

## Model solution Paper 1 Works Accounts Engineer Officers- Session 11/2014

## Question No 1

a) Value will be adjusted by passing the following entry

Debit

Credit

16.207 Written Down Value of Retired Vehicle 10.7 Vehicle-Original Cost

12.7 Depreciation Provision-Vehicle

Sale proceeds shall be credited to 16.207. Gain/loss, if any, shall be credited/debited to 62.4/77.737

- b) Credit will be given to the contractor at issue price or prevailing market price which is lower excluding storage charges.
- c) Turn key jobs are works for which a lump sum contract is given for complete work which a contractor agrees to execute with all its contingencies in accordance with drawing & specification for a fixed sum subject to such conditions as may be laid down by PSPCL. These are those contracts which include erection/installation of the equipment supplied.

d) Following records are maintained for meters at Distribution Sub Division

i Memorandum Meter Receipt Register

For recording the receipt of new meters from ME sub division. Maintained in form ME-1. Following particulars are recorded in the register

Date of receipt

Challan no and date

Name of transferee division

Particulars of meter- capacity, serial number, mark, make etc.

Number of meters

Value

ii Meter receipt and installed register

On receipt of meters from ME sub division following details are entered in this register maintained in form ME 2 directly from Store Requisition/ Challans of new and repaired meters.

Serial number

Challan number & date

New/repaired

PSPCL's reference number

Name of transferee/Meter repairing Unit division

This is control register for meters installed at consumer premises and lying spare at the sub division.

On installation of a meter following particulars are entered in this register

MCO/SCO/RCO number and date

Name and address of the consumer and/or consumer's account number.

### iii Meter Under Repair Register

The register is maintained in form ME 4. Challannumber and date along-with number of meters despatched are entered separately in the relevant columns on sending the meters to ME lab. for repair. On return of repaired meters from ME sub-division entry is recorded for particulars from the challan giving quantity wise receipt of different capacity in the relevant columns.

### iv Meter Burnt Register ME 5

On receipt of intimation from SDO ME sub division details of ir-repairable meters are entered in this register maintained in DS sub division. Challannumber and date for receipt of meters and survey report no and date for surveyed off meters are recorded in the register capacity wise quantity for each capacity.

### e) Responsibilities of SDO Distribution and SDO Workshop

#### SDO Distribution

On damage of transformer within warranty period SDO DS shall intimation to his divisional officer for advice. On receipt of advice he will forward the transformer to TRW division with request for advice the total cost to be incurred on repairs with a copy to CE/MM/ A.O. CPC(M) to effect recovery from the supplier. He should clearly mention Warranty period covered on the SRW.

#### SDO Workshop

On completion of work on the transformer determine the cost of repairs as follows

Cost of material used as per job card as per latest issue rate available from stores.

Labour time consumed on the job as certified by JE valued at prevailing labour rate.

Administrative overheads shall be at the rate fixed by the competent authority from time to time.

He will communicate the total cost of repairs to the divisional accounts section.

## Question No 2

## a) Adjustment of recoverable amount for non-official use of vehicle

Where a vehicle is used for private purposes, the charges recoverable from employee of PSPCL, PSTCL officer and a retired employee should be credited to Revenue receipt account code 62.630 for PSPCL employee by debit to 28.401, 62.910 for PSTCL officer & retired employee by contra debit to 28.868 & 28.402 respectively.

## b) Estimate for running of departmental truck with assumed data

## A) Direct Charges

Pay od Driver @ Rs. 10000/ per month (A/Code 75)	Rs. 120000/
Repair & maintenance (a/code 74.6)	Rs. 50000/
Mtc. of shed (a/code 74.2)	Rs. 10000/
Diesel @Rs. 55 per litre for 18000 Km @ one litre for 10 Km	Rs.99000/
Total A	Rs.279000/

## B Indirect Charges

Depreciation	Rs. 100000/
Total	Rs. 379000/

For working out per KM rate for running for corporation work above charges are only considered. When the vehicle is used for private purpose the rates determined inclusive of interest charges, supervision charges on material issued from store & diesel cost and departmental charges on direct charges except diesel cost.

## c) Comment

i) In case of loss of a U-cheque in transit the issuing division shall be requested to issue a certificate that U-cheque no/date for Rs. ----- was issued in favour of receiving accounting unit in settlement of IUT bill no/date. This certificate will be used as a U-cheque.

ii) It is not in order. Only a certificate regarding use of vehicle for O&M work is required.

Question No 3

- i) It is not in order. The error detected after submission of A/c should be rectified by preparing a journal voucher and adjusting the same in the month it is detected.
- ii) It is not in order. Cheque received on the previous day had been entered in the cash book and should be taken in opening balance
- iii) Sale proceeds of scrap and debris is credited to revenue receipt 62.340 and cannot be treated as reduction in expenditure.
- iv) The amount should be taken as revenue receipt 62.930 instead of reduction in cost of material.
- v)

trial Stage

It starts from the time when collective testing of the entire plant is put on trial and ends when the new generating plant achieves for the first time an Availability Factor. The end of the trial stage of a new generating station shall be certified by the highest technical authority in the corporation.

Capitalisable period

This is full period of trial stage or three month from the commencement of trial stage whichever is shorter during which cost incurred shall be treated as capital costs of assets. However the revenue earned from sale of power generated during capitalisable period shall be treated as reduction in capital costs.

## Question No 4

a) The advance shall be given against irrevocable bank guarantee valid for the period of contract. In case of extension of the contract agreement period, validation of the bank guarantee of the balance amount, one month prior to its expiry will be the sole responsibility of the contractor otherwise without referring to the contractor corporation will be within its rights to en-cash the bank guarantee.

b) The officer inviting tenders or an officer deputed by him may extend the due date for submission of tenders in case of poor response defined by receipt of less than three quotations upto the fixed time or under any unforeseen situation.

c) Regulation 15(vi) of Works Regulation 1997 states that the salient particulars viz brief description/specification of items, prices and completion period offered in each tender shall be read out before the tenderers/their authorised representatives present. As such the representative demand is in order.

d) As laid in regulation 22(iii) of Works Regulation 1997 detailed order/contract shall be got preaudited from an officer of Accounts organisation before final issue to the contractor. As such action of CE/MM is not in order.

e) Sound Management Principles

I Division of Work

II Authority & Responsibility

III Discipline

IV Unity of Command

V Unity of Direction

VI SUBORDINATION OF INDIVIDUAL INTERESTS TO THE GENERAL INTERESTS

VII REMUNERATION

VIII CENTRALIZATION

IX SCALAR CHAIN

## Question No 5

- a) Two cases when manufacturing account is prepared in PSPCL are as under

Running of Crane as construction facility

The cost of running a crane during construction of a project including depreciation is debited to account code 15.301 operation. The amount determined by applying the estimated rate to the hours worked is credited to account code 15.351 outturn. The difference between operation and outturn is adjusted through revenue account after sanction of competent authority.

Manufacturing of PCC Poles

The input costs i.e. materials, labour, overheads, excise duty etc. are debited through account code 14.45 and cost of poles transferred to stores is credited to this code. The difference, if any, is adjusted as per orders of competent authority.

- b) Proprietary item means item manufactured by single manufacturer and supplied by him or his authorised dealer or any other tailor made item or component to match with the manufacturer's equipment.

Rate contract means rate contract entered into by the Director General of Supplies and Disposal/PSPCL/Punjab Government with the manufacturers/suppliers for supply of specific material or equipment.

Thus in case of proprietary item the manufacturer is single while there are more manufacturers for a particular item but the rate contract is entered with them for supply at specific rate.

In both cases purchase is made against single tender.

- c) The amount of EMD shall be calculated @2% of the tender value subject to minimum of Rs. 5000/- and maximum Rs. 10,00,000/-. In case of tenders not accompanied by full amount of Earnest Money for the items tendered but not less than 25% of the amount due, the order shall be awarded only for part of material limited to a value corresponding to the actual amount of Earnest Money submitted with the tender provided the placing of such part order is otherwise feasible and is in interest of the corporation.

The amount due in above cases shall be calculated @2% of the tender value and shall not be taken as Rs. 10,00,000/- i.e. the maximum amount payable as Earnest Money. Therefore 25% of earnest money shall thus be worked out on the basis of the entire amount so calculated which shall, of course, be subject to maximum of Rs. 10,00,000/- and minimum of Rs. 5000/-

Earnest Money shall be treated as under

-Forfeited in case of withdrawl/modification of offer after opening of tender within validity period.

-Converted as Security Deposit in case of Successful tenders

-Refunded in case of tenders not accepted.

d) The contention of the Sub divisional officer is not in order as in addition to technical duties he is responsible for administration, Works and accounts, commercial & revenue accounts and miscellaneous works of sub division.



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*Model solution EO/S-11/2014/P-II*

Ans:- 1(a)

Standard Rent of Board's Accommodation rented to private party constructed in year 2010 is as follows:-

Cost of Site & its Preparation	2,50,000/-
Cost of Building	5,50,000/-
Cost of Wire fencing to the compound	25,000/-
Cost of Garage	35,000/-
Cost of Boundary Wall	50,000/-
Total	<b><u>9,10,000/-</u></b>

$$\text{Standard Rent} = \frac{9,10,000 \times 127.5 (7.5 + 1.5)}{100 (100 \times 12)} + \left\{ \frac{4500}{3} \right\} = \mathbf{10201.88}$$

$$\text{Rent of Electrical Fittings} = \frac{50,000 \times 127.5 (7.5 + 4 + 5)}{100 \times 1200} = \mathbf{876.56}$$

$$\text{Rent of Sanitary Water Installation} = \frac{50,000 \times 127.5 (7.5 + 6.5)}{100 \times 1200} = \mathbf{743.75}$$

$$\text{Rent of Ceiling Fan} = \frac{10000 \times 127.5 \times 17}{100 \times 1200} = \mathbf{180.63}$$

$$\text{Rent Recoverable} = 10201.88 + 876.56 + 743.75 + 180.63 = \mathbf{12002.82/-}$$

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**Ans 1 (b) Basic Pension 10000/- pm, w.e.f. 01-07-2013**

Office Order No & Date	Rate of Cut on Basic Pension	Period for Cut	Pension admissible
275, Dated 10-12-13	5 % Cut for Three Years	3 Years (From 10-12-13 to 09-12-16)	The Official will draw pension @ 95 % of 10000/- pm Upto 28-02-14
405, Dated 01-03-14	10 % Cut for Two Years	2 Years (From 01-03-14 to 29-02-16)	The Official will draw pension @ 85 % of 10000/- pm Upto 03-05-14
425, Dated 04-05-14	5 % Cut forever	Forever (04-05-14 to Till Life)	The Official will draw pension @ 80 % of 10000/- pm From 04-05-14 to 29-02-16
			Official will draw @ 90% of 10000/- pm from 01-03-16 to 09-12-16
			Official will draw @ 95% of 10000/- pm from 10-12-16 to Till Life

Ans 2

The pay of employee is as under:-

	<u>4300-7500</u>	<u>6300-10700</u>	<u>10900-34800+4500</u>	<u>10900-34800+5350</u>	<u>10900-34800+5450</u>
06-12-1996	4300	Appointed as LM (as per Fc 9/98)			
01-12-1997	4450				
01-12-1998	4600				
01-12-1999	4775				
01-12-2000	4950				
01-12-2001	5125				
01-12-2002	5300				
01-12-2003	5500				
01-12-2004	5700				
02-02-2005	6300	(Initial of JE) Appointed as JE through CRA			
01-01-2006	(12100+4500)	16600	(as FC 15/2009 & 14/2011 initial of JE)		
01-02-2006	(12600+4500)	17100			
01-02-2007	(13120+4500)	17620			
01-02-2008	(13650+4500)	18150			
01-02-2009	(14200+4500)	18700			
01-02-2010	(14770+4500)	19270			
01-02-2011	(15350+4500)	19850			
01-12-2011		(15350+5350)	20700	(as per FC 2/2014 & 23/2014)	
01-02-2012		(15980+5350)	21330		
06-12-2012			(16620+5450)	22070	(2 TBS as LM)
01-02-2013			(17260+5450)	22710	(DNI old)
01-02-2014			(17950+5450)	23400	
03-05-2014			(18660+5450)	24110	(promoted as AAE)
					DNI -01-05-2015

Note:- As per FC 19/2003 he can not change his Induction post as JE if it is not made clear in his offer of appointment/promotion order.

If it is made clear in his offer of appointment/promotion order then his fixation will be as under (after giving of option to elect the induction post of JE)

	<u>4300-7500</u>	<u>6300-10700</u>	<u>10900-34800+4500</u>	<u>10900-34800+5350</u>	<u>10900-34800+5450</u>
06-12-1996	4300	Appointed as LM (as per Fc 9/98)			
01-12-1997	4450				
01-12-1998	4600				
01-12-1999	4775				
01-12-2000	4950				
01-12-2001	5125				

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01-12-2002	5300	
01-12-2003	5500	
01-12-2004	5700	
02-02-2005	6300	(Initial of JE) Appointed as JE through CRA
01-01-2006	(12100+4500)	16600 (as FC 15/2009 & 14/2011 initial of JE)
01-02-2006	(12600+4500)	17100
01-02-2007	(13120+4500)	17620
01-02-2008	(13650+4500)	18150
01-02-2009	(14200+4500)	18700
01-02-2010	(14770+4500)	19270
01-02-2011	(15350+4500)	19850
01-12-2011		(15350+5350) 20700 (as per FC 2/2014 & 23/2014)
01-02-2012		(15980+5350) 21330
01-02-2013		(16620+5350) 21970
01-02-2014		(17280+5350) 22630
02-02-2014		(17960+5450) 23410 (1st TBS as JE
03-05-2014		(18640+5450) 24090 Promotion as AAE

DNI -01-05-2015

Ans 3 (a)

- ✓ As Per Regulation 4 of Employees Punishment & Appeal Regulation, Where the order of suspension is made by an authority lower than the appointing authority or any other authority empowered in that behalf by the board, Such authority shall forthwith report to the appointing authority the circumstances in which the order was made.

Hence Authority lower than the appointing authority can suspend an employee & report to the appointing authority the circumstances in which the order was made.

- ✓ As per Regulation 9 (2) of Employees Punishment & Appeal Regulation, The Punishing authority shall, if it disagrees with the findings of the inquiring authority on any article of charge, record its reasons for each disagreement & records its own findings on such charge, if the evidence on record is sufficient for the purpose.

Hence The Punishing authority may disagrees with the findings of the inquiring authority.

- ✓ As Per Regulation 11 of Employees Punishment & Appeal Regulation, Where it is proposed to terminate the employment of a probationer during or at the end of the period of probation, for any specific fault or on account of the unsatisfactory record or unfavorable reports implying the unsuitability for the service, the probationer shall be apprised of the grounds of such proposal & given an opportunity to show cause against it, before orders are passed by the authority competent to terminate the appointment.

Hence appointing authority can't issue a termination letter to a probationer with immediate effect.

- ✓ As per Regulation 17 of Employees Punishment & Appeal Regulation, notwithstanding anything contained in this part No appeal shall lie against any order made by the Board.

Hence No Appeal shall lie Against order made by Board.

- ✓ As Per Regulation 8 (iii) of Employees Punishment & Appeal Regulation, A retired board employee can't assist a board employee in disciplinary proceedings after the expiry of three years from the date of his retirement. The retired Board employee should produce before the inquiry Officer, a declaration regarding the date of his retirement.

Hence Board employee retired on 31 jan 2008 can assist a board employee in disciplinary proceedings.

Ans 3 (b) **Charge Sheet:-** is a list of allegation issue to the BE in which he has committed certain lapses/negligence. It is a final list of allegation which has been establish against the BE. On the basis of charge sheet inquiry can be held and major/minor penalty can be imposed.

**Show Cause Notice:-** is a notice served upon the BE indicating that why not a action should be initiated against him for negligency committed by him. Minor penalty can be imposed.

Ans: - 4 (a)

Amended Regulation No.14 contains provisions regarding advances from the funds. (refundable advances)

Reg.14(1) is regarding temporary advances (refundable advances) that can be granted to a subscriber from the amount standing to the credit in the fund by the competent authority. Advances under this reg. can be granted for customary ceremonies like Mundan sanskar, naamkaran, dastar bandi, illness of employee or persona actually dependent upon him, marriage, purchase of vehicle, consumer durables etc.

Reg.14 (1-A) deals with other conditions attached with sanctioning of refundable advances. e.g. total refundable advances may be limited to 10 during entire service. Advance shall not exceed 50% of amount at credit. Refundable advances can also be granted upto one month's pay for any genuine purpose to be recovered in 12 months. Advance can also be granted to pay debts incurred for above purposes provided an application is made within 3 months after the event to which it relates. The term dependent has also been defined in this regulation for the purpose of grant of refundable advances.

Ans : - 4 (b)

- ✓ As Per Note ii Under Regulation 27 of MSR Vol (iii) A member of board employee's family who follows him within 6 months from the date of his transfer or precedes him by not more than 1 month may be treated as accompany him.  
Hence employee can claim transfer TA for the family member who shifted 15 days prior to him.
- ✓ As per Provision (ii) of Regulation 13 of MSR Vol (iii) A full daily allowance shall be admissible for journey beyond 25 Km from the HQ, if the period of tour is 6 hours or more, if the period of absence is less than 6 hours, half daily allowance shall be admissible.  
Hence Employee claimed half daily allowance is correct.
- ✓ As per Provision (iii) of Regulation 13 of MSR Vol (iii) Journey beyond 8 Kms & within 25 Kms of the place of duty shall be treated as local journey. Daily Allowance shall be admissible for a calendar day at half the normal rate, irrespective of the period of absence, if the employee returns to the HQ the same day, But when such a journey involves night stay, An employee shall be entitled to normal travelling allowance.  
Hence Employee claimed two dailies is correct.

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- ✓ As Per Note:-5 of Regulation 20 of MSR Vol (iii) Officers/Officials will be entitled to usual charges of local mileage allowance on journey Day.  
Hence the Objection made by the accountant is not in order.
- ✓ As Per Sub Regulation (vii) of Regulation 37 of MSR Vol (iii) Prior permission of the Head of the Department of administrative department as the case may be should be obtained on the prescribed application form attached as Annexure "A" before undertaking the journey while availing the concession.  
Hence Sanction for the LTC is not in order.

Ans 5(a)

(1) Terminal Gratuity. – A temporary Government employee who is discharge on account of retrenchment or is declared invalid for further service, will be eligible for a gratuity at the rate of 1/3rd of a month's pay for each completed years of service provided he has completed not less than 5 years' continuous service at the time of retirement/discharge/ invalidment .

(2) Death-Gratuity. – The family of a temporary Government employee who dies while in service will be eligible for death gratuity on the scale subject to the conditions specified below:-

- ( a ) On death after completion of one year's service but before completion of three years service , a gratuity equal to one months pay ;
- ( b ) On death after completion of three years' service but before completion of five years, a gratuity equal to two months' pay ;
- ( c ) On death after completion of five years' service or more, a gratuity equal to three months' pay or the amount of the terminal gratuity mentioned in clause ( 1 ) if it is greater.

Ans 5(b)

1. **NPS** New Restructured Defined Contributory Pension Scheme
2. **Rate of NPS** 10 % of (Basic + DA) Employee Share  
10 % of (Basic + DA) Employer Share
3. **Rent Recoverable:-** Rent recoverable is an amount specified time to time percentage of pay to be recoverable from the pay of an employee residing in Boards/ Corporation accommodation or the standard rent whichever is less.
4. **Standard Rent:-** is a rent which is calculated under regulation 5.14 of MSR Vol (i) Part (i) It is based on the capital cost of the residence occupied by the employee.
5. **Penal Rent:-** It is recoverable from employee or tenant who is in unauthorized occupation of the corporation residence. The Rate of the penal rent is decided by the competent authority from time to time but it is more than the Normal Rent & Standard Rent



**MODEL SOLUTION ENGINEER OFFICERS PAPER-III (REVENUE ACCOUNTS) SESSION 11/14**

Q 1 a) MDI	=	82.074 x 2	=	164.148
KWH (858967 - 833348)	=	25619 x 2	=	51238
KVAH (904479 - 875718)	=	28761 x 2	=	57522

<b>Energy Charges</b>	=	<b>57522 x 6.14</b>	=	<b>353185</b>
Fuel cost Adj. Charges	=	57522 x 0.02	=	1150
Demand Surcharge (164.148 - 162 = 2.148 x Rs. 750)	=		=	1611
Meter Rent	=		=	469
Service Rent	=		=	150
ED	=		=	46064
<b>Net Amount Payable</b>	=	<b>402629</b>		<b>rounded to Rs. 402630</b>

	<b>Surcharge @ 5% if payable within week after due date</b>	<b>Surcharge @ 10% if if payable within week after due date</b>
	<b>17828</b>	<b>35657</b>
<b>Amount Payable after due date</b>	<b>= 420458</b>	<b>438287</b>

b)	No. of Days : 11.8.14 to 1.10.14 = 51 days.	Total Consumption = 252 units
	200 x 51/60 = 170 units x 4.56	= 775
	252-170 = 82 units x 6.14	= 504
	<b>Total Energy charges</b>	<b>= 1279</b>
	ED @ 13% of EC	= 166
	Octroi	= 25
	Meter Rent	= 14
	MCB rent	= 7
	Service Charges	= 9
	<b>Total</b>	<b>= 1500</b>
	Late payment Surcharge	= 131
	<b>Payment after due date</b>	<b>= 1631</b>
	Due date for cash/Draft	= 16.10.2014
	Due date for Cheque	= 14.10.2014

- Q 2 A i) **Connected Load** : means the sum of the rated capacities of all the energy consuming apparatus in the consumer's installation. This shall not include the standby or spare energy consuming apparatus installed through the change-over switch provided requisite prior permission had been accorded by the competent authority in the Board.
- ii) **Monthly Average Power Factor** : shall means the ratio expressed as a percentage of total KWHs to total KVAHs supplied during the month, the ratio will be rounded up to two figures, 5 or above in the third place being rounded off to the next higher place in the second.
- iii) **Demand Charges** : shall means the amount chargeable per month in respect of Board's readiness to serve the consumer irrespective of whether he consumes any energy or not, and is based upon the connected load, the maximum demand or the contract demand, as the case may be and as prescribed in the relevant schedule of tariffs.
- iv) **Energy Charges** : shall means the charge for energy actually taken by the consumer and is applicable to the units consumed by him in any month. This is in addition to any demand charge, if applicable.
- v) **Load Factor** : means the ratio of the Average Demand for the month in Kilowatts to the Connected Load in Kilowatts.
- b) **Liability for payment of minimum charges** : Minimum charges are required to be paid by the consumers to cover fixed charges incurred by the board for affording supply such as depreciation, General Reserve, interest and salaries and wages and other. fixed expenses etc. and the readiness of the Board to supply energy.

Minimum charges shall be payable by the consumer (As specified in the tariffs categories of consumers) This obligation shall be absolute. The minimum charges will be payable by consumer even if no electricity is actually consumed or the bill on actual consumption is less than the minimum charges. The minimum charges will be payable even if electricity is not consumed because supply has been disconnected by the Board because of non payment of electricity charges, pilferage, malpractices or for any other violation of the provisions of these conditions/the agreement. however, after permanent disconnection, the liability of payment of the minimum charges will cease.

- c) **Extension to consumer's installation** : The consumer's authorized installation shall consist of the energy consuming apparatus connected to the Board's system, wholly or partly out of that stated in the application. The Board must be notified in writing of any changes being made in the wiring and the notice must be accompanied by a wiring contractor's test report in the prescribed form. No extension in load shall be carried out by the consumer without prior approval of the Board in writing, obtained after submitting a new/supplementary agreement on the prescribed form .

In the event of any unauthorized extension having been made to the installation or of any increase in maximum demand, the Board shall be entitled to disconnect consumer's premises from the Board's system. The Board shall be entitled to discontinue supply to the industrial, tubewell, bulk supply and three phase NRS consumers found to have unauthorized extension of load/increase in demand besides levying load/demand surcharge at prevalent rates. The Connection shall be restored immediately after the consumer deposit the charges and submits fresh test reports after removing the unauthorized extension of load.

**Q 3 a) Guidelines for the prospective consumer :**

1. PSPCL shall entertain only such prospective consumers who are ready to take permanent connections and not those who have started construction of their premises.
  2. The applicant/consumer shall contact CC/RA to obtain an application and agreement form at the prescribed rate.
  3. The application and agreement form duly filled along with test report shall be submitted to the CC/RA for further process.
  4. The application and agreement form shall be checked by CC/RA in the presence of the applicant/consumer and ensure that all the columns have been filled in correctly and in case of any deficiency the same shall be got completed from the applicant/consumer.
  5. RA shall put up application and agreement form to the SDO/AEE/XEN (DS) for attestation of the photo of the applicant/consumer pasted on the form.
  6. RA shall give details of amount to be deposited by the applicant/consumer with the cashier.
  7. The applicant/consumer shall deposit the required amount with the cashier who will issue a printed receipt to the applicant/consumer in token of amount received.
  8. The applicant/consumer shall keep the original receipt with him and leave the case file with the cashier. Formalities on the part of the applicant/consumer shall be over.
  9. The electric connection shall be released within seven days subject to availability of material and in case connection is not released during this period, he may contact SDO/AEE/XEN
  10. In case of extension in load applied by the existing consumer, it shall be considered deemed released on the day it is applied.
  11. Single phase electric connections (DS/NRS) shall be released up to 10 KW load only and above that three phase connection shall be released.
- b) Lighting Hours and minimum consumption :** Upon a date not later than 15 days before the commencement of each quarter beginning respectively on 1<sup>st</sup>. January 1<sup>st</sup>. April, 1<sup>st</sup> July and 1<sup>st</sup>. October in each year, the consumer shall furnish the Board with a statement showing the hours during which the consumer requires supply for the purpose of street lighting and ensuing quarter and provided the said statement is not in conflict with the general system of control adopted by the Board in respect of street lighting, the Board shall provide supply to the consumer for the purpose of street lighting for such hours on each night as may be prescribed by the consumer in the said statement.

Provided, firstly that in the event of lighting being required at times other than those as above prescribed, supply may be made by the Board to the consumer for such additional hours as may be mutually agreed upon between the Board and the consumer in writing.

Provided secondly, that the night period of lighting for every lamp shall be of duration not less than an average of 8 hours over each period of one year dating from 1<sup>st</sup>. April in each year during the period of agreement.

Provided thirdly, that if the total number of units consumed in the whole year is less than it would have been if the lamps had been lit on an average of 8 years per night over the whole year, the Board shall charge for the difference between the stipulated units and units actually consumed at the tariff rates.

Provided always that for the purpose of this agreement night shall mean the period between the hours 5 p.m. to anyone-day and 7 a.m. of the following day.

**MODEL SOLUTION ENGINEER OFFICERS PAPER-III (REVENUE ACCOUNTS) SESSION 11/14****Q.4 a) Working out of consumption for the purpose of Electricity Duty exemption:**

Presently, benefit of ED exemption as per notifications of the Punjab Govt. is passed on to the consumers by PSPCL where ED is exempted on full load by the Pb. Govt. But where ED is exempted or part of the load, which is not physically separated from other load, there is no provision in the PSPCL rules for installation of separate meter to workout energy consumption for that part of load.

In order to resolve this problem, it has been decided as under:

1. In case any consumer wants to avail the facility of Electricity Duty exemption on the part load/extended load/demand of the existing project or on a new unit in the same premises as per Industrial Policy 2013 approved by the Govt. of Punjab no separate meter shall be installed and consumption for the load on which ED is exempted shall be worked out on pro-rata basis.
2. Where separate meters have been already installed for recording consumption for the purpose of ED exemption, the same will be removed under these guidelines and consumption in these cases will also be worked out on Pro-rata basis.
3. consumption on which ED is exempted and amount of ED exemption shall be separately shown in the bills.
4. The benefit of ED exemption shall be available only to those units for which separate notification for such exemption has been notified by Department or Power Govt. of Punjab.

**b) The criterion for allowing the rebate shall be as under:**

- (i) The rebate shall be allowed for any consumption during the financial year exceeding the consumption worked out on the following methodology:  
The average consumption (including purchase of power under open access) of three years shall be taken as threshold for allowing rebate. In case, period is less than three years or there is reduction or extension in load/demand/ average consumption shall be worked out on pro-rata basis
- (ii) The billing at the reduced rates after allowing the rebate shall be done once the consumer crosses the target consumption as worked out under Step (i), e.g. if a consumer has average consumption of three years as 10000 units, the consumer shall be entitled for billing at the reduced rate for any consumption exceeding the threshold consumption of 10000 units during FY 2014-15, The rebate shall be allowed to the consumer as and when the consumption of the consumer exceeds 10000 units,
- (iii) In case of consumers to whom KVAH tariff has been made applicable, their consumption threshold shall be worked out by using conversion factors as mentioned in Tariff Order as under:

$\text{Tariff in KVAH} = \text{Tariff in KWH} \times \text{Conversion Factor}$

Q 5 a) **Harmonics** : means a component of a periodic wave having a frequency that is an integral multiple of the fundamental power line frequency of 50 Hz. Total harmonic distortion is the contribution of all harmonic frequency currents generated by a consumer expressed as a percentage of the fundamental.

- b) **Recovery of electricity Charges from consumers** : A Licensee may recover from a consumer any charges due to him in respect of the supply of electricity or for the provision of any meter, electric line or electrical plant. In addition, a consumer will be liable to pay any additional charges leviable relating to the supply of electricity as per conditions in force. The Licensee will recover all such charges for electricity/electrical equipment supplied as per the tariff determined or charges approved by the Commission.

Consumers will also be liable to pay the amounts chargeable by way of taxes, duties, octroi, cess and the like as may be levied by the State Government or any other competent authority.

All consumers will for every billing cycle effect payments to the Licensee within the time specified in Regulation 31 at the notified offices of the Licensee or any other place specified by the Licensee for the purpose.

- c) **Assessment of Electricity Charges** : Where it is prima facie established that theft of electricity has taken place, the consumption of electricity will be computed on the basis of the LDHF formula.

The consumption of electricity so computed will be charged for a presumptive period of twelve months preceding the date of detection of theft at two times the normal tariff rate. The period of 12 months may however, be suitably reduced if the Authorized officer, for reason to be recorded in writing is satisfied that theft of electricity has actually taken place for a lesser period.

The electricity charges already paid by a consumer for the electricity consumed during the presumptive period of assessment, if any, will be adjusted in the electricity charges assessed.

**LDHF formula for assessment of electricity consumption :**

**Units Assessed** =  $L \times D \times H \times F$ , where L is the Load found connected during the course of inspection in KW. D is number of working days per month. H is use of supply hours per day. F is demand factor.

- d) **Advice for Sundry Charges (Form No. 76 for CS/DS and Form No. 36 for SP) :**

Advice for sundry charges (debits) is to be prepared from the Sundry Charges and Allowances Register to be maintained separately for DS/CS and SP consumers. This advice should be filled ledger-wise i.e. on a advice form the consumers falling under same ledger group should be enlisted. Separate sheet should be used for different ledger groups.

**The following types of adjustments can be made through these advices :**

1. Mis-calculation or incorrect application of tariff in the bill.
2. Under charges to be adjusted through next bill on account of challenged bill.
3. adjustment for dishonoured cheques.

The totals of entries recorded in the above advices should be tallied with the Abstract of Sundry Charges & Allowances Register and adjustment register for Sundry Allowances. The following certificate to this effect will be recorded by the SDO/RA on the advice : "Certified that the total as worked out in the advice tally with the Sundry Charges & Allowances Register and Adjustment Register for Sundry Allowances.

**Answer to Question 1(a)**

**1(a)(i)** -- the amount of compensation shall be as follows;

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 factor;

**OR**

an amount of Rs. One Lacs Forty Thousand only, **whichever is more.**

**1(a)(ii)** – the amount of compensation shall be as follows;

Where permanent partial disablement results from the injury in the case of an injury specified in Part-II of Schedule-I, such percentage of the compensation which would have been payable in the case of permanent total disablement as is specified therein as being the percentage of the loss of earning capacity caused by that injury; **and**

in the case of an injury not specified in Schedule – I, such percentage of the compensation payable in the case of permanent total disablement as is proportionate to the loss of earning capacity (as assessed by the qualified medical practitioner) permanently caused by the injury.

**Answer to Question 1(b)**

As per Section 15 of the Micro, Small & Medium Enterprises Development Act, 2006:-

Where any supplier supplies any goods or renders any services to any buyer, the buyer shall make payment therefor on or before the date agreed upon between him and the supplier in writing or, where there is no agreement in this behalf, before the appointed day;

Provided that in no case the period agreed upon between the supplier and the buyer in writing shall exceed forty-five days from the day of acceptance or the day of deemed acceptance.

**Answer to Question 1(c)**

As per Section 2 (63) of the Electricity Act, 2003- Stand alone system means the electricity system set up to generate power and distribute electricity in a specified area without connection to the grid.

### Answer to Question 2(a)

The Factories Act, 1948 also provides provisions relating to safety measures for the workers employed herein. This is to ensure safety of workers working on or around the machines. The detailed information on each provision relating to safety measures is as under:

**Section 17:** Under section it has been described that there should be proper arrangement of lighting in factories. In every part of the factory where workers are working or passing should be well equipped with lighting arrangement either by natural sources or artificial sources.

**Section 21:** This section specifies that fencing of machinery is necessary. That any moving part of the machinery or machinery that is dangerous in kind should be properly fenced.

**Section 23:** This section prescribes that employment of young person on dangerous machinery is not allowed. In the case where he is been fully instructed in the usage of the machinery and working under the supervision he might be allowed to work on it.

**Section 24:** This section provides provision of striking gear and devices for cutting off power in case of emergency. Every factory should have special devices for cutting off of power in emergencies from running machinery. Suitable striking gear appliances should be provided and maintained for moving belts.

**Section 28:** This section prohibits working of women and children on specific machinery. As per this section women and children should not be appointed for any part of factory working on cotton pressing.

**Section 32:** In this section it has been specified that all floors, stairs, passages and gangways should be properly constructed and maintained, so that there are no chances of slips or fall.

**Section 34:** This section specifies that no person in any factory shall be employed to lift, carry or move any load so heavy that might cause injury. State Government may specify maximum amount of weight to be carried by workers.

**Section 35:** This section provides specification regarding safety and protection of eyes of workers. It mentions that factory should provide specific goggles or screens to the workers who are involved in manufacturing work that may cause them injury to eyes.

**Section 36:** As per this section it is provided that no worker shall be forced to enter any chamber, tank, vat, pit, pipe, flue or other confined space in any factory in which any gas, fume, vapour or dust is likely to be present to such an extent as to involve risk to persons being overcome thereby.

**Section 38:** As per this section there should be proper precautionary measures built for fire. There should be safe mean to escape in case of fire, and also necessary equipments and facilities to extinguish fire.

**Section 45:** This section specifies that in every factory there should be proper maintained and well equipped first aid box or cupboard with the prescribed contents. For every 150 workers employed at one time, there shall not be less than 1 first aid box in the factory. Also in case where there are more than 500 workers there should be well maintained ambulance room of prescribed size and containing proper facility.

**Answer to Question 2(b)**

**Pecuniary Jurisdiction**

- (1) In cases where the value of goods and services involved is less than Rs. 20 Lakhs in value, you will have to file the complaint in the District Forum constituted in the specified districts of a State.
- (2) In cases where the value of goods and services involved is more than Rs. 20 Lakhs in value but does not exceed Rs 1 crore you will have to file the complaint with the State Commission constituted in the capital cities of the different states.
- (3) In cases where the value of goods and services involved is more than 1 crore in value then you can file a complaint with the National Commission which has been constituted only in New Delhi.



**Answer to Question 3(a)**

As per Section 2(47) of the Electricity Act 2003- "Open Access" means the non-discriminatory provision for the use of transmission lines or distribution system or associated facilities with such lines or system by any licensee or consumer or a person engaged in generation in accordance with the regulations specified by the Appropriate Commission.

**Answer to Question 3(b)**

As per Section 32 of the Electricity Act 2003- The State Load Despatch Centre shall be the apex body to ensure integrated operation of the power system in a State.

(2) The State Load Despatch Centre shall -

(a) be responsible for optimum scheduling and despatch of electricity within a State, in accordance with the contracts entered into with the licensees or the generating companies operating in that State;

(b) monitor grid operations;

(c) keep accounts of the quantity of electricity transmitted through the State grid;

(d) exercise supervision and control over the intra-state transmission system; and

(e) be responsible for carrying out real time operations for grid control and despatch of electricity within the State through secure and economic operation of the State grid in accordance with the Grid Standards and the State Grid Code.

(3) The State Load Despatch Centre may levy and collect such fee and charges from the generating companies and licensees engaged in intra-State transmission of electricity as may be specified by the State Commission.

### Answer to Question 3(c)

**3©(i)**-As per Section 8 of the Electricity Act 2003- any generating company intending to set-up a hydro-generating station shall prepare and submit to the Authority for its concurrence, a scheme estimated to involve a capital expenditure exceeding such sum, as may be fixed by the Central Government, from time to time, by notification.

(2) The Authority shall, before concurring in any scheme submitted to it under sub-section (1) have particular regard to, whether or not in its opinion,-

(a) the proposed river-works will prejudice the prospects for the best ultimate development of the river or its tributaries for power generation, consistent with the requirements of drinking water, irrigation, navigation, flood-control, or other public purposes, and for this purpose the Authority shall satisfy itself, after consultation with the State Government, the Central Government, or such other agencies as it may deem appropriate, that an adequate study has been made of the optimum location of dams and other river-works;

(b) the proposed scheme meets, the norms regarding dam design and safety.

(3) Where a multi-purpose scheme for the development of any river in any region is in operation, the State Government and the generating company shall co-ordinate their activities with the activities of the person responsible for such scheme in so far as they are inter-related.

**3©(ii)**- As per Section 10 of the Electricity Act 2003- the duties of a generating company shall be to establish, operate and maintain generating stations, tie-lines, sub-stations and dedicated transmission lines connected therewith in accordance with the provisions of this Act or the rules or regulations made thereunder.

(2) A generating company may supply electricity to any licensee in accordance with this Act and the rules and regulations made thereunder and may, subject to the regulations made under sub-section (2) of section 42, supply electricity to any consumer.

(3) Every generating company shall -

(a) submit technical details regarding its generating stations to the Appropriate Commission and the Authority;

(b) co-ordinate with the Central Transmission Utility or the State Transmission Utility, as the case may be, for transmission of the electricity generated by it.

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### Answer to Question 4(a)

As per Section 19 of the Right to Information Act, 2005-Appellate Authorities are as under:-

- **First Appeal:** First appeal to the officer senior in rank to the Public Information Officer in the concerned Public Authority within 30 days from the expiry of the prescribed time limit or from the receipt of the decision (delay may be condoned by the Appellate Authority if sufficient cause is shown).
- **Second Appeal:** Second appeal to the Central Information Commission or the State Information Commission as the case may be, within 90 days of the date on which the decision was given or should have been made by the First Appellate Authority. (delay may be condoned by the Commission if sufficient cause is shown).
- **Third Party appeal** against Public Information Officer's decision must be filed within 30 days before first Appellate Authority; and, within 90 days of the decision on the first appeal, before the appropriate Information Commission which is the second appellate authority.
- Burden of proving that denial of Information was justified lies with the Public Information Officer.
- First Appeal shall be disposed of within 30 days from the date of its receipt. Period extendable by 15 days if necessary.

### Answer to Question 4(b)

As per Section 11 of the Right to Information Act, 2005—(1) Where a Central Public Information Officer or a State Public Information Officer, as the case may be, intends to disclose any information or record, or part thereof on a request made under this Act, which relates to or has been supplied by a third party and has been treated as confidential by that third party, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within five days from the receipt of the request, give a written notice to such third party of the request and of the fact that the Central Public Information Officer or State Public Information Officer, as the case may be, intends to disclose the information or record, or part thereof, and invite the third party to make a submission in writing or orally, regarding whether the information should be disclosed, and such submission of the third party shall be kept in view while taking a decision about disclosure of information:

**Provided that** except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party.

(2) Where a notice is served by the Central Public Information Officer or State Public Information Officer, as the case may be, under sub-section (1) to a third party in respect of any information or record or part thereof, the third party shall, within ten days from the date of receipt of such notice, be given the opportunity to make representation against the proposed disclosure.

(3) The Central Public Information Officer or State Public Information Officer, as the case may be, shall, within forty days after receipt of the request under section 6, if the third party has been given an opportunity to make representation under sub-section (2), make a decision as to whether or not to disclose the information or record or part thereof and give in writing the notice of his decision to the third party.

(4) A notice given under sub-section (3) shall include a statement that the third party to whom the notice is given is entitled to prefer an appeal under section 19 against the decision.

#### Answer to Question 4(c)

The Government of India has enacted the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 in terms of which the definition of micro, small and medium enterprises is as under:

- **Enterprises engaged in the manufacture or production, processing or preservation of goods as specified below:**

1. A **micro enterprise** is an enterprise where investment in plant and machinery does not exceed Rs. 25 lakh;
2. A **small enterprise** is an enterprise where the investment in plant and machinery is more than Rs. 25 lakh but does not exceed Rs. 5 crore; and
3. A **medium enterprise** is an enterprise where the investment in plant and machinery is more than Rs.5 crore but does not exceed Rs.10 crore.

In case of the above enterprises, investment in plant and machinery is the original cost excluding land and building.

- **Enterprises engaged in providing or rendering of services** and whose investment in equipment (original cost excluding land and building and furniture, fittings and other items not directly related to the service rendered or as may be notified under the MSMED Act, 2006 are specified below.

1. A **micro enterprise** is an enterprise where the investment in equipment does not exceed Rs. 10 lakh;
2. A **small enterprise** is an enterprise where the investment in equipment is more than Rs.10 lakh but does not exceed Rs. 2 crore; and
3. A **medium enterprise** is an enterprise where the investment in equipment is more than Rs. 2 crore but does not exceed Rs. 5 crore.

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### Answer to Question 5(a)

As per Section 16 of the Air (Prevention and Control of Pollution) Act, 1981- Functions of Central Pollution Control Board (Central Board) are as under:-

(1) The main functions of the Central Board shall be to improve the quality of air and to prevent, control or abate air pollution in the country.

(2) In particular and without prejudice to the generality of the foregoing functions, the Central Board may-

- (a) advise the Central Government on any matter concerning the improvement of the quality of air and the prevention, control or abatement of air pollution;
- (b) plan and cause to be executed a nation-wide programme for the prevention, control or abatement of air pollution;
- (c) co-ordinate the activities of the State and resolve disputes among them;
- (d) provide technical assistance and guidance to the State Boards, carry out and sponsor investigations and research relating to problems of air pollution and prevention, control or abatement of air pollution;
- (dd) perform such of the function of any State Board as may, be specified in and order made under sub-section (2) of section 18;
- (e) plan and organise the training of persons engaged or to be engaged in programmes for the prevention, control or abatement of air pollution on such terms and conditions as the Central Board may specify;
- (f) organise through mass media a comprehensive programme regarding the prevention, control or abatement of air pollution;
- (g) collect, compile and publish technical and statistical data relating to air pollution and the measures devised for its effective prevention, control or abatement and prepare manuals, codes or guides relating to prevention, control or abatement of air pollution;
- (h) lay down standards for the quality of air,.
- (i) collect and disseminate information in respect of matters relating to air pollution;
- (j) perform such other functions as may be prescribed.

The Central Board may delegate any of its functions generally or specially to any of the committees appointed by it.

### Answer to Question 5(b)

**As per Section 31 of the Air (Prevention and Control of Pollution) Act, 1981:**

(1) Any person aggrieved by an order made by the State Board under this Act may, within thirty day from the date on which the order is communicated to him, prefer an appeal to such authority as the State government may think fit to constitute :

Provided that the Appellate Authority may entertain the appeal after the expiry of the said period of thirty days if such authority is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(2). The Appellate Authority shall consist of a single person or three persons as the State Government may think fit to be appoint by the State Government.

(3) The form and the manner in which an appeal may be preferred under subsection (1), the fees payable for such appeal and the procedure to be followed by the Appellate Authority shall be such as may be prescribed.

(4) On receipt of an appeal preferred under sub-section (1), the Appellate Authority shall, after giving the appellant and the State Board an opportunity of being heard, dispose of the appeal as expeditiously as possible.

### Answer to Question 5(c)

**As per Section 10 of the Air (Prevention and Control of Pollution) Act, 1981-** a Board shall meet at least once in every three months and shall observe such rules of procedure in regard to the transaction of business at its meetings as may be prescribed:

Provided that it, in the opinion of the Chairman, any business of an urgent nature is to be transacted, he may convene a meeting of the Board at such time as he thinks fit for the aforesaid purpose.

(2) Copies of minutes of the meetings under sub-section (1) shall be forwarded to the Central Board and to the State Government concerned.

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