

Q.1 (A) As per ESIM 2018 Regulation no. 15.4 All PSPCL's employees requiring domestic connection at their place of posting are exempted from payment of service connection charges in case of residential colonies of the PSPCL. This relaxation is not admissible to those PSPCL's employees who apply for domestic connections for their own house either purchased or built.

(B) As per ESIM 2018 Regulation no. 15.5 Service Line:

The service line means any electric supply line through which electricity is, or is intended to be, supplied –

- (i) to a single consumer either from a distributing main or immediately from the Distribution Licensee's (PSPCL's) premises; or
- ii. from a distributing main to a group of consumers on the same premises or on contiguous premises supplied from the same point of the distributing main;

(C) As per ESIM 2018 regulation No. 14.1.2 (a) Only One JE shall release general service connection in a Sub-Division during a period of 6 months. But AE/AEE/XEN (DS) concerned can extend this period up to one year if considered necessary. All connected work/formalities relating to release a connections during these six months shall be completed by him.

(D) As per ESIM 2018 regulation No. 33.2 Connected Load Registers will be maintained by J.E. and entries will be made therein in accordance with the following instructions:

33.2.1 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.

33.2.2 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.

33.2.3 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 phases in a feeder.

(Marks : 5x4=20)

MODEL SOLUTION OF ES – SESSION 03/2025 PAPER - I (WORKS ACCOUNTS)

Q. 2 (A) As per ESIM Regulation NO. 13.1 **Voltage Surcharge:** The levy of voltage surcharge shall be as under:-

i) All consumers catered at 400 volts against specified voltage of 11 kV shall be levied surcharge at the rate of 15%.

ii) All consumers catered at 11 kV against specified voltage of 33/66 kV shall be levied surcharge at the rate of 10%.

iii) All consumers catered at 33/66 kV against specified voltage of 132/220 kV shall be levied surcharge at the rate of 5%.

iv) All these surcharges shall be leviable on the energy charges.

v) The exemptions from levy of surcharge(s) shall continue as under:-

(a) LS consumers existing as on 31.03.2010 availing supply at 33/66 kV but required to convert their system so as to receive supply at 132/220 kV will not be levied any surcharge related to supply voltage, till such consumers request for change of their Contract Demand.

(b) DS/NRS/BS consumers existing as on 31.03.2010 catered at a voltage lower than specified in Supply Code 2014 will be liable to pay surcharge only in case of any change in Contract Demand.

13.1.1 In case there is any constraint in releasing a new connection or additional load/demand to an existing consumer at specified voltage, the distribution licensee may allow supply at a lower voltage subject to technical feasibility and on payment of voltage surcharge as specified above with the permission of Whole Time Directors.

Provided that existing consumers paying surcharge as per sub-clause (ii) or (iv) of condition 13.1 of General Conditions of Tariff annexed as Annexure-I to the Tariff Order for FY 2016-17 shall continue to be governed by existing provisions till conversion to amended Supply Voltage in accordance with regulation 4.2 read with sub-regulation 4.2.2 of PSERC (Electricity Supply Code and Related Matters) (2nd Amendment) Regulations, 2016.

13.2 Voltage Rebate : As the cost to serve at higher voltage is lower than the cost to serve at lower voltage so rebate on energy charges to various categories of consumers getting supply at HT/EHT voltages shall be applicable as determined by the Commission in the Tariff Order for the relevant year.

(B) Whenever an Imprest or temporary advance is required to be issued, a cash or bank payment voucher (CPV/BPV) is prepared, got checked from Divisional Accounts section and approved by the Sr. Xen. The Divisional Supdt. Makes the payments by cash or cheque. After the Imprest holder renders the account (in form C&B-9) it is again checked by Divisional Supdt. (Accounts) & approved by the Sr. Xen and payment made to Imprest holder by the Divisional Supdt. (HC) by cash or by cheque as required. The entry or recoupment is recoded in cash book while making payment. If account is to be adjusted/closed a J.V. (T.E.O.) is required to adjust the account. Entry in Cash Book should not be made.

Account of Imprest should be closed as early as possible when the amount is not required but the account must be closed on transfer of the Imprest/advance holder & in all cases before the close of the financial year i.e. by 31st. March.

(Marks : 10+10=20)

MODEL SOLUTION OF ES – SESSION 03/2025 PAPER - I (WORKS ACCOUNTS)

- Q. 3 (A) As per CEFA Regulation 4.4 (V) (a) The actual balance of cash in the chest should be counted on the last working day of each month (i.e. immediately after closing the cash account on the month) but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date. A certificate of the account of cash, specifying both in words and figures the actual cash balance should be recorded below the closing entries in the previous month's cash book. This certificate should be signed by the disbursing officer who should invariably date his signatures.
- (B) As per IUT Accounting Policies and Procedures 1. Inter Unit transection will be recognised in accounts when they are between offices linked to two different Accounting Units. Transfer between sub divisions of the same division will not be treated as inter Unit Transection (IUT) but as Transfer within Division (TWD). Such transactions shall be paired/accounted for in the month of their occurrence without exception.
- (C) Material Estimate Control Register: MECR is maintained for minor works for each sanctioned estimate/works. This register will show at any point of time. The cumulative quantity and value of material received in respect of major material items and cumulative value of petty material items vis-à-vis sanctioned requirements. The register shall also indicate consumption and balance of material in hand both with regard to the quantity and value on last day of each month/financial year or on completion of work. This register shall be maintained by the sectional officer/junior Engineers and other authorized officials for all the minor works under capital/revenue accounts. This register is maintained for following works: 1. Capital (Minor) works. 2. Annual Repair and Mtc. works. 3. Special Estimates.
- (D) The action of the sub division is wrong because as per Stock Measurement Book the material received by one sub division from the Divisional stores or from another sub division within the same Division should be recorded in this book. In other words stock measurement book will be complete diary of the stock receipts.

(Marks : 5x4=20)

MODEL SOLUTION OF ES – SESSION 03/2025 PAPER - I (WORKS ACCOUNTS)

Q. 4 (A) As per SOP 16.2 following is the difference between SCAR (SOP-6) and SAAR (SOP-6A) :

- (A) Sundry Charges & Allowances Register (Form SOP-6) this register will embrace the Following type of transactions :
 - (i) Over and under charges in the previous bills including prior period over/under charges.
 - (ii) Bills raised on accounts of theft of power and Malpractices.
 - (iii) Sundry services rendered by the Board vis charges for duplicate bills, Bill Challenge fee,
 - (iv) Meter challenge fee, Resealing charges, Fuse replacement charges, Reconnection Tariff.
 - (iv) Adjustment of annual minimum charges under Annual Minimum charges clause of Street Light Tariff.
- (B) Sundry Allowances Adjustment Register (SOP-6A) 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 consumers' securities.
 - (ii) Adjustment of interest on consumers security deposits.
 - (iii) Adjustment of interest on Debentures.
 - (iv) Write off of Bad Debts.
 - (v) Adjustment of amount received under ARPC schemes and interest thereon where payable.

Q. 4 (B) As per Expense Accounting Manual 18.3 followings are covered under Direct Expenses/Charges in the annual estimate of R&M of a Vehicle :

- (i) Employee cost of regular and work charged Estt. And daily labour (A/C Group-75)
- (ii) Repairs and Replacement of parts (Annual overhaul, painting tyres etc.) Account GH-74)
- (iii) Maintenance and repairs or rent of vehicle shed, if any (Account Group-74 or 76)
- (iv) petrol, mobiloil, grease, registration charges etc. (Account group-76)

And indirect charges on account of Depreciation calculated in accordance with the straight line method.

Q.4 (C) As per ESIM 33 In every sub-division and sub-office, connected load register in form PCL-CLR (Anneuxre-25) is maintained by the J.E. for the following purposes:-
Balancing the load on feeders / phases, Anticipating the necessity for augmenting the capacities of feeders, switches, transformers etc. and Compilation of connection / connected load data.

(Marks : 10+5+5=20)

Q. 5 (A) Hard disk drive (HDD) is the main data storage device in a computer.

- Other common names for a hard disk drive: hard disk, hard drive, fixed disk, etc.
- A hard disk drive is a spindle of a set of stacked magnetic disks (platters) that records and stores information (like phonograph records).
- When you install programs or save data on hard disk of your computer, the information is written to the hard disk.
- Hard drives can be internal or external.

USB drive – a small portable storage device used to store or transfer data for computers. It is often used for storage, data backup, and transfer of computer files.

USB stands for Universal Serial Bus.

- Other common names for a USB drive: flash drive, USB stick, pen drive, thumb drive, etc.

Q. 5 (B) As per Electricity Act 2003 Section 53. (Provisions relating to safety and electricity supply): The Authority may in consultation with the State Government, specify suitable measures for –

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

(Marks : 5+5+10=20)

PAPER SOLUTION

Consumer Accounting, Banking Instructions & Sales)

Model Solution to Question No. 1:

LOAD: - 370 KW

CONTRACT DEMAND: - 320 KVA

SOLAR LOAD: - 100 KW NATURE OF INDUSTRY: - GENERAL INDUSTRY

CALCULATION OF CONSUMPTION

METER TYPE		READING TYPE	NEW READINGS DATA	OLD READINGS DATA	M.F	CONSUMPTION
		DATE OF READING	25.02.2025	23.01.2025		Bill Period = 33 Days
BI DIRECTIONAL METER	IMPORT (From PSPCL)	KWH	7,79,205	7,67,008	4	48,788
		KVAH	7,98,919	7,85,925	4	51,976
		MDI	79.88	-	4	319.52
	EXPORT (To PSPCL)	KWH	12,202	12,057	4	580
		KVAH	24,404	24,091	4	1,252
		MDI	10.58	-	4	42.32
	NET	KWH	7,67,003	7,54,951	4	48,208
		KVAH	7,74,515	7,61,834	4	50,724
		MDI	69.30	-	4	277.20
SOLAR METER	LTCT METER	KWH	2,03,336	2,00,311	2	6,050
		KVAH	2,03,377	2,00,344	2	6,066
		MDI	19.77	-	2	40
TOD CONSUMPTION	IMPORT (From PSPCL)	T1+T4	35,106	34,851	4	1,020
		T2	6,57,463	6,46,337	4	44,504
		T3	1,06,348	1,04,736	4	6,448

A) Fixed Charges: - Higher of 80% of C.D OR MDI * F.C RATE P.M * DAYS
= 319.52 (Higher of 320*80% OR 319.52) * 220*12*(33/365) = **Rs. 76,265**

B) Energy Charges: - Net KVAH Consumption * Tariff Rate
= 50,724*6.60/KVAH = **Rs. 3,34,778**

C) TOD Rebate = Night Units Consumption (T1 + T4) * Rebate Rate
= 1,020 KVAH * Re. 1 / KVAH = **Rs. 1,020**

D) Govt. Subsidy =

Subsidised Tariff Rate (CC 09/2023 Dated 28.03.2023) i.e. Rs.
5.50/KVAH + 3% Increase for FY 2024-25 i.e. Rs. 5.50*1.03%= Rs.
5.665/KVAH

- TOD Units = 1,020 Units * 0.29/KVAH (Tariff Rate-TOD
Rebate-Minimum Rate Rs. 5.31/KVAH) = **Rs. 296**
- Non-TOD Units = 49,704 KVAH (50,724-1,020) * 0.935/KVAH
(Tariff Rate-Subsidised Rate) = **Rs. 46,473**

Total EC Subsidy = 296+46473 = Rs. 46,769

FC Subsidy = 319.52*Rs. 5(220/KVA-215) *12*(33/365) = Rs. 1,733

Total Govt. Subsidy = Rs. 46,769 + Rs. 1,733 = Rs.48,502

E) Final Bill Amount

- I. **NET E.C+ F.C = F.C+ E. C – Rebate- Subsidy**
= [(76,265+3,34,778 –1,020- 48,502)] = **Rs. 3,61,521**
- II. **Meter Rent = Rs. 1,482** {[(BIDIRECTIONAL METER =
1,134+130=1,264) + (SOLAR METER = 52+31=83)] *33/30}
- III. **Electricity Duty (Incl. DSSF) @ 13% of (Net E.C & F.C) for**
Urban Area Connections = (13% * 3,61,521) = Rs. 46,998
- IV. **IDF = (5 % * 3,61,521) = Rs. 18,076**
- V. **Municipal Tax = (2 % * 3,61,521) = Rs. 7,230**
- VI. **Cow Cess = (2 Paise/Unit) = (0.02 * 50,724) = Rs. 1,014**

Total Bill Amount (I + II +III+IV+V) = Rs. 4,36,321 or
Rs. 4,36,320 (Rounded)

Model Solution to Question No. 2: -

a). Procedure for fixing seniority for electric connections (except AP)

- All connections are to be released in the order of seniority of registration of A & A form to be maintained separately for each sub-division. Separate seniority lists of applicants/ consumers will be prepared and maintained for different categories.
- PSPCL shall deal with application forms in each category on the broad principle of "first come, first served" basis as per serial priority in the Service Register/ Database.
- ❖ Seniority in respect of applications for each category (except AP) will be maintained in separate queues as under: -

Queue No.1:	Where a LT supply connection (s) / load (s) can be released without augmentation, erection and extension of distribution main or erection/augmentation of distribution transformer or commissioning of new sub-station or power transformer;
Queue No.2	LT supply connections where augmentation/ extension of a distribution main or erection/augmentation of distribution sub-station is required.
Queue No. 3	H.T. supply connections at 11000 volts.
Queue No. 4	H.T. supply connections at 33000 volts or E.H.T supply connections.
Queue No. 5	All cases where supply of electricity requires erection and commissioning of a new sub-station or power transformer including HT/EHT line (if any) as per Reg. 8.1(c) of Supply Code-2014.

- All the applications shall be dealt with in the order of seniority. This will comprise sanction of load, preparation of estimate and sanction thereof.
- The AE/AEE/XEN (DS) shall accord sanction to all such cases which may be within his competency and forward the rest to the Sr.Xen/ ASE (DS) or SE/Dy.CE (DS) or CE/EIC (DS) as the case may be directly. Sanctions shall be obtained from the competent authority directly to ensure issue of demand notice within the prescribed period mentioned in the Reg-6.8.4 of the Supply Code-2014.
- After compliance of Demand Notice, the seniority shall be determined on the basis of date of receipt of test report and deposit of Service Connection Charges/Security (works). Where compliance of Demand Notice is made on the same day by more than one applicant, their seniority shall be reckoned from the date of registration of application.
- Wherever the release of general connection is held up for want of an energy meter and applicant has complied with the provisions of Demand Notice, the connection to such an applicant who comes forward to provide his own meter may be released in preference to those senior applicants whose cases are also pending for want of meters but who refuse in writing to supply their own meters.

b): The security (consumption) & payment of additional security(consumption) shall be reviewed as per Reg. 16 of Supply Code-2014 as below: -

- After release of connection, all consumers shall maintain as Security (consumption) with the PSPCL an amount equivalent to consumption charges (i.e. fixed and variable charges as applicable) for two and a half months where bi-monthly billing is applicable and one and a half month in case of monthly billing, during the period of agreement for supply of electricity.
- Whenever spot billing is introduced for any category of consumers in any area of operation of PSPCL, the Security (consumption) shall be maintained on the basis of consumption charges for two months for bimonthly billing and one month for monthly billing categories. Excess amount of Security (consumption) in respect of existing consumers shall be refunded by the PSPCL by adjustment against any outstanding dues and/or any amount becoming due to the PSPCL immediately thereafter.
- The PSPCL shall not be entitled to demand Security (consumption) from any consumer requiring supply of electricity through a pre-paid meter as and when such a facility is provided.
- Provided that in the case of an existing consumer who opts for supply of electricity through a pre-paid meter, the PSPCL shall refund the Security (consumption) including interest charges of such consumer by adjustment against any outstanding dues and balance amount, if any, shall be refunded through cheque to the consumer.
- The adequacy of the amount of Security (consumption) in accordance with clause 11.4.1 above shall be reviewed by PSPCL after every three years (preferably after revision of tariff for the relevant year) based on the average monthly consumption for the twelve months period from April to March of the previous year except for HT/EHT consumers in whose case review of Security (consumption) shall be carried out annually.
- In case of new connection less than one year old, the first review shall be carried out only after 12 months consumption from April to March is available with PSPCL.

Model Solution to Question No. 3: -

a): Consumers supplied electricity at a lower voltage than specified voltage are levied voltage surcharge in their electricity bills.

The levy of voltage surcharge on the energy charges shall be as under: -

- I. All consumers catered at 400 volts against specified voltage of 11 kV shall be levied surcharge at the rate of 15%.
- II. All consumers catered at 11 kV against specified voltage of 33/66 kV shall be levied surcharge at the rate of 10%.
- III. All consumers catered at 33/66 kV against specified voltage of 132/220 kV shall be levied surcharge at the rate of 5%.

b): If ultimately the outstanding amount is found to be irrecoverable either due to the failure of the legal proceedings, or the exhaustion of all efforts and it is not intended to seek any legal remedy, the case for writing off the arrears, shall be framed and submitted to the competent authority as under: -

Sr. No.	To whom Delegated	:	Extent of Delegation
1.	Sr. XEN/ASE (DS)	:	Rs.2,500/- in each case
2.	SE/Dy.CE(DS)	:	Rs.5,000/- in each case
3.	CE/EIC (DS)	:	Rs.10,000/- in each case
4.	Circle Dispute Settlement Committee	:	Rs.30,000/- in each case
5.	Zonal Dispute Settlement Committee.	:	Beyond Rs.30,000/- and up to Rs.10 lacs.
6.	Director In-charge (Comml. Orgn.) in consultation with Director F&A	:	Beyond Rs.10 lacs Cases shall be put up by the CE/EIC(DS) along with recommendations of Zonal Dispute Settlement Committee.

If unanimity is not reached while taking a decision in the Circle / Zonal Dispute Settlement Committee, the majority decision will be applicable. However, the minutes to be recorded shall be self-speaking and views of the dissenting member, shall be indicated along with the operating part of the decision specifically.

c): RECOVERY OF UNPAID DUES FROM DEFAULTING CONSUMERS

1) Disconnections For Non-Payment of Electricity Charges

- A) Every consumer is expected to make the payment of his dues by the 'due date'. In case he fails to discharge the liability, his premises will be liable for disconnection. Notice for disconnection must be issued next day after the due date. The accumulation of defaulting amount shall be the direct responsibility of RA/AE/AEE/Xen/ASE (DS).
- B) At the time of disconnection meter readings shall be recorded to ensure that no energy was consumed during the period of disconnection. Simultaneously list of such disconnected consumers shall be handed over at the concerned complaint centre for entry in a separate register so that complaint staff is aware

of these cases and if the staff detects any unauthorized reconnection, intimation thereof is given to AE/AEE/XEN (DS) immediately for taking further action in the matter.

- C) Before disconnection of supply to essential services which affect the public at large, prior approval of SE(DS) shall be obtained, and CE/DS shall also be apprised of the matter.
- 2) Disconnection of supply of electric energy to a consumer who defaults in making payment of the electric bills is not an end in itself. However, all out efforts shall be made to recover the amount.
 - 3) 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.
 - 4) The field officers may intimate the revenue authorities like SDM/Tehsildar regarding the defaulting 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.

Model Solution to Question No. 4: -

a): The regulations regarding safe custody of Chest keys are as below: -

RESPONSIBLE	ACTION	TIMING
Officer In charge	1. The Cash chest shall have a double locking system with two sets of keys for operating these locks. The keys shall be marked 1 & 2. Key No. 1. shall be in the custody of RA/SDO/AO/Sr. Xen and key No. 2 shall be in the custody of official handling cash.	As and When
	2. The duplicate keys shall be deposited with the bank in a small box duly sealed by officer in charge. The fact should be entered in the Duplicate Key Register.	As and when
	3. Withdraw duplicate keys from the bank, operate the duplicate keys in presence of 2nd key holder and redeposit the keys in the bank as per step 2 above.	Beginning of every year
	4. The cash chest shall never be opened unless both custodians of keys are present till the time it is locked again.	As and when
	5. Intimate Controlling Officer immediately in case of loss of keys of cash chest. In case, both keys are lost. FIR with Police should be lodged	Immediately
	6. Withdraw duplicate keys from the bank and arrange to get the lock changed from the company from whom the cash chest was purchased.	-do-
	7. Deposit the new duplicate keys after lock is changed as per step-2 above.	-do-
	8. In case the key holder is to go on tour/ leave, the key of cash chest should be handed over to next official in line under him. In such an eventuality, Cash Book should be balanced, cash in chest counted and recorded in the Particulars Column of the Cash Book under the signature of both officials handling over or taking over charge.	As and when
	Note: 1. In no circumstances, should both keys of cash chest be in the custody of one official. 2. In case the cash chest key holder is unable to attend office due to illness/accident etc. the key of cash chest	

	should be obtained from him under the written orders of the competent authority.	
	3. The lock, the key of which has been lost. Should not, in any case, be used again on the Chest, nor a fresh key thereof should be got manufactured locally. These instructions apply also in case of chest having interlocking arrangements.	

b): The regulations regarding Control over Money Receipt Books (BA-16) are as below: -

RESPONSIBLE	ACTION	TIMING
Banking Section	1. Receive printed Receipt Books from the Printer.	Beginning of the year
	2. Ensure that they are pre-numbered and in serial order.	
	3. Enter details of Receipt Books received in the Stock Register of Receipts Books.	Immediately
	4. Count the number of forms contained in each book and record a certificate of count on the flyleaf.	-do-
AO Banking	5. Issue receipt books to the Divisional Officers and update the Register of Receipt Books	As and when
Divn. Supdt.	6. Carry out steps (2) (3) and (4) above.	Same day
DDO	7. Keep Receipt Book under lock & key.	
Divnl. Supdt.	8. After approval of Sr. XEN, issue receipt books to of subdivisions/sub-offices and update the Stock Register of Receipt Book.	Same day
	Note: The above registers are to be maintained in respect of BA-16 receipts at divisions and sub-divisions	
Supdt. Divnl. (A/Cs)	9. When a Receipt Book is brought in to use for the first time, make entry in the Register as a new item and make entry of completed book in column 4 of the Register.	As and when

Model Solution to Question No. 5: -

- I. **Consumer Ledger:** - A consumer Ledger is a record maintained by the sub-division offices containing Electricity account wise details of Consumer connection data and details of bill issued to each consumer in each billing cycle. Consumer Ledger is prepared on the basis of Meter Blanks, Receipt Stubs & Different advice data supplied by the subdivisions through CSC.
- II. **Security Deposit Ledger:** - The Security Deposit Ledger is a record maintained by the sub-division offices containing Electricity account wise details of security deposited by each consumer.
Suitable entries are made in the Security ledger whenever a consumer makes a new security deposit, when an additional security deposit is made by the consumer, or when there are adjustments to the existing deposit. Entries are also made in the ledger in case of any refund of the security deposit to the consumer or transfer of security to any other account.
- III. **CCR Book:** - CCR Book or Cash Collection Register is a computerized report generated by Cashier of a subdivision on a daily basis showing the Electricity account wise details of energy bills received.
The details of amount of cash/cheques received in these CCR Books are compared with the receipted stubs and certificate of comparison and verification of totals is recorded as usual. Thereafter, the amount received is transferred to the Main Cash Book.
- IV. **SC & A register:** - SC & A register or sundry charges & allowances register is a register maintained in the sub-division offices. All the entries of sundry charges & allowances and bill reversal in an Electricity account should be entered in sundry Charges & Allowances register by the concerned ledger keeper, verified by RA and authorized by AE/AEE and then advice is sent to zonal CBC for billing purposes after following due guidelines of ESIM.
- V. **Variation Register:** - Variation Register or Energy Consumption Variation register is a register maintained in the sub-division offices for Careful examination/study of cases of low and appreciable variation in energy consumption to provide clues for investigating theft of electricity cases. Effective control/ check over the malfunctioning of the meters/theft of energy can be done by properly maintaining/monitoring energy variations registers for different categories of consumers.
- VI. **BA-16:** - BA-16 or Money Receipt (MR) is receipt issued to a consumer for deposit of non-energy payment at a sub-division office. Cashier is responsible for issuing a BA-16. This receipt should clearly outline the details of the payment, including the nature of the transaction, the amount paid, and any relevant reference

numbers or identifiers. The cashier must ensure that the receipt is signed and properly documented to confirm that the payment has been processed. The MR serves as an official acknowledgment of the payment and provides a record for both the consumer and the office for future reference. The entry of each BA-16 is made in Main Cash book.

VII. RO - 4: - RO-4 is receipt issued to a consumer for manual deposit of energy bill at a sub-division office. Cashier is responsible for issuing a RO-4. RO-4 is issued in situations where a consumer is required to make a deposit for their energy bill due to manual billing such as when billing has not been processed in the system for various reasons such as new electricity account or PDCO account for which account no. has been deleted in computerized billing record. Presently the RO-4 receipt has been discontinued.

VIII. CONNECTED LOAD: - "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 service line which may be connected simultaneously and determined as per procedure laid down in these regulations. This shall not include the standby or spare energy consuming apparatus installed through a changeover-switch.

IX. Pay-in- Slip: - A Pay-in Slip is a form used to deposit money (cash or cheques) into a bank account. It includes details such as the account number, the amount being deposited, and the type of deposit. The slip is submitted to the bank for processing, and the depositor receives a receipt as proof of the transaction.

X. METER BOOK: - Meter Book is maintained for the record of meters received from the store and the meters issued for installation. This record ensures that all meters are properly accounted for as they move through the system, from receipt to installation.

When meters are received from the store, detailed information such as the meter type, serial number, quantity, and date of receipt is recorded. This serves as an inventory tracking mechanism to ensure that all meters are available for use and that no meters are missing or unaccounted for.

Similarly, when meters are issued for installation on new or existing connections, the record includes information about the meter being issued, the connection it is being installed on, and the date of issuance. This ensures proper tracking of meters installed at each consumer's premises.

The record is crucial for maintaining accurate inventory, monitoring the status of meter installations, and ensuring that any issues or discrepancies related to meter allocation and usage are easily traceable."

Solution:

EXAMINER-1
Q1/P-I
(Civil)

Ans.1

a) IUT transactions are carried out in the accounts when they are between offices linked to two different accounting units of PSPCL. Transfers between sub-divisions of the same Division are not treated as IUT transaction.

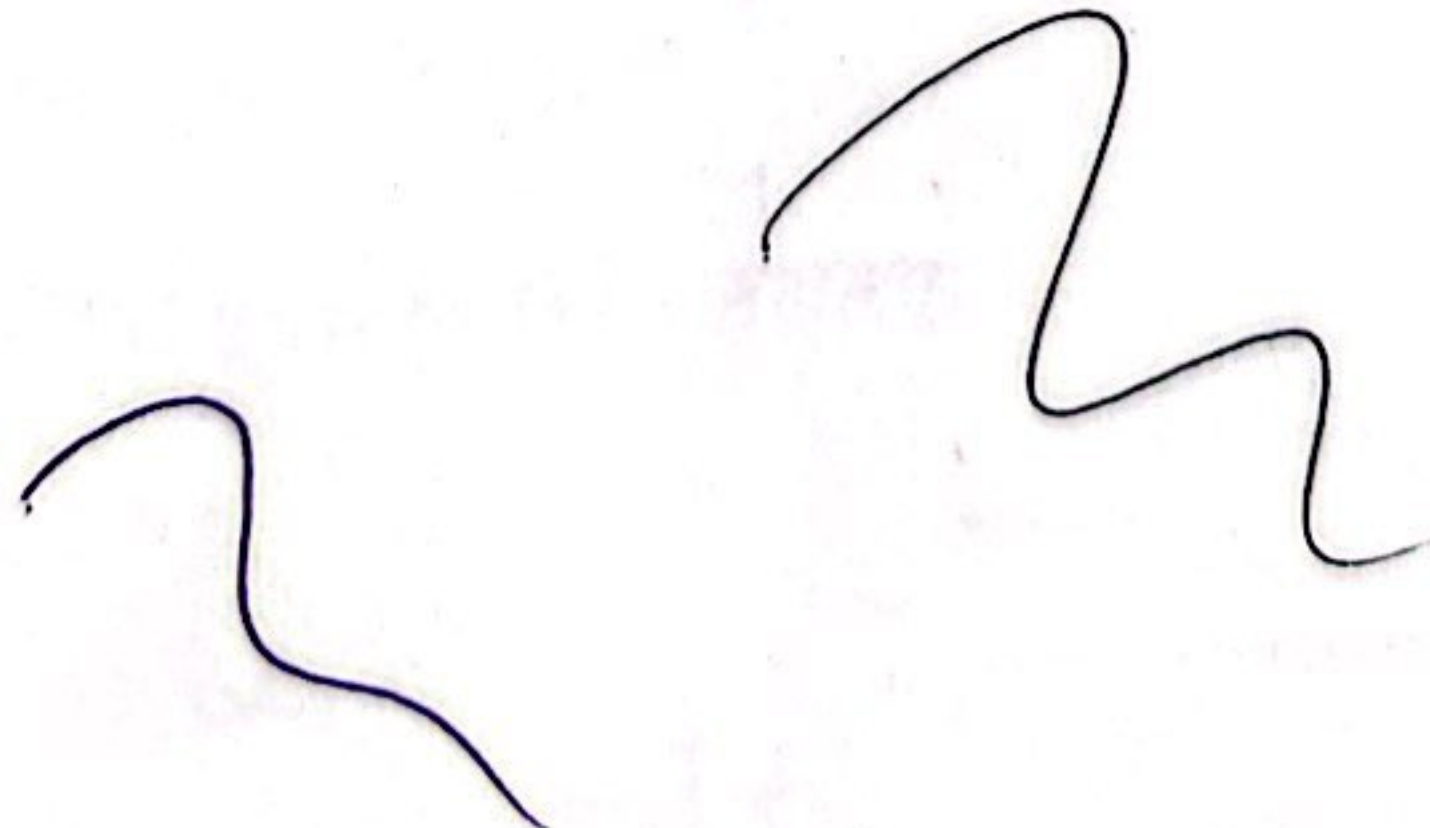
An IUT bill is settled by issuance of a U-Cheque of the amount for which IUT bill to the respective division and that division after duly verification of the IUT bill from the concerned section will issue the U-Cheque to settle the IUT bill.

IUT bill must be settled in full amount which means either U-Cheque is issued for full amount or IUT bill will be returned back. Partial settlement of an IUT bill is strictly prohibited.

b)

i) As per Annexure 'A' to chapter 16 of Cash & Bank Manual, the term Imprest represents the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the divisional officer or the sub-divisional officer whereas temporary advance is a payment given to the official to make certain kind of payments against the passed voucher.

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



Ans.2

i)	Life of Vehicle	12 years
ii)	Capital cost of vehicle	Rs.35,00,000
iii)	Value of garage	Rs.15,00,000
iv)	Annual Mileage	92000 Kms

Direct Charges (Annual)

i)	Driver Salary	Rs.2,00,000
ii)	Repairs	Rs.35,000
iii)	Diesel	Rs.3,50,000
iv)	Rent of Shed	Rs.36,000
	Total Direct charges	Rs.621000/-

Indirect Charges

i)	Depreciation (Given)	Rs.250000/-
ii)	Interest = (Capital value/2+Value of garage) X Rate = (3500000/2+1500000)x12%	Rs.390000/-
iii)	Supervision chares = (petrol or diesel/insurance)x10% =350000x10%	Rs. 35000/-
iv)	Departmental Charges = (Salary+Repairs+rent)x27.5%	Rs, 74525/- ✓
	Total Indirect Charges	Rs. 749525/-

Total Expenses (Direct +Indirect charges) = Rs. 1370525/-

Rate per KM for corporation use =

$$\text{Direct charges} + \text{Depreciation/Annual mileage} \\ = 871000/92000 = \text{Rs. 9.47 per KM} \quad \checkmark$$

Rate per KM for private use = Direct charges + Indirect charges/Annual mileage

$$= 1370525/92000 = \text{Rs. 14.90 per KM} \quad \checkmark$$

Ans.3

a) As per chapter XXXVII of Capital Expenditure and fixed assets manual, 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 authorized official duly verified by the in-charge officer. All the payment are probably based on the measurement book. Entries should be recorded continuously in the Measurement Book and no blank pages should be left. Any pages left blank inadvertently must be cancelled by the diagonal lines, the cancellation being attested and dated.

As per regulation 37.3 of chapter XXXVII of Capital Expenditure and fixed assets manual, the following members of the non-gazetted establishment in the corporation are authorised to make entries in the Measurement Books: -

- (a) Junior Engineer/Sectional Officer. *JE*
- (b) Sub Station Operators. *SSO*
- (c) Permanent Way Inspectors. *PWI*
- (d) Meter Inspectors. *MI*
- (e) Head Mistries. *HM*
- (f) Foreman *✓*
- (g) Powerhouse superintendents. *PS*
- (h) Any person authorized by the Corporation *✓*

(b)

As per chapter 12 of Cash and bank manual, The cash chest shall have a double locking system with two sets of keys for operating locks. The keys shall be marked 1 & 2. The key no. 1 shall be in the custody of RA/AO/SDO/Sr.Xen and key no.2 shall be in the custody of official handling cash.

The duplicate keys shall be deposited with the bank in a small box duly sealed by the officer in charge. At the beginning of every year duplicate keys from the bank should be withdrawn and operate the duplicate keys in the presence of 2nd key holder and redeposit the keys in the bank.

The cash chest shall never be opened unless both custodians of keys are present till the time it is locked again. In case, keys are lost, FIR with Police should be lodged. Withdraw duplicate keys from the bank and arrange to get the lock changed from the company from whom the cash chest was purchased.

In case the key holder is to go on tour, leave, the key of cash chest should be handed over to the next official in line under him. In such an eventuality, Cash book should be balanced, cash in chest counted and recorded in the Particulars Column of the Cash Book under the signature of both officials handing over or taking over charge.

Ans.4

a)	i)	Advance consumption deposit : 48.121 from consumer
	ii)	Deposit received against : 47.601 burnt meter
	iii)	Unpaid salary : 44.210
	iv)	Office building : 10.211
	v)	Office furniture & fixtures : 10.801

b)

RAM stands for random access memory, and ROM stands for read-only memory are both present in a computer.

RAM is volatile memory that temporarily stores the files a user is working on. ROM is non-volatile memory that permanently stores instructions for the computer.

c)

Input devices : Keyboard, Mouse and Scanner

Output devices : Monitor, Printer and Speakers

d) **Kinds of repair:**

1) Those repairs which as a matter of regulation are carried out periodically and which are usually of the same quantity from time to time such as the painting and whitewashing of a building or painting of transmission, distribution and telephone steel poles.

2) Those which are not done as a matter of regulation periodically but which it is convenient to carry out, so far as may be necessary at the time of periodical repairs.

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

Ans.5

a) Deposit and Contributory work: As per chapter 7 of capital expenditure and fixed assets manual amended vide memo no. 11467-12229/CAC dated 17-06-91 reiterated vide accounts circular no. 3/20 dated 13.03.2020, There may be occasions, when corporation is approached by consumers/Government Department, other boards and local bodies etc. to undertake construction works on their behalf such as erection of Sub-station, and switchgear, laying of lines, Street lighting system and cables etc. The outlay for such works is provided by the agency or person on whose behalf the works are executed. These are two kinds:

Deposit works: Which will remain the property of the agency or person for whom the work is undertaken.

Contributory works: Which will become the property of the Corporation and will be maintained as such by the Corporation. The examples of Contributory works are:

- a. Laying independent feeder(s) for giving supply to new consumer.
- b. Works where the consumers are required to pay their cost as per the schedule of General and service connection charges.
- c. The works where the consumer opt for connection from urban feeders instead of nearest Rural feeder.
- d. Link line where the cost is to be borne by the consumer.

Departmental/Establishment charges: Departmental charges will be levied (as per regulation 39 of Electricity Supply instructions Manual) on the cost of estimate i.e. cost of material and labour @27.5% in case of Deposit works and @16% in case of contribution work, or as may be approved by the Corporation from time to time.

(b) Chapter 1 of Capital expenditure and fixed assets manual defines :

Administrative approval: Administrative approve means the formal acceptance by the Administrative authority concerned of the proposal for incurring any expenditure in the PSPCL or to undertaken a work.

Technical sanction: Technical sanction means order of competent authority sanctioning a properly detailed estimates of the cost of a work of construction or repair proposed to be carried out in PSPCL.

c) Imprest may be given to permanent subordinates only but in case of emergency and at the directions of Divisional officers, there is no objection to issue imprest to temporary subordinates.

Following rules shall be followed while issuing imprest:

- 1) Imprest should be given when absolutely necessary and the amount should be kept as low as possible to minimize the risk of loss to the PSPCL .
- 2) Imprest may only be given with the express sanction of the Divisional Officer.
- 3) In case of loss or defalcation, the Divisional Officer will be held responsible that all requisite precautions have been taken.