

**Q. No. 1 a)**

Protecting against lightning-(1) The owner of every overhead line '{ sub-station or generating station) which is so exposed as to be liable to injury from lightning shall adopt efficient means for diverting to earth any electrical surges due to lightning.

2(2) The earthing lead for any lightning arrester shall not pass through any iron or steel pipe. But shall be taken as directly as possible from the lightning -arrester to a separate earth electrode and/or junction of the earth mat already provided for the high and extra-high voltage sub-station subject to the avoidance of bends wherever practicable.

**Q. No. 1 b)**

**In case of Purchase**

As & when the material is received in the store, the JE store confirmed the receipt material according to the provisions of concerned purchase order/ despatch instructions. He compares the quantity of material received with reference to the delivery challan/suppliers bills. Thereafter he enters the particulars of challan/bill, quantity of material received & other details in the RR/GR Registers . In case of any breakage/ shortage/damage has been noticed the remarks be added on the GR/Challan and the signature of supplier/transporter is also obtained. Necessary action in this regard will be taken. Thereafter as per material accounting manual the GRN ( MAT-17) is prepared after in incorporating the necessary details required on the GRN. The valuation of GRN shall be done as per P.O. rate after taking the basic price, excise duty, sale tax/ VAT and freight charges. The total of these elements is termed as P.O. rate. Other amounts such as Insurance, packing charges etc. will be ignored while calculating P.O.rate.

**In case of return from works**

When the material is returned from works against SRW, it shall be valued at issue rate applicable for the month in which the material is received. The receipt of material is recorded in the GRN by the JE stores after making required verification.

Scrap returned shall be valued at the rate fixed by the competent authority after entering the same in the GRN.

Dismantled material returned in good and reusable condition shall be valued at the rate assigned in the SRW and the same is recorded in the GRN.

**In case of transfer from other state**

GRN prepared against store challan shall be valued as per value recorded on the store challan received from issuing store.

Ensure that all the GRN prepared during the month are duly evaluated and in corporated in the monthly account through stock account for the same month.

**Q. No. 2 a)****Measurement Book**

A measurement book is one of the initial records of the works. All payments relating to works, material received in the stores/ works etc. are made on the basis of the entries made in the Measurement Book by the authorised official duly verified by the in-charge officer. All the payments are, probably, based on the measurement book.

The following members of the non-gazetted establishment in the Board are authorised to make entries in the Measurement Books:-

- a) Junior Engineers/Sectional Officer.
- b) Sub Station Operators
- c) Permanent Way Inspectors
- d) Meter Inspectors
- e) Head Mistries
- f) Foreman
- g) Power house Superintendents
- h) Any other person authorised by the Board.

**Q. No. 2 b)**

Where initial Works Register (IWR) is not to be maintained i.e. in case of minor works, maintain a material Estimate Control Register for each sanctioned estimate/work. This register will show at any point of time, the cumulative quantity and value of material received in respect of major material items vis-à-vis sanctioned requirements. The register shall also indicate consumption and balance of material in hand both with regard to the quantity and value on last day of each month/financial year or on completion of work.

This Register shall be maintained by the sectional officer/junior Engineers and other authorised officials for all the minor works under capital/revenue accounts. This register is maintained for following works:-

- 1) Capital (minor) works
- 2) Annual Repair & Mtc. Works
- 3) Special estimates

**Q. No. 2 c)**

No debits will be raised when a vehicle of an O&M Division is used by another O&M Division for O&M works. In such cases, a certificate shall be furnished by the Divn. using the vehicle, on the specified format. The certificate shall be allotted a serial number by the division owning the vehicle. In case, the certificate is not furnished within two months after the journey, the journey may be treated as a private one and debit raised for recovering the amount.

**Q. No. 3a)**

1. An imprest is standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or sub Divisional Officer and should invariably be discontinued when the necessity of them has passed away. The amount of an imprest, should not, however, exceed two thousand rupees, in any case, without the special sanction of the competent authority, before granting an imprest, it would be ascertained whether the official concerned has actually lodged the necessary security deposit with Board.
2. Subject to the following rules which must be carefully attended to, imprest may be given to permanent subordinates only but in cases of emergency and at the discretion of Divisional Officers, there is no objection of issuing imprests to temporary subordinates:
  - i) Imprests should only be given when absolutely necessary and then amount should be kept as low as possible to minimise the risk of loss of the Board's money.
  - ii) Imprests may only be given with the express sanction of the Executive Engineer, and then only to employees of whose character the Sub Divisional Officer has had opportunity of forming a favourable opinion.
  - iii) In the case of loss or defalcation, the Executive Engineer will be held responsible that all requisite precautions have been taken.
3. The Storekeepers and Assistant Storekeepers employed in the Divisional and Sub Divisional Stores Depots of the Board may be granted imprests for making cash payments of railway freight charges only on stores materials etc. subject to the conditions aforesaid.
4. The imprest-holder is responsible for the safe custody of the imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers of in cash.
5. The Superintending Engineer when on inspection would satisfy himself that all the above rules are strictly carried out.
6. For offices of C.E. and other HODs at Patiala, in place of present system to recoup the imprest only after finalisation/acceptance by EAD Section, of the earlier imprest issued to authorised person, a second imprest may be issued to the person on rendering of the first imprest a/c without waiting for finalization of the first imprest a/c by EAD Section. The first imprest a/c rendered by authorised person will be checked by EAD section within seven days of its submission so that the same is finalized by the time, the second imprest a/c is rendered.

**Q. No. 3 b)**

- (1) Every employee is expected to exercise the same vigilance in respect of expenditure incurred from Board's money as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (2) The expenditure should not be prima facie more than the occasion demands.

- (3) Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed
- (4) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage
- (5) Board's revenues should not be utilised for the benefits of a particular person or section of the community unless:
  - a) the amount of expenditure involved is insignificant, or
  - b) a claim for the amount could be enforced in a court of law, or
  - c) the expenditure is in pursuance of a recognised policy or custom.
- (6) No authority should sanction any expenditure which is likely to involve, at a later date, expenditure beyond its own powers of sanction.
- (7) The amount of allowances, such as travelling allowance, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole the sources of profit to the recipients.

**Q. No. 4 a)**

The papers to be submitted with the project for a work will consist of (i) a report, (ii) a specification and a detailed statement of measurements, quantities and rates and (iii) with an abstract showing the total estimated cost of each item. These documents together form what is called the 'estimate'. In the case of a project consisting of several works, the report may be a single document for all the works and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together. In the case of estimates for "Repairs" or "Maintenance", only the specification and the detailed statement of measurements and quantities with the abstracts will ordinarily be required.

The following points should be kept in mind while preparing a project estimate

1. The report should state in clear terms the object to be gained by the execution of the work estimated for, and explain any peculiarities which require elucidation, including, where necessary, the reason for the adoption of the estimated project or design in preference to others. The report should also discuss the effect the proposed works will have on any existing engineering works, such as Railways embankment, bridges syphons and culverts, and should clearly state whether the concurrence of the requisite Railway, Road or other authority has been obtained.
2. To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed should be kept up in each Division, and the rates entered in the estimate should generally agree with the schedule rates, but where from any cause these are not considered sufficient, or in excess a detailed statement must be given in the report showing the manner in which the rate used in the estimate is arrived at.
3. Fractions of rupees will be omitted in showing the total cost of each kind of work in the abstract of the estimate and miscellaneous petty works may be entered without measurements, the estimated cost alone being given as lump sum.
4. Provision should be made in the estimate for all incidental expenditure which can be foreseen such as cost of land, hutment for workmen, sheds for workmen sheds for stores, hiring of godowns, dewatering and pumping arrangements, etc. while in addition provision of 3 percent on the estimated cost of works should be made to cover contingencies which cannot be foreseen.

**Q. No. 4 b)**

The sanction to an annual estimate lapses on the last day of the financial year. If, however, inconvenience would rise in any exceptional case from the stoppage of the work on the fixed date, the repairs may be carried on to completion, the expenditure after that date being treated as expenditure against repair estimate for the next financial year.

Estimates for special repairs remain current till completion of the repairs. Sanction to such an estimate and capital works ordinarily cease to operate after a period of five years from the date upon which it was accorded.

In case of DS/RE Organisation the capital estimates are valid for one year. In case of bifurcation of 11KV feeder, 11 KV interlinking line, replacement of 11KV defective/obsolete breakers and deposits estimates the concerned SE operation may extend the validity of such estimates upto 1½ year and CE Operation concerned upto 2 years from the date of sanction of estimate.

**Q. No. 4 c)**

Schedule contracts are those in which the contractor undertakes to execute the work at fixed rates the sum he is to receive depending on the quantities and kind of work done or material supplied.

## Q. No. 5 a)

Name of Power	To whom delegation	Extent of Delegation
To convey technical sanction to detailed estimates for Commercial Connections	Xens/R.Es AEs/AEEs JEs/IC SubOffices	Full Powers Rs. 1 lac Rs. 20,000
To sanction deposit works	C.E.s S.E.s Xens/R.E.s AEs/AEEs (1/c of sub Divisions)	Full Powers Rs. 6 lacs Rs. 1 lac Rs. 4000

## Q. No. 5 b)

- The amount of a cancelled cheque should be shown as a special write back entry as minus figure on the payment side in the Bank Col.14 and a counter reference be given against the original entry in the cash book.
- When a consumer's/outsider's cheque is received back from the bank as dishonoured draw a line across the dishonoured cheque. Simultaneously make a minus entry on the receipt & payment side of the cash book (cash column).
- Every entry should be concise. The date number of vouchers if any, the name, the work and such briefs narration will indicate unmistakably the nature of transaction must be entered against each item. The amount debitible or creditable to each separate work head of account on contractor or other person should be entered separately.
- Transaction should be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence. If, however, owing to the absence of the disbursing officer on tour, a cheque issued by him, whilst in camp, is entered in the cash book maintained at his H.Q. on a subsequent date, the actual date of issue of the cheque should be noted in the cash book as the denominator of a fraction the numerator of which should be the date on which the transaction is incorporated in the cash book. A similar procedure should be observed when the double transaction relating to realisation of miscellaneous cash receipts by a subordinate and their payment directly into Bank is incorporated in the cash book of the superior disbursing offices on receipt of receipted pay-in-slip of the Bank from the subordinate.
- Acknowledgements of payment should be numbered in a separate series for each month and the serial number of each Voucher should be entered in the cash book as soon as the payment transaction is entered in it.
- If the disbursing officer drawing on more than one bank, the total amount of cheques drawn during the month on each (excluding the amount cancelled) Bank should be recorded in another note at foot of cash Book.

7. Where there is a system of making the payment through credit notes to Railway on account of freight, open an additional column on payment side of the cash book. Railway credit note is as good as cheque. Instruction for signing of credit notes and its preservation will be same as for the cheque.
8. Cash in hand, which has so far remained unclassified has been given a separate account code 24.110. Cash received by encashing a self-cheque will be classified under this head and the self-cheque under account code 24.403 Cheque issue account.
9. Every entry in the cash book should be duly attested under his dated initials by the drawing and disbursing officer on any other official authorised by the Board.
10. Imprest or Temporary Advance will no longer be treated as a part of the cash balance, but treated as a transaction, just like other items of payment or receipt and classified under account head 24.2 .
11. Cash book should have their pages machine numbered. As far as possible, no line should be left blank, but if any space on page of the cash book has to be left blank owing to whole of other page of the same folio being written up completely 'a diagonal line should be drawn to cancel the blank space, so that it may not be possible to make any subsequent entries.
12. Interpolation of entries should be avoided as far as possible, but when it becomes necessary to make, any entries between two ruled line or to make any addition to or inter-polation between entries already made, such additions should be attested invariably by the dated initials of the disbursing officer.



**Model Solution to Question no.1**

Q-1(a)

1. **Connected Load**:- means the sum of the rated capacities of all the energy consuming apparatus in a consumer's installation. This will not include the standby or spare energy consuming apparatus installed through changeover switch.
2. **Contract Demand**:- "Contract Demand" shall mean (i) the maximum demand in KVA sanctioned to a consumer in case of Large Supply, Railway Traction and Bulk Supply categories. (ii) In case of Domestic Supply and Non-Residential Supply with load exceeding 100 KW, it would mean the maximum demand in KVA sanctioned to a consumer. (iii) in case of single point supply to a Co-operative Group Housing Society/ Employer, it would mean the maximum demand in KVA sanctioned to a consumer .In the case of other categories of consumers, Contract Demand will be computed in the manner approved by the Commission.
3. **Energy Charges**:- "Energy Charges" shall mean the charge for energy actually drawn by the consumer and is applicable to the units consumed by him in any month. This is in addition to any demand charge, if applicable.
4. **Essential Services**:- mean the services which affect the general public at large and will inter alia include Hospitals, Railway Stations / Installations, Railway Traction, Defence and Military Installations, Radio / TV Installations, Water Supply and Sewerage Installations, Postal and Telegraph / Telecom Installations, Telephone Exchanges/ Installations and News Services Installations.

(b)

**Release of Connection/Extension to a person involved in theft of electricity / UUE:**

An applicant/consumer applying for a new connection/ extension in load shall give an affidavit on non-judicial stamp paper that he/she/they or his/her/their associates are neither involved in any case of theft of power /UUE anywhere in the state and nor any case for recovery of the amount charged against him/her or their associates is pending in the Court/Special Court or 'Dispute Settlement Committee or Forum' or Appellate Authority or Ombudsman and in the event of such a case being detected to the premises is liable to be disconnected after serving 15 (Fifteen) days notice till such time the amount due is paid. Sanctioning/executing authorities shall satisfy themselves about the correctness of the affidavit before sanction of load/release of load. The application of an applicant/ consumer involved in any UUE/ theft case, for new connection/extension shall be registered only if such an applicant deposits 50% of the assessed amount and agrees to comply with the provisions of Regulation 36 / 37 of the Supply Code

**Model Solution to Question no.2**

**Q-2(a): Precautions for Execution of Agreement:**

Following precautions shall be taken in the execution of agreement:-

- a) Application and agreement should be filled in and signed by the authorized signatories of both the parties.
- b) A passport size photograph of the signatory duly attested shall be affixed on the A & A Form.
- c) There shall be no over-writing or cutting in the A & A Form. Corrections and interpolations, if any, should be signed by the executants.
- d) Each page of the A & A Form shall be signed by the executants.
- e) Signatory to the agreement shall arrange his/her identification. It may be done by producing the Ration Card, Passport, Voter's Identity Card or the attested signature by a manager of the bank where the applicant may be having his account, a gazetted officer of the state or the Central Govt., MP or MLA or the Sarpanch of the Panchayat.
- f) A&A form must be signed by the prospective consumer in the presence of AE/AEE/XEN/JE/RA/ARA in the sub-division and AAE Incharge in the Sub-Office. The aforesaid officer/official shall ensure that the A&A form has been filled in correctly and no ambiguity exist.
- g) The minor is not eligible to sign the agreement. However, he can avail the connection through his lawful/natural guardian.
- h) The load applied shall be declared in KW and contract demand in KVA (if applicable).
- i) The A&A is also required to be signed by the witness as an essential formality before it is accepted. The witness shall always be a PSPCL's consumer who would mention his account No. alongwith address on the A&A forms. In the village the Sarpanch of the Village can be accepted as a valid witness. The witness should sign the A&A forms in the presence of AE/AEE/XEN/DS/JE/RA in a sub-division and AAE in a Sub-Office.

**(b) Power Factor:**

Power Factor: shall mean the ratio of kilowatts to the kilovolt amp. Supplied during any period. The monthly average power factor of the plant and apparatus owned by the consumer shall not be less than 0.90. The monthly average power factor shall mean the ratio expressed as percentage of total KWH to total KVAH supplied during the month. **The ratio shall be rounded up to two figures.**

**Low Power Factor Surcharge:**

If the monthly average power factor falls below 0.90, the consumer shall pay on the bill amount a surcharge of 1% for each 0.01 decrease in the monthly average power factor below 0.90 to 0.80. The surcharge shall be 2% for each 0.01 decrease of monthly average power factor below 0.80.

**Incentive:**

If the monthly average power factor exceeds the threshold limit of 0.90 for general industry and 0.95 for Power Intensive Units, Arc Furnaces and mixed typed of industries incentive @ 0.25%, for each increase of 0.01 above 0.90 for general industry and 0.95 for Power Intensive Units, Arc Furnaces and mixed typed of industries shall be allowed on the bill amount.

(c) The Following Officers / officials of the PSPCL are authorized for checking/inspection of consumer premises regarding theft of Electricity by the Govt. of Punjab vide notification No.1/13/04-EB(PR)/23 dated 10.1.05.

1	All domestic/ NRS/AP /SP/ MS/LS/ BS connections up to 500KW	Any officer of operation wing not below the rank of AE (within his jurisdiction).
2	All Large & Bulk Supply beyond 500 KW and Railway Traction	Any officer of operation wing not below the rank of Sr.Xen (within his jurisdiction).

**Enforcement Officers:**

1	All categories of consumers with loads upto 500 KW	Any Officer of the Enforcement Wing not below the rank of AEE ( within his jurisdiction).
2	All categories of consumers with loads above 500 KW	Any Officer of the Enforcement Wing not below the rank of Sr.Xen (within his jurisdiction).

**MMTS Officers:**

1	Medium Supply / Large Supply /Bulk Supply.	Any Officer of the MMTS Wing not below the rank of Sr. Xen/ MMTS(within his jurisdiction).

**Model Solution to Question no.3**

**Q-3 (a) Authority competent to write off outstanding dues:**

If ultimately the outstanding amount is found to be irrecoverable either due to the failure of the legal proceedings, or the exhaustion of all efforts and it is not intended to seek any legal remedy, the case for writing off the arrears, shall be framed and submitted to the competent authority as under:-

Sr.No.	To whom Delegated	Extent of Delegation
1	Sr.XEN/ASE (DS)	Rs.2500/- in each case
2	SE/DyCE(DS)	Rs.5000/- in each case
3	CE/DS	Rs.10000/- in each case
4	Circle Dispute Settlement Committee	Rs.30000/- in each case
5	Zonal Dispute settlement Committee	Beyond Rs.30000/- and up to Rs.10 lacs
6	Director/In charge(Commercial) in consultation with Director/F&A	Beyond Rs. 10 lacs cases shall be put up by CE(DS) along with recommendations of Zonal Dispute settlement committee.

If unanimity is not reached while taking a decision in the Circle / Zonal Dispute Settlement Committee, the majority decision will be applicable. However, the minutes to be recorded shall be self-speaking and views of the dissenting member, shall be indicated along with the operating part of the decision Specifically

(b)

**Calculation of Load of Commercial consumer shall be as under:-**

Appliance	Number	Load	Total Load
Lamps/Tubes	50	40watt	2.000kw
Fans	25	60watt	1.500kw
Wall sockets(Plugs)	40X1/3	60watt	0.840kw
Power Sockets(Single Phase)	20x1/2	1000watt	10.000kw
3 phase power sockets	4x1/2	6000watt	12.000kw
ACs of 3kw each	6	18000watt	18.000kw
10 no. lamps of 100 watt each controlled by one switch	10	100watt	1.000kw
<b>Total Load</b>			<b>45.340kw</b>

(c) **Sundry Charges and Allowances Register:-**

Sundry Charges & Allowances is maintained in all Operation Sub Divisions. This Register is the consolidated record of charges debited to the account of consumers or refund allowed to them.

All type of adjustments relating to any recovery/refund of revenue shall be compulsory routed through this register. Separate Register should be kept for each group by each Ledger clerk or pages allotted for each group in one register. It should be ensured that items of one group of consumers under any category are not intermingled with the consumers of other group(s)

A) Sundry Charges & Allowances Register :-

The following types of transactions are entered in this Register:-

- i) Over and under charges in the previous bills including prior period over/under charges.
- ii) Bills raised on accounts of Theft of Power & Malpractices.
- iii) Sundry services rendered by the PSPCL viz charges for duplicate bills, Bill challenge fee, Meter challenge fee, Resealing charges, Fuse replacement charges, Reconnection fee etc.
- iv) Adjustment of annual minimum charges under Annual Minimum charges clause of Street Light Tariff.
- v) To transfer defaulting amount to another account of same consumer.
- vi) Other charges/allowances relating to consumer Accounts.

An entry is made by Ledger Clerk in the register giving complete detail of charges/refund in the relevant column. In the case of refund these are to be entered as minus items and the register is put up to UDC who checks the details and amount entered by the Ledger Keeper. He put up the register to ARA/RA. Entries are checked by ARA/RA and returned to Ledger clerk. At the end of month totals of each group are worked out and abstract is made separately for charges & allowances under each category. Total of Sundry charges and allowances register are tallied with abstract of billing ledger. ARA/RA tallies the figures and appended signature in billing ledger/advice.

**Model Solution to Question no.4**

Q-4 (a)

The cash chest is maintained in the Op sub Divisions and in offices of Drawing and Disbursing officers. The cash chest have a double locking system with two sets of keys for operating these locks. The Keys are marked 1 & 2. Key No.1 remained in the custody of RA/SDO/AO/Sr.Xen and key No.2 in the custody of official handling cash. In no circumstances both keys should be in the custody of one official/officer. The cash chest is never opened unless both custodians of keys are present till the time it is locked again.

The duplicate keys are deposited with the bank in a small box duly sealed by officer incharge. The fact should be entered in the Duplicate Key Register.

At the beginning of every year Duplicate keys are withdrawn from the bank and are operated in presence of 2<sup>nd</sup> key holder. Keys are redeposited in the bank.

In case of loss of keys of cash chest controlling Officer is immediately intimated. In case, both keys are lost. FIR with Police should be lodged. Duplicate keys from the bank are withdrawn and arrangement made to get the lock changed from the company from whom the cash chest was purchased. The lock, the keys of which has been lost, should not in any case be used again on the chest nor fresh keys should be got manufactured locally. New duplicate Keys are again deposited in the Bank after lock is changed.

In case the key holder is to go on tour/leave, the key of cash chest should be handed over to next official in line under him. In such an eventuality, Cash Book should be balanced, cash in chest counted and recorded in the Particulars Column of the Cash Book under the signature of both officials handling over or taking over charge.

In case the cash chest holder is unable to attend the office due to illness/accident etc. the keys of chest should be obtained from him under written order of competent Authority.

**Q-4 (b)**

**Change of name before actual release of connection:**

- i) Whenever an applicant dies before the release of connection to him, the connection may be released to his/her legal heir/heirs as per succession certificate. In case of genuine difficulty of the prospective consumer, the connection may be released as per 'WILL' of the deceased provided the PSPCL is fully indemnified against all subsequent litigation.

ii) **For Tube well connections:-**

In the event of sale of land to a new person, the tube well connection can be released to him against the original application of the original owner subject to fulfillment of following conditions:-

- Submission of no objection certificate on non-judicial stamp paper of Rs.15/- by the original applicant to the effect that he has no objection if the tube well connection is released to the new owner of the land to whom the land has been sold by him and initial security, or any other deposit made by him in his name is transferred in the name of the new owner of the land.
- Submission of documentary proof from the revenue authorities (Tehsildar/Patwari) for sale of land by the original applicant to the new owner of the land to whom the land has been sold.
- Submission of new A&A form duly signed by the new owner of the land & witnessed by the original applicant.
- The seniority in case of new applicant shall be reckoned from the date of original Application.

**Model Solution to Question no.5****Q-5(a)****Revival of Cancelled Application / Demand Notice:**

Where an applicant is not able to apply for extension in demand notice within the original/extended period of demand notice and his application has been cancelled or deemed to have been cancelled, such requests may be acceded to by Sr. XEN/Addl.SE (DS) concerned subject to the following Conditions:-

- Consumer deposits the revival fee at twice the rate of demand notice extension fee in addition to normal demand notice extension fee per quarter as applicable.
- Such an extension in demand notice or revival of cancelled application shall be allowed only for a period of three months to be reckoned from the expiry of the validity of original demand notice.
- Initial Security and Service Connection Charges as in vogue at the time of revival / extension of demand notice shall be payable.

**Q-5(b)**

Number of days:	67 days	
Units consumed:-	4512 – 2777 = 1735kwh	
Electricity concession:-	155x67/30= 346 kwh	
Chargeable units:-	1735 – 346 = 1389kwh	
Energy Charges:		
	100x67/30x4.09=	912
	200x67/30x5.49=	2454
	719x67/30x5.81=	4177
		<u>7543</u>
ED	9554x13%	1242
Octroi	1735x10/100	174
FCA	1389x4/100	56
Meter Rent		25
Service Charges		20
Total Payable		Rs.9060