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MODEL SOLUTION
Departmental Account Examination for Ministerial Establishment.
Session 6/2016
Paper -1st
(Works Account)

- 1(a) Earnest Money:** Earnest money is the amount deposited by the bidder at the time of submission of bids. Earnest Money deposited by the successful bidder is retained whereas the same is refunded to unsuccessful bidders. On the other hand few PSUs, Govt. Undertakings are exempted from depositing earnest money.
- Security deposit:** Security deposit is the amount deducted at the time of making payment of bills submitted by contractor /supplier. The earnest money already deposited by the bidder is also adjusted against security deposit to be deducted from the bill. Security deposited is refunded to the contractor /supplier after faithful completion of work supplies.
- 1(b) REJECTED TENDERS:-** As per provisions of P.S.E.B. Purchase Regulations, 1981, 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 no accompanied by the required amount of earnest money as per Regulation 12(iv).
- 1(c)** No debits will be raised when a vehicle of an O&M Division is used by another O&M Division for O&M works. In such cases a certificate shall be furnished by the Division using the vehicle, on a specified format. The certificate shall be allotted a serial number by the division owning the vehicle. In case, the certificate is not furnished within two months after the journey, the journey may be treated as a private one and debit raised for recovering the amount.

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2(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 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 Specification 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.

2(b) Measurement Book

A measurement book is one of the initial records of the works. All payments relating to works, material received in the stores/works etc. are made on the basis of the entries made in the Measurement Book by the authorized official duly verified by the in-charge officer. All the payments are, probably, based on the measurement book.

The following members of the non-gazetted establishment in the Board/Corporation are authorized to make entries in the Measurement Books:-

- a) Junior Engineers/Sectional Officer
- b) Sub Station Operators
- c) Permanent Way inspectors
- d) Meter inspectors
- e) Head Mistries
- f) Foreman
- g) Power house Superintendents
- h) Any other person authorized by the Board/Corporation.

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- 3(a) **Material Cost Variance:** Under the standard rate system material cost variance if any, in respect of receipts at construction locations or at O&M locations shall not be charged to revenue account or to capital works.
The balance in the material cost variance account at the year-end shall be treated as follows:-
1. Credit balance shall be credited to a reserve called Reserve for Material cost variance.
 2. Debit balance shall be debited to the Reserve for Material cost variance. if as a result of such debit, the net balance in this Reserve account is a debit balance, the amount of debit balance shall be charged to Revenue account for the year
- 3(b) **Administrative Approval:** - This term denotes the formal acceptance by the Administrative authority concerned of the proposals for incurring any expenditure in the corporation or to undertake a work.
- Technical Sanctions:** - This name is given to the order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the corporation

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

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

- 4(b) In the following cases separate pay-in-slips are prepared:-
- i) Amount to be deposited in cash.
 - ii) All cheques & demand drafts (DDs) drawn on the bank with which the depositing office has the collection account.
 - iii) All cheques/DDs drawn on all other local banks.

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- 5(a) An IUT Bill is a bill raised to settle the transactions between offices linked to two different accounting units.

An L.U.T. Bill is settled by issuing a U-Cheque. U-Cheques are issued and received by a Division will be accounted for under account Code 37,000. When store are issued from stock to works of other Divisions, it is classified to Account Code 31& an IUT bill will raised against the receiving Division. After the IUT bill is received along with the attached documents, it is entered in the IUT bills register and sent to concerned subdivision for verification. JE/SDO verify the IUT bill with reference to record available in their office & send the IUT bill to the Division after entering in the Register of store requisitions and IUT bill control Register. The Division would debit the expenditure to the appropriate head of account & convey the acceptance of IUT bill by issuing a U-Cheque. The Division issuing the store on receipt of U-Cheque enters the U-Cheque in U-Cheque book and clears the IUT Bill so raised. IUT Bill is settled in full. Part settlement is strictly prohibited.

- 5(b) As per chart of Accounts the Account code of the Account Heads is as under:

Account Head	Account Code
i) Fixed assets- Jeeps and Motor cars:	10.730
ii) Fixed assets-Furniture and fixture(Office):	10.801
iii) Capital work in progress-Service connection –Tube wells:	14.623
iv) Capital work in progress- Computers:	14.904
v) O&M Material at site:	22.650

(Model Solution)

Model Answer to Q-1(a):-

1.

(a) **Extra ordinary Leave:-** (MSR 8.55) Extra Ordinary leave may be granted to any PSPCL employee in special Circumstances :-

1. When no other leave is admissible by regulations.
2. When other leave is admissible but the PSPCL employee concerned applies for the grant of extraordinary leave.
3. The authority empowered to grant leave may commute retrospectively the periods of absence without leave into extraordinary leave.
4. Extra ordinary Leave could be commuted into leave of different kind, if that kind of leave was admissible at the time of extraordinary leave was granted.
5. During extraordinary leave no leave salary is admissible.

(b) **Leave not due:-** (MSR 8.54 d) 'Leave not due' may be granted to a PSPCL employee in permanent employ for a period not exceeding 360 days during his entire service. Out of these 360 days, not more than 90 days, at a time, and 180 days in all could be granted without medical certificate. Remaining leave could be granted only on medical grounds.

This leave is debited against the Half pay leave the PSPCL employee may earn subsequently.

2.

(a) **Honorarium:-** Means a recurring or non-recurring payment granted to a PSPCL employee from the PSPCL funds as a remuneration for special work of an occasional nature or intermittent nature.

(b) **Fees:-** means a recurring or non-recurring payment to a PSPCL employee from a source other than the PSPCL Funds, whether made directly to employee or indirectly through the intermediary of PSPCL.

Model Answer to Q-1(b):-

As per Finance circular No. 4/2009 unmarried daughters beyond 25 years of age are also eligible for Family pension.

Model Answer to Q-1(c):-

(MSR 7.4) Leave may not be granted to PSPCL employee under suspension.

No casual leave is granted/allowed to the persons under suspension. However in very exceptional circumstances, like illness etc., leave of absence could be granted. However this period of absence while under suspension is treated as continued

Following classes of employees are exempted from producing a Medical Certificate of Health:-

1. A PSPCL employee appointed in a temporary vacancy for a period not exceeding six months.
2. A temporary employee who has already been medically examined in one office if transferred to another office without a break in service.
3. A retired employee re-employed immediately after retirement.
4. A person who is appointed to PSPCL service a fresh after a break in service not exceeding one year.
5. A Permanent Govt. Gazetted Employee when appointed to a Gazetted post under PSPCL.
6. A Permanent Govt. Non- Gazetted Employee when appointed to a Non-Gazetted post under PSPCL.

Model Answer to Q-2(b):-

Provident Fund Regulations 2010:-

General Rules/Regulations, regarding monthly subscription to GPF are as under:-

1. Subscriber Employees subscribe monthly to provident Fund except during period of suspension or period treated as Dies Non.
2. Subscriber employee may elect not to subscribe during Half pay leave or Leave without Pay.
3. On reinstatement after suspension employee is allowed the option of paying in lump sum or in installment any sum not exceeding the maximum amount of arrear subscription payable for suspension period.
4. If subscriber is on duty for a part of month and on leave for remainder of month and he elects/opt for not to subscribe during leave, the amount of subscription payable shall be proportionate to the number of days spent on duty in the month.
5. If subscriber dies during course of month, proportionate subscription is recovered for that month from his emoluments i.e for the days during which he was alive in the month.
6. In case subscriber is on Foreign service/deputation, he remained subject to Fund regulations and the subscription is deposited to PSPCL.
7. Subscriber may cease to subscribe towards GPF one year before his date of Superannuation.
8. Subscription shall be any sums so expressed not less than 8% of his emoluments and not more than his total emoluments.
9. On request of subscriber the amount of monthly subscription can be changed twice during the course of year in the salary of April and October.

Model Answer to Q-2(c):-

TA Regulations (51)

Preferring of false TA claims by PSPCL employees is strictly deprecated. Following are the categories of cases relating to false drawl of Travelling Allowance:-

1. Charging Travelling Allowance for a Journey not actually performed.
2. Charging by a Higher class to which one is entitled according to status for a journey performed in lower class.

Main instructions for maintenance of Record of Service:-

1. Service Record of each PSPCL employee is maintained by Head of Department or office.
2. Maintenance of Record of service may be dispensed with in case of employees whose service particulars are recorded in History of Service or a Service Register is maintained by office of CAO.
3. All the incidents relating to the official career of PSPCL employee which have a bearing on pay, promotion, leave, pension etc. are recorded in Service Record along with dates and relevant authentication/orders. particular incidents like Appointment, joining, Grant of increments or withholding of increments, Fixation of pay, Grant of leave, Deputation/Transfer, Suspension or interruption in service, Reinstatement, Resignation, Promotion, Retirement, Removal/dismissal of service, Reversion, Reduction in Rank, or pay, etc. are recorded.
4. Each entry should be neatly made and duly attested by Head of Department or Office.
5. The attesting officer shall ensure that the entries are made regularly and in proper manner.
6. Erasure, overwriting and interpolation in service Record are not permissible and all corrections shall be made under proper attestation.
7. The service record is to be shown to employee concerned every financial year and obtain his signatures in respect of each entry in token of his having seen the service Book.
8. The service Book of employee is kept in office in which employee is serving and it shall be transferred to the office to which such employee is transferred.

Model Answer to Q-3(b):-

MSR(7.2)

Pay & Allowances during Suspension

1. Subsistence Allowance equal to Half pay of the employee. DA is also admissible on subsistence allowance.
2. Where the period of suspension exceeds six months, the competent Authority may increase the subsistence allowance by an amount upto 50% of subsistence Allowance provided the period of suspension is prolonged for reasons not directly attributed to employee.
3. The subsistence allowance can be reduced by competent Authority upto 50% of subsistence allowance if period of suspension is prolonged for more than six months for reasons directly attributed to the employee.
4. The rate of Dearness Allowance is based on the increased or decreased amount of subsistence allowance as the case may be.

Model Answer to Q-3(c):-

DOP(40)

To Sanction Deposit Works:-	CEs	Full powers
	SEs	Rs. 12lacs
	Xens/REs	Rs.2.5lacs

Joining Time

Ans. Officer Relieved on Forenoon of 13.5.2016 Friday.

Sundays: - 15.5.2016, 22.5.2016 and 29.5.2016.

Preparation Period: six days: 13,14,16,17,18,19/5/2016.

Rail Journey:- 511 Km Two days: 20.5.2016 and 21.5.2016

Motor Car:- 35KM one day: 23.5.2016

Waiting Period for Steamer:- three days: 24,25,26.5.2016

Steamer Journey:- 82KM one Day: 27.5.2016

Local Journey:- 16Km one Day: 28.5.2016

Officer will Join on 30.5.2016 FN at station Y as 29.5.2016 is Sunday/Holiday.

Model Answer to Q-4(b):-

Any 12 from following General Conduct Regulation:-

1. Every PSPCL Employee shall at all times maintain absolute integrity, maintain devotion to duty, and do nothing which is unbecoming of PSPCL employee.
2. Every PSPCL employee holding a supervisory post shall take all possible steps to ensure that integrity and devotion to duty of all employees under his control and authority.
3. Every PSPCL employee act in best of his judgment in performance of his official duties or in exercise of powers conferred on him.
4. No PSPCL employee shall use his position or influence directly or indirectly to secure employment for any member of his family in any private undertaking enjoying PSPCL patronage.
5. No pspcl employee shall in discharge of his official duties deal with any matter or give or sanction any contracts to any undertaking or any other person if any member of his family is employed in that undertaking.
6. No PSPCL employee shall be member of or otherwise associated with any political party or any other organization which takes part in politics nor shall he take part /assist/aid any political movement or activity.
7. No PSPCL employee shall join or continue to be a member of an association the object or activities of which are prejudicial to the interests of the sovereignty and integrity of India or Public order or morality.
8. No employee shall engage himself or participate in any demonstration which is prejudicial to the interest of the sovereignty and integrity of India, the security of state, friendly relations with foreign states, public order, decency or morality or which involves contempt of court etc. and resort to in any way abet any form of strike, assault, threaten, intimidate, coerce, abuse or interfere with work of other employees, surround, Gherao, or confine any officer or any other employee in order to make him yield to demands.
9. No PSPCL employee shall except with the previous sanction of PSPCL own wholly or in part or conduct or participate in the editing or management of any newspaper or other periodical publication, participate in a radio broadcast or contribute an article or write a letter to a newspaper or periodical either in his own name or anonymously or pseudonymously or in name of any other person.
10. No pspcl employee shall make any statement of fact or opinion in any radio, TV, press, public utterance which has effect of any adverse criticism of policy of PSPCL or Govt.
11. No pspcl employee shall ask for or accept contribution in cash or kind in pursuance of any

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13. No PSPCL employee shall receive any public demonstration in his Honor.
14. No PSPCL employee shall engage directly or indirectly in any trade or business or undertake any other employment.
15. No pspcl employee shall speculate in any stock, share or other investment.
16. A pspcl employee shall so manage his private affairs as to avoid habitual indebtedness or insolvency.
17. Every PSPCL employee on his first appointment to any service or post and subsequently every year submit a return of his assets and liabilities giving full particulars of his movable/immoveable property as per present instructions.
18. Theft of energy is an offence under law. Any pspcl employee detected stealing energy and charge is successfully established against him, the minimum punishment in such case is dismissal.
19. No pspcl employee shall try to bring political influence on any superior authority in matters of his service.
20. Every pspcl employee shall obey restrictions regarding marriage as per personal law.
21. Pspcl employees will strictly abide by laws relating to consumption of intoxicating drinking and drugs.

Model Answer to Q-5(a):-

Pay to be fixed on Promotion:-

On promotion of an employee in revised pay structure one increment equal to 3% of sum of existing pay Band + Grade pay (Rounded to next multiple of Rs.10/-) is allowed. This increment is added to existing pay. The Grade pay of the promoted post is added to the revised pay. If revised pay after increment is fixed less than the minimum of Higher pay Band of the promoted post, the pay in the promoted pay Band is fixed at the minimum of such pay Band.

Model Answer to Q-5(b):-

Provident Funds Regulations:-

Rule/Regulation-28:-

90% Advance within 12 months from the date of retirement on superannuation:-

In case of a subscriber to this fund, Final withdrawal from the funds for this purpose is allowed by competent Authority subject to following terms & conditions:-

1. No Reason is required to be asked for.
2. 90% advance is allowed within one year of retirement on superannuation.
3. 90% of Balance at credit of subscriber in the Fund is allowed.
4. Admissible only once within 12 months before the date of retirement on superannuation.
5. No refundable/Non-refundable advance shall be allowed after sanctioning/withdrawal of this 90% Advance.
6. This advance is admissible also to subscriber who is under suspension.

Model Answer to Q-5(c):-

Child Care Leave:-

1. This leave is admissible to Female employee, for taking care of her children in cases like exams, illness. Up-to maximum of 365 days leave is admissible during entire service. This leave is admissible for only first 2 living children's subject to production of documentary proof. Leave salary is admissible during this leave but this leave is not debited to normal leave account. Entry is made in service Book. During one Calendar year leave is admissible upto 3 spells only and not less than 15 days at one time. This leave could not be claimed as a matter of right and Leave could be refused and already sanctioned leave could be cancelled.

Paternity Leave:-

2. Male employees could be granted paternity leave on request. This leave is admissible to employees having less than 2 surviving children. Leave is granted for maximum 15 days and 30 days half pay leave is commuted. This leave is allowed immediately after birth of child.

Model Solution

Q.1 a) Prepare Energy Bill for the month of 04/2016 of Rajiv Gandhi National University of Law, Patiala on the basis of following data:-

Reading date	Readings		MDI Recorded	Supply Voltage	CT Ratio	Meter Ratio	Sanction Load	Contract Demand	Remarks
	KVAH	KWH							
30.04.16	638685	623485	38.100						
31.03.16	629387	614205	14.300	11 KV	100/5	5/5	1692.00 KW	1522.600 KVA	Area falls out of Municipal Limit

Ans.

Total Consumption	= 638685 KvAh 629387 KvAh 9298x20 =185960 Units	MF = $\frac{CT \text{ Ratio}}{\text{Meter Ratio}} = \frac{100/5}{5/5} = 20$	MDI 38.100x20 762 KVA
First 100 units	= 416 Paise KvAh	=416-00	
Next 200 units	= 565 Paise KvAh	=1130-00	
Next 185660	= 604 Paise KvAh	=11,21,386-00 11,22,932	

SOP 11,22,932-

Rebate on 11 KV (20 Paise) (-) 37,192-

Octroi ----- (As falls outside MC limits)

Fuel Surcharge

(upto 31.03.16 3 Paise)

w.e.f. 01.04.16 1 Paise

Total consumption 185960

1 day consumption 6199 x3 Paise 186-

29 day consumption 179761 x1 Paise 1798-

1984

MR (Meter Rentals) 469

ED 13% 141404-

IDF 5% 54386-

Bill Amount = 12,83,983-

Say 12,83,980/-

Twelve lakh Eighty Three Thousand Nine hundred Eighty only

Surcharge Amount (1087724+469)x2%= 21764

Amount payable after due date =1305744

Interest @ 1.5% per month on gross unpaid amount 15 days after due date shall be charged.

Q. b) Who is responsible for maintenance of energy variation register?

Ans. Energy Variation Register

As per instructions, following officials/officers are responsible for maintaining energy variation register.

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

Q.2 a) What rebates are allowed to various consumers getting supply at 11/33/66/132/220KV?

Ans. Rebate of 30 paise/kVAh to all consumers getting supply at 400/220/132 kV, 25 paise/kVAh to all consumers getting supply at 66/33 kV, 20 paise/kVAh to DS, NRS & MS consumers getting supply at 11 kV and 20 paise/kWh to AP/AP High-Technology, High Density Farming Compost Plants/Solid Waste Management Plants for Municipalities/Urban Local Bodies consumers getting supply at 11 kV shall be allowed.

(b) Explain the accounting procedure of amount received for release a connection to Dera/Dhanies?

Ans. Following is the accounting procedure in respect of amount received for release of connection to Dera/Dhanies:-

- 1) The work shall be covered under a new scheme. It is suggested that the name of the scheme would be PIDB sponsored 24 hrs. supply to Dera/Dhanies.
- 2) The expenditure shall be booked under account code 14 (14.603, 14.541/542 etc.) capital works in progress and will be transferred to account code 10 at the commissioning of the assets as usual.
- 3) The office of Financial Advisor will receive the amount from the Govt. of Pb. Through PIDB and credit the same to Account Code 47. 309.
- 4) The office of Financial Advisor will issue the U-cheque by debiting account code 47.309. Accounting unit will credit this amount to 55.303 by contra debiting to 37.000.

(c) What are the instructions regarding recovery of SCC from the employees of Corporation for DS Connection at the time of release of connection. Whether there is any exemption from these?

Ans. All PSPCL's/PSTCL's employees who on transfer require domestic connection at the new place of posting are exempted from payment of service connection charges. This relaxation is not admissible to those PSPCL's/PSTCL's employees who apply for domestic connections for their own house either purchased or built.

Q.3 a) Can a domestic connection in Urban/Rural area to unauthorized occupant of Govt. land in the State of Punjab be released. If yes then what is the procedure?

Ans. Government of Punjab had decided to give one time opportunity to unauthorized occupants in urban/rural area where the inhabitants are occupying Govt. land and seeking electric connection. It has been decided to reintroduce the scheme and domestic electric connections to the unauthorized occupants of Govt. land in the State of Punjab shall be release as per following conditions:

- The applicant shall be required to furnish an indemnity bond that his electric connection is liable to be disconnected and he shall have no claim/objection, if the State Govt. or any other appropriate authority decides for the vacation of the land on which he is an unauthorized occupant and where he is seeking electric connection is being installed.
- The occupants shall be required to deposit Service Connection Charges. In addition to this the prospective consumer shall also be required to deposit dismantlement charges to cover the expenses likely to be incurred by PSPCL in case the installation is required to be removed at a later date. The charges to this effect shall be equivalent to the service connection charges and shall be deposited in the first instance at the time of availing the connection. However at the time of dismantlement surplus amount, if any, shall be refundable.
- The connection shall be on provisional basis and a suitable entry in this regard shall be made in the A&A form and on the energy bills to be issued to these applicants.

b) What are the rates of fuel surcharge levied to the metered supply consumers for the period 2015-16?

Ans. As per C/C 17/2015	01/04/2015 to 30/06/2015	4 paise per kwh/kVAh
24/2015	01/07/2015 to 30/09/2015	2 paise per kwh/kVAh
39/2015	01/10/2015 to 31/12/2015	3 paise per kwh/kVAh
45/2015	01/01/2016 to 31/03/2016	3 paise per kwh/kVAh

c) What are the rates of cross subsidy surcharge for various categories of consumers?

Ans. The cross subsidy surcharge for various categories of consumers shall be as under:-

Large supply-	89 paise/kWh (85 paise/kVAh for Large Supply General Industry and 87 paise/kVAh for Large Supply PIU/Arc Furnace consumers)
Domestic supply-	92 paise/kWh (85 paise/kVAh)
Non-Residential supply	107 paise/kWh (98 paise/kVAh)
Bulk supply	55 paise/kWh (52 paise/kVAh)
Railway Traction-	82 paise/kWh (80 paise/kVAh)

Q.4 Write a brief note on:-

a) Sundry Charges and Allowance Register.

Ans. Sundry Charges & Allowances Register (Form SOP-6)

This register will record 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/PSPCL namely 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 (SOP-6A)

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

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

b) Authority competent to write off outstanding dues.

Ans. If ultimately the outstanding amount is found to be irrecoverable either due to the failure of the legal proceedings or the exhaustion of all efforts and it is not intended to seek any legal remedy, the case for writing off the arrears, shall be framed and submitted to the competent authority as under:-

Sr. No.	To whom Delegated	:	Extent of Delegation
1.	Sr. XEN/ASE (DS)	:	Rs. 2500/- in each case
2.	SE/DCE (DS)	:	Rs. 5,000/- in each case
3.	CE (DS)	:	Rs. 10,000/- in each case
4.	Circle Dispute Settlement Committee	:	Rs. 30,000/- in each case
5.	Zonal Dispute Settlement Committee	:	Beyond Rs. 30,000/- and up to Rs. 10 lacs.
6.	Director in-charge (Comml. Orgn.) in consultation with Director F&A	:	Beyond Rs. 10 lacs Cases shall be put up by the CE/(DS) along with recommendations of Zonal Dispute Settlement Committee

C) ToD Tariff.

Ans. ToD Tariff: Time of day tariff was introduced for large supply consumers from October 1st March every year (six months) and a rebate of Rs. One/unit on the normal tariff shall be allowed on consumption recorded being off peak hours from 22.00 hours to 06.00 hours. But now this tariff is also applicable on medium supply Industrial consumers.

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Q.5 a) A MS Consumer having load of 96.560 KW was disconnected on dt. 30.06.2015 due to defaulting amount. He wants to reconnect his connection? Can reconnection, be made? if yes, then what are the instructions for reconnection?

Ans. Yes, reconnection can be made if consumers service line/line irrespective of voltage has not been dismantled, after clearance of default and recovering:-

- i) Entire outstanding amount.
- ii) Monthly minimum charges for the period of disconnection.
- iii) Entire amount of Security consumption and other charges including reconnection charges as applicable in accordance with Schedule of General Charges.

The reconnection would be permissible if the service line/line is existing and connection/load can be reconnected without any augmentation of system i.e. it is technically feasible to reconnect the connection from existing system.

b) What is the procedure for overhauling the accounts of the consumers whose meter is found to be defective/burnt/dead stop?

Ans. The accounts of a consumer shall be overhauled/billed for the period meter remained defective/dead stop and in case of burnt/stolen meter for the period of direct supply subject to maximum period of six months as per procedure given below:

- a) On the basis of energy consumption of corresponding period of previous year.
- b) In case the consumption of corresponding period of the previous year as referred in para (a) above is not available, the average monthly consumption of previous six (6) months during which the meter was functional, shall be adopted for overhauling of accounts.
- c) If neither the consumption of corresponding period of previous year (para-a) nor for the last six months (para-b) is available then average of the consumption for the period the meter worked correctly during the last 6 months shall be taken for overhauling the account of the consumer.
- d) Where the consumption for the previous months/period as referred in para (a) to para (c) is not available, the consumer shall be tentatively billed on the basis of consumption assessed as per LDHF and subsequently adjusted on the basis of actual consumption recorded in the corresponding period of the succeeding year.
- e) The energy consumption determined as per para (a) to (d) above shall be adjusted for the change of load/demand, if any, during the period of overhauling of accounts.

c) **What is the procedure for recovery of additional security (consumption) from large supply consumers?**

Ans. Large Supply Industrial consumers will have the following two options:-

Option-I:- Security (consumption) will be equivalent to consumption charges for one and a half months and payment of bills will be effected within 10 days of the issue of the bill.

Option-II:- Security (consumption) will be equivalent to consumption charges for one month but payment of bills will be effected in the following manner:

- (i) For the first month a hundred percent payment of the bill (Say P) will be made within five days of delivery of the bill.
- (ii) Another fifty percent of the bill amount (P/2) will be paid as advance within twenty days of the date of delivery of the bill.
- (iii) The next bill (Say Q) less amount paid as advance (P/2) will be payable within five days of its delivery.
- (iv) Another fifty percent of the bill amount (Q/2) will be payable as advance within twenty days of delivery of the bill and so on.

Solution:- Question No 1.

Trading and Profit & Loss Account

for the year ending 31.12.2000

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening stock	8,000	By Sales	58,000
To Purchases	38,000	By Closing stock	2,400
To Carriage charges	600	By Gross loss	6,200
To Wages	20,000	
	66,600		66,600
To Gross loss b/d	6,200	By Net loss transferred to Capital A/c	8,800/-
To Salaries		
To Rent and Taxes	800		8,800
	1,800		
	8,800		

Balance Sheet

as on 31.12.2000

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital	40,000	Bank Balance	6,000
Less Net Loss	8,800	Sundry debtors	10,800
		
	31,200	Machinery	14,000
Less: Drawings	3,600	Closing stock	2,400
		
Sundry Creditors	5,600	
	33,200		33,200

Solution: Question No 2

Plant and Machinery Account

Date	Particulars	Amount	Date	Particulars	Amount
2001			2001		
Jan.1	To Balance b/d	1,95,150	Dec.31	By Bank.	400
Jan 1	To Bank	29,500	Dec.31	By Depreciation (35,800+2,950)	38,750
Jan 1	To P & L A/c (1)	400	Dec. 31	By Balance C/d	1,85,900
	
		2,25,050			2,25,050
	
2002			2002		
Jan.1	To Balance b/d	1,85,900	Dec.31	By Bank.	3,500
Jan 1	To Bank	18,000	Dec.31	By Depreciation (35,100+2,950+1800)	39,850
Dec. 31	To P & L A/c (2)	700	Dec. 31	By Balance C/d	1,61,250
	
		2,04,600			2,04,600
	

Working Note:-

- Book value of Machine in 1989 Rs. 5,500
 Book value of Machine in 2001 Zero
 (As 10% is depreciation rate)
 The amount realized from sale of scrap 400
 Therefore, profit on sale i.e Rs. 400, will credited to Profit and Loss A/c.
- Book value of Machine in 1996 7,000
 Less Depreciation for six years i.e,1996-2002 4,200
.....
 Book value on the date of sale 2,800
 Sale price realized 3,500
.....
 Profit on sales credited to Profit and Loss A/c 700
.....

Solution :- Question No 3

Advantages

The following are the advantages of book keeping.

1. It helps in knowing what are the expenses and gains of business. This enables to ascertain the profits or losses and thereby watch the progress of the business.
2. It helps in ascertaining the exact financial position of the business at any given date.
3. A systematic written up of account book serves as a permanent record of business transactions.
4. It assists in easily locating the errors and frauds that have taken place and taking steps to prevent them.
5. The recorded facts provide the management with sufficient information for proper management of the business.
6. It will be a great assistance to the manager for the assessment of income tax and sales tax

Objectives

The objectives of book keeping are to:

1. Maintain a permanent record of all business transactions:
2. To ascertain the result of the business during a particular period of time:
3. Know the financial position of any particular date:
4. Keep control over expenses for minimizing it:
5. To have information for legal and tax purpose:
6. Know the reason leading to net profit or net losses:
7. Keep record of expenses and losses:
8. To evaluate the performance by making comparison with other similar business:
9. Know the amount owed by the business to the creditors: and
10. Know the amount owed to a firm by the customers.

Solution: Question No.4,

Suspense Account

Date	Particulars	Amount (Rs.)	Date	Particulars	Amount (Rs.)
	To Difference in books	9,180		By Mohideen's A/c	4,950
	To Sundry Debtors	2,020		By Sundry Debtors	6,000
			By Discount A/c	250
		11,200		
					11,200

Rectification Entries

Date	Particulars	Amount Dr. (Rs.)	Amount Cr. (Rs.)
1.	Mohideen's A/c To Suspense A/c (Being the excess credit to Mohideen's rectified)	Dr. 4,950	4,950
2.	Sundry Debtors A/c To General Expenses A/c (Being the wrong debit to General Expenses for cheque dishonoured rectified)	Dr. 1,200	1,200
3.	Suspense A/c To Sundry Debtors (Being the rectification made)	Dr. 2,020	2,020
4.	Sales A/c To Furniture A/c (Wrong credit to sales for sale of old furniture rectified)	Dr. 2,500	2,500
5.	Sundry Debtors A/c To Suspense A/c (Being the omission of sundry debtors rectified)	6,000	6,000
6.	Discount A/c To Suspense A/c (Omission of debit to Discount A/c corrected)	250	250

Model Solution M.E / 3-6 / 2016 / P-4

Solution:- Question No 5

Printer

A printer transfers data from a computer onto paper. You don't need a printer to use your computer, but having one allows you to print e-mail, cards, invitations, announcements, and other material.

Input Device

An **input device** for a computer allows you to enter information. The most fundamental pieces of information are keystrokes on a keyboard and clicks with a mouse. These two input devices are essential for you to interact with your computer. Many other input devices exist for entering other types of information, such as images, audio and video. Input devices represent one type of computer peripheral - A keyboard is the most fundamental input device for any computer system. In the early days of computing, it was typically the only input device. A keyboard contains keys for letters and numbers as well as for specialized tasks, such as Enter, Delete, etc. Other types of input devices are like Floppy, CDs, Pendrive etc.

Out Put Device

An **output device** is any peripheral that receives data from a computer, usually for display, projection, or physical reproduction. For example, the image shows an inkjet printer, an output device that can make a hard copy of any information shown on your monitor. Another example of an output device is a computer monitor, which displays an image that is received from the computer. Monitors and printers are two of the most common output devices used with a computer.

Central Processing Unit (CPU)

The **central processing unit (CPU)** of a computer is a piece of hardware that carries out the instructions of a computer program. It performs the basic arithmetical, logical, and input/output operations of a computer system. The CPU is like the brains of the computer - every instruction, no matter how simple, has to go through the CPU. So let's say you press the letter 'k' on your keyboard and it appears on the screen - the CPU of your computer is what makes this possible. The CPU is sometimes also referred to as the central processor unit, or processor for short. So when you are looking at the specifications of a computer at your local electronics store, it typically refers to the CPU as the **processor**.

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Model solution M&S-6/2016/P-5

Solution to Question 1

- (i) **Prepare 4 copies of Store Requisition in case of Thermal Projects distinctively mentioning:**
- (i) Name of work
 - (ii) Capital/O and M
 - (iii) Sanctioned Estimate No.
 - (iv) Description of Material & Code No.
 - (v) Quantity as per estimate
 - (vi) Quantity already drawn
 - (vii) Quantity now required
 - (viii) Specimen signature of the person authorized to collect the materials.
- (ii) **Prepare 5 copies of Store Return warrant distinctively showing:**
- (i) Sanctioned Estimate No. /Work to which the material was issued initially.
 - (ii) Material code.
 - (iii) Material description.
 - (iv) Quantity of material returned.
 - (v) Earlier SR No. and date of issues out of which materials are being returned as per SRW (in the remarks column).
- (iii) **Store incidental /Storage charges shall be levied on issues in following cases:-**
- (i) Capital Works.
 - (ii) Contractors of works.
 - (iii) Deposit Works.
 - (iv) BBMB/HSEB.
 - (v) Sale to Contractor/Suppliers and other private parties.
 - (vi) Shortage on physical verification of stores recoverable from employees etc.

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Model solution ME/S-6/2016/P5

Solution to Question 2

i. Materials issued on loan to parties other than contractors (Account Code 22.730):-

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.

ii. O&M Materials-in-transit A/c (Account Code 22.690)

This account shall be created at the year end to value 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. This account will be closed at the beginning of the next year since such materials will be received and accounted for in the normal way during the year.

iii. Materials issued to fabricators (Account Code 22.720).

Steel or other materials issued to fabricators will be valued at the issue rate and debited to this account. Fabrications received from them will be credited to this account to the extent of cost of materials consumed in such fabrications. Thus, the balance in this account would reflect the stock of materials lying with fabricators.

iv. Obsolete Materials Stock A/c (Account Code 22.760)

This account is created on identification of obsolescence through a credit to materials issues account. The balance in this account will thus represent value of obsolete stock in respect of which final action is yet to be taken. The final action would be in terms of either write off or sale of the obsolete items. The balance in this account would tie up with the records maintained for obsolete items.

Model solution ME/S-6/2016/P-5

Sol. to Q4

56-Adjustment of unused Material Lying at various Works		
RESPONSIBLE	ACTION	TIMING
JE Works	1. Physically verify the unused material (Ground balance) lying at various O & M works.	At the close of last day of the financial year
	2. Make a list of such material showing for each sanctioned estimate/work : (i) Material description (ii) Material item code (iii) Closing balance/quantity at work site (iv) Value of material	Same day
	3. Evaluate the material at the latest issue rate.	Next day
SDD Incharge	4. Scrutinise and approve the list. Have a Journal Voucher prepared and forwarded duly approved to the Division/Accounting Unit alongwith the list.	Within 3 days
Division/ Accounting Unit	5. Incorporate Journal Voucher in the monthly Account of March.	
SDD Works/ Division/AU	6. Reverse the Accounting entry next year. Fictitious stock adjustments are strictly prohibited such for example, as i) the debiting to a work of the cost of material not required, or in excess of actual requirements. ii) the debiting to a particular work for which funds are available of the value of material intended to be utilised on another work for which no funds are available.	In April Next year

--- Contd.

.. Contd.

Sol. to Q4.

RESPONSIBLE	ACTION	TIMING
	<p>iii) the writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc.</p> <p>Any breach of this rule constitutes a serious irregularity, which will be brought to the notice of the Board by The Chief Account Officer.</p>	

Solution to Question 5

A. For preparation of abstract of materials issued, Store Requisitions are to be segregated on the basis of :-

- (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.
- (vi) Materials issued to fabricators by stores etc.

B.

- a. Ctrl + O
- b. Ctrl + S
- c. Ctrl + P
- d. Ctrl + W
- e. Ctrl + B
- f. Ctrl + U
- g. Ctrl + I
- h. Ctrl + Shift + > or Ctrl +]
- i. Ctrl + R

C. HTTP: Hyper Text Transfer Protocol.
FTP: File Transfer Protocol.
WWW: World Wide Web.