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**ENGINEER OFFICER
DEPARTMENTAL ACCOUNTS EXAMINATION
SESSION -05/2022
PAPER -1 (WORKS ACCOUNTS)
MODEL SOLUTION**

EO - P-I

Question No. 1.

- a) In case of loss of cheque intimated by the payees, the matter should be reported by the Drawing officer to the Financial Advisor who will then issue instructions to the bank for recording the advice of "Stop payment", and indemnity bond should also be obtained in such cases from the payees and after the payees have furnished an indemnity bond and after the stop payment advices has been noted by the Bank's branches, new cheque should be issued by the Drawing officer in lieu of the old one.
- b) Whenever , it is proposed to make an intermediate payment, a certificate shall be issued by the officer in charge of the work (not below the rank of AE/AEE) to the effect that by superficial or general measurement or by some other suitable method laid down by the Corporation (which should be specified) he has satisfied himself that the value of the work done is not less than a specified amount in conformity with the contract agreement and that with the exception of authorized addition and alteration the work has been done according to the prescribed drawings and specifications. Detailed measurements must invariably be taken in respect of additions and alterations.
- c) The authority granted by a sanction to an estimate is strictly limited by the precise objects for which the estimate was intended to provide. Accordingly it is not permissible to apply without the sanction of the competent authority any anticipated or actual savings whether due to abandonment of a part of work or any other cause, on a sanctioned estimate on a definite project, to carry out additional work not contemplated in the original project or fairly contingent on its actual execution. Thus the action of SE is not in order.
- d) A JE who execute the work records the measurement in the Part IV of the IWR and the SDO in-charge of the sub division under which sub division the work has been executed measure the quantity utilized. If in any case the concerned SDO is not available the quantity should have been got measured from another SDO of same division. Addl. SE should not verify the quantity at his level as he is to finalize the IWR after completion of work.
- e) The action of the Executive Engineer is correct and is in accordance with the clause 3.28 of CEFA which interalia provide that the acceptance by a competent authority of a budget estimate which includes specific provision for expenditure on a work which is in progress may be regarded as reviving the sanction to the estimate for the year in which the provision is made.

Cash Book of Sr. Xen DS 'A' Division, PSPCL for the Feb 2022

Cash Book of Sr. Xen DS 'A' Division, PSPCL for the Feb 2022												
Receipt Side						Payment Side						
Date of Receipt	Vr. No.	Particular or Receipt	Amount (Rs.)	Adjustment	Classification	Date of Payment	Vr. No.	Particular of Payment	Cash Payment	Bank Payment	Adjustment	Classification
										Ch. No.	Amount (Rs.)	
02.02.2022		To Opening Balance:				02.02.2022	PIS	By EMD draft deposited	5000			24.501
		i) Cash in Chest- 2000				02.02.2022	PIS	By Deposit of Postal order	25			24.501
		ii) Rev. Stamps- 25				04.02.2022	PIS	By deposit of amount received on sale of tender form	500			24.501
		iii) Postal Order- 25				06.02.2022	1	By payment of TA to Mr. Y Circle Asstt.		600011	500	76.132
		iv) Self Cheque- 2000				10.02.2022	2	By payment to Mr. Z-Rent for office building		600012	35000	76.101
		v) Draft of EMD- 5000	9050			16.02.2022	3	By payment to M/s Mohan & Co.		600013	41000	Work concern
04.02.2022		To Sale of tender forms			24.110	18.02.2022	PIS	By deposit of EMD received from M/s Sham & Co.	15000			24.501
16.02.2022	3	To adjustment of recoveries from Mis Mohan & Co:	500		62.9	20.02.2022		By issue of Self Cheque		600014	10000	CFC
		i) Security- 2500			46.101	20.02.2022	4	By Temp. Adv. To SDO for payment to Labour	10000			24.220
		ii) L. Tax- 1000			46.923	25.02.2022		By issue of Self Cheque		600015	2000	CFC
		iii) Cost of Material- 5000			25.77	25.02.2022	5	By Temp. Adv. To JE for incurring expenditure against	2000			24.220
		iv) Water Charges- 500		9000	62.93							
18.02.2022	RV-1	To receipt of EMD from M/s Sham & Co.	15000		46.101	28.02.2022	6	By payment of Salary		600016	41900	75
20.02.2022		To Self Cheque encashed	10000		CFC	28.02.2022	PIS	By Cash Balance deposited in to Bank	4000			
25.02.2022		To Self Cheque encashed	2000		CFC	28.02.2022		By closing Balance-Rev Stamps	25			
28.02.2022	6	To recoveries from the salary of staff										
		i) GPF 5000			57.12							
		ii) Income Tax 2000			44.401							
		iii) HBA 700			27.101							
		iv) Q/Rent 400		8100	62.901							
		TOTAL	36550	17100				TOTAL	36550		130500	17100

Certified that I have counted the cash in chest on 28.02.2022 and found Rs. 25/- as revenue stamp which is correct.

Sd -

Sr. XEN DS 'A' Division

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MODEL SOLUTION**

Question No. 3.

- a) Before the execution of a work, the Divisional officer is supposed to have fulfilled that :
1. Administrative approval for the work has been obtained.
 2. Detailed estimate has been sanctioned by the competent authority.
 3. Budget grant for the said work has been sanctioned by the competent authority.
 4. Expenditure is incurred only in accordance with the financial rules and regulations.
- b) Whenever a cheque book or a blank cheque is lost, Drawing & Disbursing officer is required to inform the concerned bank with intimation to AO Banking immediately. Thereafter, AO Banking will notify loss of cheque book / blank cheque to all branches of the bank where the PSPCL has made drawing arrangements.
- c) If a mistake has been made and it is discovered before the Cash Book has been submitted to the divisional office, the mistake should be corrected by drawing the pen through the incorrect entry and by inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials. When the mistake is discovered too late for correction in this way an intimation of the necessary correction should be sent at once to the divisional office accompanied by a proposed journal entry, if necessary. Except as indicated above, no correction of any entry once made in his cash Book should be made by a Sub Divisional officer unless authorized by the divisional office to do so. The same principles would be observed in correcting errors noticed in the divisional office Cash Book.
- If the accounts of the month have been closed, no corrections of errors in amount, classification or name of work should be made in that book, but a journal entry should be prepared for the necessary corrections, a suitable remark in red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in the Cash Book.
- d) The gain or loss arising on sale of capital assets shall be treated as a revenue item. The gain to the extent of total depreciation charged on the sold assets shall be credited to revenue account for the year in which the asset is sold. Gain, if any, in excess of the accumulated depreciation charged on the sold assets shall be treated as a capital gain and credited to capital reserve. The loss on sale of a capital asset shall be debited to the revenue account for the year in which the asset is sold.

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Question no. 4

- a) As per subject code of Manual on Damaged transformers instructions are required to be issued by the competent authority to TRW divisions so as to find out whether the damaged transformers would be economical /un-economical for repair. As per decision already taken by the PSPCL the damaged transformer which have already been repaired twice and those lying unrepaired for more than 5 years should be disposed off.

JE repair workshop is required to receive the freshly open job cards to find out whether it would be economical to repair the transformer as per above guidelines. Thereafter he is to issue the repairable transformers to workshop supervisor. The transformers which are considered uneconomical for repair, a line is to be drawn across the remaining section of the relevant job card.

However the reasons for declaring the transformer uneconomical for repair are required to be recorded in the relevant column of job card.

- b) As a rule, every endeavor should be made to maintain a system under which no payments are made except for works actually done and measured. Exceptions are permitted in the following cases:

1. Cases in which a contractor, whose contract is for finished work, requires an advance on the security of the material brought to site. The Divisional Officer may sanction advances up to an amount not exceeding 75 % of the values (as assessed by himself) of such material, which should not of perishable in nature. In such cases, a formal agreement is drawn up with the contractor under which the corporation secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of work or to the shortage or misuse of the materials and against the expenses entailed for their proper watch and safe custody. Payment of such advances should be made only on the certificate of an officer not below the rank of sub divisional Officer:

- a. That the quantities of material upon which the advances are made have actually been brought to site;
- b. That the contractor has not previously received any advance on that security and
- c. That the materials are those required by the contractor for use on items of work for which rates for finished work have been agreed upon.

Recoveries of secured advance should made from the bills for work done as the material are used and the necessary deductions are made from the items of work in which they are used.

2. An advance payment i.e. a payment on a running account to a contract for work actually executed but not measured, may be made on the certificate of an Officer (not below the rank of sub divisional officer) to the effect that not

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less than the quantity of work paid for has actually been done. Final payments may however in no case be made without detailed measurements.

3. Cases in which in the interest of works, it is absolutely necessary to make petty advances. In such cases advances up to Rs. 50/- may be allowed by Sub divisional Officers.
4. In all other cases, the sanction of the Board must be obtained, which will be accorded if indispensable and provided that the necessary precautions are taken for securing the Corporation against loss. Such a system will not be allowed to become general or to continue longer than is absolutely essential.

- (C) It is a fundamental rule that no work shall be commenced unless a properly detailed design and estimate have been sanctioned, allotment of funds made and order for its commencement issued by competent authority.

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Question No. 5

- (a) In view of Regulation No. 12 of PSPCL Purchase Regulation, 2017, in case of Tenders valuing less than Rs 5,00,000 and Spot Tenders are not required to deposit the earnest money.

However the following are also exempted from depositing the Earnest Money:-

- (i) Public Sector undertakings owned by Punjab Govt./Central Govt./other State Govt. supplying material directly through units owned by them subject to submission of documentary evidence of Government ownership. Exemption shall not be applicable if the Tender is submitted for supply of material through private unit/manufacturer.
- (ii) Suppliers having Permanent Earnest Money Deposit (PEMD) of Rs. 25 lacs with the PSPCL provided that a certificate to this effect issued by the Nodal Authority i.e. AO(CPC/MM) of PSPCL, during six months immediately preceding the due date for Tender opening and showing the Serial No./Account No. Allotted in the Permanent Earnest Money Deposit Register shall be submitted by the Tenderers in the envelope for Earnest Money.
- (iii) Standardized firms/Suppliers of Proprietary items/ firms supplying material under DGS&D Rate Contract.

(b)

- i. No modification to the bid shall be made by the bidder after opening the bids unless specifically recognised by the PSPCL. The earnest money of any bidder, who modifies after opening without any specific reference from PSPCL, shall be forfeited without any further reference to the bidder and he shall be further liable to further action like suspension of business dealings /black listing.
- ii. Without prejudice to any of the rights or remedies under this contract, if any contractor dies, the Accepting Officer shall have the option of terminating the contract without compensation to the contractor.

Solution to Q No 1

1 (a) (1)

Superannuation Pension:= Superannuation pension is granted to a corporation employee entitled or required by rule to retire at particular age. The present age of retirement in the case of class I, II AND III employee is 58 years where as in the case of class IV employee it is 60 years.

Retiring Pension :- Retiring pension is granted to a Govt. Employee who retire or is require to retire under the premature retirement rules. A Govt Employee compulsorily retired as penalty may be granted by the authority competent to impose such penalty pension or gratuity or both at a rate not less than $\frac{2}{3}$ & not more than full compensation pension or gratuity or both admissible to him on the compulsory retirement.

1 (a) (2)

- i) Probationer is one appointed in or against a post substantively vacant with definite conditions of probation while a person on probation is one appointed to a post (not necessarily vacant substantively) for determining his fitness for eventual substantive appointment to that post.

1 (b) When an employee is suspended from his duties he is paid subsistence allowance 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 allowance are as under:-

1. Compulsory recoveries :- Such as Income Tax, House Rent recovery and any kind of Taxes etc. These are obligatory recoveries to be made for subsistence allowance.
2. Optional Recoveries:- Optional recoveries can be made only with the consent of Officials these are GPF Subscription, GPF Advance and LIC premium.



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3. Misc Recoveries:- These recoveries pertain to loans and advances. These recoveries can be postponed with the approval of competent authorities. These are HBA Advance, Conveyance Advance etc.
4. Other Recoveries:- Such as excess drawl of pay and allowances. These recoveries can be made but total recoveries should not be more than 1/3th of the total amount of subsistence.

1 (C)

Fee means a recurring or non-recurring payment to a corporation employee from a source other than corporation funds, whether made directly or indirectly through the intermediary of corporation

Honorarium means a recurring or non-recurring payment granted to a corporation employee from the funds of the Corp. as remuneration for special work of an occasional nature or intermittent character



Solution to Q No 2

(a) In this case even if the wife is self dependent and income tax Payee, employee can claim LTC for his wife.

(b) Pay as on 11.3.2019 = Rs. 35230/- + GP Rs 6850/- = Rs. 42080/-

If he opts for pay to be fixed on the date of promotion

Then his pay will be fixed as under:-

3 % increment on the Rs. 42080/- is Rs. 1262.4 or say 1270

Pay on the date of promotion

Old pay 42080 + 1270 - 6850 + 8500 = Rs. 45000/-

On the date of Next Increment i.e 01.03.2020

Increment on Rs. 42080 + 1270 = 43350 * 3% = Rs. 1300.5

Pay to be fixed on 01.04.2019 = Rs. 45000 + ~~1300.5~~ = 46300.5 or

say Rs. ~~46310/-~~ as on 01.03.2020

46350/-

In second case if opted for pay to be fixed on the date of next increment

Pay as on date of promotion = Rs. 42080 - 6850 + 8500 = Rs. 43730/-

On the date of next increment i.e 01.04.2019

Two increment on Rs. 42080 @ 3% = 1270 + 1310 = 2580 = Rs. 46310/- as on 01.04.2019

Solution Q 2 (c)

- 3) ^(c) As per Reg.3.3 of PSEB MSR Vol.I, Part I, except where the Board by general or special order direct otherwise, the following classes of Board employees are exempted from producing a Medical Certificate of fitness :-
- 1) A Board employee appointed in a temporary vacancy for a period not exceeding six months.
 - 2) A temporary employee of the Board/Government who has already been medically examined in one office if transferred to an other office without a break in his service. The person concerned should, however, obtain a certificate from the Head of Office from which he is transferred to the effect that he had already produced the requisite Medical Certificate of health.
 - 3) A retired Board employee re-employed immediately after retirement.
 - 4) Employees re-employed after resignation if the resignation was for taking another employment under govt. or quasi-govt./body for which he applied with the approval of and through the appropriate *deptt. authority*.
 - 5) Besides above, persons appointed to a Gazetted estt. from non-gazetted estt.

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Solution Q No 3 (a)

Qualifying service

Date of retirement

30.06.2019

Date of joining

01.03.1989

Total service

4 months and 30 years

Pension

Basic pay = Rs. 52430/-

Pension = $(52430/2) * 50/50 =$ Rs. 26215

Commutation

$\{26215 + 1311 \text{ (IR @ 5\%)}\} * 30\% =$ Rs. 8257

$8257 * 12 * 8.371 =$ Rs. 829432

Gratuity

DA @ 132%

$52430 + 1311 \text{ (IR)} + 70938 \text{ (DA)} * 61/4 =$ Rs. 2043512

But Max Rs. 10,00,000/-

Solution to Q 3 (b)

Ans 1. No order imposing any of the penalties specified in clauses (v) to (ix) of Regulation-5 shall be made except after an inquiry held, as far as may be in the manner provided in this regulation and regulation 9 or in the manner provided hereinafter.

2. Whenever the punishing authority or any other authority empowered by the Board, by general or special order, is of the opinion that there are grounds for inquiring into the truth of any allegations against an employee, it may itself, inquire into or appoint under this Regulation an authority, to inquire into the truth thereof.

Explanation

Where the punishing authority itself holds the inquiry any reference in sub-regulation (7) to (20) and in sub regulation 9(22) to the inquiring authority shall be construed as a reference to the punishing authority.

3. Where it is proposed to hold an inquiry against an employee under this and regulation 9, the punishing authority shall draw up or cause to be drawn up;

(i) the substance of the allegations into definite and distinct articles of charges;

(ii) a statement of allegations in support of each article of charge, which shall contain-

(a) a statement of all relevant facts including any admission or confession made by the employee;

(b) a list of documents by which and list of witnesses by whom, the articles of charges are proposed to be sustained.

(4) The punishing authority shall deliver or cause to be delivered to the employee a copy of the articles of charge, the statement of allegations and a list of documents and witnesses by which each article of charge is proposed to be sustained and shall require the employee to submit, within such time as may be specified, a written statement of his defence and to state whether he desires to be heard in person.

Provided that in such cases where the punishing or the appellate authority happens to be the W.T. Ms/Board, a hearing to the employee concerned before imposing the punishment or deciding the appeal, shall be given on behalf of the W.T. Ms/Board by the Chairman or any other Member to be nominated by him.

(5) On receipt of the written statement of defence, the punishing authority may:-

(a) Consider the written statement of defence and, after recording its reasons for so doing, impose on the employee any of the penalties specified in clause

(i) to (iv) of Regulation-5:-

(aa) itself inquire into such of the articles of charge as are not admitted or, if it considers it necessary so to do, appoint under sub-regulation 92), an inquiring authority for the purpose, and where all the articles of charge have been admitted by the employee in his written statement of defence, the punishing authority shall record its findings on each charge after taking evidence as it may think fit and shall act in the manner laid down in Regulation-9.

(c) If no written statement of defence is submitted by the employee, the punishing authority may itself inquire into the articles of charge or may, if it considers it necessary to do so, appoint under sub-regulation (2), inquiring authority for the purpose.

6. The punishing authority, shall, where it is not the inquiring authority, forward to the inquiring authority:-

(i) a copy of the articles of charge and the statement of allegations;

(ii) a copy of the written statement of defence, if any submitted by the employee;

(iii) a copy of the statement of witness, if any, referred to in subregulation(3);

(iv) evidence proving the delivery of the document required to be delivered to the employee under sub-regulation(4);

(v) a copy of the order appointing the 'Presenting officer'.

(7) The employee shall appear in person before the inquiring authority on such day and at such day and time within ten working days from the date of receipt by him of the articles of charge and the statement of allegations, as the inquiring authority may, by a notice in writing, specify in this behalf, or within such further time not exceeding ten days, as the inquiring authority may allow.

(8) the employee may take the assistance of any other employee, or a retired Board employee, to present the case on his behalf, but may not engage a legal practitioner for the purpose unless the Presenting Officer appointed by the punishing Authority is a legal practitioner or the Punishing Authority having regard to circumstances of the case, so permits.

(9) If the employee who has not admitted any of the articles of charge in his written statement of defence, or has not submitted any written statement of defence, or has not submitted any written statement of the defence, appears before the inquiring authority, such authority shall ask him whether he is guilty or has any defence to make and if he pleads guilty to any of the articles of the charge, the inquiring authority shall record the plea, sign the record and obtain the signature of the employee thereon.

(10) The inquiring authority shall, if the employee fails to appear within the specified time or refuses or omits to plead, require the Presenting Officer, to



produce the evidence by which he proposed to prove the articles of charge, and shall adjourn the case to a later date not exceeding thirty days, after recording an order that the employee may for the purpose of preparing his defence;

(i) inspect within five days of the order or within such further time not exceeding five days as the inquiring authority may allow the documents, specified in the list referred to in sub-regulation (3);

(ii) submit a list of witnesses to be examined on his behalf;

(iii) apply orally or in writing for the supply of copies of the statements, if any recorded, of witnesses mentioned in the list referred to in sub-regulation (3), in which case the inquiring authority shall furnish to case not later than three days before the commencement of the examination of the witnesses on behalf of the punishing authority; and

(iv) give a notice within ten days of the order or within such further time not exceeding ten days, as the inquiring authority may allow for the discovery or production of any document which is in the possession of Board, but not mentioned in the list referred to in sub-regulation (3) and the employee shall also indicate the relevance of the document required by him to be discovered or produced by the Board.

(12) The inquiring authority shall, on receipt of the notice for the discovery or production of documents, forward the same or copies thereof to the authority in whose custody or possession the documents are kept, with a requisition for the production of the documents by such date as may be specified in such requisition.

Provided that the inquiring authority may, for reasons to be recorded by it in writing, refuse to requisition such of the documents as are in its opinion not relevant to the case.

(13) On receipt of the requisition referred to in sub-regulation (12), every authority having the custody or possession of the requisitioned documents shall produce the same before the inquiring authority.

Provided that if the authority having the custody or possession of the requisitioned documents is satisfied for reasons to be recorded by it in writing that the production of all or any of such documents would be against the public interest or security of the State, it shall inform the inquiring authority accordingly and the inquiring authority shall, on being so informed, communicate the information to the employee and withdraw the requisition made by it for the production or discovery of such documents.

(14) On the date fixed for the inquiry the oral and documentary evidence by which the articles of charge are proposed to be proved shall be produced by or on behalf of the punishing authority. The witnesses shall be examined by

or on behalf of the Presenting Officer and may be cross examined by or on behalf of the employee. The Presenting Officer shall be entitled to re-examine the witness on any point on which they have been cross-examined, but not on any new matter, without the leave of the inquiring authority. The inquiring authority may also put such questions to witnesses as it thinks fit.

(15) If it shall appear necessary before the close of the case on behalf of the punishing authority, the inquiring authority may, in its discretion, allow the Presenting Officer to produce evidence not included in the list given to the employee or may itself call for new evidence or re-call and re-examine any witnesses and in such case the employee shall be entitled to have, if he demands it, a copy of the list of further evidence proposed to be produced and an adjournment of the inquiry for three clear days before the production of such new evidence, exclusively of the date of adjournment and the day to which the inquiry is adjourned. The inquiring authority shall give the employee an opportunity of inspecting such documents before they are taken on the record. The inquiring authority may also allow the employee to produce new evidence if it is of the opinion that the production of such evidence is necessary in the interest of justice.

Provided that new evidence shall not be permitted or called for or any witness shall not be recalled to fill up any gap in the evidence. Such evidence may be called for only when there is an interent lacuna or defect in the evidence which has been produced originally.

(16) When the case for the punishing authority is closed, the employee shall be required to state his defence orally or in writing as he may prefer. If the defence is made orally it shall be recorded and the employee shall be required to sign the record. In either case, a copy of the statement of defence shall be given to the Presenting Officer, if any, appointed.

(17) The evidence on behalf of the employee shall then be produced. The employee may examine himself on his own behalf if he so prefers either at the outset or after the conclusion of examination of the witnesses produced by him. The witnesses produced by the employee shall then be examined and shall then be examined and shall be liable to cross-examination, re-examination and examination by the inquiring authority according to the provisions applicable to the witnesses for the punishing authority.

(18) The inquiring authority may, after the employee closes his case and shall, if the employee has not examined himself, generally question him on the circumstances, appearing against him in the evidence for the purpose of enabling the employee to explain any circumstances appearing in the evidence against him.



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(19) The Inquiring authority may, after the completion of the production of evidence hear the Presenting Officer, if any, appointed, and the employee or permit them to file written briefs of their respective cases, if they so desire.

(20) If the employee to whom a copy of the articles of charge has been delivered, does not written statement of defence on or before the date specified for the purpose or does not appear in Person before the inquiring authority or otherwise fails or refuses to comply with the provisions of this regulation, the inquiring authority may hold the inquiry ex-parte.

(21) (a) Where a punishing authority competent to impose any of the penalties specified in clause (i) to (iv) of regulation 5 but not competent to impose any of the penalties specified in clauses (v) to (ix) of Regulation 5 has itself inquired into or caused to be inquired into the articles of any charge and that authority, having regard to own finding or having regard to its decision on any of the findings of any In quiring authority appointed by it, is of the opinion that the penalties specified in clause(v) to (ix) of Regulation 5 should be imposed on the employee, that authority shall forward the records of the inquiry to such punishing authority as is competent to impose the last mentioned penalties.

(b) The punishing authority to which the records are so forwarded may act on evidence on the record or may, if it is of the opinion that further examination fo anyof the witnesses is necessary in the interest of justice recall the witness and examine the witnesses and may impose on the employee such penalty as it may deem fit in accordance with these regulations.

(22) Whenever any inquiring authority, after having heard and recorded the whole or any part of the evidence in an inquiry, ceases to exercise jurisdiction therein, and is succeeded by another inquiring authority which has and which exercises, such jurisdiction, the inquiring authority so succeeding may act on the evidence so recorded by its predecessor or partly recoded by its predecessor and partly recorded by itself.

Provided that if the succeeding inquiring authority is of the opinion that further examination of any of the witnesses whose evidence has already been recorded is necessary in the interst of justice, it may recall, examine, cross-examine and re-examine any such witnesses as herein- before provided.

(23)(i) After conclusion of the inquiry, a repory shall be prepared and it shall contain:-

- (a) the articles of charge and the statement of allegations;
- (b) the defence of the employee in respect of each article of charge;
- (c) an assessment of the evidence in respect of each articles of charge;
- (d) the finding on each article of charge and the reasons therefor.

Explanation:-

if in the opinion of the inquiring authority the proceedings of the inquiry establish any article of charge different from the original articles of the charge, it may record its findings on such article of charge;

Provided that the findings on such article of charge shall not be recorded unless the employee has either admitted facts on which such article of charge is based or has had a reasonable opportunity to defend himself against article of charge.

(ii) The inquiring authority where it is not itself the punishing authority shall forward to the punishing authority the records of inquiry which shall include:-

(a) The report prepared by it under clause(i);

(b) The written statement of defence, if any submitted by the employee;

(c) the oral and documentary evidence produced in the course of the inquiry;

(d) written briefs, if any, filed by the Presenting Officer, or the employee or both during the course of the inquiry; and

(e) the orders, if any, made by the punishing authority and the inquiring authority in regard to the inquiry.

(24) Any person compulsorily retired from service in accordance with the procedure prescribed by this regulation, will be granted such Compensation, Pension Gratuity or Provident Fund benefits as would have been admissible to him, had he been discharged from service due to the abolition of his post without any alternative suitable employment being provided, under the regulations applicable to his service or post on the date of his retirement.

Solution to Q No 4

- a) As per Note ii under Regulation 27 of MSR Vol (iii) A member of Board employees 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.
- b) As per regulation 18 (1) of study leave Regulations, 1975 given in Appendix-9 of MSR Vol-1, Part-11, if a Board (now PSPCL) employee resigns or retires from service without returning to duty after a period of study leave or within a period of 3 years after such return to duty or fails to complete the course of study, he shall be required to refund:-
- Double the amount of leaves salary, study allowance, cost of fees, travelling and other expenses if any, incurred by the Board and
 - The actual amount if, any of the cost incurred by other agencies e.g. foreign Governments, Foundations, trust etc in connection with the course of study together with interest thereon at Govt/Board Rates for the time being in force on Govt/Board loans from the date of demand before his resignation is accepted or permission is granted.
- The employee in question is required to deposit the amounts as per above.
- C) Qualifying service for pension is calculated by deducting date of joining from the date of retirement. Further, if there is period of EOL if any it will be deducted and if premature retirement is taken by an employee, then a maximum of 5 years or service left whichever is lower shall be added to the service.



Solution to Q No 5

- (a) As per Note 1-c below regulation 13 of PSPCL Provident Fund Regulations, 2010 when a subscriber is reported missing the interest shall be allowed after one year of declaration of missing i.e registration of FIR up to the end of the month preceding that in which payment is made or up to the end of the six months after one year of registration of FIR, whichever of these periods be less.
- (b) As per O/O No 20/BD 526 dated 24.02.2011 the EOL more than two years duration can be sanctioned by Director/HR with the concurrence of Finance so the CE is not competent to sanction EOL from 01.06.2004 to 16.07.2006. Therefore the Audit is justified.
- (c) As per works regulations the powers to open Limited and Single Tender are as under:-

Accepting Authority	Open Tender	Limited Tender	Single Tenders
BOD	Full Powers	Full Powers	Full Powers
WTM	4 Cr	2 Cr	2 Cr
PWC	2 Cr	Rs. 80 Lacs	Rs. 40 Lacs
CE	1 Cr	40 Lacs	20 Lacs
SE	10 Lacs	5 Lacs	2 Lacs
XEN	5 Lacs	2 Lacs	Nil

- (d) As per Decision taken by BOD in 2011, the committee comprising of Director/Finance, Director/Distribution, Chief Administration and Dy Secy General is competent to sanction mobile, Telephone, Fax Machine, Photo Copier Machine Internet Connections including data cable for official use and Director/Finance shall be Chairman and Dy secy General is convener of the committee

Q- 1. Define the following?

a) Consumer

Ans:- Means any person who is supplied with electricity for his own use by a Distribution Licensee (PSPCL) or the Government or by any other person engaged in the business of supplying electricity to the public under the Act or any other law for the time being in force and includes any person whose premises are for the time being connected for the purpose of receiving electricity with the works of a licensee, the Government or such other person, as the case may be

b) Essential Services

Ans:- Means the services which affect the general public at large and shall inter alia include Hospitals, Railway Stations/Installations, Railway Traction, Defence & Military Installations, Radio / TV/ News Service Installations, Water Supply & Sewerage Installations, Postal & Telegraph / Telecom Installations/Telephone Exchanges/Installations;

c) Meter

Ans:- Means a device suitable for measuring, indicating and recording consumption of electricity or any other quantity related with electrical system and shall include, wherever applicable, other equipments such as Current Transformer, Voltage Transformer with necessary wiring & accessories or Capacitor Voltage Transformer necessary for such purpose;

d) Temporary Connection

Ans:- Means an electricity connection required by a person for meeting with his temporary needs such as-

- i. for construction of residential, commercial and industrial complexes including pumps for dewatering;
- ii. for illumination during festivals/family functions;
- iii. for threshers or other such machinery excluding AP pump sets;
- iv. for touring cinemas / theatres / circuses / fairs / exhibitions / melas /congregations;

e) Employer

Ans:- means a person having control over the employment of persons and the payment of their wages.

(B) Calculate the bill of Jindal's Alloys with the following information.

Induction Furnance

CD = 3000 KVA, LOAD = 2700 KW

Bill Period = 21/06/2021 to 21/07/2021

New Readings Old Readings

KVAH 917394 887910

KWH 913933 884676

MDI 67.865 67.151

CT = 200

Meter Capacity = -/5

Fixed Charges Rate = Rs. 295 Per KVA p.m.

Energy Charges Rate = Rs. 6.41 Per KVAH

Peak Units = 11892 KVAH

Peak Charges Rate = Rs. 2 Per KVAH

Meter Rent = Rs. 553 p.m. (Including GST)

GOP allows Subsidised Energy Charges Rate of Rs. 5 per KVAH to be charged to consumers and over and above this will be claimed by PSPCL from GOP as subsidy.

Ans:-

Consumption = $917394 - 887910 = 1179360$ units

Energy charges = $1179360 \times 6.41 = 7559698$

Fixed Charges = $2714.6 \times 30 \times 12 \times 296 / 365 = 789837$

Rent = 553

Peak charges = $11892 \times 2 = 23784/-$

Less:- subsidy $1179360 \times 1.41 = \underline{1662898}$

Total = 6710974

+ ed/idf @20% of 6710421 = 1342084

Total = 8053058/-

Q-2 a) Explain various instructions of supply code relating to Cluster Sub-Stations?

Ans:- 4.3.1 A group of new/existing HT/EHT consumers having their total contract demand above 2500 kVA, may jointly install a 33 kV or higher voltage cluster Sub-Station to be owned and maintained by them. The supply of electricity shall be provided by the distribution licensee to the cluster sub-station at a voltage as specified in Regulation 4.2 above based on the sanctioned contract demand of the cluster sub-station in the premises of the leader of the group & actual cost of the HT/EHT line from feeding grid sub-station to cluster substation along with bay shall be payable by the constituent members of the group.

4.3.2 The Licensee shall sanction the contract demand of the cluster substation and individual consumers connected to the cluster sub-station provided the contract demand of the cluster shall not be less than sum total of sanctioned contract demands of constituent members of the group. For billing, only the contract demand of the cluster sub-station shall be taken into account.

4.3.3 The supply on the basis of consumption recorded at 33 kV or higher voltage shall be billed for electricity charges including MMC along with electricity duty, octroi, fuel surcharge and shall be apportioned to the individual consumers in proportion to the consumption recorded by the meter installed on the 11 kV feeders of each consumer at the cluster sub-station. The licensee shall install, seal & maintain all the meters including 11 kV meters as per regulation 21 of Supply Code.

4.3.4 Peak load/weekly off-day violation penalty, if any, shall be levied to individual consumer on the basis of readings recorded on the 11 kV feeder of each consumer.

4.3.5 In case maximum demand of the cluster sub-station exceeds its sanctioned contract demand then the demand surcharge shall be levied as per General Conditions of Tariff and shall be apportioned amongst constituent consumers exceeding their sanctioned contract demand according to the maximum demand recorded over and above the sanctioned contract demand during the month.

4.3.6 All consumers of the group shall jointly execute an agreement on the proforma prescribed by the distribution licensee for abiding by the conditions applicable to consumers catered supply from cluster substation.

4.3.7 Each consumer shall be deemed to be connected at the voltage at which supply is catered to the cluster sub-station and separate bills shall be issued to each constituent member of the cluster sub-station.

4.3.8 The erection of all the 11 kV feeders from cluster sub-station to individual constituent consumer shall be the responsibility of the concerned consumer. However the job may be carried out by the licensee if so requested by constituent members at their cost as a deposit work. The operation and maintenance of these feeders shall be the responsibility of the constituent members.

Provided where 11 kV feeder(s) for individual cluster constituent member(s) is/are required to be erected/laid in public land, the same shall be erected/laid and maintained by licensee at the cost of that constituent member(s).

B) What are instructions contained in Supply Code Regard to service connection charges in case of Cluster Sub-Stations?

ANS:- 4.3.9 Service Connection Charges in case of Cluster Sub-station

a) The constituent consumers of a cluster sub-station shall jointly pay the cost of the feeding HT/EHT line including bay at the feeding substation and the leader of the cluster shall be responsible to deposit the full amount on behalf of constituent members.

b) In case any constituent consumer seeks extension in contract demand and such demand can be released without any augmentation of HT/EHT line, no charges shall be payable by the consumer subject to consent of all other constituent consumers failing which the consumer seeking extension in the contract demand shall pay proportionate cost of the HT/EHT line including bay as per the cost data approved by the Commission for the additional demand only. Any augmentation of 11 kV line shall be at the cost of the consumer & shall be governed by regulation 4.3.8 of the Supply Code.

c) In case a constituent consumer requires new connection from the cluster sub-station, such connection can only be released from the cluster sub-station with the consent of all existing constituent consumers. If such demand can be released without any augmentation of HT/EHT line, the consumer seeking new connection shall be required to pay to the licensee proportionate cost of the HT/EHT line including bay as per the cost data approved by the Commission and erect 11 kV line as provided in regulation 4.3.8. The proportionate cost so recovered along with interest at SBI's base rate (compounded annually) shall be adjustable against any expenditure incurred for augmentation of feeding EHT line which might be necessitated in case the existing constituent consumer requests for enhancement of load. However in case augmentation of cluster sub-station is required then the constituent consumers including the new consumer shall get the capacity augmented at their own cost since the cluster sub-station has been jointly installed by the constituent consumers.

d) In case augmentation of EHT line is required for release of additional demand as per regulation (b) or release of new connection as per regulation (c) above, the entire cost shall be borne by the concerned consumer of the cluster and leader of the group shall be responsible to ensure deposit of all charges.

C) Explain the

i.) provisional Assessment

ANS:- Provisional Assessment

The Assessing Officer shall provisionally assess to the best of his judgment the electricity charges payable by such person or any other person benefited by the unauthorized use of electricity as per procedure specified in **Annexure-8** to these Regulations.

ii) Final Assessment

36.2 Final Assessment

36.2.1 Any consumer/person not satisfied with the provisional assessment shall be entitled to file objections, if any, against the provisional assessment order before the assessing officer within seven (7) days of the order having been served upon him failing which, the assessing officer shall proceed to issue final assessment order as per the record available with him to the consumer.

⑤

36.2.2 Within seven days of submission of the objections, the Assessing Officer shall scrutinize the case and if no unauthorized use of electricity is established, case shall be dropped immediately and the person/consumer informed accordingly.

36.2.3 Within 5 days from the date of submission of consumer's reply to the provisional assessment order, the assessing officer shall arrange hearing with the consumer. After due consideration of the facts/documents submitted by the consumer, if the assessing officer is still of the view that unauthorized use of electricity has taken place, he shall pass a final speaking order of assessment containing facts of the case, reply/objections submitted both orally and in writing by the consumer and reasons for its acceptance or rejection within thirty (30) days from the date of service of such order of provisional assessment. In such a case, the assessing officer shall assess the electricity consumption and electricity charges as per the procedure given in Annexure-8 of these Regulations. In the final assessment order, it shall be clearly mentioned that the order is challengeable before Appellate Authority, if so desired by the person, under section 127 of the Act within 30 days of the said final orders. Non-compliance of procedure for booking a case of Unauthorised Use of Electricity including non-adherence to the time schedule specified above by assessing officer shall be treated as wilful contravention of the provisions of the Act & the Regulations and assessing officer may be proceeded against under section 142 of the Act.

36.2.4 Payment of Assessed Amount

The consumer/person served with final order of assessment may accept it and deposit the assessed amount with the distribution licensee within thirty (30) days of receipt of the final order of assessment. The distribution licensee may extend the last date of payment of the assessed amount or allow the payment in instalments subject to payment of interest on the unpaid amount for the extended period beyond thirty (30) days at the SBI's Base Rate prevalent on first of April of the relevant year plus 2%.

⑥

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Q 3.)

a- Explain assessment of Electricity charges in case of theft of electricity as per sec 135 of Act?

Ans:-ASSESSMENT OF ELECTRICITY CHARGES IN CASES OF THEFT OF ELECTRICITY AS PER SECTION 135 OF THE ACT.

(a) Where it is prima facie established that theft of electricity has taken place, the consumption of electricity shall be computed on the basis of the LDHF formula as detailed in para 4 below.

(b) The consumption of electricity so computed shall 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 reasons to be recorded in writing, is satisfied that theft of electricity has actually taken place for a lesser period.

B)- Explain LDHF Formula for assessment of electricity consumption?

ANS:- 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, during which unauthorized use/theft is suspected and shall be taken for different categories of use as below:

- a) Continuous industry 30 days
- b) Non-continuous industry 25 days
- c) Domestic use 30 days
- d) Agriculture 30 days
- e) Non-Residential(continuous)viz. hospitals, hotels, restaurants, guest houses, nursing homes, Petrol pumps and Tele-communication towers 30 days
- f) Non Residential (general) i.e. other than (e) 25 days
- g) Water works & street lights 30 days
- h) Other categories 30 days

H is use of supply hours per day, which shall be taken for different categories of use as below:

- a) Single shift industry (day / night only) 08 hrs.
- b) Non-continuous process industry (day & night) 20 hrs.
- c) Continuous process industry 24 hrs
- d) (i) Non-Residential (general) including restaurants 12hrs.
(ii) Hotels, hospitals, nursing homes, guest houses, 20hrs.
Petrol pumps and Tele-communication towers
- e) Domestic 08 hrs.
- f) Agriculture 06 hrs.
- g) Water works 08 hrs.
- h) Street light 08 hrs.
- i) Other categories 12 hrs.

F is demand factor, which shall be taken for different categories of use as below:

- a) (i) Industrial (General) 60%
- (ii) Power Intensive, Arc Furnace 75%
- b) Non-Residential 40%
- c) Domestic 30%
- d) Agriculture 100%
- e) Other categories including temporary supply 100%
- f) Direct supply for any use by a person 100%

C) Explain

i) Safety-

Ans:-The construction, operation and maintenance of the distribution lines and substations shall be carried out in accordance with Central Electricity Authority (Measures Relating to Safety and Electric Supply) Regulations, 2010.

23.2 Grounding to be provided for the equipment and lines and the earthing of sub stations shall be in accordance with IS: 3043-Code of Practice for Earthing.

23.3 The earthing system of the distribution network shall be maintained in such a condition so as to ensure instantaneous operation of a fuse, circuit breaker or other protective equipment.

d) Safety Standards

Ans:-23.4.1 The distribution licensee may call upon any consumer to conform to the requisite safety standards within a notice period of not less than twenty one days. In the event of non-compliance of such standards persisting beyond twenty one days, the distribution licensee may disconnect supply to any such consumer premises where continuance of supply may reasonably be expected to affect system operations and safety.

23.4.2 In emergent situations where safety of the Grid is likely to be effected, disconnection may, however, be effected immediately.

23.4.3 The connection shall be restored immediately after the causes leading to the disconnection as listed in the notice are removed or rectified.

(7)

(8)

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4.) Explain accounting Entries for the following:-

a) Assessment of revenue

23.1 Sundry Debtors for Sale of Power (categorywise)	61.2 & 61.3 Revenue from Sale of power (Tariff Elementwise) detailed head-wise)
	61.001 Meter & Service Rentals
	61.7 Revenue from theft & Malpractices (categorywise)
	61.9 Miscellaneous charges from consumers (detailed headwise)
	62.250 Delayed payment surcharge from consumer
	65.2 Receipt from consumers relating to prior period. (65.210 and 65.220)

B) Accounting for sundry debtors

23.3 Sundry debtors collection Account	23.1 Sundry Debtors for Sale of Power (categorywise)
	23.2 Sundry Debtors for Elect. Duty (categorywise)
	23.5 Dues from permanently disconnected consumers. (categorywise)

C) Creating provisions for bad and doubtful debts

73.450 Bad and doubtful debts provided for Dues from consumers	23.9 Provisions for doubtful dues from consumers.
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d) Writing off bad debts.

73.410 Bad debts written off dues from consumers	23.5 Dues from permanently disconnected Consumers for SOP
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c) Creating provision for unbilled revenue.

234 Provision for unbilled Revenue (consumer categorywise)

61.2 Revenue (from Sale of power)
 & 61.3 (Consumer Categorywise)
 61.001 Meter & Service rental
 61.933 Public lighting mtr. charge

4 B) Explain procedure for cash collection from permanently disconnected consumer entered in pdcl?

Ans:-

4 c) Explain age wise analysis of defaulting amount.

S7—Cash Collection from permanently disconnected consumers entered in PDCL.

Responsible	Action	Timing
Cashier	1. When any permanently disconnected consumer comes/offers to make payment of outstanding amount, send him to UDC Revenue.	As and when
UDC	2. Calculate the annual surcharge due from consumer as per the Board's tariff and get it posted in PDCL through SC & A Register. 3. Ensure that all the entries from SC & A Register have been posted in the PDCL.	
R. A.	4. Check the amount due as per PDCL and get a final bill issued. Hand over the final bill to consumer for making payment.	
Cashier	5. Accept payment. Prepare a cash receipt (RO-4) against the final bill. Do not use Registerex Machine for issuing cash receipt. 6. Enter the cash received in the CCR Book in the relevant column. 7. Hand over the original copy of the cash receipt alongwith the final bill to the consumer.	Same day
Ledger Keeper	8. Post the amount collected as per CCR Book in the PDCL.	After the close of cash counter

4(c) Explain agewise analysis of Defaulting amount.

39 - Age Analysis of Defaulting Amount

Responsible	Action	Timing
UDC Revenue	<p>Defaulting amount will be the amount not paid by a consumer within 2 months, to be reckoned after the month of issue of bill i.e. if a bill is issued on any day of a month say Jan. 91 the amount will be considered as defaulting amount only if it is not paid by the end of March, 1991.</p>	
	1. Scrutinise the balance column of the Billing Ledger.	Half yearly i.e. ending March Sept. every year.
	2. Look at the balance column of Billing Ledger and identify defaulting consumers as per definition given above and enter them into consumer categorywise analysis sheet.	
	3. For the consumers listed in the Age Analysis Sheet, determine the age break up and split the balance entered in the Age Analysis Sheet into age columns as follows :-	
	(i) Balance outstanding upto one year.	
	(ii) Balance outstanding for a period upto 2 year.	
	(iii) Balance outstanding for more than 2 years.	
	4. Prepare the consolidated agewise analysis sheet as per format SOP-22A.	
	5. Against each case indicate details as per format SOP-22.	
	6. Prepare a separate summary of all defaulting consumers outstanding for more than 2 years as per format SOP-23. This may be called a summary of doubtful balances.	Half yearly
	7. Write out a brief history of each case so listed alongwith the fact whether legal recovery proceedings have been started or not.	
	8. The cases for writing off the outstanding amount by the competent authority should also be processed simultaneously.	As and when

Responsible	Action	Timing
RA/ARA	9. Check the statements prepared by UDC Revenue.	
	10. Forward to Divisional Office under signature of AEE/AE (D. S.)	
Divisional Office	11. Merge the Consolidated Agewise Analysis Sheets received from Sub Divisions to arrive at total agewise balances consumers category-wise for the Division as a whole.	
	12. Forward the Agewise Analysis sheet (Form SOP-22) Consolidated Agewise Analysis Sheet (Form SOP-22A) and Summary of Doubtful balances to Circle Office.	
13. Circle Office	Merge the Consolidated Agewise Analysis Sheets and abstract of summary of Doubtful balances of all the divisions and forward to CE/DS, concerned, Chief Auditor and Chief Accounts Officer (A & R).	

FORM TITLE	FORM NO.
Billing Ledger	SOP 1, SOP 1 (a), SOP 1(b) SOP 2
Agewise Analysis Sheet	SOP 22
Consolidated Agewise Analysis Sheet	SOP-22A
Summary of Doubtful Balances	SOP-23

(12)

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Q 5. (A) Calculate connected load for

- i) Domestic Consumer
- ii) NRS Consumer with the followings :-

Light Points = 70
Fan = 48
Wall Sockets = 72
Power Sockets = 16
AC (2500 Watt Each) = 10

Ans:-

Domestic Consumer:-

Light = $70/2 = 35 \times 40 = 1400$
Fan = $48/3 = 16 \times 60 = 960$
Wall Sockets = $72/4 = 18 \times 60 = 1080$
Power Sockets = $16/4 = 4 \times 1000 = 4000$
AC (2500 Watt Each) = $10/2 = 5 \times 2500 = 12500$
Total = 19.940 kwh

Commercial Consumer:-

Light = $70 \times 40 = 2800$
Fan = $48 \times 60 = 2880$
Wall Sockets = $72/3 = 24 \times 60 = 1440$
Power Sockets = $16/2 = 8 \times 1000 = 8000$
AC (2500 Watt Each) = $10 \times 2500 = 25000$
Total = 40.120kwh

(B) Explain Competent Authority to write off Outstanding Dues.

Ans:-

92.5 Authority competent to write off outstanding dues: If ultimately the outstanding amount is found to be irrecoverable either due to the failure of the legal proceedings, or the exhaustion of all efforts and it is not intended to seek any legal remedy, the case for writing off the arrears, shall be framed and submitted to the competent authority as under:- Sr. No. To whom Delegated :

Extent of Delegation 1. Sr. XEN/ASE (DS) : Rs.2500/- in each case

2. SE/Dy.CE(DS) : Rs.5,000/- in each case

3. CE/EIC (DS) : Rs.10,000/- in each case

4. Circle Dispute Settlement Committee : Rs.30,000/- in each case

5. Zonal Dispute Settlement Committee. : Beyond Rs.30,000/- and up to Rs.10 lacs.

6. Director In-charge (Comml. Orgn.) in consultation with Director F&A : Beyond Rs.10 lacs Cases shall be put up by the CE/EIC(DS) alongwith recommendations of Zonal Dispute Settlement Committee. If unanimity is not reached while taking a decision in the Circle / Zonal Dispute Settlement Committee, the majority decision will be applicable. However, the minutes to be recorded shall be self-speaking and views of the dissenting member, shall be indicated alongwith the operating part of the decision specifically.

(C) explain provisions related to refund of Services Connection Charges (Security works) in the following cases :-

- a) Withdrawal of application by LT Consumers.
- b) Withdrawal of application by HT/EHT Consumers.
- c) Withdrawal of application by Temporary Consumers.

Ans:-

15.3.1 On Withdrawal of Application by LT Category Applicant/Consumer a) If an LT applicant declines to take supply after the deposit of Service Connection Charges and works have been taken in hand by the PSPCL, the expenditure incurred by the Distribution Licensee for erection and dismantlement of works (if any) shall be deducted from the Service Connection Charges and balance amount refunded to the applicant. However, if erection and dismantlement charges are more than the Service Connection Charges, the applicant shall be liable to pay balance amount to the PSPCL. b) If the applicant withdraws before starting the work of laying of electric line/ plant or creating any other facility for extending supply, the full amount shall be refunded.

15.3.2 On Withdrawal of Application by HT/EHT Category Applicant/ Consumer: In the event of HT/EHT applicant/ consumer withdrawing the application for new connection/ extension in load; a) Security (works) deposited by the applicant shall be refunded in full where no expenditure has been incurred by the PSPCL for supply of electricity. b) In cases where works have been taken in hand and some expenditure has been incurred by the PSPCL for supply of electricity the expenditure so incurred shall be deducted from Security (works) and the balance amount shall be refunded to the applicant. c) In cases where works for supply of electricity have been completed by the PSPCL, no amount of Security (works) shall be refunded. Provided that where the actual expenditure is less than the amount of Security (works), the excess amount of Security (works) over and above the actual expenditure shall be refunded to the applicant as per Regulation 9.3.6 of the Supply Code-2014.

15.3.3 On Withdrawal of Application for Temporary Connection. In case of withdrawal of application for temporary connection after compliance of demand notice, the following procedure shall be adopted for refund of Security (works):- a) If the application is withdrawn before the due date by which supply of electricity is required or time frame fixed as per Regulation 8.3.3, of Supply Code-2014 whichever is later and no work has been undertaken by the PSPCL, the entire Security (works) shall be refunded. b) If the application is withdrawn before the due date by which supply of electricity is required or the time frame fixed as per Regulation 8.3.3, of Supply Code-2014 whichever is later and works have been taken up, the expenditure incurred by the PSPCL on the erection/dismantlement of works Electricity Supply Instruction Manual-2018 Page 54 of 444 shall be deducted from the Security (works) and the balance amount shall be refunded. c) If PSPCL fails to release the connection by the due date or time frame fixed as per Regulation 8.3.3, of Supply Code-2014 whichever is later and the application is withdrawn thereafter, Security (works) shall be refunded in full.

15.3.4 The refund of Service Connection Charges/Security (works) shall be effected within thirty (30) days of receipt of request from the applicant. In case PSCPL fails to refund Service Connection Charges/Security (works), as the case may be, within the stipulated period, PSPCL shall for the period of default starting from the 31st day of the date of withdrawal of application till the date Service Connection Charges/Security (works) is refunded, be liable to pay interest at the SBI's Base Rate prevalent on first of April of the relevant year plus 2 %.

Model sum of EO/3-5/22/P-4 EO, P-4

Answers to Question No.1 (A)

Answer to Q no.1 (A) (i): False, Section 4 of Factories Act 1948

Answer to Q no.1 (A) (ii): True, Section 2(k)(iii) of Factories Act 1948

Answer to Q no.1 (A) (iii): True, Section 2(j)(iii) of Right to information Act 2005

Answer to Q no.1 (A) (iv): False, Section 6(1) of Right to information Act 2005

Answer to Q no.1 (A) (v): False, forty-eight hours of the receipt of the request.

Answers to Question No.1 (B)

As per provisions of Section 52 of Factory Act 1948

(1) No adult worker shall be required or allowed to work in a factory on the first day of the week (hereinafter referred to as the said day), unless—

(a) he has or will have a holiday for a whole day on one of the three days immediately before or after the said day, and

(b) the manager of the factory has, before the said day or the substituted day under clause (a), whichever is earlier, —

(i) delivered a notice at the office of the Inspector of his intention to require the worker to work on the said day and of the day which is to be substituted, and

(ii) displayed a notice to that effect in the factory:

Provided that no substitution shall be made which will result in any worker working for more than ten days consecutively without a holiday for a whole day.

(2) Notices given under sub-section (1) may be cancelled by a notice delivered at the office of the Inspector and a notice displayed in the factory not later than the day before the said day or the holiday to be cancelled, whichever is earlier.

(3) Where, in accordance with the provisions of sub-section (1), any worker works on the said day and has had a holiday on one of the three days immediately before it, that said day shall, for the purpose of calculating his weekly hours of work, be included in the preceding week.

As per provisions of Section 53 of Factory Act 1948

Compensatory holidays.—(1) Where, as a result of the passing of an order or the making of a rule under the provisions of this Act exempting a factory or the workers therein from the provisions of section 52, a worker is deprived of any of the weekly holidays for which provision is made in sub-section (1) of that section, he shall be allowed, within the month in which the holidays were due to him or within the two months immediately following that month, compensatory holidays of equal number to the holidays so lost.

(2) The State Government may prescribe the manner in which the holidays for which provision is made in sub-section (1) shall be allowed.

Answers to Question No.2 (A)

1. As per proviso to Section 7(5) of Right to information Act 2005, No such fee shall be charged from the persons who are of below poverty line as may be determined by the appropriate Government.
2. As per Section 7(6) of Right to information Act 2005, Notwithstanding anything contained in sub-section (5) of section 7, the person making request for the information shall be provided the information free of charge where a public authority fails to comply with the time limits specified in sub-section (1) of Section 7.

Answers to Question No.2 (B)

As per Section 7(8) Right to information Act 2005, Where a request has been rejected under sub-section (1) of Section 7, the Central Public Information Officer or State Public Information Officer, as the case may be, shall communicate to the person making the request, —

- (i) the reasons for such rejection;
- (ii) the period within which an appeal against such rejection may be preferred; and
- (iii) the particulars of the appellate authority.

Answers to Question No.2 (C)

As per Section 26 of AIR (Prevention and Control of Pollution Act 1981:

(1) A State Board or any officer empowered by it in this behalf shall have power to take, for the purpose of analysis, samples of air or emission from any chimney, flue or duct or any other outlet in such manner as may be prescribed.

(2) The result of any analysis of a sample of emission taken under sub-section (1) shall not be admissible in evidence in any legal proceeding unless the provisions of sub-sections (3) and (4) are complied with.

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

(a) serve on the occupier or his agent, a notice, then and there, in such form as may be prescribed, of his intention to have it so analyzed;

(b) in the presence of the occupier or his agent, collect a sample of emission for analysis;

(c) cause the sample to be placed in a container or containers which shall be marked and sealed and shall also be signed both by the person taking the sample and the occupier or his agent;

(d) send, without delay, the container or containers to the laboratory established or recognized by the State Board under section 17 or, if a request in that behalf is made by the

occupier or his agent when the notice is served on him under clause (a), to the laboratory established or specified under sub-section (1) of section 28.

(4) When a sample of emission is taken for analysis under sub-section (1) and the person taking the sample serves on the occupier or his agent, a notice under clause (a) of sub-section (3), then,

—
(a) in a case where the occupier or his agent willfully absents himself, the person taking the sample shall collect the sample of emission for analysis to be placed in a container or containers which shall be marked and sealed and shall also be signed by the person taking the sample, and

(b) in a case where the occupier or his agent is present at the time of taking the sample but refuses to sign the marked and sealed container or containers of the sample of emission as required under clause (c) of sub-section (3), the marked and sealed container or containers shall be signed by the person taking the sample, and the container or containers shall be sent without delay by the person taking the sample for analysis to the laboratory established or specified under sub-section (1) of section 28 and such person shall inform the Government analyst appointed under sub-section (1) of section 29, in writing, about the willful absence of the occupier or his agent, or, as the case may be, his refusal to sign the container or containers.

Answers to Question No. 3 (A)

Fill in Blanks: (Marks 10)

1. **Grid** means the high voltage backbone system of inter-connected transmission lines, sub-stations and generating plants. (Electricity Act 2003)
2. **Wheeling** means the operation whereby the distribution system and associated facilities of a transmission licensee or distribution licensee, as the case may be, are used by another person for the conveyance of electricity on payment of charges to be determined under section 62. (Electricity Act 2003)
3. Workmen Compensation Act 1923 came into force w.e.f. **July 1924.**
4. A period of service shall, for the purposes of calculating wages be deemed to be continuous which has not been interrupted by a period of absence from work exceeding **Fourteen** days.
5. As per the provisions of Micro, Small and Medium Enterprises Development Act 2006 the period agreed upon between the supplier and the buyer for payment shall exceed **forty-five** days from the day of acceptance or the day of deemed acceptance.

Answers to Question No. 3 (B)

As per Section 135 of Electricity Act 2003

(1) Whoever, dishonestly, --

(a) taps, makes or causes to be made any connection with overhead, underground or under water lines or cables, or service wires, or service facilities of a licensee or supplier as the case may be; or

(b) tampers a meter, installs or uses a tampered meter, current reversing transformer, loop connection or any other device or method which interferes with accurate or proper registration, calibration or metering of electric current or otherwise results in a manner whereby electricity is stolen or wasted; or

(c) damages or destroys an electric meter, apparatus, equipment, or wire or causes or allows any of them to be so damaged or destroyed as to interfere with the proper or accurate metering of electricity,

(d) uses electricity through a tampered meter; or

(e) uses electricity for the purpose other than for which the usage of electricity was authorised, so as to abstract or consume or use electricity shall be punishable with imprisonment for a term which may extend to three years or with fine or with both:

Provided that in a case where the load abstracted, consumed, or used or attempted abstraction or attempted consumption or attempted use - (i) does not exceed 10 kilowatts, the fine imposed on first conviction shall not be less than three times the financial gain on account of such theft of

electricity and in the event of second or subsequent conviction the fine imposed shall not be less than six times the financial gain on account of such theft of electricity;

(ii) exceeds 10 kilowatts, the fine imposed on first conviction shall not be less than three times the financial gain on account of such theft of electricity and in the event of second or subsequent conviction, the sentence shall be imprisonment for a term not less than six months, but which may extend to five years and with fine not less than six times the financial gain on account of such theft of electricity:

Provided further that in the event of second and subsequent conviction of a person where the load abstracted, consumed, or used or attempted abstraction or attempted consumption or attempted use exceeds 10 kilowatts, such person shall also be debarred from getting any supply of electricity for a period which shall not be less than three months but may extend to two years and shall also be debarred from getting supply of electricity for that period from any other source or generating station:

Provided also that if it is proved that any artificial means or means not authorized by the Board or licensee or supplier, as the case may be, exist for the abstraction, consumption or use of electricity by the consumer, it shall be presumed, until the contrary is proved, that any abstraction, consumption or use of electricity has been dishonestly caused by such consumer.

(1A) Without prejudice to the provisions of this Act, the licensee or supplier, as the case may be, may, upon detection of such theft of electricity, immediately disconnect the supply of electricity:

Provided that only such officer of the licensee or supplier, as authorized for the purpose by the Appropriate Commission or any other officer of the licensee or supplier, as the case may be, of the rank higher than the rank so authorized shall disconnect the supply line of electricity:

Provided further that such officer of the licensee or supplier, as the case may be, shall lodge a complaint in writing relating to the commission of such offence in police station having jurisdiction within twenty-four hours from the time of such disconnection:

Provided also that the licensee or supplier, as the case may be, on deposit or payment of the assessed amount or electricity charges in accordance with the provisions of this Act, shall, without prejudice to the obligation to lodge the complaint as referred to in the second proviso to this clause, restore the supply line of electricity within forty-eight hours of such deposit or payment.]

Answers to Question No. 4 (A)

As per Section 3 of Workmen Compensation Act 1923

(1) If personal injury is caused to a workman by accident arising out of and in the course of his employment, his employer shall be liable to pay compensation in accordance with the provisions of this Chapter:

Provided that the employer shall not be so liable —

(a) in respect of any injury which does not result in the total or partial disablement of the workman for a period exceeding three days;

(b) in respect of any injury, not resulting in death or permanent total disablement caused by an accident which is directly attributable to—

- (i) the workman having been at the time thereof under the influence of drink or drugs, or
- (ii) the willful disobedience of the workman to an order expressly given, or to a rule expressly framed, for the purpose of securing the safety of workmen, or
- (iii) the willful removal or disregard by the workman of any safety guard or other device which he knew to have been provided for the purpose of securing the safety of workman,

Answers to Question No. 4 (B)

As per Section 4 of Workmen Compensation Act 1923

Explanation 1.—For the purposes of clause (a) and clause (b) of Section 4 regarding amount of compensation of “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.

Answers to Question No. 4 (C)

As per Explanation (ii) to Section 2 (b) of Micro, Small and Medium Enterprises Development Act 2006

In exercise of the powers conferred by sub-section (1) read with sub-section (9) of section 7 of the ‘Micro, Small and Medium Enterprises Development Act, 2006, Vide notification dated 1st June 2020 Central Government notified the following criteria for classification of micro, small and medium enterprises, namely: —

- (i) a micro enterprise, where the investment in Plant and Machinery or Equipment does not exceed one crore rupees and turnover does not exceed five crore rupees;
- (ii) a small enterprise, where the investment in Plant and Machinery or Equipment does not exceed ten crore rupees and turnover does not exceed fifty crore rupees;
- (iii) a medium enterprise, where the investment in Plant and Machinery or Equipment does not exceed fifty crore rupees and turnover does not exceed two hundred and fifty crore rupees.

Answers to Question No. 4 (D)

As per Explanation (ii) to Section 2 (b) of Micro, Small and Medium Enterprises Development Act 2006

The day of deemed acceptance means where no objection is made in writing by the buyer regarding acceptance of goods or services within fifteen days from the day of the delivery of goods or the rendering of services, the day of the actual delivery of goods or the rendering of services

Answers to Question No. 5 (A)

As per Section 6 of Employees Provident Funds and Miscellaneous Provisions Act 1952

The contribution which shall be paid by the employer to the Fund shall be ten per cent of the basic wages, dearness allowance and retaining allowance (if any)] for the time being payable to each of the employees (whether employed by him directly or by or through a contractor), and the employees contribution shall be equal to the contribution payable by the employer in respect of him and may, if any employee so desires, be an amount exceeding ten per cent of his basic wages, dearness allowance and retaining allowance (if any), subject to the condition that the employer shall not be under an obligation to pay any contribution over and above his contribution payable under this section.

Provided that in its application to any establishment or class of establishments which the Central Government, after making such inquiry as it deems fit, may, by notification in the Official Gazette specify, this section shall be subject to the modification that for the words ten per cent, at both the places where they occur, the words twelve per cents shall be substituted.

Provided further that where the amount of any contribution payable under this Act involves a fraction of a rupee, the Scheme may provide for the rounding off of such fraction to the nearest rupee, half of a rupee or quarter of a rupee

Answers to Question No. 5 (B)

As per Explanation (2) to Section 6 of Provident Funds and Miscellaneous Provisions Act 1952

For the purposes of this section "retaining allowance" means an allowance payable for the time being to an employee of any factory or other establishment during any period in which the establishment is not working, for retaining his services.

Answers to Question No. 5 (C)

As per Section 11 of 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) Notwithstanding anything contained in section 7, 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.