

# Tamil Nadu Electricity Undertakings (Acquisition) Rules, 1954

TAMILNADU

India

## Tamil Nadu Electricity Undertakings (Acquisition) Rules, 1954

### Rule

### TAMIL-NADU-ELECTRICITY-UNDERTAKINGS-ACQUISITION-RULES-1 of 1954

- Published on 19 November 1954
- Commenced on 19 November 1954
- [This is the version of this document from 19 November 1954.]
- [Note: The original publication document is not available and this content could not be verified.]

Tamil Nadu Electricity Undertakings (Acquisition) Rules, 1954Published vide Notification No. G.O. No. 4066 P.W. (Electricity), dated the 19th November 1954Published in the Rules Supplement to Part 1, page 461 of the Fort St. George Gazette, dated 24th November 1954.G.O. No. 4066. - In exercise of the powers conferred by section 21 of the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Electricity Undertakings (Acquisition) Act, 1954 ([Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act XXIX of 1954), the Governor of Tamil Nadu hereby makes the following rules: -

### 1. Short title.

- These rules may be called the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Law? (Second Amendment) Order, 1969.] Electricity Undertaking (Acquisition) Rules, 1954.

### 2. Definitions.

- In these rules, unless the context otherwise requires -(a)"Acquisition Officer" means an officer appointed under rule 5;(b)"Act" means the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, us amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Electricity Undertakings (Acquisition) Act, 1954 (Tamil Nadu Act XXIX of 1954);(c)"Annexure" means an Annexure to these rules;(d)"Bank" means the Bank in which the deposit referred in section 11 (4) of the Act is made.

### **3. Powers of accredited representatives.**

(1)The accredited representative shall, for the purpose of performing his functions and discharging his duties under the Act and these rules, have power to do all or any of the following things, namely: -  
(a)to inspect, examine, test, sketch or copy any work, fixed asset or document of the undertaking;(b)to utilize the services of the undertaking and to employ such additional staff as may be necessary;(c)to have a separate office in any of the licensee's buildings or in rented premises, if suitable accommodation for the office of the accredited representative is not found for him by the licensee.(2)The accredited representative of a licensee not being a local authority may draw advance cash from the licensee for expenses, provided that proper accounts for the expenditure incurred supported by vouchers are maintained by him. Where he is unable to draw the advance cash from the licensee, the accredited representative shall make an application in writing in this behalf to the Government who may permit him to draw advance cash from them for expenses during the period from the vesting date to the date on which three-fourths of the estimated amount of compensation payable to the undertaking is deposited in the Bank in pursuance of section 11(4) of the Act. Thereafter, till one month from the date on intimation of the amount of compensation as finally determined by the Government or such further time as may be allowed by the Government, the accredited representative shall draw the advance cash from the Special Officer for expenses. Every amount advanced by the Government or the Special Officer to the accredited representative for expenses shall be recoverable from the compensation amount deposited in the Bank under the Act.

### **4. Payment of remuneration to accredited representative of a licensee other than a local authority.**

(1)Where remuneration of an accredited representative of a licensee other than a local authority shall be paid by the licensee monthly in accordance with the following scale: -(i)Where the total paid-up capital of the undertaking does not exceed Rs. 2-1/2 lakhs - Rs.250.(ii)Where the total paid-up share exceeds Rs. 2-1/2 lakhs, but does not exceed Rs. 10 lakhs - 0.1 per cent on the first Rs. 2-1/2 lakhs and 0.075 per cent on the excess of such capital over Rs. 2-1/2 lakhs.(iii)Where the total paid-up share capital exceeds Rs. 10 lakhs - 0.1 per cent on the first Rs. 2-1 /2 lakhs, 0.075 per cent on the next Rs. 2-1/2 lakhs and 0.05 per cent on the excess of such capital over Rs. 10 lakhs, subject to a maximum of Rs. 2,000.(2)Where an accredited representative is unable to draw his remuneration from the licensee after the vesting date, the accredited representative shall make an application in writing in this behalf of the Government who may pay his remuneration during the period from the vesting date to the date on which three-fourths of the estimated amount of compensation payable for the undertaking is deposited in the Bank in pursuance of section 11(4) of the Act. The accredited representative shall thereafter apply to the Special Officer for the amount payable to him as remuneration till one month from the date of intimation of the amount of compensation as finally determined by the Government in pursuance of section 11 (a) of the Act or such further time as may be allowed by the Government. Every remuneration paid by the Government or the Special Officer to the accredited representative shall be recoverable from the compensation amount deposited in the Bank under the Act.

## **5. Acquisition Officers and their powers and duties.**

(1) For the purposes of the Act, the Government shall appoint such person or persons as they think fit to be an Acquisition Office or Acquisition Officers who shall inspect, check and take over the assets and documents of the undertaking or undertakings, as the case maybe, with such assistants or workmen as he or they may consider necessary, or authorize any officer or officers to perform the duties of the Acquisition Officers, subject to the direction and control of the Government. (2) Every appointment made or authorization given under sub-rule (1) shall be intimated to the concerned licensee. (3) The Acquisition Officer or any officer authorized by him shall have the right to - (a) enter and inspect any premises and works of the licensee after giving the licensee reasonable notice, which shall ordinarily not be less than one week; (b) order the production of any document, book, register or record in the possession or power of any person having the control of, or employed in the undertaking of any licensee; (c) examine any person having the control of, or employed in connection with, the undertaking; (d) estimate roughly the compensation payable under the Act and submit a report to the Government regarding the amount payable to the licensee or the amount to be paid or deposited in the Bank in pursuance of sub-section (3) or sub-section (4) of section 11 of the Act.

## **6. Calling of claims by advertisement.**

- As soon as the Government have deposited in the Bank any amount on account of the compensation payable to an undertaking, the Special Officer shall notify by advertisement in three successive issues of an English daily newspaper published at [Chennai] [Substituted for the word 'Madras' by City of Madras (Alteration of Name) Act, 1996 (Tamil Nadu Act 28 of 1996).] and having a large circulation in the state that every person having a claim against the said amount should apply to the Special Officer.

## **7. Submission of particulars in respect of the undertaking.**

(1) The licensee or the accredited representative, as the case may be, shall, as soon as possible, submit to the Acquisition Officer all the particulars specified in Annexure-I and such other particulars as may be necessary under these rules for determining the compensation payable in respect of the undertaking. He shall also furnish to the Acquisition Officer, at least two months prior to the vesting date, particular required in Forms I to L in Annexure II of all the staff employed in the undertaking. (2) The Acquisition Officer shall arrange for the checking and taking over of the assets, rights, liabilities and obligations of the undertaking to the extent to which they vest in the Government. (3) All the particulars by the Acquisition Officer under these rules of the accredited representative or, where no such accredited representative is appointed, of the licensee, shall be furnished by him in the appropriate form in quadruplicate, if any, of the annexure of these rules, or in the absence of any such form, in such other manner as may be approved by the Government.

## **8. Preparation of inventory of assets and documents of the undertaking.**

(1) Where the compensation is payable under Basis A or Basis B, the accredited representative or

where no such representative is appointed, the licensee shall also furnish to the Acquisition Officer an inventory in respect of all the other assets owned by the undertaking but not connected with the electricity supply.(2)In drawing up the inventory of assets, all deficiencies and shortages due to theft or loss or major defects known to the accredited representative or the licensee in any of the assets shall be noted in the inventory and pointed out to the Acquisition Officer or to any authorized by him for checking the assets (hereinafter in these rules referred to as the Checking Officer).(3)Before drawing up the inventory of documents, the pages of all files and loose leaf books shall be numbered serially and log sheets and plans, drawings and the like shall be collected bound and indexed and all books given titles for the purpose of facilitating the checking and taking over of the assets of the undertaking. All like documents shall be listed together.(4)For purposes of preparing the inventory, the area covered by the undertaking shall be divided into different sections and inventories in respect of (i) assets and (ii) documents shall be prepared separately in respect of each of these sections.

## **9. Checking of items in the inventory.**

- Commencing from one month prior to the vesting date, the licensee or the accredited representative, as the case may be, shall give the Acquisition Officer or the Checking Officer or their assistants and staff all facilities for the checking (inclusive of physical checking where necessary) of the items in the inventory and their book value. When the checking of the inventory has not been completed before the vesting date, the checking may proceed in the same manner as was done before the vesting date. The checking may proceed whether before or after the vesting date, without, the said licensee or the accredited representative or the nominee of such licensee or the accredited representative being present if his absence is not occasioned by reasonable cause.

## **10. Attestation of defects found during checking.**

- If the Acquisition Officer or the Checking Officer notices any discrepancies or defects during checking, he shall record them and have them attested by the licensee or the accredited representative, or nominee of such licensee or accredited representative, as the case may be. If such licensee or accredited representative of the nominee of such licensee or accredited representative refuses to do so, the Acquisition Officer or the Checking Officer shall note the fact.

## **11. Alteration or removal of checked assets, prohibited.**

- The licensee or the accredited representative, as the case may be, shall ensure that the checked assets shall not be removed or tampered or dealt with in any manner until the assets are handed over to the Government. Where, however, the alteration or removal or the checked assets becomes necessary, it shall be done only after obtaining the consent in writing of the Acquisition Officer.

## **12. Submission of claims for compensation.**

- The accredited representative shall, within two months from the date of this intimation of the basis

of compensation, submit to the Government through the Acquisition Officer, the claim for compensation in Form B, E or F, as the case may be, in Annexure II supported by detailed date based on the annual accounts and he shall also furnish to that officer such other particulars as may be required by him within the time specified therefor, failing which the claim for the concerned items in the inventory may be disallowed or rejected.

### **13. Statement for compensation.**

- The accredited representative shall submit his statements for compensation made up in two parts, namely, one part covering the period up to the last date of the official year immediately preceding the vesting date and the other part covering the period subsequent to the last date of that year up to the vesting date. The claim for compensation shall be considered as available for checking only after the accounts up to the vesting have been made up and checked by an audit officer appointed by the Government.

### **14. Disallowance of amounts claimed as compensation.**

- While intimating to the accredited representative, the amount of compensation as finally determined, the Government shall intimate in detail each of the sums disallowed in the amount claimed so that the accredited representative may reconsider each such sum disallowed individually for purposes of taking the matter to arbitration, if necessary.

### **15. Arbitration.**

- Where the accredited representative does not accept any of the decisions of the Government on any of the matters specified in section 13(1) of the Act, he may, within three months of the date of receipt of the order communicating the decision to him, require the dispute to be referred to arbitration and thereupon the matter shall be referred by the Government to arbitration.

### **16. Fee of assessors.**

- An assessor appointed in accordance with section 13(3) of the Act shall receive a fee fixed by the arbitrator subject to a maximum of rupees fifty per day. He shall also receive the actual travelling expenses incurred by him. The fee and the travelling expenses shall be paid to the assessor or assessors by the Government and such fee and travelling expenses so paid shall be included in the cost of arbitration.

### **17. Taking over of licensee's staff.**

(1) Employees or the staff of a licensee immediately before the vesting date who are willing to serve under the Government shall be retained and continued provisionally for a total period not exceeding twelve months from the said date: Provided that the Government may, from time to time, extend the period of provisional continuance aforesaid in respect of any employee or employees, so, however,

that the total period shall not exceed twenty-four months from the vesting date.(2)During the period of provisional continuance, the employees shall be allowed the same pay and allowances which they were entitled to receive from the licensee immediately before the vesting date and shall be subject to the same conditions of service in regard to leave, provident fund and other matters as were applicable to them under the licensee immediately before the vesting date, provided, however, that where the licensee has allowed to the employees any bonus or other concessions not allowed to the servants of the Government such concessions will not be continued. The employees shall also be permitted to carry over the amount of leave accumulated by them during their services under the licensee and standing to their credit on the vesting date. They will be liable to transfer to any other place or post in the Government Electricity Department depending on exigencies of service.

Class of employees	Nature of penalty	Authorised competent to impose the penalty mentioned in column (2)	Appellate Authority
(1)	(2)	(3)	(4)
(1) Employees drawing a pay of Rs.100 and Over per month.	(1) Censure.	Superintending Engineer concerned of Chief Controlled of Accounts.	Chief Operation Engineer concerned.
	(2) Withholding of increments or promotion.	Do.	Do.
	(3) Reduction to lower Rank in the seniority List or time-scale of Pay or to a lower Stage in the time-Scale of pay.	Do.	Do.
	(4) Recovery from pay of the whole or part of any pecuniary loss Caused by negligence Meant by negligence Or breach of orders.	Chief Operation Engineer concerned.	Chief Engineer for Electricity.
	(5) Removal or dismissal from service.	Chief Engineer for Electricity.	Government.
(2) Employees drawing A pay of less than Rs. 100 per month.	(1) Censure	Divisional Electrical Engineer of Chief Accountant concerned.	Superintending Engineer concerned or Chief Controller of Accounts.
	(2) Fine (to be imposed only in the case of Employees drawing A pay of less than. Rs.25 per month)	Divisional Electrical Engineer of Chief Accountant concerned.	Superintending Engineer concerned or Chief Controller of Accounts.
	(3) Withstanding of increments	Superintending	Chief Operation

or promotion.	Engineer concerned or Chief Controller of Accounts.	Engineer concerned.
---------------	---	---------------------

(4) Reduction to a lower Rank in the seniority List or to a lower Post or time-scale of pay or to a lower Stage in the time-Scale of pay.	Do.	Do.
---	-----	-----

(5) Recovery from pay of the whole or part of any pecuniary loss Caused to Government by negligence or breach of orders.	Superintending Engineer concerned or Chief Controller of Accounts.	Chief Operation Engineer concerned.
---	---	--

(6) Removal or dismissal from service.	Chief Operation Engineer concerned.	Chief Engineer for Electricity.
---	--	------------------------------------

(b) Any such employee may, during the period of provisional continuance, be placed under suspension from service, pending enquiry into grave charges, where such suspension is necessary in the public interests. The authority competent to order such suspension shall be the Chief Operation Engineer in the case of employees drawing Rs. 100 and over per month and the Superintending Engineer or the Chief Controller of Accounts in the case of all other employees. (c) Before any of the penalties specified in the table under clause (a) is imposed, the procedure laid down in rule 17 of the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Civil Services (Classification, Control and Appeal) Rules, in respect of ministerial and inferior staff, and the rule 13 of the Operation Subordinate Service Rules in respect of the technical subordinate staff including watchman and persons borne on nominal muster roll, shall, so far as may be, be followed. (d) Employees who were members of the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Local Authorities Electrical Engineers Service prior to the 13th November 1952, from which date the scheme for merger of the said service with the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Local Authorities Electrical Engineers Service Regulations, subject to the condition that the powers of the Chief Electrical Inspector to Government specified therein shall be exercised by the Superintending Engineer of the Electricity System under whom they happened to serve for the time being. (4) During the period of provisional continuance, the Government or the Chief Operation Engineer concerned, as the case may be, shall examine the suitability of every employee for absorption into Government service. If the Government or the Chief Engineer concerned, as the case may be, decided that the employee is suitable, an order shall be issued, declaring the employee to be a member of the class, category, grade or cadre, as the case may be, of the Government service, in which it is decided to absorb him. In respect of all the employees so absorbed, service under the Government shall be counted from the vesting date: Provided that if in the case of any employee, it is necessary to relax rules before absorbing him into Government service, no such order shall be issued unless the rules have been relaxed in his favour and unless the [Tamil Nadu] [Substituted for the word 'Madras' by

the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Pubic Service Commission has been consulted in regard to his absorption, where such consultation is necessary. If any of the employees aforesaid does not agree to the terms offered for absorption into Government service, he shall be discharged from service after being given three calendar months' notice in writing or three months' pay in lieu of such notice. (5) Any employees or the staff of the licensee immediately before the vesting date, who is superannuated or who, in the opinion of the Government or the Chief Engineer (Electricity) (which shall be final) is not required by the Government Electricity Department or is found unsuitable for absorption into Government service during the period of provisional Continuance, shall be discharged after being given three months' notice in writing or three months' pay in lieu of such notice.

## 18. Service of notices and orders.

(1) Every order, notice or other communication required to be served by the Government under the Act or these rules shall be served by post or left - (a) where a local authority is the addressee, at the office of the local authority; and (b) in other case, at the registered office or head office of the licensee. (2) Service by post shall be deemed to be effected by properly addressing, prepaying and posting by registered post a letter containing the order, notice or other communication, and, unless the contrary is proved, to have been effected at the time at which the letter would have been delivered in the ordinary course of post.

## 19.

[Struck down by Madras High Court.] Annexure I [See rule 7(1)] List of Statement to be Submitted Statements to be submitted by all licensees. - 1. (1) statutory statement of accounts under the Electricity Act and the rules made thereunder. (2) Inventory of assets of the electrical undertaking in the Form in Annexure IV. (3) Inventory of documents of the electrical undertaking in Form A in Annexure II. (4) statement of claim for compensation in Form B, E or F in Annexure II applicable to the case, with necessary supporting statement. (5) Statements of whole-time permanent staff employed in the electrical undertaking in Forms I to L in Annexure II. (6) List of liabilities: - (a) (i) Loans and other liabilities due to Government. (ii) Loans due to others with their names and amounts. (b) (i) Consumers' security deposits. (ii) Interest outstanding on consumers' security deposits. (c) (i) Staff security deposits with names of staff and amounts due with interest. (ii) Staff Provident Fund and such other beneficiary schemes with names and amounts at credit. (d) Consumer's Fund. (e) Liabilities for supply of materials. (f) List of advances from consumers for service connection work. (g) List of advances from contractors or suppliers. (h) Income-tax and other taxes payable. (i) Liabilities other than those mentioned in items (a) to (h) above. (j) (a) List of debentures. (b) Any other mortgages with details. (7) Amounts due from consumers: - (a) For supply of energy, meter rent and miscellaneous charges. (b) For service connection work. (8) Advances to staff recoverable with names and amounts. (9) List of agreements for supply of energy. (10) List of all bona fide hire-purchase agreement for the supply of materials or equipment not fully paid. (11) Any other statement which may be called for under rule 7(3) by the Acquisition Officer or any officer authorized by him in this behalf. II. Additional statement to be submitted by licensees claiming



compensation under Basis A or Basis B -(1)Statement of cash and securities.(a)Cash on hand.(b)Cash at banks and in the treasury.(c)Securities and investments held.(2)Statement of accounts of business other than electricity supply, the funds of which form part of the funds of the undertaking.(3)Inventory of assets of business not relating to electricity supply.(4)Inventory of documents relating to business other than electricity supply.(5)List of debenture-holders and their holdings.Notes. - All the statements should be made up to the vesting date. Where a statement submitted is not complete, it shall be specified as provisional in red letters at the top and a further complete and final statement should be submitted.Annexure II[See item 1(3) of Annexure I]Form AInventory of Documents Relating To Electricity Supply

(1) Title deeds and agreements	(1) Title deeds of lands and buildings.(2)Agreements with consumers.(3) Agreements for lease of buildings,land, way leave for mains and the like.(4) Agreements with staffand management.(5) Agreements for contract work or supply ofmaterials, etc.(6) Guarantees in connection with plant.(7)Debenture deeds.(8) Documents regarding loans.(9) Otherdocuments of a similar nature.
II. Records	Records relating to ten -(1) Shares andInvestments.(2) Plant records.(3) Drawings.(4) Log sheets.(5)Statistics.(6) Other files of a similar nature.
III. System construction and expansion files	(1) Designs and schemes.(2) Methods ofconstruction.(3) Estimates for new schemes.(4) Other files of a similar nature.
IV. System operator's files	(1) Operation.(2) Maintenance.(3) Standinginstructions.(4) Other files of a similar nature.
V. Consumers' files	(1) (i) Domestic consumers,(ii) Industrialconsumers,(iii) Agricultural consumers,(iv) Street lightingconsumers,(v) Bazaar light consumers,(vi) Special contracts.(2) Rates and conditions of supply.(3) Surcharges.(4)Consumers' complaints and disputes.(5) Other files of a similarnature.
VI. Prospective consumers' files	(1) Pending applications.(2) Restrictions andpermits.(3) Other files of a similar nature.
VII. Purchase files	(1) Correspondence with suppliers.(2)Insurance.(3) Order books, indent books stores.(4) Other files of a similar nature.
VIII. Staff	(1) Terms of service.(2) Service registers.(3)Confidential reports.(4) Other files of a similar nature.
IX. Accounts	(1) Consumers' ledger.(2) Security deposits.(3) Meter readings.(4) Bills for energy.(5) Collection ofcharges.(6) Bank accounts.(7) Payments for materials and plant.(8) Payment of salaries and wages.(9) Payment of electricity.(10) Stores ledger.(11) Stores allocation books.(12) ProvidentFund ledger.(13) Other files of a similar nature.
X. Such other records as are maintained for the running of the	

undertaking.

Annexure II(See rule 12)Form BBasic A. - Claim For CompensationName of undertaking -Reference  
(a) G.O. No Ordering vesting(b)Reference to intimation of licensee's option of Basis A.(c)Vesting  
date.

**1. Net annual profit of the undertaking computed in accordance with  
Schedule I to the Act during a period of five consecutive account years  
immediately preceding the vesting date as per detailed statements attached -**

Account year	Profit (Rs. P.)
(a)	Year ... -19 ...
(b)	Year ... -19 ...
(c)	Year ... -19 ...
(d)	Year ... -19 ...
(e)	Year ... -19 ...

Total

Average net annual profit

II. Twenty times the average net annual profit.III. Deduction (see section 10 of the Act) -(a)Amount  
already paid in advance by way of compensation.(b)Amount of loss to the Government on account of  
non bona fide transactions (see section 9 of the Act) as estimated by the Government.(c)The amount  
due, if any, from the licensee to the Government for energy supplied by the Government before the  
vesting date.(d)All other amounts and arrears of interest, if any, thereon due from the licensee to the  
Government except loans and arrears of interest, if any, thereon.(e)Amount of loss to the  
Government by reason of any property or rights belonging to the undertaking not having been  
handed over to the Government as estimated by the Government.(f)Amount which during the  
period of three consecutive account years immediately before the vesting date, has been distributed  
as profits, but is not correctly so distributable. \_\_\_\_\_ Total of

deductions \_\_\_\_\_ IV. Net compensation payable Rs.DeclarationI certify  
that all the particulars in the above statement are true and correct to the best of my knowledge and  
belief.Station:

Date: \_\_\_\_\_ Accredited Representative.

Name of the undertaking.

Enclosures. - List of supporting statement attached including particulars in Forms C and/or D.Form  
CBasis A. - Net Annual Profit in respect of a Licensee who is a local Authority.Statement showing the  
net annual profit for each of the account years preceding the vesting date as per the terms of the  
bulk supply agreement where it is in force and where no such agreement exists, the net annual profit  
as actually appropriated.Name of undertaking.....Years for which profit is  
calculated.....Basis of calculation of profits - Bulk supply agreement, dated applicable for years.

Year	Year	Year	Year	Year
1	2	3	4	5

Rs.	Rs.	Rs.	Rs.	Rs.
P.	P.	P.	P.	P.

## I. Income.

Income derived from -

- (a) Sale of energy for lighting purposes;
- (b) sale of energy for power purposes;
- (c) sale of energy for public lightings;
- (d) sale of energy for special contract;
- (e) rental of meters on consumers' premises;
- (g) miscellaneous receipts from consumers (fill details to be specified);
- (h) rents receivable;
- (i) other receipts (if any, pertaining to the year to be specified);
- (j) Interest on money at deposits.

Total

## II. Expenditure.

(Details as per No. III Revenue Account)

Expenditure incurred on -

- (a) (1) Generation;
- (2) bulk power purchased;
- (b) distribution;
- (c) public lamps;
- (d) rents, rates and taxes;
- (e) management expenses;
- (f) law charges;
- (g) other items (as based on No. III Revenue Account);
- (h) interest on consumers security deposit;
- (i) bad debts written off;
- (j) annuity -
  - (1) interest on loan from Government and others;
  - (2) repayment of principal;
- (k) depreciation at the rates specified in the bulk supply agreement or as actually appropriated to depreciation fund where no such agreement exists;
  - (1) special reserve for extraordinary maintenance and repairs and renewals not covered by normal maintenance work at one per cent. On the total capital outlay at the end of the preceding years where bulk supply agreement is in force (This reserve should not exceed 5 per cent, of the capital outlay);

(m) any other items of expenditure as per provisions in the bulk supply agreement (details to be specified).

Total...

III. Excess of income over expenditure (I-II).

IV. Net annual profit -

Being the amount actually appropriated of the amount which could have been appropriated; to the general funds of the local authority on account of the undertaking in accordance with the audited accounts of the undertaking.)

Declaration I certify that all the particulars furnished in the above statement are true and correct to the best of my knowledge and belief.

Station: Date: Accredited Representative.

Name of undertaking.

(See Form B) Form DBasis A. - Annual Net Profit in Respect of a Licensee other than a Local Authority. Statement showing net annual profit for each of the account years subsequent to the date on which section 57 of the Electricity Supply Act and the Sixth Schedule thereto applicable to the licensee's undertaking. Name of the undertaking:..... Years of respect of which profit is calculated:..... Name of items:.....

Year	Year	Year	Year	Year
1	2	3	4	5
Rs.	Rs.	Rs.	Rs.	Rs.
P	P.	P	P.	P

A. Income.

Income derived from -

(1) gross receipts from sale of energy less discounts applicable thereto;  
 (2) rental of meters and other apparatus hired to consumer; (3) sale and repair of lamps and apparatus; (4) rents; (5) transfer fees; (6) investments, fixed and call deposits, and bank balances; (7) other general receipts accountable in the assessment of Indian Income-tax and arising from and ancillary or incidental to the business of electricity supply (full details to be furnished). Total Income

B. Expenditure.

Expenditure incurred on -

(1) generation and purchase of energy;  
 (2) distribution and sale of energy;  
 (3) repairs, maintenance and renewal of lamps;  
 (4) rents, rates and taxes other than all taxes on income and profits (full details to be furnished);  
 (5) Interest on debentures, mortgages & other loans;  
 (6) interest on consumers' security deposits;

- (7) interest on staff security deposits and staff Provident Fund;
  - (8) legal debts;
  - (9) bad charges;
  - (10) auditor's fees;
  - (11) management expenses including managing agents remuneration (details to be furnished);
  - (12) depreciation calculated on a flat rate basis as specified in Schedule II to the Act (details to be furnished);
  - (13) other expenses admissible under the law for the time being in force in the assessment of Indian Income-tax and arising from and ancillary or incidental to the business of electricity supply (details to be furnished);
  - (14) contribution to Provident Fund, staff pension, gratuity and apprentice and other training schemes.
- Total Expenditure ....

C. Excess of income over expenditure (A - B)

D. Deductions on account of - (1) the appropriations to the consumers' fund for purposes of distribution to consumer, where such appropriations are necessary by virtue of paragraph 11(1) of the Sixth Schedule to the Electricity Supply Act; (2) the contribution to the Tariffs and Dividend Control Reserve, where such contributions are necessary by virtue of paragraph II(I) of the Sixth Schedule to the Electricity Supply Act; (3) the taxes paid or payable, in respect of the appropriations and contribution income and profits.

\*Total

E. Additions on account of - (1) the appropriation from the Tariffs and Dividend Control Reserve to the extent necessary by virtue of paragraph II(2) of the Sixth Schedule to the electricity Supply Act; (2) the taxes paid or payable in respect of the appropriations aforesaid as taxes on income and profits.

\*Total Net annual profit (C - D + E)

Declaration I certify that all the particulars furnished in the above statement are true and correct to the best of my knowledge and belief.

Station: Date: Accredited Representative. Name of undertaking.

Enclosure. - List of supporting statement attached.

Note. - For the purpose of calculation of the managing agents' remuneration, the scale fixed in paragraph XIII(1) and (2) of Sixth Schedule to the Electricity Supply Act, should be applied.

\*The amount of income-tax charged on the entire profits shall be split up in the ratio of profits accruing to the licensee and the portion applicable to the consumer's fund of the tariffs and dividend control reserve, as the case may be, and the latter amount shall be shown here. Certified copy of the income-tax assessment order in support of the income-tax charged should be appended.

(See rule 12)

Form E

Basis B. - Claim for compensation

Name of the undertakings.....

Reference. - (a) G.O. No. ordering vesting.

(b) Reference to intimation of licensee's option of Basis B.

(c) Vesting date.

Basis for assessment of share value = | Chennai share markets quotation

Share transaction registered in books of the undertaking

Note. - Where the basis is the Chennai Share Market quotations, the average value of shares as per Annexure III shall be utilized for claiming compensation. The claim shall include proof by way of certified extracts from the share transfer book of the company that there were at least two

transactions in each class of shares in each of the years 1st April, 1946 to 31st March 1947, 1st April 1947 to 31st March, 1948 and 1st April, 1948 to 31st March, 1949. In the case of the shares not quoted in the Chennai Share Market, a certified copy of all the transactions in the share transfer books of the company from 1st April 1946 to 31st March 1949, shall be enclosed. The average value of each class of share in any year shall be computed from the average values of each class of share in each transaction relating to that class of share. In fitting the statements below, shares issued at different times, but otherwise absolutely alike as on 31st March 1946, shall be listed together as if of one class.

I. A. Ordinary Shares - issued Prior To 1st April 1946

Series	Number of shares issued	Nominal amount per share	Paid-up amount per share	Average value per share	Average value per share for three	Total value of the share issued and paid up
1946-47	1947-48	1948-49				
1						
2						
3						
4						
5						

B. Ordinary Shares - issued After 31st March 1946

Series	Number of shares issued	Nominal amount per share	Paid-up amount per share	Percentage solatium applicable	Total solatium payable
--------	-------------------------	--------------------------	--------------------------	--------------------------------	------------------------

C. Preference Share - issued Before 1st April 1946

Series	Number of shares issued	Nominal amount per share	Paid-up amount per share	Average value per share	Average value per share for three years	Total value of the share issued and paid up
1946-47	1947-48	1948-49				

D. Preference Shares - issued After 31st March 1946

Series	Number of shares issued	Nominal amount per share	Paid-up amount per share	Percentage solatium applicable	Total solatium payable
--------	-------------------------	--------------------------	--------------------------	--------------------------------	------------------------

Share capital structure

Compensation as per Basis B

Total paid up

Total called up	Total call amount in arrears	Total compensation according to share market or transaction value basis on shares issued prior to 1st April 1946	Total compensation payable on shares issued after 31st March 1946	Total solatium payable on shares issued after 31st March 1946	Total compensation payable
--------------------	------------------------------------	--	--	--	----------------------------------

(A) Ordinary capital - (1) Series (i) Shares on which call amounts are not in arrears (ii) Shares on which call amounts are in arrears (give details) (2) Series (3) Series \_\_\_\_\_ Total..... \_\_\_\_\_ (B)

capital - (1) Series (i) Shares on which call amounts are not in arrears (ii) Shares on which call amounts are in arrears (give details) (2) Series (3) Series \_\_\_\_\_ Total..... \_\_\_\_\_ Total II. Total compensation

claimed Rs.... III. Deductions (see section 10 of the Act) - (a) Amount already paid in advance by way of compensation. (b) Amount of loss to the Government on account of non-bona fide transactions (see section 9 of the Act) as estimated by the Government. (c) The amount due, if any, from the licensee to the Government for energy supplied by the Government before the vesting date. (d) All other amounts and arrears of interest, if any, thereon due from the licensee to the Government, except loans and arrears of interest, if any, thereon. (e) Amount of loss to the Government by reason of any property or rights belonging to the undertaking not having been handed over to the Government as estimated by the Government. (f) Amount which during the period of three consecutive account years immediately before the vesting date, has been distributed as profits, but is not correctly so distributable. \_\_\_\_\_ Total of

deductions \_\_\_\_\_ IV. Net compensation due .... Declaration I certify that all the particulars furnished in the above statement are true and correct to the best of my knowledge and belief.

Station: Dated: \_\_\_\_\_ Accredited Representative

Name of undertaking.

Enclosure. - List of supporting statement attached. Form F Basis C - Claim For Compensation Name of the undertaking..... Reference. - (a) G.O. No. ordering vesting. (b) Reference to intimation of licensee's option of Basis C. (c) Vesting date. Statement up to..... Supplement statement for the period Final statement..... Note. - The book values to items pertaining to electricity supply work only. I. Name of item - (i) (a) The book value of all completed works in beneficial use pertaining to the undertaking and handed over to the Government, excluding works paid for by

consumers. (b) depreciation calculated in accordance with Schedule II to the Act. (Full details to be furnished) (ii) The book value of all works in progress handed over to the Government, excluding works paid for by consumers or prospective consumers. (Full details to be furnished.) (iii) (a) The book value of all stores including spare parts handed over to the Government. (b) Estimated value of used stores and spare parts, subject to final agreement regarding cost, between the Government and the licensee. (iv) The book value of all other fixed assets in use on the vesting date and handed over to

the Government less depreciation calculated in accordance with Schedule II to the Act.(v)The book value of all plant and equipment existing on the vesting date but no longer in use owing to wear and tear or to obsolescence, to the extent such value has not been written off in the books of the licensee less depreciation calculated in accordance with Schedule II to the Act.(vi)The book value of all intangible assets, to the extent such value has not been written off in the books of the licensee.(vii)The amounts due from consumers in respect of every hire purchase agreement [See section 6(2)(a)(ii) of the Act], less a sum which bears to the difference between the total amount of the instalments and the original cost of the materials or equipment, the same proportion as the amount due bears to the total amount of the instalments.(viii)Any amount paid actually by the licensee in respect of every contract [see 6(2)(a)(iii) of the Act], and the value of the corresponding assets which have not been included in (i), (iii) or (iv).(ix)Solatium -

(a) on items (i) and (iv) above at     per cent. Rs.

(b) on item (ii) above at                 per cent. Rs.

(c) on item (iii) above at                 per cent. Rs.

Total Solatium...Total compensation payable.[Sum total of items (i) to (ix) above.]II. Deductions (See section 10 of the Act)(a)Amount already paid in advance by way of compensation.(b)Amount of loss to the Government on account of non-bona fide transactions (See section 9 of the Act) as estimated by the Government.(c)The amount due, if any, from the licensee to the Government for energy supplied by the Government before the vesting date.(d)All other amounts and arrears of interest, if any, thereon due from the licensee to the Government except loans and arrears of interest if any, thereon.(e)Amount of loss to the Government on account of any property or rights belonging to the undertaking not having been handed over to the Government, as estimated by the Government.(f)The amount of all loans due from the licensee to the Government and arrears of interest, if any, thereon.(g)A portion of the amount of solatium bearing the same proportion to the total amount of solatium, as the amount of all loans due to the Government from the licensee on the vesting date bears to the aggregate to (i) the paid-up share capital of the licensee not being a local authority, or the value of the capital assets as shown in the capital account of the undertaking in the case of a local authority licensee, (ii) his debenture capital, and (iii) the amount of all loans due to the Government as aforesaid.(h)All sums paid by consumers by way of security deposit and arrears of interest due thereon on the vesting date in so far as they have not been paid over by the licensee to the Government, less the amounts which according to the books of the licensee are due from the consumers to the licensee for energy supplied by him before that date.(i)All advances from consumers and prospective consumers and all sums which have been or ought to be set aside to the credit of the consumer's fund in so far as such advances or sums have not been paid over by the licensee to the Government (full details to be furnished).(j)All deposits made by and all sums due to the staff transferred to the Government, on account of Provident Fund or other beneficial schemes in so far as such deposit or sums have not been paid over by the licensee to the Government, less the amounts which the Government are satisfied are due to the licensee from the members of the staff so transferred.Total deductions Total of items (a) to (j) above.III. Net amount - Item I minus Item IIIV. Net compensation payable.DeclarationI certify that all the particulars furnished in the above statement are true and correct to the best of my knowledge and belief.Station:

Date:

Signature.

Accredited Representative.Name of undertaking.



Enclosures. - List of supporting statement attached including particulars in Forms G and/or H. Form GBasis C. - book Value Less Depreciations Individual Assets

Name of the undertaking: Date of commencement of operation:

Name of asset: Rate of depreciation:

Year	Additions during the year book value	Withdrawals during the year book value	Book value at the end year	Depreciation for the year	Remarks
------	--------------------------------------	--	----------------------------	---------------------------	---------

Total

Declaration I certify that all the particulars furnished in the above statement are true and correct to the best of my knowledge and belief. Station: Date: Signature. Accredited Representative. Name of undertaking. Form HBasis C. - book Value Less Depreciations Summary Statement Name of undertaking: -

Serial Number	Name of asset	Total book value as on vesting Date	Rate of depreciation	Total depreciation till vesting date	Remarks
---------------	---------------	-------------------------------------	----------------------	--------------------------------------	---------

Total

Declaration I certify that all the particulars furnished in the above statement are true and correct to the best of my knowledge and belief. Station: Date: Signature. Accredited Representative. Name of undertaking. Form I [See rule 7(1)] Staff - summary Statements (Non-Power-House Staff) Name of undertaking: ..... Generating/ Distributing. Note. - If having a head office outside the area of supply, the engineering accounts and clerical staff who are working in the head office whole-time for the undertaking are to be listed in Form K. Staff engaged part-time are also to be shown in the same sheet but separately. Casual labour or staff on temporary basis is not to be included.

I. Engineers and supervisors

in Local charge of the undertaking (a) Graduates in Engineering. Total No.

(b) Diploma holders and licentiates

(c) Others.

II. Line Staff

(a) Line Foreman.

(b) Line Inspectors.

(c) Lineman.

(d) Wireman (including Fusemen). (e) Electricians. (f) Lorry drivers-cum-Linemen. (g) Helpers.

III. Meter testing, special maintenance and telephones.

(a) Licentiates. (b) Instrument mechanics. (c) Instrument repairers. (d) Telephone Inspectors. (e) Electricians. (f) Meter cleaners. (g) Telephone operators. (h) Telephone boys. (i) Helpers.

IV. Draughtsmen.

(a) Licentiates. (b) Others.

V. Switch-board operators.

VI. Other technical staff.

(a) Workshop Foremen. (b) Blacksmiths. (c) Fitters. (d) Car drivers. (e) Time-keepers. (f) Cleaners. (g) Mazdoors.

- VII. Manager (a) G.D.A., R.A., B.Com., etc
- VIII. Accountant (a) Higher Grade Accounts passed or book keeping passed. (b) Lower Grade Accounts passed (c) Others
- IX. Store-keepers (a) Store-keepers (b) Store Mazdoors
- X. Clerks (a) Bill Clerks (b) Accounts Clerks (c) Store Clerks (d) General Clerks (e) Dispatch-filing.
- XI. Cashiers
- XII. Typists (a) Typists, Higher Grade. (b) Typists, Lower Grade. (c) Steno-typists, Higher Grade. (d) Steno-typists, Lower Grade.
- XIII. Meter readers.
- XIV. Bill Collectors.
- XV. Peons.
- XVI. Watchmen.
- XVII. Gardeners.
- XVIII. Any other not included above.

(Give particulars and work done) Declaration I certify that all the particulars furnished in the above statement are true and correct to the best of my knowledge and belief.

Station: Signature.

Date: Accredited Representative,  
Name of undertaking.

Form J Staff-Summary Statement (Power-House Staff) Name of the undertaking:..

Power house staff.

Total No

I. Supervisory staff, (If listed in 'I' do not list again here)

(a) Graduates in Engineering. (b) Others.

11. Other technical staff

(a) Drivers. (b) Oilers. (c) Switch-board Operators. (d) Engine Fitters.

III. Miscellaneous

(a) Mechanics. (b) Machine Men. (c) Fitters.

Declaration I certify that all the particulars furnished in the above statement are true and correct to the best of my knowledge and belief.

Station: Signature.

Date: Accredited Representative,  
Name of undertaking.

Form K Staff-Summary Statement (Head Office Staff) Name of undertaking:..... Staff

particulars Partners or Directors or the Staff paid by the managing agents and not by the Electric Supply Undertaking are not to be included.

I. Whole-time staff

(1) Engineers

(a) Graduates in Engineering. (b) Diplomaholders. (c) Licentiates. (d) Others.

(2) Accounts staff

(a) G.D. A., B.Com., Etc. (b) Accountants who have passed higher grade accountancy test. (c) Accountants who have passed lower grade accountancy

test.(d) Others.

(3) Clerical staff

(4) Typists (a) Typists, higher grade.(b) Typists, lower grade.(c) Steno-typists, higher grade.(d) Steno-typists, lower grade.

(5) Others Details

I Part-time Staff. (Give particulars) Total No.

Declaration I certify that all the particulars furnished in the above statement are true and correct to the best of my knowledge and belief.

Station: Signature.

Date: Accredited Representative,

Name of undertaking.

Form L Name of undertaking: Statement Showing Particulars of All Staff Employed Qualification

Serial Number	Name	Designation	Date of birth and age	Date of appointment	Period of total service under licensee	Academic	Technical	Total practical experience excluding apprenticeship
(1)	(2)	(3)	(4)	(5)	(6)	(7-a)	(7-b)	(7-C)

Allowance if any given

Date of last increment	Increment given since 1st October 1947	Amount and nature of allowance	The date from which given	Any other amenities granted and, if so, particulars.	Terms and conditions of service such as leave, other privilege, etc.	Where stationed	Whether willing to work under Government	Special work or responsibility
(9)	(10)	(11-a)	(11-b)	(12)	(13)	(14)	(15)	(16)

Declaration I certify that all the particulars furnished in the above statement are true and correct to the best of my knowledge and belief.

Station: Date: Accredited Representative. Name of undertaking

Annexure III (See Form E, Annexure II) Average value of shares as per the Chennai Share Market Reports [See section 5(2)(a) of the Act] based on information supplied by the Chennai stocks Exchange Association, Chennai.

Name of Under taking 1946-47 1947-48 1948-49

Preference shares

Ordinary shares	Preference shares	Ordinary shares	Preference shares	Ordinary shares
--------------------	----------------------	--------------------	----------------------	--------------------

Annexure IV(See item 1(2) of Annexure I)Inventory of Assets of Electricity Supply UndertakingsInstructions for preparation

- 1. The lists enclosed herewith will not give an exhaustive and complete inventory, but only a fairly practical and useful general purposes inventory without taking too much time.**
- 2. From the trend of the details asked for, the licensee can judge and fill in any details which, in his opinion, have a relative importance comparable with those listed for other similar items, but over looked in the enclosed lists.**
- 3. The inventory should include all items that make up the sum total of the licensee's capital works and stores as per balance-sheets.**
- 4. Provision has not been made in the inventory for listing D.C. equipment, but where it exists, the inventory may be duplicated for listing D.C. equipment, mains, cables, plant, etc.**
- 5. If any item of asset included in the list is not now in use in connection with the undertaking's electricity supply work, add remarks as to how it is likely to be useful for the work or why it should still be taken as part of the assets of the electric supply undertaking.**
- 6. The inventory may be furnished in separate sheets using the printed form for guidance.**

A. LandNote. - Each separate piece of land to be listed separately. All way leaves in each district to be listed together.Major sub-heads -I. Freehold lands.II. Leased lands.III. Way-leaves.Details for I, Freehold lands for each item -(1)Location.(2)Purpose for which used.(3)Area, site plan.(4)Survey number and assessment.(5)Date of acquisition (was it acquired with Government assistance).(6)Purchase price.(7)Book value.(8)Title deeds available.(9)Details of useful trees on the land.(10)Where land has been not utilized for the use of the undertaking, explain how it will be useful to the undertaking.(11)Remarks.Details for II, Leased lands -(1)Location(2)Purpose for which used.(3)Area, site plan.(4)Survey number and lease amount.(5)Date of leasing.(6)Date of termination of lease.(7)Name of lessor.(8)Lease deeds available, reference, etc.(9)Details of trees on the land.(10)Remarks.Details for III, Way-leaves -(1)Name of place or area.(2)Lessor's name.(3)Description of way-leave.(4)Rental per annum.(5)Way-leave documents available, site

plan.(6)Date of expiry of leases.(7)Remarks.Total value of lands as per inventory.Total value as per statutory accounts.B. BuildingsNote. - Each individual building and even out-house is to be listed separately but where cost cannot be separated from the main building, the price can be shown under that of main building. Where additions were made to any buildings subsequently the details of each capital addition to be listed separately as sub-head under the main building giving area, description, cost and date of addition.Compound walls, fences, gates, Tennis-courts, Engine foundations, wells, cooling water tanks, oil storage tanks and overhead water tanks to be included in B but not pump sets, cooling sprays, overhead cranes, etc., If the pump sets are not used for power generation purposes, list them with electrical fittings and equipment.Major sub-heads -I. Permanent buildings like office and quarters.II. Permanent buildings containing Rotating Plant.III. Temporary buildings.IV. Buildings on lease -(1)Permanent.(2)Temporary.V. Railway sidings.Details for I, II and III, owned buildings for each item -(1)Name of unit and location.(2)Purpose for which used.(3)Brief description of materials of construction and type of buildings. Drawings where available.(4)Floor area.(5)Book value.(6)Date of bringing into use.(7)Present condition.(8)Furnished ? (If furnished, give details of furniture under L. - Furniture).(9)Connected to municipal supply for water ?(10)Major additions with dates.(11)Remarks.Details for IV. Leased buildings -(1)Name of unit.(2)Purpose for which used.(3)Floor area.(4)Date of leasing.(5)Name of lessor.(6)Rent per mensem and to whom payable etc.(7)Cost of alteration made, if any, and capitalized instead of charging to owner.(8)Date of expiry of lease.Details for V. Railway sidings -Cost of buildings as above.Cost as per statutory accounts.C. Generating PlantNote. - Power-house buildings wiring to be under "O. Wiring". Plant spares to be included under each plant to which they relate. Special tools of engines to be listed with the engines to which they relate Power house sub-station transformer to be included under transformers. Crane to be included under auxiliary mechanical plant. Power-house workshop machines, tools to be shown under "J. Fixed tools."Major sub-heads -I. Generating sets.II. Auxiliary mechanical plant.III. Auxiliary electrical plant. IV Switch-board.V. Power-house sub-station (excluding transformers).VI. Testing equipment for use with power-house plant.VII. Cables - Inter-connections.Details for 1 to V - For each major item -(1)Name plate detail-Make, etc., where name plate details are absent (For detail and switch-board to be-given - See E.)(2)Date of putting into commission,(3)Book value -(i)Cost of equipment.(ii)Erection charges,(iii)Supervision charges.(iv)Other charges like interest during constructions, etc.(4)Present condition of plant capacity (steady maximum demand taken -Performance:(i)Number of hours run so far;(ii)Fuel oil consumption per unit for latest year;(iii)lubricating oil consumption per unit for latest year.(5)Major repairs effected with dates.(6)Log and other data sheets available.(7)Instructional and other maker's technical literature available.(8)Special tools available with plant.(9)Cost of plant.(10)Special spares in stock.(11)Cost of spares.(12)Attach plant and layout plants.(13)Remarks.Details for VI. - Testing equipment -(1)Description.(2)Date of purchase.(3)Book value.(4)Present condition.(5)Remarks.Details for VII. Cables - Inter-connections -(1)Cable location.(2)Cable size.(3)Date of installation.(4)Present condition.(5)Cost - L.S.(6)Remarks.Total cost of plant and auxiliaries. Cost of spares. Total cost of plant and spares as per statutory accounts.D. Mains - H. T. OverheadNote. - Each continuous length of individual feeder of uniform construction (except for switching and special crossing structure which need not be listed separately) and each spur line is to be listed individually. Where carrying L.T. lines or telephones lines, items referring to these to be listed under corresponding L.T. line's of Telephones mains, including guarding arrangement to protect the L.T. lines from H.T. lines.Major sub-head -I. Lines.II. Switching structures.III. Special

crossings.

Description	Quantity	Book value	Present condition
(1) Name of feeder(2) Route with map(3) Length in feet(4) Conductor material & size - phase wires(5) Earth wire - size(6) Insulators - Pin-type(7) Insulators - Shackle type(8) Insulators - Special type, if any,(9) Poles - Type and pole numbers(10) Struts(11) Stays -(i) Ordinary(ii) Fly-stays(12) Cross-arms - Angle/channel, etc.(13) Earth connections(14) Lightning arresters(15) Copping(16) Number plates(17) Danger boards(18) Painting(19) Others Details for II and III. Switching structureand special crossings -			

Description	Quantity	Book value	Present condition
(1) Location(2) Description(3) Poles(4) Cross-arms(5) Struts(6) Stays -(i) Ordinary(ii) Fly-stays(7) Bracings(8) Earthings(9) Switches(10) Fuses(11) OthersDate of erectionTotal cost as per books D. Mains - H.T. UndergroundNote. - Each continuous length of individual feeder of uniform section and each branch feeder to be listed separately.Major sub-heads -I. Cables.II. Cable junction boxes.III. Special construction.Details for I. Cables -Route Map reference No.			

Description	Quantity Where applicable
(1) Name of feeder(2) Route(3) Length in feet(4) Specification of cable(5) Outdoor terminal boxes(6) Indoorterminal boxes(7) lee boxes(8) Cable route markers(9)Protective covers along route description(10) Protective coverswhere rising above ground(11) Date of prior failure and repairs(12) Condition of cable(13) Remarks Details for II. Cable junction Boxes -(1)Location(2) Details(3) Condition of box(4) Remarks Details for III. Special construction -(1)Details(2) Special protective covers.(3) Condition(4)Condition(5) Remarks Date of laying cableTotal cost as per books D. Mains - L.T. UndergroundNote. - Each continuous length of individual distributor of uniform section but not longer than the full length of the street in which laid and each branch line to be listed separately.Major sub-heads -I. Cables.II. Special junction boxes.III. Special construction (as for railway crossings).	

Description	Quantity Where applicable
(1) Name of distributor(2) Route(3) Length in feet(4) Specification of cable(5) Outdoor cable boxes(6)Indoor cable boxes(7) Tee boxes(8) Cable route markers(9)Protective	

covers - horizontal(10) Protective covers - vertical(where cable rises)(11) Date of prior failures of cable(12)Condition of cable(13) Remarks

Details for II, Junction boxes -(1) Location(2) Details(3) Condition(4) Remarks

Details for III. Special construction -(1)Location(2) Details(3) Special protective covers, indicators,etc.(4) Condition(5) Remarks

Date of installationTotal cost as per books

D. Mains - L.T. OverheadNote. - Each individual length of distributors of uniform or fairly uniform construction and section not longer than the full length of the individual street in which in runs or route to individual loads and each branch line to be listed separately. Service-cross-arms to be listed under services.Major sub-heads -I. LinesII. Special structures.III. Guarding between H.T. and L.T. Lines.IV. Advertisement Boards, etc.Details for I. Lines -Route Map Reference No.

Description	Quantity	Book value	Present condition
(1) Name of distributor			
(2) Route; Reference			
(3) Length in feet			
(4) Conductor size -			
(i) Phase			
(ii) Neutral			
(iii) Earth wire			
(iv) street-lighting			
(5) Poles - Type sizes -			
(i)			
(ii) Give identification numbers			
(6) Streets			
(7) Stays			
(i) Ordinary			
(ii) Fly stays			
(8) Cross-arms - Angles/Channel, etc.			
(i) Single pin			
(ii) Two pin			
(iii) Three pin			
(iv) Four pin			
(9) Insulators - pin			
(i) Size			
(ii) Size			
(10) Insulators - Shackle -			
(i) Size			

(ii) Size

(11) Earth connections

(12) Number plates

(13) Danger boards

(14) C. I. Knobs

Details for II. Special structures -

(1) Location

(2) Description

(3) Poles (give identification number)

(4) Cross-arms

(5) Struts

(6) Stays

(7) Bracings

(8) Switches, lings

(9) Fuses, etc.

Details for III, Guarding -

(1) Location

(2) Length

(3) Guarding size -

(i) Main

(ii) Cross-wire

(4) Cross-arms

(5) Stays

(6) Earthing

(7) Copping

Details for IV Advertisements -

If outside advertisements are being displayed, state separately the terms thereof with details of advertisement boards on display.

Date of erection

Total cost as per books

Total cost of mains as per inventory

H.T. Overhead.

H.T. Underground.

L.T. Overhead.

L.T. Underground

E. Sub-Stations Note. - Each sub-station to be listed separately. Sub-station to include switch and control gear in same-but not transformer which are to be included under "F. Transformers".

Powerhouse sub-station to be included under "C. Generating Plant". Sub-station structure (not



buildings) to be included as also protective equipment forming part of the sub-station of erected not farther than one span of the sub-station. If beyond this it is to be included under "D. Mains".

Outgoing cables if only about a span or less short to be included. But if longer, only the cable box in the sub-station to be included. The name plate details of switches to be given where possible. Major

sub-heads -I. Indoor or Kiosk Sub-stations.II. Outdoor but on ground or plinths.III. Pole transformer sub-stations.Details for I, II and III - Indoor or Kiosk, or outdoor -Pole sub-stations

-(1)Name of sub-station and location.(2)Capacity.(3)Year of bringing into use.(4)Switches H.Y.

-(i)O.C.Bs.(ii)A.Bs.(5)H.T. Fuses.(6)Switches - L.T.(7)Fuses - L.T.(8)Cables, cable boxes -

Details.(9)Lightning arresters.(10)Earthing system.(11)Special structure - Details(12)Book value with details of cost of individual items where feasible.(13)Present condition of major individual

items.(14)Remarks.Total Cost.Cost as per statutory accounts.F. TransformersNote. - All

transformers excluding instrument transformers to be listed individually. The instrument

transformers to be included under C. Generating Plant or E. Sub-station or H. Meters and Testing instruments, as the case may be.Major sub-heads -I. Transformers in use.II. Transformers in stock

or under repair.III. Transformer oil.IV. Transformer testing equipment.V. Oil purifying

equipment.Details for I and H. Transformers in use and in stock -(1)Location.(2)Name plate details

- outdoor or indoor cable or bare connections.(3)Accessories.(4)Year of purchase.(5)Year of first bringing into use.(6)Book value as erected.(7)Major repairs effected with details - dates.(8)Present

condition.(9)Grade of oil used.(10)Spares for the transformer

-(i)Coils.(ii)Bushings.(iii)Others.(11)Cost of spares.(12)Remarks.Details for III. Transformer Oil

-(1)Grade and quantity new in stock.(2)Grade and quantity old in stock.(3)Cost.(4)Remarks.Details

for IV and V. Transformer testing or oil purifying equipment -(1)Description.(2)Cost when

new.(3)Year of purchase.(4)Present condition.(5)Remarks.Total cost of transformers used.Total cost

of transformers new in stock.Cost of spares for transformers in stockCost of transformers as per

statutory accounts.G. Service LinesNote. - Each service line to be listed separately in two parts (1)

portion paid for by consumer and (2) put up by the undertaking at its own cost. Similar class of

consumers to be grouped together and further sub-ground street-war or by localities. The meters are

to be listed "H. Meters", stays and struts in mind post to go under "mains". Details to be given of

disconnected but not dismantled services also.Major Sub-Heads -I. Domestic Lights and Fans.II.

Domestic appliances.III. Bazaar, Lights.IV. Commercial Lighting.V. Industrial, small.VI. Industrial,

Large.VII. Agricultural.VIII. Others.Each group to be further subdivided into

-(a)Overhead.(b)Underground.Details for I to VIII - (a) O. H. Services -

Licensee's

Consumer's

Portion

portion

Quantity

Condition

Quantity Condition

(1) Account No. and name of consumer

(2) Street

(3) Length

(4) Poles (Type) Nos.

(5) Cross arms

(6) Insulators

(7) Copper wire

- (8) G. I. Wire
  - (9) Cable -  
V. 1. R.  
W. P., etc.  
U.G.
  - (10) Pipes - G. I. Conduit
  - (11) Cutouts
  - (12) Meter boards
  - (13) Neutral connector
  - (14) Stays
  - (15) Struts
  - (16) Earthing
  - (17) Date - put-up
  - (18) Cost
  - (19) Special guaranteed minimum, if any and  
agreementdocuments reference
  - (20) Refunds made on consumer's cost of  
service line,if any, and reference.
  - (21) Remarks
- Details for I to VIII - (b) Underground services -

	Licensee's Portion Quantity	Consumer's portion Condition	Quantity	Condition
(1) Account No. and name of consumer				
(2) Length				
(3) Cable				
(4) Cable Box				
(5) G. I. Pipe				
(6) Meter board				
(7) Cutouts				
(8) Neutral connector				
(9) Earthing				
(10) Date - put-up				
(11) Cost				
(12) Special guaranteed minimum, if any and agreementdocument reference				
(13) Refunds made on consumer's cost, if any, andreference				

## (14) Remarks

Total cost of services - Licensee's -portion

Cost as per statutory accounts

H. MetersNote. - Only meters of the same types and age group (purchase batch) to be listed together. Where individual meters cannot be identified for such grouping, a list of all purchases of meters made with costs and purchase date to be added. Major sub-heads -I. KWH. Meters, single phase.II. KWH. Meters, 3 phase (three wire).III. KWH. Meters, 3 phase (four wire).IV. KWH. Meter with CTs. L.T.V. KWH. Meters L.T. with C.Ts. RTs.VI. Special type meters (M.D., double tariff, etc)Details for I to VI - Meters of each class separately -(1)Type - Name plate details.(2)Year, of bringing into use.(3)No. in consumer's premises (with service Nos.)(4)No. in stores in good condition.(5)No. not in working order.(6)Book value.(7)Present condition.(8)Remarks.Cost of meters.Cost of meters as per statutory accounts.I. Testing InstrumentsNote. - Only meters or instruments of the same age group to be listed together. Instrument current and potential transformers for testing purposes to be listed here. Testing benches to be included here and not under furniture. Major sub-heads -I. Ammeters.II. Voltmeter.III. K.W. meterIV. Rotating sub-standards single phase.V. Rotating sub-standards three phase.VI. Insulation and resistance testators.VII. Stopwatches.VIII. Testbenches.IX. Cable fault testing bridges.X. H. T. Pressure indicators.XI. Relay testing equipment.Details for I to XI - Testing instrument of each class separately -(1)Name of instrument - Name plate details.(2)Auxiliaries for accessories.(3)Year of bringing into use.(4)Present condition.(5)Book value.(6)Test certificate and technical literature, if any.(7)Remarks.VIII. Testbenches - Details -(1)Distinctive No.(2)Description.(3)Year of bringing into use.(4)Book value.(5)Present condition.Total cost of testing instruments.Cost as per statutory accounts.J. Street-Lighting EquipmentNote. - The street-light feeder or control wires run as special mains or part of mains are to be included under "D. Mains". Street-light fittings, special standards and connections thereto, street-light control switches, etc., all owned by the licensee only and not paid for by the local authorities, are also to be included here. Major sub-heads -I. Service connections to street lights.II. Switches and controls at group control points.III. Street-light fittings - Ordinary.IV. Street-light fittings - Special.V. Bulbs in use.VI. Special spares for street lights.Details for I. Service connexion -

Description	Description	Quantity	Present condition
(1) Cables			
(2) Cable boxes			
(3) Switches - Fuses			
(4) Pipes			
(5) V.I.R. Wire			
(6) Boxes for meters, etc.			
(7) Date of connection			
(8) Book value			
(9) Remarks			

Details for II. Switches and other controls -

Description	Description	Quantity	Present condition
-------------	-------------	----------	-------------------

- (1) Switches - Time switches
- (2) Switches - Ordinary switches
- (3) Fuses
- (4) Pipes
- (5) Cables

(6) Boxes for housing switches

Details for III. Street-light fittings - Ordinary -(1)Length of pipe.(2)Length of V.I.R. Wire.(3)Type of Shade.(4)Type of Lamp holder.(5)Type of Clamps.(6)Type of Fuse.(7)Cost per set.(8)Year of installing.(9)Number of fittings installed.(10)Number in use.Details for IV. Special fittings -

Description	Description	Quantity	Present condition
(1) Location			
(2) Description			
(3) Connection arrangements			
(4) Book value			
(5) Present value			
(6) Remarks			

Details for V. Special spares held for street-lighting -

Description	Description	Quantity	Present condition
(1) Location			
(2) Description			
(3) Connection arrangements			
(4) Book value			
(5) Present value			
(6) Remarks			

Total cost - Street-lighting equipmentCost as per statutory accountsK. Tools - fixedNote. - All large tools which are likely to last for some years are to be listed as fixed tools and listed individually.

Power-house workshop tools (large), special ladders, cable jointers kits, etc., to be listed here. Cable wheels will go under conveyances.Major sub-heads -I. Lathes and drilling machines.II. Blacksmith tools.III. Carpentry tools.IV. Welding sets.V. Line and cable work tools.VI. Pipe-work tools.VII.

Grinders, cullers, etc.Details for I to VII -(1)Description and size.(2)Location.(3)Date of purchase.(4)Book value.(5)Present condition.(6)Major repairs effected, if any.(7)Used for outside jobs also.Total cost.K. Tools - looseThose generally count as small whose life is short and indefinite depending on extent of use, etc. -Major sub-heads -I. Line and cable work tools.II. Pipe-work tools.III. Carpentry tools.IV. Earth-work tools.V. Workshop small tools.VI. Smithy tools.VII. Ladders.VIII. Torch-lights and emergency lamps.Details for I to VIII -

Description	Quantity	Good	Fair	Bad
(1) Name of tool				
(2) Approximate cost of each				
(3) Remarks				

Total cost of tools.Cost as per statutory accounts.L. Furniture

Description	Quantity Condition
-------------	--------------------

Major sub-heads -

I. Tables

II. Chairs

III. Almirahs

IV. Racks

V. Stools

VI. Safes

VII. Boxes

VIII. Fire-fighting equipment

IX. Others

Details for I to IX -

(1) Distinctive number

(2) Size

(3) Year of bringing into use

(4) Book value

(5) Present condition

(6) Remarks

Total cost. Value as per statutory accounts. M. Conveyances Note. - List each separately. Major sub-heads - I. Motor-cars II. Motor lorries III. Cycle - (i) two wheeled and (ii) three wheeled. IV. Hand carts V. Cable wheels VI. Others Details for I to VI - (1) Distinctive number and description (2) Year of purchase (3) Book value (4) Present condition (5) Remarks Cost of conveyances. Cost as per statutory accounts. N. Telephone Lines And Equipment Where telephone lines are run along with mains, only the telephone line equipment, wires, etc., to be listed here and the poles under D Mains, List each line separately. Major sub-heads - I. Telephone lines. II. Equipment III. Telephone Connection from Telephone department Details for I. Telephone lines - Route map - Reference number

Description	Quantity Present condition
-------------	----------------------------

(1) Route

(2) Length i

(3) Poles

(4) Cross-arms

(5) Insulators

(6) Struts

(7) Stays

(8) Others

(9) Date of completion

(10) Book value

(11) Remarks

Cost of telephones lines. Details for II. Telephone equipment -(1)Where installed.(2)Details of equipment.(3)Book value.(4)Remarks. Details for III. Public Telephone Connections -(1)Where installed.(2)Equipment in use.(3)Any special charges.(4)Agreement - Reference. Cost of telephone and lines. Cost as per statutory accounts. O. Electric Fittings And Equipment. Major sub-heads -I. Ordinary wiring and fittings. II. Special fittings. III. Special appliances. Details for I. Each separate service Connection to be listed separately, (1)Description of premises. (2)Service line details. (3)Main switch-board details. (4)Type of wiring. (5)Light points. (6)Fan points - with size of fans. (7)Plug points. (8)Others. (9)Year of installation. (10)Cost of wiring. (11)Present condition. (12)Remarks. Details for II and III, Special fittings and appliances - List each separately. (Water pumps for gardening staff quarters, etc., to be included here). (Lightning conductors for protection of buildings only to be listed here). (1)Location. (2)Description. (3)When installed. (4)Cost. (5)Present condition. (6)Remarks. Total cost of electrical fittings. Cost as per statutory accounts. P. Library. Each type of book or map to be separately listed. Major sub-heads -I. Technical books. II. Books on Indian Electricity Act and Rules. III. Accountancy Books. IV Maps. V. Others. Detail for I to V -(1)Name of book. (2)Cost of the book. (3)Year of publication. (4)Condition of book. (5)Is the book superseded by later editions ? (6)Remarks. Total cost of library as per statutory accounts.

Description Quantity Present condition

Q. Stationery. Major sub-heads -I. Printed books and papers. II. Stationary. III. Others. IV. Typewriters, duplicators, etc. Details for I to IV

-(1)Description. (2)Quantity. (3)Cost. (4)Remarks. Total cost of stationery as per Statutory Accounts. R. General Stores. Special stores go with any particulars type and make of equipment and are not usable for any other purpose to be listed with that equipment as its special spares. Here list only general stores usable for a variety of purposes. All the stores requiring to be handed over and as per stores ledger to be listed. Make separate lists for stores at distinct places. Where any item is not new, list it separately from the others of its type. Total value of stores as per inventory -General stores. Special stores. Total value as per statutory accounts. S. No Value Plant And Stores. All plant, equipment, apparatus and stores which have been once issued for use but taken back later at no value are to be listed here. Give reference to such items in the stores ledger. T. Miscellaneous Items. All items not listed under any of the above heads, but forming part of the undertaking to be listed here. U. Discarded Plant And Equipment. List here all and equipment formerly in use and now awaiting disposal. Give details and history and value of the plant or equipment as in the books. Give original book value and period of use and period in stores subsequently.