

Ref No. DIR (F)/3562/33897

Date: 23/10/2009

CIRCULAR

Sub:- Duties & responsibilities of billing staff in Sub division offices and of Jr. Manager (F&A) (Revenue) in Division office.

- Ref:- 1) Circular No. AD/BA/27/27684 dt. 26.08.1977.
2) Circular no. AD/DOA/41393 dt. 13.11.1992.
3) Circular no. AD/BA/98-99/4789 dt. 15.10.1998.
4) Circular no. 194 No.AD/BA/2001-02/3531 dt. 22.10.2001

Bill calculation work in MSEDCL is 100% computerized and there isn't any manual billing left as such. Guidelines have been issued from time to time, regarding the duties of the billing staff at Divisions and Sub-Divisions and accounting procedure thereof.

- A) Appropriate input documents must be fed precisely and got authenticated before their data-entry is done. It is however observed that the input formats are not properly checked and authenticated before forwarding to I.T. Centre for bill processing. Similarly various reports generated by the billing system are not judiciously used. As a result effective control over billing operation is not established.
- B) The instructions for
- a. Checking / Authentication of Input documents for Billing system (Annexure I) and
 - b. Compliance of reports generated by Billing System (Annexure II) is attached as Annexure-I & II respectively.
- C) Further the following instructions must be strictly adhered and checks to be exercised by the Inspection wing, Jr. Manager (F&A) (R) & Asst Manager (F&A) when they visit to Subdivision office.
- 1) Wherever Inputs are in the form of a register, only two sets of registers should be in use at a time and the registers should be duly numbered. The count of pages in register should be certified by the billing in-charge. Pages missing to be investigated by Jr. Manager (F&A) (R).
 - 2) In case of inputs in loose forms, the same should be duly numbered at top like 01 XXX (01 i.e. Month JAN and XXX is Sr. no.). Such forms to be filled serially.
 - 3) Both input forms and registers should be preserved and should be available for Inspection/Audit.

- 4) Output reports should be preserved and kept available for Inspection/Audit.
- 5) The inspection unit should carry out percentage checking of all inputs/outputs and make a note in the inspection report that "prescribed checks are duly exercised by the UDC/AA/Jr. Manager (F&A)" etc. as the case may be.
- 6) The person exercising various checks including validation staff should sign and stamp the documents (forms, registers, outputs etc).

For instance:

Checked by: ABC (sign) / Designation <Stamp>

Rubber stamps containing Name, Designation, CPF no. must be prepared for this purpose.

- D) The subdivision office is directed to prepare the billing program spread over the month. As far as possible one Processing Cycle (PC) is to be processed in a week. If required rearrange the PC/MR Cycle/Route Sequence. This will ensure that the due dates are spread over the month. A specimen billing program is enclosed herewith as Annexure III. This will ensure quality checking & reduce the work load on Meter Reader, Data Entry Operator, Billing Staff & IT center.

The Asst Manager (F&A) & Jr. Manager (F&A) are responsible for monitoring the billing program. The billing program of each subdivision will be made available on the intranet (Mahavitaran SamePage) from 1st Oct 2009. It is the sole responsibility of the Jr. Manager (F&A) (R) to monitor the same & follow up with the subdivision staff for timely billing.

- E) The Jr. Manager (F&A) (R) and other billing staff at Divisions & Sub-divisions must display their efficiency by concentrating on checking and verification of output reports generated by the billing system, feeding of input documents properly with correct codes, exercising proper checks etc. for effective results.

In order to ensure effective functioning of the L.T. billing processes, the duties of the L.T. Billing staff working at Sub-Divisional level and Jr. Manager (F&A) (R) at Division office are given in Annexure 'IV' & 'V' respectively.

The listed duties given in the annexure should be performed by the concerned and Jr. Manager (F&A) (R) should ensure that instructions given in the Annexure are implemented. However, the list of duties is not exhaustive and a line of demarcation cannot be drawn between duties performed by each category of staff.

All field officers (billing unit in-charge) are requested to allocate work to the individuals on the basis of the duties listed in the enclosed annexure and also ensure that these are strictly implemented for smooth working of L.T. Billing work.

F) Monitoring Mechanism and Reporting System: The monitoring mechanism over LT Billing from Division level to Zonal Office needs to be structured. As a part of monitoring function, the control over consumption, arrears and payment of the consumers to be exercised in following manner

Sr. No.	Office	Responsible Officer	Consumers having connected load
1.	Division Office	Jr. Manager(F&A)	10 to 30 KW
2.	Circle Office	Asstt. Manager(F&A)	30 to 50KW
3.	Zonal Office	Dy. Manager(F&A)	50KW and above

The General Manager (F&A) should monitor the work of above officers and he is responsible for coordinating the work of above staff with concerned office incharge. General Manager (F&A)/Dy. Manager (F&A) should report monthly to Chief General Manager(Finance). The reporting format will be circulated in due course.

All the concerned are therefore requested to ensure that the responsibilities entrusted as per annexure are taken care of invariably & effectively. It should also be noted that the concerned staff/officers are liable to be held responsible /accountable for not performing their duties effectively, as per the annexure.



Director (Finance)

To,

As per the mailing list upto Sub-Divisional level.

Copy submitted with respect to

- Hon. Managing Director, MSEDCL, H.O. Mumbai.

Copy f.w.cs. to

- Director (Operations), MSEDCL H.O. Mumbai.

Copy to :

- Regional Ex Directors (I/II/III)
- All Zonal Chief Engineers / All Superintending Engineers of O&M Circles.
- Chief Engineer (Commercial) MSEDCL HO Mumbai
- Chief Project Manager (MIS), MSEDCL, H.O. Mumbai.
- Chief General Manager (IT), MSEDCL, H.O. Mumbai.
- Chief General Manager (F & A), MSEDCL, H.O. Mumbai.
- Chief General Manager (IA), MSEDCL, H.O. Mumbai.
- Manager (F&A), MSEDCL, H.O. Mumbai.
- All Superintending Engineers of O&M Circles
- All Ex. Engineers of O&M divisions
- All Subdivision In charge
- All IT center In Charge

Annexure - I

Instructions regarding checking and Authentication of Input formats for computerised L.T. Billing.

Sr. NO	Description of Input Form	Card code No.	To be checked/signed		To be authenticated by	Remarks
			By	% checking		
1	2	3	4	5	6	7
1.1	Consumer Master File Creation (LT)	B-11/B-12/ B-13/B-14/B25	UDC/AA	100% checking of Batch-header only	
1.2	Consumer Master Addition (LT)	B-11/B-12/ B-13(CMA-01)	"	"	
1.3	New Connection & Meter details (LT)	B-34/B-25 (CMA-02)	"	"		
1.4	Consumer Master Data Static changes	B-31	UDC/AA, Jr.Mgr (R)	100%, 100%	A.E./Dy.EE EE	for Rural Dn. For Urban Dn.
1.5	Name changes	B-32	UDC/AA	100%		
1.6	Name & address changes	B-32 & B-33	AA/ Jr.Mgr (R)	100% 100%	A,E/Dy.EE/ EE	for Rural Dn. For Urban Dn.
1.7	Supply details changes	B-34)	AA/ Jr.Mgr (R)	100% 100%	A,E/Dy.EE/ EE	for Rural Dn. For Urban Dn.
1.8	L.T. consumer Meter changes	B-19/B-25	I/C billing i.e.UDC/AA	100%	-	
1.9	L.T. Meter details changes	B-45	-do-	-do-		
1.10	L.T. meter computed field changes	B-46	-do-	-do-		
1.11	Security Deposit Deletion	B-17	UDC billing section	-do-		
1.12	Security Deposit Addition	B-18	I/C	-do-		
1.13	Consumer meter deletion	B-19	"	-do-		
1.14	Security Deposit Changes	B-17/B-18	"	-do-		
1.15	Consumer Deletion	B-08	"	-do-		
1.16	Permanent Disconnection Advice	B-09	"	-do-		
1.17	Bill Stub(Parallel run)	B-29	LDC/UDC	-do-		

Sr. NO	Description of Input Form	Card code No.	To be checked/signed		To be authenticated by	Remarks
			By	% checking		
1	2	3	4	5	6	7
1.18	Bill Stub/Route Reading Report (Normal run)	B-30	UDC	100% checking batch header only.		
1.19	Receipts	B-60	UDC(Cash)	100% of batch header	-	To be tallied with -Cash Collection Register/Journal Voucher passed.
1.20	Adjustment advice	B-80	"	"	AE/Dy.EE EE	For Rural Dn. For Urban Dn.

Annexure - II

Instructions for compliance of Reports generated for L.T. Billing

Sr. No.	Description of Output Report	Action to be taken by	% checking	Remarks
1	2	3	4	5
2.1	No. of Records (all types) considered for the processing	U.D.C.(billing)	-	Missing records to be investigated by billing section in charge.
2.2	Receipt analysis	UDC (Cash)	100%	Jr.Mgr (R) to be ensure that it is tallied with cash tally statement.
2.2.1	Datwise and centewise cash collection	"	"	"
2.2.2	Dummy receipts	"	"	"
2.3	Added/ connected & consumed static data	Billing section incharge.	100%	100% checking by Jr.Mgr (R) for 3 phase consumers, and 20% for other consumers.
2.4	Static & Bill stubs update report	"	100%	AE/Dy.EE/EE should ensure that this report is attended to 100%
2.5	Error detected during Master file update (Receipts & Adjustments).	Billing section incharge.	100%	AE/Dy.EE/EE should ensure that this report is attended to 100%
2.6	L.T. Exception Reports	Concerned AE/Dy.EE	-	Billing Section Incharge to handover the report to the concerned Engineer/& after reviewing position of feeding CMA-01/02
2.6.2	Faulty meter report	Concerned AE/Dy.EE	-	Billing Section Incharge to handover the report to the concerned Engineer/s
2.6.3	Locked meter report	"	100%	Billing section incharge to forward the report to the concerned AE/Dy.EE/AE/Dy.EE to give priority for 3 ph. Consumers.
2.6.4	Excess consumption report	Billing section incharge.	100%	Revised Bills to be prepared wherever necessary on the basis of report from A.E/Dy.EE concerned
2.6.5	Consumers liable for disconnection	A.E/Dy.EE concerned	-	Billing section incharge to forward the report to the concerned AE/Dy.EE/AE/Dy.EE.
2.6.6	Statement of abnormal bill	Billing section incharge.	100%	Revised bills to be prepared necessary on the basis of report from AE/Dy.EE. All such bills to be distributed only after scrutiny. wherever necessary on the basis of report from A.E/Dy.EE concerned
2.6.7	Consumers with zero consumption.	"	"	-do-
2.7	Unposted Mismatch receipt	UDCBilling	100%	Billing Section Incharge viz.UDC/AA/ Jr.Mgr (R) as the case may be, to ensure that all the entries are attended to promptly
2.8	All adjustments (payments)	UDC(Billing)	100%	Jr.Mgr (R) to carryout post checking 100%

Sr. No.	Description of Output Report	Action to be taken by	% checking	Remarks
1	2	3	4	5
2.9	Select list of master data	L.D.C	100%	Billing section incharge viz.UDC/AA/ Jr.Mgr (R) to carryout 100% checking at least in case of 3 ph. Consumers.
2.10	B30 Error Report	L.D.C.	100%	Billing unit in-charge to authenticate it
2.11	Billct Report	L.D.C.	100%	-do-

Annexure - III Specimen of Billing Program

Name Of Sub-Dn. / Division	Billing Unit	PC	Meter Reading Cycle	From Date	To Date	Data to be submitted B.U.	Final Data to be submitted to I.T.	Bill Printing Date	Bill issued Date	Due Date	Remark
		LTV		04.03.09		05.03.09	06.03.09	07.03.09	09.03.09	24.03.09	
Vishrantwadi	4602	1 & 2	1	05.03.09		11.03.09	12.03.09	13.03.09	16.03.09	06.04.09	
			2	06.03.09						07.04.09	
			3	07.03.09						08.04.09	
			4	08.03.09						09.04.09	
			5	10.03.09						10.04.09	
		3 & 4	6	12.03.09		18.03.09	19.03.09	20.03.09	21.03.09	13.04.09	
			7	13.03.10						16.04.09	
			8	16.03.11						17.04.09	
			9	17.03.12						18.04.09	
		5 & 6	10	19.03.09		25.03.09	26.03.09	27.03.09	30.03.09	20.04.09	
			11	20.03.09						21.04.09	
			12	21.03.09						22.04.09	
			13	23.03.09						23.04.09	
			14	24.03.09						24.04.09	
		7 & 8	15	26.03.09		01.04.09	02.04.09	03.04.09	04.04.09	27.04.09	
			16	27.03.09						28.04.09	
			17	30.03.09						29.04.09	
			18	31.03.09						30.04.09	

NOTE:

1. The Meter Reading Dates and Due Dates are to be prepared by taking into considerations of the 2nd/4th Saturday, Sundays and Public Holidays.
2. The bimonthly meter reading program is to be prepared on the similar basis in which there will be 4 PCS in one month and 4 PCs will be another month. The meter reading and due dates will be same as is done for monthly billing.

ANNEXURE IV

**STATEMENT INDICATING DUTIES TO BE PERFORMED BY L.T. BILLING
STAFF AT SUBDIVISION OFFICE**

Sr. No.	Description of Work	Responsibility	
		Prepared by	Checked by
1.0	Payment of quotation and addition to master		
1.1	Allotment of sequential consumer no. by maintaining register. Creation of master of new consumer by feeding B11/12/13/34/25	LDC	AA/UDC
1.2	To inform the consumer no. allotted to filed engineer mentioning M.R.no., Date and Amount on quotation itself.	LDC	AA/UDC
1.3	To feed S.D. through B60, Receipt type 03 and the audit of cash tally statement	LDC	AA/UDC
1.4	Reconciliation of the Paid Pending list (DB48) generated by the system and sending it to Field Engineer for submission of NSC report	LDC	AA/UDC
2.0	New Service Connection Related		
2.1	Checking of service connection report to confirm whether NSC related charges are correctly accepted and the agreement is properly executed	LDC	AA/UDC
2.2	Preparation and batching of B34,B25 after confirmation of Tariff code, MF, Meter no., Initial reading, phase, connected & sanctioned load etc.	LDC	AA/UDC
2.3	To confirm the Meter no. mentioned on NSCR and tallying with the meter issued list for New service connection	LDC	AA/UDC
2.4	To ensure that all New service connection reports are received in Billing Section as per weekly statement of new connection released by Technical section.		AA/UDC
2.5	Reconciliation of the NSCR fed to the system with EB25/02, EB15/01 and PN24 reports		AA/UDC
2.6	To monitor and follow up the report of unconnected consumers/paid pending consumers as per Paid Pending list (DB48/01)		AA/UDC
3.0	Static Changes		
3.1	Preparation of data and feeding of B31, B32, B33, B45, B46 for change of tariff code, connected load , MR Cycle, Route, Name, Address, MF, Phase, DTC Code, Reading, average etc. after checking in view of correctness and authentication.	LDC	AA/UDC
3.2	Reconciliation of meter replacement report fed in B19 – B25 with meter issued list for replacement of meter	LDC	AA/UDC
3.3	Verification and Checking of the audit report Audit/01, Audit/02 and Audit/03 for correctness and authentication		AA/UDC

Sr. No.	Description of Work	Responsibility	
		Prepared by	Checked by
4.0	Meter Reading		
4.1	Preparation of monthly , bimonthly , quarterly, six monthly (as the case may be) pc wise billing programme spread over a month and sending it to IT Centre		AA/UDC
4.2	Taking of meter reading on R.R. sheets with correct meter status, if meter reading is not outsourced.	M.R.	
4.3	Allotting Meter Reader's Code and mentioning it on RR Sheet with name, date of issue of B30, date of reading and data-entry thereof, if meter reading is not outsourced.	LDC	AA/UDC
4.5	Checking various validation reports generated by Photo Meter Reading Agency before submitting the data to IT Center and comparing current consumption with range of average consumption and connected load, Meter status, pointing out abnormal low consumption and wrong Meter status.		AA/UDC
4.6	Validation of B30 error report generated by Photo Meter Reading Agency and correction thereof in view of : 1) Current reading is less than prev. reading 2) Consumption greater than four times of average 3) Meter reading digit is not matching with master 4) Consumer no. not in master	LDC	AA/UDC
5.0	Money Receipt feeding i.e. B60		
5.1	Preparation & Batching of B60 as per DCCR/BCDCR date wise, collection centre wise and receipt type wise. Mode of payment with code on Money receipt and validation thereof.	LDC	AA/UDC
5.2	Sending M.R.s for data-entry on daily basis so as to complete the receipt data-entry work within 3 days from cut-off-date	LDC	AA/UDC
5.3	Reconciliation of the cash tally statement i.e. EB16/01 obtained from IT Centre with DCCR/BCDCR register/ subsidiary cash book in respect of receipts against energy bill and S.D.	LDC	AA/UDC
5.4	Re-feeding of Receipt under collection centre 90 RT-01 ie. deleted/Mismatch/No master receipts and its reconciliation with un-posted receipts register and 16/03	LDC	AA/UDC
5.5	Feeding of receipts under collection centre 91 i.e. RT08 tallied with JV passed in financial ledger and 16/03	LDC	AA/UDC
5.6	Reconciliation of collection as per R11 / R24 report	LDC	AA/UDC
5.7	Maintenance of register for dishonored cheques as per para 9.1 Section III of Accounts Code Volume IV and to inform to Division along with Consumer no. for taking entries in Cash Book.	LDC	AA/UDC
5.8	Preparation and issue of notice to consumer for recovery towards dishonored cheque amount and other charges , Feeding of data for increase of arrears (B80)	LDC	AA/UDC
5.9	Checking of B80 Register and confirmation of acceptance of b80 .		AA/UDC

Sr. No.	Description of Work	Responsibility	
		Prepared by	Checked by
6.0	Bill Collection		
6.1	Maintenance of register for receipt , issue and stock of Money receipt books in the prescribed proforma in Accounts Code Volume VI	LDC	AA/UDC
6.2	To ensure that the DCCR/BCDCR are received in time and check whether cash receipts are issued serially and no receipt is left over and to see that the cancelled original receipts with copies are enclosed with DCCR/BCDCR	LDC	AA/UDC
6.3	To check the collection remitted daily in MSEDCL's bank Accounts as per DCCR/BCDCR within 24 hours.		AA/UDC
6.4	Keeping close supervision on private Bill Collection Agencies works and to ensure that the agencies are functioning as per agreement		AA/UDC
6.5	To ensure that the amount collected is repatriated to HO by the DCC and Nationalized banks in time.		AA/UDC
6.6	Maintenance of register of daily collection and amount remitted into the bank as per para 18 of section 1 of Account Code Vol IV.	LDC	AA/UDC
7.0	Adjustment to Bills i.e. B80		
7.1	To avoid the abnormal/excessive/wrong billing and ensure that no such type of bills are issued. The bill revision and feeding of B80 is bare minimum.	LDC	
7.2	To maintain the consumers complaints register for complaints either in oral or written and submit the necessary information to superiors for obtaining physical verification reports etc.	LDC	
7.3	To finalize all excessive consumption / low consumption / wrong bills including consumer's complaints on investigation / meter testing report and assessment of actual units consumed. After approval feed B80 adjustments.	LDC	UDC/AA
7.4	Checking of B80 adjustment in view of adjustment type applied, B80 fed as per approved bill revision sheet and reconciliation with the report DB57.		AA/UDC
7.5	To ensure that the accounting of adjustment in view type 05 is done to prior period for both units and amount considering account head DR/CR.		AA/UDC
8.0	Disconnection and Reconnections		
8.1	To send the list of consumers liable for disconnection having arrears more than (priority) to field engineers periodically as per mode of billing and monitoring compliance of disconnections.	LDC	AA/UDC
8.2	To send the list of arrears of top hundred consumers, to field engineers after withdrawal of fictitious arrears, showing the actionable arrears and monitoring compliance thereof.	LDC	AA/UDC
8.3	To maintain the summary of the list of arrears categorywise with Nos. of consumers and amount for further reporting to higher officers and also compliance thereon.	LDC	AA/UDC

ANNEXURE V

DUTIES TO BE PERFORMED BY JR. MANAGER (F&A) (REVENUE)

Jr. Manager (F&A) (Revenue) should visit at least once in a month to each Sub Division and go through various reports related to revenue, billing and provide appropriate guidance to the billing staff.

1) New Connection

- 1.1 He will confirm whether AA(R)/UDC is ensuring that the new connection charges and security deposits are correctly collected and are fed to I.T. immediately after payment of quotation.
- 1.2 He will obtain monthly information in prescribed proforma A&B from AA(R)/UDC of the Sub Division regarding new consumers and will report the consolidated 'Addition of Master', issue of first bill to E.E.
- 1.3 He should go through the meter issue register for new connection and replacement
- 1.4 He should check the entries in F-1 Register & ensure whether the connections are released serially.

2) Energy Billing

- 2.1 He should ensure that the accounting of B80 adjustment to prior years is done correctly (proper B80 adj. type is used).
- 2.2 He should ensure that the P.D. arrears are transferred to 23.500 a/c quarterly and tallied with CGL.
- 2.3 He will see whether the AAs/UDCs perform the duties assigned to them
- 2.4 He will go through the compliance report submitted by Field Engineers (DB48 reports) and see that actions are taken in order. He should submit reports to E.E. particularly on minimum/average/zero consumption billing.
- 2.5 He will verify all Audit Reports (01/02/03) and ensure that the data fed is correct and authenticated.
- 2.6 He will confirm that necessary actions are taken by sub-divisions on all MIS reports
- 2.7 He will test check energy bills and see that correct tariff is applied. He will ensure whether connected load, sanctioned load, MF, Phase etc. as test reports is considered for billing.
- 2.8 He will see that CGL Assessment and abstracts are prepared properly as per I.T. reports 57, R22, R24 etc.
- 2.9 He will suggest measures such as timely actions for disconnections, initiate legal actions etc. so that arrears may not become time barred.

- 2.10 He will see that the necessary actions at Sub-division level are taken for clearance of fictitious arrears and reporting higher authorities as per Director of Account's departmental circular no. 183 dated 20.10.2000 and further instructions issued from time to time.
- 2.11 He will see the cases of write-off of irrecoverable arrears as per circular no. 190 dated 28.05.01.

3) Revenue Collection

- 3.1 He will keep a watch over issue of DCCR books, Money Receipt Books and Money Receipt pre-printed printer stationary.
- 3.2 He will ensure that DCCRs are received in time from Banks, Bill collectors and Private Bill Collection Agencies. He will ensure that cash receipts are issued serially and no receipt is left over. For any lapses, he should put up to EE for obtaining explanations/ taking actions etc.
- 3.3 He should check R.R. sheet. He is responsible for maintenance of subsidiary cash book duly tallied with T.B. and its timely bank reconciliation. He is also responsible for reconciliation of repatriation and remittances in MSEDCL's account daily.
- 3.4 He will ensure reconciliation of cash collected as per DCCRs with that as per various Bank accounts. He is also to keep watch over timely remittances to Head Office. He will daily collect information from all Sub-Division regarding amounts collected and repatriated and inform to Circle Office.
- 3.5 He will ensure that all the collection under energy bill agree with reports and CGL abstracts generated by IT.
- 3.6 He should ensure that identified outstanding arrears in reconciliation are properly accounted for to FL CGL.

4) Suspense Accounts

- 4.1 He will ensure timely maintenance and reconciliation with financial ledger of following suspense accounts
- 1) Stocks of Agreement Forms
 - 2) Temporary Connections
 - 3) Dues for theft of Power
 - 4) Dues from Permanently disconnected consumers
 - 5) Other deposits from consumers
 - 6) Security Deposit
- Refund cases of these accounts will also be attended by him
- 4.2 He will ensure that accounting of Interest on Security Deposit Account code - 48.300 is done and will watch for clearance.

5) Miscellaneous:

- 5.1 He will see that all returns are sent to concerned offices in time.
- 5.2 He will comply with the Govt. Audit/Internal Audit paras / F.A.cases in relation to his work.
- 5.3 All adjustment entries passed in books of accounts of the Divisional office will be informed by him to Sub Divisions for necessary postings in CGL.
- 5.4 He will watch the clearance of imprests granted to Bill Collectors for fixing of stamps on receipts.
- 5.5 He should check the disconnection compliance report.
- 5.6 Follow up various actions to be taken on programmes given by higher authorities.
- 5.7 He should also go through the list of arrears (unpaid bills).
- 5.8 He should check whether the percentage check of meter reading is done by the JE/AE/Dy.EE as per Company's guidelines.
- 5.9 He should verify the energy audit statement in view of correctness of intake and sale.