

Solution Paper-I (Works accounts for Electrical Candidates)

Que.1 a AS per Chapter XV of Capital Expenditure And Fixed Assets:-

An account of all materials drawn either from stores or received direct from supplier should be maintained in Form No. CE -26 Register of initial (Works) Account for works estimated cost of which is two lakh or more any limit fixed by the board.

Account of material issued to Major works shall be maintained both in quantities and values in part I of register of Initial (Works) Account except in respect of carriage and incidental charges.

A detailed account of petty items (quantity as well as value) shall be maintained in Part-II of the Register.

In part I of the register the materials received on the work shall be posted by JE/SO or any other subordinate incharge of the work from the store requisitions or other voucher as and when it is received. Similarly return of material shall be recorded on the occurrence of the event as minus entries. Every month SDC/SDO should check entries made by the JE/SO and sign the Register in token of check.

Immediately after completion of a work the surplus materials should be returned to stores transferred to other works- in- progress within the same accounting unit if permitted by the competent authority (see subject Code-23 of material Accounting Manual) so that (i) the accounts of the work may promptly receive credits, (ii) the balance of materials in Part I of the register as far as possible, represent the net cost of material actually used on construction (iii) the surplus balances awaiting clearance may be reduced to minimum. The account of materials used shall be maintained in Part IV Statement of material used on works of the register.

Within one month from the completion of the work the Register of initial (works) account shall be closed. The SDO will check and tally the entries in both copies of the register. He will also verify the unused material Col. 45 of the register and sign. Difference if any, should be stated in Col. 47 and 'how adjusted' in Col. 48 of Part I of the Register.

The SDO should encircle with his initials the quantities checked measured by him in Part IV. The SDO will check and measure the entries in both the copies of the register before submission to Divisional Office. The verification of unused materials and consumption shall be entered in Part IV of the register.

The materials at site of all the works Major/Minor which in progress on the last day of financial year shall also be verified physically with the paper balances as per register and submitted to Divisional office.

AS regards Part III, the total value of work done in respect of each item should be noted. Measurement should be taken in Part IV for the work as a whole at the time of completion.

Material dismantled (returnable to store or reusable) shall be maintained in part V of the register.

SDO and XEN will keep a note of inspection of work in part VI of the register.

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QUE 1B. As per Commercial Accounting Cell letter number 11467-12229 dated 07-06-1991

Deposit works/contribution works –

These works are of two kinds-(i) which will remain the property of the agency or person for whom the work is undertaken. (ii) which will become the property of the Board and will be maintained as such by the board. In the former case the works will be called Deposit Works and in the latter case contribution works.

Departmental charges

Departmental charges will be levied on the total cost of work @ 27.5% in case of Deposit works and @16% in case of contribution works or as may be approved by the Board from time to time. In case work is executed by the regular staff, instead of by work charged establishment amount of labour charges will be worked actually executed. The amount so worked out will be taken into account for the purpose of levy of Departmental Charges.

Sales Tax where applicable will be levied on the total cost of completed work at the rates applicable.

Disposal of unspent Balance:-

Unspent balance of deposit in the both cases (Deposit/Contribution works) may be refunded to the depositor after proper scrutiny. It should be seen that the saving is not due to the fact that work has been done by the regular Estt. And that in case the work was to be carried out by regular establishment, the equivalent amount of labour charges have been worked out as per norms/labour Schedule of Rates on the basis of items/quantities of work actually executed and adjusted to the account of deposit/contribution work or and (ii) dismantled materials have been issued on lesser rates or without value.

Note:- in case of work where consumers are required to pay their cost as per schedule of general & service charges S.No.(11) of para) no refund will be made, if actual expenditure is less than the cost of connection worked out on connected load basis.

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Model solution ES/s-4/2016/P-I (For electrical candidates)

QUE 2A As per Chapter 51 of Material Accounting Manual:-

SVR:-

Verify by physical count/ measurement/weightiest all the items required to be verified and enter the quantity so verified in the stock Verification Report (SVR). The SVRs will be prepared in Quadruplicate.

Short/Excess Material:-

Post the excess/shortage in the VLCs. Strike the closing balance of the items in the VLCs giving reference to the SVR.

Multiply the quantity of excess/shortage with the latest issue rate and write the value in the value column of SVR. Add element of store incidental charges on percentage basis in case of shortages.

Total the excess/ shortage column of the SVR, showing separately the total store incidental charges.

(a) Material found excess-

Credit	22.810	stock excess pending investigation
Debit	22.5	material stock adjustments Accounts Capital/O&M

(b) Material found short-

Credit	22.5	material stock adjustments accounts, capital/O&M store incidental Expenses recovered Account (for levy of store incidental charges)
Debit	22.830	stock shortages pending investigation.

Que 2B:-

arising out of employment

The words "arising out of employment" refer to the origin of the cause of the injury. For an accident, and resulting injury, to be considered to have arisen out of employment there must be a causal connection between the worker's employment and the injury they received.

Generally, this means the accident and resulting injury must be caused by some risk related to the employment. The risk may be directly, or incidentally, related to the employment; and the injury may be the result of a single incident, or develop over a period of time. An injury, however, is not necessarily compensable simply because it happened, or symptoms occurred, at the workplace.

in the course of employment

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Model Solution ES/5-4/2016/P-I (for Electrical Candidates)

Generally, an accident, and resulting injury, is considered to have arisen in the course of employment when it occurs under the following circumstances:

i. at a time that is consistent with when the worker typically performs the employment, or at a time when the worker has been asked to perform activities for the employment;

ii. at a place that is consistent with the employment or the employer's premises; and

iii. while performing an activity directly, or incidentally, related to the employment. The time and place of an accident, however, are not strictly limited to the normal hours of employment or the employer's premises; the forgoing are intended to be general principles.

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Model solution ES/S-4/2016/P-I (for Electrical candidates)

Que 3 A

As per subject code of 3 of chapter 14 of personal accounting manual:-

On receipt of requisition, issue attendance sheet duly signed by the Divisional Accountant.

Explanation against Divisional accountant is not in order.

Que 3 B

As per Note under subject code of 6 of chapter 14 of personal accounting manual:-

Gross salary of employee plus employer's share of contribution towards E.P.F. be taken into account while comparing value of work done.

Calculation of SDO of 'A' sub division is in order.

Que 3 C

As per Serial number 3 of annexure 'A' of chapter 14 of personal accounting manual:-

One attendance sheet/Muster Roll for a month should be issued to a JE for execution of various works under him instead of one roll for one work.

Requisition of SDO of A sub division is not in order.

Que 3 D

As per standing instruction number 10:-

A workman can carry over his unspent leave in a calendar year to the next calendar year and can accumulate it to total period of 30 days.

So the calculation of SDC is not in order.

Que 3 E

AS per Note 2 under subject code 17 of chapter 11 of Cash & Bank Manual:-

An entry once made in the cash book should in no circumstances be erased. If a mistake has been made and it is discovered before the CB 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 an 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 correction 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

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Model solution Es/s-4/2016/P-I (For Electrical candidates)

ink(quotng reverence to the correction in accounts) being recorded against the original erroneous entry in the cash book.

Que 3 F

As per Chapter 12 of cash and bank manual:-

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. Withdraw duplicate keys from the bank and arrange to get the lock changed from the company from whom the cash chest was purchased. 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.

Que 3 G

As per instruction number 13 of notes printed on fly leaf of cash book:-

Cash book should have their pages machine numbered. As far as possible, no line should be left blank, but if any space on page of the cash book has to be left blank owing to whole of other page of the same folio being written up completely a diagonal line should be drawn to cancel the blank space, so that if may not be possible to make any subsequent entries therein. Interpolation of entries should be avoided as far as possible, but when it becomes necessary to make, any entries already made, such additions should be attested invariably by the dated initials of the disbursing officer.

Que 3 H

As per standing instruction number 10:-

The leave will be calculated on the basis of the calendar year but where an appointment is made during the course of the year, the amount of leave admissible will be calculated proportionately per the part of the year i.e. one day for every 20 days of work performed.

So the calculation of SDC is not in order.

Que 4 a

As per chapter 15 of Sale of Power Manual:-

(A) Sundry charges & Allowances Register (Form SOP-6)

This register will embrace the following type of transactions.

- (i) Over and under charges in the previous bills including prior period over/under charges.
- (ii) Bills raised on accounts of theft of Power & Malpractices.
- (iii) 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.
- (iv) Adjustment of annual minimum charges under Annual Minimum charges clause of street Light Traffic.

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

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

- (i) Adjustment of final energy bills against consumers securities.
- (ii) Adjustment of interest on consumers security deposits.
- (iii) Adjustment of interest on Debentures.
- (iv) Wire off of Bad debts.
- (v) Adjustment of amount received under ARPC schemes and interest thereon where payable.

Que 4 b

As per supply code 9.1.3

The applicant applying for temporary supply will pay for the expenditure for providing temporary connection as under

- 1) Cost of erection and dismantling of relevant works including consumables.
- 2) Service line/electrical plant rentals as approved by the commission.

So the above points needs to be kept in view while calculating amount recoverable from the consumer.

Que 4 c

As per ES/11 31.5

If theft of energy is apprehended, the idle service line shall be dismantled immediately. In the present case the JE concerned has failed to comply with the ibid regulation, so the disciplinary action was rightly initiated against him.

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Que 5 A.

- i. DOP Sr no. 12 Administrative approval for augmentation of substation and transmission lines

C.Es	Full power
S.Es	20 Lacs
Xens/R.Es	8 Lacs
A.Es/AEEs	1 Lac

 (1/c of S/Divs)
- ii. DOP Sr. no 16 Administrative approval for works other than residential buildings
 - a) Special Repairs

C.Es	5 Lacs
S.Es	2 Lacs
Xens/R.Es	0.50 Lacs
 - b) Renewals and Replacement of existing works

C.Es	10 Lacs
S.Es	7 Lacs
Xens/R.Es	2.50 Lacs
- iii. DOP Sr. No 24 Technical sanction for augmentation of substation and transmission lines

C.Es	Full power
S.Es	20 Lacs
Xens/R.Es	8 Lacs
A.Es/AEEs	1 Lac

 (1/c of S/Divs)
- iv. DOP Sr. no 36 Technical sanction to detailed estimates for renewal and replacement of existing works and special repair
 - b) Special Repairs

C.Es	Full Power
S.Es/Director (Research)	2.50 Lacs
Xens/R.Es/Deputy Director (Research)	0.50 Lacs
 - b) Renewals and Replacement of existing works

C.Es	Full Power
S.Es/ Director	10 Lacs
Xens/R.Es/ Deputy Director	2.50 Lacs

Que 5 b. The following monthly abstract shall be prepared by SDOs for submission to Divisional office/ ME Division:-

	New Meters	Repaired Meters
A. Opening Balance (As per ME-2)	-	-

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B. ADD meters received from ME division During The Month	-	-
<u>TOTAL</u>	-	-
C. LESS		
a) Meters issued against new Works (for release of connection)	-	-
b) Meters issued against replacement - Of defective meters	-	-
D. Balance at the end of the month	-	-

Que 5 c

As per DFR

- FIRST AND FINAL BILL-FORM DFR(PW) 22:** This Form should be used for making payments to Contractors for work done or suppliers for supplies made by them when a single payment is made for a job or contract i.e. on its completion. A single form may be used for making payment to several, payees, if they relates to same work and are billed at the same time.
- RUNNING ACCOUNT BILL 'A'- FORM DFR (PW) 23:** This form is used for payment to contractors for work done only. It should be used (i) if it is proposed to make an advance payment or (ii) if an on account payment is to be made but an advance payment already made for the same work is outstanding. This form is not used if secured advance is to be paid or if such an advance is already outstanding against the contractor for the same work.
- RUNNING ACCOUNT BILL 'B'- FORM DFR (PW) 24:** This form is also used for contractors for work done only. It should be used in all cases, when the secured advance is to be paid or such an advance is already outstanding against the contractor for the same work. When this form is used it should also be utilized for making on account payment and advance payment if any in respect of the same work.
- RUNNING ACCOUNT BILL 'C'—FORM DFR (PW) 25:** This form is used for Contractors for work done and for supplies made. It is used for contractors for work done when only on account payments are made. It is not to be used if secured advance or an advance payment is to be made or if such an advance in respect of the same work is outstanding against the contractor.
- FORM DFR (PW) 25—HAND RECEIPT:** This is a simpler form of voucher intended to be used for all miscellaneous payments and advances for which none of the other forms mentioned above is suitable.
- ACCOUNT OF PETTY CONTRACTORS—FORM (PW) 27:** A consolidated account of all petty contractors employed on the same work or section of a work is sometimes prepared in preference to a separate bill for each payee. The general adoption of this principle, is not recommended but whenever it is desired to continue it, form DFR(PW) 27 should be used.

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Engineering Subordinate Departmental Accounts Examination
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Paper -1

(Works accounts for Civil candidates)

Question no. 1(A)

If personal injury is caused to a workman by accident arising out of and in the course of his employment, his employer shall be liable to pay compensation in accordance with the provisions of the act.

The employer shall not be so liable (under the Act) for such compensation where-

- (a) in respect of any injury which does not result in the total or partial disablement of the workman for a period exceeding (three) days;
- (b) in respect of any (injury, not resulting in death, or permanent total disablement caused by an accident which is directly attributable to—
 - i. the workman having been at the time thereof under the influence of drink or drugs, or
 - ii. the willful disobedience of the workman to an order expressly given, or to a rule expressly framed, for the purpose of securing the safety or workmen, or
 - iii. The willful removal or disregard by the workman of any safety guard or other device he knew to have been provided for the purpose of securing the safety or workman.

- (c) Where the workman has instituted in a Civil Court a suit for damages in respect of the injury against the employer or any other person;

Question no. 1B

Subject to the provisions of this Act the amount of compensation shall be as follows namely:-

- (i) where death results from the injury an amount equal to fifty per cent of the monthly wages of the deceased workman multiplied by the relevant factor; or an amount of eighty thousand rupees whichever is more;
- (ii) Where permanent partial disablement results from the injury

- a) in the case of an injury specified in Part-II of Schedule-I, such percentage of the compensation which would have been payable in the case of permanent total disablement as is specified therein as being the percentage of the loss of earning capacity caused by that injury; and
- b) in the case of an injury not specified in Schedule - I, such percentage of the compensation payable in the case of permanent total disablement as is proportionate to the loss of earning capacity (as assessed by the qualified medical practitioner) permanently caused by the injury;

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(Works accounts for Civil candidates)

Question no, 2

- (a) The term Imprest represents the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the divisional officer or the sub divisional officer whereas temporary advance is a payment given to the official to make certain kind of payments against the passed voucher.
- (b) The term administrative approval denotes the formal acceptance by the administrative authority concerned of the proposals for incurring any expenditure in the Board/Corporation or to undertake a work whereas the name technical sanction is given to the order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the Board/corporation.
- (c) Rate of cost means generally the total cost of a work or supply divided by its quantity. In the accounts it represents the recorded cost per unit as arrived at by dividing the up to date final charges on a subhead by the up to date progress thereof. The inclusive rate of cost means the rate of cost of the entire work relating to the sub head, including the cost of materials if recorded separately in the accounts.
- (d) Secured advance is a term applied specifically to an advance made on the security of material brought to the site of work to a contractor whose contract is for the completed items of work whereas the advance payment means the payment made on a running account to a contractor for work done by him but not measured.

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(Works accounts for Civil candidates)

Question no. 3 (A)

Opening balance for the cash book of Xen 'X' is as under:

- | | |
|---|------------|
| i. Notes : | |
| a. 500X4=2000 | |
| b. 100X2=200 | |
| c. 50X6=30 | Rs. 2230/- |
| ii. Coins: | Rs. 7/- |
| iii. Cheque received from contractor on account of sale of tender form: | Rs.500/- |
| iv. Postal order: | Rs. 10/- |
| Total | Rs. 2747/- |

Question no. 3(B)

All the surplus materials at the site of work which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should if likely to be of use on other works within a reasonable time, be transferred to work in progress if permitted by the competent authority or brought on the stock account, their value should be credited to the work from which they are returned and debited to the work to which the material is transferred or to stock, as the case may be.

No credit should be allowed to a work on account of surplus materials if they are unlikely to be of any use within a reasonable time, but a list of such materials should be maintained in the sub divisional and divisional offices as a supplement to Register of Initial (Works) Account/ Material Estimate Control Register and returned to stores.

Board/Corporation does not undertake to take over from contractors, whether before or after the completion or termination of contracts surplus materials which were originally procured by the contractors for themselves or were issued to them and debited to their accounts. Such materials are the property of the contractors and can be taken over by the Board/Corporation, if required, for use on other works in progress, only by special arrangements and at the prevailing market rates. If the materials were originally supplied by the Board the price allowed to the contractor on reacquisition should not exceed the amount debited to the contractor excluding the storage charges if any.

MODEL SOLUTION

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Paper -1

(Works accounts for Civil candidates)

Question no. 4 (a)

Every employee incurring or sanctioning expenditure from the revenues of the Board/Corporation should be guided by high standards of financial propriety. Each officer of the corporation is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices. The following are the principles on which emphasis is generally laid :-

- i. Every employee is expected to exercise the same vigilance in respect of the expenditure incurred from Board's/ Corporation's money as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- ii. The expenditure should not be prima facie more than the occasion demands.
- iii. Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.
- iv. No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- v. Corporation's revenues should not be utilized for the benefits of a particular person or section of the community unless
 - a. the amount of expenditure involved is insignificant, or
 - b. a claim for the amount could be enforced in a court of law, or
 - c. The expenditure is in pursuance of a recognized policy or custom.
- vi. No authority should sanction any expenditure which is likely to involve, at a later date, expenditure beyond its own powers of sanction.
- vii. The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole the sources of profit to the recipients.

In addition to compliance with the above mentioned canons of financial propriety the authority incurring expenditure should see:

- i. That the special or general sanction of the competent authority exists.
- ii. That necessary funds to cover the charges exists
- iii. That expenditure does not exceed these funds
- iv. That all charges incurred are drawn and paid at once
- v. That money actually paid is no under circumstances kept out of account a day longer than is absolutely necessary.
- vi. That money is not drawn unless it is required for immediate reimbursement.

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Paper -1

(Works accounts for Civil candidates)

Question no, 4 (b)

- i. The cash chest shall have a double locking system with two sets of keys for operating locks. The keys shall be marked 1&2. The 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.
- ii. The duplicate keys shall be deposited with the bank in a small box duly sealed by officer in charge. The facts should be entered in the duplicate key register.
- iii. At the beginning of every year duplicate keys from the bank should be withdrawn and operate the duplicate keys in the presence of 2nd key holder and redeposit the keys in the bank as mentioned above.
- iv. The cash chest shall never be opened unless both custodians of keys are present till the time it is locked again.
- v. Intimate the controlling officer immediately in case of loss of keys of cash chest. In case, both keys are lost, FIR with Police should be lodged.
- vi. Withdraw duplicate keys from the bank and arrange to get the lock changed from the company from whom the cash chest was purchased and deposit the new duplicate keys after lock is changed.
- vii. In case the key holder is to go on tour/leave the key of cash chest should be handed over to the next official in line under him. In such an eventuality, the cash book should be balanced, cash in chest counted and recorded in the particular column of the cash book under the signature of both officials handling over or taking over charge.
- viii. In no circumstances should both keys of cash chest be in the custody of one official.
- ix. In case the cash chest key holder is unable to attend office due to illness /accident etc. the key of cash chest should be obtained from him under the written orders of the competent authority.
- x. The lock, the key of which has been lost should not in any case be used again on the chest, nor a fresh key thereof should be got manufactured locally. These instructions apply also in case of chest having interlocking arrangement.

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Question no. 5 (a)

The material received in stores is valued at basic price, excise duty, sale tax and freight charges where payable by the Corporation. The material related expenses such as insurance, loading and unloading charges, local charges, transport charges etc. are not taken into account for determining issue or receipt rate of material. An annual estimate of store incidental expenses is prepared covering material related expenses, store godown / yard expenses etc. The percentage rate of store incidental charges is determined on the basis of estimated annual issues of materials. The store incidental expenses are accounted for as under:

Capital stores: The store incidental expenses are booked initially under the group heads 74, 75 and 76. At the end of the month expenses are transferred to accounts head 15.331 Store Incidental Expenses /Storage Incidental Expenses / Storage Charges (Capital stores) per contra credit to Account code 74.9, 75.9 and 76.9. These expenses will be capitalized by applying them at the percentage rate to all the issues of material to (i) capital works, (ii) contractors for works and (iii) other divisions not having stores for capital works. The credit will be classified under the Account Head 15.371 Store Incidental Expenses /Storage Incidental Expenses / Storage Charges (Credit). The difference between Store Incidental Expenses /Storage Incidental Expenses / Storage Charges and their recovery (15.331 and 15.371) will be adjusted to the account head 79.110 Material cost variance account (Capital).

O&M Stores and O&M Cum Capital Stores The store incidental expenses are booked under the group heads 74, 75 and 76. These shall not be applied to receipt or issue of material for O&M works and will be charged to revenue accounts of the Corporation. Where the material are issued to Capital works as in case of COS Store, the Store Incidental Expenses /Storage Incidental Expenses / Storage Charges shall be capitalized by applying the centage rate as determined in the sanctioned estimate to all issues of materials for (i) capital works (ii) deposit work , (iii) material issued under reciprocal arrangement or otherwise to BBMB etc. , (iv) to contractor for works carried out on through rate basis (v) sale of material (vi) recoveries on account of shortage of material in stores. The credit on this account will be afforded to Account code 74.9, 75.9 and 76.9 broadly in the ratio of estimated expenditure under these heads.

Store incidental charges are not levied on exchange of material between stores.

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Question no. 5 B

The IUT Bill is a bill prepared to raise the debit in respect of the transactions between one accounting unit and another and it is settled by U- Cheque.

The IUT Bill is prepared by the accounts section at Divisional office within 10th of next month. The IUT Bill will specify the date , serial number , name and location code of the transfer AU / Division , name and location code of the transferee AU / Division, account code as per the Chart of accounts related to the type of Inter unit transaction i.e. fuel, material etc., Particulars of transactions including details and number of supporting documents and amount.

In Construction and Hydel organizations, the IUT Bills is prepared by the store sub divisions and the bill along with a receipted copy of store challan / store requisition is forwarded to its division (Accounts Section) duly signed by SDO store sub division. The division sends the IUT Bill to the receiving division / Accounting unit along with a copy of receipted store challan / store requisition duly signed by the divisional officer without waiting for monthly stock account. The project stores sends the receipted store challans to the AO evaluation cell of the project. AO evaluation after evaluating the above challan will raise IUT bill on the receiving division accounting unit without waiting for the monthly stock account.

In case of transfer of cash from one division to another IUT Bill be raised on the spot and cash transferred only against U-cheque.

1.

a. What are the various modes of payment available to PSPCL consumers?

Ans: Presently, payments on account of electricity bills are received at PSPCL cash counters, vendors' outlets like Easybill/Basix and through e-payment (Pay-U & Bill-Desk). Further, in some locations SBOP branches are also collecting electricity bills directly from consumers at their counters. Consumers are also given the facility to deposit bills through RTGS/NEFT with some conditions. In addition, consumers are given facility of Bill Payment Machines (SEVAK) at various locations, with all 7 days working and timing as 8AM to 8PM daily.

b. What are Billing Group, Billing Cycle, and Billing Ledger?

Ans: i. To have proper control on billing of consumers, DS/NRS consumers are divided in 4 BGs, means each group's turn of billing is there after every two months.

ii. Billing Cycle means billing frequency. There are different billing cycles for different categories of consumers like 12 BCs for SP/MS/LS/BS consumers, 6 BCs for DS/NRS consumers with load less than 10KW and 12 BCs for others.

iii. The consumers are further divided in billing ledgers, depending upon the area of connection or feeder etc. to facilitate proper meter reading, billing and internal monitoring.

c. What is SBM and what are its benefits?

Ans: SBM is Spot Billing Machine, which has the feature to process the current reading of the consumer on the spot itself and is capable of rendering the bill on site. These machines have the inbuilt billing logic/engine. The main benefit of such machines to PSPCL is reduced billing span and accordingly early collection of electricity dues. This directly has impact on working capital/finances of PSPCL. We don't have to engage 2 different people for meter reading and bill distribution, thus reduces manpower cost too.

d. What is BPM and what are its benefits?

Ans: BPM is Bill Payment Machine, called SEVAK machine in PSPCL. This is machine, having feature to accept electricity bills in cash as well as via bank instruments. This machine can be operated by the consumer himself. These BPMs have given consumers a big flexibility to deposit their bills from 8AM to 8PM (extended hours) and on all 7 days of the week (extended days), thus have given a relief to consumers to avoid standing in queues at our cash counters and they can opt for flexible timings. Further, BPMs have cut the per transaction cost of bill collection, as compared to our cash counters and have also helped in better & early collection of funds due to extended timings. Additionally, even bank instruments' image is also printed on the receipt for future reference.

2.

a. What is the SC&A register & what are the guidelines for its maintenance?

Ans: Sundry Charges & Allowances register is used to incorporate adjustments of following types to be made in the accounts of the consumers through the energy Bill.

- i) to debit charges for sundry services to the account of the consumer .
- ii) to debit charges for malpractices/theft to the account of the consumers.
- iii) to make adjustment of overcharges/undercharges relating to previous bills, due to misclassification or wrong application of tariff .
- iv) Adjustment of security against final bills, allowing interest on A.C.D. etc.

Detailed instructions for its maintenance have been provided in SOP manual. Ledger keeper is to make detailed entries in the register, mentioning all relevant elements. UDC will verify all such entries and RA will check these entries.

b. What are the instructions regarding Energy Variation Register?

Ans: Detailed instructions for its maintenance have been provided in SOP manual. UDC/Revenue needs to maintain separate register of variation in of energy consumption for general category consumers and for industrial supply consumers. RA needs to compare consumption in current cycle with previous billing cycles and normal expected consumption per KW of similar industries. The cases of variation are to be recorded and the register is to be sent to SDO for investigation of LS and CT/PT consumers, JE-I for MS & SP consumers and JE-II for general consumers. After investigation of the same, RA/UDC has to carry out necessary adjustments through SC&A register.

c. What are the latest instructions regarding Late Payment Surcharge?

Ans: Charges recovered from the consumers on account of LPS are not to be clubbed with revenue from SOP, but needs to be booked separately, as these charges are more in the nature of financial charges. Latest intructions on the issue are given in General Conditions of Tariff:

21. In the event of the monthly energy bill or other charges relating to electricity not being paid in full within the time specified in the bill, the consumers shall be levied late payment surcharge as under:-

21.1 For all categories of consumers having HT/EHT specified supply voltage, if the full amount of the bill is not paid within due date, late payment surcharge shall be levied @ 2% on the unpaid amount of the bill up to 7 days after the due date. After 7 days, the surcharge shall be levied @ 5% on the unpaid amount of bill up to 15 days from the due date.

21.2 In case of consumers having LT specified supply voltage, if the full amount of the bill is not paid within due date, the late payment surcharge shall be levied @ 2% on the unpaid amount of the bill up to 15 days after the due date.

21.3 In case of AP consumers, late payment surcharge shall not be levied up to 7 days after the due date. After 7 days surcharge shall be levied as in the case of LT consumers.

21.4 Interest @ 1.5% per month on gross unpaid amount including surcharge payable as per clause 21.1, 21.2 & 21.3 above shall be levied after expiry of 15 days from the due date of the bill till the deposit of outstanding amount. Part of the month shall be treated as full month for this purpose.

d. What is CCR Book? What elements are depicted in CCR Book?

Ans: CCR book is the Consumer Cash Receipts Book. It is being maintained by every counter cashier, who is collecting electricity bills on the cash counters. These days CCR books are being generated at the day end, by the computers or BPMs.

Various elements of bills are depicted in CCR book like Electricity Account Number, Category, Name, SOP, ED, DSSF, Octroi, Meter Rent/Service Rent and Late Payment Surcharge. This depiction of various elements helps in preparing monthly cash account and confirms about items to be booked in different account heads.

3. Write brief note on:**a) Two Part Tariff**

Ans: A two-part tariff is a price technique in which the price of electricity is composed of two parts - a lump-sum fee as well as a per-unit charge. Depending on the homogeneity of demand, the lump-sum fee charged varies, but the rational firm will set the per unit charge above or equal to the marginal cost of production, and below or equal to the price the firm would charge in a perfect monopoly. An important element to remember concerning two-part tariffs is that it is still price discrimination, of which an important feature is that the product or service offered by the firm must be identical to all consumers.

Section 45 (3) of the Electricity Act, 2003 states that the charges for electricity supplied by a distribution licensee may include a fixed charge in addition to the charge for the actual electricity supplied. Moreover, the Tariff Policy, 2006 focuses on introduction of Two Part Tariff and Time of Day (ToD) tariffs as it would result in flattening the peak and implementing various energy conservation measures. Clause 8.4 (1) of Tariff Policy, 2006 defines the tariff components and its applicability as follows: "Two-part tariffs featuring separate fixed and variable charges and Time differentiated tariff shall be introduced on priority for large consumers (say, consumers with demand exceeding 1 MW) within one year..." In view of these provisions, the utility (PSPCL) was directed by the Commission to submit the Two Part Tariff proposal for implementation in the State. In the Two Part Tariff proposal, PSPCL has ensured revenue neutrality with the existing Single Part Tariff.

b) Defaulting amount of Govt. Connections

Ans: As per Instruction No. 92 of Electricity Supply Instructions Manual, for recovery of outstanding dues from Government Departments the matter may be referred to the Head of the Department for early liquidation of arrears & simultaneously endorsing copies to the officers concerned for doing the needful immediately. If there is no tangible response from the Head of the Deptt., matter may be referred to the concerned secretary to the Govt. and then ultimately to the Chief Secretary. The Secretary (Power) shall also be kept apprised and his good offices shall be availed to effect recovery.

c) Applicable Electricity Bill charges from PSPCL offices & PSTCL offices

Ans: For offices of PSPCL and PSTCL, Electricity Bills are issued as per tariff rates applicable on Non Residential Supply (NRS). ED shall be levied on the sale of electricity @ 13% advalorem comprising 8% ED and balance 5% ED as dedicated social security fund. In case the connection falls under the jurisdiction of Municipal Corporations, Municipal Committees/Councils/Nagar Panchayats, Notified Area Committees in Punjab, Octroi @ 10 paise per unit on consumption shall be leviable.

Monthly Service Rentals and Equipment Charges shall be applicable as per existing rates.

The PSTCL offices will make payment of their electricity bills, while in PSPCL offices', a separate flag BO will be marked and these bills will be adjusted via SC&A register after proper verification by the concerned office.

d) Consequences of Theft of Electricity

Ans: 101.2 the consumer or any person shall be guilty of theft of electric energy and shall be deemed to have committed theft within the meaning of Sec. 135 of Electricity Act 2003. The detailed note on consequences of theft of electricity is explained in Section VII of ESIM under instruction no. 101.2 (C).

In case theft of electricity by a consumer/ person is prima facie established, then the supply to such premises will be immediately disconnected by an officer of the PSPCL, as authorized for the purpose by the Commission or any other officer of the PSPCL of the rank higher than the rank of an officer so authorized by the Commission. Complaint in writing shall be lodged with the police (Spl. Police Station) within 24 hours of the disconnection for initiating criminal proceeding in Spl. Court. The Commission has authorized the various officers for allowing disconnection of premises in case of theft of electricity. Authorized Officer to issue orders for disconnection of supply where Theft of Electricity is prima-facie established as per notification No. PSERC/Secy./ Regu.-35 dated 27.11.2007 of the Commission:

Where theft of Electricity is prima facie established, the authorised officer shall assess the charges payable by the consumer/person benefited by such theft as per procedure laid down in Annexure-8 of the Supply Code (read with Regn. Electricity Supply Instructions Manual 130 No.37). The assessment amount shall be intimated through BILL CUM SHOW CAUSE NOTICE under section 135 of the Act (Annexure-4 at the end of this Section) within 24 hours of the establishment of theft of electricity.

4.
a. Work out the connected load of a DS consumer, residing in Border Area, in a rented accommodation:

Fans	17
Tubes	52
5Amp. Sockets	28
16Amp. Sockets	10
Oven	1(1KW)
AC	5 (Voltas make, 5 star rating, 1.5Ton)

Ans:

Calculation of Connected Load

Category = DS

Note:

- Border area residence and rented accommodation (residential status) don't make any difference in load calculations.
- Fraction of lamp/socket to be counted as one.
- AC is of standard make, as such load assumed by the candidate may be considered for evaluating.

$$\text{Fans } 17/3 = 6 \times 60\text{w} = 360\text{w}$$

$$\text{Tubes } 52/2 = 26 \times 40\text{w} = 1040\text{w}$$

$$5 \text{ Amp. Socket } 28/4 = 7 \times 60\text{w} = 420\text{w}$$

$$16 \text{ Amp. Socket } 10/4 = 3 \times 1000\text{w} = 3000\text{w}$$

Oven (not to be considered, as already covered in 16 Amp. Sockets)

$$\text{AC } 5/2 = 3 \times 2000\text{w} = 6000\text{w}$$

(Assumed to be of 2.00kw, as no standard rating given and further assumed that 16 Amp. Sockets are in addition to sockets being used for 5 no. ACs))

Total Connected Load = 10.820KW

- b. Prepare the bill of the residence of newly appointed SDO/DS, Nabha, PSPCL, who joined on 01.01.2016:

Load 11KW

Current Reading/Date 3651 / 01.03.2016

Old Reading/Date 2865 / 02.01.2016

Ans: Note:

- BE concession is not available to the new officer, who has joined on 01.01.2016.
- SDO in charge of the sub division doesn't make any difference in bill calculations.

SL = 11 KW

Connection 3 Phase (assumed, as load is 11 KW)

Consumption = 786 units

Billing Days = 59 days

Concessional Units = No Concession

SOP =

i. MMC = $11 \times 59 \text{D} / 30 \text{Days in a month} \times 52 = \text{Rs. } 1125/-$

(@52 per KW, on sanctioned load without rounding off of load-CC-14/2015)

ii. **SOP:-**

up to 100KWH -452P = $452 \times 2 = 200$ units = 904

Above 100 to 300KWH -614P = $400 \text{ units} \times 614 = 2456$

Above 300KWH -656P = $186 \text{ units} \times 656 = 1220$

Total SOP = 4580

iii. **FCA @3P per unit = 24**

iv. **ED @ 8% on SOP = 366**

v. **DSSF @ 5% on SOP = 229**

vi. **IDC @ 5% on SOP = 229**

vii. **Octroi @ 10 Paisa per unit = 79**

viii. **Meter Rent/Service Rent:**

Meter rent @25p.m. = 50

MCB rent @6p.m. = 12

Service Charges @10p.m. = 20

TOTAL BILL AMOUNT = 5589

Rounded to Rs. 10 = 5590/-

LPS @ 2 %, excluding ED,DSSF,OCT,IDC will be applicable after grace days.

c. **Who determines tariff for the PSPCL consumers?**

Ans: State Electricity Regulatory Commission i.e. PSERC determines tariff for PSPCL consumers, on the basis of ARR (annual revenue requirement) filed by PSPCL. In ARR, all the expected revenues and expenditure (element wise) are submitted to the PSERC. PSERC issues Tariff Order, which contains all the category wise tariff rates to be charged from consumers in the relevant Financial Year. PSPCL has a separate CE/ARR cell to deliberate all tariff related issues with PSERC.

5.

a. Explain the purpose and categories into which Street Light consumers have been divided.

Ans: For the purpose of levying line maintenance and lamp renewal charges, the street lighting consumers are grouped into four categories and different schedules of line maintenance and lamp renewal charges are leviable for each category. Energy charges, as may be in force from time to time, will be charged for all these categories. The categories into which street lighting consumers have been divided for the purpose of levying line maintenance and lamp renewal charges are as under:-

~~28.2~~ Category 'A':- Where the initial installation of complete street light fittings and lamps and their subsequent replacement is being carried out at PSPCL's cost.

~~28.3~~ Category 'B': Where the initial installation and subsequent replacement of complete street light fittings are to be carried out at the cost of the PSPCL and initial installation and subsequent replacement of lamps is to be done at the cost of street lighting consumer (i.e. lamps to be supplied by the consumer).

~~28.4~~ Category 'C': Where the initial installation of complete street light fittings and lamps as well as their subsequent replacement is to be carried out at the cost of street lighting consumer (i.e. fitting and lamps to be supplied by the consumer). This arrangement will also be made applicable to all the prospective street lighting consumers.

~~28.5~~ Category 'D' : Where the initial installation of complete street light fittings and subsequent replacement of fittings is to be carried out at the cost of the street lighting consumers, but the replacement of fluorescent tubes will be done at the cost of the PSPCL (i.e. fluorescent tubes to be supplied by the PSPCL).

b. What is the major benefit of SAP in First Billing? What is MDAS?

Ans: In SAP, first billing is started immediately after closure of the job order in this regard. This means, office does not need to send masterfile of new consumers to any third office and thus it reduces the billing span quite significantly and again it increases billing efficiency and faster realisation from first time consumers.

MDAS is Meter Data Acquisition System. The main objective of the MDAS is to acquire meter data from meters within the distribution system and consumer meters for:

- System performance monitoring and decision support
- Network analysis and system planning
- Monitoring and collecting data of consumer energy usage for billing and CRM and for tamper, outage detection and notification
- Monitoring energy flows in the energy supply chain to provide information for energy auditing.

- c. **Define some ideal procedure for proper maintenance of records in case of flying squad checking's/notices/recovery.**

Ans: (Instruction No. 104.3 of Electricity Supply Instruction Manual) Results of inspection and evidence, if any seized by enforcement or operations officers shall be recorded at site in the "Memorandum of Inspection and Seizure" in triplicate. One copy shall be retained by the Inspecting Officer, the 2nd sent to the AE/AEE/XEN (DS) for placing it in the consumer's case and taking necessary follow up action. The 3rd copy shall be given to the consumer or his representative available at the time of inspection under proper acknowledgement. In case of LS consumers a copy of the report will be sent to Sr.XEN/ ASE (CBC) by the Inspecting Officer. The result of checking will also be entered in the pass book available at the consumer's premises. The memo of Inspection may be subsequently entered in a Separate register to be maintained by each Inspecting Officer. The register as mentioned above shall be numbered and page marked and shall invariably remain in the custody of the concerned officer/official and it must be ensured that it is handed over to his successor and a note to this effect is added in the handing over report. The Sr.XEN/ASE/SE/Dy.CE(DS) while on tour shall check that such registers are being maintained and the checking as prescribed above is being actually carried out and follow up action taken promptly. Quarterly return indicating the details of such inspections and the progress achieved must be submitted to the next higher office regularly.

103.1:- In order to monitor the recovery of assessed charges from the consumers on account of detection of unauthorized use of electricity (UUE) / theft of electricity, separate job control register (JCR) shall be maintained in the DS sub-division. JCR will be issued from the divisional office, the record of which will be maintained like S.M.B. This register will be properly numbered at the time of issue and attested by Sr.XEN/ASE. The entries in the JCR shall be made as per the prescribed proforma. All recoveries effected from the consumer shall be recorded in the JCR. Till such time the entire assessed amount is realized, the same shall be considered as a disputed amount and shall be reflected as such. A return of all such cases shall be submitted every month through the SE./DCE (DS) to CE (DS) on the prescribed proforma. This return shall form a part of MIR and shall be reviewed by the PSPCL in its periodical meetings