

Q.No. 1

(a) Total Estimated cost of Deposit work is as under –

(i)	<u>Material cost</u>		
	Cost of material -	5,32,850	
	Storage charges 2% -	10,657	
			5,43,507
(ii)	Transportation Charges-		10,000
(iii)	Labour Charges -	120,000	
	Supervisor Charges 15%	18000	1,38,000
(iv)	Fees for clearance of HT Line		15162
			<hr/>
			7,06,669
(v)	Sale Tax/Vat on works-10%		70,667
(vi)	Establishment Charges 16%		<u>1,13,067</u>
	Total Cost		<u>8,90,403</u>

(b) Accounting procedure for deposit is as under :-

- (i) Amount of preliminary survey charges when recovered should be credited to A/c Head 62.932.
- (ii) Amount recovered from party should be credited to A/c 47.305 'Receipt for deposit work'.
- (i) Material issued should be debit to Account Code 47.305
- (ii) Labour or other charges shall be allocated from group head 75, 76 etc. & account code 47.303.
- (iii) Departmental charges shall be debited to 47.305 per contra credit to A/c Head 62.9
- (iv) Any excess over deposit amount should be debited to 28.865 per contra credit to code 47.305.

On Completion of work

(a) In case work become an asset of the PSPCL/Board the final cost shall be adjusted as under :-

- (i) The amount standing on the Debit side of Account Code 47.305 shall be transferred to Group Head (Fixed Assets).

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- (ii) The amount standing on the credit side of 47.305 shall be transferred to account code 55.3- (grants towards cost of capital asset).
- (b) In case the work after completion is not to become asset of the PSPCL/Board no adjustment is required to be made.
- (c) In case of shifting of line etc. and no additional material is required, the deposits received for shifting the line shall be credited to account code 47.305. The expenditure shall be booked to natural head of account of expenses. In such cases the amount of the deposit outstanding under 47.305 shall be cleared by crediting it to 62.930- (other income). Unspent balance of deposit may be refunded to the depositor.

- Q-2(a) The Connected Load Register is maintained in every sub-division and sub-office in E.B. form CS-15 for the following purposes :-
- i) Balancing the load on feeders/phases.
 - ii) Anticipating the necessity for augmenting the capacities of feeders, switches, transformers etc.
 - iii) Compilation of connection/connected load data.

Connected Load Registers will be maintained by J.E. and entries will be made therein accordance with the following instructions.

- i) The opening entry in the register should be made on 1st April from the connection return for the month of March. If the register have already been put into force, the totals of the registers up to 31st March shall be verified with the actual load and then carried over to 1st April of the next year.
- ii) A separate register should be used for each sub-station. For Sub-stations of smaller capacity only one register may be used by allotting a portion of it for each sub-station. Capacity of the transformer should be written at the top.
- iii) For the purposes of controlling the balancing of load on various feeders and different phases in a feeder, the connected load of each 3-phase consumer should be proportioned amongst the three phases in a feeder.

In order to keep the connected load registers up to date entry of connected load shall be made in this register before any SCO/DCO is signed by AE/AEE/XEN(DS) or R.A. It will be obligatory on the part of RA/AE/AEE/XEN(DS) to check the cross entry of connected load on the SCO or DCO by indicating the page No. of the connected load register where the details of connected load have been entered before any SCO or DCO is signed for issue.

- i) The exact particulars of each consumer connected or disconnected should be entered in columns 1 to 7.
- ii) Connections will be entered in blue ink and disconnections in red ink.

Each register shall be totaled on the last working day of the month and the connection/connected load return prepared from this register.

The register shall be initiated by the J.E. daily in token of the correctness of that day's entries and signed monthly by the AE/AEE/XEN (DS) after the totals have been struck.

Q.No.2(b) Competent Authority for grant of Administrative approval other than buildings is as under :-

a)	Special Repair-	CE -	5.00 lac
		SE -	2.00 lac
		Xen/RE's	50,000.
b)	Renewals and replacement of Existing works -	CE -	10.00 lac
		SE -	7.00 lac
		Xen/RES	2.50 lac

Competent Authority for Technical /Sanction

a)	Special Repair -	CE -	Full Power
		SE -	2.50 lac
		Xen/RE -	1.00 lac
b)	Renewals and replacement of Existing Works	CE -	Full power
		SE -	10 lacs
		Xen/RE	2.50 lacs

- Q.No.3(a)** The following are instructions regarding the custody of keys of cash chest.
1. The Cash chest shall have a double locking system with two sets of keys for operating these locks. The keys shall be marked 1 & 2. Key No. 1. Shall be in the custody of RA/SDO/AO/Sr.Xen and key No. 2 shall be in the custody of official handling cash. In no circumstances, both keys of cash chest should be in the custody of one official.
 2. The duplicate keys shall be deposited with the bank in a small box duly sealed by officer incharge. The fact should be entered in the Duplicate Key Register.
 3. In the beginning of every year, withdraw duplicate keys from the bank, operate the duplicate keys in presence of 2nd key holder and redeposit the keys in the bank as per para 2 above.
 4. The cash chest shall never be opened unless both custodians of keys are present till the time it is locked again.
 5. Intimate Controlling Officer immediately in case of loss of keys of cash chest. In case, both keys are lost. FIR with Police should be lodged and duplicate keys from the bank should be withdrawn and arrange to get the lock changed from the company from whom the cash chest was purchased. The new duplicate keys should be deposit after lock is changed as per para no. 2 above.
 6. In case the key holder is to go on tour/leave, the key of cash chest should be handed over to next official in line under him. In such an eventuality, Cash Book should be balanced, cash in chest counted and recorded in the particulars Column of the Cash Book under the signature of both of officials handing over or taking over charge.
- Q3(b) (I)** Trucks and Delivery Vans with O&M Divisions
- The direct charges will be booked under group Head 74,75,76 & 77 as they are incurred . When the truck/delivery van is used on capital works debit for the journeys will be afforded to the work/project concerned per contra credit to head 74.9,75.9,76.9 & 77.9 is ration of estimated expenditure under group head 74,75,76 & 77.
- (II)** Jeeps, pick ups vans & cars etc. :- R&M expenses of jeeps, pick up, vans cars etc. whether in O&M Div. or construction Div. shall be booked under 74,75,76 & 77. In construction Divn./projects, this expenditure shall be capitalized by transferring it is account head 15.201 to 15.204 respectively from where these expenses shall be allocated to capital works on expenditure incurred basis . In O&M Divisions the expenditure shall remain under the account head where it is initial classified.
- Note** – No Adjustment of out-turn will be made where vehicles are used for O&M work

Q. No. 4 (a)

The following procedure is adopted for attendance of work charged/casual employee.

1. The record of attendance and absence of work charged establishment/casual labour (daily labour employees) is maintained in the attendance sheet.
2. The requisition for the blank attendance sheet is sent before the end of the month to the Divisional office/Project accounting cell.
3. On receipt of requisition, blank attendance sheet/sheets duly signed by the Divisional Accountant are issued and serial no. is allotted a record of attendance sheets issued to various sub-divisions/offices is kept in a register.
4. The attendance and absences in the attendance sheet is marked by the JE. Avoid inter-polations. Cuttings, if any, should be attested by the SDO.
5. The progress report (From C & E-41) is prepared in case work is being executed by employing daily labour. This should be authenticated by the Engineer in-charge of the work.
6. The work done by the work charged establishment/daily labour employees, is measured and recorded by the JE in the 'Work Measurement Book' (WMB). In the case of major works, measurement is recorded in the Initial Works Register (IWR).

Q.No.4(b) The following are the rates of EPF.

The contribution of EPF is deducted on Basic pay + ADA subject to Max.Rs. 6500/-

Employee's contribution -	12%
Employer's Contribution -	3.67 of EPF
	8.33 of FPF
	1.10 - Ad.Charges
	0.05 - EDLI
	0.01 Inspection charges

	24.61

ESI at following rate is deducted on total wages subject to max- Rs.15000/-

Employee's contribution -	1.75%
Employer's contribution -	4.75 %

	6.50 %

Model Solution ES, S-4, 2013, P-I ?

Q.No.4(C) Valuation of GRN in respect of material supplied by outside shall be done by JE store in case of CE/S&D Stores and in case of Thermal project stores GRN shall be valued by valuation cell on receipt of GRN from store.

Valuation of GRN shall be done at standard rates as the latest standard rate list in respect of standard rate items otherwise at PO rates taking the total of (Basic price +Excise duty + Sales taxes(VAT)+Freight charges) This total would be termed as PO rate and would be calculated in respect of each item in the GRN. All other amount in PO (i.e. insurance, packing exp. etc.) shall be ignored for the purpose of calculating PO rate.

Q.No.5(a) Supply cum erection work is defined as a contract for complete work where a contractor agrees to execute with all its contingencies in accordance with drawing & specification for a fixed sum subject to such conditions as may be laid down by the PSPCL(Board). These refer to those contracts which include erection/installation of the equipment supplied.

The following are essential characteristics :-

- (i) A schedule of Rates is specified in order to regulate the amount to be added to or deducted from fixed sum on account of addition and alteration not covered by the contract.
 - (ii) Except as provided in above (1) no allusion is made in the contract to departmental estimate of the work, schedule of rates and quantities of work to be done.
 - (iii) Detailed measurement of the work done are not required to be recorded except in respect of additions and alteration.
- (b)
- | | | |
|------|---|--------|
| i) | Expenditure on Tubwell Service Connection | 14.623 |
| ii) | Furnitures & fixture | |
| | Office - | 10.801 |
| | Rest/Guest/Field Hostel | 10.802 |
| iii) | R&M of 132 KV lines | |
| | Material issued from store | 74.501 |
| | Material purchased from market | 74.502 |
| | Payment to on tractor - | 74.503 |
| iv) | Telephone & Trude calls | 76.115 |
| (l) | Postage and telegraph - | 76.112 |

5(C)

- 1) ਹਫ਼ਤਾਵਾਰੀ ਰੈਸਟ ਜੇਕਰ ਕਾਮੇ ਨੂੰ ਉਜਰਤਾ ਜਾਂ ਉਜਰਤਾ ਸਹਿਤ ਛੁੱਟੀ ਦੀ ਲਗਾਤਾਰਤਾ ਵਿੱਚ 4 ਦਿਨ ਜਾਂ ਇਸ ਤੋਂ ਵੱਧ ਦਿਨਾਂ ਲਈ ਕੰਮ ਕਰਦਾ ਹੈ ਤਾਂ ਉਸ ਨੂੰ ਹਫ਼ਤੇ ਦੇ ਨਿਸ਼ਚਿਤ ਦਿਨ ਤੇ ਅਦਾਇਗੀ ਸਹਿਤ ਆਰਾਮ ਦੀ ਮੰਨਜ਼ੂਰੀ ਦਿੱਤੀ ਜਾਵੇਗੀ। ਕਾਰਜ ਦੇ ਹਿੱਤ ਵਿੱਚ ਇੰਚਾਰਜ ਐਸ ਡੀ ਓ ਆਪ ਦੀ ਮਰਜ਼ੀ ਅਨੁਸਾਰ ਆਰਾਮ ਦੇ ਨਿਸ਼ਚਿਤ ਦਿਨ ਵਿੱਚ ਤਬਦੀਲ ਕਰ ਸਕਦਾ ਹੈ।
- 2) ਕਾਮੇ ਨੂੰ ਹਫ਼ਤਾਵਾਰੀ ਆਰਾਮ ਦੇ ਦਿਨਾਂ ਨਾਲ ਕੋਈ ਵੀ ਧਾਰਮਿਕ ਛੁੱਟੀਆਂ ਅਗੇਤਰ ਅਤੇ ਪਿਛੇਤਰ ਲਗਾਉਣ ਦੀ ਆਗਿਆ ਹੋਵੇਗੀ।

3) ਛੁੱਟੀਆਂ ਵਾਲੇ ਦਿਨਾਂ ਨੂੰ ਅਧਿਕ ਸਿਮੇਂ ਲਈ ਕਾਰਜ ਕਰਨ ਦੇ ਬਦਲੇ ਵਿੱਚ ਆਰਾਮ ਦੇ ਦਿਨ ਦੇ ਹਿੱਤ ਵਿੱਚ ਐਸ ਡੀ ਓ ਦੁਆਰਾ ਪਹਿਲਾਂ ਮੁਲਤਵੀ ਕੀਤੇ ਹਫ਼ਤਾਵਾਰੀ ਆਰਾਮ ਦੇ ਦਿਨ ਅਤੇ ਕੋਮੀ ਅਤੇ ਧਾਰਮਿਕ ਅਵਸਰ ਤੇ ਛੁੱਟੀਆਂ ਅਤੇ ਉਜਰਤਾ ਸਹਿਤ ਛੁੱਟੀ ਨੂੰ ਹਫ਼ਤਾਵਾਰੀ ਆਰਾਮ ਮੰਤਵ ਲਈ ਕਾਰਜ ਦੇ ਚਾਰ ਦਿਨ ਬਣਾਉਣ ਲਈ ਗਿਣਿਆ ਜਾਵੇਗਾ।

Answer to Question No. 1 (a)

If a mistake has been made and it is discovered before the Cash Book has been submitted to the divisional office, the mistake should be corrected by drawing the pen through the incorrect entry by inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials. When the mistake is discovered too late for correction in this way an intimation of the necessary correction should be sent at once to the divisional office accompanied by a proposed journal entry, if necessary. Except as indicated above, no correction of any entry once made in his Cash Book should be made by a Sub Divisional Officer unless authorized by the divisional office to do so. The same principles would be observed in correcting errors noticed in the divisional Cash Book.

If the accounts of the month have been closed, no corrections of errors in amount, classification or name of work should be made in that book, but a journal entry should be prepared for the necessary corrections, a suitable remark in red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in the Cash Book.

Answer to Question No. 1 (b)

In the following cases separate pay-in-slips are prepared:-

- i) Amount to be deposited in cash.
- ii) All cheques & demand drafts (DDs) drawn on the bank with which the depositing office has the collection account.
- iii) All cheques/DDs drawn on all other local banks.

SOLUTION TO QUESTION NO.2 (A)

- (a) Demand factor It is defined as the ratio of actual maximum demand made by a load to the total connected load.

$$\text{Demand Factor} = \frac{\text{Maximum demand}}{\text{Connected load}}$$

- (b) Load factor It is defined as the ratio of the power requirement during a particular period to the maximum demand. In other words it denotes the extent of utilization of electric power.

- (c) Contract demand It shall mean (i) the maximum demand in KVA sanctioned to a consumer in case of Large Supply, Railway Traction and Bulk Supply categories. (ii) In case of domestic supply and non-residential supply with load exceeding 100 KW, it would mean the maximum demand in KVA sanctioned to the consumer. (iii) In case of single point supply to cooperative group housing society/ employee, it would mean the maximum demand in KVA sanctioned to the consumer.

- (d) Power factor The ratio of the true power to apparent power or of the useful current to the total current is known as power factor. The monthly average power factor of the total load shall not be less than 0.90 lagging. The monthly average power factor shall mean the ratio of total KWH to total KVAH supplied during the month. The ratio shall be rounded up to two figures.

- (e) Connected Load It means the sum of rated capacities of all the energy consuming apparatus in the consumer installation. This shall not include the standby or spare energy consuming apparatus installed through the change over switch.

SOLUTION TO QUESTION NO.2 (B)

The following officials/officers are responsible for maintaining energy variation register;

- | | | |
|-------|-----------------------|---|
| (i) | GSC (DS & NRS) | Revenue Supdt/RA/ARA |
| (ii) | SP/MS/Street lighting | AAE or JE where AAE is not posted |
| (iii) | LS/BS/RT | AE/AEE/XEN Incharge of S/Divn. & AEE/Commercial in case of Spl. Divn. |

Answer to Question No. 3 (a)

If an industrial/tube well consumer wants to shift his connection, it may be allowed by the AE/AEE/Xen/Sr.XEN/SE/CE(DS) within their jurisdiction. Where shifting is from one zone to another, it shall be allowed by Chief Engineer (Commercial). Such shifting shall be subject to deposit of requisite shifting fee as prescribed in the Schedule of General Charges applicable from time to time.

The above fee shall be adjustable towards the cost of shifting as provided in the estimate of actual expenditure, in view of provisions of Regulation 11.4 of Supply Code. The excess amount if any shall be refunded to the consumer. In case the consumer does not come forward to comply with the formalities of demand notice the shifting fee shall be forfeited. Shifting of Tube well connection at the new site shall be done only under HVDS. However, shifting may be allowed on LT if it is technically feasible to release the connection at the new site on LT i.e. if the feeding Transformer at the new site can take up the load.

The DS/NRS/Industrial consumer shall be required to pay shifting charges based on the actual cost of shifting as per deposit estimate and the shifting shall be subject to technical feasibility for loads above 100 KW.

Shifting of tubewell connection involving dismantlement of old service line and erection of service line at the new site including installation of transformer the consumer shall pay the entire cost for HVDS except the cost of distribution transformer which shall be provided by PSPCL. The tubewell consumer requesting the shifting of connection at the new site/land shall produce fard of the land where the connection is required to be shifted in token of his being the owner of at least one acre of the land.

Answer to Question No. 3 (b)

The following authorities are competent to write off outstanding dues:-

- | | |
|---|--|
| 1. Sr.Xen./ASE (DS) | Rs. 500/- in each case. |
| 2. SE/DCE (DS) | Rs. 5,000/- in each case. |
| 3. CE (DS) | Rs. 10,000/- in each case. |
| 4. Circle Dispute Settlement Committee | Rs. 30,000/- in each case. |
| 5. Zonal Dispute Settlement Committee | Beyond Rs. 30,000/- and upto Rs. 10 lacs in each case. |
| 6. Director In-charge (Comm. Orgn.) in consultation with Director F & A | Beyond Rs. 10 lacs Cases shall be put up by CE(DS) along with recommendations of Zonal Dispute Settlement Committee. |

Answer to Question No.4

The applicant requiring supply of electricity on a temporary basis will be provided such supply within seven days of receipt of application and payment of initial security, Security (meter) and Security (Works).

Provided that adequate capacity is available on the supply system of the PSPCL and the supply of electricity is technically feasible.

Application for temporary supply for DS, NRS, Industrial or BS purposes shall be made on the composite A & A form as applicable. Release of temporary connection will be governed by Condition of supply no. 18 and regulated as under:-

The PSPCL may arrange to give temporary supply at LT ^{or} HT for short period. The consumer shall pay the cost for providing temporary supply as per regulation 9.1.3 Supply Code besides deposit of initial security as per rates prescribed in Schedule of General Charges.

The distribution transformer must not be over loaded and spare capacity should be available. The voltage regulation of the feeder should be within the prescribed limits after providing for the temporary load.

The intending temporary supply consumer shall obtain necessary licence / permission from the Local Authority concerned and such other competent authorities.

Temporary supply will be permitted to an applicant under Regulation 6.5 of the Supply Code for a period not exceeding two years in the first instance. However, for construction phase of a large projects period may be extended further upto 3 years by Chief Engineer (DS) and beyond three years by CE/Commercial.

Temporary connection applied by the Market Committees shall be released expeditiously and in no case later than 7 days from the date of registration of application.

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If a temporary connection is given for more than one month, it will be desirable to conduct periodical checking of the installation, not exceeding one month, so as to ensure that the temporary nature of the installation does not constitute any danger. Defects if any, should be got removed.

Recovery of energy charges:

Recovery of energy charges shall be made in accordance with the provisions of Schedule of Temporary Metered Supply Tariff as approved by the Commission. Meter readings for temporary supply will be taken at the end of each fortnight or at the end of each specified period, but not less than once in a month. Where supply is provided for the purpose of motive power, and in all other case where there is a reason to anticipate heavy consumption, meter readings may be taken once a week.

Temporary additional supply to LS/ MS /SP /BS / DS /NRS consumers:

Consumers temporarily requiring additional load for construction purposes will be allowed to use load from the existing connection provided the total connected load in case of SP, MS or DS/NRS consumers with load upto 100 KW will not exceed sanctioned load. In case of LS, BS and DS/NRS consumers having load in excess of 100 KW, the sanctioned Contract Demand will not be exceeded.

Answer to Question No. 5

$$\text{MDI} = 19.900 \text{ KVA} \times 20/5 = 79.6 \text{ KVA}$$

$$\text{KWH} = 102233-93968 = 8265 \times 20/5 = 33060 \text{ KWH}$$

$$\text{KVAH} = 105644-97224 = 8420 \times 20/5 = 33680 \text{ KVAH}$$

$$\text{PF} = 33060 \text{ KWH} / 33680 \text{ KVAH} \times \% = 98.16 \text{ say } 98\%$$

1. Energy Charges = $33060 \text{ kwh} \times \text{Rs. } 6.03 = 199351.80$ Say Rs. 199352/-
2. MMC = $244 \text{ KVA} \times \text{Rs. } 149 = \text{Rs. } 36356/-$
3. Bill amount = Rs. 199352/-
4. Power Factor Incentive $199352 \times 2 \% = - \text{Rs. } 3987/-$
5. Fuel Cost Adjustment $33060 \times 16 \text{ paise} = 5289.60 = \text{Rs. } 5290/-$
6. Meter rent = Rs. 469/-
7. Service charges = Rs. 150/-
8. Total SOP (3 to 7) = Rs. 201274/-
9. ED 13 % on $(199352+5290-3987) = 26085.15$ say Rs. 26085/-
10. Octroi Not applicable
11. Total Bill SOP + ED Rs. 227359

Delayed Payment charges

1. For 1st 7 days after the expiry of due date @ 5%
 $201274 \times 5\% = 10063.70$ say Rs. 10064/-
2. Beyond 7 days after the expiry of due date @ 10%
 $201274 \times 10\% = 20127.40$ say Rs. 20127/-

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i)	Life of vehicle	9 years
ii)	cost of vehicle	6,00,000/-
iii)	Estimated annual mileage	50,000 Km
iv)	Value of garage	60,000

i)	Employee cost	1,20,000
ii)	Repair & mtc.	20,000
iii)	Repairs mtc of Garage	10000
iv)	Oil/lubrication & ins.	1,00,000
	Total direct charges	2,50,000

ii) Interest = $\left\{ \frac{\text{capital value}}{2} + \text{value of garage} \right\} \times \text{rate}$

$$= \frac{\{600000 + 60000\}}{2} \times 13.5\% = 48600$$

iii) Supervision charges = {petrol/oil/lubrication/insurance} X 10%

$$= \frac{100000 \times 10}{100} = 10000$$

iv) Departmental charges = {Emp cost + Rpr & Mtc of vehicle + Rpr & Mtc of Grg} X 27.5%
= 150000 X 27.50% = 41250

Total Indirect Charges = 160924

Total Direct & Indirect Charges = 410924

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$$\text{Rate per KM for Corp'n} = \frac{\text{Direct Chrgs} + \text{Depreciation}}{\text{KM}}$$

$$= \frac{\text{Annual Mileage}}{50,000} = \text{Rs 6.22 Per KM}$$

$$\text{Rate per KM for Pvt use} = \frac{\text{Sum of Direct Chrgs} + \text{Sum of Indirect Chgs}}{\text{Annual Mileage}}$$

$$= \frac{410924}{50000} = \text{Rs } 8.22 \text{ per KM}$$

Q. 2.
Model Solution ES, S-4/2013, P-I (CIVIL) 2

Q. 2

a) Ans. Meaning of Contract :- The term "contract" means any kind of undertaking, written or verbal express or implied, by a person, not being a Board (Now Corpn) Employee or by a syndicate or firm, for the construction, maintenance or repairs of one or more works, for the supply of materials, or for the performance of any service in connection with the execution of works or the supply of materials.

Kinds of Contract:- Contract may be of three kinds as follows:-

- i) Lump Sum Contract:- where the contractor engages to execute the work with all its contingencies for a fixed sum.
- ii) Scheduled Contract:- Are those in which the contractor undertakes to execute the work at fixed rates the sum he is to receive depending on the quantities and kind of work done or material supplied.
- iii) Combination of Both:- A fixed sum is proposed for the completion of work as specified and a schedule of rates is agreed upon by which to regulate the price to be paid or to be deducted for additions or alterations.

b)

Ans. Supplementary Estimate:- If execution of a work becomes necessary when the project is still in progress but was not included in the original estimate of the project, then a supplementary estimate shall be prepared.

Revised Estimate:

i) When the sanctioned estimate is likely to be executed by more than 5% due to increase the rates or any other cause except when supplementary estimate will be required, the revised estimate shall be prepared.

ii) If it is found that the original estimate is excessive (for reasons other than abandonment of a section or a sanctioned project or change from the original proposals) then revised estimate shall be prepared.

Q-3.
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Q 3a Ans. Purpose of maintaining IWR:

IWR is maintained to maintain the accounts of all Capital Electrical and Civil works. When it was initially introduced in 1972, it was introduced only for major Electrical Capital works but in the year 1985, its usage was also started for major capital civil works. At present the account of all electrical and civil capital major works executed in various sub-divisions of PSPCL/PSTCL are maintained by JE's in IWR.

Various Parts of IWR:

IWR is maintained in six parts which are explained as under:-

Part I:- In part 1 the account of all principle items of material is maintained. Month wise Quantity/Value accounts of major material drawn by JE from store is maintained in this part. The estimated quantity of material to be used on the work is also indicated in this part. At the end of part 1 there is an abstract bringing out component wise expenditure incurred during the month, total expenditure incurred during the month and progressive expenditure up to the end of the month. The material drawn from store is shown in this part and transferred to Part IV.

Part II :- Part II is the account of petty items drawn from store and items purchased from the market. As in part I, month wise quantity/value of petty material is indicated in this part. The material so indicated is transferred to Part IV. The Expenditure shown in this part is also transferred to part I.

Part III:- This part is maintained to account for the expenditure incurred on labour deployed on work. The bills of labour are posted in this part. While passing the bills of labour, the progress made by labour is strictly kept in view. The expenditure shown in this part is also transferred to Part I.

Part IV:- In Part IV, the material used in the execution of work is shown. The measurement of material used is recorded by the JE & Check measured by the SDO. The quantity of all major items used in the work is checked by the SDO physically at site.

Part V :- This part indicate the material dismantled from the work during execution. The material dismantled or used on the same work is transferred to part-IV.

Part VI:- The inspection note of various officers who are required to inspect the execution of work are recorded in this part and discrepancies noticed during inspection are shown, thereafter the action taken by the JE/SDO on such inspection notes is indicated by the respective officer/official so that the compliance of observation of inspecting officer is ensured during the next inspection.

3b) Ans:- Pre-requisite conditions for the commencement of work.

No work can be commenced unless the following pre-requisite conditions are satisfied:-

- i) Estimate of work must be sanctioned by the competent authority of PSPCL/PSTCL.
- ii) There must be provision of funds required for the execution of work.
- iii) The design of the work must be got approved from the appropriate authority.
- iv) Orders of the competent authority to commence the work should be there.

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Model Solution ES, S-4/2013, P-I (CIVIL)

In case any of the above conditions is not fulfilled, the expenditure incurred is treated as unauthorised or thus irregular.

Can the work be commenced in the absence of sanctioned estimate:- in case of extensive emergency, if a work is required to be commenced without sanction of the estimate, the Divisional Officer should record the reasons for the same and also inform the authority about the circumstances under which the work had to be commenced without waiting for the sanction of the estimate.

Orders of the officer to commence the work without getting the estimate sanctioned should be conveyed in writing or verbal orders are issued, the same should be get confirmed in writing after the commencement of work, efforts should be made to get the estimate sanctioned as early as possible.

Accounts Officer/Evaluation
K.A. Chandra Varma,
Accounts Officer, Bidar

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Q4a)

i) Ans:- Deposit work & contributory work: Deposit work is the work executed by the PSPCL/PSTCL on behalf of some outside agencies on the specific segment or deposit of estimated amount with the PSPCL/PSTCL. On such work the departmental charges are levied @27.5%. The work so executed is the property of the concerned agency and the responsibility for the maintenance of that work rests with the agency.

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 of poles/lines etc. Departmental charges on the work so executed are levied @ 16%. The work after execution remains the property of PSPCL/PSTCL.

ii) Administrative approval:- means the formal acceptance by the Administrative authority concerned of the proposals for incurring any expenditure in the PSPCL/PSTCL or to undertake a work.

Technical Sanction means sanctioning a properly detailed estimate of cost of a work of Construction or repair proposed to be carried out in PSPCL/PSTCL.

Q 4 b

i) Ans: The following members of non-gazetted establishment are authorized to make entries the Measurement Books:-

- Junior Engineer/ Sectional Officers
- Sub Station Operators
- Permanent Way Inspector->
- Head Mistries
- Overseers
- Meter Inspectors
- Power House Superintendents
- Foreman
- Any other authorized by the corporation

ii) The following action is required to be taken when a cheque dishonours:-

1. Record the entries as minus in the amount column for cash receipt of Cash Book and contra entry in payment column as minus entry
2. Enter detail of dishonour of cheque in Remittance Register and MRIBS.
3. Record the entry in the Register of dishonoured cheques
4. If the dishonoured cheque is for want of funds & is related to the energy bill (and cheque dishonours after sending the stub/data to computer centre) then gross amount of energy bill should be charged through Sundry Charges and Allowance Register.
5. Arrange for return of dishonoured cheque to consumer with a covering letter.



Signature of the Candidate
Date: / /
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Q.5 (a)

i) Ans: As per instructions contained in the IUT manual, the IUT Bill is required to be settled in Full. Part settlement of IUT bill is strictly prohibited. Thus settlement by Division B for Rs. 30000/- instead of Rs. 50000/- is not in order. The IUT Bill in question should have been returned to the division which raised the debit.

ii) The recording of Entries of defective material by JE concerned on the Goods Receipt Note is not in order as the Goods Receipt Note is meant for recording the entries of the receipt of material which is in good condition. Entries of defective materials are to be recorded on the Defective Goods Receipt Note.

iii) As the material issued to the contractor is for use of work of PSPCL/PSTCL, no supervision charges are to be levied on such material, because these charges are levied on the sale or transfer of material to the department other than PSPCL/ PSTCL. Hence the action of Divisional officer is not in order.

Q.5b)

The following items are to be included ^{in the} ~~and~~ opening Balance of Cash Book:-

- Currency Notes and Coins including 1 Torn Note = 2000/-
of Rs. 50 but excluding Fake note of Rs. 100/-
- Cheque Received on account of rent of Corporations Quarters = 1000/-
- Postal Orders = 200/-
- Deposit as Call Receipt = 100/-

Total Opening Balance = 3300/-

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Accounts Officer Evaluation
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