

5+5+5+5

Ans :1

- (i) "Essential Services" means the services which affect the general public at large and shall inter alia include Hospitals, Railway Stations/Installations, Railway Traction, Defence & Military Installations, Radio / TV/ News Service Installations, Water Supply & Sewerage Installations, Postal & Telegraph / Telecom Installations/Telephone Exchanges/Installations.
- (ii) "Service Line" means any electric supply line through which electricity is, or is intended to be, supplied –  
a). to a single consumer either from a distributing main or immediately from the distribution licensee's premises; or  
b). from a distributing main to a group of consumers on the same premises or on contiguous premises supplied from the same point of the distributing main.
- (iii) "Fixed Charges" for a billing period means the charges payable by the consumer on the basis of his sanctioned load/contract demand as approved by the Commission in the Tariff Order for the relevant year.
- (iv) "Temporary Connection" means an electricity connection required by a person for meeting with his temporary needs such as: i. for construction of residential, commercial and industrial complexes including pumps for dewatering; ii. for illumination during festivals/family functions; iii. for threshers or other such machinery excluding AP pump sets; iv. for touring cinemas / theatres / circuses / fairs / exhibitions / melas / congregations.



②

Model solution of Es/S-3/23/P-1

10+5+5

Ans:2a) As per Regulation 17.2(i) of chapter 11 of Cash & Bank Manual, an entry once made can not be erased in any circumstances. If the mistake is discovered before the submission of Cash Book to Divisional office, the mistake should be corrected by drawing the pen through the incorrect entry by inserting the correct one in red ink between lines and the disbursing officer should initial every such correction with date. However when the mistake is discovered too late, intimation should be send to divisional office along with proposed JV immediately. After the authorization by divisional office rectifying entry should be passed.

As per Reg. 17.2.(ii), if the monthly accounts for that particular month has been closed the no correction in respect of amount, classification and name of work should be done in Cash Book. Only a Journal entry should be prepared for the necessary correction and a suitable remark should be recorded in red ink against the original entry in Cash Book.

b) Opening Balance of Cash Book of Op. Division, Samana as on 1/06/2023:

Currency Notes and Coins	3800/-
Cheques received on a/c of rent of quarters	1500/-
Postal orders	600/-
Deposit at call receipt	500/-
Total opening Balance as on 1/06/2023	6400/-

c) As per Regulation 4.D.1 of chapter 18 of Expense Accounting Manual, the amount recoverable from the Board employees/officers for use of Board vehicles for private journeys shall not be taken as reduction in expenditure on R&M of the vehicles but shall be credited to Gh 62.630



3

iv/odd solution of Es/S-3/23/P-I

10+10

Ans;3a)	GH	Description
	76.166	Meter Reading/Bill distribution expenses by private parties
	61.950	Other charges or receipts from consumers
	76.158	Electricity charges
	44.436	Tax deducted at Source - Accrued but not due for payment.
	37000	Ucheque control Account

b) Accounting Treatment of Expenditure incurred in case contributory works:

i) Initial booking of Employee cost and Administration & General Exp specifically for Deposit and Contributory Works

GH 75 Dr GH 76 Dr XXX

To Cash/bank /U. Cheque Cr XXX

ii) For Debiting cost of work executed For local exp or purchases and material withdrawn from store:

GH 14 Dr xxx

To Cash/Bank Cr xxx

To Material withdrawn 37000 cr xxx

iii) For booking of labour and Admn. Charges:

GH 14 Dr xxx

To 75.9Cr To 76.9Cr XXX

iv) For booking of Departmental charges:

GH 14 Dr XXX

To 62.930 Cr xxx

④

Model solution of E's/S- 3/23 / P-I

10+10

Ans:4(a) Amount of compensation=50% of monthly Income(max 8000/-p.m.)\*  
Factor as per age

$$= 50\% \text{ of } 8000 * 203.85$$

$$= 815400/-$$

(b) The functions of following short cut keys in Microsoft Excel:

- |       |                      |                                     |
|-------|----------------------|-------------------------------------|
| i)    | Ctrl+W               | To close the current workbook       |
| ii)   | Ctrl+page down       | To move to the next sheet           |
| iii)  | F2                   | To edit a cell                      |
| iv)   | Alt+H+H              | To fill colour                      |
| v)    | Shift+F2             | To add a comment to cell            |
| vi)   | Ctrl+;               | To insert the current date          |
| vii)  | Ctrl+Shift:          | To insert current time              |
| viii) | Ctrl+k               | To insert hyperlink                 |
| ix)   | Alt+shift+Left Arrow | To ungroup rows or columns          |
| x)    | Alt+F1               | To create pivot chart in same sheet |



5

Model solution of Es/s-3/23/P-I

15+5

Ans 5:

Where Initial Works Register (IWR) is not to be maintained i.e. in case of minor works a Material Estimate Control Register is maintained for each sanctioned estimate/work. This register will show at any point of time the cumulative quantity and value of material received in respect of major material items and cumulative value of petty material items vis-à-vis sanctioned requirements. The register shall also indicate consumption and balance of material in hand both with regard to the quantity and value on last day of each month/ financial year or on completion of work. This register shall be maintained by sectional officer/Junior engineer and other authorized officials for all minor works under capital and revenue accounts. The register is maintained in respect of both quantity as well as value wise. Quantity is written in blue/black ink and value is written in red ink. Register is updated immediately on receipt of material .The register should be checked monthly by SDC and signed by AE/AEE in token of check.



### MATERIAL ESTIMATE CONTROL REGISTER (FOR MINOR WORKS)

Name of Work :  
Sanctioned Estimate No. :

Account Head :  
Name of office :

Description of Material															Store incidental Expenses	Total Value	Signature of JE/S.O.	Signature of SDC	Signature of officer Incharge
Code No.																			
Unit																			
Estimated	Value																		
	Qty.																		
Drawn during the month CPV/SR-wise																			
Total for the month	Value																		
	Qty.																		
Upto date	Value																		
	Qty.																		
"Consumption"	Value																		
	Qty.																		
Balance in hand on completion of work	Value																		
	Qty.																		

- Notes:
1. Value will be posted in Red ink.
  2. Material returned to store will be shown as minus receipts.



- (a) As per Regulations 11.7.1 of Electricity Supply Instruction Manual, in case the applicant after submitting his application for supply of electricity/extension of load etc. withdraws the same, 10% of the Security (consumption)/ additional Security (consumption) shall be deducted by the PSPCL and the balance refunded within thirty (30) days to the applicant without payment of any interest by the Distribution Licensee (PSPCL).

11.7.2 If the applicant is not issued a Demand Notice within the specified time period and the applicant withdraws his application, the Security (consumption)/additional Security (consumption), as the case may be, shall be refunded in full within thirty (30) days along with interest for the period the Security (consumption)/additional Security (consumption) remained with the PSPCL at Bank Rate (as on 1st April of each year) as notified by RBI.

11.7.3 In the event of delay in refund beyond the stipulated period as per 11.7.2, the PSPCL shall pay interest at Bank Rate (as on 1st April of each year) as notified by RBI plus 4%

**(b) Regulation 92 of Electricity Supply Instruction Manual**

**RECOVERY OF ARREARS FROM DEFAULTING CONSUMERS:**

92.1 Disconnection of supply of electric energy to a consumer who defaults in making payment of the electric bills is not an end in itself but is only the first step towards not only arresting further accumulation of arrears but even forcing him to make the payment. However, all out efforts shall be made to recover the amount and such efforts shall not be relaxed unless the recovery is actually affected.

92.2 If a disconnected consumer does not seek reconnection within a period of one month, the meter shall be removed and security consumption shall be adjusted against the defaulting amount. The service line must not be allowed to remain idle for more than 6 months. However, where SE/Dy. CE (DS) gives approval in writing that there is a definite possibility of connection being reconnected, the service line and equipment be allowed to remain in position beyond six months but not beyond one year.

92.3 The disconnected consumers who are defaulters of PSPCL may sell their premises /property without any intimation to PSPCL. If this happens, the chances of recovery of defaulting amount become remote. Therefore, it is desirable that the field officers may intimate the revenue authorities like SDM/Tehsildar regarding the amount to be paid by the consumer to the PSPCL so that if any transaction regarding sale or purchase of the property takes place, the revenue authorities may be in a position to recover the outstanding amount due to the PSPCL at the time of such a sale or purchase and pass on to PSPCL. Compliance of these instructions need to be monitored by Sr. Field officers and in case it is noticed that the Sub divisional Officers/ Officials have not taken due care in informing the revenue authorities, then in that case, if recovery is not possible due to sale/purchase of the premises/ property, the said amount would be recoverable from the officer/official responsible for not intimating to the revenue authorities

(10+10=20)



0-2  
(a)

9.3(ii)

- i) Where the rating of any energy consuming apparatus is indicated in KVA, its corresponding rating in KW will be worked out by multiplying it with the power factor of 0.9.
- ii) In case of welding sets, KVA rating indicated on the name plate by standard manufacturers will be multiplied by a power factor of 0.4 for computing connected load.

In case of unstandard makes, KVA rating of the welding set will be 75% of the product of open circuit voltage and maximum continuous hand welding current, and a power factor of 0.4 will be assumed for computing connected load in KWs.

.4)

The connected load of UPS indicated in KVA will be converted into KW by multiplying with the power factor of 0.9. However, sockets installed on the output side of UPS will not be taken into account.

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## Model Solution to Question No. 2

(a) In case of welding sets, kVA rating indicated on the name plate by standard manufacturers shall be multiplied by a power factor of 0.40 for computing connected load. In case of substandard makes, kVA rating of the welding set shall be 75% of the product of open circuit voltage and maximum continuous hand welding current, and a power factor of 0.40 shall be assumed for computing connected load in kW

(b) An applicant may avail the sanctioned load/demand in phases within a period not exceeding six months with the permission of authority competent to sanction the load/demand. In case HT/EHT consumer requests for release of partial load/demand at voltage lower than the specified voltage such request may be accepted by the licensee subject to deposit of cost of work at the lower voltage. After the consumer shifts to the specified voltage at a later stage, no credit of the works carried out to supply at lower voltage shall be given to the consumer. The billing of such a consumer, in the interim period, shall be done on the basis of load/demand actually availed. The distribution licensee shall, through a notice informs the applicant to build up the sanctioned load/demand or surrender the un-availed load/demand before the expiry of six months from the date of release of the first phase. If the load/demand is not built up as required, the sanctioned load/demand of the consumer shall be reduced to the load/demand actually availed and billed under the relevant category.

(c) **Reduction in load:** The request for reduction in connected load by an AP consumer will be submitted in A&A form no. PCL-LT (Annexure-1) along with the Electrical Contractor's test report. Such a request will be granted within a period not exceeding fifteen days. Such applications should be dealt with in their own seniority and are not to be mixed with the seniority for release of new tube well connection. AE/AEE/XEN (DS) will have full powers to sanction the reduction in load.

**Extension in Load:** A consumer applying for extension in load shall submit A&A form along with the requisite processing fee/security (consumption) and security (meter) if applicable. The extension in load shall be released as given here under:-

- i. **Where augmentation of the system is not involved:** The extension in load shall be allowed on receipt of A&A form without any delay after the deposit of service connection charges and submission of test report. Such extension in load shall be deemed to be released from the date of deposit of service connection charges and submission of test report.
- ii. **Where augmentation of the transformer or supply system is involved:** The augmentation of the transformer/supply system shall be carried out within the period specified in Reg-8.1 of the Supply Code-2014 or as allowed by the Commission for release of additional load after the deposit of service connection charges and submission of test report by the consumer. Extension in load shall be released immediately thereafter.



3  
8 25/3 25/12 2  
(d) (i) All new SP connections will be released by the Board after installing metering equipment capable of measuring the monthly average power factor and will maintain a monthly average power factor of not less than 0.88.

ii) Existing consumers may opt to continue under the present provisions specified in the General Conditions of Tariff or opt for installation of meter/metering equipment to measure the monthly average power factor where after the incentive/surcharge as in the General Conditions of Tariff would become applicable. The Board will after receipt of option from the consumer ensure installation of metering equipment capable of measuring the monthly average power factor within a period of 18 months.

(5+5+5+5=20)



**(a) Regulation 30.12 of PSERC (Electricity Supply Code & Related Matters) Regulations, 2014, Meter reading and billing in case of Change of Occupancy:**

It shall be the responsibility of the owner/occupant of a premises to get a special reading done by the distribution licensee at the time of change of occupancy or on the premises falling vacant. The owner or occupier may request the distribution licensee in writing for a special reading at least 15 days in advance of such a change. The distribution licensee shall arrange a special reading and deliver the final bill, including all arrears till the date of billing, within 7 days of the meter reading. The final bill shall also include payment for the period between the date of special reading and the proposed vacation of the premises on a pro rata basis.

If a consumer vacates any premises to which electricity has been supplied by a distribution licensee without paying all charges due from him in respect of such supply, or for the provision of an electricity meter, electric line or electrical plant, the distribution licensee may refuse to give him supply at any other premises until he pays the amount due and also may refuse to connect such premises either on request from existing consumer or on application for new connection by any person till all dues are cleared.

Once the final bill is raised under Regulation 30.12, the distribution licensee shall not have the right to recover any other charge(s) from the new occupant of the premises.

In case of transfer of property by sale/inheritance, the purchaser/ heir shall be liable to pay all charges due with respect to such property and found subsequently recoverable from the consumer.

**(b) Sundry Charges and Allowance Register (Form SOP-6)**

This register will embrace the following type of transactions:

1. Over and Under Charges in the previous bills including prior period over/under charges.
2. Bills raised on account of theft of power and malpractices.
3. Sundry Services rendered by the Board viz charges for duplicate bills, Bill challenge fee, meter challenge fee, resealing charges, fuse replacement charges, reconnection fee etc.
4. Adjustment of annual minimum charges under annual minimum charges clause of street light tariff.

**Sundry Allowances Adjustment Register (SOP-6A)**

The following type of transactions the credit of which is to be given to the consumers through energy bills will be recorded in this register:



1. Adjustment of final energy bills against consumer's securities.
2. Adjustment of Interest on consumer's security deposit.
3. Adjustment of Interest on debentures.
4. Write off of Bad debts.
5. Adjustment of amount received under ARPC Schemes and interest thereon where payable.

(10+10=20)



# Model Solution to Question No. 4

(a)

LOAD	89KW	
CHECKING DATE	01.02.2022	
METER SLOW BY	39%	
LAST 6 MONTH CONSUMTION(KVAH)	20930	(4275+4100+1255+3200+3600+4500)

Month	Units Recorded	Units @100 %	Difference (Units @100 % - units Recorded)	Sop billed @5.8	ED +IDF (13 % +5%)	Municipal tax @2 % of sop	Cowcess@ 2 paisa/ unit	Ht rebate @20 paisa	Total Amt Payable
08.21	4500	7377	2877	16687	3004	334	60	575	19509
09.21	3600	5902	2302	13350	2403	267	48	460	15607
10.21	3200	5246	2046	11866	2136	237	43	409	13873
11.21	1255	2057	802	4654	838	93	17	160	5441
12.21	4100	6721	2621	15204	2737	304	55	524	17775
01.22	4275	7008	2733	15853	2853	317	57	547	18533
Total	20930	34311	13381	77613	13970	1552	279	2676	90738

Amt payable will be Total Amt payable After deducting amt Assessed of Above units recorded.

(b) An applicant seeking out of turn release of connection /load will be required to pay the actual expenditure (comprising of extended high voltage line, step down sub-station and service line) incurred in providing connection/ load as per Regulation 9.1.2 of Supply Code -2014.

(15+5=20)



Model Solution to Question No. 5

(a)

SANCTIONED LOAD	5400 KW
SANCTIONED CD	3200 KVA
MDI	3400 KVA
SUPPLY VOLTAGE	11 KV
CONSUMPTION KWH	313000
KVAH	335000
METER RENT	529

ANSWER :

kvah Consumption	one ct is not Contributing kvah consumption enhanced(335000/66.6667 %)	5,02,500
kvah Consumption	kvah meter is slow by 13 % so kvah consumption enhanced by 13 % (502550*100/87)	5,77,586
kwh Consumption	one ct is not Contributing kvah consumption enhanced(313000/66.6667 %)	4,69,498
kwh Consumption	kwh meter is fast by 13 % so kwh consumption is reduced by 13 % (469498*100/113)	4,15,485

CORRECT KVAH CONSUMPTION	5,77,586
FIXED CHARGES (3200*285) (A)	9,12,000
ENERGY CHARGES ( CORRECT CONSUMPTION*6.27) (B)	36,21,464
SALE OF POWER (C) = (A + B)	45,33,464
LOAD SURCHARGE { (3400-3200)*750} (D)	1,50,000
METER RENT (E)	529
Total Amount Due	46,83,993
ED @ 13 % OF SOP (13%*45,33,464)	5,89,350
IDF @5 % OF SOP (5% * 45,33,464)	2,26,673
MUNICIPAL TAX@ 2 % OF SOP (2% *45,33,464)	90,669
TOTAL AMT. PAYABLE	55,90,685
Late payment Surcharge within 7 days = 2% of SOP (2% of 46,83,993)	93,680
Amt Payable within 7 days of due date	56,84,365



Late payment Surcharge beyond one week = 5 % of SOP ( 5% of 46,83,993)	2,34,200
<b>Amt Payable After 7 days of due date</b>	<b>58,24,885</b>
Interest @ 1.5 % per month on gross unpaid amount 15 days after due date shall be charged	

(b) The following officers are competent to waive off the recovery of amount of surcharge levied in respect of payment of energy bills provided the same is not due to the fault on the part of the consumer:-

S.No.	To whom delegated :	Extent of Delegation
1.	Sr.XEN/ASE(DS)	: Rs.50/- in each case
2.	SE/Dy.CE(DS)	: Rs.200/- in each case
3.	CE/EIC(DS)	: Rs.1,000/- in each case
4.	Director /Incharge Commercial	: Rs.10,000/- in each case
5.	Director(CommI) in consultation with Director F&A.	: Above Rs. 10,000/- in each case

(15+5=20)



Q. 1 (i)

**Fundamentals of Execution of Works :** It is a fundamental rule that no works shall be commenced unless a properly detailed design and estimate have been sanctioned, allotment of funds made, and order for its commencement issued by competent authority. Permission granted by the Board; in order on a budget estimate for the retention of an entry of proposed expenditure during the year on a work, conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that, before any expenditure is incurred, the above conditions have been fulfilled. Exception in regard to petty works, as defined in the paragraph given below and in cases, of real emergency which must be immediately reported and explained to the authorities competent to accord administrative approval and technical sanction, this injunction may not be infringed. On the other hand, the sanction of a design and estimate conveys no permission for the commencement of expenditure on the work, unless such expenditure has been provided for in the budget estimate of the year, or provision has been made for the outlay within the financial year either by re-appropriation or out of some lump-sum granted allotted for the head of classification under which service falls. Similarly, no liability may be incurred in connection with any work until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.

If in any case, whether on grounds of urgency or otherwise, Divisional Officer is required to carry out a work for which no estimates have been sanctioned or for which no financial provisions exists the orders of officer authorizing the work should be conveyed in writing. On receipt of such written orders of officer who is directed to carry out the work should immediately intimate to the Accounts Officer concerned that he is incurring a liability for which there is no provision or inadequate provision of funds and should, at the same time, state approximately the amount of liability which he will likely to incur by compliance of the written orders which he is received. The Accounts Officer will then be responsible for bringing the facts instantly to the notice of higher financial authority, with a view to necessary steps being taken either to stop the progress of the work or to regularize its execution. There should be no hesitation in enforcing disciplinary action against any officer, administrative or executive, who may fail or delay to comply with these orders.

Verbal orders for the commencement of work are to be depreciated but in cases where such orders are given they should ordinarily be confirmed in writing as soon as possible thereafter.



**Q. 1 (ii)** Vehicle/Furniture & office Equipment: When assets like vehicles, furniture & fixtures or office equipment are declared unserviceable by the competent authority, their value will be adjusted as under :

- i) Original Value (estimated if not known) shall be credited to Account Code 10.7/10.8/10.9 as the case may be.
- ii) Written down value of the asset shall be debited to account code 16.1/16.2 Credit of Sale value of unserviceable asset when received shall be credited to account code 16.1/16.2. Balance (Debit) under these head shall be charged to Revenue (account code 77.7) under proper sanction. Gain if any, shall be credited to account code 62.4.

**Q. 1 (iii)** Entries in Asset Records : Necessary entries in respect of work dismantled without replacement shall be made in Part-II of Fixed Asset Card (Form No. CE-2A) Fixed Card and Fixed Assets Register (Form CE-2)

As regards works dismantled with replacement, the entries if Fixed Assets card will be made in its Part-II and III and Fixed Assets Register.

Entries in respect of vehicle furniture and fixture and office equipment shall be made in Fixed Assets Card and Register of General Assets.



③

Model Solution of ES (CIVIL) WORKS ACCOUNTS Paper-I Session 03/2023

Q. 2 (I) Procedure of workman's retrenchment compensation and encashment of earned leave.

"Retrenchment" means the termination by the employer of the service of a workman for any reason whatsoever, otherwise than as a punishment inflicted by way of disciplinary action, but does not include- (a) Voluntary retirement of the workman; or (b) Retirement of the workman on reaching the age of superannuation if the contract of employment between the employer and the workman concerned contains a stipulation in that behalf; or [(bb) termination of the service of the workman as a result of the on renewal of the contract of employment between the employer and the workman concerned on its expiry or of such contract being terminated under a stipulation in that behalf contained therein; or] (c) Termination of the service of a workman on the ground of continued ill-health;].

Where any workman in an industrial establishment, who is a citizen of India, is to be retrenched and he belongs to a particular category of workmen in that establishment, in the absence of any agreement between the employer and the workman in this behalf, the employer shall ordinarily retrench the workman who was the last person to be employed in that category, unless for reasons to be recorded the employer retrenches any other workman.

**Encashment of Earned Leave:** The workmen will be entitled to get encashment of earned leave @ of 50% of leave due to his account subject to the maximum of 15 days in a calendar year subject to the minimum of 7 days/per year. In the event of death or superannuation or VRS etc. the balance leave or 140 days whichever is less will be allowed for encashment.



**Q. 2 (ii)**      **Following particulars should be entered on the opening of new stock card :**

- i)      **Sr. number of Stock Card**
- ii)     **Stores location code**
- iii)    **material Code**
- iv)    **Material description**
- v)     **Unit of measurement**
- vi)    **Exact physical storage location (godown, yard, shed, room sack, cupboard drawer, shelf, bin no. etc.)**
- vii)    **Old card serial number**
- viii)   **Category of material item i.e. A.B.C.**
- ix)    **Standard/non standard item**
- x)     **Maximum/minimum limits**

**Get the entries attested by the SDO.**

**Q. 2 (iii)**

**Storage Rate and Storage Charges :** These expressions denote respectively, the percentage rate fixed for, and charges levied on, all issue of stock for Capital works to cover such actual expenditure as is incurred after the acquisition of the stores, on work charge establishment employed on handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yards etc.



**Q. 3 (i)**

Stores at GNDTP ( O&M), R.T.P. (O&M) , UBDC, Shanan, ASHP Power Plants etc. are O & M Stores and Stores like CE (S&D) Stores which are catering to the needs of capital as well as O &M works are O&M-cum-Capital Stores or mixed stores. Store Incidental expenses shall be booked under group head 74, 75 and 76. These shall not be applied to receipts or issues of materials for O&M works and will be charged to revenue account of the Board.

Where materials are issued to capital works as is the case in respect of CE/S&D Stores, store incidental expenses shall be capitalized by applying centage rate as determined in the sanctioned estimate to all issue of materials for capital works. The credits on this account on the basis of monthly abstract of stock issues classifying them under group head 74.9, 75.9 and 76.9 broadly in the ratio of estimated expenditure.



Q. 3 (ii) Following Particulars are to be entered while closing of Cash Book :

- (i) Details of MR/CRV/CPV number in column for voucher reference.
- (ii) Detail of party, authorized supporting documents references. CCR book folio number, nature of receipt, pay in slip, reference etc. in the particular column.
- (iii) Details of amount of MR/CRV/CPV in amount column for cash receipt/payment of the C.B.
- (iv) Details of Negative CRV's in amount column for cash receipt as minus entry and contra entry in cash payment columns as minus entry.
- (v) Details of amount of adjustment CPV in the adjustment column on the receipt side of CB with a contra entry in adjustment column on the payments side to C.B.
- (vi) Details of Accounts head to be credited/debited in column for account code.
- (vii) Adjustment column shall be used for recording deductions from salary bills, contractors bills etc.
- (viii) Amount column shall be used for purely cash/Bank receipt and payment.



- Q. 4 (i) REFUND OF SECURITY DEPOSIT : i) On faithful execution of contract in all respect the security deposit of the contractor shall be refunded after the expiry of warranty/defect liability period as provided in the contract. In case of civil works minimum period of 6 months will be provided as defect liability period in the contract.
- (ii) Engineer-In-charge (SDO up to Rs. 10 Lacs of the contract value and Sr. XEN for works costing more than Rs.10 Lacs ) shall issue the certificate for site clearance.
- (iii) Provisional completion certificate shall be issued within 30 days of the completion of the work. A copy of the certificate shall be sent to Technical Audit Organization. On receipt of the report from Technical Audit after making recovery/rectification of the defects pointed out, construction Organization will issue final completion certificate.
- (iv) On receipt of provisional completion certificate the post construction technical check/audit shall be carried out within defect liability period.

- Q. 4 (ii) Contributory work is undertaken by the PSPCL/PSTCL on behalf of the consumer such as laying independent feeder, conversion of supply from rural to urban feeder, or carry out misc. job as per request of the consumer i.e. shifting poles/lines/parts etc. Department charges on the work so executed are @16% the work after execution remains the property of Pspcl/Pstcl.



Q. 4 (III)

**FORFEITURE OF SECURITY :** In the event of default on the part of Contractor in the faithful execution, the security deposit shall be forfeited by an order of the Contracting Agency under intimation to other SEs, CE and Secretary Board. In the case of field Sr. XENS, an order of forfeiture of Security deposit shall be issued by them provided they are Contracting Agency, under intimation to their SEs, who in turn shall circulate the same to other SEs, CE and Secretary Board. The forfeiture of security deposit shall be without prejudice to any other rights arising or accruing to the Board under relevant provision of the contract like penalty/damages for delay in delivery or risk execution of work including suspension of business dealings with Board for a specific period.

Any amount due against the Contractor shall be recoverable from pending amount of the concerned Work order or any other Purchase order/Work Order/Contract of the firm with PSPCL. If no payment of the firm is pending with PSPCL against any other Purchase order/Work Order/Contract then the same shall be deducted from any Security/EMD or PEMD lying with PSPCL. In case, the total amount of EMD, PMED, Security of all Purchase order/Work Order/Contract is less than the recoverable amount, action shall be taken by PSPCL as admissible under the law e.g. filing of recovery suit & lodging of FIR etc. Moreover the performance of the firm regarding the same shall be given due importance while placing future order on such firm,



Q. 5 (i) Provision are to be made in the Estimate for R&M of Vehicle.

Direct Charges :

- (i) Employee cost of Regular and Workcharged estb: and daily labour (Account Group -75)
- (ii) Repair and Replacement parts (annual overhaul, painting, tyres etc.) (Account Group – 74)
- (iii) Maintenance and repairs or rent of vehicle shed, if any (Account Group- 74 or 76)
- (iv) Petrol, mobiloil, grease, registration charges etc. (Account Group-76)

Indirect Charges :

- (iv) Depreciation calculated in accordance with the straight line method of depreciation at the rate prescribed by the G.O.I. (The rate prescribed by the Govt. of India under section 68 of the Electricity (Supply) Act, 1948 is 33.40% w.e.f. 1.4.94)
- (vi) Interest @ 13.5% (as applicable on State Govt. Loans)
- (vii) Supervision Charges @ 10% on articles issued from stock, if any (on item iv)
- (viii) Departmental charges @ 27.5% (for establishment and T & P) (on items (i), (ii) & (iii))

Q. 5 (ii) Window : A window is a separate viewing area on a computer display screen in a system that allows multiple viewing areas as part of a graphical user interface ( GUI ). Windows are managed by a *windows manager* as part of a windowing system .

Microsoft Word : Used to make professional-quality documents, letters, reports, etc., MS Word is a word processor developed by Microsoft. It has advanced features which allow you to format and edit your files and documents in the best possible way.



Q. 5 (iii) Uses of internet : Based on a recent survey of Internet traffic, the 10 most popular uses of the Internet in descending order of use are:

1. Electronic mail
2. Research
3. Downloading files
4. Discussion groups ; These include public groups, such as those on Usenet, and the private mailing lists that ListServ manages.
5. Interactive games
6. Education and self-improvement ; On-line courses and workshops have found yet another outlet.
7. Friendship and dating
8. Electronic newspapers and magazines
9. Job-hunting
10. Shopping