

Q.1

(a) Total Estimated cost of Deposit work in as under-

(i) Material cost

Cost of material	5,32,850
Storage charges 2%	10,657

5,43,507

(ii) Transportation charges

10,000

(iii) Labour Charges 120,000

Supervisor charges 15% 18000

1,38,000

(iv) Fees for clearance of HT Line

15162

7,06,669

(v) GST on works 10%

70,667

(vi) Establishment Charges 16%

1,13,067

Total Cost

8,90,403

(b) Accounting produce for deposit work is as under:-

(i) Amount of preliminary survey charges when recovered should be credited to A/c Head 62.932.

(ii) Amount recovered from party should be credited A/c 47.305. 'Receipt for deposit work.

(i) Material issued should be debit to Account Code 47.305

(ii) Labour on other charges shall be allocated from group head 75.76 etc. & account code 47.303

(iii) Departmental charges shall be debited to 47.305 per contra credit to A./c Head 62.9

(iv) any excess over deposit amount should be debited to 28.865 per contra credit to code 47.305

On Completion of work

(a) In case work become an asset to the PSPCL/Board the final cost shall be adjusted as under:-

(i) The amount standing on the Debit side of Account Code 47.305 shall be transferred to Group Head (Fixed Assets).

(ii) The amount standing on the credit side of 47.305 shall be transferred to account code 55.3 (grants towards cost of capital asset)

(b) In case the work after completion is not to become asset of the PSPCL/Board no adjustment in required to be made.

(c) In case of shifting of line etc. and no additional material is required the deposits received for shifting the line shall be credited to account code 47.305. The expenditure shall be booked to natural head of account of expenses. In such cases the amount of the deposit outstanding under 47.305 shall be cleared by crediting it to 62.930- (other income). Unspent balance of deposit may be refunded to the depositor.

Ques2A. Competent Authority for grant of Administrative approval ~~other than buildings~~ is as under:-

Ans. a) Special Repair

CE- 5.00 lac
SE- 2.00 lac
Xen/RE's 50,000.

b) Renewals and replacement
of Existing works

CE- 10.00 lac
SE- 7.00 lac
Xen/RES 2.50 lac

Competent Authority for Technical /Sanction

a) Special Repair

CE- Full Power
SE- 2.50 lac
Xen/Re- 1.00 lac

b) Renewals and replacement
of Existing works

CE- Full Power
SE- 10 lacs
Xen/RE- 2.50 lacs

Q2 b. Define.

1 **Central Processing unit.** A central processing unit (CPU) is the electronic circuitry within a computer that carries out the instructions of a computer program by performing the basic arithmetic, logical, control and input/output (I/O) operations specified by the instructions.

2. **Keyboard** .In computing, a computer keyboard is a typewriter-style device^[1] which uses an arrangement of buttons or keys to act as mechanical levers or electronic switches. Following the decline of punch cards and paper tape, interaction via teleprinter-style keyboards became the main input method for computers.

3. **Monitor** A **computer monitor** is an output device that displays information in pictorial form. A monitor usually comprises the display device, circuitry, casing, and power supply.

4. **UPS.** (**Uninterruptible Power Supply**) A device that provides battery backup when the electrical power fails or drops to an unacceptable voltage level. Small UPS systems provide power for a few minutes; enough to power down the computer in an orderly manner, while larger systems have enough battery for several hours. In mission critical datacenters, UPS systems are used for just a few minutes until electrical generators take over.

Q 3. What are the instruction to write a Cash Book?

Ans. Cash book is an important document to record the receipt and payment, following points should be keep in mind to write a cash book;-

1. Every entry should be concise. The date number of vouchers if any, the name, the work and such briefs narration will indicate unmistakably the nature of transaction must be entered against each item. The amount debitible or creditable to each separate work head of account on contractor or other person should be entered separately.
2. Transaction should be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence. If however, owing to the absence of the disbursing officer on a tour a cheque issued by him, whilst in camp, is entered in the cash book maintained at his H.Q on a subsequent date, the actual date of issue the cheque should be noted in the cash book as the denominator of a fraction the numerator of which should be the date on which the transaction is incorporated in the cash book. A similar procedure should be observed when the double transaction relating to realization of miscellaneous cash receipt by a subordinate and their payment directly into Bank is incorporated in the cash book of the superior disbursing offices on receipt o receipted pay-in-slip of the Bank from the subordinate.
3. Acknowledgement of payment should be numbered in a separate series for each month and the serial number of each Voucher should be entered in the cash book as soon as the payment transaction is entered in it.
4. The amount of cancelled cheque should be shown as a special write back entry as minus figure on the payment side in the Bank Col. 14 and a counter reference be given against the original entry in the cash book.
5. When a consumer's/outsider's cheque is received back from the bank as dishonored draw a line across the dishonored cheque. Simultaneously make a minus entry on the receipt & payment side of the cash book (cash column)
6. Where there is a system of making the payment through credit notes to Railway on account of freight, open an additional column on payment side of the cash book, Railway credit note is as good as cheque. Instruction for signing of credit notes and its preserver will be same s for the cheque.
7. Cash in hand, which has so far remained unclassified has given a separate account code 24.110. Cash received by encashing a self-cheque will be classified under this head and the self-cheque under account code 24.403 Cheque issue account.
8. Every entry in the cash book should be duly attested under his dated initials by the drawing and disbursing officer or any other official authorized by the PSPCL.
9. Imprest or Temporary Advance will no longer be treated as a part of the cash balance, but treated as a transaction, just like other items of payment or receipt and classified under account head 24.2.

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10. Cash book should have their pages machine numbered. As far as possible, line should be left blank, but if any space on page of the cash book has to be left blank owing to whole of other page of the same following being written, completely a diagonal line should be drawn to cancel the blank space, so that it may be possible to make any subsequent entries.

11. Interpolation of entries should be avoided as far as possible, but when it becomes necessary to make any entries between two ruled lines or to make any addition to or interpolation between entries already made, such additions should be attested invariably by the dated initials of the disbursing officer.

3. b) Write down the steps for issuing adjustment and closing of imprest.

Ans. Whenever an Imprest or temporary Advance is required to be issued by a cash or bank payment voucher (CPV/BPV) is prepared, got checked from Divisional Accounts Section & approved by the Sr. Xen. The Divisional Supdt. makes the payment by cash or cheque. After the imprest holder renders the account (in form C&B-9) it is again checked by Divisional Supdt. (Accounts) approved by the Sr. Xen & payment made to Imprest holder by the Divisional Supdt. (HC) by cash or by cheque as required. The entry of recoupment is recorded in cash book while making payment. If account is to be adjusted/closed a J.v. (T.E.O) is required to adjust the account. Entry in Cash Book should not be made.

Account of the Imprest should be closed as early as possible when the amount is not required but the account must be closed on transfer of the Imprest/advance holder & in all cases before the close of the financial year i.e. by 31st March.

Ans.4 (a) Dismantle Register:-

Some material is usually retrieved when a permanent work is dismantled, a work is augmented, or a work is replaced so immediately after dismantlement an inventory of material dismantled should be prepared. The same should be entered in the register of Dismantlement. The inventory should be verified by the SDO and the entry in the register should be attested. Serviceable material & scarp should be return to store through SRW. Unserviceable material shall be return to store a scrap.

(b) Register of Scrap:-

This register is maintained in the stores whenever a work is dismantled, serviceable material is return to stores and unserviceable material is also return to stores as a scrap. From time to time Xen/SDO stores notified the quantity of scrap of disposal cell. Cos arranges disposal of scrap through auction. Entries of receipt and disposal of scrap is recorded is recorded in the register of scrap is recorded maintained in stores.

(C) Outturn Register:-

Where vehicles are run in construction divisions or on projects the expenditure on running of the vehicles- Trucks/Tractor-Trailer or crane/etc. are changed to the work/ project on which it is used. Similarly for running of vehicles for transportation of stores under CoS the expenditure on running is changed to the relevant head.

For carrying out adjustment an abstract o journeys is prepared showing no. of KM run for each work/ job. A rate per KM is got sanctioned from the competent authority . Changed of the cost of running to particular work (s) is through the outturn statement.

(d) Average Consumption of Vehicles:- In order to exercise proper control over the consumption of petrol, Mobile Oil grease & other expenses in running the vehicles a detailed daily account is maintained in the Lorry Maintenance Register for each crane, tractor-trailer-tempo, jeep, staff, cars etc. Total KM run by the vehicles during the month is divided by total consumption of petrol/diesel. This gives the average consumption of vehicle.

(e) Lorry Log Book:- In order to keep proper control on running of vehicle a lorry log book is maintained for each vehicles. Detailed of all journeys under taken daily are recorded in it showing date/ time and KM reading at commencement and at the end of journey, total KM run for the purpose of journey (official/private). These entries are authenticated by the officer In-charge of the vehicle. At the end of the month an abstract of the journey is prepard.

Ans 5 (a) Appointment of the workers on work charged basis is prohibited. With the approval of the Corporation that fixed criteria persons working on daily wage may be employed as work charge employees. Service of a workman who has been in continuous service of one year can be terminated only after one months' notice & payment of compensation. Reasons for termination have to be specified in the notice.

If a worker has less than 1 year service, his service can be terminated after giving him only 10 days notice.

In following cases no notice is required for termination of service:-

- (a) A workman engaged for a specified period not exceeding one year.
- (b) On account of adverse report on work & conduct from police etc.
- (c) One who is convicted of criminal offence ?
- (d) In the interest of the security of the state
- (e) On becoming medically unfit.
- (f) If he is dismissed/ removed as a measure of Punishment.
- (g) On his appointment on a regular post.
- (h) If he remains absent after the expiry of leave.
- (i) Voluntary retirement.
- (j) Retirement on superannuation.

~~##~~
(b1) Arising out of employment means the work which the workman is employed to do and what is incidental to it. The expression means that the personal injury must have resulted from the nature of his employment, that is to say, the duties he has to discharge. As to whatever an accident arose out of is to say, the duties he has to discharge. There ought to be direct or approximate connection between the accident and the employment.

In the course of employment means in the course of work which the workman is employed to do and which is incidental to it. The expression defines to time within which the accident must occur in order to make the employer liable. It refers to the time during which the employment is continuous.

(b2) Monthly wages means the amount the wages deemed to be payable for a month's service (whatever the wages are payable by the month or by whatever other period or at a piece rate) and calculated as follows:-

- 1) Where the workman has been continuously employed under the same employer during the period of 12 months preceding the accident. In such a case the monthly wages of workman shall be $\frac{1}{12}$ th of the total wages earned by him during the preceding 12 months.
- 2) Where the workman was continued employment under the employer but whose service with that employer was less than 1 month and also cases of casual employees. These are two alternative methods of calculation of monthly wages as under:-

- (a) $\frac{1}{12}^{\text{th}}$ of the wages earned during the 12 months (immediately preceding the accident) by a workman employed on the same employer or
 - (b) If there was no workman employed on the same work by the same employer for a period of 12 months immediately preceding the accident $\frac{1}{12}^{\text{th}}$ of wages earned during 12 months immediately preceding the accident by a workman employed on the similar work in the same locality by the some other employer.
- 3) In the case including those which it is not possible for want of necessary information to calculate the monthly wages, the monthly wage shall be 30 times the total wages earned in the respect of last continues period of service immediately preceding the accident from the employer who is liable to pay compensation divided by the no of days comprising such period .

1 A

Calculation of Connected load of NRS consumer is as under :-

Lamp	30x0.040	1.200
Fan	10x0.060	0.600
Sockets	<u>9x0.060</u> 3	0.180
Single phase power sockets	<u>3x1.000</u> 2	2.000
AC	3x1.80 KW	5.400
Total Connected Load		9.380 KW

(Marks 5)

1 B

As per Instructions of ESIM Regulation No 84.4 regarding Meter Reading, Bill Generation & Payment collection of bills in respect of spot billing:-

- 1 The work of recording reading delivery of the bills on spot after its preparation and taking proper acknowledgement of the person present in the premises shall be undertaken by both PSPCL's Meter readers and Outsourcing Agency staff.
- 2 The Outsourcing Agency shall in addition carry out the task of payment collection and issuing of receipts to consumers desirous of making payment on the spot.
- 3 After carrying out the above activities the Outsourcing Agency/Meter Reader at the end of the day will download the details of the bills prepared, delivery and receipt of payments if any & will maintain a proper record.
- 4 The various Management information Reports (MIS reports) on the basis of Group-wise data obtained from the Outsourcing Agency/Meter readers will be generated at the end of the day by the Outsourcing Agency/Sub-Division and various corrective actions regarding replacement of defective meter/affixing of seals etc. shall be taken at the Sub Division level. A mini-ledger must be generated in soft form & its print out could be taken if essentially required till generation of final ledger by M/s DOEACC/NIELIT.
- 5 The data down loaded from the SBMs into the Base computer or that received by the sub-division from Outsourcing Agency shall also be sent to DOEACC/ NIELIT Center at Chandigarh/Ludhiana in 3 different formats for updating the

- payment collection database, sevak machines (Bill payment Machines) database and Cash collection counter data base.
- 6 The work of preparation of final consumer ledgers will continue to be managed by M/s DOEACC/NIELIT Chandigarh as before.
 - 7 The data entered in the SBMs is not editable i.e bill once prepared on the basis of reading fed into the Machine and printed after giving the necessary command cannot be altered. In case it comes to notice at a later stage that wrong bills have been prepared by taking wrong readings or because of other reasons the Outsourcing Agency/Meter reader will approach the Sub Division for making bill manually and deliver to the consumer on the same day or latest by next working day. Advice for correction of information and /or adjustment shall be prepared and sent for updation in bill ledger of next cycle.
 - 8 The Revenue Sup/Revenue Assistant (RS/RA) will be fully responsible for keeping the base computer virus free. An antivirus software will be separately provided for each computer. The software must be updated at regular intervals.
 - 9 The R.A will take all measures to prevent any data loss like taking daily backup of consumers billed. In the event of data loss for already billed consumers, the DOEACC has a procedure of preparing bills on 'N' code as the reading data is missing it will be the responsibility of R.A to deliver only such bills to the consumer for which the reading is actually not taken.

(Marks 10)

1 C Seasonal Industries:-

1 Seasonal industries mean industries/factories which by virtue of nature of their production, work during part of the year up to a maximum of 9 months during the period of 1st September to 31st May next year. However seasonal period for rice sellers shall be during the period 1st October to 30th June next year.

- 2 Approved seasonal industries are as under
- i) All cotton ginning pressing and balling plants.
 - ii) All rice sellers.
 - iii) All rice bran stabilization units (without T.G Sets)
 - iv) Kinnow grading & waxing centres.

(Marks 5)

3

2 A

Bill of a SP consumer of Ludhiana city for the period 1.4.18 to 30.4.18 is as under:-

	Without Govt Subsidy		With Govt Subsidy	
Energy Charges	1700 X 5.58	9486	1700X 4.99	8483
Fixed Charges (80% of 20KW)	16 X 90	1440	-	-
Power Factor	1700/2300 = 0.74			
P.F. Surcharge	9486 X 22%	2087	8483 X 22%	1866
Total SOP		13013		10349
ED @ 13%		1692		1345
Infra @ 5%		651		517
M.T @ 2%		260		207
Meter Rent		75		75
		15691		12493

Bill Chargeable to consumer is Rs. 12493 whereas 15691-12493 i.e. Rs. 3198 is recoverable as subsidy from Punjab Govt.

(Marks 15)

2 b Demand Notice

Demand Notice is a Notice to the applicant that the load applied by him & estimate of cost for release of connection has been sanctioned & he is required to submit the additional documents mentioned in the Demand Notice and to deposit the various charges such as Service Connection charges, extra cost of service line, if any and to submit wiring contractor's test report & complete other formalities. Any other statutory requirements to be met by the applicant, will also be intimated through the same Demand Notice. The Demand Notice may be delivered by hand or sent under Registered Post with Acknowledgement due as per provisions of Condition No 38 of conditions of supply.

(Marks 5)

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3 A As per Instructions of ESIM 30.12 regarding change of name before actual release of connection is as under :-

- 1 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.
- 2 For Tube well connections:-
In the event of sale of land to a new person, the tube well connection can be released to him against the original application of the original owner subject to fulfillment of following conditions:-
 - a) Submission of no objection certificate on non-judicial stamp paper of Rs.15/- by the original applicant to the effect that he has no objection if the tube well connection is released to the new owner of the land to whom the land has been sold by him and security (consumption)/ security (meter) or any other deposit made by him in his name is transferred in the name of the new owner of the land.
 - b) Submission of documentary proof from the revenue authorities (Tehsildar/Patwari) for sale of land by the original applicant to the new owner of the land to whom the land has been sold.
 - c) Submission of new A& A form duly signed by the new owner of the land & witnessed by the original applicant.
 - d) The seniority in case of new applicant shall be reckoned from the date of original application.

(Marks 6)

3 B As per regulation No. 104.20.1 of ESIM, Responsibility of distribution staff to check "Theft of Electricity" is as under :-

- 1 Ds Officers/Officials who are required to check and seal the metering equipment shall take due care while affixing seals to the meter/metering equipment if the seals affixed by them are found to be intact by Enforcement Staff/inspecting Officer's and the consumer is found to be indulging in theft of energy or meter is found to be recording lower consumption due to wrong connections. It shall be taken as intentional connivance of such an officer/Official and he will be held fully responsible for the consequences

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thereof. Disciplinary action as permissible under instructions shall be taken against such officers/Officials.

2 The following officers/Officials will be held responsible with respect to the specified category of connections as detailed below:-

A	All Single phase LT connections and metered AP connections	Meter reader/Meter Inspector/LM responsible for attending the complaint /JE/AEE
B	Three phase LT connections with or without CTs/PT connection of PSPCL's employees and street lighting connections.	Meter reader/Meter Inspector and AE/JE/AEE/AEE/Xen (DS)
C	HT connections with load/demand exceeding 100 KVA and upto 500 KW/KVA	JE/AEE/AE/AEE/Xen (DS)
D	HT/EHT connections above 500 KW/KVA	In addition to officers/Officials under(C) above Sr.Xen/ASE(DS) Enf/MMTs.

(Marks 8)

3 C As per Regulation No. 106. 1.1 of ESIM, Connection for which JE is responsibility for checking is as under :-

All DS/NRS/Industrial and Bulk Supply connections with load up to 100 KW/KVA in the jurisdiction of J.E shall be checked by him at least once in every six months). All other three phase connections shall be checked by him at least once a year in addition to carrying out checking of 50% single phase connections. JEs are authorized to check the connections up to the point of supply/meter.

(Marks 6)

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4 A As per regulation 22 of ESIM, Time Limit for Grant of connection:-

1 After compliance of conditions of demand notice and submission of test report, the connections to various categories of applicants shall be released as per following time schedule in accordance with the provisions of Reg-8 of the Supply Code 2014:-

- a) Within Seven(7) for DS/NRS category consumers and Fifteen (15) days for other than DS/NRS consumers from the date of compliance of the Demand notice where no augmentation, erection and extension of distribution main, erection/ augmentation of distribution transformer or power transformer is required for effecting such supply. However the PSPCL shall strive to release DS/NRS connection within 3 days and others in 7 days.
- b) In cases where augmentation/extension of a distribution main or augmentation of power transformer or erection/augmentation of distribution transformer is required but there is no requirement of erecting and commissioning a new HT/EHT line or grid sub-station or power transformer, the supply shall be provided within the period specified hereunder,

Type of service connection requested	Period from date of compliance of Demand Notice within which the distribution licensee (PSPCL) shall provide supply.	Desirable period for providing connection from the date of compliance of Demand notice by Distribution Licensee (PSPCL)
Low Tension (LT) supply	30 days	20 days
High Tension (HT) supply 11000 Volts 33000 Volts	45days 75 days	75 days 60 days
Extra High Tension	90 days	75 days

Provided that concerned CE (DS) shall ensure at the earliest but not later than fifteen days before the expiry of the time schedule to take up the matter to seek approval of the commission, for extension of period specified above . In cases where the magnitude of work involved for extension/augmentation of the supply system is such that the PSPCL may reasonably require more time.

c) In Cases where supply of electricity requires erection and commissioning of a new sub-station or power transformer including HT/EHT line, if any, (other than service line), (Dy CE/SE/DS) through the Nodal officer of the PSPCL shall within fifteen days of receipt of application, submit to the commission a proposal for erection of the sub-station or power transformer and /or HT/EHT line together with the time required for their commissioning. The Commission shall, after hearing the PSPCL and the applicant(s) concerned decide the time frame for erection of the sub- station or power transformer and or HT/EHT line. The PSPCL shall, erect and commission the sub-station or

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power transformer and/or HT/EHT line and commence supply of electricity to the applicant(s) within the period approved by the commission. Nodal Officer for this purpose shall be SE/HQ to concerned CE (DS).

Provided that where such sub-station or power transformer and/or HT/EHT line is covered in the Investment plan approved by the Commission, the PSPCL shall complete the erection of such sub-station or power transformer and/or HT/EHT line within the time period specified in such investment plan or period approved by the Commission, whichever is earlier.

- 2 The period for release of connection shall not be operative where there is delay in providing electricity connection on account of time taken for statutory clearances, acquisition of land, obtaining right of way or approval of Chief Electrical Inspector for installations of applicant or PSPCL or other reasons beyond the reasonable control of PSPCL as provided in Reg-8.7 of the Supply Code -2014
- 3 The connections shall be released as per above time frame provided the PSPCL is not prevented from doing so by any court case or natural calamities like cyclone, floods, storms or other occurrences/circumstances beyond its control.
- 4 Where connections cannot be released within the above time frame reasons for delay shall be displayed on the Notice Board and position shall be brought to the notice of SE/Dy.CE (DS) and EIC/CE (DS) by Sr.Xen/ASE (DS) concerned for seeking approval of commission for extension of time period.

(Marks 10)

- 4 B As per regulation No 121.5 of ESIM, Technical Clearance Shall be given within 15days by the following Officers of the PSPCL and no permission fee shall be payable by the consumer.

Capacity of DG Set(s)	Competent Authority
Up to 10 KW (11 KVA)	No clearance/prior sanction of CEI shall be required .
Exceeding 10 KW(11 KVA) and up to 250 KVA	Sr.Xen/ASE(DS)
Exceeding 250 KVA up to 1 MVA	SE/Dy.CE(DS)
Exceeding 1 MVA & up to 5 MVA	CE/EIC (DS)
Exceeding 5 MVA & up to 10 MVA	CE/EIC (Commercial)
Exceeding 10 MVA	Director-in-Charge Commercial

(Marks 10)

8

5 A (i) Connected load

Means the sum of the manufactures' 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 stand by or energy consuming apparatus installed through a changeover-Switch.

5 A (ii) Contract Demand

Means the maximum demand in KVA sanctioned to the consumer and computed in the manner as approved by the Commission.

5 A (iii) Demand Factor

For example an over sized motor 20Kw drives a constant 15 Kw load whenever it is on the motor demand factor is then $15/20=0.75 = 75\%$
Demand Factor is expressed as a percentage(%) or in a ratio (less than 1)

Demand factor is always = 1

Demand Factor always changes with the time to time or hours to hours of use and it will not remain constant . The connected load is always known so it will be easy to calculate the maximum demand if the demand factor for a certain supply is known at different time intervals and seasons . The lower the demand factor the less system capacity required to serve the connected load .

Marks (3x4= 12)

5B

Revenue Accountant has to on the next day of deposit.

- 1) Receive the bank credit advice in duplicate (existing form A) along with the scroll of cash collections (existing form B) from the Bank.
- 2) If Bank credit advice is delayed depute a person to collect the same from bank .
- 3) Forward forms A and B to the cashier .

(Marks 4)

9

5 C

Instructions contained in Cash and Bank Manual requires Official/Handling Cash at the end of the day to prepare pay-in -slip (three copies) for the collection to be deposited n to Bank the next morning and place the same along with cash. Cheques and demand drafts in the Cash Chest Separate pay-in-slips are to be prepared for

- 1) Amount to be deposited in cash .
- 2) All cheques and demand drafts (DDs) drawn on the bank with which the depositing office has the collection account .
- 3) All Cheques/DDs drawn on all other local banks .

(Marks 4)

Model Sol.

1

PAPER -I (Works Accounts for Civil Candidates) Session - 10/18 E/S

Ans 1 (a) The IUT is a bill prepared to raise the debit in respect of the transactions between one accounting unit and another and it is settled by U- Cheque.

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

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

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

Ans 1 (b) Preparation and Authorization of Store Requisitions

JE Works prepares 5 copies of Store Requisition (4 in case of Thermal Projects) distinctively mentioning Name of work, Capital/O and M, Sanctioned Estimate No., Description of Material & Code No., Quantity as per estimate, Quantity already drawn, Quantity now required, Specimen Signature of the person authorized to collect the materials and get it approved from SDO in charge immediately.

SDO in charge before approving SR scrutinizes the SR as to its completeness of details of all entries therein, check that all the SRs till date have been accounted for in the IWR/MECR and Check the SR with reference to IWR/MECR to determine the next receipts till date of various material items vis-à-vis the total quantities as per the sanctioned estimate in respect of major material items. Sanctioned estimated value shall be compared with the value of material already received. In case the issue of material as per SR question if authorized exceed the limit sanctioned will look into the cause of the same and obtain approval of the competent authority.

JE works will present the SR to the SDO store for issue of material.

Model Sol.

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Ans 2 DIRECT Charges (Annual)	=	$80,000 + 15,000 + 10,000 + 1,30,000 = 2,35,000$
Depreciation	=	70,000
Interest	=	$\frac{(9,00,000 + 70,000)}{2} \times 13.5\% = 70,200$
Supervision Charges	=	$1,30,000 \times 10\% = 13,000$
Departmental Charges	=	$80,000 + 15,000 + 10,000 = 1,05,000 \times 27.5\% = 28,875$
Rate of PSPCL's work	=	$\frac{2,35,000 + 70,000}{90,000} = 3.39 \text{ per km}$
Rate of Private use	=	$\frac{2,35,000 + 70,000 + 70,200 + 13,000 + 28,875}{90,000} = 4.63 \text{ per km}$

Model Sol.

3

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Ans 3 (a) Date of award of contract shall mean the date of issue of the work order/allotment letter or the letter of intent, whichever is earlier.

Ans 3 (b) Register of scrap – This register is maintained in stores. Whenever a work is dismantled, serviceable material is returned to stores. Unserviceable material is also returned to stores as scrap. This scrap is accounted for without value in form /MAT-55. From time to time Xen/SDO Stores notifies the quantity of scrap to Disposal Cell. CE Disposal arranges disposal of scrap through auction. Entry of receipt & disposal of scrap is recorded in the Register of scrap maintained in stores.

Ans 3 (c) Rate of cost means generally the total cost of a work or supply divided by its quantity. In the accounts it represents the recorded cost per unit as arrived at by dividing the up to date final charges on a subhead by the up to date progress thereof. The **inclusive rate of cost** means the rate of cost of the entire work relating to the sub head, including the cost of materials if recorded separately in the accounts.

Ans 3 (d) Date of completion the date or dates for completion of the whole or any part of the work as set out in or ascertained in accordance with the individual work order or the tender document or any subsequent agreed amendments there to.

Ans 4 (a) Every employee incurring or sanctioning expenditure from the revenues of the Board/Corporation should be guided by high standards of financial propriety. Each officer of the corporation is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices. The following are the principles on which emphasis is generally laid :-

- i. Every employee is expected to exercise the same vigilance in respect of the expenditure incurred from Board's/Corporation's money as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
 - ii. The expenditure should not be prima facie more than the occasion demands.
 - iii. Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.
 - iv. No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
 - v. Corporation's revenues should not be utilized for the benefits of a particular person or section of the community unless
 - a. the amount of expenditure involved is insignificant, or
 - b. a claim for the amount could be enforced in a court of law, or
 - c. The expenditure is in pursuance of a recognized policy or custom.
 - vi. No authority should sanction any expenditure which is likely to involve, at a later date, expenditure beyond its own powers of sanction.
 - vii. The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole the sources of profit to the recipients.
- In addition to compliance with the above mentioned canons of financial propriety the authority incurring expenditure should see:
- i. That the special or general sanction of the competent authority exists.
 - ii. That necessary funds to cover the charges exists.
 - iii. That expenditure does not exceed these funds,
 - iv. That all charges incurred are drawn and paid at once
 - v. That money actually paid is no under circumstances kept out of account a day longer than is absolutely necessary.
 - vi. That money is not drawn unless it is required for immediate reimbursement.

Ans 4 (b) An imprest is standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or Sub-Divisional Officer and should invariably be discontinued when the necessity of them has passed away.

Subject to the following rules, Imprest may be given to permanent subordinates only but in emergency and at the direction of Divisional Officer it can be given to temporary subordinates.

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- (i) Imprest should only be given when absolutely necessary and the amount should be kept as low as possible to minimize the risk of loss.
- (ii) Imprest may only be given with the express sanction of the Executive Engineer and the only to employees whose character the Sub-Divisional Officer has had opportunity of forming a favorable opinion.
- (iii) In the case of loss the Executive Engineer will be held responsible that all requisite precautions have been taken.

The term Imprest represents the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the divisional officer or the sub divisional officer whereas temporary advance is a payment given to the official to make certain kind of payments against the passed voucher.

model Sol.

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Ans 5 (a)

- i) Internet Service Provider
- ii) Universal Serial Bus
- iii) General Packet Radio Service
- iv) Basic input/output system
- v) Joint Photographic Experts Group

Ans 5 (b) The Internet is a comprehensive network of computers and was conceptualized during 1969 by the ARPA or Advanced Research Projects Agency. The World Wide Web is much newer compared to the Internet and was initialized during the 1990s. The World Wide Web is a collection of web pages following the http protocol that can be accessed via the Internet from any part of the world. The http protocol is a kind of language that is used on the Internet in order to transfer data and communicate. This is an application used on the Internet and all pages that are part of the World Wide Web begin with <http://www> with www being an abbreviation for World Wide Web. The World Wide Web is a model for sharing information. It represents a method of accessing content through the Internet. In order to understand the true working of search engines, it is crucial to know the differences between the Internet and the World Wide Web. Search engines search websites available within the World Wide Web and not other sites located across the Internet.

Ans 5 (c)

- a) Fixed Asset – Residential colony for staff
- b) Bank Overdraft
- c) Transfer of Funds Account
- d) Cash deposited into bank
- e) R&M TS sub – station (13.2kv to 66kv) store material

Ans 5 (d) It is a fundamental rule that no work shall be commenced unless a properly details design and estimate have been sanctioned, allotment of funds made, and order for its commencement issued by competent authority. Permission granted by the Board, in orders on a budget estimate for the retention of an entry of proposed expenditure during the year on a work, conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that, before any expenditure is incurred, the above conditions have been fulfilled. Exception in regard to petty works and in cases, or real emergency which must be immediately reported and explained to the authorities competent to accord administrative approval and technical sanction, this injunction is not to be infringed. On the other hand, the sanction of a design and estimate conveys no permission for the commencement of expenditure on the work, unless such expenditure has been made for the outlay within the financial year either by re appropriation or out of some lump sum grant allotted for the head of classification under which the service falls. Similarly, no liability may be incurred in connection with any work until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.