

Solution of Question no 1:

Annual Direct charges:-

i. Employee cost	=	45000/-
ii. Repair & Minor replacements	=	15000/-
iii. Mtc. And Repair of Garage	=	3000/-
iv. Fuel & Lubricants	=	<u>87000/-</u>
	=	150000/-

Annual Indirect charges:-

v. Dep. $= (648000 * 90 / 100 * 1 / 8)$	=	<u>72900/-</u>
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Total charges for Board's (now PSTCL & PSPCL)

Works rate	=	222900/-
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Add: -Other indirect charges for non-Board's works rate:-

vi. Interest Charges 13.5% p.a. On $(648000 / 2 + 30000)$ $(354000 * 13.5 / 100)$	=	47790/-
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vii. Supervision Charges @ 10% on iv. $(87000 * 10 / 100)$	=	8700/-
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viii. Departmental Charges @ 27.5 % (on i, ii & iii) $(45000 + 15000 + 3000 = 63000)$ $(63000 * 27.5 / 100)$	=	17325/-
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Total charges for Non-Board's works rate	=	296715
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Vehicle rate for Board's works per Km	$(222900 / 30000)$ = 7.43/-
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Vehicle rate for other than Board's (non-Board's) works rate per KM	$(296715 / 30000)$ = 9.89/-
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Solution of Question no 2: (a)

Deciding authorities while making decision in such cases will make special reference to the following points:

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

Solution of Question no 2: (b)

The following members of the non-gazetted establishment are also authorised to make entries in the Measurement Books in addition to AE/AEE/XENS/Sr.XENS are authorised to entries in the measurement book from Gazetted Establishment.

- a) Junior Engineer (J.E).
- b) –do- (Sub Station).
- c) Permanent way inspector.
- d) Meter Inspectors.
- e) Head Mistry.
- f) Power House Superintendents.
- g) Foreman
- h) Any other person Authorised by the Board (PSTCL/PSPCL)

Solution of Question no 2: (c)

In respect of majors works the accounts of expenditure are kept in IWR. In case of minor works the accounts are maintained in material Estimate Control Register (MAT-28).The register Shows the cumulative quantity & value of materials & sanctioned/estimated quantity/value thereof .it shall also indicates the quantity consumed &balanced on hand at the end of month. This register is maintained by the J.E incharge of the work.

The Quantity of material is recorded in blue/black ink while the value is recorded in red ink.

Quantity/value of each item to be used on the work is recorded on the top of the register. In case of civil works the quantity of materials are worked out with reference to the quantity of work to be done by applying the formula given in the common Schedule of Rates.

Entry of Receipts of materials from stores or by purchase from the market are recorded in the relevant col. of the register

The consumption of material is recoded with reference to the entries recorded in the:-

- I. Electrical M.B., after an electrical work is completed &
- II. Works M.B (CEO1) after a civil work is completed.

Return of unused material to stores is posted as minus item.

This register is also maintained for keeping accounts of Annual Repair & Maintenance works in which case total value of materials as per estimate is to be recorded in lump-sum. The consumption of material should be recorded giving location of the work. The principal items of the material consumed should be verified by the S.D.O.

At the end of the year unused material lying with the JE's should be carried over to the estimate of the following year by preparing JVs in March & April.

Solution of Question no 3: (a)

Deposit works which are executed at the cost of other parties are of two types:-

1. When after completion these works shall be the property of the agency that met its cost- these shall be treated as Deposit Works.
2. When after completion these works become the property of the Board and which shall be liable to maintain, repair and augment these by the Board. These are treated as Contributory Works. These are not treated as deposit works even though the cost of these works is borne by the consumers/ other agencies for example:-
 - (a) Laying of independent feeders for giving supply to the new consumers
 - (b) Where consumers pay the cost of works by way of General and Service Connection Charges.
 - (c) works where consumers opt for connections from urban feeder instead of nearest rural feeder.
 - (d) Cost of link lines borne by the consumers.
3. While departmental charges @ 27.5% are levied on the expenditure on deposit works but only 16% charges are recoverable on contribution works.
4. Deposits received and expenditure incurred on deposit works shall be credited / debited to account code 47.305 whereas the deposits against contributory works shall go to account code 47.309 but the expenditure shall be booked to account code 14-works-in-progress
5. After the deposit work is completed the excess of receipt over expenditure shall be refunded to the party while excess of expenditure over Deposit shall be recovered whereas expenditure. On contributory works shall be transferred to group head 10-Fixed Assets & amount outstanding under account code 47.309 shall be transferred to account code 55.1- Consumers' contribution towards cost of capital assets.

Solution of Question no 3: (b)

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

Certified that U cheque No.....

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

Supdt. (Divnl. A/cs.)

Officer Incharge

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

Solution of Question no 3: (c)

Only COS can allow inter value adjustment for similar items i.e. M.S.Bolt 4"x5/8" against 4"x1/2" or 4"x3/4" but not against different items of vast different specification.

Solution of Question no 4:

1:-Works Expenditure and works outlay:- Total Expenditure on a work is known as works expenditure whereas expenditure on capital account is treated as works outlay. On a work of replacement of power transformer total expenditure of Rs.60 lacs shall be known as works expenditure out of which Rs. 8 lacs in chargeable to Revenue A/c Head on account of decommissioning cost & Rs. 52 lacs charged to capital expenditure which is works outlay.

2:- Work Order:- Works are commonly carried out as piece work, the agreement for which should be in the form of work orders. Such agreements are not contracts & should contain only a description of work & the rate to be paid for without any reference to the total quantity to be executed or the time limit within which the job is to be executed.

3:- Supervision charges:- Means charges which are levied in addition to book value and storage charges, in respect of stock materials sold or transferred and are intended to cover such items of the expenditure incurred on the stores as do not enter their book value or in the storage charges.

4:- On account payment or payment on account:- Means a payment made on a running account to a contractor in respect of work done or supplies made. If it is an intermediate payment it is subject to the final settlement on the completion of the contract for the work or supplies.

Solution of Question no 5: (a)

Answer: Every officer of the Board (now PSPCL / PSTCL) who has been delegated with powers to incur expenditure out of Board's funds should carefully and meticulously observe the following financial principles known as canons of Financial Property.

1. Every Employee is expected to exercise the same vigilance in respect of expenditure incurred from Board funds as a person of ordinary prudence would exercise in respect of expenditure of his own money
2. The expenditure should not be more than the occasion demands.
3. Power to incur expenditure should not be exercised for an object directly or indirectly from his own advantage.
4. Board funds should not be used for the benefit of a particular person or community.
5. No authority should sanction an expenditure which might go beyond his powers at a later date.
6. The allowances should not be sanctioned in such a way to make them as a source of profit to the recipient
7. The authorities incurring expenditure should also see that:-
 - a) The sanction of competent authority for expenditure exists.
 - b) Funds are available & there would be no excess over allotment
 - c) All charges incurred are paid at once & are not held up for want of funds and allowed to stand over for payment out of grant of the following year i.e. all inevitable payments are ascertained & paid at the earliest.
 - d) The money actually paid is not left out of account.
 - e) No money is drawn from bank unless it is required for immediate payment. It is not permissible to draw money from bank for execution of work the completion of which is likely to take a longer time.

Solution of Question no 5: (b)

- i. **10.601:-** Overhead lines (towers , poles , fixture , overhead conductors and devices)- lines on fabricated steel supports operating at normal voltage higher than 66KV
- ii. **22.603:-** capital material stock a/c- Transformers
- iii. **47.309:-** Deposits for contribution works
- iv. **75.127:-** Arrear of pay due & revision of pay scale
- v. **75.761:-** Electricity concession.

SOLUTION OF PAPER-II (SERVICE RULES AND REGULATIONS) OF ENGINEER OFFICERS

Q 1 A Pay fixation of Test Mechanic promoted as JE-II 10900/34800+4500 G.P

Pay on 1.2.86 not specified in Scale 1800/3200

Scale 10900/34800+4500

1.1.2006 19500+ 4500=24000

1.2.2006 24720

Promoted as JE-1 in the regular scale 10900/34800+4800

(24720) 20220+4800=25020

1.2.2007 20980+4800=25780

1.2.08 21760+480=26560

Q 1 (b) As per Regulation 27 Note 2 of MSR Vol III (TA Regulation) of PSEB a member of corporation employee's family can follow an employee within six months from the date of his transfer or proceeds him by not more than one month. In this case since the family members have shifted after six months, therefore the objection of audit is in order. No claim will be paid for the family members.

Q 2 Pension case of PSPCL employees retired on 30.6.12

<u>Date</u>	<u>Pay</u>
1.1.12	$42830+9600=52430$
1.3.12	$42830+1580+9600=54010$

Date of Retirement 30-6-12

1. Pension: $54010 \times \frac{50}{100} = 27005$ /plus DA as admissible
2. Gratuity: $54010 \times \frac{61}{4} = 823652$ /plus DA 65% = 535374 Total 1359026 subject to maximum Rs. 1000000
3. Commuted value of pensioners $27005 \times \frac{40}{100} = 10802$
Commuted Pension $10802 \times 12 \times 8.371 = 1085082/-$

2)(b) When an officer applies for commutation of Pension & commutation case is under process in pension Section he can not withdraw his request for commutation of pension as per Rule 11.12 A & B of CSR Vol II. But as per regulation 11.13 (b) the applicant on receipt of the sanctioning order may withdraw his application by written notice dispatched at any time before medical examination is due to take place. As per regulation 11.10 if the medical authority directs that his age for the purpose of commutation shall be assumed to be greater than his actual age the applicant can withdraw his application by written notice dispatched within two weeks from the date on which he receives the intimation of revised sum payable on commutation or if this sum is already stated in the sanctioning order, within two weeks from date on which he receives intimation of the findings of the medical authorities.

Q 3a : When an employee is suspended from his duties he is paid subsistence allowances while under suspension. This allowance is called subsistence allowance. It is granted @ 50% of the last pay drawn immediately before suspension.

Various Kinds of recoveries which can be made from subsistence allowances is as under:

- i) Compulsory recoveries: such as Income Tax, House Rent recovery and any other kind of Taxes etc. These are obligatory recoveries to be made for subsistence allowance.
- ii) Optional Recoveries: Optional recoveries can be made only with the consent of officials. These are GPF subscriptions, GPF advances TA advances LIC premium Insurances premium etc.
- iii) Misc. Recoveries: These recoveries pertains to loans and advances. These recoveries can be postponed with the approval of competent authorities. These are House building advance, conveyance advance etc.
- iv) Other Recoveries: Such as excess drawl of pay and allowances. These recoveries can be made but the total recoveries should not 1/3th of total amount of subsistence allowances.

3 (b) When an officer submitted his resignation he can withdraw the same with in 90 days from the date of resignation but he must submit his request 30 days before the competition of 90 days period in this case he has submitted his request after 75 days, he is not allowed to withdraw his resignation but competent authority can consider his request for withdrawal of resignation on the basis of merit of case.

Q 3 (c) As per Para no. 18 appendix 9 of MSR vol I Part II when an employees quits the services after availing study leave, He will have to refund double the amount of leave salary, other expenses incurred by foreign employer, study allowance cost of fee TA etc. the Study leave shall be cancelled and converted into regular leave/E.L or if it is not due then leave of kind due.

Q no. 4 Comments:

- 1) When an employee is paid compensatory allowance and House rent allowances during leave & he did not join duty after availing leave and quits the service, the amount of compensatory allowance & house rent paid during leave shall be recovered from him.
- ii) Half pay leave is always calculated on the basis of length of service @ 20 days for each year of service. The action of authority to exclude the E.L period is not in order.
- iii) At the time of first appointment when a female is under pregnancy She will be declared temporarily unfit for service. After pregnancy she will join on duty after getting medical fitness certificate.
- iv) Casual leave is not a regular kind period of leave. Hence it cannot be combined with any kind of leave under regulation 8.47/8.49 of MSR vol I part I. Casual leave is allowed in case of unforeseen exigencies. The same cannot be combined with any kind of leave.

Q No. 5: The salient features of new restructured defined contributory pension scheme of PSPCL laid down no. 01/2012 dated 3.2.2012 is as under:-

- 1) The new pension Scheme will work on defined contribution basis and will have two Tier-I and II Contribution to Tier-I is mandatory for all Government/PSPCL employees joining Government/PSPCL Service on or after 1.1.2004. Whereas Tier-II will be optional and at the discretion of Government/PSPCL employees.
- 2) In Tier-I, all Government/PSPCL employees will have to make a contribution of 10% of his basic pay plus DA which will be deducted from their salary bill every month by the DDO/Head of office concerned. The Government/PSPCL will make an equal matching contribution.
- 3) Tier-I contribution (and the investment returns) will be kept in a no withdrawable Pension Tier-I Account Tier-II will be kept in a separate account that will be withdraw-able at the option of the Government/PSPCL employee. Government will not make any contribution to Tier-II account.
- 4) The existing provisions of Defined Pensioner Benefits, Pension and GPF would not be available to new Government/PSPCL employees joining Government/PSPCL service on or after 1.1.2004
- 5) In order to implement the scheme there will be a Central Record Keeping Agency and several Fund Managers to be appointed by the Government of India Ministry of Finance. Department of Expenditure to offer three categories of Scheme to Government employees viz option A, B and C based on the ratio of investment in fixed income increments and equities. An independent Pension Fund Regulatory and Development Authority (PFRDA) will regulate and develop the pension market.
- 6) As an interim arrangement till such time the Statutory PFRDA is set up an interim PFRDA has been appointed by issuing an executive order by Ministry of Finance Department of Economic Affairs Government of India.
- 7) Till the New Pension System come into operation on regular basis and all the accumulated balances in the individual account are transferred to the trustee bank, it has been decided that such amount representing employees Contributions and PSPCL matching share along with interest paid by PSPCL will be kept in Account Head 57.160 employees share, Account Head 57.165 PSPCL share. This will be purely a temporary arrangement during the interim period.
- 8) Tier-II will not be made operative during interim period.
- 9) A PSPCL employees can exit at or after the age of 58 years and 60 Years in the case of Group-D employees from the Tier-I of the Scheme. At exit, it would be mandatory for him to invest 40% of pension wealth to purchase an annuity (from an IRDA regulated Life Insurance Company), which will provide for pension for the life time of the employee and his dependent parents/ spouse. In the case of the employees who leave the Scheme before the age of 58 years and 60 years in the case of Group-D employees, the mandatory annuitisation would be 80% of the pension wealth.

- 10) a. The new pension system shall be applicable w.e.f 1.1.2004
- b. Contribution payable by the Corporation employees towards the scheme under Tier-1 i.e. 10% of the consolidated pay will be recovered from the salary bills every month and shall be credited to:-
57.160 : contributory pension fund-employees contribution
- c. Recoveries toward contribution under Tier-I will start from the salary of the month following the month in which the employee has joined service.
- d. Immediately on joining PSPCL services the employee will be required to fill the form S-I
- e. Every Additional SE/Sr. Xen/Sr. AO/AO having DDO Powers will get himself registered into the New Pension System form N-3 and N-2 annexed to this letter respectively as DDO cum DTO, if not registered earlier.
- f. No deductions will be made towards GPF contribution from the employees joining the service on or after 1.1.2004 as the GPF scheme is not applicable to them.

As per instructions issued by Chief/IR&W PSEB Patiala vide memo no. 34514/85313/IRO444 dated 24.7.2007 the old pension scheme is applicable on the work charge staff of the board now corporation who have been working before 1.1.2004 irrespective of their date of regularisation. So these employees are not covered under this scheme.

Solution to Paper-III (Revenue Accounts)
Engineer Officers' Session-11/2012

Answer to Question No. 1

As metering has been done on LT side, so MDI and Consumption is to be raised @ 3%.

M.D.I. $270 \times 1.03 = 278.10$ KVA

Kwh $9050 \times 1.03 = 9322$ Units

KVAH $10350 \times 1.03 = 10661$ Units

Power Factor 0.87 $(9322 / 10661)$ (In Rs.)

1. Energy Charges $9322 \times 5.61 = 52,296$
2. Fuel Surcharge $(9322 \times 14 \text{ paise}) = 1,305$
3. MMC $240 \times 452 = 1,08,480$
4. Applicable Amount $= 1,08,480$
5. Power Factor Surcharge $= 1,569$
6. Demand Surcharge $((270 - 240) \times 750) = 22,500$
7. Meter/CT charges $= 469$
8. Service Charges $= 150$
- Total $(4 + 5 + 6 + 7 + 8) = 1,33,168$**
9. Electricity Duty @ 13% on item No. (1 + 2 + 5) $= 7,172$
10. Octroi @ 10 paise per unit $= 932$
11. **Amount payable by due date (Rounded off nearest Rs.10) $1,41,270$**
12. Late payment surcharge
 - a) Within 7 days from due date @ 5% $6,658$
 - b) After 7 days from due date @ 10% $13,317$

Solution to Paper-III (Revenue Accounts)
Engineer Officers' Session-11/2012

Answer to Question No. 2 (a)

The penalty for running of industry by consumers with electronic meters during off days is regulated vide CC 07/99. These charges are as under:-

1st default Block (In block of 2 months)

---Rs. 50/- per KW of max. load used in excess of exemption limit or exemption availed against payment of PLEC per day of default.

2nd & subsequent default blocks (in time block of 2 months) immediately next to first block.

--- Rs. 100/- per KW of max. load used in excess of exemption limit or exemption availed against payment of PLEC per day of default.

In the present case Peak Load Exemption Limit is 2000 KW:

--05.11.2011 1st default = $2800 - 2000 = 800 \times 50$ 40,000

--02.01.2012 this violation also occurs in the same block:

$3200 - 2000 = 1200 \times 50$ 60,000

--09.01.2012 this is next to the 1st default (05.11.2011 to 04.01.2012):

$3200 - 2000 = 1200 \times 100 =$ 1,20,000

Total Penalty Charges

2,20,000

Answer to Question No. 2 (b)

Any notice to a person/ consumer by the PSPCL including a notice under Section 56 of the Act, will be deemed to be duly served if it is:-

- (a) sent by registered post or by courier;
- (b) delivered by hand to a person/consumer present in the premises and an acknowledgement taken, or
- (c) affixed at a conspicuous part of such premises in case there is no person available in the premises to whom the notice can, with reasonable diligence, be delivered.

Answer to Question No. 2 (c)

After the meter has been tested in the ME Laboratory and found to be working within the limits of accuracy, the meter terminal and MCB seals of meter will be affixed by the PSPCL's officers' as follows:-

Authorized officers of PSPCL	Types of connections
Line Man	Single Phase domestic/ NRS and metered supply of AP connections.
JE/ AAE	Three Phase DS/ NRS/ SP/ MS connections including connections of PSPCL' employees and Street Lighting.
AE/AEE/XEN (Ops)	NRS connections with load above 100 KW, LS and BS categories of connections with loads below 500 KW.
Sr.XEN/ Addl.SE (Ops)	LS and BS categories of connections with loads of 500 KW and above.

Solution to Paper-III (Revenue Accounts)**Engineer Officers' Session-11/2012****Answer to Question No. 3 (a)**

Following officers of the PSPCL shall be competent to carry out checking/ inspection and testing of the electrical installation at the consumer's premises:-

Sr. No.	Category of Connections	Authorized to Enter and Inspect
OPERATION OFFICERS:		
1.	All Domestic/Non Residential Connections/AP/SP & Medium/ Large/ Bulk Supply up to 500 KW Load	Any officer of operation wing not below the rank of AE (within his jurisdiction)
2.	Large & Bulk Supply beyond 500 KW & Railway Traction	Any officer of operation wing not below the rank of Sr. XEN (within his jurisdiction)
ENFORCEMENT OFFICERS:		
1.	All categories of consumers with Loads up to 500 KW	Any officer of the enforcement wing not below the rank of AEE (within his jurisdiction)
2.	All categories of consumers with Loads above 500 KW	Any officer of the MMTS wing not below the rank of Sr. XEN (within his jurisdiction)
MMTS OFFICERS:		
1.	Medium Supply/ Large Supply and Bulk Supply	Sr. XEN/ Addl SE/ MMTS

Answer to Question No. 3 (b)

Following officers of the PSPCL authorized to make assessment of compensation:-

Sr. No.	Category	Assessed Amount	Competent Authority
1.	DS, NRS, SP and Tubewell Connections	i) Up to Rs. 10,000/-	AE/AEE/XEN(Ops)
		ii) Exceeding Rs. 10,000/- and up to Rs. 25,000/-	ASE/Sr. XEN(Ops)
		iii) Above Rs. 25,000/-	ASE/Sr. XEN(Ops) and Sr. XEN (Enf.) shall jointly assess and approve the calculations and in case of difference of opinion, Dy. CE/SE (Ops) shall be the assessing Authority.
2.	MS, LS & BS Connections	i) Up to Rs. 25,000/-	AE/AEE/XEN (Ops)
		ii) Exceeding Rs. 25,000/- and up to Rs. 1,00,000/-	ASE/Sr.XEN (Ops)
		ii) Exceeding Rs. 1,00,000/- and up to Rs. 10 Lacs	ASE/Sr. XEN (Ops) and Sr. XEN (Enf.) shall jointly assess and approve the calculations and in case of difference of opinion, Dy. CE/SE (Ops) shall be the assessing Authority.
		iii) Above Rs. 10 Lacs	Director (Enforcement) and Dy. CE/ SE (Ops) shall jointly assess the case and approve the calculations and in case of difference of opinion, CE/(Ops) shall be the assessing Authority.

Solution to Paper-III (Revenue Accounts)**Engineer Officers' Session-11/2012****Answer to Question No. 4 (a)-----Peak Load Exemption Charges:**

In case the consumer has obtained sanction to run load during Peak Load hours, peak load exemption charges shall be levied as under:

- (a) In case the consumer has obtained Peak Load Exemption of 100 KW only. The peak load exemption charges ! Rs. 120/- per KW shall be charged after reducing 10% of contract demand or 50 KW whichever is less. (Contract Demand should be converted in KW by applying PF of 0.90).

- (b) In case the consumer has obtained Peak Load Exemption above 100 KW, the exemption charges shall be recovered as under:

Up to 65% of Contract Demand = Rs. 1.80 per KW, per hour, per day.

Above 65% of Contract Demand = Rs. 2.70 per KW, per hour, per day.

(Exemption is allowed in KW, hence sanctioned Contract Demand may be converted in KW by apply PF of 0.90).

Answer to Question No. 4 (b)-----Low Power Factor Surcharge:

If the power factor of the consumers is less than 0.90. The surcharge is to be levied @ 1% for each fall of 0.01 below 0.90 but up to 0.80. If the power falls below 0.80 the rate of surcharge is 2% for each fall of 0.01 explained as under:

Power Factor	Surcharge	Power Factor	Surcharge	Power Factor	Surcharge
0.89	1%	0.84	6%	0.79	12%
0.88	2%	0.83	7%	0.78	14%
0.87	3%	0.82	8%	0.77	16%
0.86	4%	0.81	9%	0.76	18%
0.85	5%	0.80	10%	0.75	20% & so on

Note: Power Factor surcharge is not levied on MMC, but on energy charges increased/reduced by various surcharges such as Voltage Surcharge & S. R. M. & rebates such as 33/66/132/220 KV rebate admissible to the consumer.

Answer to Question No. 4 (c)-----Powers to write off surcharge:

The following officers are competent to waive off the recovery of amount of surcharge levied in respect of payment of energy bills provided the same is not due to the fault on the part of the consumer:-

Sr. No.	To whom delegated	Extend of Delegation
1.	Sr. XEN/ASE(Ops)	Rs. 50/- in each case
2.	SE/DCE(Ops)	Rs. 200/- in each case
3.	CE/DCE(Ops)	Rs. 1,000/- in each case
4.	Director/Commercial	Rs. 10,000/- in each case
5.	Director/Commercial in consultation with Director/Finance	Above Rs. 10,000/- in each case

Answer to Question No. 4 (d)-----Open Access:

The Board will in accordance with Section 42(3) of the Act provide Open Access to a CPP/NRSE plant for wheeling electricity to the point of its own use or for third party sale subject to availability of transmission capacity and payment of transmission/wheeling and other charges as per the PSERC (Open Access) Regulations, 2005 at rates determined by the Commission in the current Tariff Order. Open Access will, subject to availability of transmission/distribution capacity, also be provided by the Board to any person/consumer of the Board for obtaining supply from any other source in accordance with Open Access Regulations notified by the Commission.

Solution to Paper-III (Revenue Accounts)

Engineer Officers' Session-11/2012

Answer to Question No. 5 (a)

Under Subject Code 51 of Material Accounting Manual, Physical Verification of Stock, Stock Verifier shall draw a plan for physical verification for ensuring that all the material items are covered at least once in a year.

SDO/SK Stores/other Authorities required to physically verify the stores shall draw a plan for physical verification of Stock in such a manner that all the material items are required under the instruction of the erstwhile PSEB (now PSPCL) are covered within the time fixed by the erstwhile PSEB (now PSPCL). Officer incharge of the store should periodically physically verify the material items at random (especially of category A) as a surprise check.

Answer to Question No. 5 (b)

Under Subject Code 56 of Material Accounting Manual, JE is required to prepare a list of materials lying unused on various works at the close of the year and evaluate the material at the latest issue rate. The SDO Incharge shall scrutinize and approve the list. The SDO shall get prepared a J.V. and forward duly approved to the Division/Accounting Unit alongwith list.

Answer to Question No. 5 (c)

In respect of major works the accounts of expenditure are kept in IWR. In case of minor works the accounts are maintained in Material Estimate Control Register (MAT-28). The register shows the cumulative quantity and value of materials and sanctioned/estimated quantity/ value thereof. It shall also indicate the quantity consumed and balance in hand at the end of the month. This register is maintained by the J.E. incharge of the work.

The consumption of material is recorded with reference to the entries recorded in the:-

- (i) Electrical M.B. after an electrical work is completed.
- (ii) Works M.B. (CEO1) after a work is completed.

Quantity/value of each item to be used on the work is recorded on the top of the register. In respect of civil works the quantity of materials are worked out with reference to the quantity of work to be done by applying the formula given in the Common Schedule of Rates.


Answer to Question No. 5 (d)

Under Subject Code 35 of Material Accounting Manual In case of critical items required urgently and no stock of the same is available with stores, obtain a 'No Stock' certificate from stores.

Submit the proposal to the Competent Authority for purchase of material through Spot Purchase Committee giving the certain information.

Competent Authority scrutinizes the proposal and constitutes Spot Purchase Committee as per provisions of Purchase Regulations, 1981 of the erstwhile PSEB (now PSPCL).

Spot Purchase Committee shall visit the market and collect quotations from suppliers. After preparation of comparative statement will place purchase order on the approved tenderer.

- Q1 (a). The following are the duties of occupier under factory Act 1948 Section 7 (A)
- (1) To ensure, so far as is reasonable practicable the health, safety and welfare of all workers while they are at work in the factory duty includes the following:-
 - (a) The provision and maintenance of plant and system of work in the way that are safe and without risks for health.
 - (b) The arrangements in the factory for ensuring safety in connection with the use, handling, storage and transport of articles and substances.
 - (c) The provision of such information, instructions, training and supervision as are necessary to ensure the health and safety of workers at work.
 - (d) Maintenance of all work places in factory in condition that is safe and without any risks.
 - (e) The provision, maintenance or monitoring of such working environment in the factory for workers that are safe.
 - (2) Every occupier shall prepare and revise his general policy with respect to the health and safety of the workers at the work. Familiar with the means of escape in case of fire and have been adequately trained in the routine to be followed in such case.
 - (3) The State Govt. may make rules in respect of any factory, requiring the measures to be adopted to give effect to the prov of (1) and (2).
 - (4) And Inspector of factory can also by order in writing require that such additional measure as he may consider necessary be provided in the factory.
- Q1. (b) As section 16 of Factory Act 1948 the following are provisions of space for workers working in the factory.
- (1) No room in any factory shall be overcrowded to an extent injurious to the health of the worker employed therein.
 - (2) Without prejudice to the generally of 1 above there shall be in every workroom of a factory in existence on the date of the commencement of Act at least 9.9 cubicmetres space for every worker. For factory built after the commencement of the Act at least 14.2 cubicmetres of space for every worker displayed therein.
 - (3) Chief inspector of factory by order in writing, requires, there shall be posted in each workroom of a factory a notice specifying the maximum number of workers who may be employed in the room.
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- Q1 (c) As per section 38 of Factory Act 1948 are as under:-
- (1) In every factory all practicable measures shall taken to prevent outbreak of the fire and its spread internally and externally –and maintain–
 - (a) Safe means of escape for all persons in the event of a fire.
 - (b) Necessary equipment and facilities for extinguish fire.
 - (2) Effective measures shall be taken to ensure that in every factory all the workers are safe.



- Q2 (a) As per section 2 (m) of factor Act factory means – wherein ten or more workers are working on any day of the preceding twelve months and manufacturing process is carried on with aid of power is called a factory.

In the electronic processing of unit/compute unit as there is no manufacturing process is being carried, it can not classified as factory as per explanatory II of the above section.

- Q2 (b) As section 80 of Factory Act 1948.

- (1) For the leave allowed to worker, a worker shall be entitled to wages at a rate equal to the daily average of his total full time earnings for the days on which he actually worked during the month immediately preceding his leave, exclusive of any overtime and bouns but inclusive of dearness allowance and cash equivalent of any advantage.

Provided that in the case of a worker who has not worked on any day during the calendar month immediately preceding his leave, he shall be paid at a rate equal to daily average of his total full time earning for the days on which he actually worked during the last calendar month preceding his leave in which he actually worked.

- (2) The cash equivalent of advantage accruing through the concessional sale to the worker of food grains and other articles shall be computed as often as may be, on the basis the maximum quantity of food grains and other articles admissible to a standard family.

- Q2 (c) Conciliation Officers –Section-4 of Industrial dispute Act 1947.

- (i) The appropriate Govt. may be notification in gazette appoint such number of persons as it thinks fit to be conciliation officers, charged with the duty of mediating in and promoting the settlement of industrial dispute.

- (ii) A conciliation officers may be appointed for specified area or for specified industries in a specified area or for one or more specified industry and either permanently or for a limited periods.

- (iii) Boards of Conciliation

- (1) The appropriate Govt. may as occasion arise by notification in gazette, constitute a Board of Conciliation for promoting the settlement of an industrial dispute.

- (2) A board shall consist of a chairman and two or four other members as the Govt. think fit.

- (3) The chairman shall be a independent person and other members shall be person appointed in equal number to represent the parties to the dispute and person appointed represent a party shall be appointed on the recommendation of that party.

- (4) A board, having the prescribed quorum may act not with standing the absence of chairman or any of its members or any vacancy in its number.

Q3. Stricks and Lockouts.

- (a)(1). As per section 22 of industrial disputes Act 1947 strikes and lockouts can not be declared during pendency of conciliation proceedings and after one month after conclusion of conciliation, proceedings.
- (ii) As section 23 No workman can go on strike and no employer of any shel workman shall declare lock out during the pendency of proceeding before above court.
- (iii) No workman can go on stroke and no employer of any such workman shall declare lock out-during pendency of arbitration proceeding and two months after the concluding of such proceeding.
- (iv) No strikes and lock-outs can be declared during any period in which a settlement or award is in operation.
- Q3 (b) As per standing order of PSEB now PSPCL in following cases fine can be one workman for the following acts and omissions upto 23% of monthly wages:-
- (i) Willfull absent from duty without proper reasons.
- (ii) Omission and negligence from duty.
- (iii) For smoking in the prohibited area.
- (iv) On disobedience of institution for proper maintenance, operation and cleanliness of department.
- (v) For any loss to employer's property and operation of work.
- (vi) For willfull interference ith security impliances.
- (vii) For distribution, pasting of posters & pamphlets in the premises of factory without the permission of the employer.
- (viii) For misbehave
- (ix) For sleeping during duty period.
- Q3 (c) Age of sixty year has been fixed for the retirement of worker as per PSEB now PSPCL standing order. But PSPCL can retire a workman between 55 to 60 years after given one month notice or wages in view of notice period if executive engineer feels that the workman is not physically fit for the work or performance of duty is not possible for the worker
- Q3 (d) As per ESI Act 1948 family means all or any of the following relatives of an insured person.

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- (i) a spouse
- (ii) a minor legitimate or adopted child dependent upon the insured person.
- (iii) a child who is wholly dependent on the earning of the insured person.
- (a) receiving education till he or she attains the age of twenty one year.
- (b) an unmarried daughter.
- (iv) A child who is infirm by reason of any physical or mental abnormality or injury and wholly dependent on the earning of the insured person so long as the infirmly continues.
- (v) dependent person.



Q4 (a) As per Section 41 of ESI Act 1948, the following are provisions regarding the recovery of contribution by principal employer from immediate employer:-

'A principal employer; who has paid contribution in respect of an employee employed by or through an immediate employers shall be entitled to recover the amount of the contribution so paid (that is to say the employer's contribution, as well as the employee's contribution if any) from the immediate employer, either by deduction from any amount payable to him by the principal employer under any contract or as a debt payable by he immediate employer.'

Q4 (b) Meaning of wages as per section (m) of workmen is compensation Act 1923 is as under:-
"wages" includes any privilege on benefit which is capable of being estimated in money, other than a traveling allowance or the value of any traveling concession or a contribution paid by the employer of a workman towards any pension or provident fund or a sum paid to a workman to cover any special expenses entailed on him by the nature of his employment.

Method of calculation of wages → [In this act and for the purposes thereof the expression "monthly wages" means the amount of wages deemed to be payable for a month's service (whereas the wages are payable by the month or by whatever other period or at piece rates), and calculated] as follows, namely:-

- i) Where the workman has, during a continuous period of not less than twelve months immediately preceding the accident, been in the service of the employer who is liable to pay compensation, the monthly wages of the workman shall be one-twelfth of the total wages which have fallen due for payment to him by the employer in the last twelve months of that period;
- ii) Where the whole of the continuous period of service immediately preceding the accident during which the workman was in the service of the employer who is liable to pay the compensation was less than one month, the monthly wages of the workman shall be the average monthly amount which, during the twelve months immediately preceding the accident, was being earned by a workman employed on the same work by the same employer, or, if there was no workman so employed, by a workman employed on similar work in the same locality.
- iii) In other cases [including cases in which it is not possible for want of necessary information to calculate the monthly wages under clause (b), the monthly wages shall be thirty times the total wages earned in respect of the last continuous period of service immediately preceding the accident from the employer who is liable to pay compensation, divided by the number of days comprising such period.

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Q4 (c) Compensation:— As per provisions of this Act, the amount of compensation shall be as follows, namely:—

- i) Where death results from the injury: An amount equal to [fifty percent] of the monthly wages of the deceased workman multiplied by the relevant factors.

Or

An amount of [eighty thousand rupees] whichever is more;

- ii) Where permanent total disablement results from the injury :

An amount equal to [Sixty percent] of the monthly wages of the injured workman multiplied by the relevant factors;

OR

An amount of [Ninety thousand rupees], whichever is more;

Explanation 1. For the purpose of clause (a) and clause (b) "relevant factor" in relation to a workman means the factor specified in the second column of schedule IV against the entry in the first column of that schedule specifying the number of years which are the same as the completed years of the age of the workman on his last birthday immediately preceding the date on which the compensation fell due.

Q4(d) As Section 38 of Air (Prevention and control of pollution) Act 1981 penalties can be imposed in the following cases.

- i) Destroys, pulls down, removes, injures on defense any pillar, post or stake fixed in he ground or any notice or other matter put up, inscribed on placed, by or under the authority of the Board, Or
- ii) Obstructs any person acting under the orders or directions of the Board from exercising his powers and performing his functions under this Act, or
- iii) Damages any works or property belonging to the board, or
- iv) Fails to furnish to the board or any officer or other employee of the Board any information required by the Board or such officer or other employee for the purpose of this Act, Or
- v) Fails to intimate the occurrence of the emission of the air pollutants into the atmosphere in excess of the standard laid down by the state board or the apprehension of such occurrence, to the state board and other prescribed authorities or agencies as required made sub-section (1) of section 23 Or
- vi) In giving any information which he is required to give under this Act, makes a statement which is false.

Q5 (i) As Section 12 of Electricity Supply Act 1948. Erstwhile PSEB is body corporate by he name notified under sub-section 1 of Section 5 having perpetual succession and a common seal with power to acquire and hold property both movable and immovable and shall by the said name sue and be sued.

(ii) Capital Structure of Erstwhile PSEB.

1. The state Govt. may if it consider expendent so to do by notification in official gazette direct that the board shall, with effect from such date as may be specified in the notification be a body corporate with such capital not exceeding ten crores of rupees as the state Govt. may specified from time to time.
2. The state Govt. may from time to time with the approval of State Legislature increase the maximum limit of the capital referred to in (1) to such extent as that Govt. may deem fit so however that the increased maximum limit of capital shall not exceed the amount representing the aggregate of outstanding loans of the Board.
3. Such capital may be provided by the State Govt. from time to time after due appropriation made by the state legislative by law for the purpose and subject to such terms and conditions as may be determined by that Govt.

(iii) As per section 22 of Electricity Supply Act 1948. Provides power to board to conduct investigations. So, far as the provisions of this section relate with previous approval of the state government, the board may at its own expense conduct such investigations, experiments and trials as it thinks fit for the improvement of the methods of transmission, distribution and supply of electricity or of the utilisation of fuel, water-power or other means of generating electricity, and may establish and maintain laboratories for the testing and standardisation of electrical instruments and equipment.

iv) Any officer or other employee of the board or of a generation company generally or specially authorised by the board or the company as the case may be in this behalf may at any reasonable time after giving the owner or occupier reasonable notice enter into any land or premises and there do such things as may be reasonably necessary for the purpose of lawfully using any transmission lines or main transmission lines or of making any survey, examination or investigation preliminary or incidental to the exercise of power or the performance of duties by the board under the act.

(v) Power to contribute to certain associations.

- (a) Pay such subscriptions as it thinks fit to any association for the promotion of the common interest of persons engaged in the generation, distribution and supply of electricity and the members of which consists mainly of such persons.
- (b) Contribute such sums as it thinks fit to the funds of any recognised society the object of which is to foster the development and use of electricity or promotion of knowledge and research in respect of electricity of electrical appliances.

