

## **Policy on provisioning and Writing Off of Bad and Doubtful Debts.**

The purpose of this document is to outline sound principles and practices to be adhered to in writing off debt of Uttarakhand Power Corporation Limited (UPCL).

This policy is the full and final write-off of debts of UPCL and must be adhered to by management, staff and officials of UPCL. Failure to comply with the policy will result in the institution of disciplinary proceedings against the parties involved.

### **1. BACKGROUND**

This policy serves to assist management and officials of UPCL to implement and maintain consistent, efficient and effective bad debt management principles. This policy will also assist the management to run the Corporation in a cost effective manner and yet achieve high levels of revenue collection. The policy also seeks to mitigate the risk of fraudulent writing off of fictitious bad debts.

### **2. OBJECTIVES OF POLICY**

- To ensure that bad debt write-offs are authorized at appropriate levels.
- To ensure that only bona fide bad debts are written off.
- To ensure firmness in writing off bad debts.
- To ensure that debt collection is effective and efficient.
- To ensure that bad debts are kept within reasonable proportions.
- To ensure that the estimated loss resulting from bad debts is provided for during the same period that the income to which it is related is earned.
- To ensure that the outstanding debtors appear in the balance sheet at net realizable value, since the provision is deducted from the gross amount of the debtors.
- To ensure that debtors disclosed in the annual financial statements are stated at amounts that are deemed to be collectable.
- To ensure that unrealisable debt is written off within guidelines of existing policies and applicable legislation.

### **3. Revenue Arrears Covered Under the Policy**

The amount of irrecoverable revenue arrears to be written off under this scheme has been

divided into two categories, i.e. irrecoverable revenue arrears and fictitious revenue arrears.

The irrecoverable revenue arrears means the amount of arrears which are due on account of the electricity supplied to the consumers which is pending due to non-payment of by the consumer and inability of the Corporation to secure recovery of the same.

Fictitious Revenue Arrears is the amount which is accrued due to wrong billing to the consumers and the Corporation is required to remove this arrear amount from the consumers ledger as well as from the books of accounts. It also includes that amount of the bill which has been considered incorrect by the Hon'ble Court/Forum.

#### **4. Irrecoverable Arrears/dues**

##### **4.1 Necessity of writing off the amount of Irrecoverable revenue arrears**

Against the electricity sold to the consumers the amount of revenue is indicated in the records as an income on the accrual basis, however, if the recovery of any portion of the amount of the revenue is doubtful then the same reflects in over-statement of income in the books of accounts of the Corporation, which does not give a true picture of profit and loss accounts of the Corporation. Besides its a well-known fact that some bad debts are bound to be there in the electricity business. With a view to remove this lacuna, it is necessary that the amount of revenue more than the recoverable amount should be written off in the books of accounts.

##### **4.2 Procedure of Writing Off Irrecoverable Arrears**

- a. If the payment of the final bill issued to the consumer, whose connection is permanently disconnected, is not made within 6 months from the date of issue of the bill, the amount of this bill shall be considered as irrecoverable revenue arrears. Where any dues of a consumer becomes irrecoverable, contract with the consumer against whom dues are in arrears and whose connection is disconnected or is to be disconnected, shall be cancelled and their meter and cable (service line) shall be dismantled. Further, such cases shall be treated as permanent disconnection and the bill shall be prepared till the date of connection which shall include actual amount of arrears due alongwith the disconnection charges (in accordance with that approved by the Commission), if any, adjusted by the consumer security deposit and the accrued interest thereon till the date of disconnection.
- b. If the payment of the final bill issued to the consumer, whose connection is permanently disconnected, is not made within 6 months from the date of issue of the bill, the amount

of the bill shall be written off after the expiry of six months, in the financial records by the Divisional office, but the above mentioned amount shall not be written off/reduced in the Consumers Ledger.

- c. With a view to identify such consumers, they will be shown with red colour in the billing data base and an additional Code 'B' shall be allotted which shall be an indication of bad debts. M.I.S./billing summary of such consumers shall be prepared separately. In the commercial diary the details of such consumers shall be indicated every month in separate forms. The format of such two forms is enclosed as **Form 1 and Form 2**.
- d. Notice under Section 3 and Section 5 will be issued in accordance with Uttarakhand (U.P. Government Electricity Undertaking (Dues Recovery) Act, 1958) Adaptation and Modification Order, 2002 ("Act"). It shall be ensured that name and complete address of the consumer is mentioned in the notices issued under Section 3 and Section 5. In cases where dues have been treated as final after carrying out the permanent disconnection, security amount and interest accrued thereon shall be adjusted from the amount mentioned in the Notices issued under Section 3 and Section 5.
- e. The defaulting consumers (all categories) whose connection is not available at the site or there is no information about the date of disconnection, in such cases, estimated date of disconnection of electricity shall be determined by the Members of the nominated Committees as per table given below, after actual inspection of the site. Such Committees wherever possible shall also enquire with the nearby consumers/neighbours and mention the same in its Permanent Disconnection Report (Format 3/4). Details of records/evidences sought from other consumers/neighbours are also required to be made available. Photocopy of Adhar Card/PAN Card/Family Register/Voter Card/Driving License and written statements of atleast 2 neighbours (out of which 01 should be prominent person such as Village Pradhan, Ward Member of Nagar Nigam/Palika, Patwari, Lekhpal or Gazetted Officer under whose jurisdiction premises falls) is mandatory to be taken for the purpose of the evidence.

Table No.1: Nominated Committee

Sr. No.	Consumer Category	Nominated Committee
1	Domestic (RTS-1) and Non-Domestic Consumers (upto 10 kW) (RTS-2)	1. Concerned SDO. 2. Concerned Jr. Engineer. SDO shall be authorized for final resolution of consumer's connection covered under this category on the report of Committee.
2	Consumers other than consumers covered under the above tariff categories (at S. No.1)	1. One Executive Engineer/ Assistant Engineer being nominated by the Superintending Engineer of the concerned Circle. 2. Concerned SDO. 3. Concerned Jr. Engineer. The Committee shall submit its Report to the Executive Engineer of the Distribution Division after determining the electricity connection and its date of disconnection after inspection at the consumer's site and the final date determined by the Committee shall be treated as final for permanent disconnection. Executive Engineer (Distribution) shall be authorized for final resolution of consumer's connection covered under this category on the report of Committee.

- f. Chapter 6 of UERC (The Electricity Supply Code, Release of New Connection and Related Matters) Regulations, 2020, as amended from time to time, shall be complied for permanent disconnection. The operative portion of the Regulation is reproduced hereunder:

*"6.1 Disconnection on non-payment of the Licensee's Dues*

*(1) The bill issued by the Licensee to the consumer shall be treated as Bill-cum-Disconnection Notice. By Bill-cum-Disconnection Notice, it is meant that the Licensee shall give a due date of atleast 15 days for payment of dues from the bill date and subsequent to the due date, the Licensee shall give further 15 days for disconnection as per Section 56 of the Act. Thereafter, the Licensee may temporarily disconnect the consumer's installation on expiry of the said notice period by disconnecting service line/connection from distributing mains. If the consumer does not clear all the dues including arrears within 6 months of the date of temporary disconnection, such connections shall be disconnected permanently by removing meter and other equipment as the case may be, installed at the consumer's premises for connection. Final amount due to the consumer shall be adjusted against the Security Deposit including interest on the same and balance recoverable amount shall be recovered through the applicable laws of Revenue Recovery.*

*Provided that the supply of electricity shall not be cut off if such person deposits, under protest-*

- (a) An amount equal to sum claimed from him, or
- (b) The electricity charges due from him for each month calculated on the basis of average charges for electricity paid by him during the preceding six months,

Whichever is less, pending disposal of any dispute between him and Licensee.

Provided that where the security given by any person has become invalid or insufficient the distribution Licensee may, by notice, require that person, within 30 days after the service of notice, to give him reasonable security which may become due and if the person fails to give such security, the distribution Licensee, may, if he thinks fit, discontinue/disconnect the supply of electricity for the period during which the failure continues.

(2) The Licensee may take steps to prevent unauthorised reconnection of such consumers disconnected in the manner as mentioned above. Wherever Licensee discovers that connection has been re-connected unauthorisedly, Licensee may initiate action as per provisions of Section 126 & 138 of the Act. Further in case Licensee discovers that the supply to such premises has been restored through another live connection, notice to the consumer of such live connection be given to stop such unauthorised supply to the disconnected premises immediately, failing which all the pending dues of the said disconnected connection shall be transferred to such live connection's account and non-payment of such transferred dues may be treated as per regulation 6.1 (1).

The Licensee may also take appropriate action, against the consumer providing such connection, under Section 126 of the Act."

g. Executive Engineer (Distribution) shall have the right to close the account of the consumers and Executive Engineer after payment shall ensure appropriate action for closing the account and not billed cases.

- Notice under Section 3/5 of the Act shall be issued compulsorily after Permanent Disconnection. Action shall be taken after taking into cognizance of the comments of the District Administration under Section 5. Some illustrations of the comments are as follows:

- Consumer and dependents are not alive and there are no assets belonging to them. Consumer/dependents are alive but they are not in such a condition that amount may be recovered from them and they have no assets of any kind.
- Such connections where name and address is incomplete or are unable to be traced, the Divisions should make all out efforts to trace the documents related to such connections or such consumers may also be searched with the help of Meter

*h*

Reading Agency. Thereafter, if their arrears are declared as "Irrecoverable" by the District Administration, only then the competent Committee as above may consider such cases.

- On the basis of evidences, competent Committee as above shall finish or write off the Irrecoverable Dues.
- h. In accordance with the process as mentioned in Para 4.2.a to 4.2.d, details of Irrecoverable Dues in Form-5 shall be submitted to the constituted Committee as per Para 4.2.m for approval in line with the powers conferred in it.
- i. Similar action shall be taken w.r.t. Irrecoverable Arrear and Irrecoverable Dues of the Government Departments. Government Departments shall be issued a registered notice in place of notice under Section 3 of the Act and one copy of that notice shall be given personally to the Head of the Office of such Government Department by the concerned Assistant Engineer (Revenue) with a copy to the concerned DM as well. After a period of about 6 to 8 weeks, notice under Section 3 of the Act shall be sent to them and the concerned DM shall also be apprised of the same. Notice under Section 5 shall not be sent in such cases.
- j. In all such cases, details of amount of Irrecoverable Arrear in Form-5 shall be submitted by the concerned office of the Executive Engineer (Distribution) to the concerned Superintending Engineer of the Circle every month.
- k. Executive Engineer shall maintain the records of the accounts closed of all the connections disconnected permanently. Cases related to permanent disconnection shall be required to be disposed of by the EE through Divisional Accountant within a period of 15 days of submission of such cases in the concerned division. Further, the adjustment of the amount of actual/Irrecoverable Arrear of the consumer with the amount of payment made by the next billing cycle shall be done. The Superintending Engineer of the concerned Circle shall be responsible for monitoring the amendment/writing off of Fictitious or bad and doubtful Arrears at the division level. Chief Engineer shall be responsible for monthly review of the work done by the Superintending Engineers and he shall submit the monthly progress of the same to Director (Operation) of the Discom. Where the Superintending Engineer/Chief Engineer does not show interest or submit the desired progress for the 02 consecutive months, Director (Operation) in such cases through confidential DO letter shall report the same to the Managing Director of the

Discom.

1. While finalising the permanent disconnection, if materials are not found at the premise of the consumers, then following action will be taken in such cases as follows:-
  - i. Where meters were installed at the consumers' connections, however, the meter is not available, in such cases:-
    - (i) The current cost of meter shall be recovered from the consumers.
    - (ii) The consumption from the last meter reading available as per records till the date of temporary disconnection shall be based on the average of the actual consumption for the last 03 months when the meter was installed and correctly recording prior to temporary disconnection.
  - ii. No cost will be recovered from the consumers whose connections have been released by cable only.
  - iii. Consumers whose connections were issued by construction of line and where materials is not available at the time of permanent disconnection, in such cases the cost of the value of materials shall be determined by the Executive Engineer using his discretion and his decision shall be final.

**m. Competent Committee for writing off Irrecoverable dues.**

For writing off the Irrecoverable Dues from consumers ledgers in respect of all the consumer categories, the following Committee shall be constituted:

**(i) Arrear for more than Rs. 5 lakh:-**

Director (Operation)	-	Chairman
Chief Engineer (Commercial)	-	Convenor
General Manager (Finance & Accounts)	-	Member

**(ii) Arrear from Rs. 1 to 5 lakh:-**

Chief Engineer (concerned Zone)	-	Chairman
Superintending Engineer (concerned Circle)	-	Convenor
Deputy General Manager (Finance) (concerned Zone)	-	Member

**(iii) Arrear from Rs. 50,000 to 1 lakh:-**

Superintending Engineer (Concerned Circle)	-	Chairman
Executive Engineer (Distribution division)	-	Convenor
A.O./AAO (concerned Distribution Circle)	-	Member

(iv) Arrear upto Rs. 50,000:-

Executive Engineer (Distribution Division)	-	Chairman
Executive Engineer (Revenue)/Asstt. Engineer (Revenue)-		Convenor
Accountant (Revenue) of the concerned division	-	Member

- n. The decision of the Committee towards writing off the amount of Irrecoverable Dues shall be reduced / written off in the consumers ledger.
- o. The person or the premise against which irrecoverable dues have been written off shall not be released electricity connection in future without recovering the complete payment, subject to provisions of regulations issued by Hon'ble UERC from time to time.
- p. For the amount received against irrecoverable revenue arrears, an accounting entry shall be made in the financial records in the month of recovery of such arrears considering it as income, and this amount shall be credited to the consumer account in the ledger resulting in reduction in arrears.
- q. The above mentioned bill amendments, preparation and recovery of final bill and records and documents of writing off the irrecoverable dues shall be mandatorily kept in the formats of the Corporation whose monthly monitoring shall be done by the Superintending Engineer (Commercial) and quarterly monitoring by Chief Engineer (Commercial).

## 5. Fictitious Arrear

### 5.1 Procedure for Writing Off Fictitious Arrears

- a. The Divisional Office on priority basis shall write off/reduce this amount of fictitious revenue arrears and rectify the consumers ledger accordingly in the following cases:
  - Such connections which have been disconnected permanently and the payment of final bill has also been made by the consumer, but against this connection amount of arrears is erroneously being continued in the consumer ledger.
  - Such consumers to whom electricity connection has not been issued by the Corporation but by mistake issuance of bills to the consumers has started or two bills have been issued against single connection provided to any consumer.
- b. In all the cases, details of amount of Fictitious Arrear in **Form-6** shall be submitted by the concerned office of the Executive Engineer (Distribution) to the concerned



Superintending Engineer of the Circle every month.

- c. Executive Engineer shall maintain the records of the accounts closed of all the connections disconnected permanently. Cases related to permanent disconnection shall be required to be disposed of by the EE through Divisional Accountant within a period of 15 days of submission of such cases in the concerned division. Further, the adjustment of the amount of Fictitious Arrear of the consumer with the amount of payment made by the next billing cycle shall be done. The Superintending Engineer of the concerned Circle shall be responsible for monitoring the amendment/writing off of Fictitious or bad and doubtful Arrears at the division level. Chief Engineer shall be responsible for monthly review of the work done by the Superintending Engineers and he shall submit the monthly progress of the same to Director (Operation) of the Discom. Where the Superintending Engineer/Chief Engineer does not show interest or submit the desired progress for the 02 consecutive months, Director (Operation) in such cases through confidential DO letter shall report the same to the Managing Director of the Discom.
- d. The Divisional Office shall permanently disconnect and prepare a final bill of all such consumers which are lying in inoperative accounts and their status is being shown as N.B./S.B. Consequent to permanent disconnection, the Fictitious Revenue Arrears shall be written off/reduced from the consumers ledger by the Divisional Office.
- e. If the bill of the consumer is revised, due to wrong billing according to the Order of Hon'ble Court/Forum or for any other reason due to wrong billing, and due to which the amount of arrears related to previous year/years is reduced, then the amount of these arrears shall be written off/reduced in the consumer ledger as well as in the books of accounts of the Corporation.
- f. The revenue arrears written off/reduced in the consumer ledger in any month by the Divisional Office shall also be written off/reduced in the financial record of the same month. The arrears reduced in the ledger shall be continued to be shown in the statement of C.S.-4 and S.G.-4 of the commercial diary in line with the prevalent practices.
- g. Similar action shall be taken w.r.t. Fictitious Arrear and Fictitious Dues of the Government Departments. Government Departments shall be issued a registered notice in place of notice under Section 3 of the Act and one copy of that notice shall be given personally to the Head of the Office of such Government Department by the concerned Assistant Engineer (Revenue) with a copy to the concerned DM as well. After a period of

about 6 to 8 weeks, notice under Section 3 of the Act shall be sent to them and the concerned DM shall also be apprised of the same. Notice under Section 5 shall not be sent in such cases.

5.2 The prior period arrears to be reduced as per para a. to e. mentioned hereinabove shall be written off out of provision for bad and doubtful debts available in the financial books of UPCL.

5.3 If the billing/arrears of the consumer is revised as a result of decision taken by Corporate Level Dispute Settlement Committee of UPCL, then the amount of reduction in billing/arrears shall be written off/reduced in the consumer ledger as well as in the books of accounts.

#### 6. Provision for Bad and Doubtful Debts

In every business bad debts are bound to exist and electricity business is not aloof from the same. Bills are issued once in two month to domestic category of consumers, six monthly for the category of private tube well consumers and to other category of consumers bills are issued once in a month. Thus, the arrears for more than four months of domestic consumers and arrears for more than two months on other consumers are unsecured and its recovery also becomes doubtful. With a view to show the correct position of profit/loss in the financial records of the company, it is necessary to make suitable provision in these records for all bad and doubtful debts in accordance with the approval of its Board of Directors. However, claims in the Tariff Petition will be made in accordance with the prevailing Tariff Regulations.

#### 7. Accounting Entries for making Provision Against the Arrears and Writing off the Arrears

S. No.	Details	Accounting Entry	Authorized offices for making Accounting Entry
1	<i>For making provision against the arrears</i>	AG 79.460 Dr. AG 23.9 Cr.	Entry will be made at Headquarter level.
2	<i>For writing off the arrears</i>	AG 65.2 minus Cr. AG 23.1/23.5 minus Dr. AG 46.3 minus Cr. AG 23.2 minus Dr.	Entry will be made at Divisional Office level.
3	<i>On recovery of the written off arrears.</i>	AG 65.2Cr. AG 24.110 Dr.	Entry will be made at Divisional Office level.
4	<i>For adjusting the written off arrears with the provisions</i>	AG 23.9 Dr. AG 65.2 minus Dr.	Entry will be made at Headquarter level.

***GL/AG code description:***

- AG 23.1 *Sundry Debtors for Sale of Power*
- AG 23.2 *Electricity Duty*
- AG 23.5 *Dues from Permanently Disconnected Consumers*
- AG 23.9 *Provision for Doubtful Dues from Consumers (Credit Account)*
- AG 24.110 *Cash in Hand*
- AG 46.3 *Electricity Duty & Other Levies (like GEC) Payable to Government*
- AG 65.2 *Income of previous years*
- AG 79.460 *Bad & Doubtful Debts provided for dues from Consumers*

**8. Committee for review & monitoring of Permanent Disconnection (PD) related issues and fixing responsibility towards non-occurrence of irrecoverable revenue / fictitious arrears in future.**

8.1 UPCL shall constitute a Committee for review & monitoring of matters related to permanent disconnection and shall also fix responsibility of the respective officers of the Corporation to keep a check on the events of irrecoverable revenue / fictitious revenue arrears increasing in future. UPCL is required to issue an Office Memorandum to this effect stating therein the constituents of the Committee for reviewing & monitoring the cases related to PD and also the lateral structure of the officers who shall be held responsible towards irrecoverable revenue / fictitious revenue arrears increasing in future and inform the same to the Commission.

**9. General**

9.1 In case UPCL launches any scheme, called by whatever name, for settlement of electricity dues outstanding on the consumers, then the amount of reduction in billing/arrears excluding surcharge waiver as per the provisions of the scheme, shall be written off/reduced in the consumer ledger as well as in the books of accounts. The Corporation will have to bear the impact of surcharge waiver scheme or any such scheme out of its own resources and the same shall not be adjusted out of existing provisions available or from current revenue and shall be accounted separately.



Division wise Details of Writing Off of Irrecoverable Revenue Arrears

[illegible]

Note: Information on this format shall be provided on monthly basis by enclosing the same in the Commercial Diary.



Category wise Details of Writing Off of Irrecoverable Revenue Arrears

Category	No. of Consumers	Contracted Load (Kw)	Arrears Written Off in the Accounts(Rs. lacs)		Recovery against Written Off Arrears (Rs. lacs)		Arrears Written Off in Ledger (Rs. lacs)	
			Balance as on first day of the year	Balance as on last date of this month	Balance as on first day of the year	Balance as on last date of this month	Balance as on first day of the year	Balance as on last date of this month
1	2	3	4	5	6	7	8	9
RTS-1								
RTS-2								
RTS-3								
RTS-4								
RTS-4A								
RTS-5								
RTS-6								
RTS-7								
RTS-8								
RTS-9								
RTS-10								
Total								

Note: Information on this format shall be provided on monthly basis by enclosing the same in the Commercial Diary.





**Report of Joint Committee for the Permanent Disconnection**  
**Electricity Distribution Division .....**  
**(Upto 75 kW/100 HP Contracted Capacity of LMV-1, 2, 5 & 6 categories)**

Joint Committee on dated ..... of Sh./Smt..... Son/Wife of Sh.....  
 Village & Address ..... Book No..... Connection No.....  
 Account ID ..... Name of Substation..... Name of 11 kV feeder  
 ..... site inspection held by the Joint Committee for the finalizing the date for permanent  
 disconnection. Following condition found at the site.

1. Details of material at the site is as under:-

.....  
 .....  
 .....

2. No material at the site .....

3. Other details, if any .....

4. After the site inspection and details collected from the neighbours/staff, date of permanent  
 disconnection ..... of the aforesaid consumer is hereby finalized by the Committee.

Facts produced by the people residing in city /Parshad/Gram Pradhan/and other staff is  
 enclosed herewith.

(Facts of minimum 05 people residing in city/villagers/neighbours and other staff are  
 mandatory for connections of Domestic/Commercial, Fan, Light and minimum 03 people  
 residing in city/villagers are mandatory for connections of PTW and medium & small scale  
 industries).

(Asstt. Engineer)  
 33/11 kV Substation

(Sub Divisional Officer)  
 Electricity Distribution  
 Sub-Division

(Nominated Officer)  
 With designation



**Office of Sub Divisional Officer**  
**Electricity Distribution Sub-Division**

Letter no...../EDSD/

Date.....

Sub.: Permanent Disconnection Report (On Application .....

On Arrear .....

Executive Engineer,  
 Electricity Distribution Division

On the basis of arrear of consumer/application (list month.....), Permanent Disconnection Report is hereby submitted for further action.

1. Name & Address of Consumer ..... Mobile No.....
2. Book no..... Connection no..... Account ID.....
3. Domestic light, fan/Commercial light, fan/Industrial/PTW Capacity.....
4. Date of temporary disconnection..... Date/month of permanent disconnection.....
5. Reason of disconnection (Request/on Arrear).....
6. Description as per Ceiling Certificate:-
7. Meter no..... Status of Meter..... Meter reading.....
8. Name of Asstt. Engineer responsible for permanent disconnection.....
9. Details of receiving the material - (including M.B. No. and Page no.)
 

1.....	5.....
2.....	6.....
3.....	7.....
4.....	8.....
10. Name of Sub-station.....
11. Name of the Feeder.....
12. Cost of material written off .....  
 Received from site.....
13. Cost of material not received from the site.....
14. Disconnection expenses.....
15. Expenses on dismantling the Line etc. ....
16. Other expenses (estimate enclosed) .....
17. Line Chart.....
18. Certificate
  - (i) Details for aforesaid permanent disconnection and estimated expenses is to the best of my knowledge.
  - (ii) Aforesaid consumer is not using electricity from the date of temporary disconnection and still not using the electricity. This has been verified by me.
  - (iii) No Departmental material is available at the aforesaid site.
  - (iv) Meter Declaration Certificate of the Asstt. Engineer (Meter) is enclosed.
  - (v) .....



Electricity Distribution Division .....

Electricity Distribution Circle .....

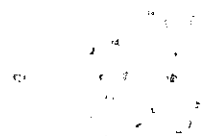
Electricity Distribution Area .....

## Details of Irrecoverable Dues

S. No.	Name & Address of Consumer	Total Arrear (in Rs.)	Amount indicated in Section-5	Reason for the notice returned in Section-5 by District Magistrate	Action taken by Division for the notice Under Section-5 returned by DM	Amount recommended by the Division for write off	Other details
1	2	3	4	5	6	7	8
	Total (Column 4 & 7)						

Bill Clerk

Accountant  
(Revenue)Asstt. Engineer (Revenue) /  
Executive Engineer (Revenue)Executive Engineer,  
Electricity Distribution  
Division



Electricity Distribution Division .....  
 Electricity Distribution Circle .....  
 Electricity Distribution Area .....

## Details of Fictious Arrear

S. No.	Name & Address of Consumer	Arrear Amount as per Register /Ledger of the month		Final disconnection date as decided by the Committee of SDO/AE (recommendation enclosed)	Revised amount of Arrear on the basis of Final disconnection date	Amount of Fictious Arrear (in Rs.)	Recommendation of Executive Engineer (Distribution) Circle	Other details
		Month	Amount					
1	2	3	4	5	6	7	8	9
	Total (Column 4, 6 & 7)							

Bill Clerk

Accountant  
(Revenue)Asstt. Engineer (Revenue) /  
Executive Engineer (Revenue)Executive Engineer,  
Electricity Distribution  
Division

