

Solution for Ministerial Estt. Paper –I Works Accounts | 5-10/19

Ans.Q1A

I) Office building	10.211
II) Capital material purchase-transformers	22.203
III) O&M material purchase-cement	22.222
IV) Material transfer within Division/COS	22.450
V) Loan and Advances-TA	27.202
VI) Expenses recoverable from Suppliers/Contractors	28.810
VII) IUT-Capital expenditure and fixed assets	IUT-32
VIII) Wheeling Charges	70.4
IX) Consultancy charges	76.123
X) Material cost variance	79.1

Ans.Q1B

The terms & conditions for tender/contract shall be as given in Schedule 'C'. The terms and conditions contained in this schedule shall be suitably modified/relaxed with the approval of the next higher authority, if considered necessary, after recording reasons necessitating the change/relaxation in writing subject to the condition that the same do not violate or are not incongruous with any other provisions in the PSEB(Now PSPCL) Works Regulations 1997 or any other Rules/ Regulations and instructions of the Board on the subject, provided that:-

- Where the competent authority happens to be Chief Engineer, the amendment in the terms & conditions shall be issued with the approval of the works committee.
- Where the competent authority happens to be Works Committee, the amendment in the terms & conditions shall issue with the approval of Member-in-Charge.
- Where the competent authority happens to be the Whole Time Members, the approval of the next higher authority shall not be required.

Ans.Q2

a) Maintenance of Contractor Ledger:-

Form and use: The accounts relating to contracts should be kept in the Contractor's Ledger, a separate folio or set of folios being reserved for all the transactions connected with each contract.

Posting: Debit and credit entries in the ledger should be on the basis of transactions recorded in the accounts and the cash/Bank payment and journal vouchers. The value of materials issued to a contractor should be debited to his account on the authority of his acknowledged S.R.

Balancing and reconciliation: The ledger account should be closed and balanced monthly.

Review of Contractor Ledger: Periodically, all the personal accounts in the ledger should be examined by Accountant/Xen/AO and it should be seen (1) that balances do not remain outstanding for a long time without justification and (2) that in the case of running accounts, bills are prepared at reasonable intervals.

(b) Supply-cum erection work

In a Lump sum contract, the contractor agrees to execute a complete work with all its contingencies in accordance with the drawing and specifications for a fixed sum.

Essential characteristics:

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

c) Transfer of measurement book from one office to other

Measurement book should be transferred from one office to other in one of the following ways:-

- (a) It should be handed over personally wherever this can be conveniently done.
 - (b) It should be sent by registered post.
 - (c) When it is not possible to transmit by either of the above two methods, a special reliable messenger should be employed.
- An acknowledgement should be obtained in all cases.

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Ans.Q3A

Sr.Xen Centre Store Patiala issues material for erection of 11KV line under Sr.Xen Model Town Divn. Patiala for Rs. 250000/- .

After the close of account of month Sr.Xen C/S shall revise an IUT Bill for Rs. 250000/- Sr.Xen Model Town Divn. Patiala.

On receipt of IUT Bill Sr.Xen Model Town Divn. Patiala will get it verified from concerned SDO.

On receipt of IUT bill Sr.Xen Model Town Divn. Patiala shall draw a U-Cheque for Rs. 250000/- in acceptance of IUT Bill of Centre Store Patiala & after recording entry in U-Cheque book send the Cheque to Sr.Xen Centre Store Patiala.

On receipt of U-Cheque by Sr.Xen Centre Store Patiala the U-Cheque shall be accounted for in his U-cheque book on receipt side.

U-Cheque book of Sr. Xen Model Town Divn. Patiala (Only Payment side has been drawn)

Date	Item No.	To whom paid	U-Cheque No.	Amount	Classification	Initial
02-08-19	5	Sr.Xen/C&S in acceptance of IUT Bill no.15 of 5/19	20/2122	250000/-	14.602	Sd-

U-Cheque book of Sr. Xen Centre Store Patiala (Only Receipt side has been drawn)

Date	Item No.	From whom received	Amount	Classification	Initial
08-08-19	10	Sr.Xen Model Town, U-Cheque no 20/2122 in acceptance of IUT Bill no. 15 of 5/19	250000/-	IUT-31	Sd-

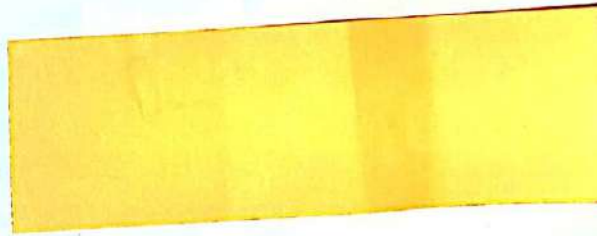
b) Refund of unspent balance of deposit:-

Unspent balance of deposit in the both cases (deposit/contribution work) may be refunded to the depositor after proper scrutiny. It should be seen that the saving is not due to the fact that work has been done by the regular Estt. and that in case the work was carried out by regular establishment, the equivalent amount of labour charges have been worked out as per

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norms/labour schedule of rates on the basis of items/quantities of work actually executed and adjusted to the account of deposit/contribution work and dismantled materials have been issued on lesser rates or without value.

In case of work where consumer are required to pay their cost as per schedule of General and Service Charges, no refund will be made, if actual expenditure is less than the cost of connection worked out on connected load basis.

- C) The details of the debit/IUT bill should be carefully compared with our own record. COS issues material to various SDOs for use on works. We send SRs but not all material is available and only a few items are issued. While verifying the IUT bill we should check entry in IWR/MECR whether the total quantity has actually been received or not. The unit of measurement is also essential. Sometimes we send SR for 20 bags of cement and the store issues 20 bags but the IUT bill may be of 20MT instead of 20 bags.
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Ans.Q.4

a) Accounting of Coal Wagons in Transit

Coal Wagons in transit would mean 'Wagons' allotted to an SEB and despatched by the collieries but which are:

Not received by Board by the year end

Not claimed from the Railways as 'missing wagons'.

Coal wagons in transit at the year-end shall, whether or not any payment is made to the collieries for those wagons, be disclosed as coal-in-transit at the amount billed by the collieries.

Liability in respect of coal wagons in transit which are not paid for the SEB by the year end would be provided for at the year end at an amount billed by the collieries.

b) Subsequent change in the purpose of use of an Asset

Any change in the purpose of use of an asset shall be recognised only prospectively for charging depreciation in the years subsequent to such change. For example, Building containing Diesel Generating Sets is to be depreciated over say 30 years, the DG sets are scrapped earlier since they were obsolete in technology and the building is after some notifications used for say office purposes (for which estimated life is say 50 years). The change in the estimated useful life of the asset owing to a change in the purpose, for which the asset is used, shall be recognised only for future depreciation.

c) Cost of Retirement, Scrapping, Sale of Assets

All cost incurred on retirement, scrapping and sale of assets shall be charged to Revenue Account in the year in which the cost are incurred. Examples of such costs are:

1. Building/Civil Works demolition costs
2. Plant decommissioning costs
3. Site restoration costs
4. Expenses like Legal Charges and stamps duty for transfer of title to the purchaser.
5. Freight etc. on transfer of assets to any Asset/Scrap Disposal Authority in the Board.
6. Expenditure on the freight etc. on delivery of the sold assets/scrap to the purchaser.

d) Retrospective Reworking of Depreciation

Retrospective reworking of accumulated depreciation owing to change in the amount of cost of an asset shall be made only where the increase/decrease in the amount of cost is more than

Rs. 50,000/- for an asset and

20% of the cost booked earlier

In all other cases, the depreciation in the balance life of the asset should be increased or decreased proportionately so that 90% of full cost (or 100% in case of lease-hold assets) is depreciated over the estimated useful life of the asset.

APPLICATION FOR TEMPORAR ADVANCE CUM ATHORISATION SLIP

To

SDO/AE/Xen

Please issue temporary advance of Rs.
 (Rupees) for making payment in
 Cash as per details given below:-

Sr. No.	Particulars of Voucher / Document	Amount of Voucher / Document	Amount Required	Details of Temporary Advance outstanding	
				Date	Amount

Signature :
 Name in full
 Designation
 Office

Please issue temporary advance of Rs.
 (Rupees.....) to Sh.....
 (Name and designation) whose signatures are attested below.

SDC/Supdt./-
 Office Incharge of Cash

Signature Attested

Stamp

Signature of Officer Authorising
 Name
 Designation of Officer

5B Limited Tenders

For minor works tenders may be invited from all registered contractors through letters sent by registered post " acknowledgement due" giving a minimum period of 15 days from the date of issue of such letters for submission of tenders. In exceptional cases the period can be reduced as considered necessary the competent authority.

Limited tenders may be invited for major works upto Rs.50 Lacs only in any emergent case. The detailed reasons thereof may be recorded and the approval of the authorities noted below will be obtained before inviting limited tenders:-

Authority which can accept tenders	Approving Authority for inviting limited tenders.
C.E.	Member-in-Charge
S.E.	C.E.
Sr.Xen	S.E

Limited tenders shall be invited from all the contractors registered with appropriate authority. In case where the number of such registered contractors is less than 5, limited tenders shall be invited from the contractors registered with other organisations of the Board/PWD.

"In emergent cases limited tenders may be collected by a committee consisting of 3 officers out of which one will be from the Accounts Branch to be approved by the Member Incharge. The Committee may give reasonable time to the tenderers for working and quoting the rate in the tender and making draft for earnest money. The committee will deliver the tender documents to the parties and collect the same after quoting of the rated by them along with earnest money. The committee will open the tenders and prepare comparative statement. The tender documents will be supplied free of cost to the tenderers".



Ministerial Estt. Session 10/2019
Solution Paper II
Service Rules & Regulations

Ans 1 (a). In this case official proceeded on tour to Delhi and stay in hotel. He shall be paid Hotel charges plus three /fourth daily allowances of Hotel charges of that station from 20.02.2019 to 24.02.2019 provided it is certified by the officer that he stayed in Delhi for PSPCL work and even on holiday and Saturday also. As on 25.02.2019 for return journey, he shall be paid normal daily allowance of Amritsar + local charges.

Ans 1 (b). As per TA regulation 51 ,preferring of false TA claim by PSPCL employee is strictly deprecated. In the following categories of cases relating to the false drawl of travelling allowances, the normal punishment shall be dismissal;

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.
3. Charging Travelling allowance on transfer by submitting first certificate and bogus receipt in respect of transportation of luggage.

Ans 1(c)(i). As per MSR 1972, regulation 9.1, joining time may be granted to a PSPCL employee to enable him:

- a) to join a new post either at the same or a new station without availing himself of any leave on relinquishing charge of his old post,
 - b). to join a new post in a new station on return from
 - i) earned leave not exceeding 180 days in respect of PSPCL employees subject to the leave regulations in section II of chapter 8;
 - ii) leave other than that specified in sub clause (i) when he has not had sufficient notice of his appointment to new post;
 - c) i) to proceed on transfer or on the expiry of leave from a specified station to join a post in a place in a remote locality which is not easy of access;
 - ii) To proceed , on relinquishing charge of a post on transfer or leave, in a place in a remote locality which is not easy of access to a specified station.
- As per regulation 9.5, the joining time of a PSPCL employee in cases involving a transfer from one station to another neither of which is in a remote locality not easy of Access is a subject to a maximum of 30 days. Six days are allowed for preparation and periods to cover the actual journey are given to the employee.

As per regulation 9.6, not more than one day is allowed to a PSPCL employee in order to join a new post when the appointment to such post does not necessarily involve a change of Residence from one station to another.

Ans 1(c)(ii) PSPCL vide memo number 73430/73500 dated 08.10.2012 of CE/HRD PSPCL Patiala issued the instructions regarding child care leave for female employees which are as under: -

- 1) Female employees can avail one year child care leave during whole service for minor children below 18 years
- 2) This leave can be given for maximum two children for their care during examination or illness, (proof for illness) examinations should also be submitted by the employee.
- 3) During this leave, leave salary as admissible during earned leave is admissible.
- 4) Child care leave can be taken in more than one spell which should not be more than 3 in a calendar year.
- 5) This leave cannot be sanctioned less than 15 days.
- 6) This leave is not admissible to wilful absent female employee.
- 7) Child care leave account is maintained on following Performa:

Period of child care Leave taken		Balance of child care leave		Signature and designation of Head office/certifying officer
From	To	From	To	

- 8) Before availing the child care leave sanction of competent authority is required.
- 9) Competent authority can reject/ cancel the child care leave in Public Interest.
- 10) Child care leave is not admissible to suspended employee, it is also not admissible to daily wage /work charged employee.

Ans 2(a) As per GPF Regulations 13:

(1) Subject to the provisions of clause (5) below, the Trust shall pay to the Credit of the account of a subscriber interest at such rate as may be determined for each year according to the method prescribed from time to time by the Corporation.

(2) Interest shall be credited with effect from the first day of April each year in the following manner:

(i) on the amount at the credit of a subscriber on the last day of the preceding year, less any sums withdrawn during current year-interest for twelve months:

(ii) on sums withdrawn during the current year interest from the beginning of the current year up to the last day of the month preceding the month of withdrawal;

(iii) on all sums credited to subscriber's account after the last day of the preceding year interest from the date of deposit up to the end of the current year or up to the last day of month in which the amount outstanding of the Subscriber become payable on superannuation, death etc.; and

(iv) The total amount of interest shall be rounded to the nearest whole rupee (fifty paise counted as the next higher rupee.)

Ans. 2 (b)

Gross qualifying service

	Year	Month	Days
Date of Retirement	2018	03	31
Date of Appointment	1979	04	28
(27.4.79 i.e. from 28.4.79)	38	11	04
Interruption EOL 25.2.88 to 15.4.88	0	01	20 (assuming on pvt. Affairs)
Dies non period (1.4.10 to 2.5.10)	0	01	02
Net	0	02	22
Net Qualifying Service			
Gross	38	11	04
Interruptions	0	02	22
	38	08	12

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Half Yearly = $38 \times 2 + 1 = 77$ restricted to 66

PAY FIXATION (Period) 16650-39100
+6850 GP

16650-39100
+ 8500 GP

1.3.10 30850

1.4.10 to 2.5.10 Dies Non period

3.4.11 Say 1.4.2011 31780

1.4.2012 32740

27.7.12

35380 (Promoted)
(32740+990+1650)

1.7.13

36450

1.7.14

37550

1.7.15

38680

1.7.16

39850

1.7.17

41050

31.3.18

41050(Retired)

Basic Pension = $41050 \times 50\% = \text{Rs. } 20525/\text{PM}$

DCRG = $41050 + 2053 + 56896 \text{ (ADA @ } 132\%) = 99999 \times 66/4 = 1649984/-$
Maximum Rs. 10.00.000/-

Commuted value = $20525 \times 30\% \times 12 \times 8.371 = 618533/-$

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Ans: 3(a) (i) Power to sanction deposit works of estimated for works chargeable to revenue
Head of account

Sr. No. of delegation	Name of power	To whom delegated	Extent of delegation	Remarks
40	To sanction deposit estimated	C.Es. S.Es. Xens/R.Es. A.Es./A.EEs (I/C of Sub divisions)	Full Powers Rs. 12 Lacs Rs. 2.5 Lacs Rs. 10,000/-	-

(ii) Power to sanction expenditure on TA, DA refreshment etc. of the team participated in approved sports event.

Sr. No. of delegation	Name of Power	To whome delegated	Extent of delegation	Remarks
96 A	To sanction expenditure on T.A. DA refreshments etc. of the team participation in approved sports event	Secretary Director/I.R. Joint Director/Sports A.M.	Full Powers Upto Rs. 25000/- for each event. Upto Rs. 10000/- for each event. Full Powers (With concurrence of Finance)	On sports event duly approved by the Board --do-- On sports event not covered in the approved list.

Ans 3(b). (i) Save as otherwise provided in Employees conduct regulation 1971, no Corporation employee can accept or permit any member of his family or any person acting on his behalf accept any gift.

Expiation: The expression 'gift' shall include free transport, boarding, lodging or other service or any other pecuniary advantages when provided by the person other than a near relative or personal friend having no official dealings with in the corporation employee.

Note 1: A Casual meal, gift or other social hospitality shall not be deemed to be a gift.

Note 2: A corporation employee shall avoid accepting lavish hospitality or frequent hospitality from any individual having official dealing with him or from industrial or commercial forms organisations etc.

2. On occasions, such as weddings anniversaries funeral or religious functions, when the making of a gift is in conformity with the prevailing religious or social practice, a corporation employee may accept gift from his near relatives.

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Ans 3b(ii). As per Employees conduct regulation 1971, No employee shall:

(i) Engage himself or participate in any demonstration which is prejudicial to the interest of the sovereignty and integrity of India, the security of the state, friendly relations with the Foreign state, public order, decency or morality or which involves contempt of court, defamation or incitement to an offence; or

(ii) Resort to or in any way abet any form of strike in connection with any matter pertaining to his service or the service of any other Corporation employee;

(iii). Assault threaten, intimidate, coerce, abuse or interfere with the work of the other employees of the corporation.

(iv) Surround, 'Gherao' or confine any officer or any other employee of the corporation in order to make him yield to the demands.

Ans 3(b)(iii).

(1) save as provided in sub regulation 3 of the Employees conduct regulation 1971, no Corporation employee shall, except with the previous sanction of the corporation, give evidence in connection with any enquiry conducted by any person, committee or authority.

2. Where any sanction has been accorded under sub regulation 1, no Corporation employee giving such evidence shall criticize the policy or any action of the corporation, Government of India, government of Punjab or any other state government.

3. Nothing in this regulation shall apply to:

- a. Evidence given at an enquiry before an authority appointed by the corporation, government, Parliament or a state legislature law; or
- b. Evidence given in any judicial enquiry or
- c. Evidence given at any departmental enquiry ordered by authorities' subordinate of the corporation.

6
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Ans 4(a) when an employee is suspended from his duties, he is paid subsistence allowance while under suspension. This allowance is called subsistence allowance. It is granted @50% of the last paid drawn immediately before suspension.

Various kinds of recoveries which can be made from subsistence allowance are as under:-

- (a) Compulsory recoveries such as income tax, house rent recovery and any other kind of taxes etc. These are obligated recoveries to be made from subsistence allowance.
- (b) Optional recoveries can be made only with the consent of officials. These are GPF subscription, GPF advance LIC Premium insurance.
- (c) Misc recovery: These recoveries pertain to loan and advances. These recoveries can be postponed with the approval of competent authorities. These house building advance, convenience advances etc.
- (d). Other recoveries pertain to excess drawl of pay and allowances. These recoveries can be made but the total recovery should not exceed 1/3 of total amount of substance

Ans 4 (b). The following procedure is prescribed for accounting for short leave:

- 1). Short leave for 2 hours or less should be treated as one third days casual leave
- 2) short leave for more than 2 hours should be considered as half days casual leave up to 3 and a half hours and as full day's casual leave if it exceeds 3 and a half hours.
- 3) The account of short leave should be adjusted in the casual leave account maintained in the office.

Ans 4(c). As per regulation 16 -A of provident fund regulation of PSPCL an additional amount equal to the average amount standing to the credit of a deceased employee in GPF during a period 36 months immediately preceding the date of death subject to maximum rupees 10000 is payable subject to the following conditions:

- 1. The death of employee occurred during service.
- 2. Employee has rendered five-year service at the time of death.
- 3. The employee have maintained the following limits during the period of 36 months immediately preceding the date of death.

In the case of Class A employees Four thousand rupees.

In the case of Class B employees Two thousand and five hundred rupees

In the case of Class C employees One thousand and five hundred rupees

In the case of Class D employees One thousand rupees

- 4. He must be a subscriber of GPF

Ans 4 (d) As per MSR 1972 regulation 7.4 leave may not be granted to a PSPCL employee under suspension. So in this case grant of seven days casual leave on account of illness of an employee under suspension is not in order.

Ans 5 (a). As per appendix 7 of MSR volume 2 part following are the special casual leave admissible to the Employees:

- i) six days special casual leave for sterilization /vasectomy operation.
- ii) six days special casual leave for second time if first operation is unsuccessful.
- iii) 14 days special leave to female for tubectomy operation
- iv) one day special leave to female for loop insertion.
- v) Upto 30 days special casual leave to sports man for participation in sports
- vi) 10 days special leave to office bearer of associations /trade union leaders for attending meetings/ conferences

Ans.5(b) The pay of employee is as under:-

4300-7500 6300-10700 10900-34800(4500) 10900-34800+5450
10900-34800+5350

06.12.1996	4300	Appointed as LM (as per FC 9/98)
01.12.1997	4450	
01.12.1998	4600	
01.12.1999	4775	
01.12.2000	4950	
01.12.2001	5125	
01.12.2002	5300	
01.12.2003	5500	
01.12.2004	5700	
02.02.2005	6300	(Initial of JE) Appointed as JE through CRA
01.01.2006		16600(12100+4500)(as FC 15/2009 &14/2011 initial
01.02.2006		17100(12600+4500)
01.02.2007		17620(13120+4500)
01.02.2008		18150(13650+4500)
01.02.2009		18700 (14200+4500)
01.02.2010		19270(14770+4500)
01.02.2011		19850(15350+4500)
01.12.2011		20700(15350+5350) (as per FC 2/2014 & 23/2014)
01.02.2012		21330(15980+5350)
06.12.2012		22070(16620+5450) (as LM second time bound scale)
01.02.2013		22710(17260+5450)
01.02.2014		23400(17950+5450)
03.05.2014		24100(17950+710+5450)(promotion as JE 1)
01.05.2015		24840(19390+5450)
01.05.2016		25590(20140+5450)
01.05.2017		26360(20910+5450)
01.05.2018		27160(21710+5450)

NOTE:-1. As per FC 19/2003 and 18/2013, he can not change his induction post as JE as he is appointed as JE 2 through CRA system after 14.09.2003.

2. As on 03.05.2014, he has not given option on promotion. So DNI is after one year old.

Ans 5 (a). As per appendix 7 of MSR volume 2 part following are the special casual leave admissible to the Employees:

- i) six days special casual leave for sterilization /vasectomy operation.
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06.12.1996	4300	Appointed as LM (as per FC 9/98)	
01.12.1997	4450		
01.12.1998	4600		
01.12.1999	4775		
01.12.2000	4950		
01.12.2001	5125		
01.12.2002	5300		
01.12.2003	5500		
01.12.2004	5700		
02.02.2005		6300	(Initial of JE) Appointed as JE through CRA
01.01.2006			16600(12100+4500)(as FC 15/2009 &14/2011 initial
01.02.2006			17100(12600+4500)
01.02.2007			17620(13120+4500)
01.02.2008			18150(13650+4500)
01.02.2009			18700 (14200+4500)
01.02.2010			19270(14770+4500)
01.02.2011			19850(15350+4500)
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NOTE:-1. As per FC 19/2003 and 18/2013, he can not change his induction post as JE as he is appointed as JE 2 through CRA system after 14.09.2003.

2. As on 03.05.2014, he has not given option on promotion. So DNI is after one year old.

Ans. 2.A. Maintenance of Sundry Charges & Allowances Register:

All types of adjustments relating to any recovery/refund of revenue shall be compulsorily routed through this register. Separate Register should be kept for each group by each Ledger clerk or pages allotted for each group in one register. It should be ensured that items of one group of consumers under any category are not intermingled with the consumers of other group(s)

(A) Sundry Charges and 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 and Malpractices.
- (iii) Sundry services rendered by the Board viz. charges ~~for duplicate bills, Bill challenges~~ 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.

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

The following types of transactions the credit for which is to be given to the consumers through energy bill will be recorded in the 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 debits.
- (v) Adjustment of amount received under ARPC schemes and interest thereon where payable.

Ans.2.B. Custody of A&A forms:

All the completed consumer cases together with the original documents shall be kept in steel almirahs in the sub-office, sub-divisional office, divisional office, SE (DS) concerned and EIC/CE/DS in the safe custody by various officers/officials as follows:-

- | | | |
|----|------------------|--|
| a) | RA/ARA | : Domestic, Non Residential and AP connections |
| b) | AE/AEE/XEN | : All categories of connections except DS /NRS/ AP connections. |
| c) | Sr.Xen/ ASE (DS) | : Large Industrial, Railway Traction, Street Light, single point supply connections and all other categories for loads exceeding 100 kW/kVA. |
| d) | SE/Dy.CE (DS) | : Copies of A&A form of load/demand exceeding 1 MVA and upto 2 MVA and street lighting. |
| e) | EIC/CE/DS | : One copy of the A&A form relating to LS, RT and BS connections with connected load/ demand exceeding 2 MVA/ Power Intensive Loads. |

Due arrangement should be made to ensure that the agreement and the documents are not allowed to be tampered or pilfered.

Documents and agreements relating to DS/NRS (LT) and AP connections up to 20 kW may be kept in lots of 50 duly indexed in separate files.

Documents and agreements for SP, MS/BS and DS//NRS (21-100kW/kVA) connections may be kept in lots of 25 duly indexed in separate files.

Documents and agreements for all loads exceeding 100 kW/kVA be kept in separate files.

Model Solutions**Papar-3rd (Revenue Accounts) - Session 10/2019**

Ans.3.A.

Sr. No.	Detail	Amount (in Rs.)
1.	Total consumption = 923 units	
2.	Energy charges First 100 KWH x 60/30 = 200 x 4.99 = 998 101-300 KWH = 200 x 60/30 = 400 x 6.59 = 2636 Balance 923-600 = 323 x 7.20 = 2325.60 Total = 5959.60 (say 5960)	5960
3.	Fixed charges = $(6.90 \text{ KW} \times 80\% \times 12 \times 60 \times 45)/365 = 489.99$ (say 490)	490
4.	Total SOP = 5959.60 + 489.99 = 6449.59	
5.	FCA	NIL
6.	Meter Rent $(8 \times 60)/30 = 16$ Add GST @ 18% = 2.88 16+2.88 = 18.88 (say 19)	19
7.	MCB Rent $(4 \times 60)/30 = 8$ Add GST @ 18% = 1.44 8+1.44 = 9.44 (say 9)	9
8.	Infra cess $6449.59 \times 5\% = 322.47$ (say 322)	322
9.	ED $6449.59 \times 13\% = 838.44$ (say 838)	838
10.	Municipal tax $6449.59 \times 2\% = 128.99$ (say 129)	129
11.	Cow cess $(923 \text{ KWH} \times 2)/100 = 18.46$ (say 18)	18
12.	Net Amount $5960 + 490 + 19 + 9 + 322 + 838 + 129 + 18 = 7785$ to be rounded nearest Rs. 10 say 7790	7790
13.	Late payment surcharge after due date within 15 days $5960 + 490 + 19 + 9 = 6478 \times 2\% = 129.56$ (say 130)	130
14.	Gross amount payable after due date within 15 days	7920

Note: After 15 day from the due date interest @ 1.5% per month or part thereof shall be charged on gross amount including late payment surcharge.

Ans. 3B.

GUIDELINES FOR PREVENTION OF UNAUTHORIZED USE OF ELECTRICITY AND THEFT OF ELECTRICITY:**Theft of Electricity directly from mains & meter terminals:**

Measures to counter the pilferage of electricity direct from the supply mains/service line are as under:-

1. No P.T. fuses shall be provided on the secondary side of the supply to kWh/ kVAh/ MDI meters.
2. No fuse shall be provided on the secondary side of the CTs.
3. No cutout / G.O. Switch / Circuit Breaker shall be provided before the meter / metering equipment and service line shall be directly connected to the metering equipment.

NOTE: AE / AEE / XEN / DS shall be personally responsible for compliance of these instructions

In order to avoid reversal of connections, it must be ensured that correct connections are made at the meter terminals and its cover is properly sealed. Whenever meter terminal seal is broken or is found to be broken it must be replaced at the earliest. Before resealing it shall be ensured that the connections are in order.

The connections shall be checked by a responsible engineering officer to ensure their correctness and working of the meter may also be checked with meter testing instrument, the meter shall thereafter be sealed properly by the officer to whom the job has been assigned as per standing instructions on the subject.

Connection wiring diagram of different types of meters/metering equipments both 11 kV and LT as in use shall be circulated amongst the distribution officers for their guidance by CE/Metering.

Avoiding access to CTs/PTs and connecting wiring:

For preventing free access to weak links of metering equipment and to avoid tampering of CT/ PT connections for the purpose of theft of energy, remedial measures as under may be taken.

The MCB and CTs/PTs chambers of standard design with proper construction as approved by the PSPCL must be got installed separately for meters and CTs/PTs. The meters in case of all industrial connections shall be installed in the MCBs of standard/approved design. No connection shall be released without the installation of such chambers. In no case unstandard chambers be accepted from the consumers. In case of

existing connections, the non standard MCBs and CT/PT chambers shall be replaced with MCBs and CT/PT chambers of approved design in a phased manner.

In case of HT/EHT consumers where CTs/PTs are involved, the test terminal block where provided, meter terminal cover and CTs/PTs chamber need to be sealed carefully and properly by the DS officers who have been assigned the job of sealing such metering equipment. Such seals shall not be broken without (a) the knowledge of the sealing officer/official, and proper record of broken seals shall be kept. Seals shall be affixed expeditiously as and when the same have to be broken for attending to faults etc. The metering equipment in case of other industrial connections shall also be sealed properly and expeditiously by the competent authority.

The entry and exit holes for the cable in CT/PT chamber shall be plugged by putting suitable size of cable glands.

There shall be no joint in the CT/PT extension leads and the length of the leads shall be limited to the minimum required. The joints between the extension leads of CTs and leads connecting the meter shall be crimped so as to have solid joints. PT leads without any joint shall be soldered/crimped on each phase of the service cable so as to achieve solid connections. MCB and CT/PT chambers need to be placed adjacent to each other and the CT/PT leads shall pass through the GI Pipe welded on the CT Chamber and connected to the MCB in such a way that the leads are not accessible to the consumers. Drawing depicting the correct arrangement shall be circulated to the concerned officers.

The length of extension leads of the CTs/PTs shall be sufficient for taking to the meter terminal block to eliminate joints and the wires shall preferably be of red, yellow, blue and black colours for clear distinction and to facilitate quick checking. The suppliers may be asked for making provisions of sufficient lengths of extension leads in the CTs/PTs.

Combined CT/PT units must be installed for all HT metering equipment and their covers shall be sealed properly so as to avoid access to the connections. Separate CTs outside the combined unit must not be installed under any circumstances.

Avoiding loose joints in CT/PT chambers and expeditious sealing:

As per practice in the field, consumer's main cable is connected to the PSPCL main service cable inside the CT chamber in case of LT metering. CT/PT chamber being of close construction and joint being a weak link in the cable tends to heat up and the heat is not dissipated to the atmosphere, it ultimately results in over-heating the joint and causes damage to it. CT/PT chamber seals are broken frequently in order to attend to the complaints of failure of supply due to overheating and damage to the joints. Such seals are not affixed promptly and sometimes they are not affixed for weeks/months together. Thus over-heating and damage to the joints and consequently breaking of CT/PT chamber seals allows the unscrupulous consumers a free access to the CT/PT connections for indulging in theft of electricity by tampering with the CT/PT connections. Therefore, jointing should be perfect.

In order to avoid disengagement of potential leads which are connected at the joints following measures may be taken: -

Remedial measures: The joint between PSPCL service cable and consumer's main cable shall be taken out of the CT/PT chamber on load side. For the existing connections these may be done in a phased manner, and for new connections, the joints must be made outside CT/PT chamber at the time of releasing the connections. Drawing showing correct arrangement shall be circulated to the concerned officers from time to time.

The PT connections shall be made by cutting insulating material of each phase of PSPCL Service Cable inside the CT/PT chamber and these may be soldered so as to ensure solid connections.

Ombudsman, Electricity, Punjab, has in its Order dt. 27/03/2018 issued the following directions:-

"All the field officers/officials to ensure that during the installation of LT CT operated energy meters along with LT CT that the potential wires tapped from the main cable shall be of the same material as that of the main cable (directly or preferably through bi-metallic thimble) to avoid bi-metallic resistance due to which the carbonization takes place and with the passage of time, the wires get disconnected contributing to less recording of consumption by the energy meter and also the CTs/PTs leads should be connected at energy meter terminal through ferrules which are provided by the manufacturer."

Measures to avoid fake seals etc:-To avoid Theft of electricity by tampering / providing fake ME seals, tampering meter window glass fixing mechanism and providing small hole in the body of the meter, measures as under are required to be taken:-

The instructions regarding affixing paper seals maybe rigidly followed by all the officials/officers concerned.

Impression of ME seals may be stamped on the corners of the meter index plate with indelible ink so that it cannot be rubbed off.

ME seals shall be of multifarious impressions and shall be properly pressed by using the latest technique like hydraulic pressing etc. The sealer with hydraulic pressing dies shall be kept in steel chamber in ME Lab having double locking arrangements. In no case, the officers/officials shall be allowed to have access to sealing-pliers/hydraulic pressing dies after the office hours or during holidays.

ME seals of the meters transferred from the jurisdiction of one ME Lab to other shall be replaced by the ME Lab in whose area meters are to be installed. No sealer for ME seals shall move with the employee even on transfer and shall be kept in a locker with double key system to be maintained in the office of ME Sub-Divn.

The locked and nil consumption cases be got investigated by the AE/AEE (DS).

Energy meters with tampered/fake M&T seals or small holes made in the meter body for the purpose of stealing electricity are replaced indiscriminately by declaring such meters defective with ulterior motives after a short interval of time so as to avoid detection of such malpractices. These meters are returned to ME Lab. after a long period for repairs and recalibration. Remedial measures against such a course of action are:-

- a) Detailed investigations must be carried out in each and every case before the meter is replaced with one or the other plea so as to curb the tendency of indiscriminate replacement of tampered meters. Action shall be initiated against the officer/official who removed the meter and did not return the same to the ME lab immediately.
- b) The meters, which are declared defective and are removed must be returned to ME/S/Divn. within a maximum period of one week.
- c) Test results of defective meters, before their repair and recalibration, shall be obtained and recorded. The cause of defect shall also be established and recorded. Genuineness of ME seals shall also be checked and recorded.

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, following guidelines shall be implemented strictly.

Procedure to be adopted for checking energy variation: For keeping check on energy variation of various categories, consumption of a particular month shall be compared with consumption of the same month of the preceding year/average consumption of the preceding year/season and if there is variation of $\pm 10\%$ in case of HT/EHT consumer, $\pm 20\%$ in case of LT category of consumers, the same shall be recorded in the energy variation register and necessary investigation carried out so as to ascertain reasons for the said variation. Centralised Billing Cell, shall also look into variation ($\pm 10\%$) and send the list alongwith its comments to the respective DS sub-divisions for carrying out further investigation. Similar kind of industries shall be entered in the variation register separately for relative consumption comparison. Officers/officials responsible for maintenance of registers shall put up the same to AE/AEE/XEN Incharge of the sub-division for necessary action to ensure the compliance of instructions.

Issue of Energy Variation Register:

Three separate registers as mentioned above be maintained in each sub-division. These registers duly numbered and attested by the Divn. Supdt. shall be issued by the DS divisional office and record shall be maintained like SMB"s. Sr.Xen/ASE (DS) Incharge of (DS) Division shall check/append initials on the registers while on tour for ensuring compliance of these instructions.

Ombudsman, Electricity, Punjab, has in its Order dt. 15/03/2018 issued the following directions:-

"All the ASEs/Sr. XENs to keep a vigil on the variations in the energy consumption recorded and available in SAP in respect of all categories of consumers within their respective jurisdiction, analyse the cases of abnormal decrease in consumption of current vis-a-vis previous month(s) and take immediate corrective action, wherever required, with a view to protect the interests of both the Utility and the Consumers."

The naked LT terminals of the distribution transformers including that of the cable may be empire taped properly and thereafter these joints may be provided with paper seals with the signatures of the SR.XEN. These paper seals may be protected against any type of damage by providing transparent plastic paper suitably.

ME seals to remain intact: It shall be ensured that the consumer is not allowed to tamper with the ME seals of the meter. Keeping a watch over the consumption of the consumer and checking the same with the theoretical consumption or the consumption of similar consumers can give a clue as to whether there is a possibility of the cyclometer of the mechanism having been changed in electro mechanical meters. Normally such mischief will

6 Q-3 R-4
be possible in connivance with the trained staff of the PSPCL. It will, therefore, be useful to replace such meter with solid-state meter.

Meters and CTs of matching ratio: All out efforts may be made to install the meters and CTs of the same current ratio so as to eliminate the multiplying factor.

Multiplying factor to be indicated in red ink: Where meters and CTs of different current ratio were/are installed due to reasons of non-availability of matching CTs, the multiplying factor must be indicated in red ink on the consumer case, meter reading book (Kalamju) and ledger so that it could be applied correctly. It shall also be written in indelible ink on the meter.

AE/AEE/XEN shall have a consolidated record for all industrial and three phase connections in a bound register for all such connections which have multiplying factors. Such register shall be updated whenever there is any change in the meter or CTs.

Performance of Meter Inspector: A proper control shall be exercised on the work of Meter Inspectors who shall submit their reports to AE/AEE/XEN(DS). daily. Points raised by the Meter Inspector shall be immediately attended to by AE/AEE/XEN(DS), who is responsible for immediate compliance within 24 hours. However, the Meter Inspector shall bring serious and suspicious cases to the notice of the Sr.XEN (DS) also.

Checking unauthorized load of TW Connections: For tube well consumers intensive periodical checking shall be carried out by the Distributions / Enforcement Staff. The enforcement staff shall check dimensions of motors as per ISI standards in case of motors which are manufactured in accordance with these specifications, the current rating with clip on ampere meter on 'no load' or 'full load' after tube well is operated for some time and comparing it with the name plate particulars of the motors for detecting unauthorized extensions and misuse of energy.

In order to detect whether in single phase connections having E/M meters, the consumer has not interchanged the neutral and phase lead, the meter Inspector shall put on heavy load to see whether the meter is functioning properly or not. JE/AEE shall be able to detect such cases.

Action against employees: Unscrupulous persons tap PSPCL's mains/sub-mains unauthoroizedly. Intensive raids both by the Enforcement and Distribution staff shall be conducted in the areas prone to theft of electricity. Deterrent punishment within the framework of instructions shall be inflicted on those employees who are found conniving in theft of electricity.

Additional Precautions in respect of PSPCL Employees:

The officers Incharge of substations and colonies has a special responsibility in the matter. He will be personally responsible for any case of theft of energy especially if the report is received from other sources.

In the PSPCL's colonies a separate feeder for residences shall be run and a kWh/kVAh meter installed at the sending end to register the entire residential consumptions. A monthly comparison be made between the readings of this kWh/kVAh meter with the total consumption by the PSPCL's employees residing in the colony.

Following checks on the meters of the employees shall be exercised by the various officers/officials:-

The initial sealing of meter terminal cover may be done by JE who will be held responsible in case of wrong connections.

Meter Inspectors shall check the meters of all the employees residing in the towns, atleast once in six months and ensure that they are in working order, seals are intact and no means are being employed for stealing energy. Cases of low consumption shall be investigated and report submitted to the AE./AEE/XEN, besides checking of the meters and the service lines of the PSPCL Employees as given below and seal the meters in token of check:-

- | | |
|---|--------------------|
| a) Employee staying in the PSPCL Colonies | Once in six months |
| b) All other staff staying in town. | 5% every month |

Job Order:

PSPCL being the commercial organization is committed to power supply and services to its valuable consumers. For this purpose, the field staff has to perform multiple functions such as erection of poles, lines, resealing of meter, change of meter, reconnection of disconnected connections, disconnection of defaulting consumers, etc. For these purposes specific orders are issued by the concerned officer of sub division to the specific field staff such as JE-1/JE, these orders are called job orders.

There are many specific job orders which are issued for the completion of specific work, these are discussed as below:

- (i) **Installation Order:** When a perspective consumer applies for new connection after using all formalities, the estimates are prepared and approved by the competent authority, after depositing all dues/charges then installation order issued by the sub division officer to the concerned JE/area in charge. Then he draws the material from store and starts the erection of line/service line for providing the connection to the consumer. After completing the work the area in charge records the entries on the installation order and submits the same in the sub division office for further necessary action.
- (ii) **Service Connection Order:** Service connection order is issued in favour of area in charge for connecting the consumer apparatus with the PSPCL. The detail of consumer's name, address, application number, estimate number, account number is mentioned on the SCO. After giving the connection, the area in charge complete the usual formalities such as Sr. No. of meter, make, Sr. No. of ME, Amps, Volts, Phase, Initial Reading, Feeder Ref. etc. and returns to the office with dated signature.
- (iii) **Meter Test Order:** As and when the consumer challenges the accuracy of meter of his connection or otherwise suspected by PSPCL authorities then the meter test order is issued in favour of JE/Meter inspector. After testing the meter, he reports on the MTO, the meter Sr. No., make, Amps, Phase, Volts, Meter Multiplier (if any), reading of meter, etc. The same is submitted in the accounts wing for charging/refunding the dues if any.
- (iv) **Meter Change Order:** As and when the meter of any connection is found defective reported by PSPCL authorities or by the consumer himself, the meter change order is issued. After changing the meter, the area in charge records the full particulars of old meter such as make, type, Sr. No., reading, phase, amps, meter multiplier, etc. as well as of the new meter. The same is submitted the ARA/RA of the sub division for further charging the dues regarding meter cost/billing, if any.
- (v) **TDCO/PDCO:** When any consumer of PSPCL defaults due to non payments of bills/unauthorized use of supply/theft of energy cases then temporary disconnection order is issued. The area in charge disconnects the connection from the T-pole/from the service line. The full particulars of meter are recorded on the TDCO with dated signatures.
After the TDCO when the consumer does not remove his default/does not deposit the due amount then permanent disconnection order is issued. The area in charge removes the meter after dismantling the service line, returns material to store and meter for checking in ME lab.
- (vi) **RCO:** Where connections are disconnected whether temporarily or permanently in some cases they are required to be reconnected on the request of the consumer after removing the default/depositing the dues of PSPCL, then reconnection order is issued. The JE installed the meter and records the complete entries of meter particulars such as Meter Sr. No., make, name, reading, meter multiplier, etc.

Ans.4B.

A consumer shall not, without the consent in writing of the Distribution Licensee, assign, transfer or part with the benefit of the agreement for obtaining a connection. The consumer shall also not in any manner part with or create any partial or separate interest there under.

Change of name of running connection in case death of a consumer:

In the event of death of a consumer, the heirs assigns shall apply for change of name and execute a new agreement with PSPCL. The application will be accompanied by the following documents:

- a. Death certificate
- b. Succession certificate. Alternatively for tubewell connections, Sajjra Nasad certified by the revenue officers will also be acceptable in place of succession certificate. AE/AEE/Xen (DS), PSPCL concerned will issue notice to arrange gathering of the villagers for seeking/ hearing objections from

all the claimants / legal heirs of the deceased consumer as appearing in the Sajjra NasadH The certificate on a plain paper regarding death of the consumer from his/her legal heirs/ claimants duly authenticated by the Gram Panchayat / Nambardar will be prepared in the full gathering of the villagers and there will be no need of any affidavit. PSPCL shall on the basis of certification, transfer the connection in the name of legal heir subject to payment of charges as per Schedule of General Charges.

c. No objection from other heirs to the connection being transferred in the name of one of the heirs.

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

e. The PSPCL (load sanctioning authority) shall on the submission of above documents, transfer the connection subject to the condition that charges payable as indicated in the Schedule of General Charges approved by the Commission and the actual cost of providing service where such charges have not been specified, have been deposited by the transferee. The transferee shall also be eligible to get the connection shifted after depositing the specified charges and completion of other formalities.

f. In case the transfer of the connection is not obtained within 6 months of the death of a consumer, the PSPCL will issue notice requiring that any of the heirs submit an application for transfer of the connection within 15 days of the service of notice. The connection is liable to be disconnected in case no application is submitted to the PSPCL within the period indicated in the notice.

Even though no physical disconnection or reconnection maybe involved in the process of change of name yet a disconnection order in respect of old consumer and a service connection order in the name of the new consumer shall be issued so that necessary entries are made in the account books. Steps shall simultaneously be taken to forward the A&A Form(s) to the competent authority for acceptance.

Change of name before actual release of connection:

Whenever an applicant dies before the release of connection to him, the connection may be released to his/her legal heir/heirs as per succession certificate. In case of genuine difficulty of the prospective consumer, the connection may be released as per 'WILL' of the deceased provided the PSPCL is fully indemnified against all subsequent litigation.

The seniority in case of new applicant shall be reckoned from the date of original application.



Sanctioned load and connected Load

Sanctioned Load

Sanctioned load means the load in KW/HP (kilo watt/horse power) for which the licensee has agreed to supply from time to time subject to the governing terms and conditions.

Connected load means the sum of the manufacturer's rated capacities of all the energy consuming devices in a consumer's premises connected with Distribution Licensee's (PSPCL's) service line and determined as per procedure laid down in these Regulations. This shall not include the standby or spare energy consuming apparatus installed through a changeover-switch;

(B) Security (Consumption) and Security (Meter)

An applicant/consumer seeking supply of electricity/additional load/ demand as per Regulation 5 of the Supply Code will be required to pay Initial Security/Security (Consumption) to the Board as specified in the Schedule of General Charges.

An applicant seeking supply of electricity as per Regulation 5 of the Supply Code will also be required to pay Security (Meter) to the Board as specified in the Schedule of General Charges.

All consumers will be paid interest on Security (Consumption) and Security (Meter) as per Regulation 17 and 19.3 of the Supply Code. However, where Security (Consumption) and/ or Security (Meter) remains with the Board for a period of less than 60 days in any year, the interest for that period shall be paid alongwith interest for the succeeding year.

(C) A & A form

"A & A form" means the Application & Agreement form prescribed by the distribution licensee under Regulation 5 of the Supply Code;

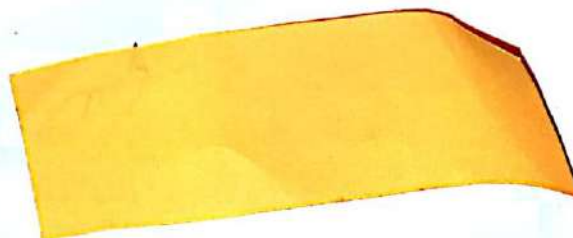
(D) Consumer

"Consumer" means any person who is supplied with electricity for his own use by a Distribution Licensee (PSPCL) or the Government or by any other person engaged in the business of supplying electricity to the public under the Act or any other law for the time being in force and includes any person whose premises are for the time being connected for the purpose of receiving electricity with the works of a licensee, the Government or such other person, as the case may be;

(E) Difference between part payment and payment in installments

Part Payment: Normally in the case of current energy bills, the part payment is not to be allowed, however, the PSPCL being a commercial organization should not refuse part payments of the current energy bill. Acceptance of part payments by the PSPCL, from the consumer is, however, without prejudice to the right of the PSPCL to recover the balance amount of the bill on or before the due date. Upto the period of 7 days after the due date of the bill, the consumer shall be liable to pay the balance amount plus surcharge on the unpaid amount of the bill (excluding the part payment already made), failing which he will face disconnection of the supply.

Payment in installments: Where the account of the consumer is debited on account of arrears due in the previous period, then a separate bill is issued to the consumer instead of running energy bill. As and when the consumer requests to the office that it is not possible for him to pay the total amount at one time, then the competent authority may allow the payment of the bill in installments.



tel Sol of ME/S-10/19/P-4

**Financial Statement of Shradha
Trading Account
For the year ended March 31, 2019**

New Paper - 4

Dr.

Cr.

Particulars	Rs.	Particulars	Rs.
To Opening stock	42,000	By Sales	155,000
To Purchase 82,600		By Closing Stock	64,000
Less Return outwards (1,600)	81,000		
To Carriage Inwards	1,200		
To Wages 4000			
Add. Outstanding wages 2400	6,400		
To Power	6,000		
To Gross Profit c/d	82,400		
	219000		219000

**Profit and Loss Account
For the Year ended March 31, 2019**

Dr.

Cr.

Particulars	Rs.	Particulars	Rs.
To Salary	15,000	By Gross Profit b/d	82400
To Rent 22000			
Add. O/s For One Month 2000 (22,000/11)	24000		
To O/s Interest On Bank Loan (25,000x8%x6/12)	1000		
To Bad Debts 600			
Add: Provision for d/d 1000	1600		
To Insurance	3600		
To Misc. Expenses	18000		
To Depreciation On:			
Machinery 5000			
Furniture 700	5700		
To Net Profit c/d	13500		
	82400		82400

Model Sol. of ME/S-10/19/P-4

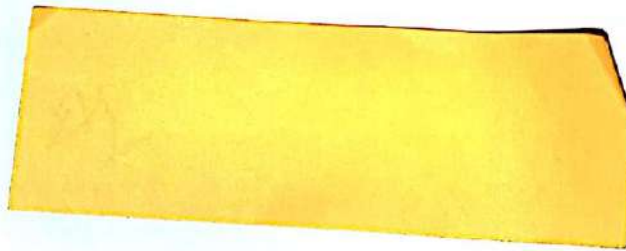
Balance Sheet as On March 31, 2019

Liabilities		Rs.	Assets		Rs.
Capital	80,000		Fixed Assets		
Add: Net Profit	13500	93500	Machinery	50000	
8% Bank Loan	25000		Less: Depreciation	(5000)	45000
Add: O/S Interest	1000	26000	Furniture	14000	
			Less: Depreciation	(700)	13300
Current Liabilities			Current Assets		
Creditors		18900	Closing stock		64000
Outstanding wages		2400	Debtors	20600	
Outstanding Rent		2000	Less: Bad Debts	(600)	
			Less: Provision For d/d	(1000)	19000
			Doubtful Debts		
			Cash in Hand		1500
		142800			142800

Model Sol. of ME/S-10/19/P-4

(a) Bank Reconciliation Statement AS ON 31st July 2017

o.	Particulars	Debit(Rs.)	Credit (Rs.)
1.	Balance as per the pass Book		50,000
2.	Three cheques of Rs. 6000, Rs. 3937, Rs. 1525 were issued but not presented for payment in July, 2017	11,462	
3.	Cheques sent to bank for collection but not entered in the pass Book		1,100
4.	Bank charges not entered in the cash Book		460
5.	Bank allowed interest	100	
	Bank as per the Cash Book		39,998
	Total	51,560	51,560



2 (b) Advantages and Disadvantages of Broadband

Advantages of Broadband Internet Access:

1. Connection speed is up to 100 times faster than dialup connection; you can download pictures files, software in seconds or minutes instead of hours. Online gaming is only possible using a broadband internet access.
2. It does not affect the phone line, for DSL internet access, you can use the same phone line for both voice/fax and data transmission. For cable internet access, you are connected to the internet via the cable network. In either case your phone line is not occupied while you are connected to the internet.
3. It is convenient because the internet connection is always on.
4. You don't need to dial an access number and risk getting a busy signal.
5. Broadband internet offers unlimited access and you won't be charged based on the connection duration.
6. Broadband internet not only gives you high speed internet access, it can also provide cheap phone services via voIP technology.

Disadvantage of Broadband

1. High monthly fee compared to dialup internet access.
2. Higher security risk than dialup connection. A personal firewall is needed to protect your computer.
3. Not all phone wires are equipped for DSL services. May not be available in rural or remote areas.
4. Not all cable TV networks are equipped for cable internet access. May not be available in rural or remote areas.

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Q.3 Plant and Machinery Account

Date	Particulars	Amount	Date	Particulars	Amount
2001		1,95,150	2001	By Bank	400
Jan1	To Balance b/d		Dec.31		
Jan1	To Bank	29,500	Dec.31	By Depreciation (35,800+2,950)	38,750
Jan1	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		Dec31	By Depreciation (35,100+2,950+1,800)	39,850
		18,000			
Dec31	To P&L A/c (2)	700	Dec 21	By Balance C/d	161,250
		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% in depreciation rate)
 The amount realized from sale of scrap 400
 Therefore, profit on sale i.e. Rs.400; will credited to Profit & Loss A/c. 7,000
- Book value of Machine in 1996 4,200
 Less Depreciation for six year i.e. 1996-2002
2,800
 Book value on the date of sale 3,500
 Sale price realized
700
 Profit on sale credited to Profit and Loss A/c



MS of MF/S-10/19/P-14

New

Solution:4**Journal**

SrNo	Particulars	LF	Debit(Rs)	Credit(Rs)
1	Purchases To Suspense (Being Purchase book undercast)		300	300
2	Repairs To Machinery (Being Repairs charged to Machinery Account)		228	228
3	Sales To Suspense (Being Sale book overcast)		150	150
4	Suspense To Mr.Dass (Being amount received not credited to Dass account)		117	117
5	Return Outward To Sale (Being sales entered to returned outward book) Or		225	225
	Return Outward Purchase To Suspense		225 225	450
6	David To Sale To Purchase (Being Sales passed through purchase book)		2400	1200 1200

Suspense Account

Dr

Cr

Date	Particulars	Amount	Date	Particulars	Amount
	To bal b/d	783		By Purchases	300
	To Mr.Dass	117		By Sales	150
				By bal c/d as per (Sr.5A)	450
				OR	225
				By Return Outward (Sr.5B)	225
				By Purchase(Sr.5B)	
		900			900

Ans: 5(a) Difference between Cash Basis and Accrual System of Accounting

Basis of Comparison	Cash Basis	Accrual Basis
Meaning	The accounting method in which the income or expense is recognized only where there is actual inflow or outflow of cash.	The accounting method in which the income or expense is recognized on mercantile basis.
Nature	Simple	Complex
Method	Not recognized as per Companies Act.	Recognized as per Companies Act.
Income Statement	Income Statement shows lower income.	Income Statement shows comparatively higher income.
Applicability of Matching Concept	No	Yes
Recognition of Revenue	Cash is received.	Revenue is earned.
Recognition of Expense	Cash is paid.	Expense is incurred.
Degree of Accuracy	Low	Comparatively high.

Ans: 5(b)

If inventory is understated at the end of the year, the net income for the year is also understated.

Here's a brief explanation. If a company has a cost of goods available of Rs.100,000 and it assigns too little of that cost to inventory, then too much of that cost will appear on the income statement as the cost of goods sold. Too much cost on the income statement will mean too little net income.

Another way to view this is through the accounting equation,

$$\text{Assets} = \text{Liabilities} + \text{Owner's Equity.}$$

If you assign too little of the cost of goods available to Assets, then the amount of Owner's Equity will be too little—caused by net income being too little

Ans: 5(c)

A contingent liability is a potential liability that may or may not become an actual liability. Whether the contingent liability becomes an actual liability depends on a future event occurring or not occurring.

In accounting, some contingent liabilities and their related contingent losses are:

- Recorded with a journal entry
- Are limited to a disclosure in the notes to the financial statements
- Not recorded or disclosed

A company's supplier is unable to obtain a bank loan. The company agrees to guarantee that the supplier's bank loan will be repaid. As a result of the company's guarantee, the bank makes the loan to the supplier. The company has a contingent liability. If the supplier makes the loan payments needed to pay off the loan, the company will have no liability. If the supplier fails to repay the bank, the company will have an actual liability.

Ans: 5(d)

Prepaid Expenses

Prepaid expenses are future expenses that have been paid in advance. In other words, prepaid expenses are costs that have been paid but are not yet used up or have not yet expired.

Generally, the amount of prepaid expenses that will be used up within one year are reported on a company's balance sheet as a current asset. As the amount expires, the current asset is reduced and the amount of the reduction is reported as an expense on the income statement

Ans: 5(e) (a)

A pen drive, or a USB flash drive, is a portable data-storage device. micro, lightweight and handy, a pen drive can be easily carried from place to place by students, professionals, academicians and independent tech consultants. Currently available pen drives with storage capacities ranging from 8GB and 32GB can be used to store graphics-heavy documents, photos, music files and video clips.

With most pen drives now having password encryption features, important family information, medical records and photos can be backed up on them.

Features:

Transfer Files

A pen drive plugged into a USB port can be used as an interfacing device to transfer files, documents and photos to a PC. Similarly, select files can be transferred from a pen drive to any workstation.

Portability

The lightweight and "micro" characteristics of a pen drive make it possible to carry it from place to place.

Backup Storage

With most pen drives now having password encryption features, important family information, medical records and photos can be backed up on them.

The central processing unit (CPU) is the unit which performs most of the processing inside a computer. To control instructions and data flow to and from other parts of the computer, the CPU relies heavily on a chipset, which is a group of microchips located on the motherboard.

The CPU has two components:

- Control Unit: extracts instructions from memory and decodes and executes them
- Arithmetic Logic Unit (ALU): handles arithmetic and logical operations
- To function properly, the CPU relies on the system clock, memory, secondary storage, and data and address buses.
- This term is also known as a central processor, microprocessor or chip
- The CPU is the heart and brain of a computer. It receives data input, executes instructions, and processes information. It communicates with input/output (I/O) devices, which send and receive data to and from the CPU. Additionally, the CPU has an internal bus for communication with the internal cache memory, called the backside bus. The main bus for data transfer to and from the CPU, memory, chipset, and AGP socket is called the front-side bus.
- The CPU contains internal memory units, which are called registers. These registers contain data, instructions, counters and addresses used in the ALU's information processing