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MODEL Sol. of PAPER I
WORKS ACCOUNTS
Subordinate Engg. / 5-9/25

HEAD EXAMINER.
ES / P-I

Model Sol Ques. No. 1

a)

1) Competency regarding Temporary connections

:DOP 11

For Administrative approval

Sr Xen.	Full power
AEEs/ AEs	1 lac

For technical sanction

Sr Xen	Full power
AEEs /AE	5 lac
AAE.	50,000

2) Replacement of damaged transformer : DOP 16

Both for Administrative approval and technical sanction

CE.	50 lac
SE.	20 lac
Xen/RE	5 lac

3) Augmentation and de augmentation on technical ground

DOP 12

For both administrative approval and technical sanction

CE	Full power
SE	50 lac
Xen/RE	30 lac
AEE/ AE	2 lac

② Model Sol. of ES/5-9/25, P-I

4) Dismantlement of idle lines/ service connections DOP 75

SE	Full power
Sr Xen	5 lac
AEEs /AE.	2.5 lac

5) Shifting of HT/LT lines and substation as deposit work DOP 40

CE	Full power
SE	25 lac
Xen /RE	5 lac
AEE/AE	50,000

(10)

b) Petrol Measurement Book

Payments for all works done otherwise than by Daily labour or lumpsum contract and for all supplies shall be made on the basis of measurement recorded in the measurement book/ receipt note. Quantity of petrol, mobile oil etc purchased for vehicles and payment therefore will be regulated accordingly. The measurement book used exclusively for the maintenance of records for the purchase of petrol and mobile oil etc is called as the Petrol Measurement Book. The enteries in the petrol measurement book are made by the JE authorised for this purpose on the basis of bills of supplier or the sales bill handed over by the concerned driver of the vehicle.

(5)

c) In case of a Measurement Book is lost, an immediate report should be made of the facts of the case and thus report must be promptly forwarded to the PSPCL authorities together with the explanation of all concerned responsible for loss.

(5)

③ Model solution of ES/S-9/25/PJ

Model Sol Q No. 2

- a) In order to avoid malpractices as a result of the misuse of the muster Roll/attendance sheets of daily labour/work charged labour, the following instructions be followed meticulously and for strict compliance:
1. For work done by daily labour, the subordinate incharge of the work will prepare muster roll which will show the work done by this means labour and the amount payable on this account.
 2. The nominal muster roll, PA-05 is the initial record of the labour employed each day on a work and must be written up daily by the subordinate deputed for the purpose.
 3. One Attendance sheet/Muster Roll for a month should be issued to à JE for execution of various works under him instead of one roll for one work
 4. The daily attendance and absences of labourers and the fines inflicted on them should be recorded daily in Part I of the muster roll in such a way so as to:
 - (i) facilitate the correct calculation of the net wages of each person for the period of payment:
 - (ii) render it difficult to tamper with or to make unauthorised additions to or alterations in entries, once made and
 - (iii) facilitate the correct classification of the cost of labour by works and sub heads of works, where necessary.
 5. The muster roll/attendance sheet thus prepared be given the specific serial number and entered in the muster roll/ workcharged attendance sheet control register to be maintained in the Divisional Office. The signature of the officer/official of the sub-division be obtained in this register
 6. The muster rolls attendance sheets received by the SDO from the Divisional Office be entered in the control register to be maintained by the Sub Division
 7. The attendance on each muster roll/workcharged attendance sheet be marked by SO/JE Incharge daily and physical checking of

(4) Model Sol. of ES/S-9/25/P-I

the attendance be done by the SDO Incharge once in every fortnight

8. SE Incharge of construction must also test check some of the muster rolls/attendance sheets so as to ensure that the some are being issued and maintained properly

9. In addition, complete postal address (both permanent and local) of every person employed on daily wage workcharged basis should also be maintained in the Sub Divisional Office. It should be meticulously ensured that muster rolls, duly completed daily are available at site for verification by any checking authority. Its non availability would carry an adverse presumption of malafide resulting in disciplinary action

10. The PSPCL has further decided as under

i) Sr. Xens should issue an Identity Card to work charged employees and these should be shown to the agency exercising the surprise checks, officer/officials making payment of wages etc.

ii) Sr. Xen should check all the workers at the site of a work at least once in a month in one Sub Divn, and authenticate the attendance of the Muster Roll/Attendance Sheet. The Divisional/Supdt. Accounts shall not pass the pay bill unless the checking of Sr. Xen is recorded as aforesaid,

(iii) Sr. Xen should obtain specimen signatures/Thumb impressions of the workers while checking their presence on the site of work and pass on the specimen signature /Thumb impression Sheet duly attested to the Divn. Supdt/Accounts for comparison with the said Muster Roll/ Attendance Roll after the paid vouchers are received in the Division

It should be clearly understood that if any one is found negligent/ guilty in not maintaining the proper record, exercising the prescribed checks in accordance with the above procedure, during check ing through vigilance and other means contemplated by the PSPCL. Ignorance of the instructions/ provisions of the Code would not be considered as an excuse and the delinquent officer/official will be provided against for suitable disciplinary action. (10)

8 Model Sol. of ES/S-9/25/P-I

Q. 2 (b) All cost of deposit works inclusive of workmen's compensations, insurance, etc. and other costs arising out of or incidental thereto shall, be debited to the deposit works as thereof and shall be payable by the party. The party shall be liable and shall pay for the Deposit Works on the following basis :

(i) Cost of materials and labour charges

(ii) Supervision charges, Audit fees, T&P charges and contingency charges etc at the rate fixed time to time.

(iii) Taxes wherever applicable .

(4)

Q. 2 (c) Journal Voucher will be as under : -

a) Material Found Excess :

Credit 22.810 Stock Excess pending verification

Debit 22.5 Material stock adjustment AccountsCapital/O&M

b) Material Found Short :

Credit 22.5 Material stock adjustment Accounts Capital/O&M
Incidental expenses recoverable account
(for levy of store incidental charges)

Debit 22.830 Stock Shortages pending investigation

(6)

Q. 3

(a.1) **Small Measurement Book:-** Small Measurement Book is used to record detailed accounts of actual measurement of work done by daily labour or by contractor or a material received for use on work. For large works separate M.B. may be set apart. After recording measurement, an abstract should be prepared to show total quantities of each item of work. Each measurement for work done by contractor should indicate reference to last set of measurement also.

2) **Standard Measurement Book** is used for measurement of building work which is subject to renewal. This M.B. facilitates the preparation of annual estimates for periodical repairs of buildings. Standard M.B. forms the basis of Payment to:- 1. Contractor for work done and 2. Annual repairs. The measurement should be recorded by the Sr. Xen. When this is done by S.D.O. these should be checked by Sr. Xen. & approved. Standard M.B. should be kept up to date by taking into account additions & alterations.

3) **Deposit Work:** - The works which will remain the property of the agency or person for whom the work is undertaken are called Deposit Works.

4) **Contribution Work:** - The works which will become the property of the Board /Corporation and will be maintained as such by the Board/Corporation are called contribution works.

5) **Supervision Charges :** This term in a relations to store, is applied ordinarily to the charges which are levied in addition to book value and storage charges, in respect of stock material sold or transferred and are intended to cover such items of the expenditure incurred on the store as do not enter their book value and are not included in the storage charges.

⑦ Model Solr of ES/5-9/25/P-7

- 6) Stock card: Stock card is a page of store ledger. One card is inserted in the ledger for each item in stock. Page no, name of the articles, code no of the article unit minimum & maximum level fixed & name of the store are shown on the top. All receipts recorded on GRN are posted in this card. All issues as per store requisition, or store Challan are also posted in this card. When an article is found excess as per verification report, it is taken as receipt & shortages are posted as issues in the card. Closing balance of the article is worked out after each entry of receipt or issue. Every entry is signed by storekeeper in token of authentication.
- 7) Store Challan: This document is prepared for issue of stores from one store to another. A store which needs material sends an indent to other store. The issuing stores prepares a Challan to show the name of material, its code, quantity desired & quantity issued. Rate of material issued are also recorded in the store Challan. (2x7 =14)

Q. 3 b) Intimate Controlling Officer immediately in case of loss of keys of cash chest. In case, both keys are lost. FIR with police should be lodged. Withdraw duplicate keys from the bank and arrange to get the lock changed from the company from whom the cash chest was purchased. The duplicate keys shall be deposited with the bank in a small box duly sealed by officer incharge. The fact should be entered in the duplicate key register. (3)

Q. 3 c)

The transfer of material from project stores to the stores outside the project shall not be made except with the approval of the Chief Engineer of the Project. Such transactions shall be settled in cash and not through book adjustment. In Case of CE (S&D) and Construction (TLSC/Grid Stores, Inter Store transfers shall be made with the approval of CE (S&D). Material earmarked for specific works/project shall not be issued to other works except with the approval of the Chief Engineer.

(3)

8 Model Sol. of ES/S-9/25/PJ

Model Sol. 4)

(a) 1) 76.132 Travelling Expenses

- 2) 28.810 Expenses recoverable from Suppliers/Contractors 3) 91.271 Interest and other Finance Charges – trial stage 4) 24.501 Remittance to Head office in transit account 5) 62.930 Miscellaneous income

(b)

- 1) Edge computing is a distributed computing model that brings computation and data storage closer to the sources of data. More broadly, it refers to any design that pushes computation physically closer to a user, so as to reduce the latency compared to when an application runs on a centralized data center.
- 2) JSON, which stands for JavaScript Object Notation, is a lightweight, text-based format for data exchange that is easy for both humans and machines to read and write. It's widely used in web development and other applications to transfer data between a server and a client, as well as in configuration files and data storage. JSON uses a syntax based on JavaScript to represent structured data, making it language-independent and compatible with many programming languages.
- 3) System software is the core software that manages and controls a computer's hardware and provides a platform for application software to run. It includes the operating system (like Windows or macOS), device drivers, and utility programs, and it works behind the scenes to keep the computer functioning properly and handle basic tasks like processing, memory management, and input/output operations.
- 4) An embedded database is a lightweight database system that is tightly integrated into an application and runs within the same process, unlike a separate server-based database. This architecture allows the application to access the data locally without needing a connection to an external database server, making it ideal for environments with limited resources, such as mobile devices, IoT devices, and edge computing
- 5) Application software is a type of program that performs specific

① Model Sol. of ES/5-9/25/P-5

tasks for the end-user, such as word processing, web browsing, or photo editing. Unlike system software, which manages the computer's internal functions, application software is designed for productivity, creativity, and communication on a user-facing level. Examples include Microsoft Word, Google Chrome, Adobe Photoshop, and mobile apps like WhatsApp.

(c) Sundry charges & Allowances Register

This register will embrace the following type of transactions.

- (i) Over and under charges in the previous bills including prior period over/ under charges.
- (ii) Bills raised on accounts of theft of Power & Malpractices.
- (iii) Sundry services rendered by the Board viz charges for duplicate bills, bill challenge fee, Meter challenge fee, Resealing charges, fuse replacement charges, Reconnection fee etc.
- (iv) Adjustment of annual minimum charges under Annual Minimum charges clause of street Light Traffic.

(d)

Consumption Variance Register

Careful examination of cases of low and appreciable variation in energy consumption shall provide clues for investigating theft of electricity cases. Therefore Consumption Variance Register is maintained at Sub Division Level to keep an effective control over the malfunctioning of meters, theft of energy etc by the consumers of domestic as well as industrial consumers.

(5+10+3+2)

(10)

Model Sol. of ES/S-9/25/P-I

Model Sol. 5)

- a) The Authority may, in consultation with the State Government, specify suitable measures for--
- (a) protecting the public (including the persons engaged in the generation, transmission or distribution or trading) from dangers arising from the generation, transmission or distribution or trading of electricity, or use of electricity supplied or installation, maintenance or use of any electric line or electrical plant;
 - (b) eliminating or reducing the risks of personal injury to any person, or damage to property of any person or interference with use of such property;
 - (c) prohibiting the supply or transmission of electricity except by means of a system which conforms to the specifications as may be specified;
 - (d) giving notice in the specified form to the Appropriate Commission and the Electrical Inspector, of accidents and failures of supplies or transmissions of electricity;
 - (e) keeping by a generating company or licensee the maps, plans and sections relating to supply or transmission of electricity;
 - (f) inspection of maps, plans and sections by any person authorised by it or by Electrical Inspector or by any person on payment of specified fee;
 - (g) specifying action to be taken in relation to any electric line or electrical plant, or any electrical appliance under the control of a consumer for the purpose of eliminating or reducing the risk of personal injury or damage to property or interference with its use.

(11) Model Sol. of ES/S-9/25/P-5

5 (b)

Estimate for the deposit work for shifting of HT line

Cost of material.	4,32,500
Incidental charges @4%.	17,300
Storage charges @1.5%.	6,488
Transportation charges	15,000
Contingency charges @1%.	4,325
Total material cost	4,75,613
Labour charges.	1,20,000
Supervision Charges. @15%	18,000
Fees for clearance of HT line.	15,300
Total estimated cost	6,28,913
Audit and accounts Charges @1% of the total cost of estimate	6,289
T&P charges @1.5% of total estimated cost.	9,434
<u>G Total.</u>	6,44,636
GST @10%.	64,464
Gross estimated Cost.	7,09,100

5(c) As per Expense Accounting Manual, the amount recoverable from the PSPCL employee/officers for use of PSPCL Vehicles for private journeys shall not be taken as reduction in expenditure on R&M of the vehicles but shall be credited to Misc. Income. Therefore the action of Division Office is not in order.

(5+10+5)

Model Solution to Question-1st:-

(a):- **Use of electricity exclusively during night hours:**

As per general condition no.22 of Schedule of general tariff reduced tariffs as may be decided by the Commission in the Tariff Order for the year shall be applicable to Industrial consumers who opt to use electricity exclusively during night hours from 10.00 PM to 06.00 AM next day. They shall also be entitled to use electricity also from 06:00 AM to 10:00 AM at normal tariff rate of energy charges applicable to the respective category.

Other conditions shall be as under:

- i) ToD rebate shall not be allowed on the reduced tariff under this category, as the tariff rate is already reduced.
- ii) A maximum of 10% of total units consumed during night hours (10:00 PM to 06:00 A.M. next day) in a billing period can be availed during the period of 10.00 AM to 10.00 PM.
- iii) In case the consumer exceeds the %age specified in condition no. (ii) above during any billing month, then the fixed charge and energy charges for the entire energy consumption during the relevant billing month shall be billed as per the normal tariff applicable to the respective category. Besides, ToD surcharge, as applicable, shall be chargeable for the consumption, if any, during the peak hours.
- iv) This tariff shall be applicable if the consumer opts to be so charged in place of the normal tariff by using electricity exclusively during the night hours as above. The option can be exercised to switch over from normal tariff to the exclusive night time tariff by giving not less than one month's notice in writing.
- v) Other terms and conditions shall remain the same as applicable to the respective categories as per the relevant Schedule of Tariffs.

(b)

As per commercial circular no. 17/2025, Authorized Officers to enter the consumer premises for checking/ inspection:-

Sr. No.	Category of connection	Authorized Officer
A		
Operation Officers		
1.	All DS/NRS/AP, SP and Medium/Large /Bulk Supply upto 500 kW load	Any Officer of Distribution wing not below the rank of AE (within his jurisdiction).
2.	Large and Bulk Supply beyond 500 kW and Railway traction supply	Any Officer of Distribution wing not below the rank of Sr. Xen (within his jurisdiction).
B		
Enforcement Officers-Cum-EA & MMTS Officers		
1.	All categories of consumers with loads upto 500 kW	Any Officer of the Enforcement Wing not below the rank of AE (within his jurisdiction) and beyond his jurisdiction with the consent of in-charge officer/controllers officer of the area.
2.	All categories of consumers with loads above 500 kW	Any Officer of the Enforcement Wing not below the rank of Sr.Xen (within his jurisdiction) and beyond his jurisdiction with the consent of in-charge officer/controllers officer of the area.
C)		
Technical Audit Officers		
	All Categories of Consumers	Any Officer of the Technical Audit wing not below the rank of Sr.Xen (within his jurisdiction) and beyond his jurisdiction with the consent of in-charge officer/controllers officer of the area.

(C) As per current SCHEDULE OF TARIFF FOR BULK SUPPLY (BS) (CC no. 7/2025) availability of BS tariff shall apply to the following:

1. General or mixed loads exceeding 10 kW/kVA to MES, Defense Establishments, Railways, Central PWD institutions, Irrigation Head works, Jails, Police/Para Military Establishments/Colonies and Govt. Hospitals/ Medical Colleges/Govt. Educational Institutions having mixed load subject to a minimum of 25% domestic load and motive/Industrial load not exceeding 50%, where further distribution will be undertaken by the consumer.
2. General or mixed loads exceeding 10 kW/kVA to all private educational institutes/ universities/ colleges/ hospitals etc. having mixed load subject to a minimum of 25% domestic load and motive/Industrial load not exceeding 50%, for their own use and to run the affairs connected with the functions of such educational institutes/ universities/ colleges/ hospitals etc. provided the entire LD system has been laid at the cost of the consumer.
3. However, institutions/Installations having DS load less than 25% will be covered under the relevant NRS Schedule of Tariff. Where motive/Industrial load of any installation exceeds 50% of the total load, such an installation will be charged applicable industrial tariff.

Model Solution to Question-2nd:-

- (a) **Connection in Temporary Structures:** As per "Electricity Supply Instructions Manual" instruction 3.3.3 Applicants requiring connections in the temporary structures such as wooden Stalls, Khokhas and Booths etc. shall be required to :-
1. furnish a certificate from the Local Authority certifying that the said structure has been authorized by the Local Authority under its bye-laws.
 2. The security (consumption) shall be recovered at three times the normal security (consumption) rate and security (meter) at double the normal rate shall be payable in such cases.
- (b) **Change of site of connection before actual release of connection:** As per "Electricity Supply Instructions Manual" instruction 29.2.3, the applicant for a tube well connection can apply for change of site of connection due to unsuitability of land/water or sale of original land and purchase at a different place or any other genuine reasons.
- Change in site shall be allowed by the AE/AEE/XEN (DS), Sr.Xen/ ASE (DS), SE/Dy.CE (DS) and EIC/CE/DS within their jurisdiction. Where change in site involves change of sub-division/division/ circle/ zone, inter seniority shall be assigned as per original date of registration in the new sub division where application is so transferred. In case of shifting of site from one zone to another is involved, approval of EIC/CE/Commercial, shall be required.
- The applicant shall submit a proof of the ownership of the land where he wants to get the connection due to change of site.
- (c) **As per supply code 11(5) and ESIM 17.3 Validity of Demand Notice Period:**
- The Demand Notice shall be valid for a period of three (3) months for LT (except AP) and six (6) months for all other category of consumers (including AP) from the date of issue of Demand Notice unless extension is granted as per Regulation 11(6). In case a revised demand notice is issued on account of revision of feasibility clearance or for other reasons not attributable to the consumer/applicant, the validity period of such demand notice shall start from the date of issue of revised demand notice.
- Provided that in case applicant/consumer fails to pay applicable charges within the original validity period then the connection to his junior applicant who has complied with the demand notice shall be released and technical feasibility of the consumer/ applicant whose connection was put on hold on account of non-submission of applicable charges shall be re-examined at the time of receiving the charges within the validity of Demand Notice including the extended validity.

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Model Solution to Question-3rd:-

(a) As per Part-2 Chapter 6 of Sale of Power for reconciliation of ACD/Security Deposit Ledger with General Ledger at year end UDC(Revenue) will aggregate the balances both in the ACD/Security Deposit ledger and Non Cash Consumer Security Deposit Register. The balances as per ACD/Security Deposit ledger and Non Cash Consumer Security Deposit Register will be forwarded to Divisional Accounts section after getting the statement signed by RA/SDO. Divisional Accounts section receives the security deposit balances from all the sub divisions and aggregate the balances. Balances are tallied with the relevant account in General ledger and for correction of any mistake matter is taken up with the respective sub division. A certificate is sent to the sub divisions confirming that aggregate of balances in their subsidiary records have been reconciled with general ledger balances.

(b) **Connected load of NRS Consumer:**

Sr. No.	Description	quantity	Capacity	Calculation	Total load (in KW)
1	Light Points	20no.	40watt	20x40w	0.800
2	Fan points	10no.	60watt	10x60w	0.600
3	Wall Sockets	20no.	60watt	20/3x60w	0.420
4	Power sockets (single phase)	10no.	1000watt	10/2x1000w	5.000
5	Air Conditioner (2.5 kw each)	4no.	2.5kw	4x2.5kw	10.000
6	Power sockets (3 Phase)	5no.	6000watt	5/2x6000w	18.000
7	Geyser	1no.	1500watt	1x1500w	1.500
8	Refrigerator	1no.	250watt	1x250w	0.250
TOTAL Connected Load					36.570KW

(c) **As per ESIM-12, Purpose of Service Register** is for maintaining permanent record and seniority of all applications forms received. Each application form shall be allotted a permanent application number for identification serially in order in which it is received. Separate seniority list is maintained for each category of consumers in each notified office. In general all connections are released in the order of seniority of registration of A&A form to be maintained separately for each sub division. Separate seniority lists of applications/consumers are prepared and maintained for different categories. PSPCL deal with application forms in each category on broad principal of 'First come First served' basis as per serial priority in the service register.

Model Solution to Question-4th:-**(a) Assessment of Charges in case theft of electricity:-**

As per Supply Code Reg. 51.3(ii) and ESIM-102 Where theft of electricity is established as per Section 135 of the Act, the Assessing Officer, as designated by the State Government without prejudice to the criminal proceedings which may be initiated under Section 135 of the Act, shall assess the electricity charges payable by such consumer/person within 3 days as under:

a) The consumption of electricity shall be computed on the basis of LDHF formula specified in Annexure-7 of supply Code for a period of 12 months preceding the date of detection of theft of energy or the exact period of theft, if determined, whichever is less. While determining the period of assessment during which theft of electricity has taken place the following factors shall be kept in view:

- Actual period from the date of commencement of supply to the date of inspection;
- Actual period from the date of replacement of component of metering system in which the evidence is detected to the date of inspection;
- Actual period from the date of previous checking of installation/premises by the competent officer of the licensee to the date of inspection;
- The data recorded in the energy meter memory wherever available;
- Any valid documentary proof produced by the accused person.

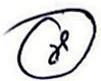
b) After establishing the period of assessment, the assessment shall be made at twice the applicable tariff comprising of both fixed and energy charges. The assessment order shall be a speaking order and shall be delivered to the concerned consumer/person under proper receipt. In case, the assessment period is less than 12 months, the assessing officer shall record the reasons in the speaking order.

c) The electricity charges already paid by the consumer for the electricity consumed during the period of assessment, if any, shall be adjusted in the electricity charges assessed as per sub-clause (a) & (b) above.

(b) Physical Verification of Cash in Hand:- As per chapter 11(5) of Cash & Bank Manual every fortnightly or more frequently RA/SDO/AO/Sr.Xen will carry out physical verification of Cash in Hand and verify it with closing balance indicated in Cash Book. If any shortage of cash is detected, a CPV is prepared immediately, get it approved and entered by official handling cash in the cash payment column of cash book debiting the account of concerned employee. If excess of Cash is detected a CRV is prepared immediately, get it approved and entered by official handling cash in the cash receipt column of cash book crediting 'other income' account.

17
(C) Define the following:-

1. **Service Line:-** "Service Line" means any electric supply line through which electricity is, or is intended to be, supplied –
 - (i) to a single consumer either from a distributing main or immediately from the distribution licensee's premises; or
 - (ii) from a distributing main to a group of consumers on the same premises or on contiguous premises supplied from the same point of the distributing main.
2. **Sanctioned Load:-**"Sanctioned Load" means the load in kW (kilo Watt) or BHP which the Licensee has agreed to supply to a consumer from time to time as per the applicable terms and conditions indicated in the agreement signed between the licensee and the consumer The BHP shall be converted to kW by multiplying it by 0.746.
3. **Energy Charges:-**"Energy charges" means the charges for quantity of electricity actually supplied to the consumer in terms of kWh/kVAh in any billing period as approved by the Commission in the Tariff Order for the relevant year.
4. **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.



Model Solution to Question-5th:-

(a)

1. As the CT and meter ratio is not matching so recorded consumption (kwh/kvah) to be re-adjusted/enhanced by multiplying the CT/meter ratio as under:

$$\frac{\text{CT ratio}}{\text{Meter ratio}} = \frac{100/5}{50/5} = 2$$

2. As the 500kva induction furnace consumer is at 11kv but metering is on 400v (LV side) so energy consumption (kwh/kvah) is to be enhanced by 3%.

Chargeable consumption for energy charges	Kvah*2*103%	60000x2x103%=123600kvah
Energy Charges @6.64p/ kvah		123600*6.64=Rs.820704/-
Voltage surcharge		As the 500kva induction furnace consumer is at specified voltage at 11kv so no voltage surcharge is leviable.

- b. Disconnection of Supply to Essential Services:-** As per ESIM-91 every consumer is expected to make the payment of his dues by the 'due date'. In case he fails to discharge the liability, his premises will be liable for disconnection under Section-56 of the Act. However as per ESIM91.3 in case of Supply to essential services, before disconnection of supply to essential services which affect the general public at large and will interalia include Hospitals, Railway Stations/ Installations, Railway Traction, Defense and Military Installations, Radio / TV Installations, Water Supply and Sewerage Installations, Postal and Telegraph / Telecom Installations, Telephone Exchanges/ Installations and News Services Installations, for nonpayment of bills, prior approval of SE(DS) shall be obtained as per Reg-44.4 of Supply Code-2024 and CE/DS shall also be apprised of the matter.

9

C. Category 'B' of Public Lighting Supply:-

As per General conditions and schedule of tariff SVIII.4in case of public lighting supply, for Rates of Line Maintenance and Lamp Renewal Charges Category-B of public lighting supply means Where the initial installation and subsequent replacement of complete street light fittings shall be done at the cost of the licensee and initial installation & subsequent replacement of lamps shall be done at the cost of Street Lighting consumers i.e. lamps to be supplied by the consumer, at rates prescribed for the line maintenance and lamp renewal charges.

QUES 1A

IUT Bills and the procedure to settle inter-unit transactions.

The IUT Bill is a bill prepared to raise the debit in respect of the transactions between one accounting unit and another and it is settled by II. 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 All / Division, name and location code of the transferee All Division, account code as per the Chart of accounts related to the type of Inter unit transaction .e. fuel, material etc. Particulars of transactions including details and number of supporting documents and amount.

En 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 receiving division / Accounting unit along with a copy of receipted store challan /store requisition duly signed by the divisional officer without waiting for monthly stock account The project stores 0 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.

QUES 1B

As per Cash & Bank Manual chapter-11 an entry once made in the Cash Book should in no circumstances be erased. If a mistake/error has been made and accounts of the month have been closed, no correction of error in amount, classification or name of work should be made in Cash Book but a journal entry should be prepared for the necessary corrections and a suitable remark in red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in cash book.

QUES 1C

a) Imprest:- An imprest is the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursement which may be entrusted to his charge by the Divisional Officer/Sub Divisional Officer and should invariably be discontinued when the necessity of them has passed away. Before granting an imprest, it must be ensured that the official concerned has deposited the necessary security deposit with PSPCL. Following rules should be followed while issuing the imprest :-

- 1) Imprest should only be given when absolutely necessary and amount should be kept as low as possible to minimize the risk of loss of the PSPCL money.
- 2) Imprest should only be given with the express sanction of the Executive Engineer and then only to employees of whose character the Sub Divisional Officer has had opportunity of favorable opinion.
- 3) In the case of loss or defalcation the Executive Engineer will be held responsible that all requisite precautions has been taken. .

QUES 2A

It is fundamental rule that no work shall be commenced unless a properly detailed design and estimate have been sanctioned, allotment of funds made and order for its commencement has been issued by the competent authority.

Ques 2.b

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.

Secured advance is a term applied specifically to an advance made on the security of material brought to the site of work to a contractor whose contract is for the completed items of work whereas the advance payment means the payment made on a running account to a contractor for work done by him but not measured.

QUES 3a

While preparing estimate for Running and Maintenance of vehicles, following Direct and Indirect charges are taken into consideration-

Direct Charges:

- 1) Employee cost of regular and workcharged Esstt. and Daily labour. (Account gp.75)
- 2) Repairs and Replacement of parts (annual overhaul, painting, tyres etc) Account gp.-74
- 3) Maintenance and Repairs or rent of vehicle shed, if any (Account gp-74 or 76)
- 4) Petrol, mobile oil, grease, registration charges etc (Account gp-76)

Indirect charges:

- 5) Depreciation calculated in accordance with the straight line method at the rate prescribed by the GOI.
- 6) Interest at the rate as applicable on State government loans.
- 7) Supervision charges @10% on articles issued from stock if any (on items 4)
- 8) Departmental charges @27.5% for Esstt and T&P (on items 1,2&3)

QUES 3B

Repairs are of three kinds:

- 1) Those Repairs which as a matter of regulation are carried out periodically and which are usually of the same quantity from time to time such as the painting and white washing of a building or painting of transmission, distribution and telephone steel poles.
- 2) Those which are not done as a matter of regulation periodically but which it is convenient to carry out, so far as may be necessary, at the time of periodical repairs.

- 3) Such occasional special repairs as become necessary from time to time and which may have to be carried out between times of periodical repairs

QUES 4A

- i. 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.
- ii. Date of completion of work 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.

QUES 4B

All surplus materials at site of works which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should if likely to be use on other work within a reasonable time, be transferred to works in progress if permitted by the competent authority or brought on the stock account, their value should be credited to the work from which they are returned and debited to the work to which the material is transferred or to stock, as the case may be.

No credit should be allowed to a work on account of surplus materials if they are unlikely to be of any use within a reasonable time, but a list of such materials should be maintained in the Sub Division and Divisional offices as a supplement to register, of IWR/MCER and return to stores.

Board does not undertake to take over from contractors, whether before of after the completion or determination of contracts surplus materials which were originally procured by the contractors for themselves or were issued to them and debited to their accounts. Such materials are the property of the contractors and can be taken over by the board, if required for use on other works on progress, only by special arrangements and at the prevailing market rates. If the materials were originally supplied by the Board the price allowed to the contractor on reacquisition should not exceed the amount debited to the contractor excluding the storage charges if any.

Contractors are, however not at liberty to remove from site of works without the written permission of the Divisional Officer, materials which have been issued to them for use on a work, and a stipulation to this effect should ordinary be entered in their agreements.

Ques 5A

Different types of tenders under Works Regulation 1997 are as follows:- Open Tenders: for the major works, tenders will be invited from the eligible contractors through publicity in the newspaper/ journals allowing a minimum period of 4 weeks from the date of first publication for submission of tenders. In urgent cases, the period may be reduced to 2 weeks.

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

Authority which can accept	Approving Authority for inviting tender tenders
CE	Member in charge
SE	CE
Sr. Xen	SE

Limited tenders shall be invited from all the contractors registered with the 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 organizations of the Board/PWD.

Single Tenders

Single tenders may be invited for jobs such as maintenance and repairs of proprietary equipment etc., which can be got done through specialized firm/contractors.

Spot Tenders

In urgent cases tender for works may be obtained through spot committee with the approval of Director/concerned using power of limited tender. One member of the committee should be from accounts side. The committee will collect the tenders along with earnest money.

QUES 5B

1) MAC

Media Access Control

2) HDMI.

High Definition Multimedia Interface

3) HTTPS

Hypertext Transfer Protocol Secure

4) VOIP

Voice over Internet Protocol

5) IPV4

Internet Protocol version 4