

ANSWER TO QUESTION No 1 a)

- I. Advance payment means a payment made on a running account to a contractor for work done by him but not measured.
- II. Final payment means the last payment on a running accounts made to a contractor on the completion or determination of his contract and in full settlement of the account.
- III. Secured advance is a term applied specifically to an advance made on the security of materials brought to site of work to a contractor whose contract is for the completed items of work.
- IV. When used in respect of accounts of works, this term includes all anticipated charges which are adjustable as final charges but have not been paid regardless of whether or not they have fallen due for payment or having fallen due, have or have not been placed to the credit of the persons concerned
- V. Non recurring Expenditure means expenditure sanctioned as a lump sum charge whether the money be paid as a lump sum or by installment.

ANSWER TO QUESTION No 1 b)

Transactions are brought to account by three ways:

- i. Cash transactions through Cash book / Account
- ii. Stock transaction through stock A/c.
- iii. Journal voucher (J.V) earlier known as transfer entries.

Any item of receipt or expenditure which does not involve payment by cash / cheque or receipt / issue of material through stock be brought to A/c through a J.V

Besides many other purposes the following are the main object of Journal vouchers

- i. For correction of an error of classification
- ii. Transfer of items outstanding under suspense heads to proper head of account such as clearance of Misc Advances, forfeiture of security and deposits which remain unclaimed to be treated as lapsed deposits and crediting thereof to Revenue head of account.
- iii. To bring to A/c such transactions as do not pass through cash or stock A/c such as receipt of material for works when payment has not been made or debiting several percentages of Departmental charges to works (for credit to Revenue) or Supervision charges as also unpaid wages of W/c staff.

M.E

S-6/2014

ANSWER TO QUESTION No 2 a)

In both types of works the expenditure is met by outside agencies like govt department, local body or a consumer. While in respect of deposit work the property right over the work after completion remains with the agency that met expenditure, in the case of contribution works the asset or property created out of funds met by agency rests with PSPCL/PSTCL. While liability for mtc of property in case of deposit work shall lie with outside agency the liability for mtc of contributory work shall lie with PSPCL/PSTCL. While departmental charges @27.5% are levied on the expenditure on the deposit works only 16% departmental charges are recoverable on contribution works. Deposit received and expenditure incurred on deposit work will be credited /debited to account code 47.305. Whereas in case of contributory work deposit will be credited to account code 47.309 and expenditure will be booked to account code 14 work in progress and on completion of work, fixed asset be created.

ANSWER TO QUESTION No 2 b)

1. Work shall not be commenced until written approval to the estimate and design and the amount is received from the party
2. The record of expenditure of deposit/contribution work should be kept in the Register of works (Form CE-21) as well as in Register of Deposit work (Form CE-44)
3. The Departmental charges @16% in case of contributory Works and @27.5 % in case of deposit works shall be levied monthly, so as to watch the expenditure against deposit amount.
4. Strict watch should be kept over the flow of expenditure against Deposit / contributory work.
5. The department will call for additional deposit from the party as and when it is anticipated that the expenditure is likely to exceed the amount of original estimate and such additional deposit shall be paid within 30 days from the date of such demand failing which interest at prevailing market rate will be charged on amount of the additional deposit from the date of such demand till the date of actual payment.

It will be the duty of the officer in charge of work to bring at once to the notice of his superiors and of the party any anticipated excess over the estimate as well as to provide the fullest information in connection with the progress of expenditure, so that no responsibility may attach to department in the event of the work having to be stopped for want of funds.

It must be distinctly understood that contribution, deposits on account of one work can in no circumstance, be utilized in meeting outlay on account of another work contributions/ deposits for which may be arrears.

Model Solution - ME/S-6/2014/P-Ia

On continued failure of the party to pay additional deposits as demanded the department may at its discretion, either suspend or cancel the remaining work and the contract and in that event the department shall not liable for payment of any damages, whatsoever to the party.

ANSWER TO QUESTION No 2 c)

SDC/Operation Sub Division is required to maintain Register of Store Requisition & IUT Bills control Register (IUT-9A) JE wise allotting separate folio for each work in the following proforma:-

S.R AND I.U.T BILLS CONTROL REGISTER

(To be maintained in Sub Divisions)

Sub Division

Name of work

Division

Sanctioned Estimate No/Year

Estimated Cost of Material

| Sr No | IUT Bill No & date | Ref. Of Divn | Month in Which Received With Dairly No | No of S.Rs (S.R No. & Date One by One) | Amt | Entry Recorded in IWR/MECR No/Page No | Name/ Sign of JE code No. | Verified IUT bill Sent back to Divn vide Memo No & date | Name / Signature Of SDC AE/AEE | Remarks |
|-------|--------------------|--------------|--|--|-----|---------------------------------------|---------------------------|---|--------------------------------|---------|
|-------|--------------------|--------------|--|--|-----|---------------------------------------|---------------------------|---|--------------------------------|---------|

SR & IUT Bills Control Register alongwith verified IUT bills will be forwarded to Divisional Accounts Section The Register (IUT-9A) will be kept in personal custody of the SDC. Position of maintenance of SR & IUT Bills Control Register be mentioned in ACR of SDC.

ANSWER TO QUESTION No 3

- a) Action of Sr Xen / Suburban Division Patiala is not in order . The IUT Bill is to be verified/accepted for full amount and not in part . IUT Bill should have been returned to Sr. Xen / Op Divn. Rajpura for withdrawal and raising a fresh IUT Bill for Rs 74,000/-
- b) Proposal of AO / Thermal Designs Patiala is not in order. In this case RE/ASHP should issue a certificate that 'U' cheque No. XXX dated XXX for Rs 750,000/- stands issued and AO/Thermal Designs Patiala should pass the requisite accounting entries on the basis of certificate .
- c) It is not in order. Only a certificate regarding use of vehicle for O&M work is required to be issued.
- d) Action of SDO is not in order. 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 arrangements.
- e) In case the monthly account has not been sent the action is in order . However if the error is detected after submission of monthly A/C to CAO , a Journal voucher should be prepared to set right the error . A note of correction should also be recorded against the incorrect entry.

ANSWER TO QUESTION No 4 a)

- 1) The tenders as are found valid at the time of opening shall be studied and compared with the requirement of Notice Inviting Tender /Tenders Specifications for assessing their suitability from technical and delivery angles.
- 2) A comparative statement shall be prepared showing the quoted and comparative prices on an equitable basis as per Notice Inviting Tender / Tenders Specifications.
- 3) The scrutiny of tender shall be done by officers/officials as below and comparative statements shall be prepared and signed by them:-

| | |
|--|--|
| (a) Head office | Superintendent |
| (b) Central Purchase Organisation / Design Organisation | Assistant Purchase Officer/ Assistant Engineer |
| (c) Circles | Assistant Engineer /Circle Head Draftsmen |
| (d) Divisions | Assistant Engineer/ Divisional Head Draftsman (DHD) |
| (e) Sub Divisions | Junior Engineer/ Sectional Officer. |
- 4) The comparative statement shall be checked by another officer/official of higher rank and countersigned by him in token of such checking . In case of Head office, Central Purchase Organization , Procurement Cell of Transformer Repair Workshop , Design Organisations and Field Offices under Projects / Power plants , the comparative statements shall also be checked / preaudited by an Officer of Accounts Organization , wherever provided / nominated and duly signed by him as token of check / pre-audit.
- 5) The proposals for acceptance of tenders shall be prescribed in noting sheets in single file system. Where the Competent Authority is a Committee the file shall be seen by the members in circulation and the case shall be decided in a meeting . In urgent cases decision may be taken in circulation.
- 6) Where Competent Authority is the BOD/WTD a detailed memorandum shall be submitted by the Chief Engineer . All such cases shall be scrutinized by the concerned Purchase Committee before putting up to the BOD / WTD.
- 7) Names of the manufactures / suppliers to whom tender documents were not issued shall be indicated in the purchase proposal .

ANSWER TO QUESTION No 4 b)

The following are exempted from depositing Earnest Money:-

- 1) Public sector undertakings fully owned by Pb Govt/Central Govt/Other State Govts supplying materials directly through units owned by them provided that a certificate of Govt ownership issued by the concerned Govt Department shall be submitted in the envelope for Earnest Money. Exemption shall not be applicable if the tender is submitted for supply of material through private unit /manufacturer. M/s BHEL Government of India undertaking as per provision of these Regulations is exempted from the payment of Earnest Money Deposit.
- 2) Suppliers having permanent Earnest money deposit of Rs.10 lac with PSPCL.
- 3) Sole Manufacturers/ Suppliers of Proprietary items.

ANSWER TO QUESTION No 5 a)

- i. 24.110
- ii. 44.401
- iii. 62.903
- iv. 76.164
- v. 28.401

however the period of 6 months
is reduced to 3 months with effect
from 1/1/12 as per RBI
Notification.

ANSWER TO QUESTION No 5 b)

A cheque remains valid for payment for 6 months from the date of issue. Thus a cheque issued on 10th April can be got encashed by 9th Oct. If a cheque remains un-encashed for a period of 6 months it becomes stale cheque. This stale cheque is cancelled by preparing a journal voucher & the amount is credited to A/C Code 46.910. If the payee subsequently presents the cheque to the Drawing & Disbursing Officers (DDO) for renewal, a fresh cheque is drawn and classified to Account code 46.910.

ANSWER TO QUESTION No 5 c)

Imprest is a standing advance allowed to a subordinate to meet with day to day expenditure on petty items. The imprest holder occasionally, monthly or earlier when he needs the money, renders the account of expenditure incurred in Form C&B-9, get the expdr. approved and secures re couponment of money spent. The maximum amount of imprest can be upto Rs. 2000/-.

On the other hand a temporary advance is allowed to a subordinate to make payment against voucher already passed & for making payment to labour at the site of work. After making payment the account of advance is rendered like imprest but the expenditure is not recouped. It is adjusted and account closed.

ANSWER TO QUESTION No 5 d)

Any expenditure on restoring an asset back upto the level of output /efficiency/performance at which it was, when it was first put to use is called repairs.

Any expenditure on maintaining the asset upto the level of output /efficiency/performance at which it was, when it was first put to use is called maintenance.

Expenditure on all types of repairs and maintenance shall be charged to the Revenue in the year in which it is incurred. This shall be done regardless of the amount of any repairs or maintenance expenditure.

Model solution to M.E. Session 6/2014 (PAPER-II) (SERVICE RULES AND REGULATIONS)

Ans:1 (a) As per MSR Vol.I Part-I Reg.2.33 "Honorarium" means a recurring or non-recurring payment granted to a Board employee from the Board Funds as remuneration for special work of an occasional nature or intermittent character.

Note 1. No honorarium should be paid in respect of any work which can fairly be regarded as part of the legitimate duties of the Board employee concerned.

Note 2. No honoraria should ordinarily be given for working extra hours, but continuous working out of office hours may justify a claim to honoraria.

Note:3 : Orders by competent authority will be issued regarding grant of and acceptance of honorarium to an employee.

Detailed conditions regarding Honorarium have been given in Reg.5.38 of MSR Vol.I Part I.

As per MSR Vol.I Part-I Reg.2.21 "Fee" means a recurring or non-recurring payment to a Board employee from a source other than the Board Funds, whether made directly to the Board employee or indirectly through the intermediary of Board but does not include income from property, dividends and interest on securities, income from literary, cultural, artistic, scientific or technological efforts and income from participation in sports activities as amateur.

Detailed conditions regarding Fee have been given in Reg.5.40 of MSR Vol.I Part I.

As per Reg.5.41, 1/3 of any fees in excess of Rs.500 or, if a recurring fee, of Rs.250 a year paid to a Board employee, shall be credited to general revenues subject to the condition that the amount of fees retained by the employee shall not be less Rs.500 if non-recurring, and Rs.250/- if it is of recurring nature. However fees received for any kind of work done during working hours will be deposited with the Board. (10)

Ans. (b)(i) As per MSR.Vol.I Part-I REG.2.14 'Chief Public Office' means :-

| | |
|-----------------------------------|--|
| At the headquarters of a District | The Court of the Deputy Commissioner. |
| At a cantonment | The Station Church or such other place as may be fixed by the competent authority. |
| At an Out-Post or Tehsil | The court of the officer, in charge of the Out-post or Tehsil. |
| At all other places. | The Police Station, or, if there be no police Station the Post-Office, or if there be no Post Office, the point designated by Competent authority. |

(ii) As per MSR.Vol.I Part-I REG.2.15 "Chief Executive Officer" means the Secretary to the Board and any other officer who is or may be delegated as such by the Board from time to time.

(iii) As per MSR.Vol.I Part-I REG.2.13 'Cadre' means the strength of a service or a part of a service sanctioned as a separate unit.

As per MSR Vol.I Part-I Reg.2.29 'Heads of Offices' means the authorities designated as Disbursing Officers or any other authority declared by the Board to be the Head of an office.

(v) As per MSR Vol.I Part-I Reg.2.17 'Competent Authority' in relation to the exercise of any power means the Administrative Authority concerned of the Board. (5x2=10)

Ans:2(a) As per MSR VOL.I PART I Reg.8.67 during the period of probation, a probationer is entitled to leave as follows :-

If appointed under contract, to such leave as is prescribed in his contract; or
 if appointed otherwise, to such leave as would be admissible to him under the leave regulations which would be applicable to him if he held his post substantively otherwise than on probation. If for any reason it is proposed to terminate the services of a probationer, any leave which may be granted to him should not extend beyond the date on which the probationary period as already sanctioned or extended expires, or any earlier date on which his services are terminated by the order of an authority competent to appoint him.

As per MSR VOL.I PART I Reg.8.68 during the period of Apprenticeship, an Apprentice is entitled to leave as follows :-

If appointed under contract, to such leave as is prescribed in his contract; or
 if appointed otherwise to leave on medical certificate on leave salary equivalent to half of the pay on the last day of duty prior to commencement of leave for a period not exceeding one month in any year of Apprenticeship. If the period of Apprenticeship is less than one year, proportionate leave will be admissible, viz for nine/six/three months period of Apprenticeship, leave admissible will be twenty one/fifteen/seven days, respectively; and to extraordinary leave under Regulation 8.55. (10)

Ans:2 (c) As per Secretary/PSEB (now PSPCL), Regulation Section, Patiala circular No.4/2006, paternity leave is admissible to male employees for 15 days from the date of delivery of his wife. This leave will be commuted against 30 days half pay leave due to the official under Reg.8.54/8.69 of PSEB MSR VOL.I PART-I.

(5)

Ans:2 (b) As per Secretary/PSEB (now PSPCL), Regulation Section, Patiala circular No.12/2005 circulated vide Memo.No.149361/149571 dated 28.10.2005, leave is admissible to female employees upon their adopting a newly born child for 3 months from the date of adoption or the date on which the child becomes 3 months old, whichever is earlier. However the leave will start only when the child has been legally adopted. (5)

Ans:3(a) Pension is granted as per provision of Pb.CSR Vol.II and instructions issued from time to time by the Punjab Govt. and adopted by PSEB (now PSPCL). It is a monthly payment made to a retired employee of the Corp. There are different kinds of pensions payable to retired/expired employees:

Superannuation Pension (Rule 5.12 of Pb. CSR Vol.II) : Presently it is payable @ 50% of last pay drawn if the service rendered is 25 years or more. It will be proportionately reduced if the retiree has less than 25 years of service. It is payable for life.

Family Pension (Rule 6.17 of Pb. CSR Vol.II): It is payable to the family of an employee who dies while in service or after retirement. It is payable @ different %age rates related to the pay last drawn by the deceased. In the case of employees who die in harness, differit will be paid @ 60% or 50% linked with their pay last drawn for payment upto 7 years from the date of death or the date on which the deceased would have attained the age of 58 years whichever is earlier. After this period and also in the case of death of retired persons it will be payable at reduced percentage rate of 40% or 30% linked with their pay last drawn.

It will be payable to the family members who come under the definition of 'family' as per Pb.CSR Vol.II.

Compensation Pension (Rule 5.2 of Pb. CSR Vol.II): When a post is abolished and the employee holding that post is not posted against an alternative post, or is transferred from pensionable post to non-pensionable post, compensation pension is granted with certain conditions.

Invalid Pension (Rule 5.11 of Pb. SR Vol.II): It is granted to an employee who by bodily or mental infirmity is permanently incapacitated for public service and is retired.

Retiring Pension (Rule 5.32 of Pb. CSRVol.II): It is granted to an employee who retires or is required to retire under Premature Retirement Rules/Regulations.

Ans:3(b): Commutation of pension is governed under Chapter 11 of Pb.CSR Vol.II. (10)

If application for commutation of pension is received after one year from the date of retirement then competent authority may allow commutation pension subject to medical examination. If medical report is not received within three months, then approval of competent authority will lapse. However competent authority may revive his approval after three months. The retiree can withdraw his application before medical examination but once he appears for medical examination he cannot withdraw his application. However if the medical authority directs his age more than his actual age, he may be allowed to withdraw his application by submitting two weeks notice. Otherwise, the sum so decided by the medical authority will be payable.

(10)

Ans:4(a)

| | |
|---------------------------|---|
| JE in scale of 7750/14500 | AE in the scale of 7750/14500 |
| 1.1.96 8550 | |
| 1.4.96 to 31.5.96 | EOL Period |
| 16/18.7.96 | 8825 on Promotion one increment in same scale |
| 1.8.96 | 9100 DNI step up from 6/96 to 8/96 due to EOL |
| 1.8.97 | 10350 |
| 1.8.98 | 10700 |
| 1.8.99 | 10700 Two AGI stopped with future effect |
| 1.6.2000 | 10700 Dept.eng.officers exam.not passed. Hence no 23 yr.prom.increment. |
| 1.8.2000 | 10700 AGI STOPPED |
| 1.1.2001 | 10700 Prom.as AEE. DAE not passed.No increment. |
| 1.8.2001 | 11050 AGI |
| 1.5.2002 | 11750 -23 Yr.Adv.Prom.Increment (to be adjusted on next promotion as AEE on passing Dep.Exam. |
| 1.5.2003 | 12100 |
| 1.5.2004 | 12100 (12500) 1 AGI stopped w/o future effect vide O/O dated 15.5.2003 |
| 1.5.2005 | 12500 (12900) Prev.AGI restored.2 AGI stopped without future effect vide O/O issued on 20.2.2004 |
| 1.5.2006 | 12500 (13300) |
| 1.5.2007 | 13700 |

(15)

Ans:4(b) Following facilities/concessions are admissible to the family members of Corp. employees who die in harness:

- Pension equal to last pay drawn upto the date of his actual retirement subject to acceptance of solatium in lieu of job.
- Exgratia grant amounting to Rs.1 lac in normal death case and Rs.2 lacs to 4 lacs in harness cases and Rs. 10 lacs in terrorist activity applicable w.e.f.1.1.06.
- Solatium subject to minimum of Rs. 3 Lacs. and maximum of Rs. 5 lacs.
- Retention of Board's accommodation upto one year from the date of death or house rent allowance for one year.
- Deposit linked insurance amount of Rs. 10,000 provided the deceased employee has five years service.
- Medical facility through out life on same basis as is given to pensions.
- Tuition fees at Govt. rate upto graduate level.
- Gratuity at the following rate:

Service upto 1 year=Two months pay.

For one year to 5 years = Six months pay.

5 Years to 12 Years =Twelve month pay.

Above 12 Years = Emoluments x half yearly subject to 66 in case of class I, II & III and 70 in case of class IV. Max 10 lacs w.e.f 1.1.06

(5)

Ans: 5(a): As per Reg.37 of PSEB Provident Fund Regulations 1960, on the death of a subscriber before the amount standing to his credit has become payable (see Annex.C to these rules), or where the amount has become payable before payment has been made the amounting standing to his credit will be payable as under:

(i) where subscriber leaves a family:

to the nominees as per nomination if so made under Reg.10, or if no nomination or nominations purporting to be in favour of any person or persons other than a member or members of his family, shall become payable to the members of his family in equal share, except (1) sons who have attained majority, (2) sons of a deceased son who have attained majority (3) married daughters whose husbands are alive (4) married daughters of a deceased son whose husbands are alive.

(ii) when the subscriber leaves no family:

as per Nominations made under Reg.10 in the proportion specified in the nomination. However if such nominee dies before the subscriber, the nomination shall become null and void but posthumous child of the deceased or the posthumous child of the deceased son shall be treated as a member of the family if so brought to the notice of the disbursing officer. (10)

Ans:5(b): Under explanatory Note-7 attached to the Delegation of Powers, Heads of departments can re-delegate the financial powers to their subordinates stationed at their head-quarters on their own responsibility and subject to other restrictions as they may like to impose, provided that the financial powers re-delegated shall, however be exercised subject to the supervision and control of the delegation officer, provided further that the re-delegated powers shall be exercised personally by such officer and shall in no circumstances be further re-delegated. (5)

Ans:5(c): Under Sr.No.53 of Delegation of Power, purchasing authorities are competent to allow interest free advance payment (normally 10% of order value) to suppliers viz. BHEL, IL Kota and other public undertakings for purchase of material and equipments of proprietary nature, if and when put forth by them. In case the suppliers/contractors fail to get the advance adjusted within the contract/delivery period, penal interest @ 18% will be charged on the un-adjusted value of the advance for the period exceeding the contract/delivery period. The above advance shall not be applicable for replenishments/repairs or shortages/defective/rejected items provided original supplies are made within contractual delivery period. (5)

Que. No. 1 (a)

Definitions:-

Connected load:-

Means the sum of the rated capacities of all the energy consuming apparatus in a consumer's installation. This will not include the standby or spare energy consuming apparatus installed through a changeover switch ;

Rounding-off Energy Bill (Net/Gross):

Consumption charges i.e. both demand and energy charges including surcharges, rebates, octroi (if applicable), meter rentals, service charges, electricity duty as well as total energy bill (net as well as gross) shall be rounded-off individually to the nearest rupee by ignoring 1 to 49 paise and taking 50 to 99 paise as one rupee. Thus the amount mentioned in the bill shall be in whole rupee. The net amount payable in all electricity bills shall be rounded-off to the nearest Rs.10/- (Rupees ten) and difference due to rounding- off shall be adjusted in subsequent bills.

Consumer :-

Means any person who is supplied with electricity for his own use by the Board and includes any person whose premises are for the time being connected for the purpose of receiving electricity with the works of the Board and any person whose electricity supply has been disconnected ;

Essential Services:-

Means the services which affect the general public at large and will interalia include Hospitals, Railway Stations/Installations, Railway Traction, Defence and Military Installations, Radio / TV Installations, Water Supply and Sewerage Installations, Postal and Telegraph / Telecom Installations, Telephone Exchanges/ Installations and News Services Installations.

Temporary Connection:-

Means an electricity connection required by a person for meeting with his temporary needs such as;

- i. for construction of residential, commercial and Industrial complexes including pumps for dewatering ;
- ii. for illumination during festivals/family functions ;
- iii for threshers or other such machinery excluding pump sets ; or
- iv. for touring cinemas/ circuses/ fairs/ exhibitions /melas / congregations.

Que. No. 1(b)

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 Tariff.

Sundry Allowances Adjustment Register (Form SOP-6 A)

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 consumer's securities.
- (ii) Adjustment of interest on consumer's security deposits.
- (iii) Adjustment of interest on Debentures.
- (iv) Write off of bad debts.
- (v) Adjustment of amount received under ARPC schemes and interest thereon where payable.

Que. No. 2 (a)

Meter readings of various categories of consumers with loads upto 500 KW shall be taken by the following officials:-

i) **DS/NRS (loads up to 20 KW/ SP Connections)** **Meter reader**
(Except spot billing)

ii) **DS/NRS (21-50 KW) / BS Connections up to 100 KW** **JE Incharge of feeder**

NOTE : AE/AEE/Xen (DS) will depute one LM /AJE to assist the JE incharge of the feeder for taking readings

iii) **DS/NRS (51-100KW) / MS Connections** **AAE/JE-I**

NOTE: In case the no. of connections exceeds 100 and is upto 300 Sr.Xen/ASE (DS) shall depute another AAE/JE-I to take readings. Where the no. of connections exceeds 300 AAE/JE (installation) shall also be deputed for taking readings.

iv) **DS/NRS/LS/BS (100-500 KW) Connections** **AE/AEE/Xen (DS)**

Model Solution

Paper - III

M.E.

5-6/2014

Que: No. 2 (b)

Bill of M S Consumer

| | |
|--------------------|--|
| Multiplying factor | $100/200 = 0.5 \times 1 = 0.5$ |
| KWH Consumption | $231898 - 223708 = 8190 \times 0.5 = 4095$ |
| KVAH Consumption | $242009 - 233776 = 8233 \times 0.5 = 4117$ |
| Power Factor | $4095 / 4117 = 0.99 \%$ |

| | | |
|---|-----------------------|-----------|
| 1. Energy Charges | 4095×6.26 | = 25635 |
| 2. MMC | 22.900×203 | = 4649 |
| 3. Energy charges 1 or 2 (w.e. is less) | | = 25635 |
| 4. Power Factor Incentive | $25635 \times 2.25\%$ | = (-) 577 |
| 5. Fuel Cost | 4095×0.12 | = 491 |
| 6. SOP (Total Energy Charges) | | = 25549 |
| 7. ED | $25549 \times 13/100$ | = 3321 |
| 8. Octroi | 4095×0.10 | = 410 |
| 9. Meter Rent | | = 93 |
| 10. MCB Rent | | = 26 |
| 11. Service Charges | | = 75 |

| | |
|--|--------------|
| Total amount payable by due date | <u>29474</u> |
| Rounding off the amount | 29470 |
| Later payment surcharge $25549 + 194 = 25743 \times 10 \%$ | 2574 |
| Amount payable after due date | <u>32044</u> |

Model Solution

Paper - III

M. E.

5-6/2014

Que. No. 3(a)

Release of Connection/Extension to a person involved in theft of electricity / UUE & Defaulting Consumers:

a) Theft of Electricity / UUE Cases:

An applicant/consumer applying for a new connection/ extension in load shall give an affidavit on non-judicial stamp paper that he/she/they or his/her/their associates are neither involved in any case of theft of power / UUE anywhere in the state and nor any case for recovery of the amount charged against him/her or their associates is pending in the Court/ Special Court or 'Dispute Settlement Committee or Forum' or Appellate Authority or Ombudsman and in the event of such a case being detected supply to the premises is liable to be disconnected after serving 15 (Fifteen) days notice till such time the amount due is paid. Sanctioning/executing authorities shall satisfy themselves about the correctness of the affidavit before sanction of load/release of load. The application of an applicant/ consumer involved in any UUE/ theft case, for new connection / extension shall be registered only if such an applicant deposits 50% of the assessed amount and agrees to comply with the provisions of Regulation 36 / 37 of the Supply Code.

b) Defaulting Consumers

Application for a new connection/extension in load and giving the feasibility clearance, wherever applicable, in respect of a consumer against whom defaulting amount is outstanding or some dispute is pending on account of unauthorized load, peak load violation or overhauling of accounts on the basis of MMTS testing and re-assessment by audit etc. shall be registered if the consumer deposits 50% of the disputed / outstanding amount and submit undertaking to abide by the decision of Dispute Settlement Committee or Forum or Ombudsman. Where the application for extension in load has already been got registered by such a defaulting consumer or where the case of defaulting amount against the existing consumer arises after he has registered his application for extension in load, the case for feasibility clearance and release of connection shall be processed after deposit of 50% of the disputed/ outstanding amount provided the consumer agrees to abide by the decision of Dispute Settlement Committee or Forum or Ombudsman, through an affidavit duly attested by the Notary Public. In case of court cases 100% of the defaulting amount shall be got deposited before acceptance of application for extension in load.

Model Solution Paper-III

M.E

S-6/2014

Que. No. 3(b)

Energy Consumption Variation register:

Careful examination/ study of cases of low and appreciable variation in energy consumption shall provide clues for investigating theft of electricity cases. In order to have an effective control/check over the mal-functioning of the meters/theft of energy by properly maintaining/monitoring energy variations registers for different category of consumers.

Maintenance of the Registers:

Officials/Officers responsible for maintaining energy variation register shall be as under:-

- | | |
|--------------------------|--|
| a) GSC (DS and NRS) | Revenue Supdt. RA/ARA |
| b) SP/MS/Street Lighting | AAE or JE where AAE is not posted. |
| c) LS/BS/RT | AE./AEE/XEN In charge of S/Divn. and AEE./Comml. in case of Special Divn. |

Model Solution Paper-III

M. E.

5-6/2014

Que. No. 4(a)

Rate of Service Connection Charges:-

| <u>Sr.No.</u> | <u>Load</u> | <u>Rs. per KW</u> |
|---------------|---------------------------|-------------------|
| <u>DS</u> | | |
| 1. | Upto 1 KW | 375/- |
| 2. | Above 1 KW & up to 3 KW | 450/- |
| 3. | Above 3 KW & up to 7 KW | 750/- |
| 4. | Above 7 KW & up to 100 KW | 1125/- |

NRS

| | | |
|-----|---------------------------|--------|
| 1. | Upto 1 KW | 375/- |
| 2. | Above 1 KW & up to 3 KW | 750/- |
| 3.. | Above 3 KW & up to 100 KW | 1125/- |

1. The rates of Initial Security recoverable shall be as under:-

| | <u>DS</u> | <u>NRS</u> |
|---|-----------------|-----------------|
| a) With total load up to 50 KW | Rs.500/- per KW | Rs.700/- per KW |
| b) With total load of 50 KW & upto 100 KW | Rs.370/- per KW | Rs.470/- per KW |
| c) With total load above 100 KW | Rs.330/- per KW | Rs.420/- per KW |

2. The rates of Initial Security for consumers covered under spot billing:-

| | <u>DS</u> | <u>NRS</u> |
|-------------------------------------|-----------------|-----------------|
| a) With total load up to 50 KW | Rs.370/- per KW | Rs.470/- per KW |
| b) With total load of 50 KW & Above | Rs.185/- per KW | Rs.235/- per KW |

Model Solution

Paper-III

M.E.

S-6/2014

Que. No. 4(b)

Rebate/benefits to DS/NRS consumers under VDS.

During the period VDS remains operative, the field officers/enforcement Agencies may visit the premises of DS/NRS consumers to verify the connected Load and to assist the consumers in correct assessment of unauthorized load, if any, which needs to be regularized. However, no penalty/load surcharge on the Unauthorized load so detected by checking agencies or self-declared by the Consumer shall be levied during the period the VDS scheme remains operative.

A rebate of 20% will be given on the service connection charges (fixed) under VDS.

DS/NRS consumes with sanctioned load up to '10kW can extend the load up to 20 KW. Further DS/NRS consumers with connected load above 10 kW shall be allowed to extend their load under VDS up to 100% subject to the condition that Total load after extension does not exceed 100 KW.

Model solution

Paper - III

M.E.

5-6/2014

Que. No. 5 (a)

Bill of Corporation Employee

| | |
|-------------------------------------|------------------|
| Period of bill (21-3-14 to 25-5-14) | = 65 days |
| Consumption 723 - 155 | = 568 |
| Less concession 155x 65/30 | = - 336 |
| | <u>232 Units</u> |

| | | |
|---|--------------------------------------|-------|
| 1. Energy Charges | | |
| | $100 \times 65/30 = 217 \times 4.56$ | = 990 |
| | $(232-217) \quad 15 \times 6.02$ | = 90 |
| | | 1080 |
| 2. MMC (Not applicable) | | -- |
| 3. Fuel S. Charge | 232×0.12 | 28 |
| 4. E D (see working note) | | 412 |
| 5. Octroi | 568×0.10 | 57 |
| 6. Meter Rent | $8 \times 2 \times 1/2 \times 65/30$ | 9 |
| 7. Service charges | $5 \times 2 \times 65/30$ | 11 |
| Amount payable by due date | | 1597 |
| Rounding off the amount | | 1600 |
| Late payment surcharge 10% (1080+28+9+11) | | 113 |
| Amount payable after due date | | 1713 |

**Working Note:-
Calculation of E D**

| | | | |
|------------------|-------------------|--------|------|
| Energy charges | 217×4.56 | = 990 | |
| | 351×6.02 | = 2113 | 3103 |
| Fuel S. Charges | 568×0.12 | | 68 |
| | | Total | 3171 |
| E D = 3171 x 13% | | | 412 |

-10-

Model Solution Paper - III

M. E.

5-6/2014

Que. No. 5 (b)

Connected Load of NRS Consumer

| | | |
|---------------|------------------------------|--------------------|
| Lamps | $21 \times 0.040 = 0.840$ | |
| | $4 \times 0.100 = 0.400$ | = 1.240 |
| Fans | 10×0.060 | = 0.600 |
| AC | 3×2.500 | = 7.500 |
| Wall Sockets | $40 \times 1/3 \times 0.060$ | = 0.840 |
| Power Sockets | | |
| (1 phase) | $9/2 \times 1.000 = 5.000$ | |
| (3 phase) | $3/2 \times 6.000 = 12.000$ | = 17.000 |
| Total Load | | = <u>27.180</u> KW |

M.E

SOLUTION

5-6/2014

Q NO 1

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31.12.2003

| PARTICULARS | AMOUNT (RS) | PARTICULARS | AMOUNT (RS) |
|-------------------------------|-------------|---------------------|-------------|
| To opening stock | 21500 | By sales | 186000 |
| To purchases | 120500 | By Closing stock | 26000 |
| To wages | 25000 | | |
| To Gross profit c/d | 45000 | | |
| Total | 212000 | Total | 212000 |
| To salaries | 14000 | By Gross profit c/d | 45000 |
| Add outstanding | 1600 | | |
| To rent and taxes | 3000 | | |
| To insurance | 800 | | |
| Less prepaid | 250 | | |
| To general expenses | 3100 | | |
| To depreciation on machinery | 3100 | | |
| To net profit trfd to Capital | | | |
| Account | 19650 | | |
| Total | 45000 | Total | 45000 |

Balance Sheet as on 31.12.2003

| Liabilities | Amount (Rs) | Assets | Amount (Rs) |
|-------------------------|-------------|-------------------|-------------|
| Capital | 52000 | Cash | 3000 |
| Add profit for the year | 19650 | Closing Stock | 26000 |
| Less Drawings | -7000 | Sundry Debtors | 20000 |
| | 64650 | machinery | 31000 |
| Sundry creditors | 10900 | Less Dep | 3100 |
| Outstanding salary | 1600 | | 27900 |
| | | Prepaid Insurance | 250 |
| Total | 77150 | Total | 77150 |

M. E.

Q. no 2

PLANT AND MACHINERY ACCOUNT

| Date | Particulars | Amount (Rs) | Date | Particulars | Amount(Rs) |
|------------|----------------|---------------|-----------------|-------------------|---------------|
| 1.1.2001 | To Balance C/d | 195150 | 31.12.2001 | By Bank | 400 |
| 1.1.2001 | To bank | 29500 | 31.12.2001 | By Depreciation | |
| 1.1.2001 | To P&L A/C | 400 | | (35800+2950) | 38750 |
| | | | 31.12.2001 | By bal c/d | 185900 |
| | Total | <u>225050</u> | Total | | <u>225050</u> |
| 1.1.2002 | To Bal b/d | 185900 | By Bank | | 3500 |
| 1.1.2002 | To Bank | 18000 | By Depreciation | | |
| 31.12.2002 | To P&L A/C | 700 | | (31500+2950+1800) | 39850 |
| | | | By Bal c/d | | 161250 |
| | Total | <u>204600</u> | Total | | <u>204600</u> |

Calculations

1. Book value of machine in 1989

Book value as on 2001

The amount realised as cash

There fore the amount of realisation is profit and credited to P&L Account

Amount (Rs)

5500

zero

400

400

2. Book value of machinery in 1996

Less deprectaion for 6 yrs

$700 \times 6 = 4200$

Book value as on date

sale value

Net profit relaised and credited to P&L

7000

4200

2800

3500

700

M.E

Q.3(a)

Bank Reconciliation Statement

| Particulars | Amount (Rs) | Amount (Rs.) |
|---|-------------|--------------|
| Overdraft as per pass Book | | 12000 |
| Add:- | | |
| Cheques issued but not presented for payment | 4000 ✓ | |
| Amount paid by a debtor direct into bank | 400 ✓ | |
| interest on investment collected by Bank | 600 ✓ | 5000 |
| Total | | 17000 |
| Less:- | | |
| Cheques deposited but not collected | 3000 | |
| Interest on overdraft charged by bank | 500 | |
| Life insurance premium paid by bank | 1200 | |
| credit side of bank column of cash book undercast | 1000 | 5700 |
| | | 11300 |
| Overdraft as per cash book | | |

M.E

5-6/2014

Q no 3 (b)

Going Concern Concept

In the ordinary course, accounting assumes that the business will continue to exist and carry on its operations for an indefinite period in the future. The entity is assumed to remain in operation sufficiently long to carry out its objects and plans. The values attached to the assets will be on the basis of its current worth. The assumption that the fixed assets are not intended for resale. Therefore it may be contended that the balance sheet which is prepared on the basis of record of facts on historical cost cannot show the true or real worth of the concern at a particular data. The underlying principle there is that the earning power and not the cost is the basis for valuing a continuing business. The business is to continue indefinitely and the financial and accounting policies are followed to maintain the continuity of the business unit.

M-E

S-6/2014

Q.4

(a)

Journal entries for Rectification of Errors

| Particulars | | Dr | Cr |
|---|----|-------------|-------------|
| | | Amount (Rs) | Amount (Rs) |
| 1 Return inward Account | Dr | 27 | |
| To suspense Account | | | 27 |
| (Being the total of a page of sale return book carried forward as Rs.425 in place of Rs.452 now rectified) | | | |
| 2 Ram Prasad | Dr | 90 | |
| To suspense Account | | | 90 |
| (Being an item of sale to Ram Prasad posted as 206 in place of Rs.296, Now rectified) | | | |
| 3 Suspense Account | Dr | 400 | |
| To sales account | | | 400 |
| (Being cash sales not posted to sales Account Now rectified) | | | |
| 4 Depreciation Account | Dr | 350 | |
| To suspense account | | | 350 |
| (Being depreciation on Machinery not posted to depreciation Account, now rectified) | | | |
| 5 suspense Account | Dr | 227 | |
| To Hari narayan | | | 227 |
| (Being purchase of goods from hari Narayan omitted to be posted to his account Now rectified) | | | |
| 6 Suspense Account | Dr | 63 | |
| To Shiv nath | | | 63 |
| (Being Rs.470 received from shiv nath wrongly posted as Rs. 407 to the credit of his Account Now rectified) | | | |
| 7 Suspense Account | Dr | 10 | |
| To Purchase Account | | | 10 |
| (Being purchase Book overcast by Rs.10, Now rectified) | | | |

suspense Account

| Particulars | Amount (Rs) |
|---------------------|-------------|
| To sales Account | 400 |
| To Hari narayan | 227 |
| To Shiv Nath | 63 |
| To Purchase Account | 10 |
| To Balance c/d | 17 |
| | <u>717</u> |

| Particulars | Amount (Rs) |
|-------------------|-------------|
| By diff in T/B | 250 |
| By Return Inwards | 27 |
| By Ram Prasad | 90 |
| By Depreciation | 350 |
| | <u>717</u> |

Q no 4 (b)

Advantage of Double Entry system

- i) It enables to keep a complete record of business transaction.
- ii) It provides a check on the arithmetical accuracy of books of accounts based on equality of debits and credits.
- iii) It gives the results of business activities, either profit or loss during the accounting period.
- iv) It tells the financial position of the business at a point of time. Total resources of the business, claims of the outsiders, amount due by outsiders etc. are revealed by a statement known as balance sheet.
- v) It makes possible comparison of the current year with those of previous year helping the owner to manage his business on better lines.
- vi) It reduces the chances of errors creeping in the accounting records because of its equality principle.
- vii) It helps to ascertain the details regarding any account easily and accurately.
- viii) It helps in ascertaining cost of production by preparing Manufacturing account in the case of manufacturing business.
- ix) Profit disclosed is shown under the heading of Gross Profit and Net Profit.
- x) Above distinction between gross and net profit helps in administering effective control system.
- xi) Financial statements prepared are the basis of determining tax liability of the business.
- xii) Calculation of abnormal loss (due to loss of stock) an account of various factors like accident, fire etc, helps in filing claims with insurance company.

Disadvantages of Double entry system

In fact, there are no disadvantages of double entry system of book keeping. However, for the sake of argument, the following may be regarded as disadvantages:

1. Requirement of expert knowledge. Now a days, accounting is a profession and is being practised by qualified Chartered Accountants.

2. Lengthy cumbersome process. The process of recording, classifying, analysis and interpreting is cumbersome and tedious.
3. Expensive. Accounting department is to be staffed by qualified and trained staff requiring high salaries. So, it is expensive for small business units, it may not be economical to maintain full fledged accounting department.

M.E.

5-6/2014

Q no 5

Distinctions between Revenue and Capital Expenditure

| Sr No | Basis of Difference | Capital expenditure | Revenue Expenditure |
|-------|-----------------------|--|--|
| 1. | Permanency | It relates to the acquisition of the permanent assets i.e., fixed assets. | It relates only to the acquisition of current assets. |
| 2 | Recurrence | It is non-recurring expenditure. | It is treated as recurring expenditure. |
| 3 | Tangibility | Acquisition of tangible assets is the general rule but sometimes intangible assets like goodwill are also purchased. | Acquisition of intangible things in the form of service is the general rule but the acquisition of tangible assets last only for a short period. |
| 4 | Type of Expenditure | It is a special type of expenditure. | It is a routine type of expenditure. |
| 5 | Duration of Benefit | It provides a benefit for a long time. | It provides benefit for one year. |
| 6 | Property Right | It is associated with property right | It is not associated with any such property right. |
| 7 | Transferability | It can be disposed of for money or money's worth. | It cannot be transferred for money or money's worth. |
| 8 | Aim | Its aim is to increase the earning capacity of the firm. | Its aim is to earn existing revenue. |
| 9 | Nature of Expenditure | Such expenditure may be capital expenditure for one who is paying it but may be revenue income for the receiver. | Such an expenditure is revenue for one who is paying it and revenue income for the receiver. |
| 10 | Expiry | It represents unexpired costs. | It represents expired costs. |
| 11 | Chargeability | It is taken to the Balance Sheet as an asset | It is charged to profit and loss account every year |

Mr. E.

S-6/2014

Q 5(b)

LAN (Local Area Network): In LAN two or more computers and peripheral devices are connected within a small area such as room, office or a campus. In LAN, computer terminals are physically connected with wires. The data transmission speed is slow as compared to WAN (Wide Area Network).

Primary Key: Primary Key is a standard feature of every database management system. A Primary Key is a sort of check on the table that every record in the table is unique and does not contain any duplicate data. A table can have only one Primary Key. The value in the Primary Key field is different for every record and thus helps in uniquely identifying the records. Access uses the Primary key to relate the table's record to those in another table.

Sorting of Data: Sorting means arranging the given data according to a particular field either in ascending (increasing) or descending (decreasing) order in a worksheet. Once the data is organized, it becomes very easy to work with. Follow these steps to sort data:

1. Open the required worksheet and select the data that you want.
2. Click on any cell, say B2. Now, click sort button in the sort & filter group on the Data tab. The entire database will be selected and the Sort dialog box appears.
3. Select a field. For example "Total" from the Sort by list box.
4. Select the Largest to Smallest option in the order section. By default, the Smallest to Largest option is selected.
5. By default, My data has headers check box is selected.
6. Excel usually assumes that you have a header row i.e. the first row of titles of your data. If you do not have a header row, you can uncheck this option.
7. Click on OK. The data base will be arranged in descending order on the basis of Total column.

375 = 15

Paper-V - Store Keeping & Material Accounting

| | |
|-------------|--|
| Ques. 1 (a) | Discuss the valuation of Receipts (GRN): Purchases and Returns from works. |
| Ans.: | <p><u>(A) Purchases</u></p> <ol style="list-style-type: none"> 1. JE Stores of CE (S&D) is responsible for valuation of GRNs in respect of material supplied by outside parties. In case of Thermal project stores GRNs shall be valued by Valuation Cell in receipt of GRNs from stores. 2. Valuation of GRN shall be done at standard rates as per the latest standard rate list, in respect of Standard Rates items otherwise at the PO rate, taking the total of:- <ol style="list-style-type: none"> (a) Basic price (b) Excise duty (c) Sales tax and (d) Freight <p>This total would be termed as PO rates and would be calculated in respect of each item in the GRN. All other amounts in PO (i.e. insurance, packing expenses etc.) shall be ignored for the purpose of calculating PO rate.</p> <p><u>(B) Returns from Works</u></p> <p>JE Stores/ Evaluation Cell is responsible for valuation of material returned from works against Store Return Warrant (SRW). Valuation shall be at the issued rates applicable for the month in which the materials are returned.</p> <p>Scrap returned shall be valued at standard rates fixed by the appropriate authority. Where standard rate is not fixed, rate shall be determined by the officer incharge of the store in accordance with the instructions/guidelines issued by Board/Powercom/CE.</p> <p>Dismantled material returned in good and reusable condition shall be valued at the rate assigned in SRW.</p> |
| Ques.1 (b) | State the procedure for preparation of abstract of material issued. |
| Ans.: | <p>1. Evaluation Clerk/ AO Evaluation Cell/ CE (S&D) Computer Cell- Segregate the Store Requisition (SR) on the basis of:</p> <ol style="list-style-type: none"> i) Material issued against works ii) Material issued to works for contractors iii) Material issued for works to other Accounting Unit not having stores. iv) Material issued to contractors on a contract with another Accounting Unit not having stores. v) Material issued to fabricators by stores etc. |

Ques. 1 (b)

| | |
|--|--|
| | <ol style="list-style-type: none">2. After segregation enter the SRs in an abstract of SRs to be maintained separately for each type of SRs as under:<ol style="list-style-type: none">i) Sr. No.ii) Unique serial number of SRs given by Store Keeperiii) Prepared Sr. No. and dateiv) Date of issue of materialv) Account head to be debitedvi) Value of material issuedvii) Stores incidental expensesviii) Classify the value of material issued over various material groupsix) Segregation of issues between Capital and O&M works.3. Ensure that total number of SRs entered in the various abstracts tally with the total number of SRs received from the store.4. Forward one copy of the abstract to Division/Accounting Unit.5. Division/Accounting Unit shall incorporate SRs abstract in the Abstract Register, after applying necessary checks. |
|--|--|

Paper-V - Store Keeping & Material Accounting

| | |
|-------------|---|
| Ques. 2 (a) | Discuss the valuation of issue of materials. |
| Ans.: | <p>Store Clerk/ Evaluation Cell/ Computer Cell shall value Standard Rate items at the latest Standard Rate as per Standard Rate List (SRL) where such a system is followed, otherwise value all issues at weighted average rate by taking into account opening balance of stock quantity and value and receipt-quantity and value, during the month.</p> <p>Store Incidental/Storage Charges shall be levied on issues in following cases:</p> <ol style="list-style-type: none"> Capital works Contractors of works Deposit works BBMB/ HSEB Sale to contractor/suppliers and other private parties Shortage on physical verification of stores recoverable from employees etc. |
| Ques. 2(b) | Discuss the emergency/ spot purchases. |
| Ans.: | <ol style="list-style-type: none"> In case of critical items required urgently and no stock of the same is available with stores, obtain a 'No Stock' certificate from stores. Submit the proposal to the Competent Authority for purchase of material through Spot Purchase Committee giving the required information. Competent Authority shall scrutinize the proposal and constitute Spot Purchase Committee. Spot Purchase Committee shall visit the market and collect quotations from suppliers. After the preparation of comparative statement, determine and approve the lowest market rate. Place purchase order on the approved tenderer. Pass the suppliers bill and issue cheque for payment. |
| Ques. 2(c) | Discuss the adjustment of unused material lying at various works. |
| Ans.: | <ol style="list-style-type: none"> JE works shall physically verify the unused material lying at various O & M works and make a list of such material showing for each sanctioned estimate/work: <ol style="list-style-type: none"> Material description Material item code Closing balance/ quantity at work site Value of material <p>Evaluate the material at the latest issue rate.</p> SDO Incharge shall scrutinize and approve the list. Have Journal Voucher prepared and forwarded duly approved to the Division/Accounting Unit alongwith the list. Division/Accounting Unit incorporate Journal Voucher in the monthly Account of March. |

Model Solution M.E. 5-6/2014 Paper-V (u)

Paper-V - Store Keeping & Material Accounting

| Ques. 3 (a) | Explain capital materials purchase by classifying account code as per Chart of Accounts. | | | | | | | | | | | | |
|--|--|----------|--------|--|--------|-------------------------------------|--------|----------------------------------|--------|------------------------------|--------|-------------------------|--------|
| Ans.: | <p>Account Code: 22.201 to 22.219 explains the Capital Material Purchase A/c by Material Group as under:</p> <p>22.201----Capital Material Purchase-Steel 22.202----Capital Material Purchase -Cement 22.203----Capital Material Purchase -Transformers 22.204----Capital Material Purchase -Metering Equipments 22.205----Capital Material Purchase -Cables & Conductors 22.206----Capital Material Purchase -Poles 22.207----Capital Material Purchase -Electric Light Fittings 22.208----Capital Material Purchase -Spares 22.209----Capital Material Purchase -Timber 22.210----Capital Material Purchase -Steel Pipes 22.219-----Capital Material Purchase -Others</p> <p>This account would identify materials purchases under capital account to specific Materials Group. The basis of selecting materials groups are: -major consumption and -capital jobs requirements.</p> <p>This account would correspond to physical materials receipts of specific category.</p> | | | | | | | | | | | | |
| Ques.3 (b) | Write short note on O&M material-in-transit a/c. | | | | | | | | | | | | |
| Ans.: | <p><u>Account Code 22.690-O&M Materials-in-transit A/c:</u></p> <p>This account is created only at the year end to value the O&M materials in transit in cases where in terms of the Purchase Order the property in the goods has already passed on to the Board/Powercom. This account will be closed at the beginning of the next year since such material will be accepted and accounted for in the normal way during the year.</p> | | | | | | | | | | | | |
| Ques.3 © | <p>Enumerate the account code of the following:-</p> <table border="1"> <thead> <tr> <th>Question</th><th>Answer</th></tr> </thead> <tbody> <tr> <td>i) Capital Material Pending Inspection</td><td>22.660</td></tr> <tr> <td>ii) O&M Material Pending Inspection</td><td>22.670</td></tr> <tr> <td>iii) Capital Material in Transit</td><td>22.680</td></tr> <tr> <td>iv) Capital Material at site</td><td>22.640</td></tr> <tr> <td>v) O&M Material at site</td><td>22.650</td></tr> </tbody> </table> | Question | Answer | i) Capital Material Pending Inspection | 22.660 | ii) O&M Material Pending Inspection | 22.670 | iii) Capital Material in Transit | 22.680 | iv) Capital Material at site | 22.640 | v) O&M Material at site | 22.650 |
| Question | Answer | | | | | | | | | | | | |
| i) Capital Material Pending Inspection | 22.660 | | | | | | | | | | | | |
| ii) O&M Material Pending Inspection | 22.670 | | | | | | | | | | | | |
| iii) Capital Material in Transit | 22.680 | | | | | | | | | | | | |
| iv) Capital Material at site | 22.640 | | | | | | | | | | | | |
| v) O&M Material at site | 22.650 | | | | | | | | | | | | |

Paper-V- Store Keeping & Material Accounting

| Ques. 4 (a) | Explain the O&M materials Purchase by classifying Account Code as per Chart of Accounts. | | | | | | | | | | | | |
|---|--|----------|--------|--|--------|--|--------|---|--------|---|--------|--|--------|
| Ans.: | <p>Account Code: 22.221 to 22.239 explains the O&M Material Purchase A/c by Material Group as under:</p> <p>22.221-----O&M Materials Purchase-Steel 22.222-----O&M Materials Purchase-Cement 22.223----- O&M Materials Purchase-Transformers 22.224---- O&M Materials Purchase-Metering Equipments 22.225---- O&M Materials Purchase-Cables & Conductors 22.226---- O&M Materials Purchase-Poles 22.227---- O&M Materials Purchase-Electric Light Fittings 22.228---- O&M Materials Purchase-Spares 22.229---- O&M Materials Purchase-Timber 22.230---- O&M Materials Purchase-Steel Pipes 22.239----- O&M Materials Purchase-Others</p> <p>This account would identify materials purchases under O&M account to specific Materials Group. Similar Materials Group classification as in the case of Capital Material Purchase A/c has been prescribed. Debits to this account will be based on valuation of Physical receipts and is not dependent on bill passing or payment. The procedure regarding year-end transfer and adjustment discussed in the Capital Material Purchase A/c would apply to this account also.</p> | | | | | | | | | | | | |
| Ques.4 (b) | Explain the material issued on loan to parties other than contractors. | | | | | | | | | | | | |
| Ans.: | <p>Account Code 22.730- Material issued on loan to parties other than contractors.</p> <p>Issue of materials on loan to parties other than contractors shall be valued at the normal issue rate and recorded in this account. The returns shall be valued at the same rate at which materials were given on loan.</p> | | | | | | | | | | | | |
| Ques.4 © | Enumerate the account code of the following:- | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Question</th><th>Answer</th></tr> </thead> <tbody> <tr> <td>i) Capital Material Stock Adjustment Account-Steel</td><td>22.501</td></tr> <tr> <td>ii) Capital Material Stock Adjustment Account-Cement</td><td>22.502</td></tr> <tr> <td>iii) Capital Material Stock Adjustment Account-Transformers</td><td>22.503</td></tr> <tr> <td>iv) Capital Material Stock Adjustment Account-Metering Equipments</td><td>22.504</td></tr> <tr> <td>v) Capital Materials Stock Adjustment Account-Cables & Conductors.</td><td>22.505</td></tr> </tbody> </table> | | Question | Answer | i) Capital Material Stock Adjustment Account-Steel | 22.501 | ii) Capital Material Stock Adjustment Account-Cement | 22.502 | iii) Capital Material Stock Adjustment Account-Transformers | 22.503 | iv) Capital Material Stock Adjustment Account-Metering Equipments | 22.504 | v) Capital Materials Stock Adjustment Account-Cables & Conductors. | 22.505 |
| Question | Answer | | | | | | | | | | | | |
| i) Capital Material Stock Adjustment Account-Steel | 22.501 | | | | | | | | | | | | |
| ii) Capital Material Stock Adjustment Account-Cement | 22.502 | | | | | | | | | | | | |
| iii) Capital Material Stock Adjustment Account-Transformers | 22.503 | | | | | | | | | | | | |
| iv) Capital Material Stock Adjustment Account-Metering Equipments | 22.504 | | | | | | | | | | | | |
| v) Capital Materials Stock Adjustment Account-Cables & Conductors. | 22.505 | | | | | | | | | | | | |

Paper-V - Store Keeping & Material Accounting

| | |
|--------------------|--|
| Ques. 5 (a) | What is Basic Input and Output Software (BIOS) ? |
| Ans.: | The BIOS is software that controls the most fundamental operations of a computer and a BIOS is necessary in order to start a computer. Without a BIOS, a computer would not know how to communicate with its hard disk and other devices. The BIOS is stored on a ROM (Read-Only Memory) computer chip inside the computer. BIOS has a number of different roles, but its most important role is to load the operating system. |
| Ques. 5(b) | What is Modem ? |
| Ans.: | Modem is short for modulator-demodulator. A modem is a device or program that enables a computer to transit data over, for example, telephone or cables lines. Computer information is stored digitally, whereas information transmitted over telephone lines is transmitted in the form of analog waves. A modem converts between these two lines. |
| Ques. 5(c) | What is the difference between Save and Save As ? |
| Ans.: | 'SAVE'-This command is used when you want to save a file by only one name and 'SAVE AS'-This command is used when you want to save a file by two or more than two name. |
| Ques. 5(d) | State the procedure for Accountal of Obsolete Materials. |
| Ans.: | <ol style="list-style-type: none"> 1. SDO Stores have the list of non-moving/ dead items and slow moving items prepared separately in duplicate showing the materials description, date of receipt of material, user, quantity etc. shall submit the list to Division/ CE (S&D). 2. Divisional Officer review the lists and determine the items which are considered obsolete and also which are not required for use in future. Have the lists submitted to the Superintending Engineer with recommendations. 3. SE/ CE(S&D) approve the lists as per Delegation of Powers after obtaining the comments of user Divisions/ Circles where necessary. 4. JE Stores shall receive one copy of approved obsolete store list and prepare 3 copies of Obsolete Store Slip. Forward two copies to Store Keeper duly approved by SDO Incharge. 5. Store Keeper remove the obsolete items and store these in a separate place in stores marked 'Obsolete Stores Items'. 6. Evaluation Cell shall receive one copy of Obsolete Store Slip from store and evaluate the material at the rate borne on the Value Ledger Card. Pass the relevant accounting entry on the basis of Obsolete Store Slip by passing JV. 7. SDO store lists the Obsolete Stores and surplus material will be sent to SE Disposal Cell through Sr. XEN Stores. 8. Sr. XEN Store/ CE (S&D) pursue the matter with SE Disposal Cell for obsolete/ surplus item not disposed off. |