

Q.No.1 (a)

Every employee incurring or sanctioning expenditure from funds of company should be guided by high standards of financial propriety. Each officer is responsible for enforcing financial order of strict economy at every step. The following are the principles.

- (1) Every employee is expected to exercise the same vigilance in respect of expenditure incurred from Board's money as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (2) The expenditure should not be prima facie more than the occasion demands.
- (3) Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.
- (4) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (5) Board'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.
- (6) No authority should sanction any expenditure which is likely to involve at a later date, expenditure beyond its own powers of sanction.
- (7) The amount of allowances, such as travelling allowance, 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 canons of financial propriety enunciated above, the authorities incurring expenditure should further see.

- (1) that special or general sanction of the competent authority exists.
that necessary funds to cover the charge exists, that expenditure does not exceed these funds.
- (2) That all charges incurred are drawn and paid at once.
That money actually paid is no under circumstances kept out of account a day longer than is absolutely necessary.
- (3) That money is drawn unless it is required for immediate reimbursement.

Ans to **Q.No.1(b)** The following is the procedure for record and custody of U cheque books.

1. U cheque books shall be treated in the same way as the bank cheque books in regard to their record and safe custody. The record of receipt and issue of U cheque books is maintained by Broad sheet Section of Head office in the register of forms giving no. of each book.
2. The blank U cheque books will remain in personal custody of A.O/Broadsheet Section.
3. U cheque books are issued on receipt of the requisition from accounting units.
4. The record of U cheque books is also maintained in accounting units in a separate register after receipt of U cheque books from Broadsheet. The blank U cheque books in accounting units should remain in the custody of Divnl. Officer Incharge.
5. The counter foils of used U cheque books will be kept in the custody of Supdt./ Divnl. Accounts.
6. The blank U cheque books and counter foils will be handed over under proper acknowledgement in the register on transfer of Divnl. Officer/Officer Incharge and Supdt. Divnl. Accounts.

Model Solution

Ans 6 **Q.No.2(a)** Supply cum erection works (Turn Key Jobs) for which a lump sum contract is given, is defined a contract for complete work which 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 Board. These refer to those contracts which include erection/installation of the equipment supplied.

The following being its essential characteristics

- (i) A schedule of rates is specified in order to regulate the amount to be added to or deducted from the fixed sum on account of additions and alterations not covered by the contract.
- (ii) Except as provided in above (i) no allusion is made in the contract to departmental estimate of the work schedule of rates or quantities of work to be done.
- (iii) Detailed measurements of the work done are not required to be recorded except in respect of additions and alternations.

Q.No.2(b) In case of purchase/acquisition of a building, the building costs shall include the following items.

- 1. Purchase price.
- ✓ 2. Compensation for acquisition of Building.
- ✓ 3. Payments to tenants to cancel their tenancy rights.
- 4. Expenses such as legal charges, stamp duty etc. incurred for securing an effective title.
- 5. Repairs alteration and improvements to put the building in usable condition.
- 6. Architects fees for remodeling, alternations, improvements before the building is first put to use.

Cost of a constructed building shall include the following items:

- 1. Cost of construction comprising of materials, labour, contractor charges and depreciation on construction machinery.
- 2. Surveying
- 3. Cost of obtaining permits sanctioned plans occupation certificates from Municipal or other Bodies.
- ✓ 4. Architectural fees.
- ✓ 5. Insurance on in completed structure.
- 6. Cost of excavation.

Model. Solution

Ans for Q.No.3(a)

- i) 14.222/10.222
- ii) 14.601/10.601
- iii) 24.120
- iv) 75.611
- v) 75.617

Ans for Q.No.3(b)

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.
- 2 The duplicate keys shall be deposited with the bank in a small box duly sealed by officer in charge. The fact should be entered in the Duplicate key Register.
- 3 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 deposited the key in the bank as 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.
- 6 Withdraw duplicate keys from the bank and arrange to get the lock changed from the company from whom the cash chest was purchased.
7. Deposit the new duplicate keys after lock is changed as per step-2 above.
8. 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 officials handling over or taking over charge.

- Q.No.3(c)
- (a) As per purchase regulation in case of urgent cases valuing upto Rs. 10,000/- (each) may be authorized to be purchased by Executive Engineer/Deputy Secretary against cash payment after assessing reasonability of rates from the market on the basis of at last three quotations in writing.
 - (b) Items valuing upto Rs. 5000/- (each) may be purchased against cash payment after conducting oral enquiries in the market.

Model Solution:

Ans to

Q. No. 4 a)

- (i) R&M Expenses will be booked under GH 74, 75, 76 and 77 as they are incurred. When the Truck is used on Capital Work, Debit for journey will be afforded to the work/project concerned per contra Credit to Head 74.9, 75.9, 76.9 and 77.9 in the ratio of estimated expenditure under GH 74, 75, 76 and 77.
- (ii) R&M Expenses of Jeeps, Pickups, Vans etc. whether in O&M Divisions of Construction Divisions shall be booked under GH 74, 75 & 76. In Construction Divisions/Projects this expenditure shall be capitalized by transferring it to 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 this expenditure shall remain under the account head where it is initially classified.

No adjustment of outturn will be made where Vehicles are used for O&M works, the expenses will remain booked under GH 74, 75, 76 & 77.

Ans to

Q.No. 4(b)TWO PART BIDS

As per provision in works Regulation 1997 (Reg.13)

Tenders shall be submitted in two parts.

Part-I: Earnest Money

Part-II: Commercial, Technical Conditions and Price Bid.

The tenderer shall seal original or each part of the tender separately in double envelop, duly marked as Part-I or Part-II.

The inner envelope of each part of the tenders shall indicate the name and address of the tenderer to enable the tender to be returned un-opened, if it does not meet the N.I.T. requirements. The tender shall be submitted in duplicate, triplicate or quadruplicate, as desired. Other copies of the tender shall be similarly sealed and marked.

THREE PART BIDSFor works exceeding Rs. 5 Crores

Tenders shall be submitted in three part in duplicate or as specifically desired.

Part-I: Earnest Money.

Part-II: Commercial & Technical Conditions (Qualifying financial effects)

Part-III: Price Bid

Each part shall be sealed in separate envelope duly subscribed on the envelope as part-I, Part-II and Part-III. Envelope marked Part-I 'Earnest Money' shall be opened and if the earnest money is found in order then the envelope marked Part-II 'Commercial & Technical conditions Qualifying Financial effects' shall be opened. In case financial effects are unambiguous and without any reservations specified, only then Part-III-'Price bid' shall be opened.

Model Solution

Ans to Q.No.5(a) The tender specification should be prepared and got approved from the authority competent to accept tenders. Where competent authority is higher than the CE, CEs will be the competent authority to approve the specifications. The specifications should normally include the following :-

- (i) Detailed Scope of work.
- (ii) A set of complete drawings for the proposed work.
- (iii) A complete set of Technical Specifications and designs of the work.
- (iv) List of materials to be issued by the Board specifying the rates, place of issue and other terms & conditions.
- (v) The Schedule of items and quantities for which rates are being invited.
- (vi) A set of conditions of contract.

Ans to Q.No.5(b) i) **REJECTION OF TENDERS** :- As per provisions of Works Regulation 1997, the tenders of following type shall be rejected :-

- 1) Tenders from firms/contractors who are black-listed or with whom business dealings are suspended.
- 2) Tenders submitted by firms who did not purchase a set of tendering documents/specifications as required.
- 3) Tender submitted by a person directly or indirectly connected with service under the Government, Board or Local Authority.
- 4) Tenders not accompanied by the required amount of earnest money as per Regulation 12(iv)

Ans to Q.No.5(b) ii) **RE-INVITATION OF TENDERS** :- As per provisions of Works Regulation tenders may be re-invited in the following cases/events by the Contracting/purchasing Agency after approval by the competent Authority.

- (a) Any subsequent change necessitated in technical specification.
- (b) Inadequacy of number of tenders.
- (c) Unsuitability of offers.
- (d) Pronounced changes in market trends, when it is felt that the rates of tenders received are too high.
- (e) Any other compelling reasons to be recorded in writing.

Answer to Q.No.1

Q.No.1(a) The following employees are exempted from producing medical certificate of health fitness on the entry into service of Corporation.

- (1) A person who is already in permanent or quasi/permanent employee of the Board/Government and has already undergone a Medical examination by a standard and by a Medical authority which are recognised by the Appointing authority as equivalent to those prescribed or the new appointment for which he is recruited/selected; and
- (2) A person who is already in permanent or quasi/permanent employee in the same line, and being eligible for promotion to the new appointment against a promotion quota of vacancies, is actually so promoted.
- (3) A candidate recruited to a Gazetted post from a Non Gazetted ministerial post should not be required to undergo medical examination if he was medically examined and declared fit on appointment to Government/Board service.

Q.No.1(b) Pay fixation is as under :-

		Pay Band	Grade Pay	Total Pay
(i)	Pay as on 15.10.2012 on promotion	15640 +	4800 =	20440
(ii)	Pay on 1.3.2013 i.e. Next Date of increment			
(a)	After grant of promotional increment (3 % of 15640-4500) +610.	16250 +	4800 =	21050
(b)	After grant of Annual increment (3 % of 16250+4500) +600	16850 +	4800 =	21650

Answer to Q.No.2

Q.No.2(a) Leave encashment payable is as under:-

Basic Pay	40,215-00
ADA	28,955-00
Total	69,170-00

$$69170 \times 295/30 = 6,80,172-00$$

Tax Amount of leave encashment 6,80,172-00

(-) Exempted 3,00,000-00

Balance 3,80,172-00

Tax is required to deducted on 3,80,172-00 as per rate applicable to concerned employee.

Q.No.2(b) As per rules 8.25 of MSR Vol.I Part No.I combination of holidays with leave is as under.

An authority competent to grant leave may permit Sundays, other recognised holidays or vacation to be prefixed to leave or affixed to leave or to be both prefixed and affixed to leave.

Provided that prefixing and suffixing sundays or other holidays to leave, other than leave on medical certificate, shall be allowed automatically except in case where for administrative reasons permission for prefixing and suffixing sundays or other holidays to leave is specifically withheld. In case of leave on medical certificate if the day on which an employee is certified medically fit for rejoining duties happens to be sunday or other holiday, he shall automatically be allowed to suffix such a holiday, to his medical leave and such day shall not be counted as leave.

Q.No.2(c) The following special casual leave are admissible to the employee of the Corporation.

- (1) (i) Six working days, special casual leave to those who undergo sterilization vasectomy salpingectomy operation, so that they may take necessary rest after the operation.
- (ii) Another six working days special casual leave to the employee undergoing resterilization/ vasectomy operation for the 2nd time in the event of the first operation being unsuccessful.

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- : 2 : -

- (iii) 14 days special casual leave to female employees for under-going tubectomy operation (in case of non-puerperal sterilization).
- (iv) One days special casual leave to female for the day of insertion of loop.
- (2) Special casual leave upto a maximum of 10 days in a calender year may be allowed to office bearers of the Service Association Trade Unions for participating in executive meetings, conferences and other activities of their respective Association, subject to the condition that half of leave enjoyed in this manner will be debited to ordinary casual leave account of official concerned and the remaining half to the special casual leave account for the aforesaid purpose. The maximum number of special casual leave allowed in this manner is to be five days in a year.
- (3) Special casual leave of 10 days may be granted to Shift Engineers and other Supervisory Staff not governed by the provisions of the Indian Factories Act, in lieu of Gazetted and religious holidays which they can not enjoy on account of their shift duties.
- (4) Board employees will be allowed a concession of the special casual leave upto 10 days at a time for participation in any of the following cultural events or programmes. Subject to the condition that an overall limit of such special casual leave in a year will not exceed 30 days:-
 - (i) Republic Day Celebration at Delhi.
 - (ii) Visit of cultural troupes to border areas.
 - (iii) Visit of the cultural troupes to other states during National Celebrations.
 - (iv) All India Drama Festivals organised by the Ministry of Information and Broascasting.
 - (v) Meets, Cultural shows arranged by the State Electricity Boards.

Answer to Q.No.3

- Q.No.3(a)** The following are pension admissible to the Corporation Employee as per CSR-II
- Compensation Pension** :- If an employee is selected for discharge owing to the abolition of a permanent post, he may be granted Compensation Pension, if not appointed to another post.
 - Invalid Pension** :- An invalid pension is awarded, on his retirement from the Public Service of an employee who by bodily or mental infirmity is permanently incapacitated for Public Service or for the particular branch of it to which belongs.
 - Superannuation Pension** :- A superannuation pension is granted to an employee entitled or required, by rules to retire at particular age. As per Rule 3.23 of MSR Vol. I: Class I, II & III employees are required to retire at the age of 58 years and class IV employees are required to retire at the age of 60 years.
 - Retiring Pension** :- Retiring Pension is granted to an employee who retires or is required to retire under premature retirement rules of the Board/ Corporation.
 - Family Pension** will be admissible in case of death while in Service or after retirement if at the time of death the retired employee was in receipt of Compensation, Invalid, retiring or superannuation pension.

Q.No.3(b) (i) Pay as on 31.12.2012

Basic Pay as on 1.12.2011	20800
Increment on 1.8.2012	630
<u>Total</u>	<u>21430</u>
(ii) Qualified Service	Year Month Days
2.12.1990 to 31.12.1990	-- -- 30
1.1.1991 to 31.12.2012	22 -- --
(-) Extra Ordinary Leave	
1.5.02 to 31.11.02	-- 7 --
	<u>21 5 30</u>
43 half yearly	
(iii) Basic Pension Payable:-	$21430 \times 1/2 \times 43/50 = 9215-00$
Dearness Allowance (72%)	= 6635-00
Total	<u>=15850-00</u>
(iv) Gratuity Basic Pay	21430-00
DA 72%	<u>15430-00</u>
Total	<u>36860-00</u>
$36860 \times 43/4 =$	368245-00

Answer to Q.No.4

Q.No.4(a) Deposit Linked Insurance Scheme is as under please :-

Deposit Linked Insurance Scheme (1) Subject to the s of sub regulation(2) on the death of the subscriber in service, the person or persons entitled to receive the amount standing to the credit of the deceased subscriber in the Fund shall also be entitled to an additional amount equal to the average amount standing to the credit of the deceased subscriber in the Fund during the a period of thirty six months immediately preceding the date of his death subject to a maximum of ten thousand rupees.

2. The additional amount referred to in sub-regulation (i) shall be paid by the Corporation and sanctioned subject to the fulfillment of the following conditions :-

- (i) The amount standing to the credit of the subscriber in the Fund should not have fallen below the following limits at any time during the period of thirty six months immediately preceding the date of death of subscriber :-

In the case of Class A employees	Four thousand rupees
In the case of Class B employees	Two thousand and five hundred rupees
In the case of Class C employees	One thousand and five hundred rupees
In the case of Class D employees	One thousand rupees

Provided that in case where the subscriber held post(s) borne on the different groups during the thirty six months immediately preceding the date of his death, the appropriate minimum qualifying balance in the case of such a deceased subscriber shall be the one relating to the group in which he held the post for the greater part of the said period of thirty six month.

- (ii) The subscriber should have put in at least five years regular Corporation service at the time of his death.
3. The Chief Accounts Officer shall authorise the payment of the additional amount referred to in this regulation without any further sanction. It shall be accounted for under the relevant heads of account.

Explanation:- (i) The period of thirty six months for calculation of benefit under the scheme may be computed from the month preceding the month in which the death of the subscriber occurs.

(Contd....2)

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(ii) The interest credited to the amount of the subscriber should be taken in to account to check that the minimum prescribed balance has been maintained.

(iii) The average balance for the purpose of additional amount under sub-regulation (i) should also include the amount of interest upto the end of the month preceeding the month in which death of the subscriber occurs.

Q.No.4(b)

CARRIAGE OF PERSONAL EFFECTS:- The employee shall be entitled to the transport charges for the carriage of their personal effects on transfer, according to the following norms.

Grade- I & II	Two Trucks
Grade-III	One Trucks
Grade-IV, V & VI	One mini truck

(a) The rates shall be fixed for carriage of personal effects by road only. The State Transport Commissioner shall determine distance between two stations by road, by shortest route and shall also fix rates per truck per kilo meter and revise then atleast annually, if necessary, he may fix separate rate for journey covering smaller distance.

(b) if an employee transport his personal effects by rail, the existing regulations and instructions shall apply.

Note:- The packing charges shall be Rs. 10/- per quintal. For the carriage of personal effects by road, the employee shall be reimbursed the actual transport charges by road admissible charges by rail plus an amount not more than the 25% thereof, whichever is less. In addition, one fare of the Class entitled shall be allowed to the employee himself on his transfer when his family does not accompany him in the first instance.

Answer to Q.No.5

Q.No.5(a)(1) Theft of energy, help or connivance of an employee in theft are offences under the law. If any Board employee is found stealing energy or helping/conniving in theft of energy by any consumer in any way including by recording of perfunctory readings and/ or insertion of wrong status of meter and/ or tampering of prescribed/ relevant record where the details of consumption of units by each consumer are recorded by the concerned employee and the charge(s) is/are successfully established against him, the minimum punishment in such cases shall be dismissal from service.

Q.No.5(a)(2) (1) No Board employee shall indulge in any act of sexual/harassment of any woman at her work place.
(2) Every Board employee who is incharge of a work place shall take appropriate steps to prevent sexual harassment to any woman at such work place.

Explanation :- for the purpose of this rule "sexual harassment" includes such un-welcome sexually determined behaviour, whether directly or otherwise, as-

- (i) physical contact and advances,
- (ii) demand or request for sexual favour;
- (iii) sexual coloured remarks ;
- (iv) showing any pornography; or
- (v) any other unwelcome physical, verbal or non-verbal conduct of sexual nature.

Q.No.5(b)	1. Purchase of revenue stamps	AE/AEE incharge of Sub Divn., AO/RE incharge of US Sub Divn. Dy. CA/Zones, Sr. AO/AO incharge Audit and Accounts of Project.	Rs.1000 at a time
	2. Posts of Part time sweeper Chargeable to contingencies	(i) CE/HRD (ii) Chief Administration (iii) CE/HOD's	Full Power in respective of charges under their control. - : do :- Full Power for office subordinates to them and their own offices.
	3. Sanction of Rent of building and land for office and stores.	CE/HRD / Chief Administration	Rs.5000-00 per month in each case for respective charges under their control.

(Contd...2)

- 2 -

	CE/CAO/FA/CA	Rs.5000-00 per month in each case for their own offices and offices subordinate to them
	SE's	Rs. 2500-00 per month in each case
	Xen's/RE's	Rs. 1250-00 per month in each case
4.	Sanction of Payment counsel fees	CE/HRD, Chief Administration/ Legal Advisor/CE/CAO FA/CA/IG(V&S)
	SE's	At Corporation rates for Senior and Junior Advocates
	Xen's/Dy.Secy.	For Junior Advocates at Corporations rates
5.	To sanction the purchase of periodical & News Papers for office use.	HOD
	Directors//R	Full Powers
	SE's & Directors in Designe & Planning Deptt.	Any three News Papers
	Xens/AEs or AEE incharge of DS / Sub Divn.	Any one News Papers

(English Version)

Question Paper for ME June 2013, Paper III, Time 3 Hrs.

1) Define the following :

- a) Premises
- b) Power Factor
- c) Applicant
- d) Demand charges
- e) Energy charges

(2x5=10)

Answer:

- A) "Premises" mean a unit of a building complex including any land, building or structure which has a separate entry, and is appropriately partitioned from the neighboring premises in a manner that an electric connection running in the said premises cannot be used in the neighboring premises and vice-versa ;
- B) "Power Factor" means the ratio of kilowatts to the kilovolt amperes drawn by any electrical appliance/equipment.
- C) "Applicant" means an owner or occupier of any premises who makes an application for supply of electricity, increase or reduction in sanctioned load/contract demand, change in title, disconnection or restoration of supply or termination of agreement, as the case may be, in accordance with the provisions of the Act and the Rules & Regulations made there under;
- D) "Demand charges" means the amount chargeable per month (irrespective of whether any electricity is consumed or not) based either upon connected load or maximum demand or Contract Demand as prescribed in the General Conditions of Tariff
- E) "Energy charges" means the charges for electricity actually drawn in terms of units in any billing month. These are in addition to any demand charge, if applicable ;

2)A: What is prescribed minimum load requirement for obtaining 3 phase LT General connection ?

(4)

Ans: As per conditions of Supply 4.1 Low Tension (LT) Supply (Alternating Current 50 cycles) Single phase (230 volts between phase and neutral) connections will be released for general load not exceeding 10 KW and

motive

load not exceeding 2 BHP. In view of above, 3 phase LT connections shall be released when load required is exceeding 10 KW and motive load 2 BHP.

B: Calculate load of a residential house having installations as under:

Light Points : 36 No.

Fans : 12 No.

Wall Socket : 25 No.

Power Sockets (Single phase) : 5 No.

Air conditioners: 3 No. (All AC's are bearing ISI mark, having name plate and load mentioned on each 1980 watt).

(6)

Ans: Total connected load shall be as under please:

Lamp $36/2 \times 40 = 720$

Fan $12/3 \times 60 = 240$

Wall Socket $25/4 \times 60 = 420$

Power Socket $5/4 \times 1000 = 2000$

AC $3/2 \times 1980 = 3960$

TOTAL LOAD = 7340 watt i.e 7.34 KW.

3)A Which documents are additionally required with A&A Form, when connection is being applied by a Partnership firm, Company or Trust/Society?

(5)

Ans: An application by a Partnership firm, Company or a Trust/Society will be accompanied by documents detailed as under:-

- by a
- (i) An attested copy of the partnership deed signed by all the partners or partner authorized to sign by other partners through a Special Power of Attorney duly notarized.
 - (ii) A private or a public limited company, will while submitting an application furnish certified copies (by the Chartered Accountant of the Company) of its Memorandum of Association / Articles of Association, incorporation certificate and the resolution of the Board of Directors in favour of the person authorized to sign the A&A form and other documents. The signatures of the authorized signatory will also bear the common seal of the company. The names of members of the Board of Directors and their residential addresses will also be furnished. The consumer will intimate to the Board every change in the Board of Directors within one month.
 - (iii) An application by a Trust or a Society, will be accompanied by a certified copy of its constitution, its bye laws along with resolution in favour of the authorized signatory for signing the A&A form and other documents. The names of the managing body of the Trust or Society and their residential addresses will also be furnished.

B Which officer/officials of PSPCL are competent to inspect electrical load of consumers' premises?

(5)

Ans: As per COS 29.4 The following officers/officials are competent to inspect the electrical installations at the consumer's premises for the purpose of checking the connected load :-

Sr. no Category of Connection

A) All AP/SP/DS &NRS (up to 20KW)

B) MS/DS & NRS (more than 20KW and up to 100KW)

C) All categories of consumers (up to 100 KW)

Checking Officer

Any officer/official of the Distribution Wing not below the rank of JE

Any officer of the Distribution Wing not below the rank of an AE

Any officer of the Enforcement Wing not below the rank of an AEE

4). Please describe the Supply Voltage provisions regarding High tension and Extra High Tension connections.

Answer:

a) LS consumers will be supplied electricity at following voltages in accordance with the Contract Demand and category of industry:-

Contract Demand	Supply voltage
------------------------	-----------------------

i) Upto 2500 KVA for Power Intensive (except Arc furnaces) and general industry.

[(In future all Arc Furnace loads with Contract Demand upto 2500 KVA, having specified protection system for suppressing voltage surge may be released at 11KV.]

11 KV

ii) Arc Furnaces upto 20 MVA and other consumers with Contract Demand exceeding 2500 KVA and upto 20 MVA

33/66 KV

iii) Arc furnaces and other consumers with Contract Demand exceeding 20 MVA and upto 35 MVA

66/132kv

iv) Arc furnaces and other consumers with Contract Demand exceeding 35 MVA

132/220kv

b) DS/NRS/BS Loads:

Consumers under DS/NRS/BS categories will be supplied electricity at following voltages:

Contract Demand	Supply voltage
------------------------	-----------------------

i) Upto 4000 KVA

11 KV

ii) Exceeding 4000 KVA and upto 20 MVA

33/66 KV

iii) Exceeding 20 MVA and upto 35 MVA

66/132 KV

iv) Exceeding 35 MVA

132/220KV

Railway Traction supply will be at 132/220 KV.

Supply to AP High Technology consumers having load more than 100KW will be at 11 KV.

- 5)A: Which documents are required to be submitted with A&A form by legal heir of a deceased NRS consumer to get the connection changed in his name? (5)**

Ans: As per Conditions of Supply 41.3 of COS:

In the event of death of a consumer, the heirs may apply for the connection to be transferred in the name of one of the heirs. The application will be accompanied by the following documents:

- a) Death certificate
- b) Succession certificate
- c) No objection from other heirs to the connection being transferred in the name of one of the heirs.

In the absence of documents at (a) and (b) above, all the heirs may submit an affidavit duly attested by a Magistrate confirming the death of the consumer, identification of the legal heirs and their consent to the connection being transferred in the name of a particular heir.

- B: Describe the additional guidelines to release connection in Temporary Structures. (5)**

In addition to other required conditions for release of connection, applicants requiring connections in the temporary structures such as wooden Stalls, Khokhas and Booths etc. shall be required to furnish a certificate from the Local Authority certifying that the said structure has been authorized by the Local Authority under its bye-laws.

Applicants requesting for temporary connection shall be required to deposit security for consumption at

- a) duration of connection is upto 30 days - twice the rate of initial security
- b) duration of connection is more than 30 days- three times the rate of initial security

- 6) **Write the provisions of refund of Security (Works) and Security (meter) in the event of withdrawal of application for new connection by applicant. (10)**

Answer: As per Electricity and Supply code and related matters Regulations 2007 Regulation 20, Refund of Security (works) and Security (meter) is dealt as under In the event of an applicant withdrawing the application for new connection/extension in load ;

- (a) Security (works) deposited by the applicant will be refunded in full where no expenditure has been incurred by the Licensee for supply of electricity.
- (b) In cases where works have been taken in hand and some expenditure has been incurred by the Licensee for supply of electricity, the expenditure so incurred will be deducted from Security (works) and the balance amount will be refunded to the applicant.
- (c) In cases where works for supply of electricity have been completed by the Licensee, no amount of Security (works) will be refunded. Provided that where the actual expenditure is less than the amount of Security (works), the excess amount of Security (works) over and above the actual expenditure will be refunded to the applicant .
- (d) Security (meter) will be refunded in full in all cases specified in all above cases..

9) A: Write a note on Capital Spares at Generating Stations and Spare Service Units.

(5)

Ans: As per Material accounting manual, Capital spares at a Generating Stations purchased at the initial stage on installation of the Plant and large value spares units like Rotors, Turbine Assemblies and Large Transformers have been segregated from the Account Head "Stock" and classified under separate Account Code under Capital (11.2 and 11.3). Capital Spares purchased prior to commissioning of the generating station shall be capitalized upon Capitalization of the Generating Station for which the spares are purchased. Capital spares purchased subsequent to commissioning of the generating plant shall be capitalized upon purchase.

B: Valuation of Returns.

(5)

Ans: As per provisions of Material Accounting Manual, returns from out of materials issued in the past shall be valued at the issue rate applicable for the month in which material is returned. Difference between the issue rates, old and new and between issue rate and agreed rate in case of materials issued to contractors will be reflected in the works Accounts. In case of deposit works credit for excess of new issue rate over the original issue rate will be classified as Miscellaneous Income.

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LS Bill

Sanctioned Load	249.725	KW	
CD	228	KVA	
Reading KWH			
NEW	157885		
Old	154409		
Reading KVA			
NEW	171774		
Old	168281		
MDI	206.8		
CT Ratio	20/5		
Meter Ratio	5/5		
MF	1		
Net MF	4		
Consumption KWH	3476	x4=	13904
Consumption KVAH	3493	x4=	13972
Power Factor=	KWH/KVAH		1.00
Energy Charges	= 13904x6.33	88012	
MMC@182/KVA	= 228x182	41496	
Bill			Amount
Energy Charges (which is higher)			88012
Meter Rent			469
Service rent			150
Power Factor Incentive	@2.50% of SOP		-2200
Less: Sundry Refund as per SCA item No....			-27000
TOTAL SOP			59431
ED @13% of SOP	= (88012-2200)*13/100		11156
Payable Amt on due date			70587
or say			70590
LPS up to one week of due date@5% of SOP	(88012+469+150-2200-27000)*5/100		2972
LPS after one week 10% of SOP			5944


D. CAORTS,
PSTCL, Patiala

Ans. 1(a)**Double Entry System**

According to this system, every transaction has two aspects and, both the aspects are recorded. For example, if a business requires something then either it must have been given by someone or it must have been acquired by giving up something. On purchase of furniture either the cash balance will be reduced or a liability to the supplier will arise. Double Entry System is so named since it records both the aspects. We may define the Double Entry System as the system which recognizes and records both the aspects of transactions. This system has proved to be systematic and has been found of great use for recording the financial affairs for all institutions requiring use of money.

Advantage of Double Entry System : This system affords the undermentioned advantage :

- (i) By the use of this system the accuracy of the accounting work can be established, through the device of the trial balance.
- (ii) The profit earned or loss suffered during a period can be ascertained together with details.
- (iii) The financial position of the firm or the institution concerned can be ascertained at the end of each period, through preparation of the balance sheet.
- (iv) The system permits accounts to be kept in as much details as necessary and, therefore affords significant information for the purposes of control etc.
- (v) Result of one year may be compared with those of previous years and reasons for the change may be ascertained.

Ans. 1(b)

The following type of error will not be disclosed in spite of the agreement of the trial balance, because they do not upset the equation : Debits = Credits.

- (i) Omitting to record a transaction entirely in the subsidiary books.
- (ii) A wrong entry in the subsidiary books. The posting of both the debit and credit sides will be with the wrong amount and hence the trial balance will still agree.
- (iii) Posting an entry on the correct side but in the wrong account. Thus, if A is debited instead of B, the trial balance will still agree.
- (iv) An error of principle – whereby an asset is treated as an expense (or vice versa) or a liability is treated as an income (or vice versa). It will also not be disclosed by the trial balance, because the entry will still be on the correct side.
- (v) Compensating errors. If a number of errors have been committed, they may have cancelled themselves in the net result. All the mistakes on the debit side may total up to the exact amount of mistakes committed on the credit side. The trial balance will still agree.

Ans. 2(a)

Date	Particulars	L.F.	Amount Dr.	Amount Cr.
16.04.2010	Land and Building a/c- Dr.		40000	
	Investments a/c- Dr.		24000	
	Bills Receivable a/c- Dr.		5000	
	Debtors a/c- Dr.		10000	
	Plant and Machinery a/c- Dr.		6000	
	Stock a/c- Dr.		7000	
	Bank a/c- Dr.		12000	
	Cash a/c- Dr.		1000	
	To Bills Payable			2000
	To X's Loan			15000
	To Creditors			24000
	To Arun's Capital a/c			64000
	(Being Opening Balance of Assets & Liabilities)			

Ans. 2(b)

Sr No.	Particulars	L.F.	Amount Dr.	Amount Cr.
1	Rent a/cDr.		8500	
	To Landlord a/c			8500
	(Being Rent due to landlord)			
2	Insurance Company a/cDr.		25000	
	To Goods Destroyed a/c			25000
	(Being amount of claim recoverable from insurance company)			
3	Depreciation a/cDr.		500	
	To furniture a/c			500
	(Being Depreciation charged on furniture)			
4	M/S Govind & Company a/c ..Dr.		2000	
	To Typewriter a/c			2000
	(Being sale of old typewriter to M/S Govind & Company)			
5	Prepaid Insurance a/cDr.		1200	
	To Insurance a/c			1200
	(Being Prepaid Insurance)			
6	Accrued interest a/cDr.		750	
	To Interest a/c			750
	(Being Interest Accrued on Investment)			
7	Drawings a/c		2000	
	To Goods a/c			2000
	(Being Utilised goods for his personal use)			
8	Cash a/c		6750	
	Bad Debt a/c		8250	
	To Subir a/c			15000
	(Being Final Settlement of Subir a/c)			
9	Salaries a/c		2000	
	To Salaries Outstanding a/c			2000
	(Being unpaid amount of outstanding salaries)			
10	Cash a/cDr.		350	
	To Bad Debt Recovered a/c			350
	(Being Bad Debt Recovered)			

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Ans. 3

Correct Trial Balance as on 31.03.2013		
	Dr.	Cr.
	Rs.	Rs.
Capital		8000
Bad Debts Received		250
Creditors		1250
Return Outwards		350
Bank Overdraft		1570
Rent	360	
Salaries	850	
Trade Expenses	300	
Cash in hand	210	
Stock 01-04-2012	2450	
Purchases	11870	
Debtors	7580	
Bank Deposit	2750	
Discount Allowed	40	
Drawings	600	
Return Inwards	450	
Sales		14690
Bills Payable		1350
Total	27460	27460

Ans. 3

Sr. No.	Particulars	L.F.	Amount Dr.	Amount Cr.
1	Sales a/cDr.		450	
	To Return Inwards			450
	(Transfer of Return Inwards)			
2	Returns Outwards Dr.		350	
	to Purchases a/c			350
	(Transfer of Returns Outwards)			
3	Trading a/c		13970	
	To Stock a/c			2450
	To purchase a/c			11520
	(Transfer of above accounts to trading a/c)			
4	Sales a/c		14240	
	To Trading a/c			14240
	(Transfer of sales a/c)			
5	Trading a/c		270	
	To P&L a/c			270
	(Transfer of Gross Profit)			
6	Profit and Loss a/c		1550	
	To Rent a/c			360
	To Salaries a/c			850
	To Trade Expenses a/c			300
	To Discount a/c			40
	(Transfer of above a/c to P&L a/c)			
7	Bad Debts Received a/cDr.		250	
	To P&L a/c			250
	(Transfer of Bad Debt Received)			
8	Capital		1030	
	To Profit and Loss a/c			1030
	(Transfer of Net Loss)			

Trading and Profit & Loss Account For the year ended March, 2013

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Stock	2450	By Sales	14690
To Purchases	11870	Less Returns	450
Less Return	350		14240
To Profit and Loss a/c	270		
(Gross Profit)			
	14240		14240
To Rent	360	By Gross Profit	270
To Salaries	850	By Bad Debts received	250
To Trade Expenses	300	By Net Loss transferred to Capital	1030
To Discount	40		
	1550		1550

BALANCE SHEET AS ON MARCH 31, 2013

Liabilities	Amount	Assets	Amount
Capital	8000	Bank	2750
less Drawings	600	Debtors	7580
	7400	Cash	210
Less Net Loss	1030		
Creditors	1250		
Bank Overdraft	1570		
Bills Payable	1350		
	10540		10540

Ans. 4(a)

Bank Reconciliation Statement as on 31.03.2013

		Rs.
Balance as per Cash Book		2,760
Add Interest collected by Bank	6,000	
Add Cheques issued but not yet presented	<u>2,500</u>	<u>8500</u>
		11260
Less: Payments made by bank :-		Rs.
Premium	3,320	
Promissory Note	5,000	
Correction for wrong totalling	110	
Interest	50	
Bank Charges	20	
Cheques paid in but not yet credited	<u>6,000</u>	<u>14500</u>
Overdraft as per Pass Book		3240

Ans. 4(b)

Depreciation is the process of allocating the cost of long lived asset to the time periods in which it is used up in a systematic and rational manner.

Why depreciation ?

1. To arrive at the true operating profits.
2. To determine the value of assets correctly and thus to report financial position correctly.
3. To accumulate funds for replacement.
4. As depreciation is an element of cost. It, thus, serves as a guide to management for pricing and sales policies.
5. To determine income for income tax purposes.

Straight Line Method :-

Under this method a fixed percentage of the original cost of the asset is written off as depreciation every year over the working life of the asset to reduce the cost of the asset to its scrap value/zero value.

Depreciation to be charged

$$= \frac{\text{Cost of the Asset} - \text{Estimated scrap value}}{\text{Probable life of the Asset}}$$

To take an example, a new asset is purchased at a cost of Rs. 50,000. The probable life is estimated to be 10 years. After 10 years, it is also assumed that the scrap value would be Rs. 5,000. Then Rs. 4,500 (9% of Rs. 50,000) every year will be written off as depreciation :-

$$\frac{\text{Rs. 50,000} - 5,000}{10}$$

$$\text{Depreciation} = \frac{\text{Rs. 50,000} - 5,000}{10} = \text{Rs. 4,500}$$

If during the year of purchase/sale, the asset is not used for the whole of the year but for a part of the year – proportionate depreciation should be charged in the books.

Ans. 5(a)

Date	Particulars	L.F.	Amount Dr.	Amount Cr.
2012				
Jan. 2	Bill Receivable a/cDr.		10000	
	To B's a/c			10000
	(Being the Receipt of Acceptance from B)			
Jan. 2	C a/c Dr.		10000	
	To Bills Receivable a/c			10000
	(Being the Bill endorsed to C)			
Apr. 5	B a/c Dr.		10000	
	To C a/c			10000
	(Being cancellation of Bill received from B now with C)			
Apr. 5	C a/c Dr.		10000	
	To Bank a/c			10000
	(Payment of the amount due to C)			
Apr. 5	B a/c Dr.		450	
	To Interest a/c			450
	(Being intt. Due from B on Rs. 10000/- for 3 months @ 18% p.a.)			
Apr. 5	Bills Receivable a/c Dr.		10450	
	To B a/c			10450
	(Being new bill received from B from the amount due from him)			
8-Jul	Bank a/c Dr.		10450	
	To Bill Receivable a/c			10450
	(Being amount Received on Maturity of Bill of renewed bill)			

Ans. 5(b)(I)

EXTRA ORDINARY ITEMS

SCHEDULE - 16

Extra ordinary items are defined as " Those Items which arise from events or transactions outside the ordinary activities of the Board and which are both material and expected not to recur frequently or regularly. They do not include items which though exception in terms of amount and occurrence arise from the events or transactions within the ordinary activities of the Board."

Sr. No.	Particulars	A/C Code	Current year Rs.	Previous Year Rs.
1	Extra ordinary credits (including subsidies against loss on account of fire, flood, cyclone etc.) Total credits :	63.2		
2	Extra ordinary debits (losses on account of flood, fire, cyclone etc.) Total debits :	79.8		
3	Extra ordinary items (Net) :			

Ans. 5(b)(II)

NET PRIOR PERIOD CREDITS/CHARGES

SCHEDULE - 18

Prior period items are defined as those items which arise

- From retrospective change in the basis of accounting.
- On correction of fundamental error in accounts of prior periods.
- On account of short or excess provision made in the previous Years.

Waiver of any liability relating to revenue expenses of past years would be treated as prior period income.

Sr. No.	Particulars	A/C Code	Current year Rs.	Previous Year Rs.
1	Income relating to previous year	65.1 to 65.9		
2	Prior period expenses/losses	83.1 to 83.9		
3	Net prior period credits/charges (1-2) or (2-1) as the case may be			

Ans. 5(b)(III)

Accounting period

The accounting period for which the annual account have to be compiled by a Board shall be period of twelve calendar months ending on the 31st day of March every year or in the case of the first accounts, a shorter period commencing on the date of constitution of the Board and ending on the immediately following 31st day of March.

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Q. No. 1

Ans.

Every year Stock Verifier shall draw a plan ensuring that all the material items are covered at least once a year. The verifier shall count/ measurement/ weighment all the items required to be verified and enter the quantity so verified in Stock Verification Report (SVR). Enter the quantity as per stock card in the SVR. The following points should be kept in mind while verifying the stock:

1. The stores should be verified in the presence of Store Keeper (SK) in charge. Discrepancies noticed if any should be reported at once.
2. Scales should be carefully adjusted.
3. Every article must be counted, weighed or measured as the case may be.
4. In case of valuable articles, the whole stock must be weighed regardless of what the balance may be.
5. The method adopted in ascertaining the actual weights or measurement taken in each case should be recorded in detail.
6. When any difficulty arises in the identification or classification of an article of stock, the assistance of the officer incharge of stores may be sought.
7. In case if it is not possible to finish the counting, measuring, weighing etc. in a day, the counted, weighed, measured items should be kept separate from the measured, weighed, counted.
8. All material taken out of racks etc. be put into the racks and properly arranged.
9. If any article is issued on loan basis, the report of the same should be sent to head office as it is strictly prohibited to issue stock on loan.
10. Whenever, it is not practically possible to verify the stock of any item due to faulty stocking of other cause, a report should be made to head office and orders be obtained.
11. When taking stock of oil, paint etc. in small tins or opened containers, the actual weight or measurement will be taken. In case of full drum or barrels intact, the weight or measurement shown on the containers may be taken as correct. If damaged or leaked containers are noticed, the fact must be at once brought to the notice of the SK and stock verified in details.
12. A weekly report of the verification be sent to head office on the last day of the week.

13. As soon as the verification is finished, a detailed report is submitted to the head office giving synopsis of all discrepancies i.e. surplus, shortage, unserviceable items etc. The report shall show the time spent on verification.

In addition to above, the following information should also be supplied:

- a. Whether stores are kept properly or not and whether any improvement is required for upkeep of the stores?
- b. Names of the officials responsible for shortages and surpluses and whether the officer in charge of the stores has exercised proper check of the stores?
- c. What are the causes leading to shortages and surpluses?

Q. No. 2a)

Ans.

Stores meant exclusively for capital works will be called Capital Stores. Store incidental expenses shall be booked initially under group head 74, 75 & 76. At the end of each month, expenses shall be transferred to account head 15.331 – Store Incidental Expenses/ Storage charges Capital Stores (Debits) per contra credit to account code 74.9, 75.9 & 76.9. These expenses will be capitalized by applying centage formula to all issue of material to capital works, contractors for capital works and other division for capital works not having stores. The credit will be classified under account code 15.371 – Store Incidental Expenses/ Storage charges – Capital works (Credits). The difference between Store Incidental Expenses/ charges and their recovery (Account code 15.331 and 15.371) will be adjusted to account head 79.110 – Material Cost variance account (Capital).

Q. no. 2 b)

Ans.

Transfer of materials from one job to another job outside the Accounting Unit is strictly prohibited. Ordinarily, inter job transfer within the same accounting unit should be avoided. However, if due to some practical consideration i.e. heavy transport expenditure inter job transfer have to be made, prior approval of SE should be obtained. SR and SRW should be prepared and accounted for in the month in which the material is physically transferred from one job to another.

Q. No. 3

Ans.

Store Requisition

When material is to be drawn from the store, the document prepared by JE is called Store Requisition (SR). The SR is prepared in the form MAT-29. It shows the sub-division name, division name, estimate no., name of work, quantity as per sanctioned estimate, quantity drawn till date, requisitioned quantity, issued quantity, issue rate, amount of material and item wise balance quantity in the store. The SR is duly approved by the SDO concerned.

Store Return Warrant

When surplus material is to be returned to the store, the document through which it is returned is called Store Return Warrant (SRW). It is prepared in form MAT-34. It depicts the sub-division name, division name, estimate no., name of work quantity returned and accepted, rate, amount and reasons for excess drawl of material. It is prepared by JE and duly approved by the SDO.

Stock Card

It is prepared by the Store Keeper (SK) in the form MAT- 30. It is meant for quantity only. Separate stock card is prepared for each kind of item. It shows the details regarding the receipt and issue of material in and from the store. The stock card shows the date of transaction, document reference by which material is received or issued, quantity received or issued, balances quantity after every transaction. In addition, the article no., material code, unit, category of ABC analysis, Maximum and minimum level etc.

Goods Receipt Note

It is a kind of measurement book. As and when material is received in the store, the JE store measures the material and record the entries in the Goods Receipt Note (GRN) in the format MAT-17. It is a pre-printed book. It records the name of supplier from whom the material is received, purchase order no and date, date of measurement, material code, material description, unit, material received and accepted, basic price of item, amount, sales tax, excise duty, freight, total value of material. In addition the expenses incurred by the corporation to be recovered from the supplier and other expenses incurred by the department.

Q. No. 4.

Ans.

The material codes are assigned in the office of CE/ S&D. Before assigning the codes, the list of material of all kinds routed through or handled at various stores or purchased. The separate list of different type of material i.e size, dimension, specification etc. is prepared. A consolidated list of similar names grouping together is prepared. Ensure that same items but of different material sizes, dimension, specification, values etc. are kept separate and are not merged. However, the same type of material are grouped together so that they are assigned codes close to each other. Scrap material shall be separately coded. A comprehensive list not for existing items but for the items likely to be procured/ handled in the near future be included. Thereafter, the material codes shall be assigned in such a manner that the codes indicates

1. Broad material group to which item pertains i.e. steel, cement, transformer etc.
2. The sub group within the broad group
3. Function for which used
4. Imported or indigenous items
5. ABC category
6. Standard/ non-standard item

A range of material codes shall be allotted to each of the following main groups of material to facilitate group wise material accounting:

1. Steel
2. Cement
3. Transformer
4. Metering equipment
5. Cables and conductors
6. Poles
7. Electric light fittings
8. Spares
9. Timber
10. Steel pipes
11. Others

While preparing the list of codes vacant codes for addition be also provided. After finalizing the list the same got printed and circulated to all concerned. Even the

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feedback from the various offices also invited to where new items not included in the current list, codes need a split into two or more codes, codes that can be merged or consolidated, the codes not being operated for a long time be dropped and the codes needs to be changed. The suggestion will be considered and list is revised where ever feels necessary.

Q. No. 5 a)

Ans.

In the month of January and July, the SDO/ Stores prepare a list of non-moving/ dead items and slow moving items and submit it to divisional office. In the divisional office the list is reviewed and the items considered obsolete are determined. The list is forwarded to the Circle office. Where the list is again scrutinized and approval is accorded if competent or the approval of CE is obtained. On receipt approved list of obsolete items the JE stores prepares obsolete items list and forwarded to Store Keeper (SK) duly approved by SDO. The SK remove the obsolete items and place them in store marked Obsolete Store items. Open new stock card enter the obsolete items and post obsolete items in the old stock card. Cross reference of the old and new stock be made. The new card no. be entered on the obsolete store slip and one copy of the slip to the Evaluation Cell. On receipt of Store Slip from the Store, the material shall be evaluated at the rate borne on the Value Ledger Card. The necessary accounting entry shall be passed by the Evaluation Cell on the basis of Obsolete Store Slip. Thereafter, the list of obsolete items will be sent to SE/ Disposal through Sr. Xen./ Store. Sr. Xen/ Store will pursue the matter with SE/ Disposal till the items are not disposed off.

Q. No. 5 b)

Ans.

All issue of material are valued at issue rate by applying Weighted Average Rate by taking into account the opening balance of stock quantity and value and receipt-quantity and value, during the month. In addition the Store incidental/ Storage charges are also levied. It is also ensured that all issues of materials are evaluated and accounted for in the month in which the transaction have been taken place.