

Model Solution
Departmental Accounts Examination for
Engineer Officers
Session 11/2018
PAPER - 1st
(Works Accounts)

Paper - I

Ans 1(a)

Two Part Bids:-

As per provision in works Regulation 1997 (Reg. 13), Tenders shall be submitted in two parts.

Part-I: Earnest Money

Part-II: Commercial, Technical conditions and Price Bid

The tenderer shall seal original or each part of the tender separately in double envelop, duly marked as Part-I or Part-II.

The inner envelope of each part of the tenders shall indicate the name and address of the tenderer to enable the tender to be returned un-opened, if it does not meet the N.I.T. requirements. The tender shall be submitted in duplicate, triplicate or quadruplicate, as desired. Other copies of the tender shall be similarly sealed and marked.

Three Part Bids:-

For works exceeding Rs. 5 Crores

Tenders shall be submitted in three part in duplicate or as specifically desired.

Part-I: Earnest Money

Part-II: Commercial, Technical conditions (Qualifying financial effects)

Part-III: Price Bid

Each part shall be sealed in separate envelope duly subscribed on the envelope as part-I, part-II and part-III. Envelope marked Part-I. 'Earnest Money' shall be opened and if the earnest money is found in order then the envelope marked Part-II 'Commercial, Technical conditions Qualifying financial effects' shall be opened. In case financial effects are unambiguous and without any reservations specified, only then Part-III- 'Price bid' shall be opened.

Ans 1(b)

Tender: A tender is a document in which quotations are invited from contractors to execute a work or for supply of material. In a tender estimated cost of work,

model Sol. of EO/S-11/18/P-1

earnest/security money to be deposited and other terms and conditions are mentioned under which quotations will be accepted or rejected. In a tender the place, date and time upto which quotations will be accepted is mentioned.

Tenders are of three types/kinds:

1. **Open tenders:** For the major works, tenders will be invited from eligible contractors, as per para 5 (i) through publicity in the news papers/journals allowing a minimum period of 4 weeks from the date of first publication for submission of tenders. In urgent cases, the period may be reduced to 2 weeks.
2. **Limited tenders:** For minor works tenders may be invited from all registered contractors through letters sent by Regd. Post with acknowledgement by giving a minimum period of 15 days from the the date of issue of such letters for submission of tenders. In exceptional cases the period can be reduced as considered necessary by the competent authority.

Limited tenders may be invited for major works upto Rs. 50 lacs only in any emergent case. The detailed reasons thereof may be recorded and the approval of the authorities concerned will be obtained before inviting limited tenders.

Limited tenders shall be invited from all the contractors registered with appropriate authority. In case where the number of such registered contractors is less than 5, limited tenders shall be invited from the contractors regd. with other organizations of the Corp./PWD.

3. **Single tenders:** Single tenders may be invited for jobs such as maintenance and repairs of proprietary equipment etc. which can be got done only through a specialized firm/contractor.



Model Sol of EO/S-11/18/8-1

Ans. 2

Annual Direct charges:-

	Rs.
i) Employee cost	= 67500/-
ii) Repair & Minor replacements	= 22500/-
iii) Mtc. And Repair of Garage	= 4500/-
iv) Fuel & Lubricants	= <u>130500/-</u>
Total	= 225000/-

Annual Indirect charges:-

v) Dep. = $(972000 \times 90/100 \times 1/5)$	= <u>174960/-</u>
Total charges for Corporation (PSPCL & PSTCL)	
Works rate	= 399960/-

Add: -Other indirect charges for other than Corporation works rate:-

vi) Interest Charges 13.5% p.a. On $(972000/2 + 45000)$ $(531000 \times 13.5/100)$	= 71685/-
--	-----------

vii) Supervision Charges @ 10% on iv. $(130500 \times 10/100)$	= 13050/-
--	-----------

vii) Departmental Charges @ 27.5 % (on i, ii & iii) $(67500 + 22500 + 4500 = 94500)$ $(94500 \times 27.5/100)$	= 25988/-
---	-----------

Total charges for Non-Corporation works rate	= 510683/-
--	------------

Vehicle rate for Corporation (PSPCL & PSTCL) works per Km	$(399960/45000)$ = Rs. 8.888
--	---------------------------------

Vehicle rate for other than Corporation $(510683/45000)$ (non- Corporation) works rate per KM	= Rs. 11.3485
---	---------------

Model Sol. of EO/S-11/18/P-1

Ans. 3(a)

As per Damaged Transformers Manual, deciding authorities while making decision in such cases will make special reference to the following points:

1. The nature and full extent of loss.
2. The defects or neglect of the rules by which the loss was rendered possible and circumstances which facilitated the shortages/loss.
3. The name of the official held personally responsible technically, directly or indirectly and wholly or partly for the loss shortage etc. and for the irregularities committed.
4. Prospects of recovery of loss from Board (now PSPCL) employee (s) and whether disciplinary action needs to be initiated, against the official concerned.
5. Remedial measures to safeguard such shortages/losses in future.

Ans.3(b)

An entry once made in the Cash Book should not be erased. If a mistake has been made and it is discovered before finalization of account, the mistake should be corrected by drawing the pen through the incorrect entry by inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials. If the accounts of the month have been closed, no corrections of errors in the amount, classification or name of work should be made in that cash book, but a journal entry should be prepared for the necessary corrections, a suitable remark in the red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in the cash book.

Ans. 3(c)

1. In cases of urgency, the CE concerned may authorise the commencement of periodical repairs in anticipation of formal sanction to the detailed estimate subject to allocation of funds.
2. Construction works in progress on 31st March preceding may be continued pending allocation of funds.



Model Sol. of EO/S-11/18/P-1

3. if in any case, whether on ground of emergency or otherwise the Divisional officer is required, to carry out a work for which either estimate has not been sanctioned or for which no budget exists the orders of the authority should be conveyed in writing. On receipt of such written orders the officer executing the work should immediately intimate to the AO/WAD that he is incurring a liability for which there is no budget or inadequate budget, indicating the approx. amount of liability. AO/WAD shall then be responsible for bringing the facts instantly to the notice of higher financial authority with a view to necessary steps being taken either to stop the progress of work or to regularize its execution.

Verbal orders for commencement of work are to be deprecated but once these are given they should be got confirmed in writing as soon as possible thereafter.

Ans. 3(d)

The authority next to the authority placing the order should decide the question of blacklisting any firm or debarring any firm from business dealings.



Ans. 4(a)

Model of EO/S-11/18/P-1

- I. **Work expenditure and work outlay:** Total expenditure incurred upon construction or repair or a work is called works expenditure. The expenditure which is capitalized out of total expenditure so incurred is called works outlay. For example - on a work of replacement of power transformer total expenditure of Rs. 60 lacs shall be known as works expenditure out of which Rs. 8 lacs is chargeable to revenue a/c head on account of decommissioning cost and Rs. 52 lacs charged to capital expenditure which is works outlay.
- II. **Imprest** is a fixed sum of money issued to an official of the Corporation by the competent authority for making certain unforeseen petty payments. Its entry is recorded in the cash book on payment side. When an expenditure is made by custodian out of the imprest money, the expenditure incurred is recouped.
- Temporary Advance** is a sum of money issued to an official of the corporation for making payments against passed bills/vouchers. Its entry is also kept in the cash book. The official is required to submit full account of temporary advance when all payments have been made. This advance is not recouped.
- III. **Administrative approval** is the formal acceptance of proposal by the administrative authority for incurring expenditure or to undertake a work, the **technical sanction** means the approval of a competent authority to a detailed estimate of cost of work of construction or repair proposed to be carried out for which lumpsum provision has been sanctioned by the competent authority.

Ans 4 (b)

1. 75.616 - Encashment of Earned Leave at the time of Leave travel concession.
2. 75.127 - Arrear of pay due to revision of pay scale w.e.f. 01.01.06 to 31.10.09 (Permanent and Regular Employees).
3. 47.309 - Deposits for contribution works.
4. 75.761 - Electricity Concession.

7

Model Sol. of E/S-11/18/P-1

8

Ans. 4 (c)

1. 46.430
2. 46.910
3. 77.737
4. 76.132



Model Sol of EO/S-11/18/P-1

Ans. 5 (a)

In case of loss of U-cheque in transit reported by the AU in whose favour it is issued, a certificate in the following form will be issued by the Issuing AU.

Certified that U cheque No.....Date..... amounting to Rs..... was issued in favour of(Name of AU and location code) in settlement of IUT bill no..... date/recoveries made on his behalf.

Supdt. (Divnl. A/cs.)

Officer Incharge

On the basis of this certificate the receiving AU will pass necessary entries in his account. (U-cheque Cash Book).

Ans 5(b)

- (a) As per purchase regulation in case of urgent cases valuing upto Rs. 20,000/- (each) may be authorized to be purchased by Executive Engineer/Deputy Secretary/Dy. CAO against cash payment after assessing reasonability of rates from the market on the basis of at least three quotations in writing, subject to annual limits as specified in relevant clauses of DoP.
- (b) Items valuing upto Rs. 10,000/- (each) may be purchased against cash payment after conducting oral enquires in the market, subject to annual limits as specified in relevant clauses of DoP.


Ans 5(c)

The duties of Sr. XEN relating to works accounts thereof are as under:

1. Checking/sanctioning of estimates.
2. Getting the audit of works conducted through the Divisional Accountant.
3. Initiating the action against the discrepancies detected as a result of audit by Divisional Accountant.



Model Sol. of EO/S-11/18/P-1

4. Ensuring that the accounts are being maintained and initiating action against officials reported the Divisional Accountant who have failed to render the accounts.
 5. Surveying off tools and plants and unserviceable articles/material.
 6. Ensuring that the register of issue of MBs, EMBs, dismantlement registers etc. are being maintained.
 7. Ensure that registers of cheque books is being maintained.
 8. To ensure that the budget grant is fully spent and a loss of E&S for re-appropriation of the budget grant.
 9. To ensure the framing of the completion plans and completion reports.
 10. Ensuring maintenance of the works register and controlling the expenditure on works through Divisional Accountant.
- 

model solved

Engineer Officer Service Rules & Regulation, Paper-II

S-11/18

I (a) Answer

Mr Y Peon pay is fixed as follows:

<u>Date</u>	<u>Pay to be Drawn</u>
1.6.2011	9020+1550=10570
Special increment as per FC 4/13	
1.12.2011	9340+1950=10890
Grade Pay as per FC 2/14 and 23/14	
1.12.2011	9340+1950=11290
After giving effect of EOL	
11.08.2012	9680+1950=11630
1.08.2013	10030+1950=11980
1.08.2014	10390+1950=12340
1.08.2015	10770+1950=12720
1.08.2016	11160+1950=13110
1.08.2017	11560+1950=13510
1.08.2018	11970+1950=13920
DNI	1.08.2019

1(b) Answer

Following amounts in the TA claim of officer are not in order:

- (i) As per Regulation 20 (Note 2) of T.A. Regulations Taxi charges are permissible only outside Punjab and Chandigarh. Therefore claim of taxi charges at Chandigarh on 20.12.2016 & 27.12.2016 is not in order.
- (ii) As per Finance Circular No. 36/2011 dt. 5.8.2011, direct flights from Chandigarh shall continue to be allowed, but connecting flights from Chandigarh shall be allowed only in emergent cases with the prior approval of the Directors in charge. Therefore, claim of air fare from Chandigarh to New Delhi on 20.12.2016 requires permission of Director Incharge, otherwise claim is not in order.
- (iii) As per Reg.44 of T.A. Regulations Daily Allowance on Training Days (20.12.2016 to 26.12.2016) is permissible on $\frac{1}{4}$ th rate i.e. Rs. 75/- per day and for 27.12.2016, Daily allowance is permissible @ Rs. 180/- per day (i.e. as per Ludhiana entitlement). Therefore claim of Daily allowance @ 300/- per day from 20.12.2016 to 27.12.2016 is not in order.

Model Sol of Engineer Officer Service Rules & Regulation, Paper-II

2(a) Answer

S-11/18

As per Reg .18(i) of Study leave Regulations, 1975 given in Appendix-9 of MSR Vol-I, Part-II, If a Board (Now PSPCL) employee resigns or retires from service without returning to duty after a period of study leave or within a period of 3 years after such return to duty or fails to complete the course of study, he shall be required to refund:

- (i) Double the amount of leaves salary, study allowance, cost of fees, travelling and other expenses if any, incurred by the Board, and
- (ii) The actual amount if, any of the cost incurred by other agencies e.g. foreign Governments, Foundations, Trust etc in connection with the course of study together with interest thereon at Govt/Board rates for the time being in force on Govt./Board loans from the date of demand before his resignation is accepted or permission to retire is granted.

Thus the employee in question is required to deposit the amounts as per above.

2(b) Answer

As per Reg.8.15 of MSR Vol.I (Part.I)

"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."

Therefore action of the sanctioning authority to sanction half pay leave instead of applied earned leave is not in order.

2(c) Answer

As per Reg.9.1 of MSR Vol.I Part-II, joining time may be granted to a Board employee to enable him:

- (a) To join a new post either at the same or a new station without availing himself of any leave on relinquishing charge of his old post.
- (b) To join a new post in a new station or return from:
 - (1) Earned leave not exceeding 180 days in respect of Board employee subject to leave regulations.
 - (2) Leave other than earned leave when he has not sufficient notice of his appointment to new post.
- (c) (1) To proceed on transfer on an expiry of leave from a specified station to join in a place in a remote locality which is not easy of access.
- (2) To proceed on relinquishing charges of a post on transfer or leave, in a remote locality which is not easy of access to a specified station.

2(d) Answer

- 1. Ctrl+2
- 2. F3
- 3. Ctrl+J
- 4. Ctrl+H
- 5. Ctrl+O

3

Model Solg **Engineer Officer Service Rules & Regulation, Paper-II**

3(a) Answer

S-11/18

Qualifying service	<u>Year</u>	<u>Month</u>	<u>Days</u>
11.1.1995 to 31.01.1995	-	-	21
01.2.1995 to 30.06.2018	23	5	-
Total	23	5	21
EOL 15.10.14 to 30.04.2015	-	6	17
Qualifying service or say 46 Half Yearly	22	11	4

Basic Pension = $\frac{1}{2}$ (Last Pay Drawn x Qualifying service)/50

$$= 35460 \times 46 / 50 \times 1/2$$

$$= \text{Rs.16312}$$

Gratuity

Basic Pay	35460
DA @ 132%	46807
Total	82267

$$\text{Gratuity} = \text{Basic Pay} + \text{DA} \times \frac{\text{Qualifying service}}{4}$$

$$= 82267 \times \frac{46}{4}$$

$$= \text{Rs. 946070/-}$$

3(b) Answer

The conditions required to be fulfilled for counting of adhoc service for pensionary benefits.

1. Minimum prescribed qualifications and experience, If any,, for the post at the time of appointment and recruitment was made by following proper procedure, continuing uninterrupted till date of regulation.
2. Minimum prescribed qualification and experience, If any, for the post at the time of appointment and recruitment was made by not following proper procedure and continued in service without any interruption.
3. The benefit will not be admissible to those who do not fulfill either of the above two conditions.

4
Model Sol of Eo/ S-11/18/ P-II
3(c) Answer

Office Sub Division Officer,
Distribution Sub Division, PSPCL-----

Memo No.

Dated

To

Senior Executive Engineer
Distribution Division PSPCL

Subject : Shortage of Staff

In this connection it is stated that more than half posts including Revenue Accountant are vacant in this sub division. There is only two ledger keepers and two cashiers against sanctioned strength of five and four respectively. UDC Revenue is looking after the work of Revenue Accountant. Resultantly he can not certify the correctness of CCR book.

In such a situation a great difficulty is faced in collection of cash, remittance thereof in bank and getting the same transferred to main account timely. Similarly consumer problems with regard to billing are not taken care in time bound manner.

Keeping in view the above position it is requested to take up the matter of solving staff shortage with higher authorities. Posting of Revenue Accountant along with at least one each ledger keeper and cashier may solve this problem to a great extent.

Sub Divisional officer
PSPCL-----

- i) As per note to regulation 20 "Marriage is a foreseeable event and ordinarily it should not be difficult for the Corporation employee concerned to make up his mind before hand whether he would be able to meet the entire expenditure thereon from his private resources or whether he would have to resort to a final withdrawal from the Provident Fund Account for the purposes mentioned above. In the latter case, the subscriber has to apply for final withdrawal sufficiently in advance of the date of marriage. Where however, a subscriber applies for the withdrawal well before the date of the marriage, but the application is sanctioned after the aforesaid date or, if sanctioned before that date, the case is received in audit office for the issue of authority for payment after that there will no objection to the payment of the amount being made after the date of marriage."
- As per above, advance can be sanctioned as the employee applied for the same ahead of the ceremony. As such the action is in order.

- ii) As per regulation 30 (i) (b) "If no such nomination in favor of a member or members of the family of the subscriber subsists or if such nomination relates only to a part of the amount standing to his credit in the Fund, the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall, notwithstanding any nomination purporting to be in favor of any person or persons other than a member or members of his family, become payable to the members of his family in equal share; Provided that no share shall be payable to:-

- (1) sons who have attained legal majority;
 - (2) sons of a deceased son, who have attained legal majority.
 - (3) Married daughter whose husbands are alive;
 - (4) Married daughters of deceased son whose husbands are alive;
- If there is any member of the family, other than those specified in clauses (1),(2),(3) and (4) .

Provided further that the widow or widows and the child or children of a deceased son shall receive between them in equal part only the share which that son would have received if he had survived and had been exempted from the provisions of clause (1) of the first proviso;"

In this case GPF final payment is required to be made in equal share to widow and minor son of the deceased employee instead of widow only.

- iii) As per regulation 18(3) " The second and third Non-refundable advance for making additions and alterations to the flat/house shall be admissible after at least 5 (Five) years have passed since the grant of the first and second advance subsequently which shall not exceeds 50% of the balance amount standing at credit of a subscriber on each occasion.
- Hence in this case, third advance after 3 years of second advance is not admissible.
- iv) Regulation 14 to 28 of Provident Fund Regulations 2010 deals with various types of advances admissible to Corporation officer/official. Advance from GPF neither refundable nor non-refundable is admissible to repay the personal loan.

4 (b) Answer

The grounds on which orders of punishment can be revised by the competent authority are following:-

- (a) If the appellate authority is one other than PSPCL (earlier Board) and
- (b) Only on the ground of material irregularity in the proceedings of the enquiring or appellate authority or on the discovery of new and important matter of evidence, which, after exercise of diligence was not within the knowledge of the petitioner, or could not be produced by him, when the orders were made against him, or on account of some mistake or errors apparent on the face of the record.

4 (c) Answer

Under Regulation 2.33 of Main Service Regulation Vol-I, '**Honorarium**' means a recurring or non-recurring payment granted to a Board/PSPCL employee from the Board/PSPCL Funds as remuneration for special work of an occasional nature or intermittent character whereas Under Regulation 2.21 of Main Service Regulation Vol-I, '**Fee**' means a recurring or non-recurring payment to a Board/PSPCL employee from a source other than the Board/PSPCL Funds, whether made directly to the Board employee or indirectly through the intermediary of Board/PSPCL.

5(a) Answer

I) Theft of energy, help or connivance of an employee in theft are offences under the law. If any Board employee is found stealing energy or helping/conniving in theft of energy by any consumer in any way including by recording of perfunctory readings and or insertion of wrong status of meter and or tampering of prescribed/relevant record where the details of consumption of units by each consumer are recorded by the concerned employee and the charge(s) is are successfully established against him, the minimum punishment in such cases shall be dismissal from service.

II) No Board employee shall indulge in any act of sexual/harassment of any woman at her work place.

Every Board employee who is incharge of a work place shall take appropriate steps to prevent sexual harassment to any woman at such work place.

Explanation:-for the purpose of this rule "sexual harassment" includes such un-welcome sexually determined behavior, whether directly or otherwise, as

- (i) physical contact and advances,
- (ii) demand or request for sexual favour;
- (iii) sexual coloured remarks;
- (iv) showing any pornography; or
- (v) any other unwelcome physical, verbal or non-verbal conduct of sexual nature.

5(b) Answer

As per Reg.8.40 of MSR Vol.1, Part-1, a corp. employee who remains absent after the end of leave is entitled to no leave salary for the period of such absence and that period will be debited against his leave account as though it were leave on half pay unless his leave is extended by the competent authority. Willful absence from duty after the expiry of leave may be treated as misbehavior for the purpose of Regulation 3.16. If the competent authority is satisfied that the employee could not join his duty due to reasons beyond his control, then he can sanction this period as leave of kind due.

Model Sol d) EO/S-11/18/P-II

5(c) Answer

In the following circumstances employees shall be deemed to have been placed under suspension by an order or appointing authority under Regulation 4 (2) of PSEB Employees Punishment and Appeal Regulations, 1971

(b) with effect from the date of his detention, if he is detained in custody whether on a criminal charge or otherwise, for a period exceeding forty-eight hours;

NOTE The deemed suspension of an employees is operative for the period of custody only. Once the period of custody is over, the appointing authority should carefully consider his continued suspension even beyond the period of custody depending upon the merits of the case under investigation.

(c) With effect from the date of his conviction, if in the event of conviction for an offence, he is sentenced to a term of imprisonment exceeding forty eight hours and is not forth with dismissed or removed or compulsorily retired consequent to such conviction.

Explanation The period of forty eight hours referred to in clause (b) of this sub regulation shall be computed from the commencement of the imprisonment after conviction and for this purpose, intermittent period of imprisonment, if any, shall be taken into account.

(3) Where a penalty of dismissal, removal or compulsory retirement from service imposed upon an employee under suspension is set aside in appeal or on review under these regulations and the case is remitted for further inquiry or action or with any other directions, the order of his suspension shall be deemed to have continued in force on an from the date of the original order of dismissal, removal or compulsory retirement and shall remain in force until further orders;

(4) Where a penalty of dismissal, removal or compulsory retirement from service imposed upon an employee is set aside or declared or rendered void in consequence of or by a decision of a court of law and the punishing authority, on a consideration of the circumstances of the case, decides to hold a further inquiry against him on the allegations on which the penalty of dismissal, removal or compulsory retirement was originally imposed, the employee shall be deemed to have been placed under suspension by the appointing authority from the date of the original order of dismissal, removal or compulsory retirement and shall continue to remain under suspension until further orders.

Ans 1 A

Energy Bill of Mr. Ram Lal of Ludhiana city is as under :-

Energy Charges (a)			
Period	Units	Rate	Amount (Rs)
12.7.18 to 31.7.18=19 days	$\frac{9988 \times 19}{39} = 4866$	7.24	35229.84
1.8.18 to 20.8.18=20 days	$\frac{13531 \times 20}{39} = 6939$	6.27	43507.53
			78737.37
	11805		Say 78737
Fixed Charges (b)			
12.7.18 to 31.7.18=19 days	$\frac{44.330 \times 0.8 \times 80 \times 19}{30}$		1797
1.8.18 to 20.8.18=20 days	$\frac{41 \times 110 \times 20}{30}$		3007
			4804

Total Energy charges + Fixed Charges (a+b)	= 78737 + 4804 = 83541-
Fuel Surcharges	= 944-
SOP	= 84485-
Electricity Duty 13%	= 10983-
Infra Cess 5%	= 4224-
Municipal Tax 2%	= 1690-
Meter Rent	= 41-
Total Bill Amount Payable within Due date	= 101423

If the full amount of the bill is not paid within due date, late payment surcharge shall be levied @ 2% on the unpaid amount of the bill up to 15 days after due date as per ESIM 21.2

Marks 15

Ans. 1 B

As per ESIM 93.3.2, the concerned (DS) Officers are not competent to grant stay or to allow installments against payment of the current energy bills.

Marks 5

Ans 2 A

Calculation of maximum demand is as under :-

S.No	Particulars	Load in KW
1	5 Nos Electric Motor (Single Phase) 4 BHP each	$5 \times 4 \times 0.746 = 14.920$
2	2Nos electric motor (Three Phase) 50 BHP Each	$50 \times 2 \times 0.746 = 74.600$
3	5 Nos Power Socket (Three Phase)	$\frac{5}{2} = 3 \times 6.000 = 18.000$
4	3 Nos Power socket (Single Phase)	$\frac{3}{2} = 2 \times 1.000 = 2.000$
5	10 Nos wall Sockets	$\frac{10}{3} = 4 \times 0.060 = 0.240$
6	15 Nos Fan	$15 \times 0.060 = 0.900$
7	1 No Air Conditioner Unit	$= 10.120$
8	5 Nos Air Conditioners (Without rating)	$2.5 \times 5 = 12.500$
9	i) 20 No Light Pt	$20 \times 0.040 = 0.800$
	ii) 13 Nos Yard lighting	$13 \times 0.100 = 1.300$
10	Approved Motor with change switch (Higher of both)	$60 \times 0.746 = 44.760$
	Total	180.140 KW
	Maximum Demand	$\frac{180.140}{0.90} = 200.16 \text{ KVA}$

Marks 12

Ans 2 B

The Forum shall have the jurisdiction to entertain all the monetary/non monetary complaints/grievance filed by the complainants or to take up the matter suo-moto with respect to the electricity services provided by the distribution licensee if the same fulfills the requirements specified in sub-regulation (e) read with sub regulation (g) of Regulation 1.5 or against the decision of a Dispute Settlement Committee constituted under CCHP.

2.25 of CCHP

The Forum shall entertain only those complaints where the representation is made within 2 years from the date of cause of action in case the complainant approaches the Forum directly or within 2 months from the date of receipt of the orders of respective Dispute Settlement Committee constituted under CCHP.

Provided that the Forum may for reasons to be recorded in writing entertain a complaint which does not meet the aforesaid requirements.

2.26 of CCHP

In case a complainant approaches the Forum directly for redressal of his monetary dispute under first proviso to regulation 2.22 of CCHP the consumer shall be required to deposit following amount (inclusive of amount already deposited on this account) with the Licensee in cash or cheque (subject to realization) or through demand draft payable at the headquarters of the concerned sub-division, pending disposal of any dispute between the complainant and the Licensee and attach a copy of the receipt with the complaint .

a) Disputed current electricity bill amount (covered under Reg.35 of Supply Code-2014) payment as per Regulation 35.1 of Supply Code.2014 Regulations as amended from time to time.

b) Cases Other than that covered under (a) above: 20% of the disputed amount other than the current bill amount.

Provided that in case the consumer is unable to make payment as specified above, the Chairperson of the Forum shall be competent to fix the amount to be deposited before consideration of the grievance by the Forum.

Marks 4

Ans 2 C As per clause 20 of general condition of tariff, Consumption charges i.e. both demand and energy charges including surcharges, rebates, octroi (if applicable) meter/MCB rentals, electricity duty as well a total energy bill (net as well as gross) shall be rounded –off individually to the nearest rupee by ignoring 1 to 49 paise and taking 50 to 99 paise as one rupee. Thus the amount mentioned in the bill shall be in whole rupee. The net amount payable in all electricity bills shall be rounded –off to the nearest Rs 10/ (Rupees ten) and difference due to rounding-off shall be adjusted in subsequent bills.

Marks 4

Ans 3(a)

As per ESIM 150, the distribution feeder shall be categorized as under:-

150.1 Category –I (Urban/Industrial Feeders)

"The feeders which are feeding mixed load of domestic commercial industrial consumers including Arc/Induction Furnaces and Essential Industries fed through mixed feeders.

150.2 Category –II

150.2.1 11/33/66/132/220 KV Separate/Independent Feeders of consumers which have not been declared as continuous process by CE/SO & C and declared continuous process/Essential industries.

150.2.2 All Mixed Industrial Feeders having sanctioned industrial load of 90% or more of the total connected load on the feeder with no Agriculture connection (AP)

150.2.3 No & date by which the feeder is declared as category-II by the office of CE/PP& R PSPCL, Patiala shall be displayed on the concerned out going breaker at the Grid Sub-Station. Since release of new G.S.C connections from declared Category-II feeder shall change the percentage of industrial load so the status of these feeders may be reviewed regularly (at least ending March and September every year) and appropriate action (for changing to Category-I) be taken accordingly under intimation to the office of CE/PP & R PSPCL Patiala . The responsibility for running ineligible feeders (as per the said scope) under Category-II feeders during power cut shall rest with the DS organization.

150.3 Category-III" Arc/Induction furnace consumers fed through separate/independent feeders.

"Separate/Independent feeders feeding only Arc/Induction furnace consumers"

150.4 Category-IV (Feeders feeding only continuous process/essential industries)

"Separate/Independent feeders of those Continuous Process/Essential Industries which have been declared as Continuous Process/Essential Industry.

150.5 Category-V (24 hours urban pattern supply 3 phase 3- wire feeders)

This category shall cover all the 11 KV 3 Phase 3 Wire feeders erected to give 24 Hours supply on urban pattern to villages.

Keeping in view the System conditions, the power Controller, Patiala shall give the message(s) of Power Cut category-wise as & when required.

Marks 10

Ans 3b

A consumer or any person shall be guilty of theft of electricity within the meaning of section 135 of the Act whoever dishonestly:-

- a) Taps makes or causes to be made any connection with overhead underground or under water lines or cable s, or service wires, or service facilities of a licensee or supplier, as the case may be or
- b) Tempers a meter ,installs or uses a tempered meter, current reversing transformer, loop connection or any other device or method which interferes with accurate or proper registration, calibration or metering of electric current or otherwise results in a manner whereby electricity is stolen or wasted or
- c) Damages or destroys an electric meter, apparatus, equipment or wire or causes or allows any of them to be so damaged or destroyed as to interfere with the proper or accurate metering of electricity or as to interfere with the proper or accurate metering of electricity :or
- d) Uses electricity through a tempered meter.

Authorized Officers to enter the consumer premises for checking/inspection designated under section 135 of the Act by the Govt of Punjab vide notification No. 1/13/04-EB (PR) 23 dated 10.1.2005 is as under:-

Sr. No	Category of Connection	Authorized Officer
A	Operation Officers	
i)	All DS/NRS/AP SP and Medium/ Large/ Bulk supply up to 500 KW Load	Any Officer of Distribution wing not below the rank of AE (within his jurisdiction)
ii)	Large and Bulk Supply beyond 500 KW and Railway traction supply	Any Officer of Distribution wing not below the rank of Sr. Xen (with in his jurisdiction)
B	Enforcement Officers	
i)	All categories of consumers with loads up to 500KW	Any Officer of the Enforcement wing not below the rank of AEE (within his jurisdiction)
ii)	All categories of consumers with loads above 500 KW	Any Officer of the Enforcement wing not below the rank of Sr.Xen (within his jurisdiction)
C	MMTS Officers	
	Medium/Large Supply and Bulk supply	Any Officer of the MMTS Wing not below the rank of Sr.Xen (with in his jurisdiction)

The compounding charges notified by the Govt of Pb under section 152 of the Act vide notification No. 1/27/05-EB (PR)/204 dated 22.3.06 is as under:-

Sr. No	Category of Consumer	Rate at which the sum of money for compounding to be collected
1	Industrial	
	a) Small Power	Rs.10000/- per KW of sanctioned load
	b) Medium Supply	-do-
	c) Large Supply-General Industry/Power Intensive	Rs.10000/- per KW of sanctioned load or Rs. 10,000/- per KVA of contract demand whichever is higher.
2	Commercial	Rs. 5000/- per KW of sanctioned load.
3	Agriculture Supply	Rs. 2000/- per BHP of sanctioned load.
4	Other category of consumers Domestic/ Bulk Supply/Street Light	Rs. 3000/- per KW of sanctioned load.

Marks 10

Ans 4(i)

As per clause 146 of ESIM, Energy Audit for industrial units having loads exceeding 500 KW/KVA:-

The Punjab Government vide Notification No.6/40/96-IPE (6) dated 14.10.96 and 6/40/96-IPE(6) 5799 dated 17.3.98 read with notification No. 6/40/96-IPE (6) 19276 dated 5.10.2000 made energy audit mandatory for all industrial establishments where load /demand exceeds 500 KVA.

146.1 All industrial units consuming Electrical Energy, Whose load/demand exceeds 500 KVA shall get Energy Audit conducted for his/her establishment once every from an accredited Energy Auditor in a block of three financial year, one detailed Energy Audit and two basic Energy Audits.

146.2 Energy Audit Report shall be submitted to the Govt. by the consumer as well as the Energy Auditor within three months from the close of the financial year i.e. 30th June of every year so far as use of electrical energy is concerned. Industrialists are also required to submit the energy Audit Report to the office of SE/Energy Conservation under CE/EIC/Technical Audit, PSPCL Patiala. A copy of the report shall also be submitted for further implementation/follow up the recommendations of Energy Auditors to the concerned SE/Dy.CE (DS) Failure to submit the report to the Govt. within the Scheduled date will attract such penalty as the Govt. may deem fit.

146.2.1 If for any reason beyond the control of the consumer, the energy audit cannot be completed within the prescribed time limit, the consumer shall apply to the Pb. Govt. along with the reasons and recommendations of the Energy Auditor for extension of the date of submission of the report, up to a maximum period of three months beyond 30th June.

146.2.2 Upon considering of such application, the Govt. may extend the time limit up to three months.

146.2.3 Every Energy Audit report shall be accompanied with energy conservation scheme which may be prepared as per following procedure:-

- a) Calculate energy saving for each equipment/feeder.
- b) Calculate total cost of energy conservation measures and annual savings.
- c) Evaluate payback period return on investment etc.

Marks 5

Ans 4 (ii) Essential Services means;

"Essential Services" mean the services which affect the general public at large and will interalia include Hospitals, Railway Stations/Installations, Railway Traction, Defense and Military installations, Radio/TV Installation. Water supply and Sewerage installations, postal and Telegraph/Telecom Installations Telephone Exchanges/ installations and News Services installation.

Marks 5

Ans 4 (iii)

As per clause 16 of General condition of supply of tariff,

Defective MDI: In case the MDI of a consumer becomes defective, the maximum demand shall be computed as under:

16.1.1

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 .

16.1.2

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.

16.1.3

In Case of new connections where the previous reading record is not available the maximum demand shall be taken as 75% of sanctioned contract demand for billing purposes during the period MDI became defective.

Marks 5

Ans 4 (iv)

As per clause 13 of general condition of tariff,

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 @ 15%
- ii) All consumers catered supply at KV against specified voltage of 33/66 KV shall be levied surcharged @ 10%
- iii) All consumers catered at 33/66KV against specified voltage of 132/220 KV shall be levied surcharge @ 5%

iv) All these surcharges shall be leviable on the consumption charges including Demand Charges, if any or monthly minimum charges whichever is higher.

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

(a) LS consumers existing as on 31.3.2010 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, till such consumers request for change of their Contract Demand.

(b) DS/NRS/BS consumers existing as on 31.3.2010 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.

Provided that existing consumers paying surcharge as per sub-clause(ii) or (iv) of clause of 13.1 of General conditions of Tariff annexed as Annexure-1 to the Tariff Order for FY 2016-17 shall continue to be governed by the existing provisions till conversion to amended supply Voltage in accordance with Reg-4.2 read with Sub Reg 4.2.2 of Supply Code-2014 (2nd amendment)

(PSERC Order dated 26/10/2016 circulated vide CC No.6/2017 dt.23.2.2017)

13.2

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 (PSPCL) 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 the existing consumer paying surcharge as per sub clause 2&4 of 13.1 above shall continue to be governed by the existing provisions till conversation to amended Supply voltage in accordance with Reg-4.2 of supply Code-2014 as amended from time to time.

Marks 5

Ans 5(i)

As per clause 28.1 of ESIM, Conversion of LT single phase supply to three phase LT supply or vice versa shall be allowed by AE/AEE/XEN (DS) on receipt of application and payment of processing fee. The consumer shall pay charges as indicated in the schedule of general charges approved by the commission or the actual cost of estimate as per Reg-11.2 of supply code-2014, which PSPCL may have to frame for making changes in its existing distribution system and for providing additional material for erection/dismantlement of LT line etc.

Marks 5

Ans 5 (ii)

Following steps shall be taken for reduction of T& D Losses:-

- 1) Loading of Transformers: The 100 KVA distribution transformers for industrial connections shall be loaded up to 100 KW and in general transformers for ISC shall be loaded upto 100%. The transformers having mixed loads shall be loaded up to 80% of their capacity.
- 2) The distribution transformers above 25 KVA capacity shall not be used for a single AP motor to avoid misuse due to high cushion capacity. Wherever two AP motors can be fed from the same distribution transformers of rating higher than 25 KVA by keeping LT line up to 200 meters including cable, the same shall be installed with the approval of SE/Dy.CE(DS) concerned by recording reasons thereof.
- 3) The Cases where it is not technically feasible to install a new transformer due to practical constraints and connection can be released from the existing transformer or by augmenting the existing transformer up to 200 KVA and length of the line (including service cable) is up to 250 meters, in such cases connection can be allowed to be released by Sr.Xen/ASE (DS) by giving speaking order regarding the justification of the technical constraints.
- 4) In order to reduce T&D losses, the meter shall be provided in the pillar Box or MCB on pole or outer wall of the premises as per site condition. In no case meter shall be installed inside the consumer premises.
- 5) HVDS in GSC/ISC: In urban areas, residential premises in Posh/Planned colonies having high load of AC, Heaters/Geysers and other gadgets incidence of theft in such premises is very high and loss of revenue is also substantial. Therefore, the transformers to be spared from AP under HVDS shall be installed in such colonies to cater to a cluster of 4/5 to 8/10 houses depending on load and meters should be installed in pillar-Boxes/MCBs. This will ensure zero LT and no commercial loss/theft. Similar action shall be taken in the case of commercial premises in planned shopping centers/malls etc and SP/MS connections in industrial estates and other areas also. In

nutshell, all DS/NRS/SP/MS connections shall be released in future on HVDS with least/Zero LT. Further bare conductor overhead LT lines which allow direct hooking shall be avoided.

6) D.T Metering: - DT meters may be provided in the first phase on all the urban Distribution Transformers for effective energy accounting and audit and in the second phase the DT meters shall be installed on Distribution Transformers catering the GSC/ISC loads in rural areas.

Marks 5

Ans 5 (iii)

As per ESIM 17.2, and supply code 6.8.4, Time line for issue of Demand Notice:-

The Demand Notice shall be issued by the PSPCL within:

- a) 7 working days of receipt of application in case of LT supply,
- b) 15 days of receipt of application in case of HT supply up to 11 KV.
- c) 30 days of receipt of application in case of HT/EHT (33 KV and above) supply.
- d) 10 working days of receipt of Commission's approval in a case covered under Regulation 8.1 © of the Supply Code-2014.

As per ESIM 17.3 and supply code 6.8.5, Validity of Demand Notice Period:-

The Demand Notice shall be valid for a period of three (3) months for LT supply categories (except AP) and six (6) months for all other category of consumers (including AP) from the date of issue of Demand Notice unless extension is granted by PSPCL. In case a revised demand notice is issued on account of revision of feasibility clearance or any other reason, the validity period of such demand notice shall start from the date of issue of revised demand notice.

Marks 5

Ans 5(iv)

As per clause 4.2 of ESIM, after issue of feasibility clearance the period for online registration of A& A Forms along with processing fee, security (consumption) and security (meter) shall be 30 days only which can be extended up to 60 days (including 30 days allowed in the first instance) by SE/Dy.CE(DS). No request for further extension beyond above period shall be entertained and feasibility clearance/permission shall stand cancelled and earnest money will be forfeited. In this case following action is required:-

- i) As consumer want to register A& A after 30 days from feasibility clearance, permission from SE/Dy.CE (DS) is required.
- ii) As consumer has come after 60 days from feasibility clearance his earnest money shall be forfeited.

Marks 5

Model Solution of EO/S-11/18/P-IV

Paper-IV

1 (a) Yes, It should be made available to all the requesters under RTI act. However, if such records are digitized as far as possible and uploaded on the internet to facilitate easy access, and the public made aware of its availability on the Internet, the number of RTI applications would be less or would come down post-disclosure-on-the-Internet.

(b) A request cannot be denied / rejected on the ground that information asked for is too big. PIO may invite the applicant to inspect the records and specify the information he wants. Information must be provided in the form in which it is requested for unless it disproportionately diverts the resources of the public authority. The Act does not put any restrictions on the amount of information that can be asked for through one application

(c) Fee for filing application under RTI Act, 2005 is Rs. 10. Citizens belonging to the BPL category are exempted from paying application fees. A copy of the BPL/Antyodaya ration card may be attached to claim waiver of the application fee. BPL applicants are exempted from paying additional fees for securing the requested information.

(d) Reliefs available to Reena are:

- (i) To replace the adulterated ghee.
- (ii) To refund the price paid for the product.
- (iii) To pay a reasonable amount of compensation for any loss or injury/sickness suffered by her due to the negligence of the manufacturer.
- (iv) To pay punitive damages in appropriate circumstances.
- (v) To withdraw the adulterated ghee from sale.
- (vi) To cease manufacture of adulterated ghee.

Model sol. of EO/S-11/18/P-IV

Answer 2:

- (i) (c) Imparting training
- (ii) (d) All of the above
- (iii) (a) Member of the Armed Forces of the Union
- (iv) (a) Yes
- (v) (d) Piece rated workers
- (vi) (d) Contractor
- (vii) (d) All of the above
- (viii) 5 years
- (ix) Site appraisal committee
- (x) 2 months

Model Sol of Eo/s-11/18 / P-IV

Answer 3

3 (a) As per MSMED Act, 2006 period to calculate the interest on delayed payment is required to be considered in different situation is as under:

- (i) Where the date agreed upon is more than 45 days – 45 days from the date of acceptance;
- (ii) Where the date agreed upon is 45 days or less than 45 days – from the date as agreed upon in writing;
- (iii) Where there is no agreement – from the appointed day; Appointed day is the day after the expiry of the period of fifteen days from the day of acceptance or the day of deemed acceptance of any goods or any services, by a buyer, from a supplier.

Further, interest payable to MSMEs is required to be paid 3 times of the RBI Bank Rate. Interest is to be compounded at the monthly rest.

Accordingly, interest payable under three situations is as under:

- (i) $100000 \times 24\% \times (70 - 45 \text{ days}) / 365 = 1644$
- (ii) $100000 \times 24\% \times (70 - 40 \text{ days}) / 365 = 1973$
- (iii) No of days to be considered $(70 - 15) = 55 \text{ days}$
 $100000 \times 24\% \times (\text{First 30 days} / \text{First month}) / 365 = 1973$
 $(100000 + 1973 = 101973) \times 24\% \times (25 \text{ balance days}) / 365 = 1676$
Total interest = $1973 + 1676 = 3649$

3(b)

- | | |
|--|----------------|
| i. Working Partner in a Firm | (Not Covered) |
| ii. Part time sweeper for daily cleaning | (Covered) |
| iii. Worker paid per item produced (Paid per piece) | (Covered) |
| iv. Contractor Himself working without wages | (Not Covered) |
| v. Apprentice not covered under Apprentice act | (Covered) |

3(c) Monthly “**basic wage**” of employee as per Employees Provident Fund Act-1952 is as under:

- | | |
|--|---------------------|
| i. Basic pay | :Rs 5000 Per month |
| ii. Dearness allowance | :Not to be included |
| iii. Shift allowance | :Rs 400 per month |
| iv. Diwali Gift from employer (yearly) | :Not to be included |
| v. Annual bonus | :Not to be included |
| vi. Leave wages (yearly) | :Rs 300 (3600/12) |

Total Wages = Rs. 5700

Model Sol. of Eo/S-11/18/P-IV

Ans 4(a) As per Air (Prevention & Control of Pollution) Act 1981, No person shall be permitted to discharge air pollutants more than the standard laid down by the state board. Failure to comply with the above standards shall have following consequences as per the Section 37 of the Act.

(i) whoever fails to comply with the above standards shall, in respect of each such failure, be punishable with imprisonment for a term which shall not be less than one year and six months but which may extend to six years and with fine, and in case the failure continues, with an additional fine which may extend to five thousand rupees for every day during which such failure continues after the conviction for the first such failure.

(ii) If the failure referred to in (i) continues beyond a period of one year after the date of conviction, the offender shall be punishable with imprisonment for a term which shall not be less than two years but which may extend to seven years and with fine.

4(b) As per section 42 of the Air (Prevention & Control of Pollution) Act 1981, No suit, prosecution or other legal proceeding shall lie against any officer of the Government or any member or any officer or other employee of the Board in respect of anything which is done or intended to be done in good faith in pursuance of this Act or the rules made there under. Further as per section 46 of the act no civil court shall have jurisdiction to entertain any suit or proceeding in respect of any matter which an Appellate Authority constituted under this Act is empowered by or under this Act to determine, and no injunction shall be granted by any court or other authority in respect of any action taken or to be taken in pursuance of any power conferred by or under this Act. Accordingly you may appraise the court and should pray that suit is not admissible as per the above said provisions, hence may be dismissed.

4 (c) Accident arising out of and in the course of employment

An accident arising out of employment implies a casual connection between the injury and the accident and the work done in the course of employment. Employment should be the distinctive and the proximate cause of the injury. The three tests for determining whether an accident arose out of employment are:

(1) at the time of injury workman must have been engaged in the business of the employer and must not be doing something for his personal benefit

(2) that accident occurred at the place where he was performing his duties; and

(3) injury must have resulted from some risk incidental to the duties of the service, or inherent in the nature or condition of employment.

The expression 'arising out of employment' is not confined to the mere nature of employment. The expression applies to employment as such to its nature, its conditions, its obligations and its incidents. If by reason of any of those factors the workman is brought within the zone of special danger, the injury would be one which arises 'out of employment' to put it differently. If the accident had occurred on account of a risk which is an incident of the employment, the claim for compensation must succeed, unless of course, the workman has exposed himself to an added peril by his own imprudent act.

The phrase 'in the course of employment' is understood to mean that the injury has resulted during the course of employment from some risk incidental to the duties of the service, which

Model Sal of Eo/S-11/18 / P-IV

unless engaged in the duty owing to the master, it is reasonable to believe the workman would not otherwise have suffered. Thus, whereas 'in the course of employment' emphasizes the time when accidental injury was caused, 'arising out of employment' emphasizes that there must be a casual connection between the employment and the accidental injury.

Model Sol of Eo/S-11/18/P IV

Ans. 5

- (i) Central government
- (ii) Punjab State Electricity Regulatory Commission (P.S.E.R.C)
- (iii) National Regional Load Despatch Centre
- (iv) Regional Load Despatch Centre
- (v) Central Transmission Utility
- (vi) Transmission licensee
- (vii) State Commission
- (viii) Delhi Electricity Regulatory Commission
- (ix) Central Electricity Regulatory Commission (C.E.R.C)
- (x) Central Government/State Government in their respective Jurisdiction