Answer:1

- a) Lump-Sum Contract
- b) Book Transfer
- c) Imprest
- d) Quarterly
- e) Distribution Sub-Division
- f) Two days
- g) Same day
- h) Weekly
- i) Quarterly
- j) 46.941

- k) IUT-6
- I) Cash 24.110
- m) Dy. CE/SE-IT
- n) 40 Lakhs
- o) Director/In-charge
- p) Nil
- q) Officer Inviting Tender
- r) 20%
- s) 76.123
- t) 71.212

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Answer-2 (a)

REGISTRATION OF SUPPLIERS

- (i) PSPCL may enter into "Rate Contract" with manufacturers of different equipment/material for supply to PSPCL from time to time.
- (ii) PSPCL may after due evaluation, standardize/approve Manufacturers/Suppliers of different equipment/material of standard quality and technical specifications, for inviting limited tenders.
- (iii) For other items (not borne on Rate Contract or (standardized), suppliers may be registered with different offices of the PSPCL for inviting limited tenders.
- (iv) Standardization shall be made for the items that are of critical nature, required at a short notice, needed frequently and shall at least comprising of three firms for each ratings and for a period of three years. The firm having international quality/standard specification like ISO/9000 Series will be deemed as standardized.
- (v) List of suppliers to be standardized would be scrutinized and recommended by the Committee (consisting of quality control material management and finance representatives) from the angle of quality, rating, delivery price & performance.
- (vi) Firms will be standardized with the approval of Director In-charge & CMD on the recommendations of Committee.
- (vii) If, the performance of the firm is not repeatedly upto the mark, then it can be deleted from the list with the approval of WTDs.
- (viii) Orders up to 30% of total approved quantity can be placed amongst new firms to develop new sources of supply and to encourage competition.
- (ix) (a) The new firms who have submitted their tenders against open tenders shall get their works inspected/ appraised from techno economic angle prior to the opening of their price bid
 - (b)If a firm has been manufacturing similar items and has proven experience, it may not be considered as a new firm. Any firm that has supplied similar material to other State Utilities would be treated as old firm for the sake of distribution of quantities on submission of satisfactory performance certificate but if that firm is new to PSPCL, works appraisal shall be done carried out. If the works appraisal of the firm fails, that firm shall not be considered for the opening of its price bid.
 - (c)If a firm has been blacklisted/ business dealings has been suspended for a certain period of time by PSPCL, then, after the expiry of this period of blacklisting/ suspended dealings, the firms shall get its works inspected/appraised from techno-economic angle prior to the opening of its price bid. However, no cognizance of blacklisting by other Govt. utilities shall be taken for the purpose of works appraisal and processing of tender.

Note: If a firm fails in the works appraisal then that firm should not be considered during the course of technical evaluation and price bid of the firm should not be opened.

EXPLANATION:

The existing firms shall be evaluated on the basis of quality, quantity, delivery, price, services and other related parameters. However the new firms will be registered on the basis of quality of their products (including their being ISI marked), production capability, Financial position and business already executed and will be provisional for one/two years.



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Answer-2 (b)

SINGLE TENDERS

For the following items single tenders shall be invited directly from the concerned manufacturers/Suppliers:

(a)Items/ services of Proprietary nature.

Note: Renewal of hardware/ software licenses shall be covered under proprietary items/ services.

Annual Maintenance Contract to be carried out from Original Equipment Manufacturer shall also be covered under proprietary services.

(b) Patents and special items to which Tender System cannot be applied with advantage to PSPCL by recording reasons thereof.

Answer-2 (c)

RE-INVITATION OF TENDERS/ DROPPING OF TENDER ENQUIRY

Tenders may be re-invited Tender enquiry may be dropped by the Contracting/Purchasing Agency after obtaining approval by the competent authority in the following events:

- a) Any change necessitated in technical specification subsequent to the opening of Tender Enquiry.
- b) The total number of Tenders received is less than three. However, in case re-invitation of Tenders is considered uneconomical, then approval of next higher authority shall be obtained to further process the Tender enquiry. This condition of obtaining the approval of next higher authority shall not be applicable for cases falling in the competency of CPC/PPC/CGeneral), who shall be themselves competent to decide such cases.
- Lack of suitable offers as per requirement of PSPCL specification.
- d) It is felt that the rates of Tenders received are unjustifiably high/low.
- e) Any other compelling reasons to be recorded in writing.
- *Note: The competent authority shall be Director In-charge in case of cases falling under the competency of BoDs/WTDs and for cases falling under the competency of CPC/PPC/ PPC(General)/ concerned officers, these authorities shall be self-competent.

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Answer-3 (a)

Deposit Works and Accounting Procedure

7.1 On many occasions the Board is approached by Consumers. Government Departments, Local Bodies etc. to undertake construction work on their behalf, such as erection of transformer centres, laying of lines, supply and erection of the switch-gear cables etc.

The following Instructions governing deposit works are prescribed,

- 7.2 The party which desires the Board to undertake any Deposit works, shall state in clear and specific terms, the scope and general plan of work so as to enable the Board to make an estimate for the work involved.
- 7.3 The estimate shall be prepared in accordance with the Board's rule. It shall be sent to the party together with a copy of the conditions for Deposit works for acceptance and payment of a deposit equal to the total amount of the estimate. Deposit work shall not be commenced until written approval to the estimate and design is received from the party and the receipt of the deposit amount.
- 7.4 The Board does not accept responsibility for unavoidable and reasonable excesses caused by a rise in the price of various material or labour or by other factors which could not be foreseen at the time when estimate was prepared.
- The Board will call for additional deposit from the party as and when it is anticipated that the expenditure is likely to exceed the amount of the original estimate and such additional deposit shall be paid within 30 days from the date of such demand failing which interest at prevailing market rate will be charged on the amount of the additional deposit from the date of such demand till the date of actual payment. Anticipated excess should also be brought to the notice of the higher authorities by the divisional officers.
- 7.6. On continued failure of the party to pay additional deposit as demanded, the Board, may at its discretion, either suspend or cancel the remaining work and the contract, and in that event the Board shall not be liable for payment of any damages whatsoever to the party.
- 7.7 The Board does not bind itself for completion of works within any specified time. However, reasonable efforts will be made to complete the work as early as possible and the Board shall not be held responsible for any loss that may be sustained by the party consequent on the delay in the completion of the work by the Board.
- 7.8. Any delay in completion, or non-completion, of a Deposit work will not effect any other contract (which the party may have executed with the Board.)
- 7.9 All costs of deposit works inclusive of workmen's compensation, insurance, etc. and other costs arising out of or incidental thereto shall, be debited to the deposit works as thereof and shall be payable by the party. The party shall be liable and shall pay for

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the Deposit work on the following basis :-

- (i) Cost of materials and labour charges.
- (ii) 24% departmental charges or at the rates approved by the Board from time to time.
- (iii) Other costs of the Deposit works as here-to-fore mentioned.
- (iv) Sales tax wherever applicable on the cost of completed work i.e. (i) | (ii) + (iii) at the rates applicable.
- 7.10 The Boards is not liable to pay any interest to the party on the deposit made.
- 7.11 Estimate for deposit work shall be sanctioned by various authorities of PSEB as per PSEB Delegation of Powers.
 - 7.12 On completion of works or parts of works, the Board shall give notice in writing to the party to that effect. The work should be deemed to have been taken from the 7th day from the date of such notice or from the date of actual taking over, whichever is earlier.
 - 7.13 The Board would normally send statement to the party by the 25th of every month showing the expenditure under broad heads of accounts incurred upto the end of the preceding month. The statement shall be for the information of the party but shall not be considered to be final and may be subject to such adjustment as may be necessary from time to time. The statements and the final statement on completion of work, shall be binding on the party.
 - 7.14 Where the work of magnitude or there are any special circumstances, which seem to render such a course desirable arrangement should be drawn up under legal advice.
 - 7.15 It must be distinctly understood that contribution on account of one work, can in no circumstances, be utilized in meeting outlay on account of on other work. The contributionions for which may be in arrears.

B-Accounting Procedure

- 7.16 Amount of preliminary survey charges when recovered should be credited to *Other income* Account Code-62.930,
- 7.17 The deposit paid by the party towards Deposit works should be credited to account Code-47.305 'Receipts for deposit works'.
- 7.18 (i) As and when the materials are issued it should be debited to account code-47.305. Labour charges or salaries etc. of employees specifically appointed or posted to to do such deposit work exclusively or other expenses shall be allocated from Group Head 75.76 etc. to account code-47.305-Departmental charges shall be levied monthly by debit to Account Code-47.305 per contra credit to Account Code-62.9.
- (ii) Any excess over deposit amount shall be debited to account 28.865. Per contracted to Account Code 47.305.

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- 7.19 The details of expenditure shall be recorded and watched through the Register of works.
- 7.20 On completion of work, where the same is to become an asset of the Board, the final cost shall be adjusted as under :-
 - (i) The amount standing on the debit side of account code 47,205 shall be transferred to Group head-10 (Fixed Asset), through J.V.
 - (ii) The amount to credit side of 47.303 shall be transferred to account code 55.3. Grants towards cost of Capital Assets, through J.V.
- 7.21 In case the work after completion is not to became asset of the board, no adjustment from Account code 47.305 is to be made.
- T.22 Where the deposit has been received for shifting of line etc. and no additional material is required, the deposits received for shifting the line shall be credited to account code-47.303. The expenditure shall be booked to the natural head of account of expenses, After completion of the work comparison of expenditure including departmental charges to be recovered, shall be made with the deposit received and if there is any excess over deposit amount the same shall be recovered from the party concerped, In such cases, the amount of the deposit outstading under account code 47.305 shall be cleared by crediting to code 62,930-other incomes.
- 7.23 Unspent balance of deposit may be refunded to the depositor after proper Scrutiny. It should be seen that saving is not due to the fact that (i) work has been done by the regular Est. or (ii) dismantled materials have been issued on lesser rates or without value.

Answer-3 (b)

Accounting procedure for dismantlement of works.

The following instructions should be observed in connection with the disposal of materials received from the dismantlement of Boards permanent works (as opposed to temporary service connection the procedure for which is laid down Chapter No. XIX).

· A Dismantlement without Replacement

- 17.1 Before any permanent work, including service connection is dismantled without replacement, sanction of the competent authority to its dismantlement and write off should be obtained in writing. In making the applications for sanction, detailed reasons necessitating and justifying the dismantlement should be stated for the information of the sanctioning authority. Where it has been necessary to dismantle a work because it has never been used or has been used very little, the circumstances under which it was originally constructed should be stated.
- 17.2 The cost of dismantlement should be debited to the annual maintenace estimate of the scheme concerned provided the expenditure involved on dismantlement does not cause any excess over the estimate. Otherwise a special estimates debitable to GH-77.5 should be framed and sanctioned by the competent authority to cover the expenditure.
- 17.3 Immediately after a work is dismantled, an inventory of all materials dismantled, whether in serviceable condition or not, should be prepared and entered in Form No. CE-43 Register of dismantlement by the official in charge of dismantling the work. The inventory should be verified by the Sub Divisional Officer who should add his dated initials to the register in token of the verification.

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- 17.4 The accounting entries in regard to work dismantled shall be as under :-
 - Original value of the Asset (estimated if not known) shall be credited to CH-10 (account code concerned)
 - ii) Accumulated depreciation shall be debited to GH-12 (account code concerned)
 - ui) Written down value of the asset shall be debited to CH-16 (secount code concerned)
 - IT.5 Serviceable materials/scrap shall be transferred to stores. The credit on account of aforesaid materials/scrap when received from stores organisation shall be credited to CCI-15 (account code concerned). The balance (debit) under GH-16 if any, shall be charged to Revenue (account code 77.7). If there is any gain, the same upto the amount of depreciation provided, shall be credited to account code 62.4. The excess gain over the original value of the work/asset shall be credited to Capital Reserve (account code 56.2).

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Answer-4 (a)

Cash book is basically a record of cash transactions only. No receipt payments other than that of 'Cash' as defined as per accounting policy No.1 (Page 1 of C&B Manual) shall be entered in the Cash Book. The cash book maintained in the Board contains two money columns headed (I) Cash and (II) Bank to Distinguish payments made by cheques from those made out of the cash in the chest. And in addition one more column for adjustments has been added on both sides of the cash book to incorporate entries of recoveries/ deductions made from the payment voucher such as salary Bills and contractors, Bills. However, when a cheque is drawn to replanish the chest, its number and amount should be entered on the payment side in the Bank column 13 & 14 and the amounts only in receipt side as "Cash from Bank" in the Cash Receipt Column No. 4.

Answer-4 (b)

SETTLEMENT OF INTER-UNIT TRANSACTIONS

IUT Bill will be settled in full. Part settlement is strictly prohibited.

ACCOUNTING PROCEDURES

- An Advice of Transfer Debit (ATD) will now be called an IUT Bill.
- An IUT Bill be paid/settled by issuing a U-cheque. An acceptance
 of ATD/IUT Bill will not be required. No advice of Transfer Credit
 (ATC) originating will be issued now, a U-cheque will be sent in
 its place.
- U-Cheques issued and received by a division will be accounted for under a newly introduced account head, blank account code 37.000°.
 - A separate Cash Book will be maintained to record the receipt and issue of U-Cheques in the Divisional Accounts Section.
- 4. For Inter Store transfers of materials (other than between CE/S & D an IUT Bill will be issued by originating Division and the payment of the bill made through a U-cheque issued by the responding Division. Presently no ATD is required to be issued for inter stores transfers.
- In the case of transactions between the Divisions within the same Circle, the Circle Accounting Unit (CAU) will be responsible for reconciliation based on statements and documents received from Divisions.

In the case of transaction between divisions falling under different circles, the parent CAUs of both the originating and responding divisions will be responsible for reconciliation based on statements and documents received from the divisions.

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Answer-4 (c)

- 10.211- Office Buildings
- Material Issued to Contractors- Poles
- Provision for Pension
- R&M including Special Repair to Office Equipment- Material Purchased Direct
- Material Cost Variance- Capital

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Answer-5 (a)

RESPONSIBLE	ACTION	TIMING
JE (DS)	Change the meter challenged by consumer or reported inaccurate by a Board em- ployee after observing procedure laid down	
	in Sales Manuel. 2. Prepare challan in four copies. Also provide following information on the challan. (1) Whether the meter has been challenged or in-accuracy pointed out by an employee of the Board.	Within a day o
	(2) Whether any court case or dispute is involved.	
	(3) Whether theft is involved. (4) Whether consent of the consuemr has been received	
	(5) Whether meter has been checked by the Flying squad	
	(6) The amount of challenge fee depoisted by the consumer, giving receipt No. & date.	
SDO (DS)	Complete Meter Movement Card. Put up challan and meter movement card to SDO. Scrutinise challan & Meter Movement card	
	4. Scrutinise challan & Meter Movement card & sign it.	
JE (DS)	Make necessary entries on the register of MRIR and MURR.	
JE (OS)	 Forward the meters to ME Sub division alongwith relevent challen & meter move- ment card. 	Same day
	 Hand over the meters alongwith meter movement Cards to SDO/ME Sub Divn. 	
Test Inspector	Take acknowledgement on the challan. 8. On receipt of challenged/inaccurate meters enter in the reigster of defective and damaged meter.	
	Note: 1. Separate register of DADM shall be maintained for challenged/inaccurate meters.	
	2. These meters shall be kept under safe custody of SDO (ME). The accuracy of the meter shall be checked under the direct supervi-	Within a wee
JE/SDO (ME)	9. Record the result on job card, Meter Move- ment Card & on a register maintained for these meters which should be authenti-	
JE (ME)	10. Prepare challan & forward the meters alongwith meter movement card and result after making entries in the register of meters returned after repair.	
JE (DS)	11. On receipt of meters along with MMC fol- low procedure taid down in step 7 & 8 of subject code 8. Inform the laboratory re-	

20 - Return of Repaired Transforms to Sub-divisional Store			
RESPONSIBLE	ACTION	TIMING	
JE-repair workshop	1. After completion of repairs and testing, when the transformers are ready to be despatched to stores, make the following entry into the TMC: (1) Shortages made up-To be written against the TMC corresponding entries made in the TMC when joint inspection was carried out. (2) Technical details of repairs carried out.	As & when	
	Note:- Also up date duplicate Copy of TMC of transformer concerned preserved in the TRW Division.		
	 Prepare a store return warrant (SRW) in quadruplicate for each transformers separately. Mention therein full particulars of the transformers such as serial number. make, capacity, master number etc. 		
	Enter the total cost of transformer and accumulated depreciation as per TMC.	Same day	
	4 Forward the transformer accompanied by two copies of the SRW to the stores. TMC will also be forwarded with the transformer.	Same day	
	Send two copies of SRW to the accounts section.	Month end	
	Receive the SRWs and verify the amounts entered therein.	Immediately	
Divisional accounts section (TRW)	 Pass accounting entry given at serial number 12 of subject code 27. 	-do-	
	Forward one copy of SRW bearing the total cost and accumulated depreciation to sub divisional stores.	Same day	
Sub-divisional stores (TRW)	 On receipt of transformer, check whether the TMC has also been forwarded. 	Same day	
•	 Verify that all the external parts are intact as per TMC. The verification of external parts should a done in the joint presence of two officers. 	Same day	

Solution Er. Officer

lahonto Qno 1. (a)

- (1) As per Income Tax Notification Gratuity Exemption limit in respect of Employees other than Govt Employees, has been revised to 20 Lacs, if the employee retires on or after 29.03.2018. In this case employee was retired on 31.01.2018 as such on the over and above amount of Rs. 10 Lacs TDS is applicable.
- (2) As per Reg. 9.1 of MSR Vol.I Part-II, joining time may be granted to a board employee to enable him:
 - (a) To join a new post either at the same or a new station without availing himself of any leave on relinquishing charge of his old post.
- (b) To join a new post in a new station or return from :
 - Earned leave not exceeding 180 days in respect of Board employee subject to leave regulations.
 - Leave other than earned leave when he has not sufficient notice of his appointment to new post.
- (c) 1.To proceed on transfer on an expiry of leave from a specified station to join in a place in a remote locality which is not easy of access.

To proceed on relinquishing charges of a post on transfer or leave, in a remote locality which is not easy of access to a specified station

Q no 1. (b)

As per TA regulations a retiree can submit TA bill for retirement with in Two years from the date of retirement. In this case he has submitted TA after 1 year but before expiry of Two years. As such TA is admissible.

Q No 1 (c)

The PSPCL employee is entitled to draw TA at tour rates to appear for an obligatory departmental examination as per Regulation 36 of MSR Vol 111 of PSPCL. But if examination has been cancelled and he did not appear, he will not be allowed any TA. He will be allowed TA only on appearing the exams which will be allowed maximum two times.



Solution QNO 2

Q (1) (i) Fixation of pay on promotion:- In the case of promotion from one grade pay to another in the revised pay structure, the pay fixation will be done as follows:-

- (i) one increment equal to three per cent (3%) of the sum of the pay in the pay band and the existing grade pay will be computed and rounded off to the next multiple of 10. This will be added to the existing pay in the pay band. The grade pay corresponding to the promotion post will thereafter be granted in addition to this pay in the pay band. In cases where promotion involves change in the pay band also, the same methodology will be followed. However, if the pay in the pay band after adding the increment is less than the minimum of the higher pay band to which promotion is being made, the pay in the pay band will be stepped to such minimum.
- (ii) On promotion from one grade pay to another, an employee shall have an option to get his pay fixed in the higher post either from the date of his promotion or from the date of his next increment. The option may be exercised within a period of one month from the date of his promotion. In case of Board employees, who stand promoted during the period from the lst day if January, 2006 to the date of publication of the Punjab State Electricity Board (Revised Pay) Regulations, 2009, the option may be exercised within a period of three months from the date of such publication. The option once exercised, shall be final.
- (iii) In case, the Board employee opts to get his pay fixed in the higher post from the date of his promotion, the next increment in the higher post will be granted after completion of qualifying service of twelve months.
- (iv) In case, the Board employee opts to get his pay fixed from the date of his next increment, then, on the date of promotion pay in the pay band shall not be changed, but the grade pay of the higher post will be granted. Further re-fixation will be done on the date of his next increment. On that date, he will be granted two increments, one annual increment and the second on account of promotion. While computing these two increments, basic pay prior to the date of promotion, shall be taken into account. To illustrate, if the basic pay prior to the date of promotion was Rs. 100 first increment would be computed on Rs. 100 and the second increment on Rs. 103.

The next increment in the higher post in this case will be granted after completion of qualifying service of twelve months from the date of re-fixation.

As per Appendix 8 (ii) of MSR Part- 2 Vol-I, Quarantine leave is leave of absence from duty necessitated by orders not to attend office in consequence of the presence of infectious diseases in the family or household of a Board employee. Such leave may be granted by the Head of the office on the certificate of a Medical or Public Health Officer for a period not exceeding 21 days or in exceptional circumstances, 30 days. Any leave necessary for quarantine purposes in excess of this period shall be treated as ordinary leave. Quarantine leave may also be granted, when necessary, in continuation of other leave, subject to the above maximum.



- Q Nº (iii) As per MSR Vol1, 8.35, In case a Board employee is recalled to duly before the expiry of his leave, he is entitled:-
 - (a) If the leave from which he is recalled is out of India.
 - (i) to receive a free passage to India, and provided that he has not completed half the period of his leave by the date of leaving for India on recall, or 90 days, whichever period is shorter, to receive a refund of the cost of his passage from India.
 - (ii) to count the time spent on the voyage to India as duty for purposes of calculating leave; and
 - (iii) to receive leave-salary during the voyage to India and for the period from the date of landing in India to the date of joining his post to be paid leave salary at the same rate at which he would have drawn it, had he not been recalled but returned in the ordinary course on the termination of his leave and for the latter period travelling allowance under the Punjab State Electricity Board, Main Service Regulations, Vol.III (Travelling Allowance Regulations)



Q No 2 (4) 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:-

- 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.
- Optional Recoveries:- Optional recoveries can be made only with the consent of Officials these are GPF Subscription, GPF Advance and LIC premium.
- Misc Recoveries:- These recoveries pertains 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.



Solution Q No 3

- (1) As per New GPF Regulations Refundable advance shall be granted on the following conditions: -
- (i) Total refundable advances to be granted to a subscriber may be limited to Ten (10) only during the entire service. However the subscriber who have already availed eight or more refundable advances up to date of issue of these regulations may also be allowed to withdraw Refundable advance for three more occasions. DDO/Head of office may ensure that the total numbers of advances sanctioned are not more than prescribed limits as mentioned above.

In this case the employee has applied for 2nd time under New Regulations as such the Advance is admissible

- (2) As per GPF Regulations 15 (1)An advance shall be recovered from the subscriber in such number of equal monthly installments as the sanctioning authority may direct, but such number shall not be less than twelve, unless the subscriber so elects and not more than thirty-six. The advance in respect of Scooter, Motor Cycle, Moped or a Motor Car under Regulation 14 shall be recovered in monthly installments not exceeding sixty. A subscriber may, at his option, repay more than one installment in a month. Each installment shall be a number of whole rupees, the amount of the advance being raised or reduced, if necessary, to admit of the fixation of such installments. As such the action of DDO is not justified
- (3)A non-refundable advance may be granted to a subscriber at any time, after the completion of 8 years of service (including broken period, if any) from the amount standing to his credit in the Fund by the competent authority for Building or acquiring a suitable house/flat for his residence including the cost of the site or purchase of house/flat in his own name or in name of his/her spouse.

But as per Note- (1): - Advance for the purchase of built house/flat or plot/construction of house shall be admissible only once during the entire service. As such the Audit is justified.

(4) As in this case the last Two kids are Twins and as per PSPCL instructions the condition of Two kids does not applies in this case as such LTC is admissible to all Three kids.



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Solution Q No 4 (a) (1)

The appointing authority can place an employee under suspension in following cases:-

- 1. Where a disciplinary proceeding against him is contemplated or is pending
- Where a case against in respect of any criminal offence is under investigation, inquiry or trial

Provided where the order under suspension is made by competent authority or if suspended by lower authority then it has to be intimated to competent authority the circumstances in which suspension was made.

An employee is deemed to be suspended in the following cases:-

- He is detained in custody whether on criminal charge or otherwise, for a period exceeding 48 hours
- With effect from the date of conviction if in the event of conviction for an offence he is sentenced to a term exceeding 48 hours Solution Q No 4 (a) (2)

Notwithstanding anything contained in this part no appeal lie against.

- 1. Any order made by the PSPCL
- Any order of an interlocurary nature or the nature of step in aid of the final disposal of a disciplinary proceeding other than an order of suspension
- Any order passed by an inquiring authority in the course of and enquiry under regulation 8



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Solution Q No 4 (b)

As per Pension Fund Regulatory & Development Authority (PFRDA) Exit Rules, following withdrawal categories are allowed:

a. Upon Normal Superannuation: At least 40% of the accumulated pension wealth of the subscriber has to be utilized for purchase of annuity providing for monthly pension of the subscriber and the balance is paid as lump sum to the subscriber.

In case the total corpus in the account is less than Rs. 2 Lakhs (now 5 Lacs) as on the Date of Retirement (Government Sector), the subscriber (other than Swavalamban subscribers) can avail the option of complete withdrawal.

- b. Upon Death: Atleast 80% of the accumulated pension wealth of the Legal Hier/nominee should be utilized for purchase of an annuity providing the monthly pension of the Legal Hier/nominee and the balance is paid as a lump sum to the subscriber.
- c. Exit from NPS before the age of normal superannuation : Atleast 80% of the accumulated pension wealth of the subscriber should be utilized for purchase of an annuity providing the monthly pension of the subscriber and the balance is paid as a lump sum to the subscriber.

However Partial withdrawal is allowed for following purposes:-

- 1. For Higher Education of children including a legally adopted child.
- 2. For marriage of Children including a legally adopted child
- For purchase of a resindential house/plotof flatin own name or joint name with legally wedded spouse (for first house only)
- For treatment of specified illness for subscribers, his legally wedded spouse or Children including a legally adopted child
- To meet medical and incidental expenses arising out of disability or incapability
- For skill development
- 7. For establishment of own venture or start up.



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Solution to Q No 5

(a) 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 01.03.2020 = Rs. 45000+1300.5= 46300.5 or say Rs. 46310/-.

In second case if opted for pay to be fixed on the date of next increment Pay as on date of promotion i.e 11.03.2019= Rs. 42080-6850+8500= Rs. 43730/-

On the date of next increment i.e 01.04.2019

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

Solution to Q No 5 (b)

- The employee who has been issued show cause notice can not be awarded major punishment. He can be given any one of the following minor penalty as per Regulation- 5 ((i) to (iv)) of PSEB employee punishments and appeal regulation - 1971:
- (a) Censure
- (b) Withholding of his promotions.
- (c) Recovery from his pay of whole or part of any pecuniary loss caused by him to the Board by negligence of beach of Orders.
- (d) Withholding of increments of pay without cumulative effect.

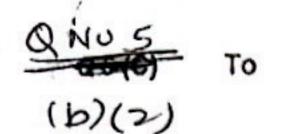


100 - 100 1-3 1 . ..

(g) As per Office order No 9/BD-526 dated 30.8.2010 of Meeting Section PSPCL, Patiala, the power to open Limited and Single tender under Works Regulations are as under:-

Open Tender	Limited Tender	Single Tender
Full Powers	Full Powers	Full Powers
100 Cr	20 Cr	10 Cr
2 Cr	Rs,80 Lacs	Rs, 40 Lacs
1 Cr	40 Lacs	Rs. 20 Lacs
10 Lacs	5 Lacs	2 Lacs
5 Lacs	2 Lac	NIL
	Full Powers 100 Cr 2 Cr 1 Cr 10 Lacs	Full Powers Full Powers 100 Cr 20 Cr Rs,80 Lacs 1 Cr 40 Lacs 5 Lacs





All SDO,s / Operation, PSPCL.

Memo No	date
5 J J J J J J J J J J J J J J J J J J J	

Sub:- Timely submission of position of defaulting amount.

I bring to your notice that undersigned is apprised of late receipt of position of defaulting amount of your office. As you are aware that higher authorities view late submission of defaulting amount very seriously. Moreover late submission of position of defaulting amount tarnish the image of this office in the eyes of management and also harm the management information system mechanism.

You are therefore instructed to look into the matter and direct all concerned to submit position of defaulting amount within 2 days positively otherwise undersigned shall be constrained to report the matter to higher authorities which may attract disciplinary action against you.

Sd Sr. Xen, PSPCL, Patiala.



17 1000 es sol & Eo, s-5/23, P-3

EO. 5-5123, 1-2

Solution to Q no.1:

Units in MDI in Fix charge	Calculation of ED and IDF chargable
rges Energy HT rebat	F chargable for the month of April 2021 (
e Govt subsidy Net SOP (Rs.)	from the consumer M/s ABC
ED (Rs.)	1

Month Days KVAH KVA (Rs.) Charges (Rs.)
Days KVAH KVA (Rs.) Charges (Rs.)
Units in KVAH MDI in KVA (Rs.) Fix charges (Rs.) Energy charges (Rs.) HT rebate (Rs.) Govt subsidy (Rs.) Net SOP (Rs.) ED (Rs.) 4 5 6 7 8 9 10 (6+7-8-9) 11 1968210 830553 12183220 492053 2342170 10179551 1526933 5810310 2451858 35965819 1452578 6914269 30050830 1502542 7778520 12500 3282411 48149039 1944630 9256439 40230381 3029474 considered in proportion to the units consumed by both the units and charged on 12800 KVA i.e. 80% of 1600 k
MDI in KVA Fix charges (Rs.) (Rs.) Energy charges (Rs.) HT rebate Govt subsidy (Rs.) Net SOP (Rs.) ED (Rs.) 5 6 7 8 9 10 (6+7-8-9) 11 5 8 9 10 (6+7-8-9) 1526933 2451858 35965819 1452578 6914269 30050830 1502542 12500 3282411 48149039 1944630 9256439 40230381 3029474 Sanctioned CD :- 16000 KVA In proportion to the units consumed by both the units and charged on 12800 KVA i.e. 80% of 1600 arges have been considered based upon the tariff applicable during the month of April 2021 for the fariff circulars applicable. F has been charged on the Net SOP amount of Unit-2.
Fix charges Energy HT rebate Govt subsidy Net SOP (Rs.) ED (Rs.) 6 7 8 9 10 (6+7-8-9) 11 830553 12183220 492053 2342170 10179551 1526933 2451858 35965819 1452578 6914269 30050830 1502542 3282411 48149039 1944630 9256439 40230381 3029474 CD:-16000 KVA CD:-16000 KVA on to the units consumed by both the units and charged on 12800 KVA i.e. 80% of 1600 been considered based upon the tariff applicable during the month of April 2021 for the larged on the Net SOP amount of Unit-1.
Energy charges (Rs.) HT rebate (Rs.) Govt subsidy (Rs.) Net SOP (Rs.) ED (Rs.) 7 8 9 10 (6+7-8-9) 11 12183220 492053 2342170 10179551 1526933 35965819 1452578 6914269 30050830 1502542 48149039 1944630 9256439 40230381 3029474 VA 2 consumed by both the units and charged on 12800 KVA i.e. 80% of 1600 30050830 1502542 Fe based upon the tariff applicable during the month of April 2021 for the consumed of Unit-2. Pamount of Unit-1. Pamount of Unit-1.
HT rebate Govt subsidy Net SOP (Rs.)
Govt subsidy Net SOP (Rs.) ED (Rs.) 9 10 (6+7-8-9) 11 2342170 10179551 1526933 6914269 30050830 1502542 9256439 40230381 3029474 s and charged on 12800 KVA i.e. 80% of 1600 licable during the month of April 2021 for the
Net SOP (Rs.) ED (Rs.) 10 (6+7-8-9) 11 10179551 1526933 30050830 1502542 40230381 3029474 he month of April 2021 for the
ED (Rs.) 11 1526933 1502542 3029474 30% of 1600 ril 2021 for th

Model solog ED, 5-5/23/23

olution to Q no.2 A :-

The urban water supply connections are included in the special tariff category in tariff order for FY 2022-23 w.e.f 01.04.2022. So, for the month of May 2022, the calculations as per special tariff category are as below:-

- (i) Fixed charges rate Rs. 60 per KVA per month
 In this case, the MDI is more than sanction CD so fixed charges will be applicable on sanctioned CD i.e. 90 KVA
 So, the fixed charges = 90 ° 60 ° 31 ° 12/365 = ₹ 5,504
- (ii) Energy charges rate Rs. 5.22 per Kvah

 So, the energy charges = 15458 * 5.22 = ₹ 80,691
- (iii) As the MDI (122 KVA) is above sanctioned CD (90 KVA) so Demand surcharge is applicable @ Rs. 750 per KVA

 So, the demand surcharge = 750 * 32 = ₹ 24,000
- (iv) As given in the question, the consumer is a municipal corporation and water supply connection. So, in view of instructions issued vide CE/commercial office memo no. 1017/1022 dated 24.12.2020, this consumer is not eligible for any industrial subsidy.
- (v) The ED, IDF and Muncipal tax are not applicable on demand surcharge in view of instruction no. 72.6 of ESIM.
 So, the amounts of ED, IDF and Muncipal tax in above case are as below:-

(i) ED = 86195 * 13% = ₹ 11,205 (ii) IDF = 86195 * 5% = ₹ 4,310 (ii) MT = 86195 * 2% = ₹ 1,724

ution to Q no.2 B :-

The urban water supply connections are included in the special tariff category in tariff order for FY 2022-23. So, in the case of May 2021, the calculations as per MS industrial tariff category are as below:-

- (i) Fixed charges rate Rs. 120 per KVA per month
 In this case, the MDI is more than sanction CD so fixed charges will be applicable on sanctioned CD i.e. 90 KVA
 So, the fixed charges = 90 * 120 * 31 * 12/365 = ₹ 11,007
- (ii) Energy charges rate Rs. 5.80 per Kvah

 So, the energy charges = 15458 * 5.80 = ₹ 89,656
- (iii) As the MDI (122 KVA) is above sanctioned CD (90 KVA) so Demand surcharge is applicable @ Rs. 750 per KVA

 So, the demand surcharge = 750 * 32 = ₹ 24,000
- (iv) As given in the question, the consumer is a municipal corporation and water supply connection. So, in view of instructions issued vide CE/commercial office memo no. 1017/1022 dated 24.12.2020, this consumer is not eligible for any industrial subsidy.
- (v) The ED, IDF and Muncipal tax are not applicable on demand surcharge in view of instruction no. 72.6 of ESIM.
 So, the amounts of ED, IDF and Muncipal tax in above case are as below:-

(i) ED = 100663 * 13% = ₹ 13,086 (ii) IDF = 100663 * 5% = ₹ 5,033 (ii) MT = 100663 * 2% = ₹ 2,013

Model 301.9 60,5-5/23, 1-3

Solution to Q no.3 A:-

As per Regulation no. 4.2 of PSERC (Electricity Supply Code and Related Matters) (11th Amendment) Regulations, 2022, the admissible supply voltage of the given consumers are as below:-

- (i) Three Phase 400 V (between phases)
- (ii) Three Phase 11 KV (between phases)
- (ii) Single Phase 230 V (between phase and neutral)

Solution to Q no.3 B :-

(i) In view of para no. 1 of commercial circular no. 19/2022 dated 23.07.2022, In the given case, zero bill is to be issued to the consumer. So, the subsidy of energy charges and fixed charges is calculated as below:- (Assuming the bill period to be between july 2022 to nov 2022)

Subsidy of fixed charges = 9 * 80% * 95 * 52 * 12/365

₹ 1,169

Subsidy of energy charges

First 173 units @ Rs. 4.64 = 803

Next 317 units @ Rs. 6.50 = 2061

Total Subsidy of energy charges

₹ 2,863

(ii) In view of para no. 1 of commercial circular no. 19/2022 dated 23.07.2022, in the given case, no subsidy is allowable to the consumer (Assuming that the consumer is not covered under para 2 (a) of that circular). But in view of the load of the consumer, subsidy is allowable as per commercial circular no. 41/2021 dated 23.11.2021. So, the subsidy of energy charges and fixed charges is calculated as below:- (Assuming the bill period to be between Nov 2021 to nov 2022)

Subsidy of fixed charges = No subsidy of fixed charges as per CC no. 41/2021 hence, NIL.

Subsidy of energy charges

First 200 units @ Rs.(3.49 - 0.99) = 500

Next 400 units @ Rs.(5.84 - 3.34) = 1000

Last 256 units @ Rs.(7.30 - 4.80) = 640

Total Subsidy of energy charges ₹ 2,140

(iii) In view of commercial circular no. 12/2018 dated 23.02.2018 and commercial office memo no. 72/76 dated 12.02.2018, in the given case, the consumer is to be charged @ Rs. 5 per unit and tariff rate above Rs. 5 is to be allowed as subsidy. Also in view of commercial circular no. 40/2021 dated 17.11.2021, 50% fixed charges are also allowed as subsidy So, the subsidy of energy charges and fixed charges is calculated as below:- (Assuming the bill period to be between Nov 2021 to nov 2022)

Subsidy of fixed charges = 80 * 60 * 30 * 12/365

₹ 4,734

Subsidy of energy charges = 9512 * (5.80 - 5.00)

₹7,610

(iv) In view of commercial circular no. 12/2018 dated 23.02.2018 and commercial office memo no. 72/76 dated 12.02.2018, in the given case, the consumer is to be charged @ Rs. 5 per unit and tariff rate above Rs. 5 is to be allowed as subsidy. So, the subsidy of energy charges and fixed charges is calculated as below:

No subsidy of fixed charges as per CC no. 40/2021 or any other instructions hence, NIL.

Subsidy of energy charges

As the units considered under threshhold rebate are already charged below Rs. 5 i.e. Rs. 4.86

So, the subsidy is allowed only on the balance units = 15470 - 5820 = 9650

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₹ 10,133

In view of commercial circular no. 12/2018 dated 23.02.2018 and commercial office memo no. 72/76 dated 12.02.2018, in the given case, the consumer is to be charged @ Rs. 5 per unit and tariff rate above Rs. 5 is to be allowed as subsidy. So, the subsidy of energy charges and fixed charges is calculated as below:
No subsidy of fixed charges as per CC no. 40/2021 or any other instructions hence, NIL.

Subsidy of energy charges

nits considered for TOD rebate are already charged below Rs. 5 i.e. Rs. 4.86 as Rs. 1.25 per unit rebate is already given

So, the subsidy is allowed only on the balance units = 20587 - 874 = 19713

So, Subsidy of energy charges = 19713 * (6.05 - 5.00) = ₹ 20,699

As voltage rebate is allowed even after the charges of Rs. 4.86 so for subsidy this is not relevant.

Solution to Q no.4 A :-

As per regulation 2.8 of the PSERC (Forum and Ombudsman) (2nd Amendment) Regulations, 2021.

2.8 Non-monetary Complaints and Claim for compensation: Complaints of general nature such as delay in release of and/or to lodge claim for compensation as under; meet the Standards of Performance, he/she shall have the right to approach the Appropriate Forum for non-monetary complaints of the Supply Code, 2014 and/or is deficient or seeks payment of compensation on account of failure on the part of the Licensee to response or service is not rendered within the time frame stipulated in Minimum Standards of Performance specified in Annexure-1 the AE/AEE incharge of the sub-division or Sr.XEN/Spl Division, as the case may be. In case the complainant is not satisfied with the defective/dead stop meters, failure of power supply, voltage variations, non-restoration of supply in case of interruption or outage/ connection, delay in issue of first bill/ subsequent bills, defects in meter/metering equipments, delay in replacement of breakdown and other miscellaneous complaints relating to quality of supply/deficiencies in service will be disposed of primarily by service

All LT supply consumers/complainants Divisional Forum

All HT/EHT supply consumers/complainants Circle Forum.

Forum, as the case may be, within one month from the date of cause of action. Provided that the aggrieved consumer(s) may submit the claim for compensation to the Nodal Officer of the Divisional or Circle

Hence, in the given case the consumer should approach nodal officer of Circle Forum being getting HT supply.

ution to Q no.4 B:-

The given case is covered by the Regulation 31.3 of the PSERC (Electricity Supply Code and Related Matters) (11th Amendment)

Regulations, 2022 as per which it has been provided as under:-

licensee's office is closed for any other reason, the succeeding working day shall be treated as the due date If the due date indicated in the bill for payment is a Sunday or a Public Holiday declared by the State Government or if the distribution

holiday/RTGS holiday then the succeeding bank working day shall be treated as the due date Provided that in case of payment to be made by a consumer through RTGS and the due date indicated in the bill for payment is a bank

So, the solution to both the sub parts in view of the above provision is as under:-

- Ξ above regulation 31.3 is 16th july instead of 15th july. As the consumer was to make payment through RTGS and the due date in the bill (i.e. 15th july) was declared as bank holiday. So, as per the above, the consumer should be allowed to make payment on next bank working day (i.e. 16th July) as the due date in view of
- Ξ this case is tha bank working day i.e. 16th July. In this case, the consumer should had deposited the amount on 16th july. Although the 16th july was a public holiday but due date in



Model sol. of 60,5-5/23, P-3

Solution to Q no.4 C :

dated 05.04.2022, the provision related to the given case is as under:-As per SI 7 of Annexure - II of revised general conditions of tariff and schedule of tariff issued vide commercial circular no. 04/2022

out due to labour problem, damage of EHV Power Transformer, failure on the part of distribution licensee to supply power, fires, Force Majeure applicable for Arc/Induction furnaces In the event, where normal working of the industry is affected as a result of lock charges, provided that such closure or reduced working hours continue for at least seven days consecutively in a billing cycle month order of the distribution licensee for power regulation purposes, the consumer shall be entitled to proportionate reduction in fixed earth-quakes, floods, tempests and lightning, directly resulting in closure of industry or normal supply hours reduced through specific allowed in fixed charges under above conditions, the consumers shall, however, be required to pay atleast fixed directly as a consequence of any of the above conditions, with the approval of load sanctioning authority. In the to general industry large supply consumers. charges as applicable event of relief being

So, the consumer can be given relief in the fixed charges in accordance with the above provision.

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Model Sol. of EO, 5-5/23, P-3

solution	to Q no.5 A :-
	As per SVI.1 of Annexure - II of revised general conditions of tariff and schedule of tariff issued vide commercial circular no. 04/2022 dated 05.04.2022, the types of consumers are as under:-
a	Supply to Govt. sports institutions/facilities, including gymnasiums, Govt./Govt. aided educational institutions viz. schools, colleges, universities, I.T.Is, including hostels and residential quarters attached to these educational institutions, Paying Guests using electricity for domestic / residential purposes shall be covered under this schedule Supply to hostels and/or residential quarters attached with the private educational institutions where separately metered shall also be covered in this schedule.
b	Hostels will be considered as one unit and billed without compounding.
c	Supply to all places of worship provided that concerned authorized officer of the distribution licensee certifies the genuineness of place being used for worship by general public.
d	Supply to Sainik Rest Houses of Rajya Sainik Board.
e	Supply to Govt. hospitals, primary health centres, civil dispensaries and hospitals run by charitable institutions covered under section 80(G) of the Income Tax Act.

Solution to Q no.5 B:-

(i) Voltage Rebate :-

As the cost to serve at higher voltage is lower than the cost to serve at lower voltage, therefore the rebate on energy charges to the consumers getting supply at HT/EHT voltages shall be applicable as under:

9	30 paise/kVAh to all consumers getting supply at 400/220/132 kV
ь	25 paise/kVAh to all consumers getting supply at 66/33 kV
c	20 paise/kVAh to DS (including Charitable Hospitals setup under PWD Act), NRS, MS consumers (including water works supply Schemes for use of general public residing in urban or rural areas & Compost / Solid Waste Management Plants for Municipalities/ Urban Local Bodies) getting supply at 11 kV
d	20 paise/kWh to AP/AP High-Technology/High Density Farming consumers getting supply at 11 kV.

(ii) Time of Day (ToD) Tariff :-

Time of the Day (ToD) tariff shall be applicable to NRS/BS consumers with sanctioned Contract Demand exceeding 100 kVA, all LS/MS consumers (including water works Supply Schemes for use of general public residing in urban or rural areas & Compost/Solid Waste Management Plants) and EV charging stations as under:

Period	Time Period	TOD Tariff	
	6 am to 6 pm	Named Tariffe	
01st April to 31st May	6 pm to 10 pm	Normal Tariff*	
	10 pm to 6 am (next day)	Normal Tariff* minus Rs. 1.25/Kvah	
	6 am to 6 pm	Normal Tariff*	
1st June to 30th September	6 pm to 10 pm Normal Tariff* plus Rs. 2.00/Kva		
	10 pm to 6 am (next day)	Normal Tariff*	
	6 am to 6 pm	Normal Tariff* Normal Tariff* minus Rs. 1.25/Kvah	
1st October to 31st March	6 pm to 10 pm		
	10 pm to 6 am (next day)		

*As per applicable Schedule of Tariff for the year

However, the cumulative effect of ToD rebate on the Energy Charges (including reduced Energy Charges for consumption exceeding threshold limit / use of electricity exclusively during night hours) at any time shall be limited to the Energy Charge of Rs. 4.86/ kVAh.

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The Tariff for use of electricity exclusively during night shall be as under:-

IND.	Description	Energy Charges (Rs/kVAh)	Fixed Charges (Rs/kVA/month)	
	10:00 PM to 06:00 AM (next day)	4.86		
LS	06:00 AM to 10:00 AM	Normal rates as applicable to the respective category under relevant Schedule	50% of the charges	
MS	10:00 PM to 06:00 AM (next day)	4.86	specified for the relevant category	
	06:00 AM to 10:00 AM	5.80		
SP	10:00 PM to 06:00 AM (next day)	4.86		
	06:00 AM to 10:00 AM	5.37		

Note: In addition to the Energy Charge, Fuel Cost Adjustment (FCA) charge for the relevant period shall be applicable in accordance with condition 8 of General Conditions of Tariff.

Other conditions shall be as under:

- ToD rebate shall not be allowed on the reduced tariff under this category, as the tariff rate is already reduced.
- ii) A maximum of 10% of total units consumed during night hours(10:00 PM to 06:00 A.M. next day) in a billing period can be availed during the period of 10:00 AM to 10:00 PM. However, ToD surcharge, as applicable, shall be chargeable for the consumption, if any, during the peak hours.
- iii) In case the consumer exceeds the %age specified in condition no. (ii) above during any billing month, then fixed charge and energy charges for the entire energy consumption during the relevant billing month shall be billed as per normal tariff applicable to the respective category.
- iv) This tariff shall be applicable if the consumer opts to be so charged in place of normal tariff by using electricity exclusively during night hours as above. The option can be exercised to switch over from normal tariff to exclusive night time tariff by giving not less than one month's notice in writing.
- Other terms and conditions shall remain the same as applicable to the respective categories as per the relevant Schedule of Tariffs.

C.

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Q1. Ans (a)

Manufacturing Process: - According to section 2(k) of the Factories Act "manufacturing process" means any process for: -

- Making altering, repairing, finishing, packing, oiling, washing, cleaning, breaking up, demolishing or otherwise treating or adopting any article or substance with a view to its use, sale, transport, delivery or disposal; or,
- 2. Pumping oil, water or sewerage or,
- Generating, transforming power or transmitting power or,
- Composing types for printing, printing by letter press or book binding or,
- 5. Constructing, reconstructing, repairing, refitting, finishing or breaking up ships or vessels or,
- Preserving or storing any article in cold storage.

Ans (b)

Occupier- Occupier of a factory means the person who has ultimate control over the affairs of the factory. An occupier may be owner, a lessee or a mere licensee, but he must have the right to occupy the property and dictate terms of management. The occupier should be the proprietor or at any rate be in possession of the factory and control its working.

Ans (c)

Adult Consumption unit- It means the comslumption unit of a male above the age of fourteen years; and the consumption unit of a female above the age of fourteen years and that of a child below the age of fourteen years shall be calculated at the rates of 0.8 and 0.6 respectively of one adult consumption unit.

Ans (d)

Attendance and Late coming:-

- 1) Any workman arrivising late by ten minutes or more shall be marked late in fraction of 1/8th of the day according to his time of arrival corresponding to every hour that he is late, except whom the conveyance if specifically provided by the project Administration of the PSPCL, arrives late in that case equivalent time shall be added in the starting time of shift.
- 2) The signals for indications of time at the start and close of days work shall be sounded by Gong or siren. Two warnings shall be sounded, the first at five minutes before the starting time of each shift and the second at the start of each shift.
- No workman on duty shall leave work during the shift without a pass issued by the Foremaen Asstt. Foreman, Sectional Officer or the SDO-in-charge. The Labour will, invariably bring their identity card on duty.

Benefits Under Employees Provident Funds Scheme, 1952

- Every employee is required to pay Contribution of provided fund @ 12%,10% of the Basic Wages, Dearness Allowance and cash value of food concession.
- The Employer will also pay an equal amount of contribution.
- While contribution to Employees Provident Funds, the member is eligible for deductions u/s 80C of the Income Tax Act' 1961
- The Provident Fund accumulations of the member will earn compound interest, calculated on monthly running balances.
- 5. Members are informed of the balance of their Provident Fund accumulation every year through the Annual Statement of Accounts (Form 23). This facility is now converted to online issue of Form 23 on the employer's portal. With the advent of new regime with allotment of Universal Account Numbers to each and every employee/member of the fund, the department is in the process of sending automated monthly balances over SMS to the registered mobile number of the members.
- The Provident Fund members can avail advances/partial withdrawals for Housing, Marriage, Illness, etc., through application in Form 31 which provides details and documents to be submitted.
- On retirement or on leaving service, the Provident Fund accumulations can be withdrawn in full by submitting application in Form 19.
- In case of premature death, the Provident Fund is payable to Nominee(s)/ Family members by submission of Form 20 by each beneficiary.
- A member of Provident Fund also acquires membership under pension scheme.

(3) MS of ED/5-5/23/1-4

Q2. Ans (b)

The factories Act, 1948 contains the following provisions relating to Welfare of workers:

1.) Washing Facilities: (Sec,43)

In every factory (a) adequate and suitable facility shall be provided and maintained for the use of workers, (b) separate and adequately screened facilities shall be provided for the use of male and female workers, (c) such facilities shall be easily accessible and shall be kept clean.

2.) Facilities for storing and drying clothing: (Sec,43)

In every factory provision for suitable place should exist for keeping clothing not worn during working hours and for the drying of wet clothing.

3.) Facilities for sitting, (Sec, 44)

In every factory, suitable arrangements for sitting shall be provided and maintained for all workers who are obliged to work in a standing position so that the workers may take advantage of any opportunity for rest, which may occur in the course of work.

4.) First AID appliances: (Sec,45)

Under the Act, the provision for first-aid appliance are obligatory. At least one first-aid box or cupboard with the prescribed contents should be maintained for every 150 workers. It should be readily accessible during all working hours.

5.) Canteens: (Sec,46)

In every factory employing more that 250 workers, the State government may make rules requiring that a canteen or canteens shall be provided for the use of workers.

6.) Shelters, rest rooms and lunch rooms: (Sec,47)

In every factory wherein more than 150 workers are ordinarily employed, there shall be a provision for shelters, rest room and a suitable lunch room sufficiently lighted and ventilated where workers can eat meals brought by them with provision for drinking water.

7.) Creches (Sec. 48)

In every factory wherein more than 30 women workers are ordinarily employed there shall be provided and maintained a suitable room or rooms adequately lighted and ventilated for the use of children under the age of six years of such women.

8.) Welfare Officers (Sec,49)

In every factory wherein 500 or more workers are ordinarily employed, the occupier shall employee in the factory such number of welfare officers as may be prescribed under Sec,49(1). The State government may prescribe the duties, qualifications and conditions of service of such officers.

M2 of F0/1-1/17/11-4

Q3. Ans (A) Penalties for certain acts

Whoever -

- (a) destroys, pulls down, removes, injures or defaces any pillar, post or stake fixed in the ground or any notice or other matter put up, inscribed or placed, by or under the authority of the Board, or
- (b) obstructs any person acting under the orders or directions of the Board from exercising his powers and performing his functions under this Act, or
- (c) damages any works or property belonging to the Board, or
- (d) fails to furnish to the Board or any officer or other employee of the Board any information required by the Board or such officer or other employee for the purpose of this Act, or
- (e) fails to intimate the occurrence of the emission of air pollutions in to the atmosphere in excess of the standards laid down by the State Board or the apprehension of such occurrence, to the State Board other prescribed authorities or agencies as required under sub-section (1) of section 23. Or
- (f) in giving any information which, he is required to give under this Act, makes a statement which is false in any material particular, or
- (g) for the purpose of obtaining any consent under section 21, make a statement which is false in any material particular shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to ten thousand rupees or with both.

Q3 Ans (B) Duty to Supply on request: - (1) As provided in Electricity Act, 2003 every distribution licensee, shall, on an application by the owner or occupier of any premises, give supply of electricity to such premises, within one month after receipt of the application requiring such supply. Provided that where such, supply requires extension of distribution mains, or commissioning of new sub-sections, the distribution licensee shall supply the electricity to such premises immediately after such extension or commissioning or with such period as may be specified by the Appropriate Commission:

Provided further that is case of village or hamlet or area wherein no provision for supply of electricity exists the Appropriate Commission may extend the said period as it may consider necessary for electrification such village or hamlet or area. [Explanation – For the purposes of this sub-section, "application" means the application complete in all respects in the appropriate form, as required by the distribution licensee, along with documents showing payment of necessary charges and other compliances.]

- (2) It shall be the duty of every distribution licensee to provide, if required, electric plant or electric line for giving electric supply to the premises specified in sub-section (1):Provided that no person shall be entitled to demand, or to continue to received, from a licensee a supply of electricity for any premises having a separate supply unless he has agreed with the licensee to pay to him such price as determined by the Appropriate Commission.
- (3) If a distribution licensee fails to supply the electricity within the period specified in subsection (1), he shall be liable to a penalty which may extend to one thousand rupees for each day of default.

~ 12 of FO17-717711-d

Q4. Ans (A)

Manufacturing Enterprises: The enterprises engaged in the manufacture or production goods pertaining to any industry specified in the first schedule to the industries. The manufacturing Enterprises are defined in terms o investment in plant & machinery.

Service Enterprises: The enterprises engaged in providing or rendering of services and are defined in term of investment in equipment.

Q4. Ans (B)

Procedure on admission of complaint - (1) The District Forum shall, on admission of a complaint, if it relates to any goods. ----

- (a) refer a copy of the admitted complaint, within twenty-one days from the date of its admission to the opposite party mentioned in the complaint directing him to give his version of the case within a period of thirty days or such extended period not exceeding fifteen days as may be granted by the district forum;
- (b) where the opposite party on receipt of a complaint referred to him under clause (a) denies or disputes the allegations contained in the complaint, or omits or fails to take any action to represent his case within the time given by the District Forum, the District Forum shall proceed to settle the consumer dispute in the manner specified in clauses (c) to (g)
- (c) where the complaint alleges a defect in the goods which cannot be determined without proper analysis or test of the goods, the district forum shall obtain a sample of the goods from the complainant, seal it and authenticate it in the manner prescribed and refer the sample so laboratory make an along with a direction that such laboratory make an analysis or test, whichever may be necessary, with a view to finding out whether such goods suffer from any defect alleged in the complaint or from any other defect and to report its findings thereon to the District Forum within a period of forty-five days of the receipt of the reference or within such extended period as may be granted by the District Forum.
- (d) before any sample of the goods is referred to any appropriate laboratory under clause (c), the District Forum may require the complainant to deposit to the credit of the Forum such fees as may be specified, for payment to the appropriate laboratory for carrying out the necessary analysis or test in relation to the goods in question;
- (e) the district forum shall remit the amount deposited to its credit under clause(d) to the appropriate laboratory to enable it to carry out the analysis or test mentioned in clause (c) and on receipt of the report from the appropriate laboratory, the District Forum shall forward a copy of the report along with such remarks as the District Forum may feel appropriate to the opposite party;
- (f) if any of the parties disputes the correctness of the findings of the appropriate laboratory, or disputes the correctness of the methods of analysis or test adopted by the appropriate laboratory, the District Forum shall require the opposite party or the complainant to submit in writing his objections in regard to the report made by the appropriate laboratory;
- (g) the District Forum shall thereafter give a reasonable opportunity to the complaint as well as the opposite party of being heard as to the correctness or otherwise of the report made by the appropriate laboratory and also as to the objection made in relation thereto under clause (1) and issue and appropriate order under section 14.

10 MS of EO/5-5/23/8-4

04. Ans (C)

(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 of 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-

The workman having been at the time thereof under the influence of drink or drugs or 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 the willful removal or disregard by the workman of

any safety workman.

(2) If a workman employed in any employment specified in Part A of Schedule III contracts any disease specified therein as an occupational disease peculiar to that employment or if a workman whilst in the service of an employer in whose service he has been employed for a continuous period of not less than six months (which period shall not include a period of service under any other employer in the same kind of employment) in any employment specified in Part B of Schedule III contracts any disease specified therein as an occupational disease peculiar to that employment or if

a workman whilst in the service of one or more employers in any employment specified in Part C of Schedule III for such continuous period as the Central Government may specify in respect of each such employment contracts any disease specified therein as an occupational disease peculiar to that

employment the contracting of the disease shall be deemed to be as injury by accident within the meaning of this section and unless the contrary is proved the accident shall be deemed to have

arisen out of and in the course of the employment

(3) The Central Government or the State Government after giving by notification in the official Gazette not less than three months' notice of its intention so to do may be a like notification add any description of employment to the employments specified in Schedule III and shall specify in the case of employments so added the diseases which shall be deemed for the purposes of this section to be occupational diseases peculiar to those employments respectively and thereupon the provisions of sub-section (2) shall apply in the case of a notification by the Central Government within the territories to which this Act extends or in case of and notification by the State Government within the State as if such disease had been declared by this Act to be occupational disease peculiar to those employments.

Save as provided by sub-section (2), (2A) and (3) no compensation shall be payable to a workman in respect of any disease unless the disease in directly attributable to a specific injury by accident arising out o and in the course of his employment. Nothing herein contained shall be deemed to confer any right to compensation on a workman in respect of any injury If he has instituted in a civil court a suit for damages in respect of the injury against the employer or any other person, and no suit for damages shall be maintainable by a workman in any court of law in respect of any injury-

(a) if he has instituted a claim to compensation in respect of the injury before a commissioner, or

(b) if an agreement has been come to between the workman and his employer providing for the payment of compensation in respect of the injury in accordance with the provisions of this Act.

Q5. Ans (a)
(Section 113) (Qualification for appointment of Chairperson and Members of Appellate Tribunal)

(1) A person shall not be qualified for appointment as the chairperson of the Appellate Tribunal of a Member of the Appellate Tribunal unless he: -

- (a) In the case of the Chairperson of the Appellate Tribunal, is, or has been, a judge of the Supreme Court or the Chief Justice of a High Court; and
- (b) In the case of Member of the Appellate Tribunal, -
 - (i) is, or has been, or is qualified to be, a Judge of a High Court; or
 - (ii) is, or has been, a secretary for at least one year in the Ministry or Department of the Central Government dealing with economic affairs or matters or infrastructure; or
 - (iii) is, or has been, a person of ability and standing, having adequate knowledge or experience in dealing with the matters relating to electricity generation, transmission and distribution and regulation or economics, commerce, law or management.
- (2) The Chairperson of the Appellate Tribunal shall be appointed by the Central Government after consultation with the Chief Justice of India. The Electricity Act, 2003
- (3) The Members of the Appellate Tribunal shall be appointed by the Central Government of the recommendation of the Selection Committee referred to in section 78.
- (4) Before appointing any person for appointment as Chairperson or other Member of the Appellate Tribunal, the Central Government shall satisfy itself that such person does not have any financial or other interest which is likely to affect prejudicially his functions as such Chairperson or Member.

Section 114. (Term of Office):

The Chairperson of the Appellate Tribunal or a Member of the Appellate Tribunal shall hold office as such for a term of three years from the date on which he enters upon his office:

Provided that such Chairperson or other Member shall be eligible for reappointment for a second term of three years: Provided further that no Chairperson of the Appellate Tribunal or Member of the Appellate Tribunal shall hold office as such after he has attained: -

- (a) in the case of the Chairperson of the Appellate Tribunal, the age of seventy years;
- (b) in the case of a Member of the Appellate Tribunal, the age of sixty-five years.

Section 115 (Terms and conditions of service):

The salary and allowances payable to, and the other terms and conditions of service of, the Chairperson of the Appellate Tribunal and Members of the Appellate Tribunal shall be such as may be prescribed by the Central Government. Provided that neither the salary and allowances nor the other terms and conditions of service of the Chairperson or a Member or the Appellate Tribunal shall be varied to his disadvantage after appointment.

05 Ans (b)

As per sec 3 of Workmen's Compensation Act. 1923 Employer's liability for compensation is as below: -

(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 of 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-

The workman having been at the time thereof under the influence of drink or drugs or 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 the willful removal or disregard by the workman of any safety workman.

- (2) If a workman employed in any employment specified in Part A of Schedule III contracts any disease specified therein as an occupational disease peculiar to that employment or if a workman whilst in the service of an employer in whose service he has been employed for a continuous period of not less than six months (which period shall not include a period of service under any other employer in the same kind of employment) in any employment specified in Part B of Schedule III contracts any disease specified therein as an occupational disease peculiar to that employment or if a workman whilst in the service of one or more employers in any employment specified in Part C of Schedule III for such continuous period as the Central Government may specify in respect of each such employment contracts any disease specified therein as an occupational disease peculiar to that employment the contracting of the disease shall be deemed to be as injury by accident within the meaning of this section and unless the contrary is proved the accident shall be deemed to have arisen out of and in the course of the employment
- (3) The Central Government or the State Government after giving by notification in the official Gazette not less than three months' notice of its intention so to do may be a like notification add any description of employment to the employments specified in Schedule III and shall specify in the case of employments so added the diseases which shall be deemed for the purposes of this section to be occupational diseases peculiar to those employments respectively and thereupon the provisions of sub-section (2) shall apply in the case of a notification by the Central Government within the territories to which this Act extends or in case of and notification by the State Government within the State as if such disease had been declared by this Act to be occupational disease peculiar to those employments.

Save as provided by sub-section (2), (2A) and (3) no compensation shall be payable to a workman in respect of any disease unless the disease in directly attributable to a specific injury by accident arising out o and in the course of his employment. Nothing herein contained shall be deemed to confer any right to compensation on a workman in respect of any injury. If he has instituted in a civil court a suit for damages in respect of the injury against the employer or any other person, and no suit for damages shall be maintainable by a workman in any court of law in respect of any injury-

- (a) if he has instituted a claim to compensation in respect of the injury before a commissioner, or
- (b) if an agreement has been come to between the workman and his employer providing for the payment of compensation in respect of the injury in accordance with the provisions of this Act.