

**Q1. Maintenance of Sundry Charges & Allowances Register:**

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

**(A) Sundry Charges and Allowances Register (Form SOP-6)**

This register will embrace the following type of transactions.

- (i) Over and under charges in the previous bills including prior period over/under charges.
- (ii) Bills raised on accounts of Theft of Power and Malpractices.
- (iii) Sundry services rendered by the Board vis. 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.

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

The following types of transactions the credit for which is to be given to the consumers through energy bill will be recorded in the register:

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

payable.

As per SOP the following certificate in the Abstract Ledger of Billing Ledgers (SOP 15) "Certified that the totals of sundry charges in the Abstract Ledger tally with the totals of abstract of Sundry Charges (SOP 14). Totals of sundry allowances tally with the totals of allowances as per abstract of sundry allowances (SOP 14) and Sundry Allowances Adjustment Register (Form SOP 6 A). Sign the Certificate and put up to RA".



MS of E - 15-12-11

Q2. (A) A consumer shall not, without the consent in writing of the Distribution License, assign, transfer or part with the benefit of the agreement for obtaining a connection. The consumer shall also not in any manner part with or create any partial or separate interest there under.

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

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

- a. Death certificate
- b. Succession certificate. Alternatively for tubewell connection, Sajjra Nasad certified by the revenue officers will also be acceptable in place of succession certificate. AE/AEE/Xen (DS), PSPCL concerned will issue notice to arrange gathering of the villagers for seeking/ hearing objections from all the claimants / legal heirs of the deceased consumers as appearing in the Sajjra Nasad. The certificate on a plain paper regarding death of the consumer from his/her legal heirs/ claimants duly authenticated by the Gram Panchayat / Namberdar will be prepared in the full gathering of the villagers and there will be no need of any affidavit. PSPCL, shall on the basis of certification, transfer the connection in the name of legal heir subject to payment of charges as per Schedule of General Charges.
- c. No objection from other heirs to the connection being transferred in the name of one of the heirs.
- d. In the absence of documents at (a) and (b) above, all the heirs may submit an affidavit duly attested by a Magistrate confirming the death of the consumer, identification of the legal heirs and heirs consent to the connection being transferred in the name of a particular heir.
- e. The PSPCL (load sanctioning authority) shall on the submission of above documents, transfer the connection subject to the condition that charges payable as indicated in the Schedule of General Charges approved by the Commission and the actual cost of providing service where such charges have not been specified, have been deposited by the transferee shall also be eligible to get the connection shifted after depositing the specified charges and completion of other formalities.
- f. In case the transfer of the connection is not obtained within 6 months of the death of a consumer, the PSPCL will issue notice requiring that any of the heirs submit an application for transfer of the connection within 15 days of the service of notice. The connection is liable to be disconnected in case no application is submitted to the PSPCL, within the period indicated in the notice.

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

**Change of name before actual release of connection:**

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

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



Q2 (B) As per ESC reg. no. 37.1.7 Suspected case of Theft of Electricity:

- (a) In case where a consumer is suspected to have indulged/indulging in theft of electricity by tampering with the meter/metering equipment and /or its seals or otherwise then such equipment shall be sealed by the Authorized Officer so as to keep it in 'as found condition'. However, the supply of such consumer shall continue with the new PSERC (Electricity Supply Code & Related Matters) Regulations, 2014 Up to 7<sup>th</sup> Amendment Page 84 meter. The consumer or his representative shall also be permitted to affix his seal at that time.
- (b) In all cases of suspected theft of electricity falling under Regulation 37.1.7 (a), the Authorized Officer shall, after giving the consumer/person an opportunity of being heard, determine within seven (7) days whether or not there is sufficient evidence to conclude that a case of theft of electricity is prima facie established as per Section 135 of the Act.
- (c) In case of suspected theft of electricity by tampering with meter/metering equipment or its seals or otherwise, detected as per Regulation 37.1.7 (a) is not established, the Authorized Officer shall record reason thereof after which all further proceedings shall be dropped and the consumer/person informed accordingly.
- (d) In case of suspected theft of electricity by tampering with meter/metering equipment or its seals or otherwise is prima facie established as per Section 135 of the Act, then further action shall be immediately initiated in accordance with Regulation 37.2



MS of 15/12/11  
Q3. **Following are the Instruction of Maintenance of Cash Book in PSPCL?**

1. Cash book is basically a record of cash transactions only. No receipt payments other than that of 'Cash' as defined as per accounting policy No. 1 (Page 1 of C&B Manual) shall be entered in the Cash Book. The cash book maintained in the Board contains two money columns headed (I) Cash and (II) Book to Distinguish payments made by cheques from those made out of the cash in the chest. And in addition one more column for adjustments has been added on both sides of the cash book to incorporate entries of recoveries/contractors.

2. The amount of a cancelled cheque should be shown as a special write back entry as minus figure on the payment side in the book col. 14 and a counter reference to given against the original entry in the cash book.

3. No entry in cash book is to be made when intimation of stale cheque is received from AO (Banking). A journal voucher is to be prepared by debit to account head 24.403 cheque issued Account per contra credit to stale cheque Account 46.910 but when a new cheque is issued in lieu of stale cheque, that will be entered in cash book charged to stale cheque account 46.910.

4. 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).

5. Every entry should be concise. The date number of vouchers if any, the name, the work and such brief narration as 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.

6. 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 tour, a cheque issued by him. While camp, is entered in the cash book maintained at his H.Q. on a subsequent date, the actual date of issue of the cheque should be noted in the cash book as the Denominator of the fraction the numerator of which should be the date on which transaction is incorporated in the cash book. A similar procedure should be observed when the double transaction relation payment directly into bank is incorporated in the cash book of the superior disbursing offices on receipt of receipted pay-in-slip of the bank from the subordinate.

7. Acknowledgements 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.

8. If the disbursing officer drawing on more than one bank, the total amount of cheques drawn during the month on each (excluding the amount cancelled) bank should be recorded in another note at foot of the cash book.

9. 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 preservation will be same as for the cheque.

10. Cash in hand, which has so far remained unclassified has been 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 issued account.

11. 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 Board.

12. Imprest or Temporary Advance will no longer be treated as a part of the cash balance, but treated as a transaction, just like other item of payment or receipt and classified under account head 24.2 (para 6& 7)

13. Cash book should have their pages machine numbered. As far as possible, no 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 folio being written up completely a diagonal line should be drawn to cancel the blank space, so that it may not be possible to make any subsequent entries therein. Interpolation of entries should be avoided as far as possible, but when it becomes necessary to make, any entries between two ruled line 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.



**(A) Purchase of Petrol, Diesel, Mobil-Oil etc.**

Payment for all works done otherwise than by daily labour or non lump sum contract and for all supplies shall be made on the basis of measurement record in the Measurement Book/Receipt Note. Quantity of petrol, mobil-oil, etc. purchased for vehicles and payments therefore will be regulated accordingly. In case of the supply of petrol where it is not possible for the JE authorised to write up the petrol is taken, the procedure detailed below will be observed:

The vehicle driver when receiving petrol from a supplier should also get from him a sales bill showing:-

- (i) the date of supply of petrol
- (ii) the number of the vehicle to which the petrol is supplied.
- (iii) the name of the driver and
- (iv) the quantity of petrol supplied.

The driver should pass on the Sales bill, ordinarily the same evening, and failing that, on the next day, to the JE concerned. The JE, after receiving the sales Bills, may apply any approximate check that he may deem fit to satisfy himself, such as by dipping a rod in the petrol tank or by checking the petrol gauge, and then make an entry in the measurement book. A separate measurement book marked 'Petrol Measurement Book' should be exclusively used for the purchased of petrol.

**(B)** The Heads of Departments may re-delegate the financial powers delegated to them in this booklet to any officer sub-ordinate to them at their headquarters offices, on their own responsibility and subject to such restrictions as they may like to impose. Provided that the financial powers re-delegated shall, however, be exercised subject to the supervision and control of the delegation officer. Provided further that such re-delegated powers shall be exercised personally by such officer and shall in no circumstances be further delegated. Copies of all such orders shall invariably be endorsed to the Chief Account Officer (Audit Section) and the Secretary/Finance Section.

**(C)** The record of attendance and absences of work charged establishment/casual labour is maintained by the JE in the attendance sheet issued by DDO. Which is issued after the requisition sent by the SDO for the blank attendance sheet for particular month. The blank attendance sheet duly signed by the Divisional Accountant after allotting serial number is issued to the concerned Sub-Division. Concerned JE mark attendances and absences in the attendance sheet. If any cutting is made in the attendance sheet should be attested by the SDO. The Sub-Divisional JE prepare progress report in case of work executed by the daily labour/ Work charge employee. Which is authenticated by the SDO incharge. On the bases of work done measurement recorded in the Work Measurement Book (WMB). In case of major works the record of measurement is maintained in the IWR. The measurement is scrutinised by the JE and arithmetically accuracy of the measurement is checked by the Sub-Division Clerk and signed by him and SDO and sent to the Division for passing the labour bill.



6  
**(D) Recovery of Private Journeys:-**

1. The amount receivable from the Board employees and outside parties for use of vehicles for non-official purpose shall not be taken in reduction of expenditure on R&M of the vehicles. Such receipts from the Board employees and outside parties will be creditable to the revenue receipt heads 62.630 and 62.910 respectively.
2. Concessional rates for use of the Board's vehicles by entities Officers are revised by the Board from time to time. The latest rates per Secy. PSEB Office Memo no. 14820/73 date 13.03.2012 are as under:-

For 200 KM	Rs. 300 per month
For 400 KM	Rs. 600 per month
Above 400 KM	Rs. 5 per KM

This facility (private Journey) is allowed in exceptional case i.e. death and accident @ Rs. 3 per KM.

If more than one Board employees travel in the same vehicle, the charges may be divided amongst them.

3. When a vehicle is used partly for private purpose and partly for Board work, the charge from each partly will be fixed by the Officer incharge of vehicle according to the circumstances of the case, the private party being charged on his share, interest, supervision and departmental charges in addition.

4. When a lorry runs empty, the charges will be debited to the work or person in whose interest the journey is performed.



MS of ES/S-12211.2  
⑦  
**Q. SA Maintenance of IWR**

Ans:- 1. 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 C.E. through Xen/SE concerned.

2. Description of the material must be lucid enough to admit an easy identification and check of each item.

3. As soon as a detailed estimate has been sanctioned, the register, in duplicate, may be issued after filling in the Estimated Quantities in appropriate columns in Part-I under the signature of the Divisional Officer. First copy of the register will remain in the Sub Divisional Office/with the Line Supdt. but the second copy is not to be passed on to the Line Supdt.

4. S.D.O. and Xen will keep a note of inspection of work in the part V of the second copy.

5. No page should on any account, be torn out of the register, nor should any entry be erased or disfigured, so as to be illegible, the entry may be neatly re-recorded in ink.

6. (A) On the occasion of transfer of subordinate in charge of work, the form used by him should be closed by him. The second copy should be deposited in the Divisional office for safe custody. Set of new form should be opened by his successor. Total drawl of material should be indicated in the first month's column as drawl of material from (date of the start of the work) to (i.e. date of transfer of Line Supdt.) This should be done not only for principal items, but also for petty items.

(B) Any physical verification carried out by SDO/Xen before the completion of work should also be recorded in part IV and in col 44 of part-I of the Register & comparison made with the paper balance and differences adjusted under the orders of competent authority.

(C) As regards part III, the total value of work done in respect of each item should be noted as opening balance. Measurement should be taken in part IV by the new Line Supdt. for the work as a whole at the time of completion.

7. All issues of material should be posted by L/S from the store requisition as and when the material is drawn. Similarly, transfers of returns of materials should be recorded on the occurrence of the event as minus entries.

8. Carriage and incidental charge should be shown against column of transportation charges by indicating the J.C No. or C.L. No.

9. Within one month of the physical completion of the works, this register may be closed and sent to the Divisional Officer for closing the account of the work.

10. The S.D.O. will check and tally the entries in both the copies of the register before submission to Divisional officer. S.D.O. will visit the Divisional office once in a month. The expenditure booked in the previous month as shown in the register will be reconciled with the account of the work maintained in the Divisional office under the supervision of the Divisional Accountant.

11. This register will be signed by the S.D.O. in token of his review before it is submitted to the Divisional office. The Check measurement will be carried out in Part IV.

12. No excess material, labor and other expenses is allowed to occur without the specific approval of the Xen. The observance of the same may be seen every month by the Xen while reviewing the progress of the work.

13. Progressive total of quantity, where-ever considered necessary in Part-I, may be put below month's quantity in red ink.

14. S.D.O should encircle, with his initials, the quantity checked measured by him in Part IV, The L/S will be putting his signature at the end of the measurement in respect of each sub group.



8

**Que. No. 5 (B)**

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-a-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 engineer and other authorised officials for all the minor works under capital and revenue accounts.



Engineer Subordinates session: 09/2022

Paper: 2

(CONSUMER ACCOUNTING BANKING INSTRUCTION &amp; SALES)

Max.Marks-100

Ans:1

As per commercial circular no.41/2021, rate of tariff for DS consumers having sanctioned load upto 7 KW have been reduced by Rs.3/-per unit w.e.f. 1/11/2021. These rates will be applicable for consumers who have sanctioned load of 7 KW before 1/11/2021

		Subsidized Tariff w.e.f 1/11/2021	
slabs			
	Fixed charges per month (Rs.KW)	Energy charges (Rs.per KWH)	Energy charges including taxes and levies@20% (Rs.per KWH)
Upto 2 KW load			
0-100 kwh	Rs 35	0.99	1.19
101-300kwh		3.34	4.01
Above 300 KWH		4.80	5.76
Above 2 KW & upto 7KW			
0-100 kwh	Rs 60	1.24	1.49
101-300kwh		3.34	4.01
Above 300 KWH		4.8	5.76



Ans :2

- (i) . "Essential Services" means the services which affect the general public at large and shall inter alia include Hospitals, Railway Stations/Installations, Railway Traction, Defence & Military Installations, Radio / TV/ News Service Installations, Water Supply & Sewerage Installations, Postal & Telegraph / Telecom Installations/Telephone Exchanges/Installations.
- (ii) "Service Line" means any electric supply line through which electricity is, or is intended to be, supplied –
  - a). to a single consumer either from a distributing main or immediately from the distribution licensee's premises; or
  - b). 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.
- (iii) . "Fixed Charges" for a billing period means the charges payable by the consumer on the basis of his sanctioned load/contract demand as approved by the Commission in the Tariff Order for the relevant year.
- (iv) "Temporary Connection" means an electricity connection required by a person for meeting with his temporary needs such as:
  - i. for construction of residential, commercial and industrial complexes including pumps for dewatering;
  - ii. for illumination during festivals/family functions;
  - iii. for threshers or other such machinery excluding AP pump sets;
  - iv. for touring cinemas / theatres / circuses / fairs / exhibitions / melas / congregations.



13 Model Sol. of ESI, 12-11  
Ans : 3

(a) As per Regulation 11.7.1 of ESIM, 2018 on Withdrawal of Application In case the applicant after submitting his application for supply of electricity/extension of load etc. withdraws the same, 10% of the Security (consumption)/ additional Security (consumption) shall be deducted by the PSPCL and the balance refunded within thirty (30) days to the applicant without payment of any interest by the Distribution Licensee (PSPCL).

As per Regulation 11.7.2 of ESIM, 2018, if the applicant is not issued a Demand Notice within the specified time period and the applicant withdraws his application, the Security (consumption)/additional Security (consumption), as the case may be, shall be refunded in full within thirty (30) days along with interest for the period the Security (consumption)/additional Security (consumption) remained with the PSPCL at Bank Rate (as on 1st April of each year) as notified by RBI.

As per Regulation 11.7.3 of ESIM, 2018, In the event of delay in refund beyond the stipulated period as per 11.7.2, the PSPCL shall pay interest at Bank Rate (as on 1st April of each year) as notified by RBI plus 4%.

(b) In case an AP applicant does not comply with the demand notice within the validity period, his application shall be liable to be cancelled after serving a 30 days' notice to the consumer/ applicant in this regard. However, if the request for extension in the validity period of Demand Notice is received within the validity/notice period along with extension fee as specified in Schedule of General Charges, validity period shall be further extended up to a maximum period of two years from the date of issue of demand notice in all cases in blocks of three months by the PSPCL.

Provided that in case an AP applicant is not able to apply for extension in demand notice period within the original /extended period of the demand notice and his application has been cancelled, the request of such AP applicant for revival may be acceded to by the PSPCL for a maximum period of 2 years from the date of issue of demand notice in blocks of 3 months provided the applicant deposits the revival fee equivalent to double the Demand Notice extension fee in addition to normal demand notice extension fee per quarter as applicable.

Provided further that if the applicant seeks revival of cancelled application after two years from the date of issue of Demand Notice, the request for revival of such application shall be allowed by the PSPCL only once for a maximum period of 3 months provided the applicant deposits the revival fee equivalent to double the Demand Notice extension fee in addition to normal demand notice extension fee per quarter as applicable along with Security (consumption) and Service Connection Charges as in vogue at the time of revival of application/ extension in demand notice.

Provided also that in case of revival of cancelled application after 2 years, no further 30 days notice shall be served to the applicant and his application shall be deemed to be cancelled if the applicant does not make compliance of the demand notice within the extended validity period after revival.



Ans: 4

(a) Calculation of load

Name of Item	Quantity	Load(KW)
Lamp	30	$30 \times .040 = 1.2$
Sockets and exhaust	12	$12/3 \times .060 = .240$
Fans	8	$8 \times .060 = .480$
Tube	22	$22 \times .040 = .880$
3 phase power plug	3	$3/2 = 2 \times 6 = 12$
Motor (1BHP)	1	$1 \times .746 = .746$
Non-standard AC	2	$2 \times 2.500 = 5.000$
Standard AC	2 (1.8 KW each as per name plate)	$1.8 \times 2 = 3.600$
Total load		24.146 ✓

(b) As per Regulation 17(2)(ii) of Cash & Bank Manual, if the accounts of the month have been closed, no corrections of errors in account, classification or name of work should be made in that book, but a journal entry should be prepared for the necessary corrections, a suitable remark in red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in the Cash Book.



Ans:5

- (a) As per Regulation 11(5) of Cash & Bank Manual, on physical verification of Cash by RA,SDO, Sr.Xen/A.O., if shortage of cash is detected, a Cash Payment Voucher (CPV) is prepared immediately. After approval of Competent Authority, Official handling cash will enter the same in Cash Book by debiting concerned employee account. If excess cash is detected on physical verification, Cash Receipt Voucher is prepared and after approval of Competent Authority, Official handling cash will enter the same in Cash Book by crediting "Other Income" account.
- (b) As per Reg 22(7& 8) of Manual on Personnel Accounting, unpaid salary register should be reviewed periodically to know the salaries remained unpaid for 36 months. After, a JV is prepared by debiting "unpaid salary Account" and crediting "Miscellaneous Income Account"
- (c) As per Regulation 12 of Cash & Bank Manual, there are two sets of keys for operating locks of cash chest. These keys are marked as Key No.1 and Key no.2. Key no.1 remains in custody of RA,SDO,AO,Sr. Xen and key no. 2 remains in custody of official handling cash. The duplicate keys are deposited with Bank in a small box duly sealed by Officer Incharge
- (d) As per Para 5 of Accounting Policies mentioned in Cash & Bank Manual, utilization of Board's receipts towards expenditure is strictly prohibited. Hence the action of R.A is not justified.



ANS.NO.1

a) What is an estimate? What points should be kept in mind while preparing a project estimate?

The papers to be submitted with the project for a work will consist of (i) a report, (ii) a specification and a detailed statement of measurements, quantities and rates and (iii) with an abstract showing the total estimated cost of each item. These documents together form what is called the 'estimate'.

In the case of a project consisting of several works, the report may be a single document for all the works and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together, in the case of estimates for "Repairs or "Maintenance", only the specification and the detailed statement of measurements and quantities with the abstracts will ordinarily be required.

The following points should be kept in mind while preparing a project estimate

1. The report should state in clear terms the object to be gained by the execution of the work estimated for, and explain any peculiarities which require elucidation, including, where necessary, the reason for the adoption of the estimated project or design in preference to others. The report should also discuss the effect the proposed works will have on any existing engineering works, such as Railways embankment, bridges syphons and culverts, and should clearly state whether the concurrence of the requisite Railway, Road or other authority has been obtained.
2. To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed should be kept up in each Division, and the rates entered in the estimate should generally agree with the schedule rates, but where from any cause these are not considered sufficient, or in excess a detailed statement must be given in the report showing the manner in which the rate used in the estimate is arrived at.
3. Fractions of rupees will be omitted in showing the total cost of each kind of work in the abstract of the estimate and miscellaneous petty works may be entered without measurements, the estimated cost alone being given as lump sum.
4. Provision should be made in the estimate for all incidental expenditure which can be foreseen such as cost of land, hutment for workmen, sheds for workmen sheds for stores, hiring of godowns, dewatering and pumping arrangements, etc. while in addition provision of 3 percent on the estimated cost of works should be made to cover contingencies which cannot be foreseen.

b) Distinguish between Technical Sanction and Administrative Approval.

The term **administrative approval** denotes the formal acceptance by the administrative authority concerned of the proposals for incurring any expenditure in the Board/Corporation or to undertake a work whereas the name **technical sanction** is given to the order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the Board/corporation.



ANS.NO.2 Write notes on the following:

a) **Average Consumption of Vehicle**

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.

b) **Scrap Register**

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 in the register of scrap maintained in stores.

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ANS.NO.3

**a) What is Vehicle Log Book?**

In order to keep proper control on running of a vehicle a Vehicle Log Book is maintained for each vehicle. Details of all journeys undertaken daily are recorded in it showing date/time & Kilometer reading at commencement & end of the journey-total K.M. run- 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 journeys is prepared. When the expenditure is to be booked to works/other Divisions, adjustment is carried out by J.V. For private journeys & unauthorized journeys the adjustment is made by debit to Misc. Advance Account.

**b) What is Standard Measurement Book?**

It is maintained in the Civil Works Divisions by the JE for all buildings under his control. Their standard measurement is recorded in this book which helps us in the preparation of annual maintenance estimates of buildings and making payment on the basis of these measurements to the contractor for white washing etc.

**c) What is Central Processing Unit?**

A Central Processing Unit is also called a processor, central processor, or microprocessor. It carries out all the important functions of a computer. It receives instructions from both the hardware and active software and produces output accordingly. It stores all important programs like operating systems and application software. CPU also helps Input and output devices to communicate with each other. Owing to these features of CPU, it is often referred to as the brain of the computer.

**d) What is modem?**

A modem is a network device that both modulates and demodulates analog carrier signals (called sine waves) for encoding and decoding digital information for processing. Modems accomplish both of these tasks simultaneously and, for this reason, the term modem is a combination of "modulate" and "demodulate".

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M/S 15-9/22  
Engineering Subordinates Departmental accounts Examination.  
Paper-1(Works Accounts) *civil*

ANS.NO.4.

Particulars	Amount (in Rs.)	
(i) Material Cost		
Cost of material	400000	
Storage Charges @ 2%	8000	408000
(ii) Transportation Charges		20000
(iii) Labour Charges	100000	
Supervisor Charges @ 15%	15000	115000
(iv) Fees for Clearance of HT Line		12000
		<b>555000</b>
(v) GST on works @10%		55500
(vi) Establishment Charges @16%		88800
<b>TOTAL COST</b>		<b>699300</b>

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ANS.NO.5

a) In which cases the use of Corporation's vehicle by another office the issuance of IUT bill is not required.

No debits will be raised when a vehicle of an O&M Division is used by another O&M Division for O&M works. In such cases a certificate shall be furnished by the Division using the vehicle, on a specified format. The certificate shall be allotted a serial number by the division owning the vehicle. In case, the certificate is not furnished within two months after the journey, the journey may be treated as a private one and debit raised for recovering the amount

b) Define Cash Book.

Cash book is an important document to record the receipt and payment. Following points should be keep in mind to write a cash books

1. The date number of vouchers if any, the name, the work and such briefs narration must be entered against each item. The amount debit or creditable to each separate work head 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.
3. Acknowledgements 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. Every entry in the cash book should be duly attested under his dated initials by the drawing and disbursing office or any other official authorized by the PSPCL
7. Interpolation of entries should be avoided as far as possible, but when it becomes necessary to make, any entries between two ruled line 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.

c) Define IUT Bills and what is the procedure to settle inter unit transactions?



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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 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 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 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 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 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

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