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Examiner - I
P-I, Q-I
(M)

Model Solution of Ministerial Exams. Paper-I (Works Accounts) Session 10/2022 (M)

- Q. No. 1 (i) **On Account payment or payment on account** : means a payment made on a running account to a contractor in respect of work done or supplies made by him and duly measured. Such a payment may or may not be for the full value of work or supplies. If it is an intermediate payment, it is subject to the final settlement of the running account on the completion of the contract for the work or supplies.
- (ii) **Running Account** : is a term applied to the account with a contractor when payment for work or supplies is made to him at convenient intervals subject to final settlement of the account of the completion or determination of his contract.
- (iii) **Storage Rate and Storage Charges** : These expressions denote respectively, the percentage rate fixed for, and charges levied on, all issue of stock for Capital works to cover such actual expenditure as is incurred after the acquisition of the stores, on work charge establishment employed on handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yards etc.
- (iv) **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.

(Marks : 5+5+5+5=20)

Model Solution of Ministerial Exams. Paper-I (Works Accounts) Session 10/2022 (M)

- Q. 2 (i) Introduction of new Account Code :** The chart of accounts provides a comprehensive list of account heads. However, if it is observed that some transactions cannot be booked under any of the account heads or that they need to be booked with greater analysis, new accounts as may be necessary may be introduced by Chief Accounts Officer. Purpose and usage of each new account must be defined.

Any main account code or sub account code so introduced must conform to the framework of classification and coding of the chart of account.

Any main account code or sub account code so introduced may, at the Boards discretion, be reclassified within the same account group or deleted at any time thereafter.

Introduction of a new account group shall require prior approval of the Govt. of India, Ministry of Irrigation and Power (Department of Power). Any approval of the Govt. of India in this regard shall be in consultation with the C * AG and the State Govt.

- (ii) Treatment of Material Related Cost :** All material related cost recorded at an accounting unit under which only capital construction activities are carried out shall be charged to capital works.

At a location under which capital construction as well as O & M activities are being carried out, only the following costs shall be charged to works :

1. Inland freight on imported capital equipment
2. Freight on Local Capital Equipment
3. Testing Charges- Capital Equipment
4. Incidental Stores Expenses- Capital Equipment
5. Octroi on Capital Equipment
6. Advertisement for Tenders etc. for purchase of Capital Equipment.

- (iii) The IUT bill prepared will specify the following information :**

- (1) Date
- (2) Serial Number
- (3) Name and location code of transferer AU/Division
- (4) Name and location code of transferee AU/Division
- (5) Account code as per the Chart of Accounts related to the type of Inter Unit Transaction i.e. Fuel, materials etc.
- (6) Particulars of transactions including details and number of supporting documents.
- (7) Amount

(Marks : 8+6+6=20)

Model

Q. 3 (i) **Diff. Between Single Tenders and Limited Tenders :**

SINGLE TENDERS : For the following items single tenders shall be invited directly from the concerned manufacturers/Suppliers :

(a) Items/ services of Proprietary nature.

Note:- Renewal of hardware/ software licenses shall be covered under proprietary items/ services. Annual Maintenance Contract to be carried out from Original Equipment Manufacturer shall also be covered under proprietary services.

(b) Patents and special items to which Tender System cannot be applied with advantage to PSPCL by recording reasons thereof.

LIMITED TENDERS (a) For all items valuing less than Rs.5.0 lacs (each), tenders may be invited from registered/ known/ existing firms/ contractors, through letters sent by registered post 'acknowledgement due'/speed post/ courier/email 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 purchasing authority.

(b) For items for which Manufacturers/Suppliers have been standardized/ approved, tenders shall be invited from such Manufacturers/Suppliers only, irrespective of the tender value.

(c) Insurance through Insurance Regulatory & Development Authority (IRDA) Approved Insurance Companies.

(d) For items where only a identified number of manufacturers or suppliers are there, the tenders shall be invited from such manufacturers or suppliers only, irrespective of the amount.

(e) For open and limited tenders valued at equal to or more than 5 lacs, the tenders shall be invited through e-tendering and manual tenders will not be acceptable. For tenders valuing less than 5 lacs, the tenders can be invited either through e-tendering or manually.

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- (ii) **REFUND OF SECURITY DEPOSIT :** i) On faithful execution of contract in all respect the security deposit of the contractor shall be refunded after the expiry of warranty/defect liability period as provided in the contract. In case of civil works minimum period of 6 months will be provided as defect liability period in the contract.
- (ii) Engineer-in-charge (SDO up to Rs. 10 Lacs of the contract value and Sr. XEN for works costing more than Rs.10 Lacs) shall issue the certificate for site clearance.
- (iii) Provisional completion certificate shall be issued within 30 days of the completion of the work. A copy of the certificate shall be sent to Technical Audit Organization. On receipt of the report from Technical Audit after making recovery/rectification of the defects pointed out, construction Organization will issue final completion certificate.
- (iv) On receipt of provisional completion certificate the post construction technical check/audit shall be carried out within defect liability period.

(Marks : 10+10=20)

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Examiner - 4
P-I Q-4

Model Solution of Ministerial Exams. Paper-I (Works Accounts) Session 10/2022 (M)

- Q. 4 (i) It is not sufficient that an officer's accounts should be correct to his own satisfaction. A disbursing officer has to satisfy not only himself, but also the Audit, that a claim which has been accepted is valid that a voucher is a complete proof of the payments which is supports and that an account is correct in all respects. It is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bonafides of the transactions. It is further essential that the records of payment, measurement and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law. All transactions involving the giving or taking of cash, stores, other properties, right privileges, and concessions which have money value should be brought to account. The record of a transaction of receipt or expenditure should always be made at once under the final or the debt or remittance head to which it pertains, if that be known, but if the exact head cannot be ascertained at once, then the transaction should be classified temporarily under Deposits account code 46.926, if a receipt or under Miscellaneous Advance Account code 28.868, if a charge.

- (ii) Pass the Accounting Entries :

	DEBIT	CREDIT
(i) Raising of IUT Bill :	Various Inter Unit Accounts (Account Code 30 to 38 and Location Codes)	Account Head Concerned
(ii) Receipt of U- Cheque by AU concerned	Inter Unit Accounts – Blank Account Code 37.000	Various inter Unit Accounts (Account Code 30 to 38 and Location Codes)

(Marks :10+5x2=20)

Model Solution of Ministerial Exams. Paper-I (Works Accounts) Session 10/2022 (M)

Q. 5 Annual Estimate of the vehicle for the year

i)	Life of Vehicle	9 years
ii)	Cost of Vehicle	6,00,000
iii)	Estimated annual Mileage	50,000 KM
iv)	Value of garage	60,000

Direct Charges (Annual)

(i)	Employee Cost	1,20,000
(ii)	Repair & Mtc.	20,000
(iii)	Repair mtc. Of Garage	10,000
(iv)	Oil/Lubrication & Insurance	1,00,000
Total		2,50,000

Indirect Charges

(i)	Depreciation	61,074 (given)
(ii)	Interest	$= \frac{(\text{Capital value} + \text{Value of garage}) \times \text{Rate}}{2}$ $= (6,00,000/2 + 60,000) \times 13.5\% = 48,600$
(iii)	Supervision Charges	$= (\text{Petrol/Oil/insurance}) \times 10\%$ $= 1,00,000 \times 10/100 = 10,000$
(iv)	Departmental Charges :	
		$(\text{Emp. Cost} + \text{Repairs \& Mtc} + \text{Repair mtc of Garage}) \times 27.5\%$ $1,50,000 \times 27.5\% = 41,250$
	Total Indirect Charges	= 1,60,924
	Total Direct and Indirect Charges	= 4,10,924

$$\begin{aligned}\text{Rate per KM for KM for Corporation} &= \frac{\text{Direct charges} + \text{Depreciation}}{\text{Annual Mileage}} \\ &= 311074/50,000 = \text{Rs. 6.22 per KM}\end{aligned}$$

$$\begin{aligned}\text{Rate per KM for Pvt. Use} &= \frac{\text{Sum of Direct Charges} + \text{sum of Indirect Charges}}{\text{Annual Mileage}} \\ &= 410924/50,000 = \text{Rs. 8.22 per KM}\end{aligned}$$

(Marks : 20)

Ans-1 (a) Define the following

1. **Subsistence Grant-** means a monthly grant made to a board employee who is not in receipt of pay or leave salary.
(ਗੁਜ਼ਾਰਾ ਗਰਾਂਟ ਦਾ ਅਰਥ ਬੋਰਡ ਦੇ ਕਿਸੇ ਕਰਮਚਾਰੀ, ਜਿਸ ਨੂੰ ਤਨਖਾਹ ਜਾਂ ਛੁੱਟੀ ਵੇਤਨ ਨਹੀਂ ਮਿਲਦਾ, ਨੂੰ ਦਿੱਤੀ ਜਾਂਦੀ ਇਕ ਮਾਸਿਕ ਗਰਾਂਟ ਹੈ।)
2. **Foreign Service-** means service in which a board employee receives his pay with the sanction of the board from any source other than the revenues of the board.
(ਵਿਦੇਸੀ ਸੇਵਾ ਦਾ ਅਰਥ ਉਹ ਸੇਵਾ ਹੈ ਜਿਸ ਵਿਚ ਬੋਰਡ ਦਾ ਕੋਈ ਕਰਮਚਾਰੀ ਆਪਣੀ ਤਨਖਾਹ ਬੋਰਡ ਦੀ ਮਨਜ਼ੂਰੀ ਨਾਲ ਬੋਰਡ ਦੀ ਆਮਦਨ ਤੋਂ ਇਲਾਵਾ ਹੋਰਵੇਂ ਕਿਸੇ ਹੋਰ ਵਸੀਲੇ ਤੋਂ ਪ੍ਰਾਪਤ ਕਰਦਾ ਹੈ।)
3. **Joining Time-** means the time allowed to a board employee for joining a new post or to travel to or from a station to which he is posted.
(ਜਾਇਨ ਕਰਨ ਦਾ ਸਮਾਂ ਦਾ ਅਰਥ ਉਹ ਸਮਾਂ ਹੈ ਜਿਹੜਾ ਬੋਰਡ ਦੇ ਕਿਸੇ ਕਰਮਚਾਰੀ ਨੂੰ ਕਿਸੇ ਨਵੀਂ ਆਸਾਮੀ ਤੇ ਹਾਜ਼ਰ ਹੋਣ ਲਈ ਜਾਂ ਕਿਸੇ ਸਟੇਸ਼ਨ ਤੱਕ ਜਾ ਤੋਂ, ਜਿਥੇ ਕਿ ਉਸ ਦੀ ਬਦਲੀ ਹੋਈ ਹੋਵੇ, ਸਫਰ ਕਰਨ ਲਈ ਦਿੱਤਾ ਗਿਆ ਹੋਵੇ।)
4. **Tenure Post-** means a permanent post which an individual board employee may not hold for more than a limited period.
(ਕਾਰਜਕਾਲੀ (ਟੈਨਿਓਰ) ਆਸਾਮੀ ਦਾ ਅਰਥ ਅਜਿਹੀ ਆਸਾਮੀ ਹੈ ਜਿਸ ਉੱਤੇ ਬੋਰਡ ਦਾ ਕੋਈ ਵਿਅਕਤੀ ਕਿਸੇ ਸੀਮਿਤ ਸਮੇਂ ਤੋਂ ਵੱਧ ਨਾ ਲੱਗ ਸਕੇ।)
5. **Lien-** means the right or title of a board employee to hold a regular Post, whether permanent or temporary, either immediately or on the termination of the period of absence.
(ਲੀਅਨ (ਹੱਕ) ਦਾ ਅਰਥ ਬੋਰਡ ਦੇ ਕਿਸੇ ਕਰਮਚਾਰੀ ਦਾ ਭਾਵੇਂ ਕਿਸੇ ਗੈਰ-ਹਾਜ਼ਰੀ ਦੇ ਸਮੇਂ ਤੋਂ ਤੁਰੰਤ ਜਾਂ ਉਹਨਾਂ ਦੀ ਸਮਾਪਤੀ ਤੇ ਕਿਸੇ ਪੱਕੀ ਆਸਾਮੀ, ਚਾਹੇ ਉਹ ਪੱਕੀ ਜਾਂ ਆਰਜੀ ਹੋਵੇ, ਉੱਤੇ ਲਗੇ ਰਹਿਣ ਦਾ ਹੱਕ ਹੈ।)

(b)

The date of retirement of all class I, II, and III board employees shall be last date of the month on which one attains the age of 58 Years. The employees in class, IV service will, however, retire at the age of 60 years.

(ਬੋਰਡ ਦੇ ਵਰਗ 1, 2 ਅਤੇ 3 ਦੇ ਕਰਮਚਾਰੀਆਂ ਦੀ ਸੇਵਾ ਨਿਵਿਰਤੀ ਦੀ ਮਿਤੀ ਉਹ ਹੈ ਜਿਸ ਮਹੀਨੇ ਵਿਚ ਉਹ 58 ਸਾਲਾਂ ਦੀ ਉਮਰ ਪੂਰੀ ਕਰਦਾ ਹੈ। ਵਰਗ 4 ਵਿੱਚ ਕਰਮਚਾਰੀਆਂ ਦੀ 60 ਸਾਲਾਂ ਦੀ ਉਮਰ ਵਿੱਚ ਸੇਵਾ ਨਿਵਿਰਤ ਹੋਣਾ ਚਾਹੀਦਾ ਹੈ।)

(c)

According to MSR3.9 the whole time of a Board employee is at the disposal of the board which pays him and he may be employed in any manner required by proper authority, without claim or additional remuneration. so the action of employee is wrong.

(MSR 3.9 ਅਨੁਸਾਰ ਬੋਰਡ ਦੇ ਕਿਸੇ ਕਰਮਚਾਰੀ ਦਾ ਸਮੁੱਚਾ ਸਮਾਂ ਬੋਰਡ ਦੀ, ਜਿਹੜਾ ਕਿ ਉਸ ਨੂੰ ਤਨਖਾਹ ਦਿੰਦਾ ਹੈ, ਡਿਸਪੋਜ਼ਲ ਤੇ ਹੈ ਅਤੇ ਉਸ ਨੂੰ ਉਚਿਤ ਅਧਿਕਾਰੀ ਦੁਆਰਾ ਲੋੜੀਂਦੇ ਕਿਸੇ ਵੀ ਢੰਗ ਵਿਚ ਬਿਨਾਂ ਕਿਸੇ ਕਲੇਮ ਜਾਂ ਵਧੀਕ ਮਿਹਨਤਾਨੇ ਦੇ ਕੰਮ ਉੱਤੇ ਲਗਾਇਆ ਜਾ ਸਕਦਾ ਹੈ। ਇਸ ਲਈ ਕਰਮਚਾਰੀ ਵਲੋਂ ਕੰਮ ਤੇ ਜਵਾਬ ਦੇਣਾ ਗਲਤ ਹੈ।)

Ans-2 (a)

If the board employee in his old post drew a compensatory allowance granted on account of special expensiveness of living and the transfer is to another post carrying a similar allowance, he may draw the compensatory allowance during joining time. Provided that if the rates differ in the two posts, he may draw the lower rate only.

(ਜੇ ਬੋਰਡ ਦੇ ਕਿਸੇ ਕਰਮਚਾਰੀ ਨੇ ਆਪਣੀ ਪੁਰਾਣੀ ਆਸਾਮੀ ਉੱਤੇ ਨਿਰਬਾਹ ਸੰਬੰਧੀ ਵਿਸ਼ੇਸ਼ ਖਰਚੇ ਹੋਣ ਕਾਰਣ ਮੰਨਜ਼ੂਰ ਕੀਤਾ ਹੋਇਆ ਕੋਈ ਮੁਆਵਜ਼ਾ ਭੱਤਾ ਲਿਆ ਹੈ ਅਤੇ ਉਸ ਦੀ ਬਦਲੀ ਉਹੋ ਜਿਹੇ ਭੱਤੇ ਵਾਲੀ ਕਿਸੇ ਹੋਰ ਆਸਾਮੀ ਉੱਤੇ ਹੋ ਜਾਂਦੀ ਹੈ ਤਾਂ ਉਹ ਜੁਆਇਨਿੰਗ ਸਮੇਂ ਦੇ ਦੌਰਾਨ ਮੁਆਵਜ਼ਾ ਭੱਤਾ ਲੈ ਸਕਦਾ ਹੈ, ਪਰੰਤੂ ਸ਼ਰਤ ਇਹ ਹੈ ਕਿ ਜੇ ਦੋਹਾਂ ਆਸਾਮੀਆਂ ਦੀਆਂ ਦਰਾਂ ਵੱਖਰੀਆਂ ਹਨ ਤਾਂ ਉਹ ਕੇਵਲ ਹੇਠਲੀ ਦਰ ਪ੍ਰਾਪਤ ਕਰ ਸਕਦਾ ਹੈ।)

(b)

A resignation shall not entail forfeiture of past service if it has been submitted to take up, with proper permission, another appointment, whether temporary or permanent, under the board where service qualifies for pension.

(ਅਸਤੀਫੇ ਨਾਲ ਪਿਛਲੀ ਸੇਵਾ ਜ਼ਬਤ ਨਹੀਂ ਹੋਵੇਗੀ ਜੇਕਰ ਇਹ ਉਚਿਤ ਅਨੁਮਤੀ ਨਾਲ ਬੋਰਡ ਅਧੀਨ ਕਿਸੇ ਦੂਜੀ ਨਿਯੁਕਤੀ ਲਏ ਜਾਣ ਲਈ ਪੇਸ਼ ਕੀਤਾ ਗਿਆ ਹੋਵੇ, ਚਾਹੇ ਉਹ ਆਰਜ਼ੀ ਹੋਵੇ ਜਾਂ ਪੱਕੀ, ਜਿਥੇ ਸੇਵਾ ਪੈਨਸ਼ਨ ਲਈ ਯੋਗ (qualifies) ਹੋਵੇ।)

(c)

The nature of leave due and applied for by a board employee, cannot be altered at the option of the sanctioning authority. So, while it is open to the sanctioning authority to refuse or revoke leave due and applied for under this regulation it is not open to him to alter the nature of such leave.

(ਬੋਰਡ ਦੇ ਕਿਸੇ ਕਰਮਚਾਰੀ ਦੁਆਰਾ ਮੰਗੀ ਗਈ ਅਤੇ ਉਸ ਨੂੰ ਦੇਣੀ ਬਣਦੀ ਛੁੱਟੀ ਦੀ ਕਿਸਮ ਛੁੱਟੀ ਮੰਨਜ਼ੂਰ ਕਰਨ ਵਾਲੇ ਅਧਿਕਾਰੀ ਦੀ ਮਰਜ਼ੀ ਅਨੁਸਾਰ ਨਹੀਂ ਬਦਲੀ ਜਾ ਸਕਦੀ। ਇਸ ਲਈ ਛੁੱਟੀ ਮੰਨਜ਼ੂਰ ਕਰਨ ਵਾਲੇ ਅਧਿਕਾਰੀ ਨੂੰ, ਇਸ ਵਿਨਿਯਮ ਅਧੀਨ ਇਸ ਗਲ ਦੀ ਭਾਵੇਂ ਖੁੱਲ੍ਹ ਹੈ ਕਿ ਉਹ ਦੇਣੀ ਬਣਦੀ ਅਤੇ ਮੰਗੀ ਗਈ ਛੁੱਟੀ ਦੇਣ ਤੋਂ ਇਨਕਾਰ ਕਰ ਦੇਵੇ ਜਾਂ ਮਨ੍ਹਾਸੂਖ ਕਰ ਦੇਵੇ ਪਰ ਉਸ ਨੂੰ ਅਜਿਹੀ ਛੁੱਟੀ ਦੀ ਕਿਸਮ ਬਦਲਣ ਦੀ ਖੁਲ੍ਹ ਨਹੀਂ ਹੈ।)

(d)

A board employee on Transfer is not entitled to be paid while on joining time unless his transfer is made in the public interest. so no joining time is inadmissible in this case.

(ਬਦਲੀ ਹੋਣ ਤੇ ਕੋਈ ਬੋਰਡ ਕਰਮਚਾਰੀ ਜਾਇਨਿੰਗ ਸਮੇਂ ਦੀ ਤਨਖਾਹ ਦਾ ਹੱਕਦਾਰ ਨਹੀਂ ਹੋਵੇਗਾ ਜਦੋਂ ਕਿ ਉਸ ਦੀ ਬਦਲੀ ਲੋਕ ਸੇਵਾ ਦੇ ਹਿੱਤ ਵਿੱਚ ਨਾ ਕੀਤੀ ਹੋਵੇ। ਇਸ ਲਈ ਇਸ ਕੇਸ ਵਿੱਚ ਕਰਮਚਾਰੀ ਨੂੰ ਕੋਈ ਵੀ ਜਾਇਨਿੰਗ ਸਮਾਂ ਨਹੀਂ ਮਿਲੇਗਾ।)



Ans-3

Date of Birth: 30.9.82
 Boy Service: upto 18 Years
 Date of Start of Regular Service: 30-9-2000
 Premature Date of Retirement: 1.12.2021
 Start of Service: 2000.9.30
 Qualifying Service: year month days
 2021. 12. 01
2000. 09. 30
2021. 02. 02
 5. 0. 0
 26. 2. 2
 26*2= 52 half yearly
 28%

1) Leave encashment:

$$51500 + 14420 = 65920 \times 300/30 = 659200$$

(BP) (DA)

2) Pension

$$51500/2 \times 25/25 = 25750$$

(BP)

3) DCRG

$$51500 + 14420 = 65920 \times 52/4 = 856960$$

(BP) (DA)

Ans-4 (a)

The quantum of Additional Pension/family pension to the old pensioners/family pensioners shall be admissible as follows:-

Age of Pensioner/family pensioner	Rate of additional pension/family pension
From 65 years to less than 70 years	5 percent of revised basic pension/family pension
From 70 years to less than 75 years	10 percent of revised basic pension/family pension
From 75 years to less than 80 years	15 percent of revised basic pension/family pension
From 80 years to less than 85 years	25 percent of revised basic pension/family pension
From 85 years to less than 90 years	35 percent of revised basic pension/family pension
From 90 years to less than 95 years	45 percent of revised basic pension/family pension
From 95 years to less than 100 years	55 percent of revised basic pension/family pension
100 years or more	100 percent of revised basic pension/family pension

(b)

No board employee shall speculate in any stock share or other investment.

Frequent purchase or sale or both shares, securities or other investments shall be deemed to be speculation within the meaning of this sub-regulation.

(ਕੋਈ ਵੀ ਬੋਰਡ ਕਰਮਚਾਰੀ ਕਿਸੇ ਸਟਾਕ ਸ਼ੇਅਰ ਜਾਂ ਹੋਰ ਨਿਵੇਸ਼ ਵਿੱਚ speculate ਨਹੀਂ ਕਰੇਗਾ।

ਸ਼ੇਅਰ, ਪ੍ਰਤੀਭੂਤੀਆਂ ਜਾਂ ਹੋਰ ਨਿਵੇਸ਼ਾਂ ਨੂੰ ਵਾਰ-ਵਾਰ ਖਰੀਦ ਜਾਂ ਵਿਕਰੀ ਜਾਂ ਦੇਵੇਂ, ਇਸ ਉਪ-ਨਿਯਮ ਦੇ ਅਰਥਾਂ ਦੇ ਅੰਦਰ speculate ਮੰਨਿਆ ਜਾਵੇਗਾ।)

(c)

The term "average emoluments" means the average calculate upon the last ten 'Months of qualifying service or last pay drawn, whichever is higher.

(“ਸ਼ੁੱਧ ਤਨਖਾਹਸ਼ਬਦ ਦਾ ਅਰਥ ਹੈ ਯੋਗ ਸੇਵਾ ਦੇ ਆਖਰੀ ਦਸ ਮਹੀਨਿਆਂ ਦੀ ਔਸਤ ਗਣਨਾ ਜਾਂ ਆਖਰੀ ਤਨਖਾਹ, ਜੋ ਵੀ ਵੱਧ ਹੋਵੇ।)

Ans-5 (a)

The heads of departments may re-delegate the financial powers delegated to them in this booklet to an officer subordinate 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 order shall invariably be endorsed to the Chief Accounts Officer (Audit Section) and the Secretary/Finance Section.

(ਵਿਭਾਗਾਂ ਦੇ ਮੁੱਖੀ ਇਸ ਪੁਸਤਕ ਵਿੱਚ ਉਨ੍ਹਾਂ ਨੂੰ ਸੌਂਪੇ ਗਏ ਵਿੱਤੀ ਅਥਤਿਆਰਾਂ ਨੂੰ ਆਪਣੀ ਜ਼ਿੰਮੇਵਾਰੀ ਤੇ ਅਜਿਹੀਆਂ ਸ਼ਰਤਾਂ ਅਧੀਨ ਜਿਹੜੀਆਂ ਉਹ ਲਗਾਉਣੀਆਂ ਚਾਹੁਣ, ਉਨ੍ਹਾਂ ਦੇ ਸਦਰ ਮੁਕਾਮ ਦਫਤਰਾਂ ਵਿਖੇ ਉਨ੍ਹਾਂ ਦੇ ਕਿਸੇ ਵੀ ਮਾਤਹਿਤ ਅਧਿਕਾਰੀ ਨੂੰ ਮੁੜ ਸੌਂਪ ਸਕਦੇ ਹਨ।

ਪਰੰਤੂ ਸ਼ਰਤ ਇਹ ਹੈ ਕਿ ਮੁੜ ਸੌਂਪੇ ਗਏ ਵਿੱਤੀ ਅਥਤਿਆਰਾਂ ਦੀ ਵਰਤੋਂ ਫਿਰ ਵੀ ਅਥਤਿਆਰ ਸੌਂਪਣ ਵਾਲੇ ਅਧਿਕਾਰੀ ਦੀ ਨਿਗਰਾਨੀ ਅਤੇ ਕੰਟਰੋਲ ਅਧੀਨ ਕੀਤੀ ਜਾਵੇਗੀ।

ਅਗੇ ਹੋਰ ਸ਼ਰਤ ਇਹ ਹੈ ਕਿ ਅਜਿਹੇ ਮੁੜ ਸੌਂਪੇ ਗਏ ਅਥਤਿਆਰਾਂ ਦੀ ਵਰਤੋਂ ਅਜਿਹਾ ਅਧਿਕਾਰੀ ਨਿਜੀ ਤੌਰ ਤੇ ਕਰੇਗਾ ਅਤੇ ਕਿਸੇ ਵੀ ਸ਼ਰਤ ਵਿੱਚ ਇਨ੍ਹਾਂ ਨੂੰ ਅਗੇ ਨਹੀਂ ਸੌਂਪਿਆ ਜਾਵੇਗਾ।)

(b)

Commuted leave during the entire Service shall be limited to a maximum of 240 days.

(ਸਾਰੀ ਸੇਵਾ ਦੇ ਦੌਰਾਨ ਪਰਿਵਰਤਿਤ ਛੁੱਟੀ ਵੱਧ ਤੇ ਵੱਧ 240 ਦਿਨਾਂ ਤੱਕ ਸੀਮਿਤ ਹੋਵੇਗੀ।)

(c)

The term 'Emoluments' for the purpose of calculating various retirements and death cum-retirement benefits shall means basic pay, personal pay, if any, and Non Practising allowance in the revised scales.

(ਵੱਖ-ਵੱਖ ਰਿਟਾਇਰਮੈਂਟਾਂ ਅਤੇ ਮੌਤ-ਕਮ-ਰਿਟਾਇਰਮੈਂਟ ਲਾਭਾਂ ਦੀ ਗਣਨਾ ਕਰਨ ਦੇ ਉਦੇਸ਼ ਲਈ 'ਇਮੋਲੂਮੈਂਟਸ' ਸ਼ਬਦ ਦਾ ਅਰਥ ਹੋਵੇਗਾ ਮੁਢਲੀ ਤਨਖਾਹ, ਨਿੱਜੀ ਤਨਖਾਹ, ਜੇਕਰ ਕੋਈ ਹੋਵੇ, ਅਤੇ ਸੇਧੇ ਹੋਏ ਸਕੇਲਾਂ ਵਿੱਚ ਗੈਰ ਪ੍ਰੈਕਟਿਸਿੰਗ ਭੱਤਾ।)

(d)

A board employee shall be entitled to have a certified copy of his service book on payment of such amount as may be fixed by the board by a general or special order as copying fee and cost of the service book also to have all subsequent events and entries recorded therein under proper attestation by the attesting officer.

(ਬੋਰਡ ਕਰਮਚਾਰੀ ਅਜਿਹੀ ਰਕਮ ਦੀ ਅਦਾਇਗੀ ਕਰਨ ਤੇ ਸੇਵਾ ਪੱਤਰੀ ਦੀ ਤਸਦੀਕ ਸ਼ੁਦਾ ਨਕਲ ਰੱਖਣ ਦਾ ਹੱਕਦਾਰ ਹੋਵੇਗਾ ਜਿਹੜੀ ਸਾਧਾਰਣ ਜਾਂ ਵਿਸ਼ੇਸ਼ ਆਦੇਸ਼ਾਂ ਰਾਹੀਂ ਬੋਰਡ ਦੁਆਰਾ ਨਕਲ ਦੀ ਫੀਸ ਅਤੇ ਸੇਵਾ ਪੱਤਰੀ ਦੀ ਲਾਗਤ ਉਚਿਤ ਰੂਪ ਵਿੱਚ ਤਸਦੀਕ ਸ਼ੁਦਾ ਰਿਕਾਰਡ ਕੀਤੀਆਂ ਗਈਆਂ ਸਾਰੀਆਂ ਬਾਦ ਦੀਆਂ ਘਟਨਾਵਾਂ ਅਤੇ ਇੰਦਰਾਜ਼ ਵੀ ਹੋਣਗੀ।)

Model Solution
Paper-III (Revenue Accounts)
ME (10/2022) (M)

Question 1: Write Short Notes on the following:-

- (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 and Military Installations, Radio/ TV/News, Water supply & Sewerage Installations, postal & Telegraph/ Telecom Installations Telephone Exchanges/ installations and News Services Installations.
- (ii) **Connected Load** means the sum of the manufacturer's rated capacities of all the energy consuming devices in a consumer's premises connected with Distribution Licensee's (PSPCL's) service line and determined as per procedure laid down in Supply Code 2014. This shall not include the standby or spare energy consuming apparatus installed through changeover switch.
- (iii) **Re-Connection Order** means an order which is issued to restore supply to a consumer whose premises stands disconnected either on his specific request or for non-payment of Powercom's dues or for violations of conditions of supply and report the compliance thereof.
- (iv) **Open Access:** PSERC has notified the Open Access Regulation PSERC. Secy/ Reg/57 dated 01.07.2011 w.e.f. 01.07.2011. As per regulation subsidizing consumer of the State availing Open Access facility shall pay cross subsidy charge on per unit basis in addition to transmission and/or wheeling charges, determine by the Commission provided that such surcharge shall not be leviable to a person who has established a captive generating plant for carrying the electricity to the destination of his own use. The consumer availing Open Access exclusive on interstate transmission system and the consumers availing Open Access facility without involving licensee's Transmission and/or Distribution system shall also pay the same surcharge. The surcharge shall be paid to the distribution licensee of area where the premises of the consumer availing Open Access are located. In case of more than one licensee supplying in the same area, the licensee from whom the consumer was availing supply shall be paid the amount of surcharge.

②

Examiner-2
P-3, Q-2

Question 2

(a) How the maximum demand shall be computed in case of MDI of the consumer becomes defective?

Ans: 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 connection 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.

(b) Explain the procedure to be followed in case of change of Industry as per PSPCL Regulations?

Ans: As per PSPCL's regulations, following procedure to be followed for change of Industry:-

1. Whenever there is any change in industry, due intimation shall be given by the consumer to the AE/AEE/XEN (DS).
2. 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.

③ Model Sol. of ME(S-10/22/P-3(M)

Examiner-3
P-3, Q-3

Question 3

(a) Work out the connected load of a DS Consumer, residing in the Border Area in a rented accommodation:-

Fans 18/3	= 6*60w	360 w	
Tubes 66/2	=33*40w	1320w	
5 Amp.Socket	=38/4 10*60w	600w	
16 Amp Socket 22/4	= 6*1000w	6000w	
AC 5/2	=3*2500w	<u>7500w</u>	
Total Connected Load		<u>15780w</u>	say 15.780 KW

(b) Explain the duties of UDC Revenue in Operation Sub Division.

Ans: The duties of UDC Revenue in Operation Subdivision are as under: -

1. 100% checking of meter reading books & in case of major variation, make the entry of the same in energy variation register .Energy variation should be got checked from SDO/JE/Meter Inspector and take necessary action.
2. 100% checking of entries of sundry charges & allowances register with job order and subsequent check the posting in ledger/accounts.
3. 100% checking of initial & last reading of new connections & permanently disconnected connections.
4. 100% checking of posting of entries of CCR book in ledger.
5. 100% checking of M.S.R. related job orders
6. 100% checking of below mentioned registers:
Meter Inspector Register, Energy Variation Register, Street Light Register, Security Deposit Register and Cheque Dishonor Register.
7. Preparation of Revenue Account/Revenue returns & preparation of JV's.
8. If RA is on leave or on tour, he will be the in charge of cash chest.
9. Issuance of new bills after correction in case of bill challenge cases.
10. Checking of old & new ledger at the time of regrouping & give cross reference to them.
11. Dealing with different audit parties & shows record to them. Follow the inspection report, half margins and audit notes.
12. Keeps the register of SP/AP consumers.
13. Checking of scrolls sent by bank & keep their record in CCR book and checking of stubs.

Question 4

(a) What are the instructions regarding Energy Variation Register?

Ans: Detailed instructions for its maintenance have been provided in SOP manual. UDC/Revenue needs to maintain separate register of variation in of energy consumption for general category consumers and for industrial supply consumers. RA needs to compare consumption in current cycle with previous billing cycles with previous billing cycles and normal expected consumption per KW of similar industries. The cases of variation are to be recorded and the register is to be sent to SDO for investigation of LS and CT/PT consumers, JE-I for MS & SP consumers and JE-II for general consumers. After investigation of the same, RA/UDC has to carry out necessary adjustments through SC&A register.

(b) Prepare the bill of the residence of SDO/DS, Patiala PSPCL, who joined on 01.01.2016. Residing outside Municipal area.

Ans:

Load = 10 KW
B/E joined on 1-1-16. As B.E joined after 07.01.2011,
No concession shall be given as per FC 19/2011
Connection falls outside Municipal Area
Days of Bill = 02.05.2022 to 01.07.2022
29+30+1 = 60 days
Reading = 3600- 2800 = 800 units

		(Amount in Rs)
1. Energy Charges	200*4.64 = 928	
	400*6.50 = 2600	
	200*7.50 = 1500	5028
2 Fixed Charges	10*80% = $\frac{8*95*12*60}{365}$	1499
3 Total		6527
4 No rebate as per 41/2021		0
	As load exceeds 7 KW	
5 Meter Rent (3 Q)	25*2 = 50+9	59
6 MCB rent	6*2 = 12+2	14
7 ED	6527*15%	979
8 IDF =	6527*5%	326
9 MR M. Tax	Not applicable (Out side MC)	
10 Cow cess	Not applicable (Out side MC)	
11		7905
	Say	7910
12 Late payment surcharge 2%		158
13 TOTAL		8068

Municipal Tax →

Q.5

(5) Model Sol. of ME/S-10/22 P-3(M)

Examiners
P-3, D-5

(a) Who are the competent authorities to review arrears debited at the behest of audit pertaining to the audit period?

Ans: As per latest instructions the following are the competent authorities to review the arrears debited at the behest of audit pertaining to the audit period :

Sr.No.	Competent Authority to approve	Amount Involved	Period for deciding cases																					
1.	Committee consisting of Addl. SE/Sr. Xen (DS) concerned as Chairman along with AO/Field and concerned Xen/AEE/AE(DS)	Upto Rs.50,000/- in each case	2 months																					
2	<p>Committee consisting of Dy. CE/SE (DS) concerned as Chairman alongwith Dy.CAO/Dy.CA of concerned Zone and following officer from the commercial Organisation for respective circle as under:</p> <table border="1"> <tr> <th>Sr No.</th><th>Officers on behalf of Commercial Org.</th><th>Name of Circle</th></tr> <tr> <td>1</td><td>ASE/Sr.Xen/CSC, Patiala</td><td>Patiala, Sangrur, Barnala</td></tr> <tr> <td>2</td><td>ASE/Sr.Xen/CC, Chandigarh</td><td>Mohali, Roopnagar</td></tr> <tr> <td>3</td><td>ASE/Sr.Xen/CBC, Jalandhar</td><td>Jalandhar, Nawanshahar, Kapurthala, Hoshiarpur</td></tr> <tr> <td>4</td><td>ASE/Sr.Xen/CSC, Bathinda</td><td>Bathinda Mukatsar, Faridkot, Ferozepur</td></tr> <tr> <td>5</td><td>ASE/Sr.Xen/CSC, Amritsar</td><td>City Amritsar, Tarn Taran, Gurdaspur</td></tr> <tr> <td>6</td><td>ASE/Sr.Xen/CBC, Ludhiana</td><td>Ludhiana (East), Khanna, Ludhiana (west), Ludhiana (sub urban)</td></tr> </table>	Sr No.	Officers on behalf of Commercial Org.	Name of Circle	1	ASE/Sr.Xen/CSC, Patiala	Patiala, Sangrur, Barnala	2	ASE/Sr.Xen/CC, Chandigarh	Mohali, Roopnagar	3	ASE/Sr.Xen/CBC, Jalandhar	Jalandhar, Nawanshahar, Kapurthala, Hoshiarpur	4	ASE/Sr.Xen/CSC, Bathinda	Bathinda Mukatsar, Faridkot, Ferozepur	5	ASE/Sr.Xen/CSC, Amritsar	City Amritsar, Tarn Taran, Gurdaspur	6	ASE/Sr.Xen/CBC, Ludhiana	Ludhiana (East), Khanna, Ludhiana (west), Ludhiana (sub urban)	Above Rs. 50,000/- and upto Rs.2,00,000/- in each case	2 months
Sr No.	Officers on behalf of Commercial Org.	Name of Circle																						
1	ASE/Sr.Xen/CSC, Patiala	Patiala, Sangrur, Barnala																						
2	ASE/Sr.Xen/CC, Chandigarh	Mohali, Roopnagar																						
3	ASE/Sr.Xen/CBC, Jalandhar	Jalandhar, Nawanshahar, Kapurthala, Hoshiarpur																						
4	ASE/Sr.Xen/CSC, Bathinda	Bathinda Mukatsar, Faridkot, Ferozepur																						
5	ASE/Sr.Xen/CSC, Amritsar	City Amritsar, Tarn Taran, Gurdaspur																						
6	ASE/Sr.Xen/CBC, Ludhiana	Ludhiana (East), Khanna, Ludhiana (west), Ludhiana (sub urban)																						
3	<p>Committee consisting of EIC/CE(DS) concerned alongwith</p> <p>a) Chief Auditor for Central, South & West Zone or CAO Revenue for North & Border Zones</p> <p>b) The following officer from the Commercial Organisation for respective zone:</p> <p>(i) Dy CE/SE/Sales-1 for North & Border Zones</p> <p>(ii) Dy CE/SE/Sales-2 for South & West Zones</p> <p>(iii) Dy CE/SE/Regulation for Central Zone</p>	Above Rs. 2,00,000/- in each case	2 months																					

Contd -

(b)

What are the instructions for change of site of connection before actual release in respect of AP Consumer?

Ans : As per PSPCL instructions 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/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.

①

ME- Paper 4 (Book Keeping and Accountancy)

Solution to Q No 1 (A)

Ans: (A) (iii) and (iv) are not errors of principle because, (iii) has not been recorded in the books thus, is an error of omission and (iv) has been recorded in a wrong account with the correct amount.

Ans : (B) Compensatory Error.

Ans : (C) Error of Principle.

Solution to Q No 1 (B)

Ans: 1. **Definition of CPU:** A central processing unit (CPU), also called a central processor, main processor or just processor, is the electronic circuitry that executes instructions comprising a computer program. The CPU performs basic arithmetic, logic, controlling, and input/output (I/O) operations specified by the instructions in the program. This contrasts with external components such as main memory and I/O circuitry, and specialized processors such as graphics processing units (GPUs).

2. **Definition of Printer:** A printer is an external hardware output device that takes the electronic data stored on a computer or other device and generates a hard copy. For example, if you created a report on your computer, you could print several copies to hand out at a staff meeting. Printers are one of the most popular computer peripherals and are commonly used to print text and photos.

⑨ Model Sol. of ME/S-10/22 P-4(M)

Examiner-2
P-4(M) Q-2

SOLUTION TO Q NO 2 (A)

BANK RECONCILIATION STATEMENT as on 31st March, 2019

PARTICULARS	Plus items	Minus Items
Overdraft as per Pass Book (Dr.)		12000
Cheques issued but not yet presented for payment		17000
Cheque deposited and credited by the bank but not entered in the Cash book		6000
Interest on Government securities collected and credited by the bank		4000
Interest on overdraft charged by the bank but not entered in the Cash book	500	
Bank charges charged by the bank but not entered in the Cash book (Rs. 200 + Rs. 40)	240	
cheques of Rs. 7500 issued to LIC dishonoured but not accounted in Cash book		7500
Overdraft as per Cash book (Cr.) (Rs. 46500-Rs. 740)	45760	
	39000	46500

Note : Item at serial no. (iv) will not affect Bank Reconciliation statement since it has not been recorded in Bank Column of the Cash book and also has not been banked.

③ Model Sol. of ME (S & T) (M) P-4(M) Q-3

solution to Q No 3 (a)

MACHINERY ACCOUNT				
Particulars	Rs.	Date	Particulars	Rs.
To Bank A/c	200000	1st year	By Depreciation A/c	20000
			By Balance c/d	180000
	200,000			200,000
By Balance b/d	180000	2nd year	By Depreciation A/c	18000
			By Balance c/d	162000
	180000			180000
By Balance b/d	162000	3rd Year	By Depreciation A/c	16200
			By Balance c/d	145800
	162000			162000
By Balance b/d	145800	4th Year	By Depreciation A/c	14580
			By Balance c/d	131220
	145800			145800
By Balance b/d	131220	5th Year	By Bank A/c- Sale	4000
			By Loss on sale of Boiler A/c (WN 1) (Profit and Loss A/c)	9122
			By Depreciation A/c (WN 2)	11810
			By Balance c/d	106288
	131220			131220

W.NOTE NO. 1

Calculation of loss on Boiler :

Cost of Boiler	20000
less : Depreciation on 1st	2000
	18000
2nd year	1800
	16200
3rd year	1620
	14580
4th year	1458
	13122
sale	4000
Loss on sale	9122

W.NOTE NO. 2

value as on 5th year	131220
less: Cost of Boiler	13122
	118098
10% Depreciation	11810
	106288

ME- Paper 4 (Book Keeping and Accountancy)

Solution to Q No 3 (B)

1. **Definition of Monitor:** A computer monitor is an output device that displays information in pictorial or textual form. A discrete monitor comprises a visual display, support electronics, power supply, housing, electrical connectors, and external user controls.
2. **Definition of Mouse :** A mouse is a small device that a computer user pushes across a desk surface in order to point to a place on a display screen and to select one or more actions to take from that position.



ME- Paper 4 (Book Keeping and Accountancy)

Solution to Q No 4 (a)

Ans (a) : Advantages of Double Entry System are :

- (i) **Scientific system** : Double Entry System is a scientific system of record of business transactions as compared to other systems of Book Keeping. It is to attain the objectives of accounting.
- (ii) **Complete record of transactions** : Under the system, both sides of transactions are recorded. It is a complete record as it results in showing company's income or loss, assets and liabilities.
- (iii) **Arithmetical accuracy of Accounts is Ensured** : By the use of this system arithmetical accuracy of the accounting work can be established through Trial Balance.
- (iv) **Determining Profit or Loss** : Profit earned or loss incurred during a period can be determined by preparing Profit and Loss account.
- (v) **Knowledge of Financial Position** : Financial position of the firm or the institution can be ascertained at the end of each period by preparing the Balance sheet.
- (vi) **Full details for Purposes of control** : The system permits accounts to maintained in as much detail as necessary and, therefore, provides significant information for purposes of control, etc.
- (vii) **Comparative study is possible**: Results of one year may be compared to those of previous years and reasons for the change may be ascertained.
- (viii) **Helps Management in Decision-making** : Management may be able to obtain good information for its work, especially in making decisions.
- (ix) **Detection of Frauds and Misappropriations**: Frauds and misappropriations are minimized since complete information about all assets and liabilities is available.

It is because of these advantages that the Double entry System is used extensively in all countries.



LIMITATIONS OF ACCOUNTING:

1. **Accounting is not fully Exact :** Accounting is not fully exact in spite of the fact that most transactions are recorded on the basis of evidence, yet some estimates are also made for ascertaining profit or loss, for examples, estimating the useful life of an asset, providing for doubtful debts, net realizable value of closing stock, etc.
2. **Unrealistic information :** Accounting information may not be realistic since accounting statements are prepared following the accounting concepts and conventions. For example, under the going concern concept, it is taken that business will continue for a foreseeable future. Accordingly, assets are recorded at cost and depreciated over their useful life. The assets may not be actually realisable at book value.
3. **Accounting ignores the Qualitative Elements :** Accounting is confined to monetary matters only, therefore, qualitative elements like quality or skills of management and staff, industrial relations and public relations are ignored.
4. **Accounting ignores the effect of Price Level Changes :** Accounting statements are prepared at historical cost. Money, as a measurement unit, changes in value frequently. i.e., it does not remain stable. Accounting, however, presumes that value of money remains stable. Unless price level changes are considered, accounting information will not show correct financial results.
5. **Accounting may lead to window dressing :** The term window dressing means manipulation of accounts in a way so as to conceal vital facts and present the financial statements to show a better position than what it actually is. In this situation, income statement (i.e. Profit and Loss Account) fails to provide a true and fair view of the result of operations and the Balance sheet fails to provide a true and fair view of the financial position of the enterprise.

TRADING AND PROFIT AND LOSS ACCOUNT OF AMIT for the year ended 31st March, 2020

PARTICULARS	Rs.	PARTICULARS	Rs.
To opening Stock	19800	By Sales	95000
To Purchases	72100	Less: Returns Inward	1300
Less: Returns outward	2700	By Closing Stock (Note 1)	61700
To Carriage inwards	3200		
To Salaries and Wages (1/4 of 20500)	5125		
To Gross Profit c/d	57875		
(Transferred to profit and loss A/c)			
	155400		155400
To Office expenses	6210	By Gross Profit b/d	57875
To Delivery Van Expenses	1400	By Discount	2910
To Rent	10700		
Add: Outstanding	900		
To Telephone charges	1050		
To Postage Expenses	950		
To Printing and Stationery	2750		
To commission	8400		
To Salaries and Wages (3/4 of 20500)	15375		
To Bad Debts	3000		
Add: Further Bad Debts	200		
To Depreciation on : Delivery Van	3000		
Furniture	500		
Machinery (Note 2)	375		
To Net Profit transferred to Capital A/c	5975		
	60785		60785

BALANCE SHEET OF AMIT as at 31st March, 2020

Liabilities	Rs.	Assets	Rs.
Current Liabilities		Current Assets	
bills payable	23000	Cash in Hand	300
Sundry Creditors	35750	bills receivables	22000
Outstanding Rent	900	Sundry Debtors	18200
Vendor for Machinery	15000	Less: Bad Debts	200
Capital		Closing Stock	61700
Opening Balance	60000	Fixed Assets	
Less: Drawings	7500	Machinery	15000
	52500	Less: Depreciation	
Add: net profit	5975	(15000*3/12*10/100)	375
		Delivery Van	15000
		Less: Depreciation	3000
		Furniture	5000
		Less : Depreciation	500
	133125		4500
			133125

Note : 1. Closing Stock is accounted in the books at Rs. 61700 because it is lower than the cost. The Prudence concept is valued at cost or Net realisable Value (Market Value), Whichever is less is applied.
2. Depreciation on Machinery is calculated on Rs. 15000 for 3 months.

Q1. 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.

Q2. Define the Following:-



- (A) **Sub Head:-** In the accounts of works and in working estimates, this term is used to describe the sub division into which the total cost of work (or of its sub-works if it is a large work) is divided for purpose of financial control and statistical convenience. The several types of work that have to be executed in the course of construction or maintenance of a work or sub work e.g. excavation, brick work, concrete, wood work, etc. are treated usually as the sub head of it.
- (B) **Sectional Officer:-** This designation is used to describe those officials, usually non-gazette subordinates, who are placed in responsible executive charge of work or stores under the orders of the officer incharge of a recognized sub-division, and the accounts of whose transactions are, therefore, ultimately incorporated in those of the sub division.
- (C) **Lump Sum Contract:-** It is a contract for a complete work which a contractor agrees to execute with all its contingencies for a fixed sum subject to such conditions as the Board may lay down.
- (D) **Recoverable Payments:-** It means a payment to or on behalf of a contractor which does not represent value creditable or payable to him for work done or supplies made by him, and has, therefore, to be made good to Board by and equivalent cash recovery or short payment of dues.
- (E) **Specification:-** It mean collectively all the terms and stipulations contained in those portion of the contract known as general conditions, the specifications, drawings/sketches and such amendments, revisions, deletions or additions as may be made in the agreement and all written agreements made or to be made pertaining to the method and manner of performing the work or to the quantities and qualities of the materials to be furnished under the contract.

③ Model Sol. of ME / S-10/22 / P-I (E)

Examiner-3

Q.3 What are the instructions to Maintain Standard Measurement Books in PSPCL? P-I (E) 03

Ans. Standard Measurement Books will invariably be written legibly in ink only and maintained by the officers of the Electricity Board for the purpose specified in below:-

i) This measurement book of buildings is intended for detailed measurements of each kind of work which is usually subject to renewal. This measurement book facilitates the preparation of annual estimates for periodical repairs of buildings.

ii) All the standard Measurement books maintained in a Division will be numbered in an alphabetical series so as to be readily distinguishable from ordinary Measurement Books and a register of them maintained in the division showing the books belonging to it and the register kept under lock and key in the custody of the Divisional Head Clerk or the sub divisional clerk concerned.

iii) In view of the fact that these books will form the basis of both the annual repair estimates and contractors bill for work done, they should be written up either by the sub divisional officer himself or one of his subordinates under his order. Each set of measurements taken by the latter class of officials should, however, be fully checked by the Sub divisional officer concerned, after which it should be examined by the divisional Officer and declared in writing in the book itself as finally approved by him for one or both of the purposes specified above.

iv) Thereafter the standard Measurement books will be brought up to date under the supervision of the Sub Divisional Officer with reference to any additions or alterations which may be carried out to the building or work concerned, within one month of the closing of the accounts of the estimate therefore. All such corrections will be duly attested by the Sub Divisional Officer.

v) The Divisional Officer will also be expected to exercise a check over the completion of Standard Measurement Books from time to time, by personally examining each book at least once a year. To this end the programme of work should ordinarily be as follows:-

a) As soon, after the close of the official year, as possible, the Sub Divisional Officer concerned will arrange, for a personal examination of these books with a view to satisfying himself that they have been brought up to date with reference to the additions, alterations or special repairs carried out in the building or work during the preceding year and submit them not later than the 15th June for the inspection of the Divisional Officer.

b) On receipt in the divisional office, the books will be compared with the register of Standard Measurement Books in order to ensure that all books have been submitted for inspection. They will then be subject to such scrutiny as the Divisional Officer may direct. A comparison of these books with the accounts of expenditure and the record of connected measurements relating to estimates for additions, alterations or special repairs to buildings and works in Division should, however, form a feature of the check to be applied.

A record of the results of the scrutiny above referred to should invariably be retained and produced, if required, for the Superintending Engineer's CAO/CA's Inspections.

c) Finally a report should be made to the Chief Engineer/Superintending Engineer so as to reach him not later than the 31st of July of each year to the effect.

- 1) That all the Standard Measurement Books of the Division have been inspected by the Divisional Officer.
- 2) That the entries made therein have not been tampered with:
- 3) That all corrections due to additions or alterations to building or work concerned have been carried out and
- 4) That the books are reliable and up-to-date records.

A copy of this report should be furnished to the CAO.

When a payment is based on Standard Measurements the following certificate should invariably be recorded on the bill, in his own handwriting, by the sub divisional officer, examining or verifying.

"Certified that the whole of the work billed for herein has been actually done, and that no portion thereof has been previously billed for in any shape".

(4) Model Sol. of MTS-1922/P-2 (C)
Q.4 Instructions to be kept in view for Imprest in PSPCL?

EXAMINER-7
PIE 0-4

Ans:- An imprest is standing advance of fixed sum of money given to an Individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or Sub Divisional Officer and should invariable be discontinued when the necessity of them has passed away. The amount of an imprest should not, however exceed two thousand rupees, in 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 the Corporation.

Subject to the following rules which must be carefully attended to imprest may be given to permanent subordinates only but in case of emergency and at the direction of Divisional Officers, there is no objection of issuing imprest to temporary subordinates:-

- i) Imprest should only be given when absolutely necessary and the amount should be kept as low as possible to minimize the risk of loss of the Corporation's money.
- ii) Imprest may 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 forming a favorable opinion.
- iii) In the case of loss or defalcation, the Executive Engineer will be held responsible that all requisite precaution have been taken.

The Storekeeper and Assistant Storekeeper employed in the Divisional and Sub Divisional Store Depots of the Corporation may be granted imprest for making cash payments of railway freight charges only on stores materials etc. subject to the conditions aforesaid.

The imprest holder is responsible for the safe custody of the imprest money and he must at all times be ready to produce the total amount of the imprest on vouchers or in cash. The Superintending Engineer when on inspection would satisfy himself that all the above rules are strictly carried out.

For officer of Chief Engineers and other Heads of Departments at Patiala, in place of the present system to recoup the imprest only after finalization/acceptance by EAD section, of the earlier imprest issued to the authorized person, a second imprest may be issued to the person on rendering of the first imprest account without waiting for finalization of the first imprest account by EAD Section. The first imprest account rendered by the authorized person will be checked by EAD Section within seven days of its submission so that the same is finalized by the time, the second imprest account is rendered.

Q5.

Model Sol. of ME/S-10/22 P-I (E) Examiner-S
P-I(E) 0.5

A) Ans:- The following types of tenders shall be rejected:-

- i) Tenders from contractors, who are black-listed or with whom business dealings are suspended by PSPCL.
- ii) Tenders submitted by contractors, who did not purchase a set of tendering documents/specifications are required.
- iii) Tenders submitted by a person in service under the Govt./Board or local authority.
- iv) Tenders not accompanied by the required amount of Earnest Money.
- v) Tenders received telegraphically/through fax/through telex.

B) Ans:- In case of works exceeding Rs. one crore, mobilization advance can be considered if so requested by the contractor in his bid, on the following terms & conditions:-

- (I) Advance will be upto 7.5% of the net value of the work (value after deducting the cost of the material, issued by the Board) and interest bearing, Interest will be charged at principal lending rate of RBI at reducing amount of the advance.
- (II) The advance shall be given against irrevocable bank guarantee, (numbers to be decided by C.E.), valid for the period of contract. In case of extensions of the Contract agreement period, validations of the bank guarantee of the balance amount, on month prior to its expiry will be the sole responsibility of the contractor otherwise without referring to the contractor, the Board will be within its rights to en-cash the bank guarantee.

(C) Ans:- i) On faithful execution of contract in all respect the security deposit of the contractor shall be refunded after the expiry of warranty/defect liability period as provided in the contract. In case of civil works minimum period of 6 months will be provided as defect liability period in the contract.

ii) Engineer-in-Charge (SDO) upto Rs.10 Lacs of the contract value and Sr. Xen for works costing more than Rs. 10 Lacs shall issue the certificate for site clearance.

iii) Provisional completion certificate shall be issued within 30 days of the completion of the work. A copy of the certificate shall be sent to Technical Audit Organisation. On receipt of the report from Technical Audit after making recovery/rectification of the defects pointed out, construction Organisation will issue final completion certificate.

iv) On receipt of provisional completion certificate the post constructions technical check/audit shall be carried out within defect liability period.

(D) Ans:- In the event of default on the part of Contractor in the faithful execution, the security deposit shall be forfeited by an order of the Contracting Agency under intimation to other SE's CE's and Secretary Board. In the case of field Sr. Xen's an order of forfeiture of Security deposit shall be issued by them provided they are Contracting Agency, under intimation to their SE's who in turn shall circulate the same to other SE's, CE's and Secretary Board.

EXAMINER
P-2 (E) Q-1

①

(E)

Department Accounts Examination for Ministerial Establishment
Solution of Paper-2nd (Service Rules & Regulations) for session 10/2022

Ans:1 (a) As per Regulation of 3(h) of Provident Fund Regulations, 2010, FAMILY means:-

- (i) In the case of a male subscriber, the wife or wives and children of subscriber and the widow or widows and children of a deceased son of the subscriber: Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased, under the customary law of the community to which she belongs, to be entitled to maintenance, she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these regulations relate, unless the subscriber subsequently indicates by express notification in writing to the Accounts Officer, that she shall continue to be so regarded;
- (ii) In the case of a woman subscriber, the husband and children of a subscriber and the widow or widows and children of a deceased son of the subscriber: Provided that if a subscriber by notification in writing (through DDO/Head of office) to the Accounts Officer expresses her desire to exclude her husband from her family, the husband shall henceforth, be deemed to be no longer a member of the subscriber's family in matters to which these regulations relate, unless the subscriber subsequently cancels formally in writing, her nomination in question so excluding him..

Note 1 "Children" means "Legitimate Children" of the subscriber.

Note 2 An adopted child shall be considered to be a child when the Accounts Officer, or if any doubt arises in the mind of the Accounts Officer, the Legal Advisor of the Corporation, is satisfied that under the personal law of the subscriber adoption is legally recognized as conferring the status of a natural child.

When a person has given his child in adoption to another person and if, under the personal law of the adopter adoption is legally recognized as conferring the status of natural child, such a child should for the purposes of these regulations, be considered as excluded from the family of the natural father

(b) Amount of LTC $100 \times 2 = 200/-$

Amount of Leave Encashment

Basic pay $15400 + 3800 = 19200$

IR@5% $19200 \times 5\% = 960/-$

DA@148% $20160 \times 148\% = 29837/-$

Total $49997/-$

Amount of Leave Encashment $= 49997 / 30 \times 10 = 16,666/-$

② Model Sap. of ME/S-10/22/P-2 (E)

Examiner-2
Pg. 0-2

Ans:2(a)

Basic Pay

DA@34% of Basic Pay w.e.f 1/10/2022

HRA @16% of Basic Pay

Medical Allowance Rs.1000/- p.m.

Conveyance Allowance:Rs.300/-,600/-,960/- on basis of Basic pay in old scales of 2006 Pay revision

Special Allowance As per rates on the specific posts

Mobile allowance Rs.200,250,300 p.m. on the basis of Grade D,C,B respectively.

Risk allowance Rs.100/ to ALM and Rs.200/- to LM

(b) Earned leave for the year 1997

No. of working days during 1997=238 days

Earned leave=238/16=14.875 days ✓

As per Regulation 8.54(a) of MSR, 1972, half pay leave is admissible to an employee of corporation who is in permanent employment for each completed year of service. Hence no half pay leave is admissible for the year 1997.

③ Model Sol. of MF / S-10/22 / P-2 (E)

Examiner-3

P-2, Q-3

Ans:3

- a) **Subsistence Allowance:** Subsistence allowance means a monthly payment made to an employee of corporation who is placed under suspension and is not in receipt of any other pay or leave salary.
- b) **Foreign Allowance:** Foreign allowance is paid to an employee who is deputed outside India with permission of Corporation
- c) **Joining Time:** As per Regulation 2.35 of MSR 1972 joining time means the time allowed to a board employee for joining a new post or to travel to or from a station to which he is posted
- d) **Travelling Allowance:** As per regulation 2.62 of MSR1972 travelling allowance means allowance granted to a board employee to cover the expenses which he incurs in travelling in the interest of public service. It includes allowances granted for the maintenance of conveyances.

Explain
P-2, 04

Ans:4a) As the date of next increment is after one month of promotion, the adoption of promotional increment from old date of Increment is beneficial. Otherwise annual increment will be after one year of promotion i.e. on 1.1.2015 thereby loss of one increment to the employee.

Basic Pay as on

1.2.2014 $25310+5800=31110$

1.1.2015 $25310+6850$

1.2.2015 $25310+6850+940$ (Annual Increment)

1.2.2015 $26250+6850+970$ (Promotional Increment)

DNI 1.2.2016

b) As per CSR Vol-II 2.5, pension is not admissible to an employee on termination but in special cases, compassionate allowances can be given by Competent Authority which can not be more than $2/3^{\text{rd}}$ of admissible pension.

c) As per CSR Vol-II 2.8, an employee or retiree can not avail pension from two posts.

d) As per CSR regulation 6.16(7), in case of dismissal or removal for misconduct, insolvency or inefficiency of an employee, gratuity is not paid.

Ans:5(a)As per Explanatory Note no.7 in Delegation Of Power, the Heads of Departments may re-delegate the financial powers delegated to them to any officer sub-ordinate to them at their headquarter 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 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 Accounts Officer (audit section) and the Secretary/Finance section.

(b)As per Regulation 111 of DOP, following powers have been vested with following officers:

Name of Power	To whom delegated	Extent of delegation	Remarks
To sanction purchase of periodicals and newspapers required for official use	Head of Deptt. Director/IR	Full Powers	subject to the condition that only one copy of each periodical newspaper is purchased for the office as a whole
	Directors In purchase/Design Directorates dealing with purchase commercial& planning Deptts.	Any three Newspapers one no.Newspaper dealing with Economic matters like The Economic Time, The Financial Express &Business Standard	
	Xens/A.E./A.E.E.s Incharge of Ds Divisions /DS Sub divisions	Any one News paper	

Model Solution
Paper-III (Revenue Accounts)
ME (10/2022) (E)

Q1 (a) Prepare a bill of Dy. Director Animal Husbandry, Large Supply-Bulk Supply (HT) from the given data.

Load 125.83 KW/ 137.7 KVA

	17.2.22	18.1.22	Multiples	Consumption
MDI	26.48	36.84	2	52.96
KVAH	142029	139868	2	4312
KWH	112587	110853	2	3468

Total non peak units	= 1716	
Fixed Charges	= $\frac{138 \times 80\% \times 300 \times 30 \times 12}{365}$	32666
Energy Charges	= 4312×6.38	27511
Rebate	= 1716×1.25	-2145
SOP		58032
ED	= 15% of 58032	+ 8705
IDF	= 5% of 58032	+ 2902
Rent	= $469 + 84$	553
Net Bill Amount		<u>70192</u>
	2 Rs. R/off	70190

(b)

What are the Instructions for release of connection to temporary structure?

Ans: Applicants requiring connections in the temporary structures such as wooden Stalls, Khokhas and Booths etc. shall be required to furnish a certificate from the Local Authority certifying that the said structure has been authorized by the Local Authority under its bye-laws. 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.

Q.2 (a)

What is the purpose of maintaining Connected Load Register and what are the instructions for recording entries in Connected Load Register?

Ans:

1. **Purpose of Register:** In every sub-division and sub-office, connected load register in form PCL-CLR (Annexure -25) shall be maintained for the following purpose:-
 - 1.1 Balancing the load on feeders/phases.
 - 1.2 Anticipating the necessity for augmenting the capacities of feeders, switches, transformers etc.
 - 1.3 Compilation of connection/connected load data
2. **Recording Entries:** Connected Load Registers will be maintained by J.E and entries will be made therein in accordance with the following instructions.
 - 2.1 The opening entry in the register should be made on 1st April from the connection return for the month of March. If the registers have already been put into force, the totals of the registers up to 31st March shall be verified with the actual load and then carried over to 1st April of the next year.
 - 2.2 A separate register should be used for each sub-station. For Sub-stations of smaller capacity only one register may be used by allotting a portion of it for each sub-station. Capacity of the transformer should be written at the top.
 - 2.3 For the purposes of controlling the balancing of load on various feeders and different phases in a feeder, the connected load of each 3-phase consumer should be proportioned amongst the three phase in a feeder.

(b)

Ques: Discuss the provisions regarding recovery of arrears from defaulting consumers.

Ans: **RECOVERY OF ARREARS FROM DEFAULTING CONSUMERS:**

1. Disconnection of supply of electric energy to a consumer who defaults in making payment of the electric bills is not an end in itself but is only the first step towards not only arresting further accumulation of arrears but even forcing him to make the payment. However, all out efforts shall be made to recover the amount and such efforts shall not be relaxed unless the recovery is actually affected.
2. If a disconnected consumer does not seek reconnection within a period of one month, the meter shall be removed and security consumption shall be adjusted against the defaulting amount. The service line must not be allowed to remain idle for more than 6 months. However, where SE/Dy.CE (DS) gives approval in writing that there is a definite possibility of connection being reconnected, the service line and equipment be allowed to remain in position beyond six months but not beyond one year.
3. The disconnected consumers who are defaulters of PSPCL may sell their premises/property without any intimation to PSPCL. If this happens, the chances of recovery of defaulting amount become remote. Therefore, it is desirable that the field officers may intimate the revenue authorities like SDM/Tehsildar regarding the amount to be paid by the consumer to the PSPCL so that if any transaction regarding sale or purchase of the property takes place, the revenue authorities may be in a position to recover the outstanding amount due to the PSPCL at the time of such a sale or purchase and pass on to PSPCL. Compliance of these instructions need to be monitored by Sr. field officers and in case it is noticed that the Sub divisional Officers/Officials have not taken due care in informing the revenue authorities, then in that case, if recovery is not possible due to sale/purchase of the premises/property, the said amount would be recoverable from the officer/official responsible for not intimating to the revenue authorities.

Q.3

(a) Discuss about the provisions of meter reading and billing in case of change of occupancy.

Ans: Provisions of meter reading and billing in case of change of occupancy.

1. It shall be the responsibility of the owner/occupant of premises to get a special reading done by the distribution licensee at the time of change of occupancy or on the premises falling vacant. The owner of occupier may request the distribution licensee in writing for a special reading at least 15 days in advance of such a change. The distribution licensee shall arrange a special reading and deliver the final bill, including all arrears till the date of billing, within 7 days of the meter reading. The final bill shall also include payment for the period between the date of special reading and the proposed vacation of the premises on a pro rate basis.
2. If a consumer vacates any premises to which electricity has been supplied by a distribution licensee without paying all charges due from him in respect of such supply, or for the provision of an electricity meter, electric line or electrical plant, the distribution licensee may refuse to give him supply at any other premises until he pays the amount due and also may refuse to connect such premises either on request from existing consumer or on application for new connection by any person till all dues are cleared.
3. Once the final bill is raised under Regulation 30.12, the distribution licensee shall not have the right to recover any other charges(s) from the new occupant of the premises.
4. In case of transfer of property by sale/inheritance, the purchaser/ heir shall be liable to pay all charges due with respect to such property and found subsequently recoverable from the consumer.

(b)

Which transactions are required to be recorded in Sundry Charges & Allowance register and Sundry Allowances Adjustment Register?

Ans: The following transactions are required to be recorded in Sundry Charges and Allowance register and Sundry Allowances Adjustment Register:-

Sundry Charges & Allowances Register (Form SOP -6)

- (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.

Sundry Allowances Adjustment Register (Form SOP -6 A)

The following type of transactions the credit for which is to be given to the consumers through energy bills will be recorded in this register:-

- (i) Adjustment of final energy bills against consumer's securities.
- (ii) Adjustment of interest on consumer securities 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

Question 4

(a) What are the instructions regarding Energy Variation Register?

Ans: Detailed instructions for its maintenance have been provided in SOP manual. UDC/Revenue needs to maintain separate register of variation in of energy consumption for general category consumers and for industrial supply consumers. RA needs to compare consumption in current cycle with previous billing cycles with previous billing cycles and normal expected consumption per KW of similar industries. The cases of variation are to be recorded and the register is to be sent to SDO for investigation of LS and CT/PT consumers, JE-I for MS & SP consumers and JE-II for general consumers. After investigation of the same, RA/UDC has to carry out necessary adjustments through SC&A register.

(b) Explain the duties of UDC Revenue in Operation Sub Division.

Ans: The duties of UDC Revenue in Operation Subdivision are as under: -

1. 100% checking of meter reading books & in case of major variation, make the entry of the same in energy variation register. Energy variation should be got checked from SDO/JE/Meter Inspector and take necessary action. MR
2. 100% checking of entries of sundry charges & allowances register with job order and subsequent check the posting in ledger/accounts. SLA
3. 100% checking of initial & last reading of new connections & permanently disconnected connections. PDR
4. 100% checking of posting of entries of CCR book in ledger. CCR
5. 100% checking of M.S.R. related job orders
6. 100% checking of below mentioned registers:
Meter Inspector Register, Energy Variation Register, Street Light Register, Security Deposit Register and Cheque Dishonor Register.
7. Preparation of Revenue Account/Revenue returns & preparation of JV's.
8. If RA is on leave or on tour, he will be the in charge of cash chest.
9. Issuance of new bills after correction in case of bill challenge cases.
10. Checking of old & new ledger at the time of regrouping & give cross reference to them.
11. Dealing with different audit parties & shows record to them. Follow the inspection report, half margins and audit notes.
12. Keeps the register of SP/AP consumers.
13. Checking of scrolls sent by bank & keep their record in CCR book and checking of stubs.

Q.5

(a) Who are the competent authorities to review arrears debited at the behest of audit pertaining to the audit period?

Ans: As per latest instructions the following are the competent authorities to review the arrears debited at the behest of audit pertaining to the audit period :

Sr.No.	Competent Authority to approve	Amount Involved	Period for deciding cases																					
1.	Committee consisting of Addl. SE/Sr. Xen (DS) concerned as Chairman along with AO/Field and concerned Xen/AEE/AE(DS)	Upto Rs.50,000/- in each case	2 months																					
2	Committee consisting of Dy. CE/SE (DS) concerned as Chairman alongwith Dy.CAO/Dy.CA of concerned Zone and following officer from the commercial Organisation for respective circle as under: <table border="1"> <tr> <th>Sr No.</th><th>Officers on behalf of Commercial Org.</th><th>Name of Circle</th></tr> <tr> <td>1</td><td>ASE/Sr.Xen/CSC, Patiala</td><td>Patiala, Sangrur, Barnala</td></tr> <tr> <td>2</td><td>ASE/Sr.Xen/CC, Chandigarh</td><td>Mohali, Roopnagar</td></tr> <tr> <td>3</td><td>ASE/Sr.Xen/CBC, Jalandhar</td><td>Jalandhar, Nawanshahar, Kapurthala, Hoshiarpur</td></tr> <tr> <td>4</td><td>ASE/Sr.Xen/CSC, Bathinda</td><td>Bathinda Mukatsar, Faridkot, Ferozepur</td></tr> <tr> <td>5</td><td>ASE/Sr.Xen/CSC, Amritsar</td><td>City Amritsar, Tarn Taran, Gurdaspur</td></tr> <tr> <td>6</td><td>ASE/Sr.Xen/CBC, Ludhiana</td><td>Ludhiana (East), Khanna, Ludhiana (west), Ludhiana (sub urban)</td></tr> </table>	Sr No.	Officers on behalf of Commercial Org.	Name of Circle	1	ASE/Sr.Xen/CSC, Patiala	Patiala, Sangrur, Barnala	2	ASE/Sr.Xen/CC, Chandigarh	Mohali, Roopnagar	3	ASE/Sr.Xen/CBC, Jalandhar	Jalandhar, Nawanshahar, Kapurthala, Hoshiarpur	4	ASE/Sr.Xen/CSC, Bathinda	Bathinda Mukatsar, Faridkot, Ferozepur	5	ASE/Sr.Xen/CSC, Amritsar	City Amritsar, Tarn Taran, Gurdaspur	6	ASE/Sr.Xen/CBC, Ludhiana	Ludhiana (East), Khanna, Ludhiana (west), Ludhiana (sub urban)	Above Rs. 50,000/- and upto Rs.2,00,000/- in each case	2 months
Sr No.	Officers on behalf of Commercial Org.	Name of Circle																						
1	ASE/Sr.Xen/CSC, Patiala	Patiala, Sangrur, Barnala																						
2	ASE/Sr.Xen/CC, Chandigarh	Mohali, Roopnagar																						
3	ASE/Sr.Xen/CBC, Jalandhar	Jalandhar, Nawanshahar, Kapurthala, Hoshiarpur																						
4	ASE/Sr.Xen/CSC, Bathinda	Bathinda Mukatsar, Faridkot, Ferozepur																						
5	ASE/Sr.Xen/CSC, Amritsar	City Amritsar, Tarn Taran, Gurdaspur																						
6	ASE/Sr.Xen/CBC, Ludhiana	Ludhiana (East), Khanna, Ludhiana (west), Ludhiana (sub urban)																						
3	Committee consisting of EIC/CE(DS) concerned alongwith <p>c) Chief Auditor for Central, South & West Zone or CAO Revenue for North & Border Zones</p> <p>d) The following officer from the Commercial Organisation for respective zone:</p> <p>(iv) Dy CE/SE/Sales-1 for North & Border Zones</p> <p>(v) Dy CE/SE/Sales-2 for South & West Zones</p> <p>(vi) Dy CE/SE/Regulation for Central Zone</p>	Above Rs. 2,00,000/- in each case	2 months																					

(b)

What are the instructions regarding change of site before actual release of Tubewell connection?

Ans : As per PSPCL instructions the applicant for a tubewell 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/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.

Model Solution of Ministerial Exams. Paper-IV (Book Keeping & Accounting) Session 10/2022 (E)

- Q. 1. (i) Double Entry System: In the 15th century a Franciscan Monk, Lucas Pacioli described a method of arranging accounts in such a way that the dual aspect (Present in every account transaction) would be expressed by a debit amount and an equal and offsetting credit amount.

Double Entry System is the system under which each transaction is regarded to have two-fold aspects and both the aspects are recorded to obtain complete record of dealings, Double Entry system of book-keeping adheres to the rule, that for each transaction the debit amount (s) must equal the credit amount(s). That is why this system is called Double Entry.

Advantages of Double Entry System:

1. It enables to keep a complete record of business transactions.
2. It provides a check on the arithmetical accuracy of books of accounts based on equality of debits and credits.
3. It gives the results of business activities either profit or loss during the accounting period.
4. It tells the financial position of business at a point of time. Total resources of the business, claims of the outsiders, amount due by outsiders etc. are revealed by a statement known as Balance Sheet.
5. It makes possible comparison of the current year with those of previous years helping the owner to manage his business on better lines.
6. It reduces the chances of error creeping in the accounting records because of its equality principle.
7. It helps to ascertain the details regarding any account easily and accurately.

—Continue—

(ii)

Diff. between Cash Basis and Accrual System of Accounting

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

(ii)

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

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

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

• (Marks : 10+5+5=20)

③

Model sol of ME/S-10/22/P-4(E)

Examiner-2
ME, P-II, Q-2(E)

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Solution of Ministerial Exams. Paper-IV (Book-keeping & Accounting) Session 10/2022

- Q. 2 (i)** **Internet:** an electronic communications network that connects computer networks and organizational computer facilities around the world. The Internet, sometimes called simply "the Net," is a worldwide system of computer networks -- a network of networks in which users at any one computer can, if they have permission, get information from any other computer and sometimes talk directly to users at other computers.
- (ii)** **CPU:** The full form of CPU is Central Processing Unit. The CPU's known as the brain of a computer. It performs all the basic logical and arithmetic operations activities. The term CPU is normally used to refer to a processor that consists of the arithmetical logical unit and control unit.
- (iii)** A **computer** is an electronic device that can be programmed to accept data (input), process it and generate result (output). A computer along with additional hardware and software together is called a computer system. A computer is an electronic device that manipulates information, or data. It has the ability to store, retrieve, and process data. You may already know that you can use a computer to type documents, send email, play games, and browse the Web.
- (iv)** **Classification of Expenditure:** All Expenses are reflected in Revenue Account under natural heads. Accordingly, expenses shown under Purchase of Power, Generation of Power or Repairs and Maintenance do not include any employee costs, depreciation, administration and general expenses and interest and finance charges which are disclosed separately.

(Marks: 5+5+5+5=20)

Solution of Ministerial Exams. Paper-IV (Book Keeping & Accounting) Session 10/2022

Q. 3. BANK RECONCILIATION STATEMENT OF RAVNEET SINGH AS ON 31ST. DECEMBER 2021

SR. NO.	PARTICULARS	+VE Items	-VE Items
	Balance as per Cash Book	1,850	
(a)	Cheques issued but not presented	6,000	
(b)	Cheques deposited in bank but not yet credited		8,000
(c)	Cheque Deposited but dishonored		200
(d)	Cheque paid into bank but credited with less amount		9
(e)	Interest on debentures collected & credited by bank but not entered in cash book	250	
(f)	A Cheque received and entered in cash book but omitted to be banked		500
		8,100	8,709
	Overdraft as per Pass Book	609	
		8,709	8,709

(Marks: 20)

— 8

Model Sol of ME/S-10/22/P-4(E)

Examiner - IV
ME, P-IV, Q-4 (E)

Solution of Ministerial Exams. Paper-IV (Book Keeping & Accounting) Session 10/2022

Q. 4. TRADING AND PROFIT AND LOSS ACCOUNT OF VISHAL ENTERPRISES FOR THE YEAR ENDED 31ST. MARCH 2021

DR.

CR.

PARTICULARS	RS.	PARTICULARS	RS.
To Opening Stock	1,000	By Sales	8,100
To Purchases 4,000		Less: Returns	2,000
Less : Returns 50	3,950		
To Wages	1,000	By Closing Stock	10,100
To Carriage Inwards	50		
To Gross Profit c/d to P/L A/c	4,100		
	10,100		
To Salaries	600		
To General Expenses	200		
To Rent	500		
To Carriage outward	200	By Gross Profit b/d	4,100
To Advertising	200		
To Net Profit c/d to Capital	2,400		
	4,100		4,100

BALANCE SHEET AS AT 31ST. MARCH 2021

Liabilities	Rs.	Assets	Rs.
Capital 3,600		Machinery	700
Less: Drawings 400		Closing Stock	2,000
	3,200	Debtors	3,000
Add: Net Profit 2,400	5,600	Cash	400
Creditors	500		
	6,100		6,100

(Marks: 20)

Solution of Ministerial Exams. Paper-IV (Book-keeping & Accounting) Session 10/2022

Q. 5 (i) Total Cost of Machinery = Rs. 3,70,000 + Rs. 30,000 = Rs. 4,00,000

Annual Depreciation = Rs. 4,00,000 x 10 / 100 = Rs. 40,000

STATEMENT SHOWING THE COMPUTATION OF PROFIT OR LOSS ON SALE

PARTICULARS	CASE 1 Rs.	CASE 2 Rs.	CASE 3 Rs.	CASE 4 Rs.
(a) Total Cost of Machine	4,00,000	4,00,000	4,00,000	4,00,000
(b) Period of use of Machinery	3 years	1 Year 9 months	2 Years	1 Year 3 Months
(c) Depreciation for the period	1,20,000 (40,000x3)	70,000 (40,000x1 ¾)	80,000 (40,000x2)	50,000 (40,000x1 ¼)
(d) Sales Value	3,05,000	3,05,000	3,05,000	3,05,000
(e) Book Value (Cost-Depreciation)	2,80,000	3,30,000	3,20,000	3,50,000
(f) Profit (Loss) on Sale (D-E)	25,000	(25,000)	(15,000)	(45,000)

(ii) Compilation and submission of annual accounts:

- (1) Every Board shall, at the end of each financial year, compile its annual accounts for that year and, within six months from the end of such financial year, submit the said annual accounts and the auditors' report thereon to the Central Electricity Authority and to the concerned State Government.
- (2) The Accounts when submitted to the Central Electricity Authority and to the State Government shall have the auditors' report at the top followed by Annual Statement of Accounts arranged in the order mentioned in sub-rule (1) of Rule 5.

(Marks: 15+5 = 20)