Q1.

**Ans. Annual Estimate of the vehicle for the year 2013-14.**

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 & ins. 1,00,000  
   Total direct charges 2,50,000

**Indirect Charges**

i) Depreciation 61074/ (Given)  
ii) Interest = (Capital value + value of garage) x rate  
   = (600000/2 + 60000) x 13.5%  = 48600  
iii) Supervision charges = (petrol/oil/insurance) x 10%  
   = 100000x10 = 10,000  
iv) Department Charges = (Emp cost + Repair & Mtc + Repair mtc of Grg) x 27.5%  
   = 150000 x 27.50% = 41250  
   Total indirect charges = 160924  
   Total Direct & Indirect Charges = 410924

**Rate per KM for KM for Coprtn =**  
\[ \text{Rate per KM for KM for Coprtn} = \frac{\text{Direct Charges + Depreciation}}{\text{Annual Mileage}} \]  
\[ = \frac{311074}{50,000} = \text{Rs 6.22 Per Km} \]

**Rate per KM for Pvt use =**  
\[ \text{Rate per KM for Pvt use} = \frac{\text{Sum of Direct Charges + Sum of Indirect Chgs}}{\text{Annual Mileage}} \]  
\[ = \frac{410924}{50000} = \text{Rs 8.22 per KM} \]
Ans: 2 (a) The DDO is required to exercise following checks over his cash book:

1. All the entries recorded in Cash Book by subordinate official should be personally checked and initialled by the Disbursing Officer.
2. A disbursing officer should sign the cash book at the end of each month to ensure that all the entries in the cash book has been recorded under his supervision and responsibility.
3. He should check that all the recoveries mentioned in pass order have been correctly made and entries recorded in relevant columns of cash book.
4. He should see that all kind of correction in the cash book have been made after cancellation of original entries and are duly attested by him.
5. He should ensure that the totals of bank columns are correct as per counterfoils of cheque book.
6. At the end of month cash in chest should be counted under his supervisions and a certificate regarding this should be recorded at the end of cash book.
7. At the end of month details of cash balance should be sent be with the monthly account.

Ans: 2 (b) U-cheque is a bank cheque shaped paper instrument issue by one accounting unit of the Corporation in the name of another accounting unit to settle inter-unit book- transfer transaction. It can't be encashed within or outside the Corporation. U-cheque means an un-encashable cheque.

U-cheques are used in following cases:

1. To accept an IUT Bill received from another accounting unit.
2. To accept transfer of money from another accounting unit.

Proper account of U-cheques issued is kept in U-cheque Cash Book. Like normal cash book, whenever a transaction is settled through U-cheque, entries will be recorded in U-cheque cash book. this cash book is kept in the custody of incharge of Accounts Branch in accounting unit concerned. Entries recorded in this cash book are also authenticated under the initials of DDO concerned.

An IUT bill is used to settle transactions between two different units within the Corporation. IUT bill/ U-cheque is used to settle the transaction under the following circumstances:

i) Transfer of store material from one unit to another.
ii) Transfer of oil/coal etc. from one thermal plant to another.
iii) Transfer of an asset.
iv) Transfer of bank money from one unit to another.
v) Transfer of payment made at head office level to another divisional office/unit.
vi) Transfer of trial balance figures at the end of a financial year.
All kinds of transfer of other transactions of income or expenditure from one unit to another.

Ans: 3 (a) Measurement Book

A measurement book is one of the initial records of work. All payment relating to works, material received in the stores/works etc. are made on the basis of the entries made in the Measurement Book by the authorised official duly verified by the in-charge officer. All the payment are, probably, based on the measurement book.

The following members of the non-gazetted establishment are authorised to make entries in the Measurement Books:

a) Junior Engineer/Sectional Officer.
b) Sub Station Operators.
c) Permanent Way inspectors.
d) Meter Inspector.
e) Overseers.
f) Foreman.
g) Power house Superintendents.
h) Any other person authorised by the Board.

Ans: 3(b)1 Supplementary Estimate:- If execution of a work becomes necessary when the projects is still in progress but was not included in the original estimate of the project, then a supplementary estimate shall be prepared.

Revised Estimate:

i) When the sanctioned estimate is likely to be executed by more than 5% due to increase the rates or any other cause except when supplementary estimate will be required, the revised estimate shall be prepared.

ii) It is found that the original estimate is excessive (for reasons abandonment of a section or a sanctioned project or charge from the original proposal) then revised estimate shall be prepared.

3(b)2 Repair and Maintenance-

Any expenditure on restoring an asset back up to the level of output/efficiency/performance at which it was first put to use is repairs expenditure and any expenditure on maintaining the asset up to the level of output/efficiency/performance at which it was first put to use is maintenance expenditure.

Replacement—Substitution of one fixed asset by another particularly of an old asset by a new asset or an old part by a new part is called replacement. Expenditure on minor replacement shall be charged revenue as repair and maintenance expenditure.
Ans:4(a) Amount of Compensation in case of Death an amount equal to 50% of the monthly wages of the deceased workman multiple by the relevant factor or an amount of Rs. 1,20,000 whichever is more.

Amount of Compensation in case of Permanent Disability an amount equal to 60% of the monthly wages of the injured workman multiplied by relevant factor or an amount of 1,40,000 rupees whichever is more.

Ans:4(b) 1. Pen drive: A pen drive, or a USB flash drive, is a portable data-storage device. Pen drives have replaced the floppy drives of old and have become the most popular data-storage devices among consumers. Micro, lightweight and handy, a pen drive can be easily carried from place to place by students, professionals, academicians and independent tech consultants.

2. 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."

3. Cookie: Cookies are small files which are stored on a user's computer. They are designed to hold a modest amount of data specific to a particular client and website, and can be accessed either by the web server or the client computer. This allows the server to deliver a page tailored to a particular user, or the page itself can contain some script which is aware of the data in the cookie and so is able to carry information from one visit to the website (or related site) to the next.

4. Firewall: A computer firewall is a software program that prevents unauthorized access to or from a private network. Firewalls are tools that can be used to enhance the security of computers connected to a network, such as LAN or the Internet. They are an integral part of a comprehensive security framework for your network.

Ans:5  i) Deposit work & contributory work: Deposit work is the work executed by the PSPCL/PSTCL on behalf of some outside agencies on the specific segment or deposit of estimated amount with the PSPCL/PSTCL. On such work the departmental charges are levied @ 27%. the work so executed is the property of the concerned agency and the responsibility for the maintenance of that work rests with the agency.

Contributory work is undertaken by the PSPCL/PSTCL on behalf of the consumer such as laying independent feeder, conversion of supply from rural to urban feeder, or carry out misc. job as per request of the consumer i.e. shifting.
poles/lines/parts etc. Department charges on the work so executed are levied @16% the work after execution remains the property of PSPCL/PSTCL.

ii) Administrative approval:- means the formal acceptance by the Administrative authority concerned of the proposals for incurring any expenditure in the PSPCL/PSTCL or to undertaken a work.

Technical Sanction means sanction a properly detailed estimate of cost of a work of Construction or repair proposed to be carried out in PSPCL/PSTCL.

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

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

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

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