

Model Solution
Session April, 2011
Engineers Officers
Paper Works Accounts – I

Q. no 1 I **Correct Account heads are as under:**

- i) 76.132- Traveling Allowance
- ii) 74.601- R&M including special repairs to trucks, tempos, trekkers-
Material issued from stores.
- iii) 75.935- Prorata head office establishment.
- iv) 28.930- Securities/ earnest money from suppliers/contractors (Deposits in
form of fixed deposits) .
- v) 46.937- Liability for Sales tax/VAT.

II Correct Account codes are as under:

- i) Land under full title - 10.101
- ii) Surplus assets - 16.3
- iii) Deposits received against burnt of meters - 47.601
- iv) General provident fund - 57.120
- v) Revenue from sale of power – Monthly minimum
charges - Domestic - 61.205

III

- a) **Contingent Liability:** It means a liability relating to current year or past years which is depend upon the happening or non happening of an event.
- b) **Going Concern Concept:** Financial statements of a Board shall be drawn up on the assumption that its business will continue indefinitely.
- c) **Assets:** In works accounts it indicates all the outstanding or anticipated credits, which have to be taken into account. In other words, the transaction that increases the cost of work is called Assets.
- d) **Contingency:** It means the expenses which are of miscellaneous nature and can not be classified under a specific head are called Contingency.

Q. no. 2 a)

Several vehicles are being operated in various offices in field and head office. These vehicles require various kind of maintenance expenditure. As such, the Board has made certain rules to control over R&M expenses of these vehicles some of them are as under:

1. A daily account in Lorry Log Book (LLB) and Lorry Maintenance Book (LMB) is prepared to exercise the control over the consumption of petrol, mobil oil etc. and other expenses in running of vehicle.
2. The JE prepares an abstract from the daily account the amount showing the recoveries made from individual or the amount debitible to various works/ estimates, total KM run, petrol consumed etc. and submit it to officer incharge.
3. The Officer incharge scrutinize the abstract with regard to petrol consumption per KM. The consumption is compared with the approved norms. It is also ensured that the milometer is in order. The abstract is forwarded to the Division.
4. In the Divn., the abstract is scrutinized with reference to LLB and LMB under the supervision of Supdt. Divnl. A/cs. The journeys are adjusted by debiting to the work/ estimate concerned by preparing JVs/ TEOs and incorporated in the monthly account duly approved by the Divnl. Officer.
5. The summary of the expenditure of each vehicle is prepared by JE half yearly and compares it with the approved estimate. The variance, if any, is noted on the summary. The summary so prepared is put up to Officer Incharge of approval.
6. The Officer Incharge scrutinize the same along with LLB and LMB. The summary is forwarded to the Divisional Officer.
7. In the Divisional Office the summary is again checked under the supervision of Supdt. Divnl. A/cs with reference to LLB and LMB. Thereafter, the same is put up to Divisional Officer.
8. The Divisional Officer review the summary report and pass the order on the variances noticed or noted thereon. The order for revision of rates and the estimate may be issued, if required.
9. Necessary action on the orders of the Divisional Officer is taken by the Supdt. Divisional A/cs. The case regarding revision of rates or estimate is forwarded to the HDM.
10. The HDM takes necessary steps/ action in respect of revision of rates.
11. The Officer Incharge also ensures that the milometer of the vehicle must be in working condition. The reading of journey be recorded in LLB.
12. The LLB of the vehicle is maintained upto 5 years after a vehicle is ceases to be used.
13. As and when petrol is filled in the vehicle, the particular of purchase are recorded in the LMB and LMR.
14. On purchase of spares for vehicle the entry of the same is also recorded in the LMB.
15. In the loss of LLB a report in this regard be made to SE and CE by the Divisional Officer.

Q. no. 2b) **Deposit Work:** The works which are undertaken on behalf of other agency/Deptt./ third party and becomes property of the agency/Deptt./ third party after completion on whose behalf the works are undertaken are called Deposit Work.

Contributory Work: The works which are undertaken on behalf of other agency/Deptt./ third party and becomes property of the Board after completion are called Contributory Work.

The difference between the Deposit Work and Contributory Work is as under:

Deposit Work	Contributory Work
1. It becomes property of the party after completion of work	It remains property of the Board
2. The deposit is booked under a/c code 47.305	It is credited to 47.309
3. During execution the expenditure is debited to a/c code 47.305	It is treated as capital works in progress and charged to GH-14
4. On completion and commissioning of work the balance under a/c code is nil, after refunding the balance.	On completion/ commissioning the expenditure booked under GH-14 is transferred to Fixed Assets GH-10.
5. On completion and commissioning of work the balance under a/c code is nil, after refunding the balance	On completion the receipt outstanding, after making refund if any, under a/c code 47.309 is transferred to GH-55 as Contribution
6. The Departmental Charges are 27.5%.	The Departmental charges are 16%.
7. The assets will be maintained by the party after completion being the property is transferred.	The assets will be maintained by the Board.

Q. no. 3 a) Every employee incurring or sanctioning expenditure out of the funds of Board should follow the high standards of financial proprieties framed by Board. Every Disbursing officer in Board is responsible for enforcing these principles in his own as well as subordinate offices. The main principles are as under:

1. Every employee is expected to exercise the same vigilance while incurring the expenditure as a person of ordinary prudence would exercise in respect of own money.
2. The Expenditure should not be more than the occasion demand.
3. The borrowed money should be incurred on those objects for which it is borrowed.
4. No authority should exercise its power to pass an order which will be directly or indirectly to its own advantage.
5. Board's revenue should not be utilized for the benefits of a particular person or section of the community unless:
 - i) the amount of expenditure involved is insignificant.
 - ii) a claim for the amount could be enforced in a court of law.
 - iii) the expenditure is in pursuance of a recognised policy or custom.
6. No authority should sanction any expenditure which is in likely to involve expenditure beyond its own power.
7. While incurring expenditure the competent authority ensures;
 - a) that special or general sanction exists.
 - b) that necessary budget/funds are available and the expenditure does not exceed the allotted funds. The authority incurring expenditure will be responsible for any excess over the sanctioned funds. The expenditure incurred in anticipation of funds only in authorized cases.
 - c) that all charges incurred and drawn and paid at once. No payment should be held up for want of funds and allowed to stand over to be paid from the grant of another year. The undisputed liabilities be cleared immediately.
 - d) that money actually paid be recorded in books same day.
 - e) that no money is withdrawn unless it is required to be paid, immediately.

Q.no. 3 b) Repair : An expenditure incurred on an asset to restoring the efficiency / performance upto the level when it was first put to use is called repair.

Maintenance : An expenditure on maintaining the asset upto the level of efficiency when it was first put to use is called maintenance.

Repair and maintenance is of following three kinds;

1. Periodical; Which are matter of regulation and carried out periodically e.g. painting, white washing etc.
2. Non periodical : which are not done as a matter of regulation periodically but normally carried out at the time of periodical repairs.
3. Occasional: These are special occasional repairs becomes necessary from time to time and may be carried out between the periodical repairs.

Q. no. 3 c) Supplementary estimate: When an execution of work becomes necessary when the project is in progress but was not included in the original estimate of the project. The estimate prepared to get it approved from the competent authority is called Supplementary estimate.

Revised Estimate:

When the sanctioned estimate is likely to be exceeded by more than 5% due to increase in rates or any other cause, except when supplementary estimate is required, the revised estimate is prepared to get such excess sanctioned from the competent authority.

Q. no. 4 a)

The Measurement Book (MB) is one of the basic records relating to the works. As the works done or the material received at stores/ works is recorded in the MBs, so the MBs should be checked and scrutinized from time to time. However, the rules framed by Board in respect of check and scrutiny of the MBs are as under:

1. The Sub Divisional Officer (SDO) should check the MBs twice in the year probably half yearly during May and November. He should check the current measurement Book and have it updated. He should certify at the last entry in this regard.
2. The Divisional Officer (DO) and the Supdt. Divnl. A/cs (SDA) should at the time of inspection of the sub division check a percentage of MBs and record a certificate in this regard.
3. All the MBs must be sent to the Divisional Office once a year probably in the month of April or May for scrutiny and returns it back to the sub division within 15 days.
4. On receipt of MBs in the Divisional Office the Head Clerk should first of all compare them with his register of MBs and report. The Head clerk at the same time make necessary correction in his register and bring to notice of the DO inaccuracy if any, thereafter the MBs are handed over to the SDA.
5. The SDA then checks the books and ensures that the instructions of the Board are being followed. He himself checks at least 10% of the total measurements recorded since last review. Such checks should cover complete sets of measurements payments based on the entries reviewed should be traced in the accounts documents and verified.
6. The DO takes steps to obviate in future any discrepancy or negligence noticed be intimated to the S/D. The blank pages should be cancelled under the signature of DO.
7. Such books once filed for record in the Divisional Office, must not be allowed to pass out to the office again except under the strictest precaution to guard against their loss.

b)

In case of loss U-cheque the following certificate is issued by the U-cheque issuing Division:

"Certified that U-Cheque no. _____ date _____ amounting to Rs. _____ was issued in favour of _____ (Name of the accounting unit and location code) in the settlement of IUT bill no. _____ date _____ / recoveries made on his behalf.

Supdt./ Divl. A/cs

Officer Incharge"

c)

The U- cheque book is treated in the same way as the Bank cheque book in regard to their record and custody. There are various steps to maintain the record of the same which are as under;

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1. The Head office Broadsheet Section maintains the register of fresh cheque books.
2. The blank u-cheque books remains in the custody of the Accounts officer at H.O.
3. As and when the blank U-cheque book is issued to the field unit, on their requirement, entered in this register.
4. On receipt of U-cheque books, at H.O., the receiving official from the field must ensures that all the leaf of the U-cheque are intact and in chronological order.
5. The record of U-cheque is maintained in the Register of U-Cheque (IUT -8) by entering the Book no.
6. The first and last date of issue of the U-cheque is also entered.
7. The blank U-cheque remains in the custody of Divisional Officer/ Officer incharge.
8. The counterfoil of used U-cheque book remains in the custody of Supdt. Divnl. A/cs
9. As and when the U-cheque book exhausts or seems to be exhausted the requisition of the same is sent to the H.O.
10. The blank U-cheque books and the counterfoil are handed over under proper acknowledgement in the event of transfer of Officer Incharge or Supdt. Divnl. A/cs.

Q.no. 5

a)	Opening Balance	
i)	Currency notes and coins	1,350
ii)	Torn note not included in above	100
iii)	Revenue Stamps	30
iv)	Self Cheque	5,000
v)	Unpaid Salary	6,631
	Total	13,111

b) The works contract in the following cases can be rescind after giving him due notice in writing:

1. If the contractor sublets the contract without the written consent of the Sr. Xen.
2. If the contractor by proceedings is adjudicated as insolvent or makes any composition with creditors for their benefits.
3. If the Sr. Xen. Certifies in writing that in his opinion contractor;
 - i) makes default in commencing the work with in reasonable time from the date of handing over the site.
 - ii) makes default in proceeding with the work with due diligence whether before or after the date or the extended date of completion.
 - iii) fail to comply with any of the term or conditions of the contract or after 7 days notice in writing with orders properly issued there under
 - iv) fails to complete the work, work order and items of work on the specified dates for completion and clears the site on or before the date of completion or fails to achieve the progress set out in the contract.
 - v) if contractor commits breach of any term/ conditions stipulated in the contract
 - vi) if contractor or his agent/ servant offer any bribe, gift, loan, perquisite, records or advantage, pecuniary or otherwise directly or indirectly to any public officer/ official of the Board (PSPCL/PSTCL).

c) **Major Work:** The work whose estimated cost exceeds Rs. 1,00,000.

Minor Work: The work whose estimated cost does not exceed Rs. 1,00,000.

d) **Late tender:** The tenders received after the date and the time stipulated in the Notice inviting tender/ Tender Specification are called late Tender. Such tenders though entered in the register of tender by mentioning "Tenders received late and not to be considered" be written on the envelop of tender.

Ans. 1 (a)

As per regulation 13 (1) & (2) of PSEB Employees Punishment and Appeal Regulations, 1971, following is required to be specified in an order directing that disciplinary action against all the employees/officers concerned may be taken in a common proceeding:-

- (i) The authority which may function as the punishing authority for the purpose of such common proceeding;
- (ii) The penalties specified in Regulation 5 which such punishing authority shall be competent to impose.
- (iii) Whether the procedure laid down in Regulation 8 and Regulation 9 or Regulation 10 shall be followed in the proceedings.

Ans.1 (b)

As per regulation 10 (1) of PSEB Employees Punishment and Appeal Regulations, 1971, following procedure shall be followed before imposing minor penalties:-

- (a) The employee shall be informed in writing of the proposal to take action against him and of the allegations on which it is proposed to be taken. Reasonable opportunity of making such representation as he may wish to make against the proposal shall be given.
- (b) An enquiry in the manner laid down in sub-regulations (3) to (24) of regulation 8 shall be held in every case in which the punishing authority is of the opinion that such enquiry is necessary.
- (c) The representation, if any, submitted by the employee under clause (a) and the record of enquiry, if any, held under clause (b) shall be taken into consideration.
- (d) A finding on each allegation shall be recorded.

As per regulation 10 (2) of PSEB Employees Punishment and Appeal Regulations, 1971, following are the main constituents of the records of proceedings in such cases:-

- (i) A copy of the intimation to the employee of the proposal to take action against him;
- (ii) A copy of the statement of allegations delivered to him;
- (iii) Representation, if any, submitted by the employee;
- (iv) The evidence produced during the inquiry;
- (v) The findings of the punishing authority and also the report of the inquiring authority in case an inquiry has been held.
- (vi) The orders on the case together with the reasons therefore.

Ans.1 (c)

As per Appendix-8 [II(1)] of PSEB Main Service Regulations, 1975 Volume-I Part-II, Quarantine leave is leave of absence from duty necessitated by orders not to attend office in consequence of the presence of infectious disease in the family or household of an employee.

Model Solution of Question-2

Ans. 2 (i)

As per Regulation 14(1) of PSEB Employees Conduct Regulations, 1971, no Board employee shall accept or permit any member of his family or any person acting on his behalf to accept any gift. The 'gift' shall include free transport, boarding, lodging or other service or any other pecuniary advantages when provided by the person other than a near relative or personal friend having no official dealings with the PSPCL/PSTCL employee. However, as per Regulation-14(2) on occasions, such as weddings anniversaries, funerals or religious functions, when the making of a gift is in conformity with the prevailing religious or social practice, a PSPCL/PSTCL employee may accept gift from his near relatives but he shall make a report to the office if the value of any such gift exceeds:-

- (i) Rs. 500/- in the case of an employee holding any Class I or Class II post.
- (ii) Rs.250/-in the case of an employee holding any Class III post; and
- (iii) Rs. 100/- in the case of an employee holding any Class IV post.

Further as per Regulation-14 (3), on such occasions as are specified in Sub-Regulation (2), a PSPCL/PSTCL employee may accept gift from his personal friends having no official dealing with him, but he shall make a report to the office if the value of any such gift exceeds:-

- (i) Rs. 200 in the case of an employee holding any Class I or Class II post;
- (ii) Rs. 100 in the case of an employee holding any Class III post; and
- (iii) Rs. 50 in the case of an employee holding any Class IV post.

Regultion-14 (4) further provides that in any other case, an employee shall not accept any gift without the sanction of the office if the value thereof exceeds:-

- (i) Rs. 75/- in the case of Board employee holding any Class I or Class II post; and
- (ii) Rs. 25/- in the case of an employee holding any Class III or Class IV post.

Ans. 2 (ii)

As per Punjab Budget Manual Clause 2.28, "Modified Appropriation" means the sum allotted to any unit of Appropriation as it stands on any particular date after it has been modified by re-appropriation or supplementary Appropriations sanctioned by the Competent authority.

As per Punjab Budget Manual Clause 2.38 "Supplementary Appropriation" means an addition to the amount included in the schedule or in a supplementary schedule of authorised expenditure.

Model Solution of Question-3

Ans. 3 (a) As per Regulation 8.15 of PSEB Main Service Regulations, 1972 Volume I Part I, the nature of leave due and applied for by an employee cannot be altered at the option of the leave sanctioning authority.

As such action of the leave sanctioning authority to sanction half pay leave on the ground that the earned leave balance was not sufficient to cover the entire period of earned leave applied for, is not in line with the regulation.

Ans. 3 (b) As per Regulation 7.2 (2) of PSEB Main Service Regulations, 1972 Volume I Part I, in case an employee is placed under suspension he shall be entitled to the subsistence allowance and other allowances equal to the amount by which his earning during such period or periods as the case may be falls short of the amount of subsistence allowance and other allowances that would otherwise be admissible to him.

As such the employee shall be paid difference of subsistence allowances (including other allowances) and amount earned by him from the business during the suspension period.

Ans. 3 (c) As per Regulation 9.5 (e) of PSEB Main Service Regulations, 1972 Volume I Part I, a Sunday does not account as a day for the purpose of the calculation of normal joining time covered under Regulation 9.5 but Sundays are required to be included in the maximum period of 30 days.

The point in question is regarding overstay of joining time which is covered under Regulation 9.17 which states that if an employee does not join his post within joining time, it is treated as willful absence from duty. As such exclusion of Sundays from calculation of overstay of joining time by the office is not as per provisions of the Regulations.

Ans. 3 (d) Regulation 5.3 (aa) of PSEB Main Service Regulations, 1972 Vol-I Part-I provides that in case an employee who is granted leave but does not join duty after expiry of such leave, owing to death during such leave, the recovery of allowances sanctioned earlier will not be affected.

As such the proposal of the office to make recovery of the allowances paid during leave period, from DCRG is against the provisions of Regulations.

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Model Solution of Question-4

Ans. 4 (i) As per DOP-91 of PSEB Delegation of Powers, AEE is competent to sanction purchase of Revenue Stamps upto Rs. 1000/- at a time. Hence, approval accorded by the AEE/DS Sub-Division Kalyan for purchase of Revenue Stamps worth Rs. 1200/- at a time is not in order.

Ans. 4 (ii) Sr. No. 87 of PSEB Delegation of Powers provides as under:-
"Xens/REs are empowered to sanction refund upto Rs. 1000/- in each case to prospective consumers of the amount deposited by him in first instance in excess of the unjustified amount."

As such sanctioning refund of unjustified amount of Rs. 2000/- by the Sr. Xen DS Division Sirhind is not as per powers delegated to him.

Ans. 4 (iii) As per provisions of Regulation 16-A of PSEB, Provident Fund Regulations, 1960 or PSPCL Provident Fund Regulations, 2010, Deposit Linked Insurance Scheme is a scheme according to which, on the death of subscriber in service, the person or persons entitled to receive the amount standing to the credit of the deceased subscriber in the Fund shall also be entitled to an additional amount equal to the average amount standing to the credit of the deceased subscriber in the Fund during a period of thirty six months immediately preceding the date of his death subject to a maximum of ten thousand rupees.

Ans. 4 (iv) As per Regulation 10(1) of PSEB Provident Fund Regulations, 1960 or PSPCL Provident Fund Regulations, 2010, the amount of subscription shall be fixed by the subscriber himself subject to the following conditions:-

- a) It shall be expressed in whole rupees.
- b) It shall be any sums so expressed, not less than 8% (Eight percent) of his emoluments and not more than his total emoluments
- c) If the subscriber fails to fix the amount of subscription. Head of the Office/DDO concerned shall fix the same in accordance with the provisions of clauses (a) and (b) above.

Model Solution of Question-5

Ans. 5 (a) As per Regulation-7 of PSEB Main Service Regulations, 1972 Vol.III read with Finance Circular No. 18/2011 dated 5.1.2011, w.e.f. 1.1.2011 the employees have been categorized on the basis of Grade Pay for the purpose of TA. Their categories are as under:-

<u>Category</u>	<u>Grade Pay</u>
I	Rs. 10,000 and above.
II	Rs. 7,600 to Rs. 9,999
III	Rs. 5,000 to Rs. 7,599
IV	Rs. 3,800 to Rs. 4,999
V	Below Rs. 3,800.

Ans. 5 (b) The date of next increment does not change at the time of pay fixation on promotion, if the employee opts to get his pay fixed from the date of his next increment as per Para 11 (iv) of Finance Circular No. 15/2009 dated 15.10.2009. In such cases, on the date of promotion pay in the pay band shall not be changed, but the grade pay of the higher post will be granted. Further re-fixation will be done on the date of his next increment. On that date, he will be granted two increments; one annual increment and the second on account of promotion. While computing these two increments, basic pay prior to the date of promotion shall be taken into account. For example, if the basic pay prior to the date of promotion was Rs.100, first increment would be computed on Rs.100 and the second increment on Rs.103.

Ans. 5 (c) As per Regulation-37 [iii(4)] of PSEB Main Service Regulations, 1972 Vol.III and Finance Circular No. 43/2010 dated 22.12.2010 an employee can avail facility of LTC for more than two alive dependent children/adopted children in the following conditions:-

1. The employee has more than two children before 20.10.1997.
2. The children who born within one year from 20.10.1997.
3. The number of children has increased due delivery of twins or more.

Ans. 5 (d) As per Para 3 (3.1) of Finance Circular No. 18/2009 dated 15.10.2009, pension is to be calculated on the basis of last pay drawn or 10 months average whichever is beneficial to the employees.

As such, the proposal of the office to calculate pension on the basis of average of 10 months emoluments when the pension on the basis of last pay is more beneficial to the employee, is against the spirit of instructions.

Q.1

- Q.1. (i) The licensee may after expiry of 24 hrs. from the service of a notice in writing on the consumer/occupant disconnect supply of electricity to the premises.
- (ii) Only in the presence of an adult male member occupying such premises.
- (iii) A copy of the notice will be posted at a conspicuous place in/outside the premises and another copy sent by registered post.
- (iv) The consumer shall be billed on the basis of energy consumption of the corresponding period of previous year after calibrating for change in load, if any. If the average consumption of corresponding period is not available, then on the basis of LDHF formula.
- (v) No, it shall be borne by the licensee. The consumer is not responsible for theft or damage to the meter.
- (vi) The licensee will ensure replacement of a damaged transformer within 24 hr. and make arrangement to effect supply from alternate source within 4 hrs. if technically feasible.
- (vii) Maximum period is two years. It can further be extended on request of the consumer.
- (viii) The licensee will not be responsible.
- (ix) A copy of the electrical contractor's test report.
- (x) (a) sent by registered post or courier.
(b) delivered by hand and acknowledgement taken.
(c) affixed on a conspicuous place on the premises.

Q.2

- Q.2 (i) a)** Obtain 'No stock' certificate from stores.
- b)** Submit proposal to competent authority for purchase of material through Spot Purchase Committee after giving following information :
- Name of work.
 - Material required with quantity & cost.
 - Delivery period.
 - Previous purchase status.
 - Is material on rate contract.
 - Whether propriety item.
 - Urgency/criticality of the case.

Q.2 (ii) **JE /DS :**
Prepare five copies of store requisition mentioning :

- a) Name of work
- b) Capital/O&M
- c) Sanctioned estimate No.
- d) Description of material
- e) Quantity as per estimate
- f) Quantity drawn.
- g) Quantity now required.
- h) Put up SR to SDO/DS

SDO/DS :
Approve SR after the following checks :

- a) Scrutinize SR
- b) Check that all the SR's till date have been accounted for in the IWR
- c) In case issue of material in SR is more than the sanctioned limit, obtain approval of competent authority.

Q.2 (iii) **SDO/Stores**

- a) The officer incharge is also responsible for all the stores under his charge in the same degree as the store keeper. He should keep strict watch over the stores transactions.
- b) He should verify the receipt of the stores from the relevant stock card before signing the invoice or challan.
- c) He should also check weekly 20/10 items of stock at random and report to Sr.Xen/SE in case of any discrepancy noticed.

Sr.Xen/Stores

- a) He should visit store atleast once in two months so that stores are well kept and checks are carried out.
- b) He should check some items at random to check if actual balances tally with stock card balances.
- c) Results of these checks should be reported in stock verification reports.

Q.3

Q.3 (i) Open access indicates that a consumer is free to source power from any source other than the distribution licensee of the area. Open access is admissible to all categories of consumers, however it shall be availed only if technically feasible.

Q.3 (ii) UI charges are payable to the open access consumers on account of underdrawl of power by these consumers. The underdrawl units are deducted from the scheduled power to arrive at the open access units. These open access units are deducted from the total power drawn by the consumer. Transmission licensee recovers his charges as wheeling charges as approved by the regulator.

3.Q. (iii)

KWH Consumption = $119654 - 119074 \times 2000 = 11,60,000$
 KVAH consumption = $123972 - 123381 \times 2000 = 11,82,000$
 MDI = $8.22 \times 2000 = 16,440$

MMC	=	15162×351	=	53,21,862	
Energy charges	=	$11,60,000 \times 4.58$	=	53,12,800	
Bill amount					= Rs. 53,21,862
P.F. Incentive					= Rs. (-) 39,846
Demand surcharge	=	$(16440 - 15162) \times 750$			= Rs. 9,58,500
PLEC	=	$3800 \times 1.8 \times 3 \times 28$			= Rs. 5,74,560
SOP					= Rs. 68,15,076
Meter Rent (for CT/PT only)					= Rs. 648
Service charges					= Rs. 450
Total					= Rs. 68,16,174
E.D.					= Rs. 6,85,484
Octroi					= Rs. 1,16,000
Total amount					= Rs. 76,17,658
Net payable amount by due date					= Rs. <u>76,17,660</u>
Late payment surcharge @ 5%			=	Rs. 3,40,809	
Amount payable after due date within 7 days					= Rs. 79,58,469
Late payment surcharge @ 10%			=	Rs. 6,81,618	
Amount payable after 7 days					= Rs. 82,99,278

- a) Due date by Banker cheque/draft = 14.3.2011
- b) By local cheque = 11.3.2011
- c) Net amount payable by due date = Rs. 76,17,660/-
- d) Late payment surcharge within one week = Rs. 3,40,809/-
- e) Late payment surcharge beyond one week = Rs. 6,81,618/-

Q.4

Q.4 (i) Any three of following :

- (i) Healthiness of the metering equipment including seals.
- (ii) Correct multiplying factor
- (iii) Voltage category
- (iv) Type of Industry
- (v) Private or Board meter
- (vi) MDI resetting

Q.4 (ii) In such a case, it shall be taken as intentional connivance of the officer/official and he shall be held fully responsible.

- a) Meter Reader/Meter Inspector/LM/JE/AE
- b) JE/AAE/AE/AEE
- c) JE/AAE/AE/AEE and Sr.Xen/Enf. & MMTS

Q.4 (iii) JE/DS :

He should check all NRS/Industrial and Bulk Supply connections upto load of 50 KW atleast once in every six months. All three phase connections shall be checked by him atleast once in a year in addition to carrying out checking of 50% single phase connections.

SDO/DS :

He should check all the connections except LS/BS/RT (HT/EHT) having connected load more than 50 KW atleast once in every six months in his jurisdiction. Additionally he will check all the SP connections, atleast 50% of other 3 phase and 10% general connections each year.

Sr.Xen/DS :

He shall check all the LS/BS/RT connections having load more than 100 KW atleast once in every year in his jurisdiction. Additionally he will check 5% of three phase industrial connections having load less than 100 KW.

Q.5

Q.5 (i) Dispute Settlement Committee have been constituted for settlement of disputes between PSPCL and consumers in an inexpensive/expeditious manner. The various Dispute Settlement Committees and their financial powers are as under :

	Dispute settlement committee	Presenting Officer	Nodal Officer	Financial Limit
a)	Zonal Dispute Settlement committee (ZDSC)	SE/Dy.CE/DS of the concerned circle	SE/Dy.CE/HQ of the concerned Zone	All cases above Rs. 2 lacs in each case.
b)	Circle Dispute Settlement committee (CDSC)	Sr.Xen/Addl. SE/ DS of the concerned Divn.	Sr.Xen/Addl.SE/ Tech of the concerned circle	All cases above Rs. 50,000/- and upto Rs. 2 lacs in each case.
c)	Divisional Dispute Settlement Committee (DDSC)	Xen/AEE/AE/DS of the concerned sub-division	Divisional Supdt. Of the concerned division	All cases upto Rs. 50,000/- in each case.

Q.5 (ii) Procedure for redressal of grievance : The complaint received from the consumer by the concerned DSC will be taken on record and consumer shall be informed accordingly. The DSC shall call for all the relevant records alongwith comments of the concerned officer. DSC shall give reasonable opportunity to the consumer of being heard in person or through authorized representative and submit evidence in support of his complaint. The order will be made in writing on the basis of facts/circumstances on record as well as pleadings of the consumers within 60 days.

Q.5 (iii) Ombudsman has been appointed by Punjab State Regulatory Commission u/s 42 (6) of Act with Headquarters at Chandigarh for redressal of grievances of the consumers aggrieved by the decision of the forum. The award and orders of the ombudsman shall be final and binding on the parties.

Powers & duties of Ombudsman :

- i) - to receive the representations from complainants aggrieved by any order of the Forum ;
- to exercise all the powers as are available to a Forum under these Regulations ; and
- such other powers as may be entrusted by the commission from time to time.

- ii) To issue such orders, instructions or directions to the Forum for the performance of its functions, as deemed fit after hearing the Forum or any other interested party, if any.

Q.5 (iv) PSPCL has adopted various measures to reduce AT&C losses, which are as follows :

- (i) HVDS on AP consumers.
- (ii) Shifting of meters outside consumer premises and installing on poles in MCB's or in pillar boxes.
- (iii) Installing capacitors for improvement of power factor.
- (iv) Replacement of electromechanical meters with electronic meters.
- (v) Strengthening of the distribution network.
- (vi) Vigorous checking of the connections as enforcement measure and establishing special police stations for theft of energy cases.

- Q No. 1 (a)
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|------|-------------|-------|--------|------|-------------------|
| i) | c-14.2 | ii) | b- 250 | iii) | d- Drinking water |
| iv) | a- 1000 | v) | c- 20 | vi) | a- 500 |
| vii) | b-9 | viii) | c- 30 | ix) | a- occupier |
| x) | b- 4 months | | | | |

Q No. 1 (b) As per section 79 (1) , if a woman worker is dismissed from services during the course of calender year, the worker shall be entitled leaves with wages worked out as under:-

- a) One day for every 20 days of work performed. Thus in this case, 6 days leaves with wages will be admissible.
- b) For child, one day for every 15 days of work performed. Thus, in this case 8 day leaves with wages will be admissible.

Q No. 1(c) As per Section 21, in every factory, every dangerous part of every machinery should be securely fenced by safeguards of substantial construction which shall be constantly maintained and kept in position while the parts of machinery they are fencing are in motion or in use. The occupier of every factory is bound to follow. Hence in this case, the occupier is guilty of an offence .

Q No. 2 (a) As per Section 2 (K) , Industrial Dispute means any dispute or difference between :-

- i) Employers and employers
- ii) Employers and workmen
- iii) Workmen and workmen, which is connected with a) the employment or non employment b) the terms of employment c) the condition of labour of any person

The applicability of definition is as under:-

- a) An individual dispute between an employer and one of his workmen is by itself not an industrial dispute which can be referred to in Section 10. But such dispute may become an industrial dispute provided that the cause of the particular workman concerned is taken up by a majority of workmen in the particular industrial establishment or by any union of such workmen.
- b) As per section 2A , an individual dispute connected with dismissal shall be deemed to be an industrial dispute notwithstanding that no other workmen supports the dispute . A workman who has been dismissed is still a workman and a dispute concerning the reinstatement of a dismissed workman is an industrial dispute.

Q No 2 (b) The following are the differences between Lay off and retrenchment:-

- 1. Layoff is temporary while retrenchment is permanent.
- 2. The relationship of employer and workmen is only suspended in layoff whereas in retrenchment it comes to an end at the instance of employer.
- 3. In the case of lay off , the employer is unable to give employment to one or more workmen on account of reasons specified in Section 2KKK while intention behind retrenchment is to dispense with the surplus labour.

Q No. 3 (a) The employer is liable to pay compensation only if personal injury is caused to a workman by an accident arising out of and in the course of his employment. It is not enough that the injury arises out of employment. An accident arising out of an employment necessarily occurs in the course of employment but an accident in the course of employment may not necessarily arise out of employment, though ordinarily it will.

OUT 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 distinctive and the proximate cause of the personal injury whether physical or mental. In order to prove that the injury arose out of employment to conditions must of fulfilled:-

1. Injury must have resulted from some risk incidental to the duties of service, or inherent in the nature or conditions of employment.
2. At the time of injury, worker must have been engaged in the business of the employer and must not be doing something for his personal advantage or benefit.

IN THE COURSE OF EMPLOYMENT It refers to the time during which employment continues. It covers the whole of the time a workman is carrying out the duties required of him as incidental to his contract of service. It includes not only the period when he is doing the work actually allotted to him but also the time when he is at a place where he would not be but for his employment.

Q No. 3 (b) Partial disablement only reduces the earning capacity of a workman while a total disablement makes it unable for the worker to do any work for which he was capable of performing at the time of the accident. Thus in case of partial disablement, the earning capacity of injured workman is reduced to less than 100 percent as specified in Part II of Schedule I to the Act, whereas in the case of total disablement, the loss of earning capacity of an injured workman is 100 percent as specified in Part I or not less than 100 percent for combination of injuries as specified in Part II of Schedule I to the Act.

Q No. 4(a) (i)

EMPLOYEE As per Section 2 (9) any person employed for wages in or in connection with the work of a factory or establishment to which this Act applies and :-

1. Who is directly employed by the principal employer on any work of or incidental or preliminary to or connected with the work of the factory or establishment whether such work is done by the employee in the factory or establishment or elsewhere : or
2. Who is employed by or through an immediate employer on the premises of the factory or establishment or under the supervision of the principal employer or his agent on work which is ordinarily part of the work of the factory or establishment or which is preliminary to the work carried on in or incidental to the purpose of the factory or establishment: or
3. Whose services are temporarily lent or let on hire to the principal employer by the person with whom the person whose services are so lent or let on hire has entered into a contract of service. 'Employee' also includes any person:-
 - a) Employed for wages on any work connected with the
 - i) Administration of the factory or establishment or any part, department or branch thereof: or
 - ii) Purchase of raw materials for or the distribution or sale of the products or the factory or establishment: or
 - b) Engaged as an apprentice, not being an apprentice engaged under the Apprentice Act 1961, or under the standing orders of the establishment.

EXEMPTED EMPLOYEE As per Section 2 (10) , exempted employee means an employee who is not liable under the Act to pay the employee's contribution.

Q No 4 (a) (ii)

PRINCIPAL EMPLOYER As per section 2(17), in a factory 'principal employer' means the owner or occupier of the factory and includes:

- a) The managing agent of such owner or occupier
- b) The legal representative of a deceased owner or occupier
- c) Where a person has been named as the manager of the factory under the Factories Act 1948, the person so named

In any other establishment , ' Principal Employer' means any person responsible for the supervision & control of the establishment.

IMMEDIATE EMPLOYER Immediate Employer in relation to employees employed by or through him, means a person who has undertaken the execution, on the premises of a factory or an establishment to which this Act applies, of the work of the principal employer. He may have undertaken the execution of the work independently or under the supervision of the principal employer or his agent. Further he may have under taken the execution of the whole or any part of

any work which is ordinarily part of the factory or establishment of the principal employer or is preliminary to the work carried on in, or incidental to the purpose of, any such factory or establishment.

Q No. 4 (b) Section 39 of Act deals with the contribution payable in respect of an employee shall comprise employer's contribution and employee's contribution

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|----------------|--|
| Section 40 (1) | Principal employer to pay contribution in the first instance. |
| Section 40 (2) | Principal employer can deduct employees contribution from their wages. |
| Section 40 (3) | Employer's contribution not to be deducted from employee's wages. |
| Section 40 (4) | Sum deducted by principal employer entrusted to him for paying contribution. |
| Section 40 (5) | Expenses of remittances to ESI Corporation shall be borne by the principal employer. |
| Section 41 | Empowers the principal employer to recover the contribution from immediate c employer. |
| Section 42 | It deals with general provisions as to payment of contributions. |
| Section 43 | It deals with method of payment of contribution. |
| Section 44 | It deals with the maintenance of returns and registers. |
| Section 45 | It deals with the determination of contributions in certain cases and recovery of contributions. |

Q No.5 (a) Section 17 enumerates the following main functions amongst others of State Board:-

1. To plan a comprehensive programme for the prevention , control or abatement of air pollution and to secure the execution thereof.
2. To advise the State Govt. on any matter concerning the prevention, control or abatement relating to air pollution.
3. To collect and disseminate information relating to air pollution
4. To collaborate with the Central Board in organising the training of persons engaged or to be engaged in programmes relating to prevention, control or abatement of air pollution and to organise a mass education programme relating thereto
5. To inspect, at all reasonable times, any control equipment , industrial plant or manufacturing process and to give, by order , such directions to such persons as it may consider necessary to take steps for prevention, Control, or abatement of air pollution
6. To inspect air pollution control areas at such intervals as it may think necessary, assess the quality of air therein and take steps for the prevention, control or abatement of air pollution in such areas.
7. To lay down, in consultation with the Central Board and having regard to the standards for the quality of air laid down by the Central Board, standards for emission of air pollutants into the atmosphere from industrial plants and automobiles for the discharge of any air pollutants into the atmosphere from any other source whatsoever not being a ship or an aircraft.

Provided that different standards for emission may be laid down under this clause for different industrial plants having regard to the quantity and composition of emission of air pollutants into atmosphere from such industrial plants.

8. To advise State Govt. with respect to the suitability of any premises or location for carrying on any industry which is likely to cause air pollution.
9. To perform such other functions as may be prescribed or as may, from time to time, be entrusted to it by the Central Board or the State Govt.
10. To do such other things and to perform such other acts as it may think necessary for the proper discharge of its functions and generally for the purpose of carrying into effect the purposes of this Act. .

Q No. (5) (b)	i)	TEMPORARY WORKMAN	Temporary Workman shall mean workman who has been engaged for work which is essentially of a temporary nature , likely to be finished with in a limited period.
	ii)	CASUAL WORKMAN	shall mean a workman whose employment if of a casual nature.
	iii)	APPRENTICE WORKMAN	shall mean a learner who is paid an allowance d during the period of his training.

Q No.5 (c) The powers of various officers concerned with regard to the grant of various kinds of leaves are as under:-

Clause 10 (1) Leave with wages	SDO	Upto 7 days in one spell
	Sr. Xen	Full powers
Clause 10 (2) Special leave	Sr. Xen	Full powers
Clause 10 (3) (a) Leave without wages	SDO	Upto 15 days in one spell
	Sr. Xen	Full powers
Clause 10 (3) (b)	Sr. Xen	Full powers
Clause 10 (c)	SE	Full powers
Clause 10 (4) & (5)	Sr. Xen	Full powers