- EHT		xx
23.415	-Inter state		

SJE-SOP. 1003 FOR CREATION OF PROVISION FOR DOUBTFUL DEBTS
(ANNUAL)

DATA SOURCE: COMPUTATION SHEET ETC

Account Code	Account Head	Debit	Credit
79.460	Bad and Doubtful Debts provided for		xx
	- Dues from consumers		
23.901	Provision for Doubtful dues from consumers credit Account		xx
	-Domestic		
23.902	-Commercial		xx
23.903	-Public Lighting		xx
23.904	-Irrigation & Dewatering		xx
23.905	-Public Water Works		xx
23.907	-Industrial L-T		xx
23.908	-Railway Traction.		xx
23.909	-Bulk Supply		xx
23.910	-Miscellaneous		xx
23.911	-HT		xx
23.912	-EHT		xx

 SJE-SOP. 1004 FOR WRITING OFF BAD AND DOUBTFUL DEBTS (ANNUAL)

 DATA SOURCE: COMPUTATION SHEET ETC

Account Code	Account Head	Debit	Credit
79.410	Bad debts written off- dues from consumers		xx
23.101	Sundry Debtors for sale of Power		xx
	-Domestic		
23.102	-Commercial		xx
23.103	-Public Lighting		xx
23.104	-Irrigation & Dewatering		xx
23.105	-Public Water Works		xx
23.107	-Industrial L-T		xx
23.108	-Railway Traction.		xx
23.109	-Bulk Supply		xx
23.110	-Miscellaneous		xx
23.111	-HT		xx
23.112	-EHT		xx
23.201	Sundry Debtors for Ele. Duty -		
	-Domestic		xx
23.202	-Commercial		xx
23.203	-Public Lighting		xx
23.204	-Irrigation & Dewatering		xx
23.205	-Public Water Works		
23.207	-Industrial L-T		xx

Account Code	Account Head	Debit	Credit
23.208	Sundry Debtors for ED	-Railway Traction	xx
23.209		-Bulk Supply	xx
23.210		-Miscellaneous	xx
23.211		-HT	xx
23.212		-EHT	xx
23.215		- Inter State	xx
23.221	Sundry Debtors for Inspection Fee		xx
23.222	Sundry Debtors for Supply		xx
	Surcharge - Boards Consumers		
23 223		-Licensee's consumers	xx
23 224		-Interstate consumers	
23.228	Sundry Debtors for electricity duty		
	Payable by those who generate energy for their own use		xx

Account Code	Account Head	Debit	Credit
23.701	Sundry Debtors for Miscellaneous receipts from Consumers	xx	
	-Unconnected minimum		
23.702	-Maintenance of Public Lighting		
23.703	-Service connection Fee etc		
23.704	-Service Line Rental/Meter Rent		
23.705	-Recoveries for theft of Power/Malpractices		
23.706	-Other Levies		
23.707	-LE/SC Minimum		
23.501	Dues from permanently disconnected Consumer's Account		xx
	-Domestic		
23.502	-Commercial		xx
23.503	-Public Lighting		xx
23.504	-Irrigation & Dewatering		xx
23.505	-Public Water Works		xx
23.507	-Industrial L-T		xx
23.508	-Railway Traction.		xx
23.509	-Bulk Supply		xx
23.510	-Miscellaneous		xx
23.511	-HT		xx
23.512	-EHT		xx
23.551	Dues from permanently disconnected consumers Account		xx
	Electricity Duty		
	- Domestic		
23.552	-Commercial		xx
23.553	-Public Lighting		xx
23.554	-Irrigation & Dewatering		xx
23.555	-Public Water Works		
23.557	-Industrial L-T		xx
23.558	-Railway Traction		
23.559	-Bulk Supply		
23.560	-Miscellaneous		
23.561	-HT		
23.562	-EHT		

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PART II	REVENUE ACCOUNTING	
CHAPTER. XIII	FORMS AND REGISTERS	
SOP	1.	Receipts for Slab Consumers - S.O. P. 1/1 to S.O. P. 1/8.
“	2.	Receipts for consumers served with Provisional Invoice Cards.
“	3.	Invoice-cum-Pre written Receipts.
“	4	Receipts
“	5.	Daily Collection Summary of Slab Consumers
“	6.	Cash Receipt Statement
“	7	Money Order Register
“	8.	Cheque Register
“	9.	Consumers' Personal Deposit Register
“	10.	Abstract of Daily Collection and Remittance
“	11.	Collection Remittance Register
“	12.	Revenue Collection Ledger
“	13.	Consumers' Personal Ledger.
“	14	Consumers' Personal Ledger Abstract
“	15.	Miscellaneous Adjustment Register
“	16	Demand Register S.O.P. 16/1 Slab Consumers, 16/2 Provisional Invoice Cards
“	17.	Demand Statement
“	18.	Service Connection Return
“	19	Miscellaneous Adjustment Summary
“	20.	Revenue Reconciliation Account
“	21.	Open

SOP	22	Bank Reconciliation Statement.
“	23	Scroll Summary Register
“	24	Meter Reader’s Ledger
“	25	Invoice Delivery Register
“	26	D. C. B. Statement
“	27	Service Connection Register
“	28	Open
“	29	Open
“	30	H. T./E. H. T. Revenue Collection Register
“	31	H. T./E. H. T. Revenue Demand Register
“	32	H. T./E. H. T. Consumers Personal Ledger
“	33	Meter Reading Statement of H. T/ E.H.T. Consumers
“	34	Invoice for H. T./E. H. T. Consumers
“	35	Slab Cards - S. O P. 35/1 to 35/8
“	36	Provisional Invoice Cards S O. P. 36/1 to 36/4
“	37	Register of Receipt Books
“	38	Register of Minimum Guarantee Agreement
“	39	Disconnection Register
“	40	Dismantling Order
“	41	Register of Dismantled Consumers
“	42	Consumers’ Premises Card
“	43	Service Connection Agreement
“	44	Minimum Guarantee Agreement
“	45	Door Locked Notice
“	46	Register of Door Locked Notice
“	47	Requisition for Additional Deposits.
“	48	Consumer arrear Statement
“	49	Meter Reading Not Taken Report
“	50	Faulty Meter Report Refund order

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PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	RECEIPTS FOR LOW TENSION DOMESTIC (SLAB) CONSUMERS (Old forms numbered)	
	S. O.P. 1/1 for consumers under Slab	1
	S. O.P. 1/2 for consumers under Slab	2
	S. O.P. 1/3 for consumers under Slab	3
	S. O.P. 1/4 for consumers under Slab	4
	S. O.P. 1/5 for consumers under Slab	5
	S. O.P. 1/6 for consumers under Slab	6
	S. O.P. 1/7 for consumers under Slab	7
	S. O.P. 1/8 for consumers under Slab	8

PREPARED in triplicate by Cashier

ISSUED Original to consumer
duplicate to Billing Branch for posting in the Consumer Personal Ledger along with Daily Collection Summary
triplicate retained by Cashier.

NOTE :- No corrections should be effected in the figures printed in the receipts. If required receipts in FORM SOP. 4 may be issued while receiving cash from consumers

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PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM Invoice-cum- Pre written receipt
PREPARED BY Billing Branch
ISSUED invoice to the consumers through authorised official
Pre-written receipts to cashier along with Demand Statement.

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PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	RECEIPTS
PREPARED	in triplicate by Cashier
ISSUED	original to payee duplicate retained by Cashier interim receipt need be drawn in case the original one cannot be issued under the signature of the Head of office/authorised officer
PURPOSE	for acknowledging money collected from consumers in the absence of pre-printed receipts, pre-written receipts etc.

VOLUME. IV	SALE OF POWER	SOP 5
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	Daily collection summary of slab consumers
PREPARED BY	Cashier in Duplicate daily Note : Penalty should be shown separately.
ISSUED TO	One copy to Billing Branch - Daily One copy retained.
PURPOSE	To serve the purpose of posting in the Collection Remittance Register (CRR) SOP II and in the CPL of Slab Consumers at 'Billing Branch' Note :- Collection from slab consumers other than in pre-printed receipts should be posted in SOP 6 and total carried over to SOP 5.

KSE BOARD

DAILY COLLECTION SUMMARY OF SLAB CONSUMERS

Date of Collection

Electrical Section:

Location Code :

SOP-5

Slab No	Receipts		No. of Receipts	FC	EC	Duty	IF		Total	Total of SOP 6		Less discount adjustment	Net collection	Remarks
	From	To								IF/RF	Interest for belated payment			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1														
2														
3														
4														
5														
6														
7														
8														
	Total													

Remitted Rs.....(Rs.....) vide pay-in-slip No.....Dated.....

Note: Note: Collection from slab consumers other than in pre-printed receipts should be posted in SOP-5 and total carried over to SOP-5

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PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	CASH RECEIPT STATEMENT (Consumer category wise)
PREPARED BY	CASHIER. in Duplicate - Daily
ISSUED	Original to Billing Branch - Daily; Duplicate retained
PURPOSE	To record collection from consumers other than slab consumers and other Miscellaneous receipts
ACTION IN BILLING BRANCH	To post in consumer personal ledger (SOP. 13) deposit register (SOP. 9) etc. To post in the Collection Remittance Register.
GENERAL	<ul style="list-style-type: none"> • To be prepared separately for each consumer category. • The same form shall be used for collection on behalf of division - and for these collections the statement shall be sent to Divisions instead of Billing Branch. • Cash and cheque shall be shown separately. • Duty includes duty for belated payment of electricity duty-

KERALA STATE ELECTRICITY BOARD
CASH RECEIPT STATEMENT

Consumer Category			Ele. Section					Date of Month		Location Code							
Consumer																	
No	Name & address	Invoice No.	FC	EC	Duty	IF	SC/LE Minimum	Surcharge for belated payment		Total	RF/TF	Surcharge for belated payment	S.D	Other items to be specified	Less Discount / Adjustment	Net collection (cols(11 to 15)-16)	Receipt No. & Book No.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Remitted Rs.....(Rs.....) vide pay-in-slip No..... Date.....

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PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

REGISTER	REGISTER OF MONEY ORDERS
PREPARED BY	Billing Branch Daily. In respect of collection centres other than Major Section Assistant Engineer/Junior Engineer or his authorised subordinate other than Cashier
ISSUED TO	Cashier- Cash handed over and acknowledgement for receipt of cash obtained Daily.
PURPOSE	Cashier to record receipt of money in SOP (5) or SOP (6) as the case may be.
ACTION IN BILLING BRANCH	Sequence of SOP (5) & SOP (6) will follow as the case may be The SS/JS Should verify daily whether all the money orders received have been accounted properly.

RECISTER OF MONEY ORDERS

Name of Section.....

SOP 7

Location Code

Sl. No	Date of Receipt	Consumer No.	Name of consumer	Tariff	Month	Amount	Initials of the junior the junior supdt	Acknowledgement of the cashier for the amount received amount receipt	Receipt No. and Book No.
1	2	3	4	5	6	7	8	9	10

Note : The Junior Superintendent should verify daily whether all the Money orders received have been accounted properly.

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PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	CHEQUE REGISTER
PREPARED BY	Billing branch - Daily. In respect of collection centres other than Major Sections Assistant Engineer/Junior Engineer or his authorised subordinate other than Cashiers.
ISSUED	Cheques handed over to the Cashier after obtaining due acknowledgement in the register - Daily.
PURPOSE	Cashier in turn shall post it in SOP (5) or SOP (6) as the case may be and reference to such postings should be filled up by the Junior Superintendent by giving reference to SOP (5) and SOP (6) and posted in SOP (8).
ACTION IN BILLING BRANCH	SOP (5) & SOP (6) SEQUENCE will follow

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PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

REGISTER ABSTRACT OF DAILY COLLECTION AND REMITTANCE

PREPARED BY Collection Branch in duplicate

One Copy (duplicate) to B. S. Unit.

PURPOSE This abstract is used for posting Consumer Category wise (tariff wise) details of Collection and its remittance in to bank. This serves the purpose of a Remittance Register as well.

KSE BOARD

Name of Section

Name of Cashier

ABSTRACT OF DAILY COLLECTION AND REMITTANCE

Date of Collection

Date of Remittance

Name of Bank

SOP -10

SL No.	Tariff	Ref. to Cash book page	Amount Collected	Amount remitted	Balance	Details of pay- in-slip	Remarks

TOTAL Rs. (Rupees)

Verified

JS/SS

Signature of Cashier

Signature of the Messenger who
carried the amount to Bank for
remittance

VOLUME. IV	SALE OF POWER	SOP 11
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	COLLECTION REMITTANCE REGISTER
PREPARED BY	Billing Branch - in triplicate
ISSUED	Two copies to B. S. Unit - weekly. One retained.
PURPOSE	Basis for preparation of this document are SOP (5). SOP (6) and pay in slips. Age analysis for closing balances should be given with appropriate explanations wherever necessary. Short remittance if any may be shown in column 18 (Remarks)
ACTION IN B.S. UNIT	Amount shown in the remittance column shall be compared with the details in the scroll and the difference analysed as per the columns provided in the form.
SECTIONS	This collection and remittance column shall be consolidated. Journalised and posted in the ledger.
GENERAL	<p>*This form is in two parts.</p> <p>One part is filled up by the Billing Branch, The other part is filled up by B S. Unit.</p> <p>*In cases where collection is directly done by Banks these items should be shown separately in this form.</p>

**KERALA STATE ELECTRICITY BOARD
COLLECTION REMITTANCE REGISTER**

Ele : Section **Month** **Location Code**

Collection				Remittance		To be filled in B.S. Unit						Remarks
Date of Receipt	Collection Reference	Particulars	Amount	Date of Remittance	Bank/Treasury Amount	Voucher No.	Scroll Reference	Amount accounted in Bank but not accounted in the unit	Amount accounted in the unit but not accounted in the Bank	Bank charge		
1	2	3	4	5	6	7	8	9	10	11	12	
Total												

Signature

Note: Datewar details of Cash balance out standing should be given at the close of the month when payments are made by cheques the cheque no. and date should be noted in the remarks column. Cross reference should be given if a pay in slip covers more than one tariff.

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PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	REVENUE COLLECTION LEDGER (PREPARED CONSUMER CATEGORY WISE)
PREPARED BY	Billing Branch - in triplicate Collection as per demand and collection without demand may be given separately. (Eg. Fixed charges, penalty for current charges and duty etc)
ISSUED	One to B. S. Unit - before 5 th of following month. One retained
PURPOSE	Monthly abstract should be struck. Cheques dishonoured should be shown in a separate line.
ACTION IN B.S. UNIT	For journalising and posting in collection account of consumers.

KERALA STATE ELECTRICITY BOARD
REVENUE COLLECTION LEDGER

Consumer Category Electrical SectionMonth Location Code

Date	Particulars	Folio	Collection against demand							Other collection without demand					Less Discount/adjustment	Net Col. (11 to 15) - 16	Remarks
			FC	EC	Duty	IF	SC/LE Minimum	Surcharge for belated payment	Total	RF/TF	Surcharge for belated payment	SD	Other item (to be specified)				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Signature

VOLUME. IV	SALE OF POWER	SOP 13
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

REGISTER CPL - CONSUMERS PERSONAL LEDGER
(Existing Registers to be used)

PREPARED BY Billing Branch - in triplicate

PURPOSE To 1) post demand, collection
2) arrive at the balance
3) take follow up action for the rectification of dues
4) Based on this register CPL abstract
is prepared at the month end monitoring collections.

NOTE: Details of demand of excess bills raised should be noted in the concerned month in which demand is raised and should be separately shown preferably in different ink to identify the excess demand.

VOLUME. IV	SALE OF POWER	SOP 14
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	CPL – ABSTRACT (consumer category wise summary provided)
PREPARED BY	Billing Branch – duplicate - monthly
ISSUED	One to B. S. Unit - before 5 th of following month. One retained
PURPOSE	To journalise the demand portion and post it in the receptive ledgers
ACTION IN B.S. UNIT	Journalising and post it in respective folios of ledgers

**KERALA STATE ELECTRICITY BOARD
ABSTRACT OF CONSUMERS PERSONAL LEDGER**

Consumer category

Electrical Section Month

Location Code

Page No. of CPL	No. of Consumers	Unit Consumed	F.C	E.C	Duty	IF	SC/LE Minimum	Surcharge For belated payment		Demand for the month	Arrears	Total demand column 11 + 12	Collection	Discount / Adjustment	Total Collection (Colu 14 + 15)	Balance (column 13-16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Total																

Signature

Note :- To be prepared from the C.P.L. The SS/JS should ensure that the figures in this abstract agree with ledger figures.

FORM	REGISTER OF MISCELLANEOUS ADJUSTMENTS
PREPARED BY	Billing Branch – monthly in duplicate
ISSUED	One copy to B. S. Unit - One retained
PURPOSE	To facilitate B S Units to make adjustments with regard to miscellaneous items.
ACTION IN B.S. UNIT	The B. S. Units to make adjustment entries and take it to the ledger
GENERAL	<ul style="list-style-type: none"> * Own consumption to be filled up and consumers personal ledger also have an entry correspondingly. * Supporting documents shall be sent along with this to B S Unit * Details of other items shall be sent along with this form. • For other items also entries in the CPL shall be made in the Billing Branch * Collections without demand (ie. fixed charges, penalty for belated payment of current charges, Ele. Duty etc. consumer category-wise) may be shown separately

KSE BOARD REGISTER OF MISCELLANEOUS ADJUSTMENTS**Ele : Major sectionLocation Code**

Month	Item	Amount	Reference to posting and other details	Remarks
1	2	3	4	5
	1. Consumption of energy for Board Offices (Consumer Category, Name of office etc are to be given on the reverse)			
	2. Interest on Consumers Deposits (Consumer Category wise list and period etc has to be attached)			
	3. Details regarding dishonour of cheques (Name of Bank, Cheque No. Consumer Category split up of E.C, Duty etc are to be given)			
	4. Bank charges			
	5. Rectification if any (With full narration and detail of original entry).			
	6. Withdrawals (Reason for withdrawal and Authority are to be given).			
	7. S.D Adjusted against the dismantled services (Collection particulars of SD with consumer category wise details)			
	8. S.D Collection against Temp.connection (Collection particulars with consumer category wise details)			
	9. S.D Adjusted against energy charges of Temp connections. Inter unit Transfer after adjustment (Full address of the consumer is to be given).			
	10. S.D Collection against Punja connection (With collection particulars)			
	11. S.D. Adjusted against: Punja connection, energy charges and duty, inter unit adjustment raised after adjustment (Full address of the consumer etc is to be given)			
	12. Other item (To be specified).			

Signature

Note : If Column 4 is not, sufficient to furnish the details, the same may be given on the reverse or additional sheet attached. The SS/JS should ensure that the relevant adjustments are posted in the concerned ledgers in Billing sections.

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PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

REGISTER DEMAND REGISTER FOR SLAB AND PROVISIONAL
CARD CONSUMERS

PREPARED BY Cashier

PURPOSE To Monitor Collection from Consumers

DEMAND REGISTER FOR SLAB AND PROVISIONAL CARD CONSUMERS

Name of the section

SOP-16

Sl. No.	Consumer No. and Area suffix	Demand					Slab Allotted Tariff	19..... 19.....												
		F.C	E.C	Duty	LF	Total		April	May	June	July	August	September	October	November	December	January	February	March	
		(To be filled up in the case of Non slab cons.)																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	

Signature

Note : Receipt No : & Date / Credit Adjustment Bill No : & Date should be noted in the respective months column. Any change in the amount of provisional invoice card should be attested by Sr. Supdt.

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SOP 17

PART II REVENUE ACCOUNTING

CHAPTER XIII FORMS AND REGISTERS

FORM	DEMAND STATEMENT FOR COLLECTION
PREPARED BY	Billing Branch – category – wise monthly
ISSUED	Cashier - for collection
PURPOSE	To enable cashier to collect dues from non-slab consumers
ACTION IN BILLING BRANCH	To monitor collections against demand raised. To post in CPL and get the CPL abstract

VOLUME. IV.	SALE OF POWER	SOP-18
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	
FORM	SERVICE CONNECTION RETURN.	

PREPARED BY: Major Section and sent along with the monthly returns to B.S Unit. Category wise

PURPOSE To indicate new connection provided-and disconnections if any effected and arrears outstanding against dismantled connections.

ACTION IN To make an age- analysis of
BILLING BRANCH: outstanding arrears.

K.S.E. BOARD

SERVICE CONNECTION RETURN

SOP-18

Name of section:

Month:

Location Code:

Consumers Category	NUMBER OF CONSUMERS					Arrears out standing against dismantled service	Remarks
	Opening Balance	Additional during the months	Total	Dismantled during the month	Balance		
1. Domestic							
2. Commercial (Non- Domestic)							
3. Public lighting							
4. Irrigation & Dewatering							
5. Public Water Works							
6. Industrial HT							
7. Industrial LT							
Total							

Signature of AE

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PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	
FORM	MISCELLANEOUS ADJUSTMENT SUMMARY	

PREPARED BY: B.S. Unit -in duplicate-monthly

ISSUED TO Head Office

PURPOSE for consolidation of adjustment effected during the month by each of the sections.

ACTION IN B.S. UNIT To post adjustment in the ledger against accounts indicated in the adjustment- heads.

KERALA STATE ELECTRICITY BOARD

SOP-19

MISCELLANEOUS ADJUSTMENT SUMMARY (TO BE MAINTAINED IN B.S UNIT)

Name of B.S. Unit.....

Month.....

Location code.....

Section	Consumption of energy by Board offices	Interest on consumer deposit	Details of dishonoured cheque	Bank charges	Rectification any	Withdrawals	S.D Adjusted against dismantled services	S.D Against Temp: connection	SD adjusted against Temp: connection	SD against Punja connection	SD adjusted against Punja connection		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Total													

Signature

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PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	
FORM	REVENUE RECONCILIATION ACCOUNT	

PREPARED BY B. S. Unit – Monthly – in Duplicate

ISSUED One to Head Office, One retained.

PURPOSE To reconcile section – wise and bank – wise collection and cheque collection

REFER: Annual Accounts – Statement No. 5/20 (a)

K. S. E. BOARD

LOCATION:

MONTH:

SOP – 20

(Annual Accounts

Statement 5/20 a)

REVENUE RECONCILIATION ACCOUNT

PARTICULARS	Amt.		Amt.		Remarks
	Rs.	Ps.	Rs	Ps	
I CASH COLLECTION Total Cash Collection till previous month. Collection during current month. Year to date (YTD) Collection					
II REVENUE COLLECTION LEDGER Collection till previous month. Collection during current month. Year to date (YTD) Collection					
III GENERAL LEDGER COLLECTION Collection till previous month Collection during current month Year - to – date (YTD) Collection ADJUSTMENTS OTHER THAN CASH COLLECTION. Board's offices consumption Cheques dishonoured NET					

Note: Item Nos.I, II & III should tally.

Signature

Date:

VOLUME.	IV	SALE OF POWER	SOP – 22
PART	II	REVENUE ACCOUNTING	
CHAPTER	XIII	FORMS AND REGISTERS	

FORM BANK RECONCILIATION STATEMENT

PREPARED BY B. S. Unit – in duplicate – monthly

ISSUED TO Head Office - one copy
 One retained

PURPOSE To reconcile remittances and amount
 Transferred to Head Office by Sections.
 This also provides schedule of previous month's
 Unadjusted amounts that are adjusted in the
 Current month and those still pending to be matched.

BANK RECONCILIATION STATEMENT – COLLECTION ACCOUNT

Month	Location	Amount
PART I (Cash Account as per CRR)		
1. Opening Balance		.....
2. <u>Add:</u> Collection during the month		.....

	Total	.....
3. <u>Less:</u> Remittance during the month		.....

4. Closing Balance		.....
5. Closing Balance as per General Ledger		.....

	Difference	.....

Difference Analysis

.....

.....

PART II (Bank Account as per General ledger -24.3)

	Amount	Amount
	
1	Opening Balance	
<u>Add</u>		
2	Remittance during the month	
	
3	Inter Unit Transfers (Amount pertaining to another unit transferred through credit IUTNs)	.....
4	Other debits (to be specified)	.....
	
	

	Total	.....
<u>Less</u>		
5	Bank Scroll Amount (Amount transferred to HO)	.....
6	Inter –Unit adjustments (Amounting pertaining to this unit transferred by another unit through credit (IUTNs)	.....
7	Dishonour of cheques adjusted	.....
8	Bank charges/commission adjusted	.....
9	Other credits (to be specified)	.....
	
	

10	Closing Balance (General Ledger Balance – 24.3) + OR (-)	.....

PART –III (Reconciliation Statement)

	Amount	Amount
1	Closing Balance as per General Ledger (Part II –Item 10)	.....
<u>Add</u>		
2	Amount credited by Bank but not accounted by the unit	.....
3	Balance amount to be transferred by the bank to SBT, Vidyuthi Bhavanam Branch as per Banks monthly statement	.....
4	Others (to be specified)	.....

	Total	.....
<u>Less</u>		
5	Amount remitted by the unit but not accounted by the Bank	.....
6	Dishonour of cheques pending adjustment in the unit accounts	.....
7	Bank charges/commission pending adjustment in the unit accounts	.....
8	Others (to be specified)	.....

9	Closing Balance as per Bank's monthly statement	.....
Signature:	DA/SS/FO/AO	Signature (Head of Office)

Note:-

1. For item Nos. 2 to to 9 Bank Branch wise details should be furnished separately.
2. While furnishing the difference under item nos. 2, 3, 6&7 the no. and date of scroll and the amount (pay-in-slip wise) and for item No. 5, pay in slip no., date and amount should be furnished.

VOLUME	IV	SALE OF POWER	SOP - 23
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PART	II	REVENUE ACCOUNTING
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CHAPTER	XIII	FORMS AND REGISTERS
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FROM	SCROLL SUMMARY REGISTER
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PREPARED BY	B.S. Unit – IN Triplicate - Monthly
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ISSUED TO	Head Office - Two Copies One retained.
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PURPOSE	To summarise Section – wise, Bank wise deposit from the various scrolls and provide a schedule of unmatched transactions if any Refer to C.R.R.also.
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VOLUME. IV	SALE OF POWER	SOP. 24
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PART II	REVENUE ACCOUNTING
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CHAPTER XIII	FORMS AND REGISTERS
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REGISTER

METER READER'S LEADGER
(Old form renumbered)

PREPARED BY

Meter Reader

TRANSMITTED TO

Billing Branch after posting reading and consumption
periodically of assessment.

VOLUME. IV	SALE OF POWER	SOP 25
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

REGISTER

INVOICE DELIVERY REGISTER
(Old form renumbered)

PURPOSE

For serving invoices on consumers after obtaining
Acknowledgement in the register.

VOLUME. IV	SALE OF POWER	SOP 26
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	DEMAND, COLLECTION AND BALANCE STATEMENT (Old form renumbered)
PREPARED BY	Billing Branch / S.O.R – in duplicate
ISSUED	One copy to H.O along with accounts.

VOLUME. IV

SALE OF POWER

SOP 27

PART II

REVENUE ACCOUNTING

CHAPTER XIII

FORMS AND REGISTERS

REGISTER

SERVICE CONNECTION REGISTER
(Old form renumbered)

PREPARED BY:

Technical Branch of Major Section /
Authorised authority.

VOLUME. IV	SALE OF POWER	SOP 30
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

REGISTER

HT & EHT REVENUE COLLECTION REGISTER

PREPARED BY

The Office of the Special Officer (Revenue)
in triplicate monthly.

2 copies sent to H.O

PURPOSE

To post collections (element-wise) from
HT & EHT Consumers. Remittance particulars are also
entered in this Register.

VOLUME. IV	SALE OF POWER	SOP 31
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PART II	REVENUE ACCOUNTING
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CHAPTER XIII	FORMS AND REGISTERS
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REGISTER	HT & EHT REVENUE DEMAND REGISTER
PREPARED BY	The office of Special Officer (Revenue) Monthly in triplicate.
PURPOSE	Demand (element wise)and collection are noted in this register
ISSUED	2 copies to H. O

VOLUME. IV

SALE OF POWER

SOP 32

PART II

REVENUE ACCOUNTING

CHAPTER XIII

FORMS AND REGISTERS

REGISTER

H.T / E.H.T. CONSUMER'S PERSONAL LEDGER

PREPARED BY

Office of the Special Officer (Revenue) monthly.

Demand and collections are to be posted in the Register.

H. T & E. H. T. CONSUMER'S PERSONAL LEDGER

SOP 32

Consumer Code No.

Name & address of consumer

Address of AE furnishing

Meter Reading.

Category/Tariff

Security Deposit Rs.

Purpose of Installation

Connected Load

Contract Demand

Date of connection

Sl. No.	Maximum Demand Recorded	Billing Demand	Meter Reading	Units consumed	Invoice No. and date	Due date/ Disconnection date	Demand for the month	Collection		Balance	Opening Balance Cumulative balance		Remarks
								Rt.No. and date	Amount collected		Rs	Ps	
1	2	3	4	5	6	7	8	9	10	11	12	13	
									Rs Ps	Rs Ps	Rs. Ps.		

VOLUME. IV

SALE OF POWER

SOP 33

PART II

REVENUE ACCOUNTING

CHAPTER XIII

FORMS AND REGISTERS

FORM

METER READING STATEMENT OF
HT/EHT CONSUMERS.
(existing form renumbered)

PREPARED BY

authorized authority monthly and sent to Special Officer (Revenue) in
duplicate for assessment.

VOLUME. IV

SALE OF POWER

SOP 34

PART II

REVENUE ACCOUNTING

CHAPTER XIII

FORMS AND REGISTERS

FORM

INVOICE FOR HT/EHT CONSUMERS
(Old form renumbered)

PREPARED BY

The Office of the Special Officer (Revenue)
In triplicate and sent to the consumers.

VOLUME. IV	SALE OF POWER	SOP 35/1-35/8
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	
FORM	PROVISIONAL INVOICE CARDS (existing forms renumbered)	
SOP 36/1	for Consumers under Tariff LT 1 (B) & 1 (C) (Non slab domestic consumers)	
SOP 36/2	for Consumers under Tariff LT VI / (A) & VI (B) Whose connected load do not exceed 10 K.W (Commercial Consumers)	
SOP 36/3	for Street light consumers	
SOP 36/4	for Consumers under tariff LTV (Irrigation & dewatering)	
PREPARED BY:	Billing Branch, and issued to Consumers	
PURPOSE	Collections are recorded in the cards also on receipt of money.	

VOLUME. IV	SALE OF POWER	SOP -37
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

REGISTER REGISTER OF RECEIPT BOOKS / INVOICE CUM PREWRITTEN RECEIPT BOOKS.

PREPARED BY Major section. Separate folios for each item of Books are to be provided.

PURPOSE to watch receipt and issue of receipt Books/Invoice cum prewritten receipt books.

VOLUME. IV	SALE OF POWER	SOP - 38
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

REGISTER	REGISTER OF MINIMUM GUARANTEE AGREEMENTS (existing)
EXECUTED BY	Prospective Consumers
COPIES ISSUED TO	Major Section / Electrical Division / B.S.U Original kept under the safe custody In the Ele. Division Office.

VOLUME. IV

SALE OF POWER

SOP -39

PART II

REVENUE ACCOUNTING

CHAPTER XIII

FORMS AND REGISTERS

REGISTER

DISCONNECTION REGISTER

PREPARED BY

Collection Branch and handed over to Technical Brach
for further action periodically.

VOLUME. IV

SALE OF POWER

SOP -40

PART II

REVENUE ACCOUNTING

CHAPTER XIII

FORMS AND REGISTERS

FORM

DISMANTLING ORDER

PREPARED BY

Billing Branch in duplicate

ISSUED

One copy to Technical Branch for dismantling the service.

VOLUME. IV

SALE OF POWER

SOP - 41

PART II

REVENUE ACCOUNTING

CHAPTER XIII

FORMS AND REGISTERS

REGISTER

REGISTER OF DISMANTLED CONSUMERS

PREPARED BY

Billing Branch for dismantling the
Service and Monitoring Collection

VOLUME. IV

SALE OF POWER

SOP - 42

PART II

REVENUE ACCOUNTING

CHAPTER XIII

FORMS AND REGISTERS

FORM

CONSUMER'S PREMISES CARD

(existing from renumbered)

PREPARED BY

Technical Branch and handed over to the consumers for safe custody for producing as and when required by concerned authority.

VOLUME. IV

SALE OF POWER

SOP - 43

PART II

REVENUE ACCOUNTING

CHAPTER XIII

FORMS AND REGISTERS

FORM

SERVICE CONNECTION AGREEMENT

EXECUTED BY

Prospective Consumers.

Kept under the safe custody of concerned authority.

VOLUME. IV

SALE OF POWER

SOP - 44

PART II

REVENUE ACCOUNTING

CHAPTER XIII

FORMS AND REGISTERS

FORM

MINIMUM GUARANTEE AGREEMENT

(existing form renumbered)

EXECUTED BY

Prospective consumers.

Kept under the safe custody of concerned authority.

VOLUME. IV	SALE OF POWER	SOP - 45
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	DOOR LOCKED NOTICE (Existing form renumbered)
PREPARED BY	Billing Branch
ISSUED TO	Technical Branch for arranging opening of premises / disconnection of Services.

VOLUME. IV	SALE OF POWER	SOP - 46
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

REGISTER

REGISTER OF DOOR LOCKED NOTICE
(Existing Register renumbered)

PREPARED BY

Billing Branch for follow up action.
The Register is to be reviewed by
Assistant Engineer /Assistant Executive Engineer periodically.

VOLUME. IV	SALE OF POWER	SOP - 47
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM REQUISITION FOR ADDITIONAL DEPOSITS
(Old form renumbered)

PREPARED BY Billing Branch

ISSUED TO Consumers on proper acknowledgement.
Statement showing additional
deposits to be realized may be handed over
to the Collection Branch for follow up action.

VOLUME. IV	SALE OF POWER	SOP - 48
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	CONSUMER ARREAR STATEMENT
PREPARED BY	B. S. Unit in five copies quarterly consumer category wise.
ISSUED TO	1) Executive Engineer 2) Deputy Chief Engineer 3) Chief Engineer (Electricity) 4) Financial Adviser and Chief Accounts Officer before 15 th of July/October/January/April 5) Retained as book copy.
PURPOSE	To monitor collection of arrears.

KERALA STATE ELECTRICITY BOARD

Consumer Category

LOCATION.....

QUARTERLY CONSUMER ARREAR STATEMENT					
Quarter ended June / September / December / March				19.....	
Sl.No	Consumer No.	Amount of arrears		Age analysis	Remarks
		Rs.	Ps.		

SIGNATURE OF ACCOUNTS OFFICER

VOLUME. IV	SALE OF POWER	SOP - 49
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	METER READING NOT TAKEN REPORT
PREPARED BY	B.S UNIT – in five copies – monthly
ISSUED TO	<ol style="list-style-type: none">1) The Executive Engineer.2) The Deputy Chief Engineer.3) The Chief Engineer (Electricity)4) The Financial Adviser and Chief Accounts Officer before 20th of each month5) Retained as book copy
PURPOSE	for timely taking of meter reading and assessment of revenue based on exact consumption of energy.

KERALA STATE ELECTRICITY BOARD**METER READING NOT TAKEN REPORT**

SOP - 49

Location.....

Consumer category.....

Month..... B.S. Unit.....

Sl. No	Consumer No.	Name and Address of consumer	Date fixed for reading meter	Reason of not reading meter	Action taken for reading meter	Assessment particulars during the period in which meter is not read	Remarks
1	2	3	4	5	6	7	8

Signature of Accounts Officer.

VOLUME. IV	SALE OF POWER	SOP - 50
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	FAULTY METER REPORT
PREPARED BY	B.S. Unit – in five copies monthly
ISSUED TO	1) Executive Engineer 2) Deputy Chief Engineer 3) Chief Engineer (Electricity) 4) Financial Adviser and Chief Accounts Officer before 20 th of each month. 5) Retained as book copy
PURPOSE	For timely replacing of faulty meter and for the correct assessment of energy consumed.

KERALA STATE ELECTRICITY BOARD**FAULTY METER REPORT**

SOP-50

Location:

Consumer Category.....

Month.....

B.S. Unit.....

Serial No.	Consumer No	Name and address of consumer.	Meter No.	Date from which the meter is faulty	Nature of fault	Action taken to replace the faulty meter.	Assessment particulars for the period during which the meter was faulty	Remarks
1	2	3	4	5	6	7	8	9

Signature of Accounts Officer.

VOLUME. IV	SALE OF POWER	SOP -51
PART II	REVENUE ACCOUNTING	
CHAPTER XIII	FORMS AND REGISTERS	

FORM	REFUND ORDER
PREPARED BY	Billing Branch – in quadruplicate
ISSUED	3 copies to B. S. Unit, 1 retained
PURPOSE	To facilitate B.S Units to accord sanction for reduction in demand and / or refund of collection.
ACTION IN ACCOUNTS SECTION	The B.S. Unit will forward one copy of the Refund order to Billing Branch and one copy to the disbursing unit after approval.

KERALA STATE ELECTRICITY BOARD

REFUND ORDER

No.....Date.....

Location

Sl. No.	Category	Consumer No.	Name and address of Consumer	Details of collection				Actual to be collected	Balance to be refunded.		Reason for refund	Referance to Inspection/Assessment	Remarks
				Month of Demand	Date of collection	CRS/ Receipt No.	Amount collected Rs. Ps.		A/c heads	Amount Rs. Ps.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Prepared by

Verified by

Approved by

(Accounts Officer B.S.U)

Note: 1. The Refund order is to be prepared in 4 copies.

2. Balance to be refunded, vide column 11 should be split up in to energy charges, demand charges, fixed charges, electricity duty, Inspection fee, supply surcharges, electricity duty on self generation etc.

I. THE KERALA ELECTRICITY DUTY ACT, 1963

(Act 23 of 1963)

AN ACT TO UNIFY AND AMEND THE LAWS RELATING TO
THE LEVY OF DUTY ON SALES AND CONSUMPTION OF ELECTRICAL
ENERGY IN THE STATE OF KERALA.

PREAMBLE - WHEREAS it is expedient to unify and amend the laws relating to the levy of duty on the sales and consumption of electrical energy in the State of Kerala.

BE it enacted in the Fourteenth Year of the Republic of India as follows:-

1. SHORT TITLE, EXTENT AND COMMENCEMENT:-

1. This Act may be called the Kerala Electricity Duty Act, 1963.
2. It extends to the whole of the State of Kerala.
3. It shall come into force on such date as the Government may be notification in the Gazette, appoint.

2. DEFINITIONS:

In this Act, unless the context otherwise requires:-

- a) "Consumer" includes a local authority, company or other person to whom energy is supplied by a licensee on payment of charges or otherwise, and a licensee or other person who consumed energy generated by himself, but does not include a licensee to whom energy is supplied by the State Electricity Board for supply to others.

EXPLANATION:-

Where any licensee consumed energy generated by himself or supplied to him by the Kerala State Electricity Board, he shall be deemed to be a consumer in respect of the energy so consumed except in respect of the energy consumed by him for purposes connected with the construction, maintenance and operation for his generating transmitting and distributing system.

1. The Kerala State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948 (central Act 54 of 1948).
2. Any person licensed under Part II of the Indian Electricity Act, 1910 (Central Act 9 of 1910), to supply energy includes any person who is deemed to have been so licensed and any other person who has obtained the sanction of the Government under section 28 of the said Act; and

3. The Government when it is engaged in the business of supplying energy.

b) “prescribed” means prescribed by rules made under this Act.

3) LEVY OF ELECTRICITY DUTY ON CERTAIN SALES OF ENERGY BY LICENSEES:-

1. 1. Save as otherwise provided in sub-section (2) every licensee in the State of Kerala shall pay every month to the Government in the prescribed manner, a duty calculated at six Paise per unit of energy sold at a price of more than twelve Paise per unit:

Provided that no duty under this sub-section shall be payable by the Kerala State Electricity Board on the energy sold by it to another licensee.

2. Where a licensee holds more than one licence, duty shall be calculated and levied under this section separately in respect of each licence.

3. The duty under this section on the sales of energy should be borne by the licensee and shall not be passed on to the consumer.

4) LEVY OF ELECTRICITY DUTY ON CONSUMERS:-

Every consumer belonging to any of the classes specified in column (2) of the Schedule shall pay every month to the Government in the prescribed manner a duty calculated at the rate specified against that class in column (3) thereof:

Provided that in cases where the supply of energy to a consumer is regulated by an agreement entered into between the Government or the licensee and the consumer, it shall be competent for the Government either to reduce the rate at which duty is leviable on such consumer or to exempt such consumer from payment of duty under this section subject to such terms and conditions as may be imposed by the Government.

5.) COLLECTION AND PAYMENT OF ELECTRICITY DUTY LEVIED ON CONSUMERS:-

1. Every Licensee shall collect and pay to the Government at the time and in the manner prescribed the electricity duty payable under section 4 of this Act on the units of energy consumed by every consumer to whom energy is supplied by him. The duty so payable shall be a first charge on the amounts recoverable by the licensee for the energy consumed and shall be a debt due by him to the Government.

2. When any consumer fails or neglects to pay at the time and in the manner prescribed, the amount of electricity duty due from him, the licensee may, without prejudice to the right of the Government to recover the amount under section 8, after giving not less than seven clear days notice in writing to such consumer, cut off supply of energy to such consumer and may, for that purpose, exercise the power conferred on a licensee by sub-section (1) of Section 24 of the Indian electricity Act, 1910, for recovery of any charge or sum due in respect of energy supplied by him.

3. A. Every person who consumed energy generated by himself shall install a meter at such point and in such manner as may be prescribed and shall maintain it at all times in proper order. (Ins: by Act 30 of 1969).

6) BOOKS OF ACCOUNT, ETC:-

Every licensee shall keep books of account, in prescribed form and submit to the Government or to the prescribed officer, returns in such form and at such times as may be prescribed showing the units of energy consumed by him or supplied by him to each consumer, as the case may be and the amount of duty payable thereon recovered or paid by him under this Act, or showing such other particulars as may be prescribed.

7) INSPECTING OFFICERS:-

1. The Government may by notification in the Gazette, appoint Inspecting Officers to inspect the books of account required to be kept by licensees under section 6.
2. The Inspecting Officers so appointed shall perform such duties and exercise such powers as may be prescribed, for the purpose of carrying into effect the provisions of this Act and the rules made there under.
3. Every such officer shall be deemed to be a public servant within the meaning section 21 of the Indian Penal Code.

8) RECOVERIES:

Any sum due on account of Electricity duty, if not paid at the time and in the manner prescribed, shall be deemed to be in arrears, and thereupon such interest not exceeding twelve per cent per annum which the Government may by general or special order fix, shall be payable on such sum and the sum together with any interest there on, shall be recoverable either through a civil court or as an arrear of land revenue.

- (i) If the amount was payable under section 3, from the licensee
- (ii) If the sum was payable under sub-section (i) of section 5, either from the consumer or from the licensee; at the option of the Government, and;
- (iii) If the sum payable by a person who consumed energy generated by himself from such person.

9) PENALTIES:

1. If any licensee fails to keep books of account or to submit returns as required by section 6, he shall be punishable with fine which may extend to one thousand rupees;
2. If any licensee or other person intentionally obstructs an Inspecting Officer appointed under Section 7 in the performance of his duties or in the exercise of his powers under this Act or the rules made thereunder, he shall be punishable with fine which may extend to one thousand rupees,

10) OFFENCES BY COMPANIES:

- (1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

- (2) Notwithstanding anything contained in sub-section (1) where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any Director, Manager, Secretary or other officer of the company, such Director, Manager, Secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

EXPLANATION:-

For the purpose of this section:

- a) "company" means a body corporate and includes a firm or other association of individuals: and
- b) "director" in relation to a firm means a partner in the firm.

11) POWER TO EXEMPT:-

- (1) The Government may in public interest, by notification in the Gazette, exempt any licensee from the payment of the whole or part of the electricity duty for such period and subject to such terms and conditions as may be specified in such notification.
- (2) The Government may by notification in the Gazette exempt any consumer from the payment of the whole or any portion of the electricity duty payable on energy generated and consumed by him during periods when there is failure of supply of energy by the licensee, or there is only a restricted supply of energy by the licensee, as the case may be.

12) SAVINGS:-

For the avoidance of doubt, it is hereby cleared that nothing in this Act shall be taken to impose or authorise the imposition of, a duty on the consumption or sale of electricity (whether produced by Government or other persons) which is

- (a) consumed by the Government of India or sold to the Government of India for consumption by that Government, or
- (b) consumed in the construction, maintenance or operation of any railway by the Government of India, or sold to that Government for consumption in the construction, maintenance or operation of any railway.

13) POWER TO MAKE RULES:-

- (1) The Government may make rules to carry out the purposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for
 - (a) the time and the manner of payment electricity duty under sections 3 and 4;
 - (a-a) the point at which the names in which a meter shall be installed as required by Section 5A.

- (b) the form of the books of account required to be kept under section 6
 - (c) the times at which, the form in which, and the officers to whom, the returns required by section 6 should be submitted:
 - (d) the duties and powers of Inspecting Officers appointed under section 7; and
 - (e) any other matter for which there is no provision or insufficient provision in this Act and for which provision is, in the opinion of the Government, necessary for giving effect to the purpose of this Act.
- (3) In making a rule under sub-section (1) or sub-section (2) the Government may provide that a breach thereof shall be punishable with fine not exceeding one thousand rupees.
- (4) Every rule made under this Act and every notification issued under section 11 or section 14 shall be laid, as soon as may be after it is made, before that Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the rule or notification or decides that the rule or notification should not be made, the rule or notification shall thereafter have effect, only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

14 POWER TO REMOVE DIFFICULTIES:-

If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions from the provisions of the enactments repealed by section 16, the Government may, by notification make such provisions as appear to it to be necessary expedient for removing the difficulty.

15 PROTECTION OF ACTION TAKEN IN GOOD FAITH:-

No suit prosecution or other legal proceeding shall lie against any person for anything which is in good faith, done or intended to be done under this Act.

16 REPEAL:

The Madras Electricity Duty Act, 1939 (Act V of 1939) as in force in the Malabar District referred in sub-section 2) of section 5 of the States Reorganisation Act 1965 and the Travancore-Cochin Electricity Duty Act, 1950-Act IV of 1950) are hereby repealed.

SCHEDULE

(See Section – 4)

Column (1) Item	Column (2) Class of Consumers	Column (3)
1	Domestic and Commercial consumer consuming energy for purposes like lighting and combined installation of lights and fans, radios, refrigerators, small cookers, air-conditioning plants, heaters, pumps, all electric homes, cinematograph installations and motion picture studios.	10 per cent of the price of energy indicated in the invoice.
2	Public Lighting	Nil
3	Consumers of energy for agriculture purposes.	10 percent of the price of energy indicated in the invoice.
4	INDUSTRIAL CONSUMERS (a) Consumers taking supply of energy at points below 11 KV. (b) Consumers taking supply of energy at 11KV and above.	10 percent of the price of energy indicated in the invoice. 30 percent of the price of energy indicated in the invoice.
5	Consumers also generate energy for their own consumption.	1.2 paise per unit of energy generated and consumed.

II THE KERALA ELECTRICITY DUTY RULES, 1963

1 SHORT TITLE.

These rules may be called the Kerala Electricity Duty Rules, 1963.

2. DEFINITIONS:

In these rules, unless there is anything repugnant in the subject or context.

- (a) "The Act" means the Kerala Electricity Duty Act, 1963 (Act 23 of 1963);
- (b) "Duty" means the Electricity Duty payable under Sections 3 and 4 of the Act;
- (c) "Form" means a form appended to these rules;
- (d) "Government Treasury" means a District Treasury or Sub Treasury of the Government and includes any office, branch or agency of the Bank transacting treasury business for the Government.

3. TIME AND MANNER OF PAYMENT:

Every licensee shall pay the duty payable under Section 3 of the Act in respect of a month before the expiry of the following month. The duty shall be paid into a Government Treasury to the credit of the Government under the appropriate detailed head under "XIII Other taxes and duties – B Electricity Duties" and the Treasury Chelan receipt sent to the Inspecting Officer.

- (3) The duty payable by every consumer under Section 4 of the Act shall be included separately in the invoice for current consumption charges for each month issued by the Licensee to the consumer and collected from the consumer. In the case of licensees consuming energy for themselves separate account shall be maintained for such consumption. The duty collected from the consumers by the licensees together with the duty payable for such energy consumed by them shall be remitted by them into a Government Treasury, before the expiry of the following month under the head mentioned in Sub-rule (1) retaining 1% of the duty collected from the consumers by the licensee as collection charges and the Treasury Chalan Receipt sent to the Inspecting Officer.

4. RECOVERY OF DUES:

Where a licensee has failed to pay the duty as required by rule 3 for a consecutive period of three months the Inspecting Officer shall report the matter to the District Collector within whose jurisdiction the licensee is operating, specifying the amount due and to be recovered and the District Collector shall thereupon take steps to recover the dues from the licensee as an arrear of land revenue.

5. BOOKS OF ACCOUNTS:

The Books of accounts kept by a licensee under Section 6 of the Act shall show separately sales of electrical energy exempt from payment of duty under Section 11, Section 12 and the proviso to Section 3 of the Act and all other sales of electrical energy and shall contain the following particulars namely:-

- (1) number and name of consumer;
- (2) address of consumers and the name of the premises with a brief description thereof;
- (3) (a) the number of units of energy sold at 12 Paise per unit;
 - (b) the number of units of energy sold at 12 Paise and less per unit;
 - (i) for lights, fans and other domestic appliances;
 - (ii) for industrial purpose;
 - (iii) for industrial purposes and for lights, fans and other domestic appliances on a combined circuit; and
 - (iv) for agricultural purposes;
 - (c) the number of units of energy supplied for street lighting;
 - (d) the total number of units of energy supplied under items (a), (b) and (c).

Provided that where the tariff does not involve metered supply of energy, the licensee shall compute the supply on a basis approved by the Inspecting Officer or shall provide and maintain suitable metering equipment:

Provided further that where the charges payable by a consumer are not calculated solely on the number of units of energy actually supplied to him, the licensee shall be liable to pay the duty on the number of units energy which according to his tariff will be equivalent to the amount realised by him from the consumer.

6) SUBMISSION OF RETURNS:

Every licensee shall submit to the Inspecting Officer in duplicate returns in the following manner;

- (i) by the 15th day of month next after that following the month to which the return relate two monthly returns one in Form 'A' and the other in Form 'B' containing the particulars specified therein, and
- (ii) by the 15th day of the second month following the financial year to which the return relates a yearly return in form 'C' containing particulars specified therein.

The licensee shall also prepare a monthly statement showing the following details in respect of duty assessed by him during that month and forwarded the same to the Inspecting Officer on or before the 15th of the succeeding month.

1. Name of centre.
2. Consumer Number
3. Name of Consumer
4. Number of units assessed for current charges
5. Rate of duty
6. Amount of duty charged.

7) INSPECTION OF BOOKS OF ACCOUNTS:

An Inspecting Officer appointed under section 7 of the Act may at any time require a licensee to produce for inspection at the registered or other office of the licenses such books and records in his possession or control as may be necessary for ascertaining or verifying the amount of duty payable under the Act.

8) POWER OF ENTRY OF INSPECTING OFFICERS:

An Inspecting Officer may enter any premises from which energy is or is believed to be supplied by a licensee and shall have access to all meters installed in the premises at all reasonable times for the purpose of verifying:-

- (i) the statements made in the Books of Accounts kept and returns submitted by the licensee;
- (ii) the readings of meters; and
- (iii) particulars or ascertaining information required in connection with the levy of duty:

Provided that in entering the premises the Inspecting Officer shall give reasonable notice and observe the religious and other usages of the tenants.

9) READING OF METERS

A licensee shall in respect of energy liable to duty under the Act cause the meter of every consumer to be read and the consumption of energy recorded every month.

10). ADJUSTMENTS:

In calculating the duty payable by a licensee he shall make the same allowances for incorrect meters, incorrect readings and leakages as those made in respect of the current consumption charges.

11) PENALTY FOR BRACH OF RULES:

Any person who commits a breach of any of these rules shall on conviction be punishable with a fine not exceeding Rs.1000.

12.) PENALTY NOT TO AFFECT OTHER LIABILITIES:

The penalty imposed by rule 11 shall be in addition to and not in derogation of any liability in respect of the payment of any duty due under the Act.

13) SETTLEMENT OF DISPUTES:

If any question arises between a licensee and the Inspecting Officer as to the quantity of unmetered energy which is liable to electricity duty, the Government may on the application of the licensee or the Inspecting Officer refer the question to such authority as they may appoint and the decision of such authority shall be final.

APPENDIX

Form A

(Vide Rule 6 (i))

Return for the month of

1. The total number of units of energy sold at all prices.
2. The total number of units of energy sold at more than 12 Ps. per unit.
3. The total number of units of energy sold at 12 Ps. and less per unit.
4. The total number of units of energy calculated in accordance with the proviso to rule 5.
5. Adjustments allowed under rule 10 and form 'B'
6. Total units on which duty is payable.
7. The amount of duty payable.

Signed for and on behalf of the Licensee

Form – C

(Vide Rule 6 (ii))

Return for the year.....

1. The total number of units of energy sold during the year at all prices.
2. The total number of units of energy sold during the year at more than 12 Ps per unit.
3. The total number of units of energy sold during the year at 12 Ps and less per unit.
4. The total number of units of energy calculated in accordance with the provisos to rule 5
5. The amount of duty paid during the year.
6. The total amount of duty payable during the year.
7. The difference between items (5) and (6) now to be paid.

Singed for and on behalf of
the Licensee.

**III KERALA STATE ELECTRICITY SUPPLY (KEALA STATE
ELECTRICITY BOARD AND LICENSEES AREAS) SURCHARGE
ORDER 1984.**

**GOVERNMENT OF KERALA
WATER AND POWER (ELECTRICITY-A) DEPARTMENT
NOTIFICATION**

No. 6185/ELAI/84/W&P. Dated, Trivandrum, 24th October, 1984.

S.R.O. No. 1292/84, - In exercise of the powers conferred by section 3 of the Kerala Essential Articles Control Ordinance, 1984 (58 of 1984), and in supersession of the Kerala State Electricity Supply (Kerala State Electricity Board and Licensing Area) Surcharge Order, 1979 published under Notification No. 10114/ELAI/79/PW&E dated, 6th April, 1979 as S.R.O No. 411/79 in the Kerala Gazette Extraordinary No. 263 dated the 7th April, 1979, Government of Kerala hereby make the following order, namely:-

ORDER

- (i) This order may be called the Kerala State Electricity Supply (Kerala State Electricity Board and Licensees Areas) Surcharge Order, 1984.
 - (ii) It shall apply to Extra High Tension and High Tension supplies of Electrical Energy by the Kerala State Electricity Board either directly or through licensees and shall include sales of energy by the Kerala State Electricity Board to sanction holders within the State as well as to other agencies outside Kerala.
 - (iii) It shall come into force in respect of consumption of electrical energy by each consumer including those in the Licensees Areas with effect from the 1st October 1984.
2. Unless the context otherwise requires, words and expressions used in this order and defined either in the Indian Electricity Act, 1910 (Central Act, 9 of 1910) or in the Electricity (Supply) Act, 1948 (Central Act, 54 of 1948), shall have the meanings respectively assigned to them in these Acts.

3. Notwithstanding anything to the contrary contained in any agreement entered into with any consumer or the conditions of service agreed upon by the Kerala State Electricity Board, the Kerala State Electricity Board shall levy a surcharge in accordance with clause 4 on all supplies of electrical energy made by it either directly or through licensees.
4. The surcharge referred to in clause 3 shall be at the rate of 2.5 paise per unit of energy supplied; provided however that in respect of electrical energy supplied to the State of Karnataka and the State of Tamil Nadu, the surcharge rates shall be as fixed by Government separately. The surcharge so levied shall be remitted to Government by the Kerala State Electricity Board after retaining one per cent collection charge.
5. It shall not be lawful for the Kerala State Electricity Board or for the Licensees receiving bulk supply from the Kerala State Electricity Board to supply energy for a price which does not include the surcharge leviable by or under this order.
6. When the supply of energy is made through the licensees the surcharge referred to in clause 3 shall be collected on behalf of the Kerala State Electricity Board by the licensees. If any licensee fails to remit the amount of surcharge to the Kerala State Electricity Board by the end of the second month following the month in which energy was supplied to the consumer, the licensee shall pay interest at the rate of one percent per month on the amount due from the due date of remittance. However the licensees will be allowed to retain one percent of the amount collected as surcharge as their collection charge.

By order of the Governor,

C.GOPALAKRISHNA PILLAI,
Secretary to Government.

EXPLANATORY NOTE

(This note is not part of the Notification, but is intended to indicate its general purport)

Government of India had imposed an excise duty of 2 paise per unit of generation of electricity from 1-3-1978. As per Notification No. 10114/ELAI/79/PW&E dated 06/04/1979 issued under the powers conferred by Section 3 of the Kerala Essential Articles Control (Temporary Power) Act, 1961 (3 of 1962) Government had imposed a surcharge on all Extra High Tension and High Tension consumers to facilitate realisation of the excise duty. The excise duty so collected was being passed on to the State.

Now the Government of India have decided to discontinue the realisation of the excise duty with effect from 1st October, 1984. As the State Government is financing the Kerala State Electricity Board for the generation, maintenance and supply of electricity, the State Government will be a loser when the levy of surcharge as per the order is abolished. In order to make good the above loss, Government have decided to impose new surcharge and specifying that the amount so collected shall be paid to the State, by issuing order under the powers conferred by section 3 of the Kerala Essential Articles Control Ordinance, 1984. This notification is intended to achieve the above object.

IV INSPECTION FEE:**G O V E R N M E N T O F K E R A L A**
WATER AND POWER (ELECTRICITY – A) DEPARTMENT**NOTIFICATION**

No.20626/ELAI/73/W&P Dated, Trivandrum, 16th December, 1974

In pursuance of the provision in rule 46 of the Indian electricity Rules, 1956 and in partial modification of the directions issued in Notification No. ELI-14842/57/PW dated: 10-12-1959, the Government of Kerala hereby direct that every low tension installation of consumers connected to the Kerala Electrical Supply System shall be periodically inspected once in five years by the officers of the Electrical Inspectorate not below the rank of Junior Electrical Inspector. The fee for such inspection shall be 50 Ps. per month per consumer realizable in advance by the suppliers along with monthly charges for energy. The suppliers shall remit the fee so collected to the Government account after retaining for themselves 1% thereof towards collection charges, under intimation to the Chief Electrical Inspector to Government. The Chief Electrical Inspector shall watch the progress of collection and prompt remittance of the amount by the suppliers to the Government Account and shall take necessary further action to ensure prompt realisation of the Inspection Fee.

By Order of the Governor,

C. GOPALAKRISHNA PILLAI,
Secretary to Government (W & P)