

**Ans of Q. No .1 (a):**

No debits will be raised when a vehicle of an O&M Division is used by another O&M Division for O&M works. In such cases, a certificate shall be furnished by the Division using the vehicle, on a specified format. The certificate shall be allotted a serial number by the division owning the vehicle. In case, the certificate is not furnished within two months after the journey, the journey may be treated as a private one and a debit raised for recovering the amount.

**Ans of Q. No .1 (b):**

The IUT Bill is a bill prepared to raise the debit in respect of the transactions between one accounting unit and another and it is settled by U-Cheque.

The IUT bill is prepared by the account section at Division office within 10th of next month. The IUT bill will specify the date, serial number, name and location code the transfer AU / Division, name and location code of the transferee AU / Division, account code as per the Chart of accounts related to the type of Inter unit transaction i.e. fuel, material etc., particulars of the transaction including details and number of supporting documents and amount.

In Construction and Hydel organisation, the IUT Bill is prepared by the store sub divisions and the bill along with a receipted copy of store challans / store requisition is forwarded to its Division (Account Section) duly signed by the SDO store sub-division. The division sends the IUT Bill to the receiving division along with a copy of receipted store challan / store requisition duly signed by the divisional officer without waiting for a monthly stock account. The project stores sends the receipted store challans to the AO evaluation cell of the project. AO evaluation after evaluating the above challans will raise IUT bill on the receiving division / accounting unit without waiting for the monthly stock account. In case of a transfer of cash from one division to another division to another IUT BILL be raised on the spot and cash transferred only against U-cheque.

**Ans of Q. No .1 (c):**

Every employee incurring or sanctioning expenditure from the revenues of PSPCL should be guided by high standards of financial propriety. Each officer of PSPCL is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices. Among the principles on which emphasis is generally laid are the following: -

- 1) Every employee is expected to exercise the same vigilance in respect of expenditure incurred from PSPCL's money as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- 2) The expenditure should not be prima facie more than the occasion demands.
- 3) Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.
- 4) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- 5) PSPCL's revenue should not be utilized for the benefits of a particular person or section of the community unless:
  - i) the amount of expenditure involved is insignificant
  - ii) a claim for the amount could be enforced in a court of law
  - iii) the expenditure is in pursuance of a recognized policy or custom.
- 6) No authority should sanction any expenditure which is likely to involve, at a later date, expenditure beyond its own powers of sanction.
- 7) The amount of allowances, such as travelling allowance, granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole the sources of profit to the recipients.

**(5+5+10 Marks)**

Ans of Q. No .2 (a): Principals of Management: -

**Unity of direction:** -Whoever is engaged in the same activity should have a unified goal. This means all the person working in a company should have one goal and motive which will make the work easier and achieve the set goal easily.

**Equity:** -

All employees should be treated equally and respectfully. It's the responsibility of a manager that no employees face discrimination.

Ans of Q. No .2 (b):

**Administrative approval** is the formal acceptance of proposal by the administrative authority for incurring expenditure or to undertake a work, the **technical sanction** means the approval of a competent authority to a detailed estimate of cost of work of construction or repair proposed to be carried out for which lumpsum provision has been sanctioned by the competent authority.

(10+10 Marks)

**Ans of Q. No .3(a):**

The Chief Engineer or Superintending Engineer whosoever is competent to sanction the estimate for the work proposed to be taken in hand anticipation of a sanctioned estimate or provision of funds is the authority to decide as to whether the urgency of any case warrants the commencement of work. No work whatsoever should be commenced in the absence of a sanctioned estimate, without the previous writing of approval in writing of Chief Engineer/Superintending Engineer, which will be accorded only in cases of real urgency. Even if such an approval has been accorded, the expenditure incurred is in no way regularized, until an estimate is sanctioned by the competent authority. The Divisional Officer concerned should, therefore, take immediate steps to have estimate (final or tentative) sanctioned for such works. In the case of estimates sanctioned by the Divisional Officer, advice should be submitted to the CE and CAO, through the Superintending Engineer of the particulars of sanctioned estimates.

**Ans of Q. No .3(b):**

In case of purchase/ acquisition of a building, the building costs shall include the following items: -

1. Purchase price.
2. Compensation for acquisition of Building.
3. Payments to tenants to cancel their tenancy rights.
4. Expenses such as legal charges, stamp duty etc. incurred for securing an title.
5. Repairs, alteration and improvements to put the building in useable condition.
6. Architects fees or remodelling, alternations, improvements before the building is first put to use.

**Cost of constructed building shall include the following items: -**

1. Cost of construction comprising of materials, labour, contractor charges and depreciation on construction machinery.
2. Surveying
3. Cost of obtaining permits sanctioned plans occupation certificates from Municipal or other Bodies.
4. Architectural fees.
5. Insurance on in completed structure.
6. Cost of excavation.

**(10+10 Marks)**

**Ans of Q. No .4(a):**

Generally following items are not taken as 'Opening Balance' while writing a Cash Book:

1. Fake notes/ Torn notes in pieces
2. Foreign Currency
3. Base/Counterfeit coins,
4. NSCs/Defence plan certificates/Bonds/FDRs/Govt. Securities
5. Deposit receipts
6. Debentures
7. Service Postage stamps
8. Defaced Revenue Stamps
9. Postal Orders
10. Imprest
11. Temporary Advance.

**Ans of Q. No .4(b):**

**Generally, assets of PSPCL are depreciated up to 90% of their value. However, in the following cases, exceptions are there:-**

- i. **Leasehold Assets:-** In respect of leasehold assets the depreciation is charged every year to such an amount as is required to write off 100% (unlike for 90% for other assets) of cost of leasehold assets.
- ii. **Depreciation on development/improvement on Leasehold assets:-** Expenditure on development/improvement on leasehold assets is depreciated in such a way that full amount of such expenditure is written off.
- iii. Temporary erections are depreciated fully (100%).
- iv. Property, plant and equipment costing up to Rs.5000/- each are fully depreciated.

**Ans of Q. No .4(c):**

Cash book is basically a record of cash transactions only. All transactions of receipts and payments in cash or through cheque along with adjustments are recorded in Cashbook. The amount of the Cancelled cheque should be shown as a special write-back entry as a minus figure on the payment side in the bank column with cross reference be given against the original entry in Cashbook. No entry in the cash book is to be made when intimation of a stale cheque is received from AO Banking. The journal voucher is to be prepared for the same. When a consumer /outsider's cheque is received back from the bank dishonoured draw a line across the dishonoured cheque. A minus entry on the receipt & payment side of the cash book in the cash column should be passed. Every entry should be concise. A brief narration of all receipts and payments should be recorded. All the transactions should be recorded in time. Reference to the receipts with BA-16 no. and payments with voucher no. should be recorded. The amount deposited in bank should be recorded with PIS no. Account codes of all transactions should be recorded also. Every entry in the cash book should be duly attested by the drawing and disbursing officer or any official authorised by the corp. Interpolation of entries should be avoided as far as possible.

**Ans of Q. No .4(d):**

1. **75.616** - Encashment of Earned Leave at the time of Leave travel concession.
2. **75.127** - Arrear of pay due to revision of pay scale w.e.f. 01.01.06 to 31.10.09(Permanent and Regular Employees).
3. **47.309** - Deposits for contribution works.
4. **75.761** - Electricity Concession.

**(5+5+6+4 Marks)**

6  
7

Ans of Q. No .5(a):

**Rejection of Tenders as per Works Regulations-1997: -**

The following types of tenders shall be rejected: -

- Tenders from contractors, who are black-listed or with whom business dealing are suspended by PSEB.
- Tenders submitted by contractors, who did not purchase a set of tendering documents/specifications as required.
- Tenders submitted by a person in service under the Govt./Board or local authority.
- Tenders not accompanied by the required amount of Earnest Money.
- Tenders received telegraphically/through fax/through telex.

Ans of Q. No .5(b):

**Acceptance Of Tenders as per Works Regulations-1997:-**

- The acceptance of tender is subject to the condition that the amount of the tender will not exceed the amount of sanctioned estimate plus such excess as the authority accepting the tender is competent to sanction. This condition does not apply to Works Committee & WTMs.
- Approval of the next higher authority will be obtained if a tender other than the lowest is accepted. This condition does not apply to Works Committee & WTMs.
- Where the lowest tender is not accepted by the Works Committee, reason therefore shall be recorded.
- In case less than three tenders are received approval of the next higher authority shall be obtained. This condition will not apply to Works Committee & WTMs.
- Acceptance of tenders shall be accorded by the competent Authority in writing in noting sheets in the case files and in from of minutes of the meeting of WTMs/Board.
- In emergent cases the competent authority may authorize advance action to be taken in anticipation of receipt of formal decision.

Ans of Q. No .5(c):

**REFUND OF SECURITY DEPOSIT:**

- i) On faithful execution of the contract in all respect the security deposit of the contractor shall be refunded after the expiry of the warranty/defect liability period as provided in the contract. In case of civil works minimum period of 6 months will be provided as a defect liability period in the contract.

- ii) Engineer-in-charge (SDO up to Rs. 10 Lacs of the contract value and Sr. XEN for works costing more than Rs.10 Lacs) shall issue the certificate for site clearance.
- iii) Provisional completion certificate shall be issued within 30 days of the completion of the work. A copy of the certificate shall be sent to Technical Audit Organization. On receipt of the report from the technical Audit, after making recovery/rectification of the defects pointed out, the construction Organization will issue final completion certificate.
- iv) On receipt of the provisional completion certificate the post-construction technical check/audit shall be carried out within defect liability period.

**Ans of Q. No .5(d):**

**FORFEITURE OF SECURITY DEPOSIT:**

In the event of default on the part of Contractor in the faithful execution, the security deposit shall be forfeited by an order of the Contracting Agency under intimation to other SEs, CE's and the Secretary Board. In the case of field Sr. XENS, an order of forfeiture of Security deposit shall be issued by them provided they are Contracting Agency, under intimation to their SEs, who in turn shall circulate the same to other SEs, CE's and Secretary Board. The forfeiture of the security deposit shall be without prejudice to any other rights arising or accruing to the Board under relevant provision of the contract like penalty/damages for delay in delivery or risk execution of work including suspension of business dealings with the Board for a specific period.

D) Any amount due against the Contractor shall be recoverable from the pending amount of the concerned Work order or any other Purchase order/work Order/Contract of the firm with PSPCL. If no payment of the firm is pending with PSPCL against any other Purchase order/work Order/Contract then the same shall be deducted from any Security/EMD or PEMD lying with PSPCL. In case, the total amount of EMD, PMED, Security of all Purchase order/work Order/Contract is less than the recoverable amount, action shall be taken by PSPCL as admissible under the law e.g, filing of recovery suit & lodging of FIR etc. Moreover, the performance of the firm regarding the same shall be given due importance while placing future order on such firm

**(5+5+5+5 Marks)**

a)

According to PSPCL Punishment and Appeal Regulations,

An employee shall be deemed to have been placed under suspension by an order of appointing authority-

(a) with effect from the date of his detention, if he is detained in custody whether on a criminal charge or otherwise, for a period exceeding forty-eight hours:

NOTE: The deemed suspension of an employee is operative for the period of custody only. Once the period of custody is over, the appointing authority should carefully consider his continued suspension even beyond the period of custody depending upon the merits of the case under investigation.

(b) with effect from the date of his conviction, if in the event of conviction for an offence, he is sentenced to a term of imprisonment exceeding forty-eight hours and is not forth with dismissed or removed or compulsorily retired consequent to such conviction

Explanation

The period of forty-eight hours referred to in clause (b) of this sub- regulation shall be computed from the commencement of the imprisonment after the conviction and for this purpose, intermittent periods of imprisonment, if any, shall be taken into account.

b) Any 5-

The following cases shall not amount to a penalty as per Employees Punishment and Appeal Regulations :

(1) withholding of increments of pay of a Board employee for his failure to pass any Departmental Examination in accordance with the rules regulations or governing the Service to which he belongs or post which he holds or the terms of his appointment.

(2) stoppage of an employee at the efficiency bar in the time-scale of pay on the ground of his unfitness to cross the bar

(3) non-promotion of an employee, whether in a substantive or officiating capacity, after consideration of his case, to a service, grade or post for promotion to which he is eligible

(4) reversion of an employee officiating in a higher service, grade, or post to a lower service, grade or post, on the ground that he is considered to be unsuitable for such higher service, grade or post or on any administrative ground unconnected with his conduct;

② Model sal. of EO/S-11/22/P-2

(5) reversion of an employee appointed on probation to any other service, grade or post to his permanent service, grade or post. during or at the end of the period of probation in accordance with the terms of his appointment or the rules/regulations and orders governing such probation;

(6) replacement of the services of an employee whose service have been borrowed from a State Government or an authority under the control of a state Government at the disposal of the authority, which had lent his services

(7) compulsory retirement of an employee in accordance with the provisions relating to his superannuation or retirement

(i) termination of the services-

(a) of an employee appointed on probation, during or at the end of the period of his probation in accordance with the terms of his appointment or the rules/regulations and under governing such probation .or

(b) of a temporary employee appointed otherwise than under contract, on the expiration of the period of the appointment

or on the abolition of the post or before the due time in accordance with the terms of his appointment;  
or

(c) of an employee employed under an agreement, in accordance with the terms of such agreement.

③ Model Sol. of EUP-11/22 1/22

Model Solution to Q No. 1 (c)

Punjab State Power Corporation Limited

From

Addl. SE/ DS

PSPCL,

\_\_\_\_\_ City.

To,

All AEEs/ AEs under DS division

\_\_\_\_\_ city.

Memo no. \_\_\_\_\_ Dated \_\_\_\_\_

Subject: Information regarding defaulting amount., The information regarding the pending defaulting amount pertaining to the subdivision office under your control be supplied immediately as the same has been sought by the higher authorities.

Treat it most urgent.

Addl. SE

DS division

\_\_\_\_\_ city.

(4)

EXAMINER-1  
P-2, Q-2  
EO

Model Solution to Q No.2 of EO/S-11/22/P2

a) As per PSPCL Provident fund regulations under clause 25 of the regulation,

A subscriber to this Fund shall be allowed by the competent authority to make final withdrawal from the Fund for purchasing a computer system/Laptop along with printer and other related accessories, subject to the following terms and conditions, namely:-

- (1) The amount of the withdrawal shall be limited to one-half of the amount outstanding to the credit of the subscriber in the Fund or the actual price of the computer system/Laptop, whichever is the least.
- (2) Final withdrawal shall be sanctioned only after receipt of Performa invoice.
- (3) The subscriber has put in five years service;
- (4) The employee who will get computer advance from G.P.Fund, shall not be eligible for any advance from Corporation for this purpose.
- (5) Sanctioning authority shall ensure that after getting advance the employee has actually purchased the computer.
- (6) The employee who will get computer advance shall not refuse computer work as and when required by the Corporation to do.

Note: Second & Third advance shall be granted after 5 (Five) years have passed since the grant of the first and second advance subsequently.

b) According to PSPCL Provident fund regulations Note below Regulation 28,

Non Refundable advance may also be admissible to a subscriber who is under suspension.

Therefore the action of the competent authority is not in order.

c) As per Delegation of Powers, Head of department may delegate financial powers entrusted with them to their subordinate officers as and when necessary. But the subordinate officer can not redelegate these powers to any other officer.

So in this case, the action of CAO /HQ is in order but the action of Dy Cao is not in order.

Model Solution to Q no 3 of EO/8-11/22/P-2

P-2, Q-3  
EO

a)

1) Joining time : It is the time granted to a PSPCL employee to enable him 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.

2) Sphere of duty of an employee: It is the local area outside which he cannot travel without special orders of the competent authority.

3) Headquarters: Headquarters of a PSPCL employee are

a) If he is attached to the Head Office of the PSPCL, the headquarters for the time being is the Head Office of PSPCL and

b) In other cases, the station which has been declared to be his HQ by the competent authority or in the absence of such declaration, the station where the records of his office are kept.

4) Head of department: means the Secretary of the PSPCL, Chief Accounts Officer, Chief Engg. and other equivalent rank non engineering officers in the pay scale of CE or any other authority specially appointed by the PSPCL to exercise the powers of a HOD.

5) Fee: means recurring or non recurring payment to a PSPCL employee from a source other than PSPCL funds whether made directly to the PSPCL employee or indirectly through the intermediary of the PSPCL but does not include

a) unearned income such as income from property, dividends and interest on securities and

b) income from literary , cultural, artistic scientific or technological efforts and income from participation in sports activities as amature.

b) Full form of the following:

1) MAC. Media Access Control Address

2). HTTPS. Hyper text transfer protocol secure

3). HDMI. High definition multimedia interface

4). VOIP Voice over internet protocol

5). IPV4. Internet protocol version 4

c) System software is meant to manage the system resources. It serves as the platform to run application software. Application software helps perform a specific set of functions for which they have been designed.

Contd -

Model sol. of E0/S-11/22/P-2

16

System software is developed in a low-level language (assembly language for example) Application software is developed in a high-level language such as Java, C++, .net and VB.

System software automatically starts running once the system is turned on and stops when the system is shut down. Application software runs as and when the user requests it.

A system cannot even start without system software Application software is user specific and it is not needed to run the system on the whole.

System software is endowed with a general purpose. Application software carries a specific purpose.

A typical example for a system software is Windows Operating System Some characteristic examples for application software is MS Office, Photoshop and CorelDraw

①  
Model Solution to Q No.4 of EO/8-11/22/P-2

Examiner's  
P-2, Q-4  
EO

a) Different classes of pension are

- 1) Superannuation Pension
- 2) Compensation Pension
- 3) Invalid Pension
- 4) Retiring Pension

b) As per CSR Punjab Pension Rules, a pensioner whose age is more than 80 years but less than 85 years gets additional pension equal to 25% of basic pension as old-age allowance.

c) As per Employees Conduct Regulations ,

Instructions for employees conduct are as below:

1) Connection with Press or Radio:

a) No PSPCL employee shall except with the previous sanction of the PSPCL own wholly or in part or conduct or participation in the editing or management of any newspaper or the other periodical publication.

b) No PSPCL employee shall except with the previous sanction of the PSPCL or of the prescribed authority except in the Bonafide discharge of his duties, participate in a radio broadcast or contribute an article or write a letter to a newspaper or periodical either in his own name or anonymously or pseudo anonymously or in the name of any other person

Provided no such sanction shall be required if such contribution, broadcast or writing is of a purely literary, artistic or scientific character.

2) INVESTMENT, LENDING AND BORROWING

As per clause 17 (1) of the regulation,

1) No Board employee shall speculate in any stock, share or other investments. Pre purchase or sale or both of shares, securities or other investments shall be treated to be speculation

(2) No Board employee shall make or permit any member of his family or any person acting on his behalf to make any investment which is likely to embarrass or influence him in the discharge of his official duties

(3) No Board employee shall without previous sanction of the pre scribed authority either himself or through any member of this family or any other person acting on his behalf

Contd -

1) lend money to any person at interest, or in a manner whereby return in money or in kind is charged or paid.

2) lend or borrow money as principal or agent to or from any person including Bank or any other financial institutions or with whom he is likely to have official dealings.

Provided that Board employee may, give to or accept from a relative or a personal friend a purely temporary loan of a small amount free of interest, or operate a credit account with a bonafide tradesman or make an advance of pay to his private employee but such amount shall not exceed twelve months emoluments.

d)

The major differences between Tier 1 and Tier 2 NPS are:

**Eligibility:** Any Indian citizen between 18 and 65 years of age can open the Tier 1 account, where the applicant will be given a Permanent Retirement Account Number (PRAN). On the other hand, to be eligible for an NPS Tier 2 account, one must be a member of NPS Tier 1.

**Lock-in Period:** In the case of NPS Tier 1, this period lasts till the subscriber is 60 years old. The Tier 2 account does not have any lock-in period.

**Contributions:** The minimum contribution to open a Tier 1 account is ₹500, and ₹1000 for a Tier 2 account.

**Tax Benefits on Contribution:** For NPS Tier 1, a tax deduction of up to ₹1.5 lakhs is available under Sec 80CCD (1) and ₹50,000 under 80CCD (1B). However, such facilities are not available in the case of Tier 2 accounts.

**Taxation on Withdrawal:** At maturity, the total amount is tax-exempt for NPS Tier 1 account. On the other hand, if one opt for a Tier 2 account, the entire corpus gets added to the investor's taxable income and is taxed at the IT slab rate.

9.

Examiner - 5  
P-2, Q-5

Model Solution to Q No. 5

ot EO/c-11/22/P-2

a) EXTRAORDINARY LEAVE : 1) According to MSR 1972 Regulations (,Regulation 8.55.)

Extraordinary leave may be granted to any PSPCL employee in special circumstances:

a) When no other leave is by regulation admissible; or

b) When other leave is admissible, but the PSPCL employee concerned applies in writing for the grant of extraordinary leave.

(2) The authority empowered to grant leave may commute retrospectively:-

(a) Periods of absence without leave into extraordinary leave

(b) Extraordinary leave granted into leave of a different kind

if the latter type of leave was admissible at the time

extraordinary leave was granted.

Note 1

The power of commuting retrospectively periods of absence without

leave into extraordinary leave under clause (2) is absolute and subject to the conditions mentioned in clause (1) in otherwise such commutation is permissible even when other leave was admissible to the Board employee concerned at the time his absence without leave commenced. This concession cannot, however, be claimed by the Board employee as a matter of right

Note 2

The concession admissible under clause (2) cannot be claimed by PSPCL employee as a matter of right.

Note 3

Extraordinary leave granted to a PSPCL employee on medical certificate may be commuted retrospectively into leave not due at the discretion of the authority competent to sanction leave in respect of extraordinary leave taken on medical certificate. Such a commutation is permissible in a case where extraordinary leave is granted to a employee on medical certificate during temporary service but subsequently confirmed or declared quasi permanent with effect from a date earlier than the commencement of the extraordinary leave.

Note 4.

Extraordinary leave taken by PSPCL employee otherwise than a medical certificate, may also be commuted into leave not due with the discretion of the authority competent to sanction leave

Contd -

(b)

In the following cases, PSPCL employees are exempted from producing medical certificate of health

(a) a person who is already in permanent or quasi permanent employ of the Board/Government and has already undergone a Medical examination by a standard and by a Medical authority which are recognized by the Appointing authority as equivalent to those prescribed for the new appointment for which he is recruited/ selected, and

(b) a person who is already in permanent or quasi permanent employ in the same line, and being eligible for promotion to the new appointment against a promotion quota of vacancies. is actually so promoted

c) A candidate recruited to a Gazetted post from a Non- Gazetted ministerial post should not be required to undergo medical examination if he was medically examined and declared fit on appointment to Government/Board service.

c)

LEAVE TO A BOARD EMPLOYEE UNDER SUSPENSION: As per MSR 1972 Regulations,

No Casual Leave should normally be allowed to the persons under suspension, However, in very exceptional circumstances leave of absence may have to be allowed for un-avoidable reasons e.g. serious illness etc. This period of absence while under suspension will be treated as continued suspension and the employee will be paid for this period of absence on the same basis as his other period of suspension is treated under the orders of competent authority it will be incorrect to call this absence as Casual leave.

d) As per MSR 1972 Regulations,

'Honorarium' means a recurring or non-recurring payment granted to a Board employee from the Board Funds as remuneration for special work of an occasional nature or intermittent character

In the following cases, no honorarium is payable to the PSPCL employees:

1. No honorarium should be paid in respect of any work can fairly be regarded as part of the legitimate duties of the Board employee concerned.

2. It is one of the liabilities of Board employees to have to work outside office hours in exceptional times and circumstances. No honoraria should ordinarily be given on this account, but continues working out of office hours may justify a claim to honoraria or to special pay

3. No honoraria should be paid to Board employees for attending meetings of the Board and Committees financed wholly or partly from Board revenues.

4. No honorarium should be granted to Gazetted Officers engaged on work in connection with the setting up of Companies, Corporations, etc., which forms a part of their normal duties even if they work beyond office hours.

①

**Model Solution**  
**Departmental Accounts Examination for Engineer officers**  
**Session : II/2022**  
**Paper : III – (Revenue Accounts)**

E0

P-3.

Q 1.

- (a) After periodical review of security consumption as per clause 11.4, the demand for shortfall or refund of excess Security (consumption) shall be effected by PSPCL from/to the consumer. Provided, however, that if the Security (consumption) payable by the consumer is short or excess by not more than 10% of the existing Security (consumption), no action shall be taken.

In present case security difference is less than 10% of existing security. So no amount payable by the consumer.

- (b) The adequacy of the amount of Security (consumption) in accordance with clause 11.4.1 shall be reviewed by PSPCL after every three years (preferably after revision of tariff for the relevant year) based on the average monthly consumption for the twelve months period from April to March of the previous year except for HT/EHT consumers in whose case review of Security (consumption) shall be carried out annually.

In case of new connection less than one year old, the first review shall be carried out only after 12 months consumption from April to March is available with PSPCL.

In the present case the period between date of release of connection 7/2021 and 4/2022 (security reconciliation period) is less than 1 years so the security need not to be revised.

- (c) If a consumer in a month exceeds the sanctioned contract demand, demand surcharge shall be charged at rate of Rs.750/- per KVA on excess demand irrespective of number of defaults. This demand surcharge shall be without prejudice to the distribution licensee's right to take such other appropriate action as may be deemed necessary to restrain the consumer from exceeding his contract demand.

In the event of MDI being defective, maximum demand for billing purpose shall be computed per clause 16 of General Conditions of Tariff. In case computed maximum demand is more than sanctioned contract demand, no surcharge for demand consequent to this computation shall be levied.

- (d) In the event of the energy bill or other charges relating to electricity not being paid in full within the time specified in the bill, the consumers shall be levied late payment surcharge as under:

21.1 For all categories of consumers having HT/EHT specified supply voltage, if the full amount of the bill is not paid within due date, late payment surcharge shall be levied @ 2% on the unpaid amount of the bill up to 7 days after the due date. After 7 days, the surcharge shall be levied @ 5% on the unpaid amount of bill up to 15 days from the due date.

21.2 In case of consumers having LT specified supply voltage, if the full amount of the bill is not paid within due date, the late payment surcharge shall be levied @ 2% on the unpaid amount of the bill up to 15 days from the due date.

21.3 In case of AP consumers, late payment surcharge shall not be levied up to 7 days after the due date. After 7 days surcharge shall be levied as in the case of LT consumers.

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Model Sal. of EO/S-11/22/P-3

21.4 Interest @ 1.5% per month on gross unpaid amount including surcharge payable as per clause 21.1 & 21.3 above shall be levied after expiry of 15 days from the due date of the bill till the deposit of outstanding amount. Part of the month shall be treated as full month for this purpose.

(e)

18.1 Seasonal industries mean industries/factories which by virtue of nature of their production, work during part of the year up to a maximum of 9 months during the year as specified below in Condition 18.2.

18.2 Approved seasonal industries are as under:

- (i) All cotton ginning, pressing and bailing plants
- (ii) All rice shellers
- (iii) All rice bran stabilization units (without T.G. Sets)
- (iv) Kinnow grading & Waxing Centers
- (v) Maize Dryer Plants
- (vi) Food (including fruits and vegetables) processing, packaging and storage units.

Seasonal period for industries at Sr. No. (i), (iii) and (iv) shall be considered from 1st September to 31st next year and seasonal period for rice sheller industry at Sr. no. (ii) shall be from 1st October to 30th June next year. The seasonal industrial consumers at Sr. no. (i) to (iv) shall not be required to serve advance notice before starting or closing the unit.

Seasonal industrial consumers at Sr. No. (v) and (vi) shall be required to intimate the period of their season subject to maximum 9 months by 31st May or one month prior to start of season, whichever is earlier.

Seasonal industry consumers shall not be required to give any undertaking not to run his seasonal industry during off season.

Q2.

**(a) 21.5.2 of supply code 2014 Defective (other than inaccurate)/Dead Stop/Burnt/Stolen Meters**

The accounts of a consumer shall be overhauled/billed for the period meter remained defective/dead subject to maximum period of six months. In case of burnt/stolen meter, where supply has been made the account shall be overhauled for the period of direct supply subject to maximum period of six months. procedure for overhauling the account of the consumer shall be as under:

1. On the basis of energy consumption of corresponding period of previous year.
- b) In case the consumption of corresponding period of the previous year as referred in para (a) above available, the average monthly consumption of previous six (6) months during which the meter was functional shall be adopted for overhauling of accounts.
- c) If neither the consumption of corresponding period of previous year (para-a) nor for the last six months (para-b) is available then average of the consumption for the period the meter worked correctly during the 6 months shall be taken for overhauling the account of the consumer.
- d) Where the consumption for the previous months/period as referred in para (a) to para (c) is not available consumer shall be tentatively billed on the basis of consumption assessed as per para -4 of Annexure subsequently adjusted on the basis of actual consumption recorded in the corresponding period of succeeding year.
- e) The energy consumption determined as per para (a) to (d) above shall be adjusted for the change in load/demand, if any, during the period of overhauling of accounts.

**(b) cc 7/2022**

Special tariff for Small Power, Medium Supply and Large Supply consumers who use electricity exclusively during night hours for FY 2022-23.

Special reduced tariff for industrial consumers who opt to use electricity during night hours i.e. from 10:00 PM to 06:00 AM (next day) with the provision of consumption of electricity from 6:00 AM to 10:00 AM at normal tariff rate for FY 2022-23. The Commission has also retained the provision of allowing 10% of total electricity consumed during the night hours (10:00 PM to 06:00 AM the next day) to be availed during the period 10:00 AM to 10:00 PM. The Tariff for use of electricity exclusively during night shall be as under:

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

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SP	06:00 AM to 10:00 AM	5.80	
	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 Charges, Fuel Cost Adjustment (FCA) charge for the re period shall be applicable in accordance with condition 8 of General Conditions of Other conditions shall be as under : ToD rebate shall not be allowed on the reduced tariff under this cat as the tariff rate is already reduced.

Q3 (A)

Date	Reading	Reading Diff.	M.F	Consumption	Rate	Indep. feeder rate	amount
31-08-2022	11000						
01-08-2022	1000	10000	10	100000	6.55	1.25	8,18,750
	CD	80%	days	Rate			
Fixed charges	1100	0.8	30	110			95,474
Peak charges				2000	2		4,000
(Less) : Voltage rebate				100000	0.2		20,000
							8,98,224
				(+ ) ED/INFRA/MT @ 20%			1,79,645
					Total		10,77,869
					rent	GST	
			Meter Rent		469	84.42	553
				Grand total			10,78,422

(b)

**2. ASSESSMENT OF ELECTRICITY CHARGES IN CASES OF THEFT OF ELECTRICITY PER SECTION 135 OF THE ACT.**

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

3.

- The electricity charges already paid by consumer for the electricity consumed during the presumptive period of assessment, if any, will be adjusted in the electricity charges assessed as para 1 & 2 above. However, in case of unauthorized use of electricity covered under section 126 (6) (b) (iv) and (v) of the Act and charged in accordance with para 1(a)(i) or para 1(a)(ii) above, the electricity charges already paid by consumer will be calculated on pro-rata basis for the electricity consumed for the load used for other purposes or extended to other premises for the assessment period and will be adjusted in electricity charges assessed as per para 1 (a) (i) and (ii) above.

(b) The electricity charges payable in accordance with para 1 & 2 above shall be without prejudice to any liability under the Act or other Law/Regulations or provisions of the Supply Code.

**4. 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 Telecommunication towers	30 days
f) Non Residential (general) i.e. other than (e)	25 days
g) Water works & street lights	30 days
h) Other categories including temporary supply	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, Petrol pumps and Tele-communication towers	20hrs.
e) Domestic	08 hrs
f) Agriculture	04 hrs
g) Water works.	08 hrs.
h) Street light	08 hrs.
i) Other categories including temporary supply	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%

Q4

**(a) 106.1 Checking Schedule:**

106.1.1 All DS/ NRS/ industrial and Bulk Supply connections with load up to 100 kW/kVA in the jurisdiction of J.E. shall be checked by him at least once in every six months. All other three phase connections shall be checked by him at least once a year in addition to carrying out checking of 50% single phase connections. J.E.s are authorized to check the connections up to the point of supply/ meter.

106.1.2 The AE/AEE/XEN (DS) shall check all the HT/EHT connections upto the meter /metering equipment at the point of supply having connected load /demand more than 100 kW/kVA at least once every six months. Additionally, he will check all the small power connections, 50% of the other 3 phase connections and 10% general connections each year.

106.1.3 The Sr.XEN/ASE (DS) shall check all the HT/EHT connections upto the point of supply in his jurisdiction upto meter/metering equipment having connected load/demand more than 500 kW/kVA in his jurisdiction once every year. Additionally, he will check 5% of the HT/EHT connections having load/ demand less than 500 kW/kVA.

106.1.4 The SE/Dy.CE (DS) shall check all the HT / EHT connections having load/ demand more than 1 MW/MVA every year. Additionally, he may carry out random checking of other HT /EHT connections having load/ demand less than one MW/MVA.

**(b) 146 ENERGY AUDIT FOR INDUSTRIAL UNITS HAVING LOADS EXCEEDING 500 kW.**

The Punjab Government vide Notification No.6/40/96-IPE(6) dated 14.10.96 and 6/40/96-IPE(6) 57 dated 17.3.98 read with Notification No. 6/40/96-IPE(6)19276 dated 5.10.2000 made energy audit mandatory for industrial establishments where load /demand exceeds 500 kVA.

146.1 All Industrial units consuming Electrical Energy, whose load/demand exceeds 500 KVA shall have Energy Audit conducted for his/her establishment once every year from an accredited Energy Auditor in a three financial year, one detailed Energy Audit and two basic Energy Audits.

146.2 Energy Audit Report shall be submitted to the Govt. by the consumer as well as the Energy Auditor within three months from the close of the financial year i.e. 30th June, of every year so far as use of electrical energy is concerned. Industrialists are also required to submit the energy Audit Report to the SE/Energy Conservation under CE/EIC/ Technical Audit, PSPCL, Patiala. A copy of the report shall be submitted for further implementation/follow up the recommendations of Energy Auditors to the SE/Dy.CE (DS). Failure to submit the report to the Govt. within the Scheduled date will attract such penalty as the Govt. may deem fit.

146.2.1 If for any reason beyond the control of the consumer, the energy audit cannot be completed within the prescribed time limit, the consumer shall apply to the Pb. Govt. alongwith the reasons and recommend the Energy Auditor for extension of the date of submission of the report, up to a maximum period of three months beyond 30th June.

146.2.2 Upon considering of such application, the Govt. may extend the time limit up to three months.

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146.2.3 Every Energy Audit report shall be accompanied with energy conservation scheme which may be prepared as per following procedure:-

- a. Calculate energy saving for each equipment/feeder
- b. Calculate total cost of energy conservation measures and annual savings.
- c. Evaluate payback period, return on investment etc.

**(c) 149 FAILURE OF SUPPLY AND INTIMATION OF SHUT DOWN:**

149.1 The PSPCL shall take all reasonable precautions to ensure continuity of supply of power to the consumer but shall not be responsible for any loss to him or damage to his plant and equipment due to interruption of supply power owing to damage to the PSPCL's plant, equipment and supply system and for reasons including but not limited to war, mutiny, riot, earthquake, cyclone, tempest, strike, civil commotion, lock out, lightning, fire, flood, accident or break down of plant and machinery or causes beyond control of the PSPCL. The PSPCL shall give intimation as early as possible of the probable duration of such interruptions in supply of power to the consumer.

149.2 The PSPCL reserves the right to curtail, stagger or cut off the supply of electricity altogether in any power position or any other emergency warrants such a course of action. The PSPCL will endeavor to notify such restrictions as early as possible.

149.3 The PSPCL shall always be entitled for reasons of testing or maintenance or any other cause for efficient working of the supply system to temporarily discontinue the supply for such periods as may be necessary, subject always to notice being given in this behalf, with the object of causing inconvenience to the consumer.

149.4 Whenever it is found necessary to shut down either a section or the whole of the supply system, intimation shall invariably be given to the consumers, particularly to the important ones, in form of a Shutdown.

149.5 General consumers shall be notified through public notice in the print media/ AIR/ TV, besides notifying about the shut down on the notice board outside the complaint offices.

149.6 In the event of scheduled shut down affecting supply to important locality or a number of towns/villages, a prior intimation shall also be given through AIR/TV and newspapers for the information of public. A press release may also be issued through local and regional newspapers.

149.7 Intimation to the consumers is sent just to avoid inconvenience to them. Although PSPCL is not responsible for any inconvenience or loss caused to any consumer in the event of non-receipt of intimation yet efforts shall be made to carry out the provisions of the preceding paras.

**(d) 84.1 Hardware & Software:**

**84.1.1 Hardware**

a) For In-House Scheme: The Spot Billing Machines will be issued to Divisional Offices for its further use. The meter readers for carrying out Spot Billing and Spot delivery of the bills after its preparation on the computer. One no. desktop computer with Printer and UPS shall also be provided to the Sub-Division / Special Division or group of sub-divisions for carrying out the base computer operations. The hardware shall form the T & E of the respective office. After expiry of warranty, the concerned distribution office will be responsible for

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and trouble-free operation of the PCs, Printers & UPS. However, the AMC of SBMs shall be arranged office of SE/Dy.CE/Billing.

b) For out-sourcing Agency: the respective Outsourcing Agency shall provide for the necessary Spot Billing machines and base computer system and shall be responsible for trouble free operation of all hardware components.

84.1.2. Software: The software for the Spot Billing Machines has been made compatible with the software DOEACC/NIELIT, Chandigarh to eliminate any chances of wrong preparation of bills. The bills presently being prepared by DOEACC/NIELIT, Chandigarh are proposed to be prepared through Spot Billing Machines. The software shall be same for both in house and outsourced spot billing. Sr.Xen/ASE/CC, Chandigarh shall be the Nodal officer for getting any changes made in the software as per the required billing logics and tariffs. The software for base computer for in-house billing shall be provided by Sr.Xen/ASE/CC, Chd. whereas for out sourcing Agency it shall be provided by agencies themselves. The software required for entering of data and printing of reports shall also be arranged by Outsourcing Agencies themselves.

Q5.  
(a) Age Analysis of Defaulting Account

Responsible	Action	Timing
UDC Revenue	Defaulting amount will be the amount not paid by the consumer within 2 months, to be reckoned after the month 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 month, 1991	
	1. Scrutinize the balance column of the Billing Ledger. 2. Look at the balance column of billing Ledger and identify defaulting consumers as per definition given above and enter them into consumer category wise analysis sheet 3. For the consumer listed in the Age Analysis sheet determine the age break up and split the balance entered in the age analysis into age columns as follows: (i) Balance outstanding upto one year (ii) Balance outstanding for a period upto 2 year (iii) Balance outstanding 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	Half year i.e. end of March, 1991 every year
	6. Prepare a separate summary of all defaulting consumers outstanding for more than 2 years as per format SOP-22. This may be called a summary of doubtful balance 7. Write out a brief history of each case no listed along with the fact whether legal recovery proceeding have been started or not	Half year
	8. The cases for writing off the outstanding amount by the competent authority should also be processed simultaneously	As When
RA/ARA	9. Check the statement prepared by UDC Revenue 10. Forward to Divisional Officer under signature of AEE/AE(D.S)	
Division Office	11. Merge the consolidated agewise analysis sheets received from Sub Divisions to arrive at total age wise balance 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.	
Circle Office	Merge the consolidated Agewise Analysis sheets and abstract of summary of Doubtful balance of all the divisions and forward to CE/DS, concerned Chief Auditor and Chief Accounts Officer (A&R)	
	FORM TITLE Billing Ledger Agewise Analysis Sheet Consolidated Agewise Analysis Sheet Summary of Doubtful Balances	FORM NO SOP 1, SOP 1(a), SOP 1(b) SOP 2 SOP 22 SOP 22-A SOP-23

(b) Accounting for write off of Bad Debts

Responsible	Action	Timing
Circle office	<ol style="list-style-type: none"> <li>1. Examine the 'Summary of Doubtful Balance received from Divisions along with the separate detailed history in repost of debtor which the division think, should be written off.</li> <li>2. Identity those consumers against whom the legal recovery proceeding should have been Initiated but not yet taken up and Intimate the same to the concerned Division after taking the approval of the SE</li> <li>3. After taking approval of SE, forward cases of debtors to be written off along with detailed history to the competent authority.</li> <li>4. If write off is approved, intimate divisions concerned by sending copy of the minutes of the meeting sanction of the competent authority.</li> </ol>	AS AN WHEN
Divisional Accountant	5. Receive copy of minute of meeting sanction and convey it to the concerned Sub division. Simultaneously take action to Inform the competent authority viz. Secretary in case of Gazetted Officers, CE/SE in case of JE/Sub Divisional staff and CAO in case of RAJARA for initiating disciplinary proceedings as per minutes/ decision of competent authority.	AS AN WHEN
Revenue Accountant	6. On receipt of decision as per step 5, prepare a journal voucher to write off the amount due. Get IV authorized from SDO.	DO
	7. Get the journal voucher posted in the Allowances Adjustment Register (Form SOP-6A) Give reference to sanction of competent Authority Permanently Disconnected Consumer Ledger.	Same Day
	8. Forward the Journal voucher along with supporting documents to Divisional office for incorporation in monthly account.	Monthly
	<div>FORM TITLE</div> <div>Summary of Doubtful Balances</div> <div>Permanently Disconnected Consumer Ledger</div>	<div>FORM NO.</div> <div>SOP 23</div> <div>SOP 21</div>

①

**Answer 1 (a)**

*Following processes have been held to be manufacturing processes:*

- (1) Sun-cured tobacco leaves subjected to processes of moistening, stripping, breaking up, adaption, packing, with a view to transport to company's main factory for their use in manufacturing cigarette (*V.P. Gopala Rao v. Public Prosecutor*, AIR 1970 S.C. 66).
- (2) The operation of peeling, washing etc., of prawns for putting them in cold storage is a process with a view to the sale or use or disposal of the prawns (*R.E.DSouza v. Krishnan Nair*, 1968 F.J.R. 469).
- (3) Stitching old gunny bags and making them fit for use.
- (4) In paper factory, bankas grass packed into bundles manually and despatched to the factory.
- (5) Work of garbling of pepper or curing ginger.
- (6) Process carried out in salt works in converting sea water into salt.
- (7) Conversion of latex into sheet rubber.
- (8) A process employed for the purpose of pumping water.
- (9) The work done on the bangles of cutting grooves in them which later would be filled with colouring, is clearly a stage in ornamentation of the bangle with view to its subsequent use for sale.
- (10) Preparation of soap in soap works.
- (11) The making of bidies.
- (12) The raw film used in the preparation of movies is an article or a substance and when by the process of tracing or adapting, after the sound are absorbed and the photos imprinted, it is rendered fit to be screened in a cinema theatre, then such a change would come within the meaning of the term treating or adapting any article or substance with a view to its use.

**Answer 1 (b)****MEASURES TO BE TAKEN BY FACTORIES FOR HEALTH.**

Chapter III of the Act deals with the following aspects.

**(i) Cleanliness**

Section 11 ensures the cleanliness in the factory. It must be seen that a factory is kept clean and it is free from effluvia arising from any drain, privy or other nuisance. The Act has laid down following provisions in this respect :

- (1) All the accumulated dirt and refuse on floors, staircases and passages in the factory shall be removed daily by sweeping or by any other effective method. Suitable arrangements should also be made for the disposal of such dirt or refuse.
- (2) Once in every week, the floor should be thoroughly cleaned by washing with disinfectant or by some other effective method [Section 11(1)(b)].
- (3) Effective method of drainage shall be made and maintained for removing water, to the extent possible, which may collect on the floor due to some manufacturing process.

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(4) To ensure that interior walls and roofs, etc. are kept clean, it is laid down that:

- (i) white wash or colour wash should be carried at least once in every period of 14 months;
- (ii) where surface has been painted or varnished, repair or revarnish should be carried out once in every five years, if washable then once in every period of six months;
- (iii) where they are painted or varnished or where they have smooth impervious surface, it should be cleaned once in every period of 14 months by such method as may be prescribed.

(5) All doors, windows and other framework which are of wooden or metallic shall be kept painted or varnished at least once in every period of five years.

(6) The dates on which such processes are carried out shall be entered in the prescribed register.

If the State Government finds that a particular factory cannot comply with the above requirements due to its nature of manufacturing process, it may exempt the factory from the compliance of these provisions and suggest some alternative method for keeping the factory clean. [Section 11(2)]

### **(ii) Disposal of waste and effluents**

Every occupier of a factory shall make effective arrangements for the treatment of wastes and effluents due to the manufacturing process carried on in the factory so as to render them innocuous and for their disposal. Such arrangements should be in accordance with the rules, if any, laid down by the State Government. If the State Government has not laid down any rules in this respect, arrangements made by the occupier should be approved by the prescribed authority if required by the State Government. (Section 12)

### **(iii) Ventilation and temperature**

Section 13 provides that every factory should make suitable and effective provisions for securing and maintaining (1) adequate ventilation by the circulation of fresh air; and (2) such a temperature as will secure to the workers reasonable conditions of comfort and prevent injury to health. What is reasonable temperature depends upon the circumstances of each case. The State Government has been empowered to lay down the standard of adequate ventilation and reasonable temperature for any factory or class or description of factories or parts thereof. It may direct that proper measuring instruments at such places and in such position as may be specified shall be provided and prescribed records shall be maintained.

### **(iv) Dust and fume**

There are certain manufacturing processes like chemical, textile or jute, etc., which generates lot of dust, fume or other impurities. It is injurious to the health of workers employed in such manufacturing process.

### **(v) Artificial humidification**

Humidity means the presence of moisture in the air. In certain industries like cotton, textile, cigarette, etc., higher degree of humidity is required for carrying out the manufacturing process. For this purpose, humidity of the air is artificially increased. This increase or decrease in humidity adversely affects the health of workers.

Section 15(1) empowers the State Government to make rules (i) prescribing the standards of humidification, (ii) regulating methods to be adopted for artificially increasing the humidity of the air, (iii) directing prescribed tests for determining the humidity of the air to be correctly carried out, and recorded, and (iv) prescribing methods to be adopted for securing adequate ventilation and cooling of the air in the work-room.

Section 15(2) lays down that water used for artificial humidification should be either purified before use or obtained from a public supply or other source of drinking water.

Where the water is not purified as stated above. Section 15(3) empowers the Inspector to order, in writing, the manager of the factory to carry out specified measures, before a specified date, for purification of the water.

### **(vi) Overcrowding**

Overcrowding in the work-room not only affect the workers in their efficient discharge of duties but their health also. Section 16 has been enacted with a view to provide sufficient air space to the workers.

- (1) Section 16(1) prohibits the overcrowding in the work-rooms to the extent it is injurious to the health of the workers.
- (2) Apart from this general prohibition Section 16(2) lays down minimum working space for each worker as 14.2 cubic metres of space per worker in every workroom.

**(vii) Lighting**

Section 17 of the Factories Act makes following provisions in this respect:

- (1) every factory must provide and maintain sufficient and suitable lighting, natural, artificial or both, in every part of the factory where workers are working or passing;
- (2) all the glazed windows and sky lights should be kept clean on both sides;
- (3) effective provisions should be made for the prevention of glare from a source of light or by reflection from a smooth or polished surface;
- (4) formation of shadows to such an extent causing eye-strain or the risk of accident to any worker, should be prevented, and
- (5) the state government is empowered to lay down standard of sufficient and suitable lighting for factories for any class or description of factories or for any manufacturing process.

**(viii) Drinking water**

Section 18 makes following provisions with regard to drinking water.

- (1) every factory should make effective arrangements for sufficient supply of drinking water for all workers in the factory;
- (2) water should be wholesome, i.e., free from impurities;
- (3) water should be supplied at suitable points convenient for all workers;
- (4) no such points should be situated within six metres of any washing place, urinals, latrine, spittoon, open drain carrying sullage or effluent or any other source of contamination, unless otherwise approved in writing by the Chief Inspector;
- (5) all such points should be legible marked Drinking Water in a language understood by majority of the workers;
- (6) in case where more than 250 workers are ordinarily employed, effective arrangements should be made for cooling drinking water during hot weather. In such cases, arrangements should also be made for the distribution of water to the workers; and
- (7) the State Government is empowered to make rules for the compliance of above stated provisions and for the examination, by prescribed authorities, of the supply and distribution of drinking water in factories.

**(ix) Latrines and urinals**

Every factory shall make suitable arrangement for the provision of latrines and urinals for the workers. These points as stated below, are subject to the provisions of Section 19 and the rules laid down by the State Government in this behalf.

- (1) every factory shall make provision for sufficient number of latrines and urinals of prescribed standard. These should be conveniently situated and accessible to all workers during working hours;
- (2) separate arrangement shall be made for male and female workers;
- (3) all these places shall have suitable provisions for lighting and ventilation;
- (4) no latrine or urinal shall communicate with any work-room unless in between them there is provision of open space or ventilated passage;
- (5) all latrines and urinals shall be kept in a clean and sanitary conditions at all times;
- (6) a sweeper shall be employed whose exclusive job will be to keep clean all latrines and urinals;
- (7) where more than 250 workers are ordinarily employed in a factory, following additional measures shall be taken under Section 19(2):
  - (i) all latrines and urinals accomodation shall be of prescribed sanitary type.
  - (ii) all internal walls upto ninety centimetres, and the floors and the sanitary blocks shall be laid in glazed tiles or otherwise furnished to provide a smooth polished impervious surface;
  - (iii) the floors, walls, sanitary pan, etc., of latrines and urinals shall be washed and cleaned with suitable detergents and/or disinfectants, at least once in every seven days.
- (8) the State Government is empowered to make rules in respect of following:
  - (i) prescribing the number of latrines and urinals to be provided to proportion to the number of male and female workers ordinarily employed in the factory.
  - (ii) any additional matters in respect of sanitation in factories;
  - (iii) responsibility of the workers in these matters.

**(x) Spittoons**

Every factory should have sufficient number of spittoons situated at convenient places. These should be maintained

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**Answer 1 (c)**

**How to apply for leave with wages**

- (i) If a worker wants to avail leave with wages earned by him during the year, he must apply in writing, to the manager of the factory at least 15 days before the date on which he wishes to go on leave. [Section 79(6)]
- (ii) In case a worker is employed in a public utility service as defined in Section 2(n) of the Industrial Disputes Act, 1947, the application for leave with wages shall be made at least 30 days in advance.
- (iii) The annual leave with wages cannot be availed for more than three times during any year.
- (iv) The application to avail annual leave with wages for illness purposes can be made at any time. [Section 79(7)]
- (v) An application for leave which does not contravene the provisions of Section 79(6) shall not be refused unless the refusal is in accordance with the scheme for the time being in operation under sub-sections (8) and (9) of Section 79. [Section 79(10)]

## Answer 2 (a)

### **(iv) Theory of notional extension of employment**

To make the employer liable it is necessary that the injury caused by an accident must have arisen in the course of employment. It means that the accident must take place at a time and place when he was doing his master's job.

It is well settled that the concept of "duty" is not limited to the period of time the workman actually commenced his work and the time he downs his tools. It extends further in point of time as well as place. But there must be nexus between the time and place of the accident and the employment. If the presence of the workman concerned at the particular point was so related to the employment as to lead to the conclusion that he was acting within the scope of employment that would be sufficient to deem the accident as having occurred in the course of employment (*Weaver v. Tradegar Iron and Coal Co. Ltd.*, (1940) 3 All, ER 15).

It is known as doctrine of notional extension of employment; whether employment extends to the extent of accident depends upon each individual case.

A workman while returning home after duty was murdered within the premises of the employer. It was held that there was casual and proximate connection between the accident and the employment. Since the workman was on spot only for his employment and his wife is entitled for compensation (*Naima Bibi v. Lodhne Colliery* (1920) Ltd., 1977 Lab. I.C. NOC 14). If an employee in the course of his employment has to be in a particular place by reason where he has to face a peril which causes the accident then the casual connection is established between the accident and the employment (*TNCS Corporation v. Poonamalai*, 1994 II LLN 950).

## Answer 2 (b)

### **When employer is not liable**

In the following cases, the employer shall not be liable:

- (i) When the injury does not result in disablement for a period exceeding 3 days.
- (ii) When the injury not resulting in death or permanent total disability is due to any of the following reasons:
  - (a) the employee was at the time of accident, under the influence of drink or drugs, or
  - (b) the employee wilfully disobeyed an order expressly given or a rule expressly framed for the purpose of securing safety of workers, or
  - (c) the employee, wilfully disregards or removes any safety guards or safety devices which he knew to have been provided for the safety of the employee.

Thus, where a employee dies due to an accident arising out of and in the course of employment, it cannot be pleaded that death was due to any of the reasons stated from (a) to (c) (*R.B. Moondra & Co. v. Mst. Bhanwari*, AIR, 1970 Raj. 111).

## Answer 2 (c)

### Method of calculating wages

Monthly wages mean the amount of wages deemed to be payable for a months service and calculated as follows:

- (a) Where the employee has, during a continuous period of not less than 12 months immediately preceding the accident, been in the service of the employer who is liable to pay compensation, the monthly wages of the employee shall be 1/12th of the total wages which have fallen due for payment to him by the employer in the last 12 months of that period.
- (b) Where the whole of the continuous period of service was less than one month, the monthly wages of the employee shall be the average monthly amount which during the 12 months immediately preceding the accident was being earned by an employee employed on the same work by the same employer, or, if there was no employee so employed, by an employee employed on similar work in the same locality.
- (c) In other cases, including cases in which it is not possible to calculate the monthly wages under clause (b), the monthly wages shall be 30 times the total wages earned in respect of the last continuous period of service, immediately preceding the accident from the employer who is liable to pay compensation, divided by the number of days comprising such period. (Section 5)

A period of service shall be deemed to be continuous which has not been interrupted by a period of absence from work exceeding 14 days.

## Answer 2 (d)

**Advances/Withdrawals:** Advances from the Provident Fund can be taken for the following purposes subject to conditions laid down in the relevant paras of the Employees Provident Fund Scheme:

- (1) Non-refundable advance for payment of premia towards a policy or policies of Life Insurance of a member;
- (2) Withdrawal for purchasing a dwelling house or flat or for construction of a dwelling house including the acquisition of a suitable site for the purpose, or for completing/continuing the construction of a dwelling house, already commenced by the member or the spouse and an additional advance for additions, alteration or substantial improvement necessary to the dwelling house;
- (3) Non-refundable advance to members due to temporary closure of any factory or establishment for more than fifteen days, for reasons other than a strike or due to non-receipt of wages for 2 months or more, and refundable advance due to closure of the factory or establishment for more than six months;
- (4) (i) Non-refundable in case of:
  - (a) hospitalisation lasting one month or more, or
  - (b) major surgical operation in a hospital, or
  - (c) suffering from T.B., Leprosy, Paralysis, Cancer, Mental derangement or heart ailment, for the treatment of which leave has been granted by the employer;
- (ii) Non-refundable advance for the treatment of a member of his family, who has been hospitalised or requires hospitalisation, for one month or more:
  - (a) for a major surgical operation; or
  - (b) for the treatment of T.B., Leprosy, Paralysis, Cancer, mental derangement or heart ailment;
- (5) Non-refundable advance for daughter/sons marriage, self-marriage, the marriage of sister/brother or for the post matriculation education of son or daughter;
- (6) Non-refundable advance to members affected by cut in the supply of electricity;
- (7) Non-refundable advance in case property is damaged by a calamity of exceptional nature such as floods, earthquakes or riots;
- (8) Withdrawals for repayment of loans in special cases; and
- (9) Non-refundable advance to physically handicapped members for purchasing an equipment required to minimise the hardship on account of handicap.

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**Answer 3**

- a) Seven
- b) Rs 90000/-
- c) Occupier
- d) 14.2
- e) 250
- f) Chief Inspector of Factories
- g) Public Information Office
- h) Freedom of Information Act, 2002
- i) Contain Corruption
- j) Rs 10 Lakhs
- k) Central Government
- l) Rs 50 Lakhs to Rs 2 Crore
- m) High Court
- n) Right to Choose
- o) Chairperson and three other members
- p) 108
- q) 45 days
- r) Intra-State Transmission
- s) 150
- t) More than 30 women

**Answer 4 (a)****Classification of enterprises**

<b>MANUFACTURING SECTOR</b>	
<b>ENTERPRISES</b>	<b>INVESTMENT IN PLANT &amp; MACHINERY</b>
MICRO ENTERPRISES	DOES NOT EXCEED TWENTY FIVE LAKH RUPEES
SMALL ENTERPRISES	MORE THAN TWENTY FIVE LAKH RUPEES BUT DOES NOT EXCEED FIVE CRORE RUPEES
MEDIUM ENTERPRISES	MORE THAN FIVE CRORE RUPEES BUT DOES NOT EXCEED TEN CRORE RUPEES

<b>SERVICE SECTOR</b>	
<b>ENTERPRISES</b>	<b>INVESTMENT IN EQUIPMENTS</b>
MICRO ENTERPRISES	DOES NOT EXCEED TEN LAKH RUPEES
SMALL ENTERPRISES	MORE THAN TEN LAKH RUPEES BUT DOES NOT EXCEED TWO CRORE RUPEES
MEDIUM ENTERPRISES	MORE THAN TWO CRORE RUPEES BUT DOES NOT EXCEED FIVE CORE RUPEES

**Answer 4 (b)****Micro and Small Enterprises Facilitation Council**

Section 20 empowers the State Government to establish by notification, one or more Micro and Small Enterprises Facilitation Councils, at such places, exercising such jurisdiction and for such areas, as may be specified in the notification.

**Composition of Facilitation Council**

Section 21 stipulates that the Micro and Small Enterprise Facilitation Council shall consist of not less than three but not more than five members to be appointed from among the following categories, namely:

- (i) Director of Industries, by whatever name called, or any other officer not below the rank of such Director, in the Department of the State Government having administrative control of the small scale industries or, as the case may be, micro, small and medium enterprises, as chairperson; and
- (ii) one or more office-bearers or representatives of associations of micro or small industry or enterprises in the State; and
- (iii) one or more representatives of banks and financial institutions lending to micro or small enterprises; or
- (iv) one or more persons having special knowledge in the field of industry, finance, law, trade or commerce.

**Answer 4 (c)**

**Jurisdiction of National Commission**

Section 21 provides that the National Commission shall have jurisdiction:

- (a) to entertain complaints where the value of the goods or services and the compensation, if any, claimed exceeds rupees one crore;
- (b) to entertain appeals against the orders of any State Commission. However, under second proviso to Section 19 no appeal by a person, who is required to pay any amount in terms of an order of the State Commission, shall be entertained by the National Commission unless the appellant has deposited in the prescribed manner fifty percent of the amount or rupees thirty-five thousands, whichever is less; and
- (c) to call for the records and pass appropriate orders in any consumer dispute which is pending before, or has been decided by any State Commission where it appears to the National Commission that such State Commission has exercised a jurisdiction not vested in it by law, or has failed to exercise a jurisdiction so vested, or has acted in the exercise of its jurisdiction illegally or with material irregularity.

**Answer 4 (d)**

**State Commission**

Section 16 of the Act empowers the State Government to establish the State Consumer Disputes Redressal Commission consisting of:

- (a) a person who is or has been a judge of a High Court appointed by the State Government (in consultation with the Chief Justice of the High Court) who shall be its President.
- (b) not less than two and not more than such number of members, as may be prescribed, one of whom shall be a woman, who shall have the following qualifications, namely:
  - (i) be not less than thirty-five years of age,
  - (ii) possess a bachelor's degree from a recognised university, and
  - (iii) be persons of ability, integrity and standing, and have adequate knowledge and experience of at least ten years in dealing with problems relating to economics, law, commerce, accountancy, industry, public affairs or administration:

It is required that not more than fifty per cent of the members be from amongst persons having a judicial background. "Persons having judicial background" shall mean persons having knowledge and experience for at least a period of ten years as a presiding officer at the district level court or any tribunal at equivalent level.

**Answer 5 (a)**

**Section 65. (Provision of subsidy by State Government):**

If the State Government requires the grant of any subsidy to any consumer or class of consumers in the tariff determined by the State Commission under section 62, the State Government shall, notwithstanding any direction which may be given under section 108, pay, in advance and in such manner as may be specified, the amount to compensate the person affected by the grant of subsidy in the manner the State Commission may direct, as a condition for the licence or any other person concerned to implement the subsidy provided for by the State Government:

Provided that no such direction of the State Government shall be operative if the payment is not made in accordance with the provisions contained in this section and the tariff fixed by State Commission shall be applicable from the date of issue of orders by the Commission in this regard.

**Answer 5 (b)**

The Central Government shall, by notification, establish an Appellate Tribunal to be known as the Appellate Tribunal for Electricity to hear appeals against the orders of the adjudicating officer or the Appropriate Commission under this Act.

**Section 111. (Appeal to Appellate Tribunal):** — (1) Any person aggrieved by an order made by an adjudicating officer under this Act (except under section 127) or an order made by the Appropriate Commission under this Act may prefer an appeal to the Appellate Tribunal for Electricity:

Provided that any person appealing against the order of the adjudicating officer levying any penalty shall, while filing the appeal, deposit the amount of such penalty:

Provided further that wherein any particular case, the Appellate Tribunal is of the opinion that the deposit of such penalty would cause undue hardship to such person, it may dispense with such deposit subject to such conditions as it may deem fit to impose so as to safeguard the realisation of penalty.

(2) Every appeal under sub-section (1) shall be filed within a period of forty-five days from the date on which a copy of the order made by the adjudicating officer or the Appropriate Commission is received by the aggrieved person and it shall be in such form, verified in such manner and be accompanied by such fee as may be prescribed:

Provided that the Appellate Tribunal may entertain an appeal after the expiry of the said period of forty-five days if it is satisfied that there was sufficient cause for not filing it within that period.

(3) On receipt of an appeal under sub-section (1), the Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or setting aside the order appealed against.

(4) The Appellate Tribunal shall send a copy of every order made by it to the parties to the appeal and to the concerned adjudicating officer or the Appropriate Commission, as the case may be.

(5) The appeal filed before the Appellate Tribunal under sub-section (1) shall be dealt with by it as expeditiously as possible and endeavour shall be made by it to dispose of the appeal finally within one hundred and eighty days from the date of receipt of the appeal:

Provided that where any appeal could not be disposed of within the said period of one hundred and eighty days, the Appellate Tribunal shall record its reasons in writing for not disposing of the appeal within the said period.

(6) The Appellate Tribunal may, for the purpose of examining the legality, propriety or correctness of any order made by the adjudicating officer or the Appropriate Commission under this Act, as the case may be, in relation to any proceeding, on its own motion or otherwise, call for the records of such proceedings and make such order in the case as it thinks fit.

#### Answer 5 (c)

Section 135. (Theft of Electricity): --- 1[(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:

①② Model sol. of EO/S-11/23/P-4

Answer 5 (d)

### **State Air Laboratory**

The State Government have been authorised to establish, by notification in the Official Gazette, one or more laboratories or specify one or more laboratories to carry out functions entrusted to the State Air Laboratory under the Act. The State Government may after consultation with the State Board, make rules prescribing the functions of the State Air Laboratory, the procedure for submission to the State Laboratory of samples for analysis and reports thereon and the fees payable in respect of such reports and such other matter as may be necessary or expedient to enable that Laboratory to carry out its functions.

Section 29 of the Act empowers the State Government to appoint such persons as it thinks fit having the prescribed qualifications, as Government analysts for the purpose of analysis of samples of air or emissions.