

Ans.1 (a)

In both types of works the expenditure is met by outside agencies like Govt. Department, local body or a consumer. While in respect of deposit work the property right over the work after completion remains with the agency that met the expenditure, in the case of contribution works the asset or property created out of funds met by agency rests with the PSPCL/PSTCL. While liability for mtc. of property in case of deposit work shall lie with the outside agency, the liability for mtc. of contributory work shall lie with PSPCL/PSTCL.

While departmental charges @ 27.5% are levied on the expenditure on the deposit works only 16% departmental charges are recoverable on contribution works.

Deposit received and expenditure incurred on deposit work will be credited/debited to Account code 47.305 whereas in case of contributory work deposit will be credited to Account Code 47.309 and expenditure will be booked to account Code 14- Work in progress and on completion of work Fixed Assets will be created.

Ans.1 (b)

The estimate is required to be framed as under:-

- a) The cost of additional material used on the alteration giving due credit for the depreciated cost of the materials which would be available from the existing line.
- b) The wages of labour employed in affecting the alteration.
- c) Departmental charges to the extent of 15% of the wages mentioned in clause (b); and
- d) Charges incurred in compliance with statutory provisions.

Accounting Procedure :-

The amount deposited by the SDE/B&R shall be credited to the Account Code 47.305 'Receipts for Deposits Works.'

The expenditure incurred should be debited to Group heads 74 'Repairs and Maintenance' and 75-Employees Costs. The departmental charges 15% shall be levied on the cost of labour only and credited to Account Code 62.930-'Other Incomes.' In case the work is done by the regular staff the labour charges should be worked out as per approved norms/labour schedule of rates on the basis of items of work actually executed. The departmental charges should be levied on the amount of labour so calculated. On completion of work the amount placed under account code 47.305 shall be adjusted by credit to Account Code 62.390 'Other Incomes'.

In case the shifting of lines involve additional expenditure due to change in route plan etc., the difference between the original cost of work and the cost of new works should be transferred to Group head 14-'Capital works In Progress Accounts' and thereafter to Group head-10 (Fixed Assets.) Separate accounts should be given in the estimate for the amount chargeable to Capital and revenue heads of accounts.

Ans.1(c)

1. Work shall not be commenced until written approval to the estimate and design and the amount is received from the party.
2. The record of expenditure of deposit/contributory work should be kept in the Register of works (Form CE-21) as well as in the Register of Deposit Works (Form CE-44).
3. The Departmental Charges @ 16% in case of Contributory Works and @ 27.5% in case of Deposit Works shall be levied monthly, so as to watch the expenditure against deposit amount.
4. Strict watch should be kept over the flow of expenditure against deposit/contributory work.

The department will call for additional deposit from the party as and when it is anticipated that the expenditure is likely to exceed the amount of original estimate and such additional deposit shall be paid within 30 days from the date of such demand failing which interest at prevailing market rate will be charged on the amount of the additional deposit from the date of such demand till the date of actual payment.

It will be the duty of the officer incharge of the work to bring at once to the notice of his superiors and of the party any anticipated excess over the estimate as well as to provide the fullest information in connection with the progress of expenditure, so that no responsibility may attach to department in the event of the work having to be stopped for want of funds.

It must be distinctly understood that contributions/deposits on account of one work can in no circumstances, be utilized in meeting outlay on account of another work contributions/deposits for which may be in arrears.

On continued failure of the party to pay additional deposits as demanded, the department, may at its discretion, either suspend or cancel the remaining work and the contract, and in that event the department shall not liable for payment of any damages, whatsoever to the party.

Ans.2(a)

SDC/Operation Sub Division is required to maintain Register of Store Requisition & IUT Bills control Register (IUT-9A) JE wise allotting separate folio for each work in the following Performa :-

**S.R AND I.U.T.BILLS CONTROL REGISTER**  
(To be maintained in Sub Divisions)

Sub Division  
Division

Name of work \_\_\_\_\_  
Sanctioned Estimate No./Year \_\_\_\_\_  
Estimated Cost of Material \_\_\_\_\_

Sr. No	IUT Bill No. & date	Ref. of Divn	Month in which received with Diary No.	No. of S.Rs (S.R No. & Date one by one	Amt.	Entry recorded in IWR/MECR No./Page No.	Name/ sign. of JE code No.	Verified IUT bill sent back to Divn. vide Memo No. & date	Name / signature of SDC AE/ AEE	Remarks
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SR and IUT Bill Register along with verified IUT Bills will be forwarded to the Divisional Accounts Section regularly. The Register (IUT-9/A) will be kept by SDC in his personal custody. Position of maintenance of SR & IUT Bills Control Register be mentioned in ACR of SDC.

2(b)

Action of the JE-II is in order. As per chapter XXXIX of Manual on Capital Expenditure & Fixed Assets the L.M in charge of execution of work shall receive the material from his JE-II on the prescribed Performa on day to day basis. After installation of the material JE-II shall be given full account of the material received, utilized and returned.

Ans.2(c)

On transfer, SDC shall obtain a certificate from the Executive Engineer that he has properly finalized the accounts of all minor works completed by all Junior Engineers during his stay and has submitted proper accounts of all major works after carrying out prescribed checks to the Divisional Officer for finalization. Thus action of A.O/Field is in order.



Ans.3 (a)

Imprest is a standing advance allowed to a subordinate to meet with day to day expenditure on petty items. The imprest holders occasionally, monthly or earlier when he needs the money, renders the account of expenditure incurred in Form C&B-9, gets the expenditure approved & secures re-coupment of the money spent. The maximum amount of imprest can be upto Rs. 2000/-.

On the other hand a temporary advance is allowed to a subordinate to make payment against vouchers already passed & for making payment to labour at the site of work. After making payment the account of advance is rendered like imprest but the expenditure is not recouped. It is adjusted and account closed.

Ans.3 (b)

A cheque remains valid for payment for 6 months from the date of issue. Thus a cheque issued on 10<sup>th</sup> April can be got encashed by 9<sup>th</sup> Oct. If a cheque remains un-encashed for a period of 6 months it becomes stale cheque. This stale cheque is cancelled by preparing a journal voucher & the amount is credited to account Code 46.910. If the payee subsequently presents the cheque to the Drawing & Disbursing Officers (DDO) for renewal-a fresh cheque is drawn and classified to Account code 46.910.

Ans.3 (c)

Errors noticed in the writing of cash book can be corrected in the following manner :-

- a) If the error is noticed before the submission of the S/Divnl. A/c to the Division or Divisional A/c to CAO the correction may be carried out by drawing a pen through the incorrect entry & correct one inserted between the lines above the incorrect entry & cutting attested.
- b) If the error is detected after submission of A/c, a journal voucher may be prepared to set the error right. A note of correction should be recorded against the incorrect entry.

Ans.3 (d)

The cash in chest should be checked, counted & certificate of count recorded as per provisions of Cash & Bank Manual. When the cash is found surplus it should be taken as receipt & credited to A/c Code 62.930. In case cash is found short, an entry be recorded on the payment side of Cash Book & amount debited to A/c code 28.868 Misc. Advances Account.

- Ans.4 (a)**                      **Action of Sr. Xen/Op. West Division, Patiala is not in order. The IUT Bill is to be verified /accepted for full amount and not in part. IUT Bill should have been returned to Sr. Xen/Op. Division, Nabha for withdrawal and raising a fresh IUT Bill for Rs. 74,000/-.**
- (b)**                      **Proposal of Sr.Xen/TLSC, Bathinda is not in order. In case U-Cheque was issued before 16.4.10 the issuing Divn. i.e. Sr.Xen/Op Division, Bathinda should have been requested to issue a certificate that U-Cheque No. /date for Rs. 7,50,000/- issued in favor of Sr.Xen/TLSC Divn. Bathinda in settlement IUT No./date\_\_\_\_. This certificate should have been utilized as a U-cheque. In case the U-Cheque was issued after 16.4.10 the same needs to be cancelled and adjusted as per agreement between PSPCL & PSTCL.**
- (c)**                      **It is not in order, only a certificate regarding use of vehicle for O&M work is required to be issued.**
- (d)**                      **In case it is not possible for JE to be present at the time of petrol filling the driver should obtain a sales bill from the petrol dealer detailing the date of supply, vehicle no./name of the driver & quantity of petrol supplied. The Driver should pass on the sale bill to the JE on the same evening or the next morning. The JE should apply approx. checks-such as dipping a rod in the petrol tank or checking the gauges/meter & record entry in the MB.**
- (e)**                      **Action of SDO is not in order. 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.**

- Ans.5 (a)
- (i) Secured Advance
  - ii) Intermediate Payment.
  - iii) Payment on Account.
  - iv) Advance Payment.
  - v) Liabilities.
  - vi) Administrative approval.
  - vii) Book transfer or Book adjustment
  - viii) Contingencies
  - ix) Supervision charges
  - x) Technical Sanction

(b) Transaction be classified to Account Code as under :-

- i) 24.210
- ii) 10.802
- iii) 28.810
- iv) 44.401
- v) 62.905

(c) Additions may bring into existence a new asset or increase the physical size of an asset through expansion/extension etc. Expdr. on additions is capitalized. "An expdr. having the effect of extending the useful life of an asset or increasing output or capacity or efficiency of asset or decreasing its operating costs is improvement. Expdr. on improvement shall be Capitalized. Improvement may or may not involve replacement of an asset.

In case of alterations or renovations of building or plant, the treatment of expenditure shall be similar to that for improvements.

All expenditure on rearrangement (of plant layout, office layout etc.) shall be charged to revenue in the year in which the expenditure is incurred.

Replacement can be defined as Substitutions of one fixed asset by another, particularly of an asset by a new asset or of an old part by a new part. Expdr. on minor replacements shall be charged to revenue as Repairs & Maintenance Expenditure. Major replacement expenditure shall be capitalized. However, the cost and accumulated depreciation of the old replaced asset shall be withdrawn when the expenditure on the new replacing asset is capitalized. A broad criteria of distinguishing minor and major shall be that replacement of any asset or part of asset for which a separate fixed asset record is required shall be considered major replacement.

EO, P-II, S-10/2010

MODEL SOLUTION - Engineer Officers - Session-10/2010  
PAPER-II Ind. (Services, Rules & Regulations)

Ans.No.Q.1 (a)

Circle Asstt.6300/10000

1.6.2002 8825 6300/10000

29.5.2003 (8825) 9400

*Promotion as to Asstt.*

The official cannot opt. under para 2(b) of Finance

1.5.2004 - 9700

Circular No.240 dated 15.1.91 since the same has

b

been withdrawn vide Finance O/O No. 425 dated

28.5.2003

Ans.1(b)

Pay Fixation of S.S.O

6400/20200 + G.P.2800SSA

1.1.2006 14520 (11720+2800)

1.4.2006 14960 (12160+2800)

10900/34800+4650

Promotion as SSO

2.6.2006 (14960)

12160+4650

16810

1.4.2007

(12160+450+470+4650)

17730



**Answer:**

**Question no.2: The salient features of contributory Pension Scheme for new entrants to Punjab Govt. Services are given as under :**

1. The new pension scheme will work on defined contribution basis & will have two tiers i.e. Tier I & II Contribution to Tier I is mandatory for all employees joining service after 1.1.2004, where as tier II will be optional & at the discretion of Board employees.
2. In tier I all employees will have to make a contribution of 10% of his basic pay plus DA. Through pay. The board will make an equal matching contribution.
3. Tier I contribution will be kept in a non with drawble Pension/Tier I A/c Tier II will be kept in a separate accnt that will be withdraw able at the option of the official. Board will not contribute to tier II A/C.
4. The existing provisions of defined pensionary benefits pension & GPF would not be available to new Board/ Corporation employee joining service on or after 1.1.2004.
5. There will be a central record keeping agency & several fund managers to be appointed by Govt. of India Ministry of finance to offer three categories of scheme to Board employees viz. option A,B & C based on the ratio of investment in fixed income instruments & equities. An independent pension fund regulatory & development authority will regulate & develop the pension market.
6. As an interim arrangement till such time the statutory body is set up an interim. Regulatory body has been appointed by issuing executive order.
7. Till the central record keeping agency is created the contribution of staff will be kept in the public account of India i.e. suspense Account an temporary measures.
8. Tier II will not be made operative during the interim period.
9. An employee can exit at or after the age of 58 years & 60 years in the case of sub P employees. Deptt. employee from Tier I of the scheme. At exit it would be mandatory for him to invest 40% of the pension wealth to purchase an annuity, which will provide for pension for the life time of employee & his dependent. In case employee leave, the scheme before attaining superannuation the mandatory annuitisation would be 80% of pension wealth.



Q:No.3 (a) As clarified vide Finance Circular No.71/90 dated 11.12.90 and finance <sup>circle</sup> No.5/2007 dated 23.5.2007 the Officer cannot claim L.T.C. facilities by State Tourism bus. This facility by Tourism bus has totally been banned. So observation of Audit is correct. Besides this the claim with entitlement cannot be admitted in L.T.C. Case, because it is actually a reimbursement of fares.

(b) ~~1~~ No. In order to be entitled to reimbursement of fare applicable on Rajdhani or Shatabdi Express, the journey in question have to be actually performed by those trains. In case when LTC journey are undertaken in trains other than Rajdhani or Shatabdi Express by a class of accommodation higher than the one to which the employee is entitled or by an alternative mode of travel to which he is not entitled, reimbursement of fares cannot be determined as a notional basis.

(c) As per TA Regulation 45 note-2 of MSR Vol.-III of P.S.E.B., the T A will be admissible to employees who are retrenched from service without being offered alternative appointment provided in case of retrenched employees, provided they have put in a service of not less than 10 years at the time of retrenchment.

But no TA will be admissible to the employee who is removed from the service of Board as per Note 4 of T.A Regulation.

Ans:4 (a) The following punishments shall not amount to a penalty within the meaning of punishment and appeal Regulations-

- 1) holding of increments of Pay of an employee for his failure to pass departmental papers in accordance with the Rules & Regulation governing his service to which he belong or as per terms of his appointment.
- 2) Stopping of an employee at the efficiency bar in the time scale of pay on the ground of his unfitness to cross the bar.
- 3) Non promotion of an employee whether in s substantive or officiating capacity after consideration of his case.
- 4) Reversion of an employee officiating in a higher service, grade or post to a lower service grade or post on the ground that he is considered to be unsuitable for such higher service, grade or post.
- 5) Reversion of an employee appointed on probation to any other service, grade or post to his permanent service grade or post during or at the end of probation.
- 6) Repatriation of services an employee to his parents department.
- 7) compulsory retirement of an employee in accordance with the provision relating to his superannuation.
- 8) Termination of the service of an employee, appointed on probation or of a temporary service or at a completion of an agreement as per terms of such agreement.

Ans: 4 (b) As per MSR Vol. I Part-I of P.S.E.B.Chapter XV & appendix of MSR Vol. I Part. II Power to sanction extra ordinary leave is as under:-

- |     |   |  |
|-----|---|--|
| I   | Head of Office  | up to 90 days.                           |
| II  | Head of Deptt...i.e.<br>Secy.,C.E.,C.AO.,Chief Controller Finance<br>and Chief Auditor,etc. | up to one year                           |
| III | Member Incharge   | upto 2 years.                            |
| IV  | Board   | Extra ordinary leave more than 2 yearsd. |

Ans: 5 (a) As per Regulation 3.22 (2) of MSR Vol.I Part.I where a Board employee does not resume duty after remaining on leave for a continuous period of five years or where a board employee after the expiry of his leave remains absent from duty for any period which together with the period of leave granted to him exceeds five years he shall unless the competent authority in view of exceptional circumstances be removed from service after following the procedure laid down in punishment appeal regulation of Board. It has further been clarified by the secretary Regulation Section Circular No.16/92 dated 11.6.92 when an official give request for joining after remaining absent for more than 5 years, than he shall be allowed to resume duties but disciplinary action for his removal of service should be initiated immediately.

Ans:5(b) Reappropriation and Supplementary appropriation

- (I) Reappropriation means the transfer of saving under appropriation from the one Unit of appropriation to meet excess expenditure anticipated under another unit.

Whereas Supplementary <sup>appropriation</sup> ~~appropriates~~ means an addition to the amount included in the schedule or in the supplementary schedule or of a authorized expenditure.

- (II) Primary unit of appropriation and secondary unit of appropriation.

Primary unit of appropriation is a portion of the supply under each minor head which is allotted to a prescribed sub division of the head as representing one of the primary objects of the supply.

Whereas secondary unit of appropriation is a division of the appropriation from a primary unit and were definitely prescribed by the deptt. of finance appears in the account.

#### 5(c) Head of Department

As per MSR Vol.-I Part-I of P.S.E.B. & Secretary Regulation Circular No.6/2008 dt.15.4.2008. Head of Department means the Secretary of the Board Chief Accounts Officer, Chief Engineers and other equivalent ranks non-engineering officers in the pay scale of Chief Engineer or any authority specially appointed by the Board to exercise the power of Head of Deptt.



Qus-1 (a) How Review Panel is constituted and who are the Members of the Panel? (Revenue Accounts)

(Marks: 10+10)

**Ans:** Constitution of the Review Panel

The Commission will set up a Supply Code Review Panel consisting of the following Members :-

- (a) A Member of the Commission nominated by its Chairperson will be Ex-officio Chairperson of the Panel.
- (b) One representative of the State Government.
- (c) One Chief Engineer/General Manager or equivalent level representative of each Licensee operating in the State.
- (d) One Chief Engineer/General Manager or equivalent level representative of the State Transmission Utility (STU) and each transmission Licensee operating in the State.
- (e) One representative of the State Load Despatch Centre (SLDC).
- (f) Representatives of the consumers not exceeding five to be nominated by the Commission representing, as far as possible, different categories of consumers.
- (g) The Secretary of the Panel will be an officer of the Commission nominated by the Chairperson of the Commission.

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**Qus b** What are the function of Review Panel?

**Ans:** Functions of the panel

The Panel will meet atleast once in six months and perform the following functions :-

- (a) To consider views of the Licensees, consumers and other stakeholders regarding implementation of the Supply Code ;
- (b) To assess compliance by the Licensees with Conditions of Supply ;
- (c) To protect consumer interests and overall performance of utilities ; and
- (d) To recommend changes in the Supply Code, wherever required.

**Qus-2 ( a ) A consumer found indulging in theft of electricity. Explain the procedure to the adopted as per Reg-37 of Electricity Supply Code and Related Matters Reg-2007?**

**(Marks: 15+5)**

**Ans:** In case of theft of electricity by a consumer/person is prima-facie established then the supply of such premises will be immediately disconnected and the complaint in writing (FIR) shall be lodged within 24 hours from the time of such disconnection with the concerned anti Power Theft Police Station established as per notification issued by the Govt. of Pb.

The assessment shall be made on the basis of consumption computed as per procedure defined by PSERC, according to which it will be assessed at the rate equal to two times tariff rate applicable for the relevant category, for a period of 12 months. The period of 12 month may however, be suitably reduced if the authorized officer for reasons to be recorded in writing is satisfied that theft of Electricity has actually taken place for a lesser period. The order of assessment will be delivered to the concerned consumer/person within 24 hours of the theft of electricity having been established. If a consumer is not satisfied with the provisional assessment, he may file objection to the designated authority specified by PSERC within 15 days of the assessment. The designated authority will pass final order within seven days after hearing the consumer/person. The finally determined amount shall be deposited by the consumer/person within three days of the order passed by the authority designed by PSERC and order will also be submitted before the special designated court where challan is filed by the Police.

In case of default in payment of the assessment amount, the Board/ Licensee shall pursue the case in the Special Designated Court. The supply in such cases shall not be restored till civil liability is paid by the consumer. In addition to above the licensee may extend the last date of payment of the assessed amount or allow the consumer to make payment in installments subject to payment of interest for the unpaid amount for the extended period beyond 15 days at SBI's short term PLR on first of April of the relevant year.

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**Qus (b) Explain compounding fee?**

**Ans:** Compounding fee is such a fee as notified by Govt. of Pb. which is deposited to stop Criminal proceedings against the consumer / person who is found indulging in theft of electricity, in case of first offence only. The deposit of compounding fee in case of first offence or withdrawal of legal proceeding shall be in addition to assessment charges.

Ques 3 Prepare the Bill of LS consumer for the month of 8/2010 from the following Data  
Connection falls in the limit of Municipal Corporation.

<u>Category</u>	<u>Forging Unit</u>
Supply Voltage	11 KV
Sanctioned Load	1495.576 KW
Sanctioned Contract Demand	1300 KVA
CT Ratio	100/5
Meter Ratio	5/5
Meter Multiplier	1.00
Peak Load allowed	200 KW

Readings

	<u>New</u>	<u>Old</u>
MDI	66.600	60.400
KVAH	62266	42667
KWH	60869	41726
Energy Charges		458 p/kwh
MMC		133/KVA

What Gross amount the consumer will pay if he deposits the amount:-

- |            |                |
|------------|----------------|
| 1) 5 days  | After due date |
| 2) 11 days |                |

(Marks: 20)

Ans:

$$\text{KWH Consumption} = 60869 - 41726 = 19143 \times \text{MF} = \frac{19143 \times 100}{5} = 382860 \text{ units}$$

$$\text{KVAH Consumption} = 62266 - 42667 = 19599 \times \text{MF} = \frac{19599 \times 100}{5} = 391980$$

$$\text{MDI} = \frac{66.600 \times 100}{5} = 1332 \text{ KVA}$$

$$\text{Power Factor} = \frac{\text{KWH}}{\text{KVAH}} = \frac{382860}{391980} = 98\%$$

$$\text{Energy Charges} = 382860 \times 4.58 = 1753499/-$$

$$\text{MMC} = 1300 \times 133 = 172900/-$$

$$\text{Bill Amount} = 1753499/-$$

$$\text{PF 98\% i.e. 2\%} = (-) 35070/-$$

$$\text{Demand surcharge} = 1332 - 1300 = 32$$

$$= 32 \times 750 = 24000/-$$

$$\text{Peak load exemption charges} = 200 \times 1.80 \times 3 \times 31 = 33480/-$$

$$\text{Electricity Duty} = 13\% \text{ of SOP } (1753499 - 35070) = 223396/-$$

$$\text{Octori @ 10 paise/KWH} = 382860 \times 10 \text{ paise} = 382860/-$$

$$\text{Meter Rent} = 555/-$$

$$\text{Service Charges} = 450/-$$

$$= 2038596/-$$

**Rounded off Rs. 2038600/-**

$$\text{Amount Deposited 5 days after the due date (Surcharge @ 5\%)} = 88849 + 2038600 = \text{Rs. 2127446/-}$$

$$\text{Amount Deposited 11 days after the due date (Surcharge @ 10 \%)} = 177691 + 2038600 = \text{Rs. 2216291/-}$$



Qus 4 (A)

I) Define the rates at which the money for compounding fee is to be collected for the following category of consumers:-

i) Industrial

a) Small Power

b) Medium Supply

c) Large Supply-General Industry/Power Intensive (Marks:1x3=3)

ii) Agriculture Supply

iii) NRS

iv Bulk Supply consumer (Marks:1x3=3)

Ans:

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	Rs. 10000/- per kW of sanctioned load
	c) Large Supply - General Industry/Power Intensive	Rs. 10,000/- per kW of sanctioned load or Rs. 10,000/- per KVA of Contract Demand which ever is higher.
2.	Agriculture Supply	Rs. 2000/- per BHP of sanctioned load
3.	NRS	Rs. 5000/- per kW of sanctioned load.
4.	Bulk Supply consumer	Rs. 3000/- per kW of sanctioned load.

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Qus II Who is Authorized Officer for accepting compounding fee for the following category of consumer?

1) All LT and HT Domestic, Bulk Supply, Industrial SP, Agriculture and NRS Connections

2) All LS & MS industrial Connections

(Marks:2 x 2=4)

Ans:

Sr. No.	Category of Connection	Authorized Officer
1)	All LT and HT Domestic, Bulk Supply, Industrial SP, Agriculture and NRS Connections	SE/Distribution of the respective zone
2)	All LS & MS industrial Connections	CE/Distribution of the respective zone

Qus 4 (B) Who are the officers designed by the PSERC to review assessment made in respect of theft of Electricity cases for the following category of connections as per Electricity Supply Code and Related Matters Reg-2007:-

- i. SP/MS/AP consumers
- ii. DS/NRS Consumer load upto 100 kW
- iii. Bulk Supply Consumer with load exceeding 100 kW but upto 500 KW
- iv. DS/NRS consumers with load above 500 KW
- v. Railway Traction

Ans:

(Marks:1x5=5)

Sr. No.	Category of Connection	Designated Authority
1.	SP/MS/AP consumers	SE/Distribution in his jurisdiction.
2.	DS/NRS Consumer load upto 100 kW	SE/Distribution in his jurisdiction
3.	Bulk Supply Consumer with load exceeding 100 kW but upto 500 kW	CE/Distribution in his jurisdiction
4.	DS/NRS consumers with load above 500 KW	CE/DS concerned and CE/Enforcement or his representative not below the rank of SE.
5.	Railway Traction	CE/DS concerned and CE/Enforcement or his representative not below the rank of SE.

Qus C Who are the authorized officers of operation organization to issue disconnection of supply where theft of Electricity is prima facie established in respect of the following:-

- I. MS Supply consumer
- II. LS Supply consumer upto 500 kW
- III. NRS Supply consumer beyond 500 kW
- IV. Bulk Supply consumer beyond 500 kW
- V. Railway Traction.

Ans

(Marks:1x5=5)

Sr. No.	Category of Connection	Authorized Officer
I.	MS Supply consumer	Any Officer of Distribution wing not below the rank of AE (within his jurisdiction).
II.	LS Supply consumer upto 500 kW	Any Officer of Distribution wing not below the rank of AE (within his jurisdiction).
III.	NRS Supply consumer beyond 500 kW	Any Officer of Distribution wing not below the rank of AE (within his jurisdiction).
IV.	Bulk Supply consumer beyond 500 kW	Any Officer of Distribution wing not below the rank of Sr. Xen (within his jurisdiction).
V.	Railway Traction	Any Officer of Distribution wing not below the rank of Sr. Xen (within his jurisdiction).

EO, P-III, S-10/2010

**Qus 5** A Domestic Supply consumer having sanctioned load of 7 KW found using electricity by " By-passing" the meter on 31/7/2010 . Calculate theft charges? He has paid last Bio-monthly six bills of Rs.16,321/- (SOP) and Rs. 1718/- (ED) for 4345 (Units), Rs.435/- (Octroi), Energy charges 100 Unit Rs. 3.11 per/kwh, 200 unit Rs. 4.52 per kwh and 204 unit Rs 4.78 per kwh?  
(Marks: 20)

**Ans:-** Sanctioned load = 7 KW  
Checked load = 3.96 KW  
Category = DS

Amount of theft charges as per LDHF as below:-

$$7 \text{ kw} \times 30 \text{ days} \times 8 \text{ hours} \times 30\% = 504 \text{ units}$$

$$100 \text{ units} \times 3.11$$

$$200 \text{ units} \times 4.52$$

$$204 \text{ units} \times 4.78$$

$$\times 12 \text{ months} \times 2 \text{ times} =$$

	<u>SOP</u>		<u>ED</u>		<u>Octroi</u>
	52560		6833		605
	<u>16321</u>		<u>1718</u>		<u>435</u>
Amount already paid =	36239	+	5115	+	170

**Chargeable theft charges** = 41524/-

**Compounding fee** = 7 KW x Rs. 3000 per kw = 21000/-



Question No 1(i):-

Paper - IV (Acts &amp; Labour Laws)

**The functions of the State Electricity Consultative Council shall be as follows:-**

- (i) to advise the Board and the Generating Company or Generating Companies, if any, operating in the State on major questions of the policy and major schemes.
- (ii) to review the progress and the work of the Board and the Generating Company or Generating Companies, if any, operating in the State from time to time.
- (iii) to consider such other matters as the Board or Generating Company or Generating Companies, if any, operating in the State may place before it; and
- (iv) to consider such matters as the State Government may by rules prescribe.

**Question No 1(ii):- Annual Financial Statement**

- (1) In February of each year the Board shall submit to the State Government a statement in the prescribed form of the estimated capital and revenue receipts and expenditure for the ensuing year.
- (2) The said statement shall include a statement of salaries of members and officers and other employees of the Board and of such other particulars as may be prescribed.
- (3) The State Government shall as soon as may be after the receipt of the said statement cause it to be laid on the table of the House, or as the case may be Houses of the State Legislature; and the said statement shall be open to discussion therein, but shall not be subject to vote.
- (4) The Board shall take into consideration any comments made on the said statement in the State Legislature.
- (5) The Board may at any time during the year in respect of which a statement under sub-section (1) has been submitted, submit to the State Government a supplementary statement, and all the provisions of this section shall apply to such statement as they apply to the statement under the said sub-section.

**Question No 1(iii):-****Power to make regulations.-**

The Board may, by notification in the Official Gazette, make regulations not inconsistent with this Act and the rules made thereunder to provide for all or any of the following matters, namely:-

- (a) the administration of the funds and other property of the Board, and the maintenance of its accounts.
- (b) the summoning and holding of meetings of the Board, the times and places at which such meetings shall be held, the conduct of business thereat and the number of members necessary to constitute a quorum.
- (c) the duties of officers and other employees of the Board, and their salaries, allowances and other conditions of service.
- (d) all matters necessary or expedient for regulating the operations of the Board under section 20.
- (e) the making of advances to licensees by the Board under section 23 and the manner of repayment of such advances.
- (f) the making of contributions by the Board under section 24.
- (g) the procedure to be followed by the Board in inviting, considering and accepting tenders.
- (h) principles governing the fixing of Grid Tariffs.
- (i) principles governing the making of arrangements with licensees under section 47.
- (j) principles governing the supply of electricity by the Board to persons other than licensees under section 49.
- (jj) expending sum not included in statement submitted under sub-section (1) or sub-section (5) of section 61, under sub-section (2) of section 62.
- (k) any other matter arising out of the Board's functions under this Act for which it is necessary or expedient to make regulations.

Provided that regulations under clauses (a), (d) and (jj) shall be made only with the previous approval of the State Government and regulations under clauses (h) and (i) shall be made with the concurrence of the Authority.

**Question No 2(a):-**

Every person to whom consent has been granted by the State Board under sub-section (4) of the provisions of the Air (Prevention and Control of Pollution) Act, 1981 shall comply with the following conditions, namely:-

- (i) the control equipment of such specifications as the State Board may approve in this behalf shall be installed and operated in the premises where the industry is carried on or proposed to be carried on.
- (ii) the existing control equipment, if any, shall be altered or replaced in accordance with the directions of the State Board.
- (iii) the control equipment referred to in clause (i) or clause (ii) shall be kept at all times in good running condition.
- (iv) chimney, wherever necessary, of such specifications as the State Board may approve in this behalf shall be erected or re-erected in such premises.
- (v) such other conditions as the State Board may specify in this behalf and.
- (vi) the conditions referred to in clauses (i), (ii) and (iv) shall be complied with within such period as the State Board may specify in this behalf.

Provided that in the case of a person operating any industrial plant in an air pollution control area immediately before the date of declaration of such area as an air pollution control area, the period so specified shall not be less than six months:

Provided further that-

- (a) after the installation of any control equipment in accordance with the specifications under clause (i), or
- (b) after the alteration or replacement of any control equipment in accordance with the directions of the State Board under clause (ii), or
- (c) after the erection or re-erection of any chimney under clause (iv),

no control equipment or chimney shall be altered or replaced or, as the case may be, erected or re-erected except with the previous approval of the State Board.



**Question No 2(b):-**

Subject to the provisions of sub-section (4), when a sample of emission is taken for analysis under sub-section (1), the person taking the sample shall-

- (a) serve on the occupier or his agent, a notice, then and there, in such form as may be prescribed, of his intention to have it so analyzed.
- (b) in the presence of the occupier or his agent, collect a sample of emission for analysis.
- (c) cause the sample to be placed in a container or containers which shall be marked and sealed and shall also be signed both by the person taking the sample and the occupier or his agent.
- (d) send, without delay, the container or containers to the laboratory established or recognized by the State Board under section 17 or, if a request in that behalf is made by the occupier or his agent when the notice is served on him under clause (a), to the laboratory established or specified under sub-section (1) of section 28.

**Question No 2(c):-****Cognizance of offences.-**

(1) No court shall take cognizance of any offence under this Act except on a complaint made by-

- (a) a Board or any officer authorized in this behalf by it; or
  - (b) any person who has given notice of not less than sixty days, in the manner prescribed, of the alleged offence and of his intention to make a complaint to the Board or officer authorized as aforesaid,
- and no court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try any offence punishable under this Act.

(2) Where a complaint has been made under clause (b) of sub-section(1), the Board shall, on demand by such person, make available the relevant reports in its possession to that person:

Provided that the Board may refuse to make any such report available to such person if the same is, in its opinion, against the public interest.

**Question No 3(a):-**

Right of workmen laid-off for compensation- Whenever a workman (other than a badly workman or a casual workman) whose name is borne on the muster rolls of an industrial establishment and who has completed not less than one year of continuous service under an employer is laid-off, whether continuously or intermittently, he shall be paid by the employer for all days during which he is so laid-off, except for such weekly holidays as may intervene, compensation which shall be equal to fifty per cent of the total of the basic wages and dearness allowance that would have been payable to him had he not been so laid-off.

Provided that if during any period of twelve months, a workman is so laid-off for more than forty-five days, no such compensation shall be payable in respect of any period of the lay-off after the expiry of the first forty-five days, if there is an agreement to that effect between the workman and the employer:

Provided further that it shall be lawful for the employer in any case falling within the foregoing proviso to retrench the workman in accordance with the provisions contained in section 25F at any time after the expiry of the first forty-five days of the lay-off and when he does so, any compensation paid to the workman for having been laid-off during the preceding twelve months may be set off against the compensation payable for retrenchment.

Workman not entitled to compensation in certain cases- No compensation shall be paid to a workman who has been laid-off---

- (i) if he refuses to accept any alternative employment in the same establishment from which he has been laid-off, or in any other establishment belonging to the same employer situate in the same town or village or situate within a radius of five miles from the establishment to which he belongs, if, in the opinion of the employer, such alternative employment does not call for any special skill or previous experience and can be done by the workman, provided that the wages which would normally have been paid to the workman are offered for the alternative employment also.
- (ii) if he does not present himself for work at the establishment at the appointed time during normal working hours at least once a day.
- (iii) if such laying-off is due to a strike or slowing-down of production on the part of workmen in another part of the establishment.



**Question No 3(b):-**

**Notice of periods of work for adults.**

- (1) There shall be displayed and correctly maintained in every factory in accordance with the provisions of sub-section (2) of Sec. 108, a notice of periods of work for adults, showing clearly for every day the periods during which adult workers may be required to work.
- (2) The periods shown in the notice required by sub-section (1) shall be fixed before hand in accordance with the following provisions of this section, and shall be such that workers working for those period would not be working in contravention of any of the provisions of Sec. 51, 52,53,54,55,56 and 58.
- (3) Where all the adult workers in a factory are required to work the same periods the manager of the factory shall fix those periods for such workers generally.
- (4) Where all the adult workers in a factory are not required to work during the same periods, the manager of the factory shall classify them into groups according to the nature of their work indicating the number of workers in each group.
- (5) For each group which is not required to work on a system of shifts, the manager of the factory shall fix the periods during which the group may be required to work.
- (6) Where any group is required to work on a system of shifts and the relays are not to be subject to pre determined periodical changes of shifts, the manager of the factory shall fix the periods during which each relay of the group may be required to work.
- (7) Where any group is to work on a system of shifts and relays are to be subject to pre-determined periodical changes of shifts, the manager of the factory shall draw up a scheme of shifts whereunder the periods during which any relay of the group may be required to work and the relay which will be working at any time of the day shall be known for any day.
- (8) The State Government may prescribe forms of the notice required by sub-section (1) and the manner in which it shall be maintained.
- (9) In the case of a factory beginning work after the commencement of this Act. a copy of the notice referred to in sub-section (1) shall be sent in duplicate to the Inspector before the day on which the work is begun in the factory.
- (10) Any proposed change in the system of work in any factory which will necessitate a change in the notice referred to in sub-section (1) shall be notified to the Inspector in duplicate before the change is made and except with the previous sanction of the Inspector, no such change shall be made until one week has elapsed since the last change.



#### Question No 4(a):-

Work on or near machinery in motion – Where in any factory it becomes necessary to examine any part of machinery referred to in Sec. 21, while the machinery is in motion, or, as a result of such examination, to carry out-

(a) in a case referred to in Cl. (i) of the proviso to sub-section (1) of Sec. 21, lubrication or other adjusting operation ; or

(b) in a case referred to in Cl. (ii) of the proviso aforesaid, any mounting or shipping of belts or lubrication or other adjusting operation;

which the machinery is in motion, such examination or operation shall be made or carried out only by a specially trained adult male worker wearing tight-fitting clothing which shall be supplied by the occupier) whose name has been recorded in the register prescribed in this behalf and who has been furnished with a certificate of his appointment, and while he is so engaged,-

(a) Such worker shall not handle a belt at a moving pulley unless-

(i) the belt is not more than fifteen centimeters in width

(ii) the pulley is normally for the purpose of drive and not merely a fly-wheel or balance wheel (in which a case a belt is not permissible)

(iii) the belt joints is either laced or flush with the belt.

(iv) the belt, including the joint and the pulley rim are in good repair.

(v) there is reasonable clearance between the pulley and any fixed plant or structure.

(vi) secure foothold and, where necessary, secure handhold, are provided for the operator, and

(vii) any ladder in use for carrying out any examination or operation aforesaid is securely fixed or lashed or is firmly held by a second person.

(b) without prejudice to any other provision of the Act relating to the fencing of machinery, every set screw, bolt and key on any revolving shaft, spindle, wheel or pinion, and all spur, worm and other toothed or friction gearing in motion with which such worker would otherwise be liable to come into contact, shall be securely fenced to prevent such contact.

(2) No woman or a young person shall be allowed to clean, lubricate or adjust any part of a prime mover or of any transmission machinery while the prime mover or transmission machinery is in motion, or to clean, lubricate or adjust any part of any machine if the cleaning, lubrication or adjustment thereof would expose the woman or young person to risk of injury from any moving part either of that machine or of any adjacent machinery.

(3) The State Government may, by notification in the official Gazette, prohibit, in any specified factory or class or description of factories, the cleaning, lubricating or adjusting by any person of specified parts of machinery when those parts are in motion.

Question No 4(b):-

Sec. 8 provides for the following rules regarding the distribution of compensation:

1. Payment of compensation in respect of a workman whose injury has resulted in death, and payment of lump sum as compensation due to a workman or a person under legal disability shall be made by deposit with the Commissioner. If the employer makes a direct payment to the dependants of the deceased workman or to a woman or person under legal disability, it shall not be deemed to be a payment of compensation (Sec. 8(1)).
2. In the case of a deceased workman, the employer may make to any dependant advances on account of compensation not exceeding Rs. 100 in the aggregate [Proviso to Sec. 8 (1)]. On the deposit of any money as compensation, the Commissioner may pay for workman's funeral expenses not exceeding Rs. 50 [Sec. 8 (4)].
3. In other cases, e.g., where an adult male worker has been totally or partially disabled by an injury, the employer may either pay the amount of compensation amounting to not less than Rs. 10 to the workman or deposit the same with the Commissioner who will then pay it to the workman [Sec. 8(2)].
4. The receipt of the amount by the Commissioner shall be a sufficient discharge in respect of any compensation deposited with him [Sec. 8(3)].
5. (a) On the deposit of any money as compensation in respect of a deceased workman, the Commissioner shall deduct therefrom the actual cost of the workman's funeral expenses up to an amount not exceeding Rs. 50 and pay the same to the person by whom the expenses were incurred [Sec. 8(4)].  
(b) The Commissioner shall, if he thinks necessary, cause notice to be published or to be served on each dependant calling upon the dependants to appear before him for determining the distribution of the compensation. If the Commissioner is satisfied that no dependant exists, he shall repay the money to the employer by whom it was paid.  
(c) The Commissioner shall, on application by the employer, furnish a statement showing in detail all disbursements made from the compensation [Sec. 8(4)].
6. Compensation deposited in respect of a deceased workman shall be apportioned among the dependants or any of them in such proportion as the Commissioner thinks fit. It may in the discretion of the Commissioner be allotted to any one dependant [Sec. 8(5)].
7. Where any compensation deposited with the Commissioner is payable to any person (not being a woman or a person under a legal disability), the Commissioner shall pay the money to the person entitled thereto. In any other case, the Commissioner may pay the amount to the person entitled [Sec. 8(6)].



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8. (a) Where any lump-sum deposited with the Commissioner is payable to a woman or a person under a legal disability, such sum may be invested, applied or otherwise dealt with for the benefit of the woman, or of such person during his disability, in such manner as the Commissioner may direct.

(b) Where a half monthly payment is payable to a person under legal disability, the Commissioner may pay it to any dependant of the workman or to any other person whom the Commissioner thinks best fitted to provide for the welfare of the workman [Sec. 8(7)].

9. The Commissioner may, on account of neglect of children on the part of a parent or on account of the variation of the circumstances of any dependant, or for any other sufficient cause, vary his earlier orders regarding distribution or investment of compensation. But no such order prejudicial to any person shall be made unless such person has been given an opportunity of showing cause why the order should not be made [Sec. 8 (8)].

10. Where the Commissioner varies any order referred to under Sec. 8 (8) by reason of the fact that payment of compensation to any person has been obtained by fraud, impersonation or other improper means, any amount so paid may be recovered as an arrear of land revenue [Sec. 8(9)].



**Question No 5(i):-****Inspectors, their functions and duties-**

- (1) The Corporation may appoint such persons as Inspectors, as it thinks fit for the purposes of this Act, within such local limits as it may assign to them.
- (2) Any Inspector appointed by the Corporation under sub-section (1) (hereinafter referred to as Inspector), or other official of the Corporation authorized in this behalf by it, may for the purpose of enquiring into the correctness of any particulars stated in any return referred to in section 44 or for the purpose or ascertaining whether any of the provisions of this Act has been complied with –
  - (a) require any principal or immediate employer to furnish to him such information as he may consider necessary for the purposes of this Act. or
  - (b) at any reasonable time enter any office, establishment, factory or other premises occupied by such principal or immediate employer and require any person found in charge thereof to produce to such Inspector or other official and allow him to examine such accounts, books and other documents relating to the employment of persons and payment of wages or to furnish to him such information as he may consider necessary, or
  - (c) examine, with respect to any matter relevant to the purposes aforesaid, the principal or immediate employer, his agent or servant or any person found in such factory, establishment, office or other premises, or any person whom the said Inspector or other official has reasonable cause to believe to be or to have been an employee, or
  - (d) make copies of, or take extracts from, any register, account book or other document maintained in such factory, establishment, office or other premises, or
  - (e) exercise such other powers as may be prescribed.
- (3) An Inspector shall exercise such functions and perform such duties as may be authorized by the Corporation or as may be specified in the regulations.

**Question No 5(ii):-****Issue of certificate to the Recovery Officer-**

- (1) Where any amount is an arrear under this Act, the authorized officer may issue, to the Recovery Officer, a certificate under his signature specifying the amount of arrears and the Recovery officer, on receipt of such certificate, shall proceed to recover the amount specified therein from the factory or establishment or, as the case may be, the principle or immediate employer by one or more of the modes mentioned below:-
  - (a) attachment and sale of the movable or immovable property of the factory or establishment or, as the case may be, the principal or immediate employer,
  - (b) arrest of the employer and his detention in prison.
  - (c) appointing a receiver for the management of the movable or immovable properties of the factory or establishment or, as the case may be, the employer,

Provided that the attachment and sale of any property under this section shall first be effected against the properties of the factory or establishment and where such attachment and sale is insufficient for recovering the whole of the amount of arrears specified in the certificate, the Recovery Officer may take such proceedings against the property of the employer for recovery of the whole or any part of such arrears.

- (2) The authorized officer may issue a certificate under sub-section (1) notwithstanding that proceedings for recovery of the arrears by any other mode have been taken.

**Question No 5(iii):-**

**Liability of owner or occupier of factories, etc., for excessive sickness benefit.-**

- (1) Where the Corporation considers that the incidence of sickness among insured persons is excessive by reason of-
- (i) Insanitary working conditions in a factory or establishment or the neglect of the owner or occupier of the factory or establishment to observe any health regulations enjoined on him by or under any enactment, or
  - (ii) Insanitary conditions of any tenements or lodgings occupied by insured persons and such insanitary conditions are attributable to the neglect of the owner of the tenements or lodgings to observe any health regulations enjoined on him by or under any enactment,
- the Corporation may send to the owner or occupier of the factory or establishment or to the owner of the tenements or lodgings, as the case may be, a claim for the payment of amount of the extra expenditure incurred by the Corporation as sickness benefit, and if the claim is not settled by agreement, the Corporation may refer the matter, with a statement in support of its claim, to the appropriate Government.
- (2) If the appropriate Government is of opinion that a prima facie case for inquiry is disclosed, it may appoint a competent person or persons to hold an inquiry into the matter.
- (3) If upon such inquiry it is proved to the satisfaction of the person or persons holding the inquiry that the excess in incidence of sickness among the insured persons is due to the default or neglect of the owner or occupier of the factory or establishment or the owner of the tenements or lodgings, as the case may be, the said person or persons shall determine the amount of the extra expenditure incurred as sickness benefit, and the person or persons by whom the whole or any part of such amount shall be paid to the Corporation.
- (4) A determination under sub-section (3) may be enforced as if it were a decree for payment of money passed in a suit by a Civil Court.
- (5) For the purposes of this section, "owner" of tenements or lodgings shall include any agent of the owner and any person who is entitled to collect the rent of the tenements or lodgings as a lessee of the owner.