

Paper-1 (Works Accounts) Electrical (9/24)

Q.1 (a) As per cash and bank manual during physical verification of cash in hand and verify with closing balance indicated in C.B. if shortage of cash is detected, get a Cash payment voucher prepared immediately. Approve the CPV and get it 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 get a CRV prepared immediately, approve the same and get it entered by official handling cash in the cash receipt column of cash book crediting 'Other Income' account.

Q.1(b) An imprest is a 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 of S.D.O. and should invariably be discontinued when the necessity of them has passed away. The amount of an imprest, should not, however exceed two thousand rupees, in any case, without the special sanction of the competent authority. Before granting an imprest, it would be ascertained whether the official concerned has actually lodged the necessary security deposit with Board.

Temporay advance shall be allowed only against passed vouchers (where cash payment has been permitted by the Board) and for the payments to the Railway Authorities against Railway Receipt.

Q.1(c) Memorandum Meter Receipt register (ME-1) for recording the receipt of new meters from ME s/divns. and Meter Receipt and installed Register (ME-2) for recording the receipt of meters at the sub divisions new and repaired and return of defective/ damaged meters.

These are new versions of the old CA-21 and CA-22 register respectively. As is clear from the purpose of the Register ME-2, it contains all the entries contained in ME-1 in addition to the other entries. Thus ME-2 which acts as "control register" for meters installed at consumer premises any lying spare at the sub-divisions, is much more important. The following monthly abstract shall be prepared by the SDOs for submission to Divisional Office/ME Division.

Monthly abstract

	New Meters	Repaired meters
A. Opening Balance (As per ME-2)	-	-
B. Add meters receivable from ME Divn. During the month	-	-
Total	-	-

C. Less		
a) Meters issued against New works (for release of new connections)	-	-
b) Meters issued against replacement of defective meters.	-	-
D. Balance at the end of the month	-	-

Q.1(d) After the receipt of material duly inspected and verification that it is in good condition as per P.O. 4 no. copies of Good Receipt Note (GRN) are prepared and get the same approved by officer incharge of store. After entering the GR No. and date in RR/GR register against the particular entry. The instruction issued by the board from time to time regarding recording of measurement directly /check measurements by the S.D.O. store/ Sr. xen store will be strictly observed.

As final payments are based on the entries recorded in the GRN, any omission/commission on the part of official/officer, recording/checking the measurements can lead to excess/erroneous payments for which the concerned staff would held personally responsible. The particulars regarding amount recoverable from the supplier as per P.O. e.g. freight inward, demurrage, wharfage etc should be entered into the GRN carefully as final 5% and 10% bills would be paid directly by the paying authorities on the basis of particulars recorded in the GRN.

Q.2(a) There may be occasions, when Board is approached by consumers Government Department, other Boards and local bodies. etc to undertake construction works on their behalf such as erection of substations, and switchgear, laying of lines, street lightning system, and cables etc. The outlay for such works is provided by the agency or person or whose behalf the works are executed.

These works are of two kinds-(1) which will remain the property of the agency or person for whom the work is undertaken (II) which will become the property of the Board and will be maintained as such by the Board. In the, former case the works will be called. 'Deposit works' and in the latter case 'Contribution works. The examples of latter class of work are:-

- (i) Laying of independent feeder (s) for giving supply to new consumer.
- (ii) Works where the consumers are required to pay their cost as per scheduled of General and service connection charges.
- (iii) The works where the consumers opt for connection from urban feeders instead of nearest rural feeder.
- (iv) Link line where the cost is to be borne by the consumer.

Although these works are executed on behalf of the consumers against the specific deposit made by them these are not deposit works in strict sense of the term as they will become the property of the Board and will be maintained by the Board.

It is therefore, imperative that it is to be pre-determined as to who will be the eventual owner of the work. This distinction is all the more necessary as they levy of departmental charges depends up on the nature of such works executed by the Board.

Departmental charges will be levied on the total cost of work @27.5% in the case of Deposit works and @ 16% in case of contribution works or as may be approved by the Board from time to time. In case works executed by the regular staff instead of by work charged establishment or daily labour as may have been provided in the estimate, the equivalent amount of labour charges will be worked out as per norms/labour schedule of rates on the basis of items of work actually executed. The amount so worked out will be taken in to account for purpose of levy of Departmental charges.

Q.2(b) The State Load Despatch Centre shall be the apex body to ensure integrated operation of the power system in a State.

(2) The State Load Despatch Centre shall-

- (a) be responsible for optimum scheduling and dispatch of electricity within a State, in accordance with the contracts entered into with the licensees or the generating companies operating in the State.
- (b) Monitor grid operations;
- (c) Keep accounts of the quantity of electricity transmitted through the State grid;

- (d) exercise supervision and control over the intra-state transmission system;
and
 - (e) be responsible for carrying out real time operations for grid control and despatch of electricity within the state through secure and economic operation of the State grid in accordance with the grid Standards and the State Grid code.
- (3) The State Load Despatch Centre may levy and collect such fee and charges from the generating companies and licensees engaged in intra-state transmission of electricity as may be specified by the State Commission.

Q.2(c) Inter unit transactions will be recognised in accounts when they are between offices linked to different Accounting units. Transfers between sub divisions of the same division will not be treated as Inter unit transactions (IUT) but as Transfers within Division. Such transactions shall be paired/accounted for in the month of their occurrence without exception.

Q.3(a)

Secured Advance is a term applied specifically to an advance made; on the security of materials brought to site of work to a contractor whose contract is for the completed items of work.

Q.3(b)

An advance payment i.e. payment on a running account to a contractor for work actually executed but not measured may be made on the certificate of a responsible Board Employee not below the rank of SDo to the effect that not less than the quantity of work paid for has actually been done, and the Board employee granting such a certificate will be held personally responsible for any over payment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.

Q.3(c) Sundry charges & Allowance Register

All type 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. This register is used for following type of transaction

- i) Over and under charges in the previous bills including prior period over/under charges.
- ii) Bills raised on accounts of Theft of Power & Malpractices.
- iii) Sundry services rendered by the Board viz charges for duplicate bills, Bill challenge fee, Meter challenge fee, Resealing charges, Fuse replacement charges, Reconnection fee etc.
- iv) Adjustment of annual minimum charges under Annual Minimum charges clause of Street light tariff.

Q.3(d) Material Estimate control register

Where Initial works register (IWR) is not to be maintained i.e. in case of minor works maintain a material estimate control register for each sanctioned estimate/work. This register will show at any point of time. The cumulative quantity and value of material received in respect of major material items and cumulative value of petty material items vis-à-vis sanctioned requirements. The register shall also indicate consumption and balance of material in hand both with regard to the quantity and value on last day of each month/financial year or on completion of work. This register shall be maintained by the sectional officer/junior engineers and other authorised officials for all the minor works under capital/revenue accounts.

Q.4(a) On Withdrawal of Application for Temporary Connections :-

In case an application for temporary connection is withdrawn, the following procedure shall be adopted for refund of advance Security for consumption:-

If the application is withdrawn before the due date by which supply of electricity is required or time frame fixed as per Regulation 8.3.3, of the Supply Code-2014 whichever is later, 10% of the advance Security for consumption shall be deducted and the balance amount refunded to the applicant within thirty (30) days from the date of request.

In case the PSPCL fails to provide the temporary connection by the due date or time frame fixed as per Regulation 8.3.3, of the Supply Code-2014 whichever is later and the application is withdrawn, the advance Security for consumption shall be refunded in full to the applicant within thirty days (30) from the date of request.

In the event of delay in refund beyond the stipulated period the PSPCL shall pay interest at Bank Rate (as on 1st April of each year) as notified by RBI for the period of delay.

Refund of Security(Meter)

The refund of Security (meter) shall be effected within thirty (30) days of receipt of request from the applicant. In case a distribution licensee fails to refund Security (meter) within the stipulated period, he shall for the period of default starting from the 31st day of the date of withdrawal of application till the date Security (meter) is refunded, be liable to pay interest at Bank Rate (as on 1st April of each year) as notified by RBI plus 4%.

Q.4(b) As per standing order of workcharge establishment a workcharge is entitled for 20 days leave with wages in a calendar year. This leave is calculated by taking as workcharge employee is entitled for 1 day leave if he has worked 20 days in a calendar year. During calculation of leave with wages in a calendar year, leave without wages, half pay wages, spl. Wages, absent period or suspension period must be excluded. Any unavailed leave by workcharge can be carry forward to next calendar year and these leave may be accumulated upto maximum of 30 days.

Q.4(c) The register of Initial Works Register shall be maintained for all capital works estimated amount of which is 2 lac or more. This register is an important record being the basic record of material and other expenses which have to be accounted for. It has to be kept in safe custody like measurement book. It has six parts namely.

Part-1 Statement of material drawn

Part-2 Detailed account of Petty items

Part-3 Progress of work done by labour

Part-4 Statement of Material Used

Part-5 Dismantlement

Part-6 Comments of Inspecting Officer.

Q.5(a) Total estimate cost of deposit work:

Material Cost

1. Cost of foundation material	1987123	
2. Cost of Tower and other related material	6605770.	
3. Conductor and Earth wire and cost of their related material	2399254.	
	10992147	
storage charges 1%	109921	
Transportation charges 2%	219843	
Total		11321911

4. Labour of foundation material	1436228.
5. Labour of Earth wire and cost of their related material	1270262.
Labour charges	2706490
Supervision charges 16%	433038

Total

3139528

G.Total

14461439

Departmental charges 27.5%

3976896

GST 18% *8* 1,84,38,335

2603059 33,18,900-

TOTAL COST

21041394 2,17,57,235-

Q.5(b) The following are the competent authorities to convey technical sanction to detailed estimate for industrial service connection.

C.E.	Full power	Up to the amount administratively approved
S.E.	Rs. 20 lac	and also upto 5% in excess of this amount.
Xen/R.E.	Rs. 8 lac	
AEs/AEEs	Rs. 1 lac	

Model Solution to Question No. 1:

Calculation of Consumption

LOAD 149.60 KW		SOLAR LOA100 KW		DATE OF READING		16-04-24
			NEW READINGS 16-04-2024	OLD READING AS ON 19.03.2024	VERIFIED OVERALL MULTIPLIER	CONSUMPTION
BI DIRECTIONAL METER	IMPORT (From PSPCL)	KWH	79582	78079	4	6012
		KVAH	85602	83932	4	6680
		MDI	20.18	16.06	4	80.72
	EXPORT (To PSPCL)	KWH	21932	21048	4	3536
		KVAH	23598	22665	4	3732
		MDI	11.8	9.78	4	47.20
	NET	KWH	57650	57031	4	2476
		KVAH	62004	61267	4	2948
		MDI	NA	NA	NA	NA
SOLAR METER	LTCT METER	KWH	237046	228475	1	8571
		KVAH	238904	230283	1	8621
		KVA	48.91	48.916	1	48.91
TOD CONSUMPTION	IMPORT (From PSPCL)	T1+T4	17674	17433	4	964
		T2	50098	49054	4	4176
		T3	17828	17444	4	1536
	EXPORT (To PSPCL) KVAH	T1+T4	1	1	4	0
		T2	23566	22633	4	3732
		T3	31	30	4	4
	NET (From PSPCL)	T1+T4	17673	17432	4	964
		T2	26532	26421	4	444
		T3	17797	17414	4	1532

1)	Days	28
1)	Fixed charges	$215 \times 130 \times 80\% \times 12 / 366 \times 28 = 20527$
2)	Energy Charges	Import kvah-Export kvah $6680 - 3732 = 2948$ kvah units $2948 \times 6.45 = 19015$
3)	Meter Rent	1264
	CGST	113.76
	SGST	113.76
	Total	1491.52
4)	Rebate (Tod)	$1536 \times .75 = 1152$

- 5) Govt subsidy:-
Tod Units = $1536 \times .46 = 707$
Non-Tod Units = $1412 \times .95 = 1341$

ABSTRACT

Net Energy Charges = $20527 + 19015 - 1152 - 707 - 1341 = 36342$
Meter rent = 1492
ED = 5451
IDF = 1817
Digital Rebate = -100
Net Due Amount = 45002

Model Solution to Question No. 2:

(a) If the due date indicated in the bill for payment is a Sunday or a Public Holiday declared by the State Government or if the distribution licensee's office is closed for any other reason, the succeeding working day shall be treated as the due date.

Provided that in case of payment to be made by a consumer through RTGS and the due date indicated in the bill for payment is a bank holiday/RTGS holiday then the succeeding bank working day shall be treated as the due date.

In this case, the consumer should have deposited the amount on 16th December. Although the 16th December was a public holiday but due date in this case is the bank working day i.e. 16th December.

(b) Direct Supply in case of LS Consumers:

Direct supply in case of various categories other than DS such as LS, MS, SP, NRS, BS etc. can only be allowed in dire emergencies by load sanctioning authority for time period specified in Standard of Performance for replacement of burnt meter/ CT/PT unit and if circumstances still persist, then direct supply be given beyond this time period with the written approval of load sanctioning authority.

(c) As per regulation 23.1 of Electricity Supply Instructions manual, Load/Demand Surcharge for Consumers covered under Contract Demand System will be chargeable as under:

23.1.1 Load Surcharge: No load surcharge shall be levied for the extra load connected by the consumer temporarily or otherwise thereby exceeding sanctioned load. However, the installation of extra load shall conform to CEA (Measures relating to Safety and Electric Supply) Regulations, 2010 and statutory clearances wherever applicable shall be obtained by the consumer.

23.1.2 Demand Surcharge for exceeding the Contract Demand: If a consumer in a month exceeds the sanctioned contract demand, demand surcharge shall be charged at a rate of Rs.750/- per kVA on excess demand irrespective of number of defaults. This demand surcharge shall be without prejudice to the distribution licensee's right to take such other appropriate action as may be deemed necessary to restrain the consumer from exceeding his contract demand.

(5+5+10=20)

Model Solution to Question No. 3 :

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

Sr. No.	Particulars	Responsible Official/Officer
1.	For connections having load upto 20 kW	RA/ARA
2.	For connections having load between 20 and 100 kW/Kva	AAE or JE where AAE is not posted
3.	All HT/EHT connections	AE/AEE in-charge of Sub Division and AEE/Comm in case of Special Division.

(b) VOLTAGE VARIATION LIMITS:

The Voltage variation with reference to declared voltage as per standards of performance approved by the Commission as contained in Annexure-1 para (2) of Supply Code-2014 shall be as under:-

- In the case of LT Supply +/- 6%
- In the case of HT Supply + 6% & - 9%
- In the case of EHT Supply + 10% & - 12.5%

(c) The refund of Security (meter) shall be effected within thirty (30) days of receipt of request from the applicant. In case a distribution licensee fails to refund Security (meter) within the stipulated period, he shall for the period of default starting from the 31st day of the date of withdrawal of application till the date Security (meter) is refunded, be liable to pay interest at Bank Rate (as on 1st April of each year) as notified by RBI plus 4%.

In this case, security is refunded on 45th day. Accordingly, PSPCL is liable to pay the interest to the Applicant.

(d) The different categories of loads/consumers which require supply voltage @ Three phase 11KV (between phases) are as under:

- Arc furnace loads having specified protection system for suppressing voltage surge and other Large Supply Consumers (General and Power Intensive Industry) with contract demand not exceeding 4000 kVA.
- DS/NRS/BS loads exceeding 100 kW/kVA but with contract demand not exceeding 4000 kVA
- Single Point Supply under Regulations 6.6.1 & 6.6.2 of Supply Code-2014 with contract demand not exceeding 4000 kVA.
- AP High Technology Supply with load exceeding 100 kW.

(5+5+5+5=20)

Model Solution to Question No. 4:

- (a) As per Regulation 30.12 of Electricity Supply Instructions Manual, 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.

(b) LDHF FORMULA FOR ASSESSMENT OF ELECTRICITY CONSUMPTION.

Units assessed = $L \times D \times H \times F$

L is the load found connected during the course of inspection in kW.

D is number of working days per month, during which unauthorized use/theft is suspected and shall be taken different for different categories.

H is use of supply hours per day, which shall be taken different for different categories of Use.

F is demand factor, which shall be taken different for different categories of use.

- (c) As per Regulation 32 of Electricity Supply Instructions Manual'2018, Whenever there is any change in industry, due intimation shall be given by the consumer to the AE/AEE/XEN (DS).

For carrying out any such change of industry, consumer is required to get prior sanction from the competent load sanctioning authority. The consumer is also required to give a fresh A&A form and test report, if any changes are made in electrical installation.

No tube well connection under AP Schedule of tariff shall be released in an industrial /commercial establishment. If an existing tube well connection released under AP tariff is used for Industrial / Commercial purpose, the consumer shall be dealt with as per provisions of Section-126 of Electricity Act, 2003. However, chaff cutters, cane crushers and wheat threshers can be run on existing tube well connections by individual farmers for their own use and not for commercial purposes.

(5+5+10=20)

Model Solution to Question No. 5

- (a) The accounts of a consumer shall be overhauled/billed for the period meter remained defective/dead stop subject to maximum period of six months. In case of burnt/stolen meter, where supply has been made direct, the account shall be overhauled for the period of direct supply subject to maximum period of six month.

The procedure for overhauling the account of the consumer shall be as under:

- a) On the basis of energy consumption of corresponding period of previous year.
 - b) In case the consumption of corresponding period of the previous year as referred in para (a) above is not available, the average monthly consumption of previous six (6) months during which the meter as functional, shall be adopted for overhauling of accounts.
 - c) If neither the consumption of corresponding period of previous year (para-a) nor for the last six months (para-b) is available then average of the consumption for the period the meter worked correctly during the last 6 months shall be taken for overhauling the account of the consumer.
 - d) Where the consumption for the previous months/period as referred in para (a) to para (c) is not available, the consumer shall be tentatively billed on the basis of consumption assessed as per para -4 of Annexure-8 and subsequently adjusted on the basis of actual consumption recorded in the corresponding period of the succeeding year.
 - e) The energy consumption determined as per para (a) to (d) above shall be adjusted for the change of load/demand, if any, during the period of overhauling of accounts.
- (b) As per Regulation 16.1 of ESIM, in case the MDI of a consumer becomes defective, the maximum demand shall be computed as under:
1. Higher of the average of maximum demands recorded during the preceding three months before the MDI became defective or the maximum demand of corresponding month of the previous year provided there was no change of load/demand thereafter, shall be adopted for billing purposes for the period the MDI remained defective.
 2. If there was change of load/demand immediately before the MDI became defective, the maximum demand computed as above shall be adjusted on pro-rata basis.
 3. In case of new connections where the previous reading record is not available the maximum demand shall be taken as 80% of sanctioned contract demand for billing purposes during the period MDI became defective.

(10+10=20)

SOLUTION:- (Q -1)

1. (i) Initial Works Register: The Register of initial Works Accounts form CE-26 shall be maintained for all capital works estimated amount of which is two lac or more. For works costing less than two-lac detailed account of material issued to works shall be maintained in Material Estimate Control Register form CE-28. This register is an important record, being the basic record of material and other expenses which have to be accounted for. It has to be kept in safe custody like measurement book. In case, this book is lost, immediate report should be made of the facts of the case to the CE through Xen/SE concerned. IWR has six parts.
1. (ii) Account Code 77.5 : Assets Decommissioning Costs : This is a new main account head introduced for recording all cost incurred on decommissioning/dismantling fixed assets and the costs incurred for site restoration etc. at all the erstwhile power station, sub stations etc. Sale proceeds realized on sale of decommissioned asset or scrap and debris will not be credited to this account but shall be taken into account for computing profit or loss on sale assets.
1. (iii) In case it is not possible for JE to be present at the time of petrol filling. The Driver should obtain a sales bill from the petrol dealer detailing the data of supply, vehicle number/name of the Driver and quantity of petrol supply. The Driver should pass on the sale bill to the JE on the same evening or the next morning. The JE should apply approx. checks such as dipping a rod in the petrol tank or checking the gauges/meter and record entry in the MB.
1. (iv) Carry out physical verification of cash in hand and verify with closing balance indicated in cash book, if shortage of cash is detected, get a CPV prepared immediately. Approve the CPC and get it 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, get a CRV prepared immediately. Approve the CRV and get it entered by official handling cash in the Cash receipt column of Cash Book crediting "Other Income" account.

SOLUTION:- (Q -2)

2.

Direct Charges

(i)	Driver Salary	2,20,000
(ii)	Repair	50,000
(iii)	Diesel	3,00,000
(iv)	Rent of Shed	40,000

Indirect Charges

(i)	Depreciation	=	2,80,000
(ii)	Interest	-	$= \frac{(\text{Capital Value} + \text{Value of Garage}) \times \text{Rate}}{2}$ $\frac{(50,00,000 + 20,00,000) \times 12\%}{2}$ $= 5,40,000$
(iii)	Supervision Charges	=	$= (\text{Diesel / Oil / Insurance}) \times 10\%$ $= 300000 \times 10\%$ $= 30,000$
(iv)	Departmental Charges	=	$= (2,20,000 + 50,000 + 40,000) \times 27.5\%$ $= 85,250$
	Total Indirect Charges	=	9,35,250

Rate per km for corporation = $\frac{\text{Direct Charges} + \text{Depreciation}}{\text{Annual Mileage}}$

$$= \frac{6,10,000 + 2,80,000}{95,000} = 9.37 \text{ per km}$$

Rate per km for Pvt. Use = $\frac{\text{Sum of Direct \& Indirect Charges}}{\text{Annual Mileage}}$

$$= \frac{6,10,000 + 9,35,250}{95,000} = 16.26 \text{ per km}$$

Rate per km for Pvt. Use = $\frac{\text{Sum of Direct + Indirect Charges}}{\text{Annual Mileage}}$

$$\frac{6,10,000 + 9,35,250}{95,000} = 16.26 \text{ per km}$$

SOLUTION:- (Q -3)

3. (i) Amount of compensation in case of death is an amount equal to 50% of the monthly wages of the deceased workman multiply by the relevant factor or an amount of Rs. 1,20,000 whichever is more. Amount of compensation in case of Permanent Disability is an amount equal to 60% of the monthly wages of the injured workman multiplied by relevant factor or an amount of Rs. 1,40,000 whichever is more.
- (ii) 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.
- (iii) **Administrative Approval:** This term denotes the formal acceptance by Administrative authority concerned of the proposals for incurring any expenditure in the corporation or to undertake a work.
Technical Sanctions:- This name is given to the order or competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the corporation.

SOLUTION:- (Q -4)

4 (a)

- (i) 10.103 - Cost of Land development on lease hold Assets
- (ii) 10.222 - Residential colony for staff
- (iii) 24.110 - Cash on hand
- (iv) 27.101 - Loans and advances – House building
- (v) 61.101 - Revenue from Sale of Power – Domestic Supply – Energy charges

4 (b)

1. **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.
2. **Posting :** Debit and credit entries in the ledger should be on the basis of transactions recorded in the accounts and the postings should be made from the cash/bank payments 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.
3. **Balancing and reconciliations:** The ledger accounts should be closed and balanced monthly.
4. **Review of Contractor Ledger :** Periodically, all the personal accounts in the ledger should be examined by Accountant/Xen/AO and it should be seen that the balances do not remain outstanding for a long time without justification and that in the case of running accounts, bills are prepared at reasonable intervals.

SOLUTION:- (Q -5)

5 (a)

The material received from suppliers should be examined to see if it has been received in good condition. For material received in O.K. condition, an entry should be recorded in the works M.B./or Stock M.B. (now Goods Receipt Note).

For Shortage the firm should be requested to make good the shortage. When the replacement material is supplied another entry should be recorded in the work MB or Goods Receipt Note. If the supplier does not make good the shortage the bill of the supplier should be passed as per purchase order for the quantity received in good condition. Penalty/recovery of any dues or penalty should be recovered from the bill.

In case the material supplied is not as per specifications or there are breakages or damages these should be entered in the Defective Goods Receipt Note (DGN form MAT 19) A copy of DGRM should be sent to the purchasing authority/paying authority & the firm.

In case the material is not acceptable at all it should be entered in rejected goods register (MAT-18). The firm should be asked to rectify the defects or replace the defective material.

In case the firm is not responsible, the claim should be lodged with the Railways, carriers, Insurance Co. or Board employee/any other person responsible. The case should be pursued with the suppliers Carriers, Insurance Co. and purchasing authority for recovery of amount claimed.

5 (b)

Works are commonly carried out as piece work, the agreement for which should be in the form of work orders. Such agreements are not contracts and should contain only a description of work and the rate to be paid for without any reference to the total quantity to be executed or the time limit within which the job is to be executed.