

CIRCULAR

Sub : **Revision in bills leading B-80 Adjustment.**
- **Revision in Delegation of Powers for speedy disposal.**

Ref : Departmental Circular No. 202 issued under No. AD/BA/50/B-80/1541
dt. 05.04.2002 by Director of Accounts in erstwhile MSEB.

A detailed procedure for scrutiny, approval and accounting of revision in energy bill leading to B-80 Adjustment at various levels was enumerated vide above referred Circular earlier. This procedure was prescribed in five parts viz.

- a) Administrative procedure for effecting B-80 adjustment.
- b) Delegation of powers for deciding the matters of revision of bills.
- c) Audit of B-80 adjustment.
- d) Reporting system for B-80 adjustment.
- e) Preservation of record.

However, it has been noticed that the disposal of B-80 Adjustment cases at various levels i.e. Divisions, Circles & Zones is not satisfactory and large numbers of cases are remained pending for approvals.

In order to reduce the pendency and faster disposal of the B-80 cases, a proposal of revising the existing powers of various Authorities in the field offices to settle B-80 cases was discussed during Chief Engineers meeting held on 23rd December 2010 at Prakashgad, Mumbai and it was decided to partially modify the above referred circular as regards the delegations of powers and revision in the limit. In partial modification to the above circular the revised limit of delegations of powers are as follows:-

Maharashtra State Electricity Distribution Co. Ltd.

Prakashgad, Plot No. G-9, Bandra (E), Mumbai - 51. ☎ (P) 26472912 (O) 26474211 • Fax: 26479941
Hongkong Bank Bldg., M. G. Road, Fort, Mumbai - 01 ☎ (P) 22650796 (O) 22619100 • Fax 22676194
Email.: df@mahadiscom.in • Website: www.mahadiscom.in

(i) In case of Low Tension Consumers.

Sr. No.	AUTHORITY	EXISTING LIMIT	REVISED LIMIT
1	Dy. Executive Engineer/ Assistant Engineer in consultation with Assistant Accountant/ UDC of the concerned Billing Unit.	a) For an amount up to Rs. 10,000/-	a) For an amount up to Rs. 1,00,000/-
		b) Simultaneously, not exceeding for a period of six months	b) Cases pertaining to B-80 should be solved within 30 days from the date of receipt of the complaint
2	Executive Engineer in consultation with Divisional Accountant of the concerned O&M Division.	a) For an amount up to Rs. 50,000/-	a) FULL POWERS
		b) Simultaneously, not exceeding for a period of twelve months	b) Cases pertaining to B-80 should be solved within 30 days from the date of receipt of the complaint
3	Superintending Engineer.	a) For an amount up to Rs. 1,00,000/-	Sample checking should be done for 10% of total B-80 cases and monthly report should be submitted to the Chief Engineer
		b) Simultaneously, not exceeding for a period of eighteen months	
4	Chief Engineer	FULL POWERS	Sample checking should be done for 5% of total B-80 cases and monthly report should be submitted to the Regional E.D.

(ii) In case of High Tension Consumers.

Sr. No.	Present Delegation of Powers	EXISTING LIMIT	REVISED LIMIT
1	Superintending Engineer in consultation with Accounts Officer of the concerned O&M Circle.	a) In respect of consumers having Contract Demand up to 5 MVA	NO CHANGE
		b) Simultaneously, not exceeding for a period of six months	b) Simultaneously, not exceeding for a period of six months
2	Zonal Chief Engineer in consultation with Dy. Chief Accounts Officer of the concerned Zone.	FULL POWERS	FULL POWERS

The procedure as enumerated in the referred circular will be continued with revision of limit and shall be scrupulously followed by the concerned at various levels. In case of any deviation from the procedure prescribed above, the concerned will be held responsible for any loss of revenue caused to the MSEDCL. This circular has been issued with the approval of Competent Authority, MSEDCL.

This circular will be effective immediately.

This Circular will be made available on Company's website i.e. www.mahadiscom.in.

Director (Finance)

Copy s.w.rs.to :-

The Chairman and Managing Director, MSEDCL, Mumbai.

Copy f.w.cs. to :- The Director (Operations)/(Projects), MSEDCL, Mumbai.

Copy to :-

1. The Executive Director (Comml), MSEDCL, Mumbai
2. The Regional Executive Director (I)-Kalyan / (II)-Pune / (III)-Nagpur, MSEDCL.
3. All Chief Engineers of O&M Zones, MSEDCL.
4. The C.G.M. (CA) / CGM (CF) / CGM (IA) / CGM (IT), MSEDCL, Mumbai.
5. All Suptdg. Engineers of O&M Circle, MSEDCL.
6. All Executive Engineers of O&M Divisions, MSEDCL.
7. The G.M. (F&A), MSEDCL, Kalyan / Nagpur / Pune.

MAHARASHTRA STATE ELECTRICITY BOARD
Accounts Dept., New Kamani Chambers, 32, Ramjibhai Kamani Marg, Ballard Estate,
Mumbai-400 038 Tel. Nos. 2610061 to 64 Fax : 2692545

No.AD/BA/50/B-80/1541

Date: -5th March 2002.

Departmental Circular No.202

5 APR 2002

**SUB:- REVISION IN BILLS LEADING TO B-80 ADJUSTMENT -
PROCEDURE FOR PROPER SCRUTINY AND ACCOUNTING
THEREOF.**

REF:- B.R.NO.357 DT. 15.02.2002.

It has been noticed that the procedure/guidelines for proper scrutiny and accounting of revision in energy bills leading to B-80 adjustment is/are not meticulously followed in most of the O&M offices. The adjustment type codes prescribed for particular purposes are also not properly used and wrongly fed to the computer. The adjustment codes to be fed, when these adjustment types are to be used and further action to be taken is mentioned below:-

Sr. No.	Adjustment Type Code	Particulars of feeding and when to be used.
1	01	For revision of bills pertaining to the current Financial Year only. It will include Energy charges, FCA, Electricity Duty etc. This amount will be required to be adjusted manually while preparing CGL assessment for the month, since the effect of adjustment is not shown on DB 57/02 report.
2	02	For withdrawal of the Delayed Payment Charges on wrong bills or on extension of due date of the bill as per consumer's request and as approved by the Competent Authority.
3	03	Withdrawal of interest billed on wrong bills.
4	04	Annual minimum shortfall regarding LTP/Ag. Meter Tariff Consumers. This is to be considered as demand while preparing CGL assessment.
5	05	For revision of bills pertaining to the past years only. This adjustment is not considered in CGL Assessment. However, entry is to be passed by debiting the amount to Account Code 83.900 and crediting to Group 23.
6	06	Adjustment in case of theft of energy to be added in consumer's bills. A message will be shown in the bill..
7	07	Adjustment regarding interest on Consumers' Security Deposit through energy bills based on end statistics, the accounting entry is to be passed by debiting Account Code 48.300. i.e Provision for Liability on Consumers S.D. and crediting to relevant 23 Group. The J.V. will be generated by this system.
8	08	Adjustment regarding mal-practice when it is to be added in consumer's bill. This shall be considered while preparing CGL Assessment.
9	11	In case of dis-honour of cheques (in place of present B-66 document).
10	13	For feeding Dummy Receipt (in place of B-60, RT-08, C.C.91).

In the following cases, B-80 is not to be fed.

- i) Average Meters Status.
- ii) Un-connected disconnection tag.
- iii) Accepted B-80 is shown in output report EB 36/01.
- iv) The output reports regarding B-80 are generated as B-80/01 to EB B-80/10.
- v) Categorywise Adjustment Typewise Report i.e. EB 57/04 is generated by the system.

The B-80 register to be sent for punching shall be signed by LDC/UDC who records the revision in the register and also to be signed by AA/DA duly checked. The SDO/EE shall also sign the said register.

In order to have the uniformity in the procedure of effecting B-80 adjustments and to have an internal control on its scrutiny and accounting thereof, the Board vide B.R.No.357 dated 15.2.2002 has reviewed the prevailing procedure and has now approved the following procedure for proper scrutiny and accounting of the revision in bills leading to B-80 adjustment due to various reasons. This procedure is prescribed in five parts viz.

- a) Administrative procedure for effecting B-80 adjustment.
- b) Delegation of powers for deciding the matters of revision of bills.
- c) Audit of B-80 adjustment.
- d) Reporting system for B-80 adjustment.
- e) Preservation of record.

The detailed procedure is enumerated below for its strict and effective implementation in all the O&M offices:-

A) ADMINISTRATIVE PROCEDURE FOR EFFECTING B-80 ADJUSTMENT.

- 1) A consumer who has any complaint about excess billing, shall apply to the Board in writing (Speciman Form enclosed) alongwith the details like his connected load, type of electrical gadgets/appliances used, average utility hours, copy of the latest energy bill paid with receipt etc. No action will be initiated by the field office without the consumer's complaint in writing alongwith the details as mentioned.
- 2) In case energy bill issued to the consumer is prima-facie abnormal/far in excess than the average of preceding three billing periods, then only the said disputed energy bill will be, for the time being, revised on the basis of average of preceding three billing periods and the consumer will be allowed to pay such revised bill on provisional basis, subject to verification.

- 3) Only after the payment by the consumer of such provisionally revised bill, the concerned Section Officer (Jr.Engineer/Sub-Engineer) or the concerned Billing Unit In-charge (Superintending Engineer / Executive Engineer / Dy.Executive Engineer / Asstt.Engineer) will inspect the premises/installation of the consumer and will submit the Spot Inspection Report to the concerned Billing Unit.
- 4) The Spot Inspection Report mentioned in 3) above will invariably have the information like the State & Status of the meter, including Sr.No., Type, current reading, position of seals, C.T. ratio, Phase wiring etc. and further connected load, type of electrical gadgets/appliances/machinery used, average utility hours, purpose of supply etc. For this, following forms/reports (Speciman forms enclosed) should be submitted to Billing Unit. (Ref.Code of Commercial instructions) (1996).
 - i) Appendix - 33 (Meter Replacement Report)
 - ii) Appendix - 34 (To be given by the Meter Reader).
 - iii) Appendix - 35 (Check Reading)
 - iv) Appendix - 38 (Inspection of L.T. Industrial connection).
- 5) On receipt of Spot Inspection Report by the concerned Billing Unit, the information contained therein will be cross-checked on the basis of the information available in the Billing Unit, based on the CGL of the consumer.
- 6) Only after the reason for revision in the bill is clearly established, working sheet will be prepared indicating the reason and basis of revision, the period for which revision is proposed, units/amount already billed during the period being considered for revision, units/amount to be adjusted (credit or debit to the consumer, as the case may be) etc. and will be submitted to the respective Competent Authority (prescribed in 'B' below) through proper channel.
- 7) The working sheet will be thoroughly examined and verified by the concerned Competent authority and decision thereon will be taken before next energy bill is issued to the consumer. However, revised energy bill will be issued to the consumer only after necessary entry is taken in B-80 register to be maintained by every Billing Unit.
- 8) If any discrepancy in the energy bill on account of some inherent fault/defect or lacuna in billing procedure, is noticed by the concerned Billing Unit-In-charge, the revision in the same can be considered suo-moto, provided the concerned Billing Unit In-charge is fully satisfied that the consumer is underbilled and accordingly records the same in writing. Such occasion can also be as a result of the approval of Competent Authority for waiver of Delayed Payment Charges, Interest (partially or fully) Rectification in Tariff applicable, Reduction in Contract Demand etc.

B) DELEGATION OF POWERS FOR DECIDING THE MATTERS OF REVISION IN ENERGY BILLS.

The delegation of powers earlier approved by the Board vide B.R.No.1723 dated 10.5.1979 and circulated vide Departmental Circular (Com.) No.333 dated 23.5.1979 have now been revised by the Board and the revised delegation of powers will be as follows:-

1) In case of Low Tension Consumers.

Sr. No	AUTHORITY	LIMIT
1	Dy.Executive Engineer/Assistant Engineer in consultation with Assistant Accountant/UDC of the concerned Billing Unit.	a) For an amount upto Rs.10,000, b) Simultaneously, not exceeding for a period of six months.
2	Executive Engineer in consultation with Divisional Accountant of the concerned O&M Division.	a) For an amount upto Rs.50,000, b) Simultaneously, not exceeding for a period of twelve months.
3	Superintending Engineer in consultation with Accounts Officer of the concerned O&M Circle.	a) For an amount upto Rs.1,00,000, b) Simultaneously, not exceeding for a period of eighteen months.
4	Zonal Chief Engineer in consultation with Dy.Chief Accounts Officer of the concerned Zone.	FULL POWERS

2) In case of High Tension Consumers.

Sr. No.	AUTHORITY	LIMIT
1	Superintending Engineer in consultation with Accounts Officer of the concerned O&M Circle.	a) In respect of consumers having Contract Demand upto 5 MVA. b) Simultaneously, not exceeding for a period of six months.
2	Zonal Chief Engineer in consultation with Dy.Chief Accounts Officer of the concerned Zone.	FULL POWERS

NOTE :

- 1) The above mentioned limits are TWO FOLD. Accordingly, the designated Competent Authority will be able to exercise the powers only if the credit likely to be given to the consumer is within the prescribed limits as well as period of revision in bill is also within the respective period.
- 2) For repeated occasions of revision in energy bill of the same consumer (either for same reason or for different reason) within a time span of three years, the Competent Authority will be one stage higher than the otherwise Competent Authority, and the same will be considered only after pre-audit.

C) AUDIT OF B-80 CASES.

The procedure for audit of B-80 cases now prescribed is as under:-

- 1) The B-80 cases to be decided at Division level will be first pre-audited at the concerned Division level and in respect of B-80 cases to be decided at Zone/Circle level will also be processed only after pre-audit by the concerned Division initiating such proposal for consideration at Zone/Circle level.
- 2) The B-80 cases decided/approved by the Sub-Divisional In-charge will be post-audited by the Divisional Accountant (Revenue) of the concerned O&M Division, on random sampling basis, subject to minimum of 25% of the cases per year.

D) REPORTING SYSTEM FOR B-80 CASES.

In order to have at a glance position about the credit passed on to consumers through B-80 adjustments at various levels, the following reporting system for B-80 cases is now prescribed:-

- 1) The number of B-80 cases decided during a month will be reported by each Billing Unit in the enclosed format (Annexure 'A') to the concerned O&M Division, which will be further submitted in consolidated form to next higher authority, upto the Head Office level i.e. Director of Accounts and Chief Engineer(Commercial).
- 2) The consolidated report in the prescribed format shall reach to Head Office from the O&M Zonal office by 15th of the next month.

- 3) The information of B-80 adjustment and credit passed on to the consumer is to be generated every month and to be reported by Director(IT) to the Commercial Section by 15th of the next month.

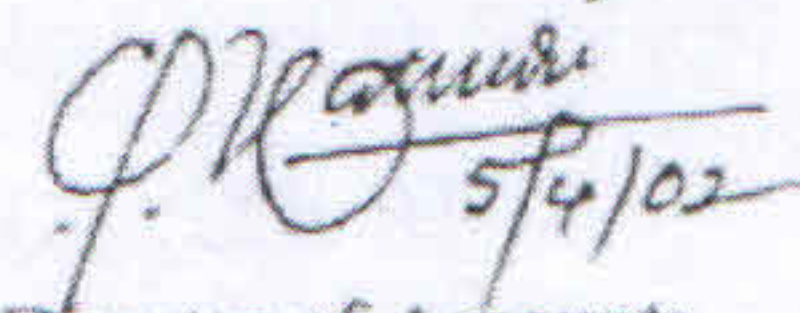
E) PRESERVATION OF RECORD.

- i) Record pertaining to B-80 Adjustment must be preserved atleast for 5 years.
- ii) All B-80 Adjustment cases must be filed/preserved serially so as to present the same on demand to the Inspection Wing/Audit for scrutiny.
- iii) It may be noted that it will be the exclusive responsibility of Unit In-Charge to preserve the record pertaining to B-80 Adjustment.
- iv) All case papers should be attached to a Docket Sheet (Format is enclosed). All the columns mentioned in Docket Sheet must be filled in and signed by the L.D.C./U.D.C.concerned.

The above procedure shall be scrupulously followed by all concerned at various levels of the billing offices. In case of any deviation from the procedure prescribed above, the concerned will be held responsible for any loss of revenue caused to the Board due to this deviation.

This Circular is issued with the approval of Accounts Member and Technical Member(T&D).

The said procedure will be effective immediately.


5/4/02
Director of Accounts

Copy s.w.r.to:-

- 1) Chairman, MSEB, H.O.Mumbai.
- 2) A.M., MSEB, H.O.Mumbai.
- 3) T.M.(T&D), MSEB, H.O.Mumbai.
- 4) T.M.(Gen.), MSEB, H.O.Mumbai.
- 5) Secretary, MSEB, H.O.Mumbai.
- 6) T.D.(T&D), MSEB, H.O.Mumbai.
- 7) T.D.(Gen.O&M), MSEB, H.O.Mumbai.
- 8) T.D.(EHV.Com), MSEB, H.O.Mumbai.
- 9) D.O.F., MSEB, H.O.Mumbai.

ग्राहक क.

तक्रार क.
दिनांक

प्रति
सा. कार्यकारी अभियंता,
म. रा. वि. मंडळ,

अर्जदाराची.
पत्ता ४

ग्राहक क ४
चक्रमार्ग ४

सा. महोदय,

मी, विनंती अर्ज करतो/ करते की माझे नांव वरील प्रमाणे म. रा. वि. म. वे वीज देयक मिळाले असून माझे माळे प्रमाणे देय अशी रक्कम रु. _____ आहे.

सा. वील

होबत छायांकीत प्रत जोडली असून माझे वीज देयक बाबतच्या तक्रारीचे स्वरूप खालील प्रमाणे आहे. (योग्य कारणावर अशी करवी)

१. वीज देयकावरील नांव व पत्ता चुकीचा आहे, तो असा असावा

२. वेळेवर वीज देयक मिळालेले नाही. पी. बी. चक्र मार्ग, कनांक चुकीचा आहे.

भाळिली सठी माझ्या शेजारच्या ग्राहकाचा क. व चक्रमार्ग देत आहे.

३. वीज माफकावरील वाचन (रिडींग) चुकीचे आहे, ते आज रोजी () हे आहे.

४. मॅटरलॉक नसून माझे वीज मापन वाचलेले नाही. ते आज आहे.

५. मीटर मालू असून मीटर बंद प्रमाणे वील मिळाले आहे.

६. मीटर बदलले असून त्याप्रमाणे वीज देयक मिळत नाही.

७. मीटर असून मीटर साफकृत नाही म्हणून सरासरी वीज देयक दिले जाते. पि. बी. चक्र मार्ग क. चुकीचा असावा.

८. वीज देयकात भरणा केला आहे परंतु वीज देयकात धाड्याची दाखविली आहे.

९. माझ्या वीज देयकात दुरुदिलेली वर्षवारी चुकीची आहे, तो अशी असावी.

१०. विद्युत वायर नसून दुध्या बंद मीटर म्हणून सरासरी वीज देयक आलेले आहे.

११. बिलात दाखविलेला मॅटर/बॅलनभार चुकीचा आहे. त्याऐवजी तो असावा.

१२. मीटर जळले आहे. विद्युत पुरवठा बंद आहे.

१३. वीज बिल मिळतच नाही.

१४. अवास्तव रकमेचे बिल मिळते आहे.

१५. इतर कारणे. (स्पष्टपणे नमूद करावीत.)

तरी योग्य वील देण्याची विनंती आहे.

आपला विश्वासू,

होबत ११) जोडणी केलेल्या वीज उपकरणांची यादी, वीज भार,
प्रतिवृत्त करवारी वापर

२) मागील महिन्याच्या देयकाची प्रत.

नांव ४
पत्ता ४

जेव पावती

दि.

रोजी वीज देयकबंदीची तक्रार अर्ज मिळता. आपण दि.

रोजी संपर्क करावा.

महाराष्ट्र राज्य विद्युत मंडळ

ग्राहक क.
नांव
पत्ता

APPENDIX - 33 (Refer para 3.7.2.3 of Chapter III)

MAHARASHTRA STATE ELECTRICITY BOARD
Meter Replacement ReportName of O&M section
Name of O&M Sub-Division

No. -----

Date : -----

1) Name of the consumer and address

2) Category

3) Consumer No.

4) Details of Meter

Old Meter

New Meter

i) Meter No.

ii) Make/Type/Capacity

iii) Reading while Replacing

iv) No. of digits.

5) Date of Replacement

6) Seal Position

(-----)

(If not OK, quote
SDO's order ref.)

7) Seal Nos.

a) Meter body

b) Terminal cover

c) Meter box

5) Reason for replacement of meter.

6) Testing fees If paid M.R.No./Dt/Amt.

7) If Meter sent for testing, Letter No./Date

8) Remarks, if any (to be recorded overleaf)

The defects with reference to method of construction and standard instructions, as noticed at this installation have been attended to, the particulars of which are enumerated overleaf.

Sign. of Lineman

Sign. of Consumer

Jr./Sub.Engineer

To The E.E./Dy.Exe.Engr./Asstt.Engr. -----

APPENDIX - 34 (Refer para 4.1.4/4.8.0 of Chapter IV)

FORM OF LETTER TO BE GIVEN BY THE METER READER

To
The Officer-in-charge,
MS Elec.Board,
Sub-Division,

No.

Sub : Meters not accessible for reading.

I visited the premises of the following consumers and could not take the readings due to the reasons stated against them.

Sr.No.	Consumer No.	Name	Date visited	Reason
1.				
2				
3.				
4.				
5.				
6.				

Meter Reader

270...

Code of Commercial Instructions

APPENDIX - 35 (Refer para 4.4.0 of Chapter IV)

MSEB URBAN-CUM-RURAL DIVISION, -----

SUB-DIVISION ----- (CHECK READINGS) No. _____ Dt. _____

Sr.No.	Name of Consumer and Address.	Sanctioned KW/HP	Connected KW/HP	Category/ Cons.No.	Present Reading
1.	2.	3.	4.	5.	6.

As on Date	Previous Reading	As on Date	Units Consumed	Days	Seal Position	Remark
7.	8.	9.	10.	11.	12.	13.

Check Readings taken by (Name) -----

Designation -----

Signature of consumer/
Authorised representative

Signature of Engr.Incharge

Date :

Date :

APPENDIX - 38 (Refer para 8.7.4 of Chapter VIII)

MAHARASHTRA STATE ELECTRICITY BOARD
INSPECTION OF L.T. INDUSTRIAL CONNECTION

Dated: _____

- 1) Name of Industry and address.
- 2) Name of Owner and address.
- 3) Billing village.
- 4) Consumer Number.
- 5) Load sanctioned.
- 6) Actual load connected with list of machinery.
- 7) Meter make.
- 8) Sr.No. of meter.
- 9) Body seal. (Nos. & condition)
- 10) Terminal cover seal. -do-
- 11) Capacity of meter.
- 12) Meter Reading.
- 13) Status of meter.
- 14) Working hours of the industry.
- 15) Working day per month.
- 16) Average consumption per month.
- 17) Status of bills issued & arrears position.
- 18) Capacitor details
 - i) kVAR installed.
 - ii) Whether in circuit.
 - iii) Whether matching with the capacity required.
 - iv) Power factor measured.
- 19) Remarks :
 - i) Any special arrangement made in meter box etc. to avoid theft (such as tamper-proof meter).
 - ii) Whether separate connection is existing for lighting. If yes, mention Consumer No.
 - iii) If no, how the lighting consumption is recorded.

Signature of the Unit Incharge

Sign. of consumer/
Representative.

Dy. Ex. Engr./Asstt. Engr.

ANNEXURE 'A'

PRESCRIBED FORMAT FOR SUBMISSION OF INFORMATION IN RESPECT OF "B-80" ADJUSTMENTS.

NAME OF SUB-DIVISION/CIRCLE/ZONE	REPORT FOR THE MONTH OF
----------------------------------	-------------------------

SR NO OF	CATEGORY CONSUMER	ASSESSMENT						ADJUSTMENT THROUGH B-80				NET ASSESSMENT		% OF B-80 TO ASSESSMENT			
		FOR THE MONTH		CUMULATIVE INCLUDING PRESENT MONTH				FOR THE MONTH		CUMULATIVE INCLUDING PRESENT MONTH		FOR THE MONTH		CUMULATIVE INCLUDING PRESENT MONTH		FOR THE MONTH	
		NO.OF CONSU MERS	AMT. RS. LAKHS	NO.OF CONSU MERS	AMT. RS. LAKHS	NO.OF CONSU MERS	AMT. RS. LAKHS	NO.OF CONSU MERS	AMT. RS. LAKHS	NO OF CONSU MERS	AMT. RS. LAKHS	RS IN LAKHS	RS IN LAKHS	%	CUMU LATIVE		
1	2	3	4	5	6	7	8	9	10	11	12	13	14				

(14)

MAHARASHTRA STATE ELECTRICITY BOARD

NAME OF THE SUB DIVISION

NAME OF THE DIVISION

DOCKET SHEET

File No.: _____

Vol No. _____

Sr.No. _____

B-80 Register (Sr.No.) _____

MONTH _____

Name of the Consumer: _____

Adjustment for the period/ Month _____

Prepared by Name _____

Designation _____

Checked by Name _____

Designation _____

Pre Audited/Post

Audited by Name _____

Designation _____

Approved by Name _____

Designation _____

Ref. of Approval letter No. _____

Date _____

from E.E./S.E./C.E. _____

Documents Attached

1. _____
2. _____
3. _____
4. _____
5. _____

Signature of L.D.C./U.D.C.
(One who prepares Docket Sheet)