

Paper-1

Works Accounts

Ques no. 1

- (a) Following instructions should be observed in connection with the disposal of materials received from the dismantlement of Boards permanent works:-

Dismantlement without Replacement

- 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.
- 2) The cost dismantlement should be debited to the annual maintenance estimate of the scheme concerned provided the expenditure involved on dismantlement does not cause any excess over the estimate. Otherwise special estimates debitable to GH-77.5 should be framed and sanctioned by the competent authority to cover the expenditure.
- 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.
- 4) The accounting entries in regard to work dismantled shall be as under:-
 - i) Original value of the Asset (estimated if not known) shall be credited to GH-10 (account code concerned)
 - ii) Accumulated depreciation shall be debited to GH-12 (account code concerned)
 - iii) Written down value of the asset shall be debited to GH-16 (account code concerned)
- 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 GH-16 (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

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gain over the original value of the work/asset shall be credited to Capital Reserve
(account code 56.2).

Dismantlement for the purpose of improvements or replacements

- 1) In the case of permanent works/assets including service connections to be dismantled for the purpose of improvement or major replacement (see para 2.30 of Basic Accounting policies) the estimate should provide for the cost of dismantlement of existing work in addition to the cost of new work and be sanctioned by the competent authority. The expenditure on improvement/replacement work shall be allocated under GH-14 Work-in-progress. The dismantlement charges will be debited to Revenue (Account code 77.5).
 - 2) Expenditure on minor replacement shall be charged to Revenue as R&M expenditure. Minor replacement is defined as replacement of any asset or part of the asset for which a separate fixed record is not required to be maintained.
 - 3) Materials recovered from minor dismantlement shall be entered in Form No. CE-43 Register for dismantlement and checked by the SDO.
 - 4) The value of dismantled serviceable materials returned to stores shall be credited to account code 62.4 Gain on Sale of fixed assets.
- (b) For the purpose of determining employees costs chargeable to capital works, the following classification of employees costs shall be adopted:
- i) Employee costs recorded at construction stores divisions/construction circle/construction workshops etc. where no activities, relating to O&M are carried out shall include:
 - a. Cost of work charged employees and daily labour.
 - b. cost of regular staff deployed at the locations throughout the year.
 - c. Cost of regular staff deployed for part of the year. In such cases it may, happen for example that an employee's two months salaries etc. are booked here when he was deployed here but the annual payments like bonus and LTA (part of which is relating to these two months) is paid and recorded at some other location where he is deployed at the time of such payments. In case of some other employee, full year's annual payments like bonus may be paid and recorded at the construction units although he has worked there only for say 4 months. No adjustment need be made for such minor inaccuracies.
 - ii) At accounting units which have both O&M and construction work, employee costs shall include:
 - a. Cost of work charged and daily labour/supervisors retained specifically for one or more capital jobs.

- b. Additional emoluments (project allowance) given to O&M staff at a location for also doing the work related to capital projects.
- c. cost of regular staff members deployed exclusively or largely on constructions jobs for example, project section, design section etc. at Head office, Project Accounting staff at a division, construction engineers at a power station where 2 units are in operation and 3rd unit is being set up, capital store staff if such a separate stores is set up and so on.

Ques no. 2

(a) Purchase of Spares

Following is the procedure for purchase of spares in case of vehicles as per Expense Accounting Manual:-

- 1) JE, Incharge shall see that cash purchases are within sanctioned imprest limits for cash purchases, cost of repairs and spares can be met out of imprest.
- 2) In case purchases are not within sanctioned imprest limits, formal purchase order procedure will be observed in accordance with Manual on Material Accounting.
- 3) Follow procedure laid down in Manual on Material Accounting for issuing PO for purchase of spares.
- 4) On receipt of spares, make an entry in the Lorry Maintenance Register and record entry in MB/Receipt Note (RN). (Receipt note will be prepared also for cash purchase out of imprest.)
- 5) Verify the bill for quantity and quality alongwith MB/Receipt Note (RN) Lorry Maintenance Register (LMR).
- 6) SDC, on the same day will check the bill and initial the entries in the MG/RN/LMR for approval.
- 7) SDC/Officer Incharge will Check and approve the bill and sign the entries in the MB/RN and LMR.
- 8) SDC will forward the bill alongwith Receipt Note and Lorry Maintenance Register to Accounts Section.
- 9) Accounts Section will receive the documents mentioned in Sr. No. 8 above, and carry out checks of the bills with purchase order/MB/RN.
- 10) Enter the particulars as per MB/RN in the EBRM.
- 11) Follow steps from 5 to 7 subject code-09 on the same day.
- 12) Cash Section/Official Handling Cash will make payment as per BPV and enter it Immediately in the Cash Book and
- 13) Return one copy to the Accounts Section.
- 14) Accounts Section will follow step 10 of subject code-09.
- 15) Cash Section/Official Handling Cash, In case of payments made through imprest, follow steps stated earlier and will pass Accounting entry as given in the relevant subject code.

However Old parts including tyres and tubes removed and replaced should be entered in the Lorry Maintenance Register and returned to stores through store return warrant (SRW). The entries in vehicle Maintenance Register will be checked and signed by the SDO/Officer Incharge.

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(b)

- 1) Accounts Section (Responding Division), as and when, on receipt of verified IUT bill from the Sub Division, prepare a U-cheque.
- 2) Enter U-cheque in the U-cheque Cash Book.
- 3) Assign monthly running item no. to each entry and also IUT bill.
- 4) Pass accounting entry as per Sr. no 2, Subject Code 15.
- 5) Enter item No. U-cheque number and month of issue on the IUT Bill.
- 6) Put up to the Divisional Officer/Officer Incharge for signatures and also attestation of entry in the U-cheque cash book.
- 7) Accounts Section (Originating Division), On receipt of U-cheque, enter in the U-cheque Cash Book.
- 8) Assign monthly running item no. to each entry.
- 9) Pass accounting entry as per Sr. No. 3, Subject Code 15.
- 10) Enter particulars of U-cheque received on office copy of IUT bill.
- 11) Put up to the Divisional Officer alongwith office copy of IUT bill for attestation of entries.
- 12) Accounts Section will prepare a monthly abstract of issues and receipts of U-cheques.
- 13) Total amount of U-cheques issued and received will be correspondingly credited and debited to the blank Account Code 37.000.
- 14) The Accounts section will incorporate the abstract in the Abstract Book, Follow procedure as per Compilation of Accounts Manual.
- 15) Prepare a monthly Statement of U-cheques issued and received during the month in triplicate. Forward one copy each to its CAU (Broadsheet Section) and HO (Broadsheet Section).
- 16) In case of loss of U-cheque in transit reported by the AU in whose favour it is issued, a certificate in the following form will be issued by the issuing AU as following:- .

Certified that U-cheque No..... date.....amounting to
Rs. was issued in favour of

(Name of AU and location code)

in settlement of IUT bill no.....

date...../recoveries made on his behalf.

Supdt. (Divnl. A/cs.) Officer Incharge

On the basis of this certificate the receiving AU will pass necessary entries in his account.

Ques no. 3

(a) GRANT OF IMPREST

- 1) An imprest is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or sub Divisional Officer and should invariably be discontinued when the necessity of them has passed away. The amount of an imprest, should not, however exceed Two thousand rupees, in any case, without the special sanction of the competent authority. Before granting an imprest. It would be ascertained whether the official concerned has actually lodged the necessary security deposit with Board.
- 2) Subject to the following rules which must be carefully attended to, imprest may be given to permanent subordinates only but in cases of emergency and at the direction of Divisional Officers, there is no objection of issuing imprests to temporary subordinates.
 - (i) Imprests should only be given when absolutely necessary and the amount should be kept as low as possible to minimise the risk of loss of the Board's money.
 - (ii) Imprests may only be given with the express sanction of the Executive Engineer, and then only to employees of whose character the Sub Divisional Officer has had an opportunity of forming a favourable opinion.
 - (iii) In the case of loss or defalcation, the Executive Engineer will be held responsible that all requisite precautions have been taken.
- 3) The Storekeepers and Assistant Storekeepers employed in the Divisional and sub Divisional Store Depots of the Board may be granted imprests for making cash payments of railway freight charges only on stores materials etc. subject to the conditions aforesaid.
- 4) The imprest-holder is responsible for the safe custody of the imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers or in cash.
- 5) The superintending Engineer when on inspection would satisfy himself that all the above rules are strictly carried out.
- 6) For offices of Chief Engineers and other Heads of Departments at Patiala, in place of the Present system to recoup the imprest only after finalisation/acceptance by EAD section, of the earlier imprest issued to the authorised person, a second imprest may be issued to the person on rendering of the first imprest account without waiting for finalisation of the first imprest account by EAD Section. The first imprest account rendered by the authorised person will be checked by EAD Section within seven

days of its submission so that the same is finalized by the time, the second imprest account is rendered.

(b)

Expenditure on additions improvements, replacement and repairs and maintenance shall be treated in accordance with the policies prescribed in the following paragraphs.

1) Repairs before Commissioning of Assets:- Any expenditure on repairs or rehabilitation of an asset purchased by the Board (whether second hand or new) incurred before commissioning the asset for putting the asset in usable condition shall be treated as a cost of that capital asset.

2) Repair and Maintenance:-

(i) Any expenditure on restoring an asset back upto the level of output/efficiency/performance at which it was, when it was first put to use is repairs expenditure. Any expenditure on maintain the asset upto the level of output/efficiency/performance at which it was, when it was first put to use is maintenance expenditure.

(ii) Expenditure on repairs and maintenance shall be charged to revenue in the year in which it is incurred. This shall be done regardless of the amount of nay repairs or maintenance expenditure.

3) Additions

(ii) Additions may bring into existence a new assets or increase the physical size of an asset through expansion, extension etc. All expenditure on addition shall be capitalised.

4) Improvements

(i) An expenditure having the effect of extending the useful life an asset or increasing output or capacity or efficiency of an asset or decreasing operating costs of an asset is 'Improvement'. Expenditure on improvement may involve replacement of old (e.g. replacing a transformer by another transformer of higher capacity) or may not involve replacement of old (e.g. expenditure on acid resistance lining in a tank in water treatment plant). All expenditure on improvements shall be capitalised.

5) Alterations/Renovations

In case of alterations or renovations of building or plant, the treatment of expenditure shall be similar to that for improvements.

6) Rearrangement

(i) All expenditure on rearrangement (of plant layout, office layout etc.) shall be charged to revenue in the year in which the expenditure is incurred

7) Replacements

Replacements can be defined as Substitution of one fixed asset by another, particularly of an asset by a new asset, or of an old part by a new part. Expenditure on minor replacement shall be charged to revenue as Repairs and Maintenance Expenditure, Major replacement expenditure shall be capitalised. However, the cost and accumulated depreciation of the old replaced asset shall be withdrawn when the expenditure on the new replacing asset is capitalised. A broad criterion of distinguishing minor and major shall be that replacement of any asset for which a separate fixed asset record is required shall be considered major replacement.

8) **Piecemeal Rebuilding**

An asset may be rebuilt by replacement of its components over a period of time instead of at one time. The criteria fixed for 'minor' and 'major' replacement shall in such cases be applied to the aggregate of expenditures on replacement in an asset and accounted for accordingly.

9) **Shifting an asset to another place**

Any expenditure incurred on shifting assets from one place to another place shall, regardless of the amount of expenditure, be charged to revenue in the year in which the expenditure is incurred.

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Ques no. 4

(a)

(i) 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.

(ii) 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 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.

- (iii)** As per Works Regulations, the Earnest Money deposited at the time of tender shall be converted into Security Deposit. The Security Deposit will be deducted from the running bills at the rate of 5% of the gross value of the work done from time to time after taking into account the EMD converted as security. NO interest shall be payable to the contractors on the amount of security deposit.

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(b)

(i) As per Purchase Regulations, Tender may be re-invited by the Contracting/Purchasing Agency after approval by the competent Authority in the event of:

- (a) Any subsequent change necessitated in technical specification.
- (b) Inadequacy of number of tenders.
- (c) Unsuitability of offers.
- (d) Pronounced changes in market trends, when it is felt that the rates of tenders received are too high.
- (e) Any other compelling reasons to be recorded in writing.

(ii) As per Purchase Regulations, No negotiations shall be conducted with the tenderers once the price tenders have been opened.

Provided that this clause will not apply to the negotiations conducted by the committee of CEs with the tenderers after the opening of Part-I tender, where the tenders are invited in two parts.

Provided further that negotiations regarding delivery schedule and other commercial terms not related to the rates quoted, which may be conducted by the purchasing authority with the parties selected for placing the purchase order, shall not be deemed as a negotiation under this Regulation

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Ques no. 5

(i)

Sr no.	To whom delegated	Extent of Delegation	Remarks
1	C.Es	Full Powers	For works connected with main Projects.
2	S.Es/Directors	Rs. 50 Lacs	
3	S.Es/Directors	Rs. 14 Lacs	For works other than main Projects.
4	Xens./R.Es	Rs. 4 lacs	For works other than main Projects. Subject to the conditions that:- a) The total project cost does not exceed the provision in the Project Estimates for the subhead to which the particular works belong. b) The approval, accorded by the CEs and SEs does not result into any change/increase in the scope/quantum of the work specifically provided in the project Estimate. c) The expenditure is restricted to the Budgetary provisions for the year.

(ii)

Sr no.	To whom delegated	Extent of Delegation	Remarks
1	C.Es	Rs. 25 lacs in each case	If the works are directly remunerative
2	S.Es/Director	Rs. 10 lacs in each case	--do--
3	Xens/R.Es	Rs. 5 lacs in each case	If the works are directly remunerative
4 (iii)	C.Es T h	Rs. 5 Lacs in each case	For works which are not in themselves directly remunerative and are necessary for full development of Project.
5	S.Es./ Director/	Rs. 2.5 Lacs in each case	For works which are not in themselves directly remunerative and necessary for full development of Project.
6	Xens/R.Es. H	Rs. 25,000 in each case	

(iii) Heads of Departments may re-delegate the financial powers delegated to them in this booklet to any officer sub-ordinate to them at their headquarters offices, on their own responsibility and subject to such restrictions as they may like to impose.

Provided that the financial powers re-delegated shall, however, be exercised subject to the supervision and control of the delegation officer.
 Provided further that such re-delegated powers shall be exercised personally by such officer and shall in no circumstances be further delegated.
 Copies of all such orders shall invariably be endorsed to the Chief Accounts Officer (Audit Section) and the Secretary/Finance Section.

(iv)

Sr no.	To whom delegated	Extent of Delegation	Remarks
1	C.Es	Full Powers	Provided that:- i) The works are of Productive nature or are necessary for the full development of the Project but which are not themselves directly remunerative. ii) Expenditure is met from within the Budget provision under the Major/ Minor head concerned.
2	S.Es.	Rs. 20 Lacs	
3	Xens/R.Es.	Rs. 8 Lacs	
4	AEs/AEEs (I/C of S/Divns)	Rs. 1 Lac	

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Ans 1 A

As per Note 3 read with Annexure A under Regulation 2.7 of MSR Vol 1 part 1 in this regard to the date of birth a declaration of age made at the time of or for the purpose of entry into the Board/PSPCL Service shall, as against the Board/PSPCL employee in question, be deemed to be conclusive unless he applies for correction of his age as recorded within two years from the date of his entry into Board/PSPCL service. The Board, however, reserves the right to make a correction in the recorded age of a Board/PSPCL employee at any time against the interests of the Board/PSPCL employee when it is satisfied that the age recorded in his service book or in the History of service of Gazetted Board employee is incorrect and has been incorrectly recorded with the object the the Board/PSPCL employee may derive some unfair advantage there from.

When a Board/PSPCL employee, within the period allowed, makes an application for correction of birth as recorded, a special enquiry should be held to ascertain his correct age and reference should be made to all available sources of information such as certified copies of entries in the Municipal birth register, University or School Age Certificate, Janam Patries or Horoscopes. It should however, be remembered that it is entirely discretionary on the part of the sanctioning authority to refuse or grant such application and no alteration should be allowed unless it is satisfactorily been proved that the date of birth as originally given by the applicant was a bonafide mistake and that he has derived no unfair advantage there from.

The result of every such enquiry should, in the case of Gazetted/Non-Gazetted Board employees be briefly stated in their service cards, service books and if a correction is sanctioned, the fact should be reported to the Chief Accounts Officer.

(5 Marks)

Ans 1 (b)

As per Reg 7.5 (4) of MSR Vol I part I the appointing authority may permit a person to withdraw his resignation in public interest on the following conditions namely:-

- (i) That the resignation was tendered by the Board employee for some compelling reasons which did not involve any reflection on his integrity, efficiency or conduct and the request for withdrawal of the resignation has been made as a result of a material change in the circumstances which originally compelled him to tender the resignation.
- (ii) that during the period intervening between the date on which the resignation became effective and the date on which the request for withdrawal was made, the conduct of the person concerned was in no way improper.
- (iii) that the period of absence from duty between the date on which the resignation became effective and the date on which the person is allowed to resume duty as a result of permission to withdraw the resignation is not more than ninety days.
- (iv) that the aforementioned period of ninety days shall be observed in the manner that the employee concerned should put in his application for withdrawal of resignation within two months of being relieved and the same should as far as possible be processed within a period of one month, and
- (v) that the post which was vacated by the Board/PSPCL employee on the acceptance of his resignation or any other comparable post is available.

Request for withdrawal of a resignation shall not be accepted by the appointing authority where a Board employee resigns his service or post with a view to taking up an appointment in or under a private commercial company or in or under a corporation or company wholly or substantially owned or controlled by the Government or in or under a body controlled or financed by the Government.

When an order is passed by a appointing authority allowing a person to withdraw his resignation and to resume duty, the order shall be deemed to include the condonation of interruption in service but the period of interruption shall not count as qualifying service.

(5 Marks)

Ans 1 (C)

As per reg 7.2 of MSR I part I a subsistence allowance at an amount equal to the leave salary which the Board employee would have drawn if he had been on leave on half pay and in addition dearness allowance, if admissible, on the basis of such leave salary .

Any other compensatory allowances admissible from time to time on the basis of pay of which the board employee was in receipt on the date of suspension subject to the fulfillment of other conditions laid down for the drawal of such allowances.

(5 Marks)

Ans 1 D

As per Appendix -5 of MSR Vol 1 part 1 part II provisions regarding leave Admissibility certificate as under :-

1. Gazetted Board Employees : Leave should be sanctioned, to a Gazetted Board employee only after its admissibility has been certified by the Chief Accounts Officer.
2. Non-Gazetted Board Employees: Before leave is sanctioned to a Non-Gazetted Board employee, the authority sanctioning the leave should either consult the leave account, prescribed in part -16 and satisfy himself that the leave is admissible, or obtain a certificate to that effect from the officer entrusted with the attestation of the entries in the leave account. When the application is for study leave or other leave specifically granted for the purpose of study out of India, the authority sanctioning the leave should obtain a certificate of admissibility from the C.A.O before sanctioning the leave .
3. Board Employees in Foreign Service :- in the case of a Board employee on foreign service leave cannot be sanctioned untill the Chief Accounts Officer has certified the admissibility of leave except in case of employees whose leave account is transferred to the borrowing authority

(5 Marks)

Ans 2 (A)

The GPF subscription cannot be changed during course of the year on account of any increase or decrease in pay. As such request of the employee cannot be entertained. Regulation 10 (4) (1) of PSPCL Provident Fund Regulations 2010.

(5 Marks)

Ans 2 (B)

As per regulation 18(1)(v) of PSPCL Provident Fund Regulations 2010 the advance can be granted for repaying any outstanding amount on account of loan taken from corporation/Government or any financial institution/ bank. As such sanctioning of advance in this case is irregular.

(5 Marks)

Ans 2 (C)

A posthumous child i.e. born after death of the employee shall be treated a member of the family provided the existence (in the mother belly) of the posthumous child is brought to the notice of the disbursing officer. As such denial of share to such child is not in order. Note 1 below regulation(30 (b) of PSPCL Provident Fund Regulations 2010.

(5 Marks)

Ans 2 D

As per Regulation 9 (5) of provided fund Regulation 2010:-

Interest shall not be credited to the account of a Mohamdan subscriber, if he informs the accounts officer through DDO/Head of Office that he doesn't wish to receive it, but if he subsequently ask for interest, it shall be credited w.e.f. 1st day of year in which he ask for it. Does in the present case interest shall be credited for the full year i.e. 2016-17

(5 Marks)

Ans 3 (a)

As per provision under Reg 7.2 (1) (a) of MSR I part I

Where the period of suspension exceeds six months, the authority which made or is deemed to have made the order of suspension shall be competent to vary the amount of subsistence allowance for any period subsequent to the period of the first six months as follows:-

- (i) The amount of subsistence allowance may be increased by a suitable amount not exceeding 50 percent of the subsistence allowance admissible during the period of the first six months, if, in the opinion of the said authority, the period of suspension has been prolonged for reasons to be recorded in writing, not directly attributable to the Board employee ;
- (ii) the amount of subsistence allowance may be reduced the suitable amount, not exceeding 50 percent of the subsistence allowance admissible during the period of the first six months, if in the opinion of the said authority, the period of suspension has been prolonged due to reasons to be recorded in writing, directly attributable to the Board employee;
- (iii) the rate of dearness allowance will be based on the increased, or as the case may be, the decreased amount of subsistence allowance admissible under clauses (i) and (ii) above:

(5 Marks)

Ans 3(b)

As per Regulation 4 (2) of Employees Punishment and Appeal Regulations 1971 deemed suspension of PSPCL employee is as under :-

- (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.

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 sentence to a term of imprisonment exceeding forty-eight hours and is not forth with dismissed or removed or compulsorily retired consequent to such conviction.

The period of forty-eight hours 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.

(5 Marks)

Ans 3 (C)

As per Regulation No.8 of punishment and Appeal Regulations, 1971 no. order for imposing the major penalties as specified in Reg. 5 (v to ix) can be made except after an enquiry held in the manner provided in Reg. 8 and Reg. 9 or in the manner prescribed in Punish and Appeal Regulations, 1971.

Therefore, no employee who won served with show cause notice be awarded major punishment.

(5 Marks)

Ans 3 (D)

The rates of old age allowance admissible to pensioner's w.e.f. 1.12.2011 as per Finance Circular No. 5/2012 dt. 2.3.2012 are as under:-

Age of Pensioner/Family Pensions	Additional Quantum of Pension/Family Pension
From 65 years to less than 70 years	5% of revised basic pension/family pension
From 70 years to less than 75 years	10% of revised basic pension/family pension
From 75 years to less than 80 years	15% of revised basic pension/family pension
From 80 years to less than 85 years	25% of revised basic pension/family pension
From 85 years to less than 90 years	35% of revised basic pension/family pension
From 90 years to less than 95 years	45% of revised basic pension/family pension
From 95 years to less than 100 years	55% of revised basic pension/family pension
100 Years and more	100% of revised basic pension/family pension

(5 Marks)

Ans 4 A

As per Sr. No. 28 of Chapter XV of MSR 1 part 1 power to sanction the extra ordinary leave are as under :-

(i)	Member –in-Charge	Up to two years
(ii)	Heads of Deptt i.e Secretary C.Es,C.A.O Chief Controller/ Finance.CA ,etc,etc	Up to one year

(4 Marks)

Ans 4 (b)

As per Regulation 17 of PSPCL Employees conduct regulations:-

- (1) No Board employee/PSPCL shall speculate in any stock, share or other investment

Explanation:-

Frequent purchase or sale or both of shares, securities or other investments shall be deemed to be speculation within the meaning of this Sub-Regulation.

- (2) No Board/PSPCL 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) If any question arises whether any transaction is of the nature referred to in Sub-Regulation (1) or Sub-Regulation (2) the decision of the Board thereon shall be final.
- (4) (i) No Board/PSPCL employee shall without previous sanction of the prescribed authority either himself or through any member of his family or any other person acting on his behalf:-
- (a) lend, or borrow money as principal or agent to or from any person including Bank and Financial Institution or with whom he is likely to have official dealings or otherwise place himself under any pecuniary obligation to such person, or.
- (b) lend money to any person at interest, or in a manner whereby return in money or in kind is charged or paid:

(4 Marks)

Ans 4 (C) (i) Honorarium

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

(3 Marks)

Ans 4 (C) (ii) Service Gratuity

An employee who has not completed 10 years qualifying service at the time of retirement is entitled to service gratuity at the rate of half month's emoluments for every complete six monthly period of service . This is admissible in lieu of pension.

(3 Marks)

Ans 4 (C) (iii) Commutation of pension

Lump sum payment received by retired employee after surrendering a portion of his pension . W.e.f 1.4.2013 maximum 30% of basic pension can be commuted by a retiree. The commuted portion of pension shall be restored after 15 years from the actual date of Payment of communication.

(3 Marks)

Ans 4 (c) (iv)

As per finance circular No 2/2017 Date 16.1.17 Partial withdrawal process under new pension scheme is as under :-

Partial Withdrawal request is required to be submitted by subscriber to CRA through his/her Nodal Office/POP/Aggregator as may be applicable. The Nodal Office/POP/Aggregator should satisfy itself about the genuineness of the requirement for partial withdrawal by the subscriber and after satisfying itself forward the withdrawal application for release of funds by CRA. On receipt of Partial Withdrawal request CRA will process the withdrawal request in the CRA system following are the steps which will be followed by subscriber and Nodal Officer/POP/Aggregator for submitting the partial withdrawal request.

(3 Marks)

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Ans 5 A

Calculation of interest for the year 2016-17

Month	Subscription (Rs)	Recovery of Advance (Rs)	withdrawal (Rs)	Balance(Rs)
March-April	included in balance	-	-	15,00,000
April-May	10,000			15,10,000
May -June	10,000	-	4,00,000	11,20,000
June-July	10,000	-	-	11,30,000
July-August	10,000	-	-	11,40,000
August-Sept	10,000	-	2,00,000	9,50,000
Sep-Oct	10,000	-	-	9,60,000
Oct-Nov	10,000	10,000	-	9,80,000
Nov-Dec	10,000	10,000	-	10,00,000
Dec-Jan	27,600	10,000	-	10,37,600
Jan-Feb	10000	10,000	-	10,57,600
March	10000	10,000	-	10,77,600
	1,37,600	60,000	6,00,000	13,46,2800

Interest @ 8% for the year 2016-17

$$= \frac{13462800 \times 8\%}{12} = \text{Rs. } 89752/-$$

Ans 5 (B)

(8 Marks)

As per Finance Circular No. 18/2011 dt 5.01.2011 and as amended vide Finance Circular No. 16/2013 dt. 9.4.2013 categorization of PSPCL employees for the purpose of T.A claim is as under (based on Grade pay of employees)

Category	Grade Pay
I	Rs. 10000 & above
II	Rs. 7600 to 9999
III	Rs. 5400 to 7599
IV	Rs. 3800 to 5399
V	Below Rs. 3800

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As per Finance Circular No. 43/2010 dt. 22.12.2010 categorization of PSPCL employees for the purpose of LTC claims is as under :-

Category	Grade Pay
I	Rs. 10000 & above
II	Rs. 7600 to 9999
III	Rs. 5000 to 7599
IV	Rs. 3800 to 4999
V	Below Rs. 3800

(4 Marks)

Ans 5 (C)

As per Regulation circular No 26/2011 dated 20.12.2011:-

Every PSPCL Employee shall report to the prescribed authority each transaction of moveable or immovable property made by way of lease, mortgage, Purchase, sale gift or otherwise, either in his own name or in the name of any member of his family if the actual cost of such transaction exceeds one month's gross salary of such employee.

So no prior permission is required to purchase a car.

(4 Marks)

Ans 5 (d)

As per Regulation 37 of PSPCL TA regulation:-

Definition of Family for the purpose of LTC in accordance with FC 43/2010, widowed/separated sister actually dependent on the Government employee is included in the definition of family, provided her parents are not alive or parents themselves are dependent on the Government employee, but her children are not included in the definition of family. Therefore LTC claim of the employee for children of her widowed sister is not in order

(3 Marks)

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Model Solution AMIT-Question no-1

Answer 1(a) The Government of India has enacted the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 in terms of which the definition of micro, small and medium enterprises is as under:

- Enterprises engaged in the manufacture or production, processing or preservation of goods as specified below:
 - A micro enterprise is an enterprise where investment in plant and machinery does not exceed Rs. 25 lakh;
 - A small enterprise is an enterprise where the investment in plant and machinery is more than Rs. 25 lakh but does not exceed Rs. 5 crore;
 - A medium enterprise is an enterprise where the investment in plant and machinery is more than Rs.5 crore but does not exceed Rs.10 crore.
- In case of the above enterprises, investment in plant and machinery is the original cost excluding land and building and the items specified by the Ministry of Small Scale Industries vide its notification No.S.O.1722(E) dated October 5, 2006 .
- Enterprises engaged in providing or rendering of services and whose investment in equipment (original cost excluding land and building and furniture, fittings and other items not directly related to the service rendered or as may be notified under the MSMED Act, 2006 are specified below.
 - A micro enterprise is an enterprise where the investment in equipment does not exceed Rs. 10 lakh;
 - A small enterprise is an enterprise where the investment in equipment is more than Rs.10 lakh but does not exceed Rs. 2 crore;
 - A medium enterprise is an enterprise where the investment in equipment is more than Rs. 2 crore but does not exceed Rs. 5 crore.

Answer 1(b) Obligations of public authorities under RTI Act are as under-

(a) Maintain all its records duly catalogued and indexed in a manner and the form which facilitates the right to information under this Act and ensure that all records that are appropriate to be computerized are, within a reasonable time and subject to availability of resources, computerized and connected through a network all over the country on different systems so that access to such records is facilitated.

(b) It shall publish within one hundred and twenty days of the enactment:-

- i. the particulars of its organization, functions and duties;
 - ii. the powers and duties of its officers and employees;
 - iii. the procedure followed in its decision making process, including channels of supervision and accountability;
 - iv. the norms set by it for the discharge of its functions;
 - v. the rules, regulations, instructions, manuals and records used by its employees for discharging its functions;
 - vi. a statement of the categories of the documents held by it or under its control;
 - vii. the particulars of any arrangement that exists for consultation with, or representation by the members of the public, in relation to the formulation of policy or implementation thereof;
 - viii. a statement of the boards, councils, committees and other bodies consisting of two or more persons constituted by it. Additionally, information as to whether the meetings of these are open to the public, or the minutes' of such meetings are accessible to the public;
 - ix. a directory of its officers and employees;
 - x. the monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations;
 - xi. the budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made;
 - xii. the manner of execution of subsidy programmes, including the amounts allocated and the details and beneficiaries of such programmes;
 - xiii. particulars of recipients of concessions, permits or authorizations granted by it;
 - xiv. details of the information available to, or held by it, reduced in an electronic form;
 - xv. the particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use;
 - xvi. the names, designations and other particulars of the Public Information Officer.
- (C) Publish all relevant facts while formulating important policies announcing the decisions which affect public.
- (d) Provide reasons for its administrative or quasi judicial decisions to affected persons.

Answer 1(c) Unfair Trade Practice: Unfair trade practice means a trade practice which, for the purpose of promoting sale, use or supply of any goods or for the provision of any service, adopts any unfair method or unfair or deceptive practice including any of the following practices, namely—

- (1) The practice of making any statement, whether orally or in writing or by visible representation which—
 - I. falsely represents that the goods are of particular standard, quality, quantity, grade, composition, style or model;
 - II. falsely represents that the services are of a particular standard, quality or grade;
 - III. falsely represents any re-built, second-hand, renovated, reconditioned or old goods as new goods;
 - IV. represents that the goods or services have sponsorship, approval performance, characteristics, accessories, uses or benefits which such goods or services do not have
 - V. represents that the seller or the supplier has a sponsorship or approval or affiliation which such seller or supplier does not have;
 - VI. makes false or misleading statement concerning the need for, or the usefulness of, any goods or services;
 - VII. gives to the public any warranty or guarantee of the performance, efficacy or length of life of a product or of any goods that is not based on an adequate or proper test thereof
 - VIII. makes to the public a representation in a form that purports to be
 - (a) a warranty or guarantee of a product or of any goods or services;
 - (b) or a promise to replace, maintain or repair an article or any part thereof or to repeat or continue a service until it has achieved a specified result, if such purported warranty or guarantee or promise is materially misleading or if there is no reasonable prospect that such warranty, guarantee or promise will be carried out.
 - IX. materially misleads the public concerning the price at which a product or like products or goods or services, have been or are, ordinarily sold or provided, and, for this purpose, a representation as to price shall be deemed to refer to the price at which the product or goods or services has or have been sold by sellers or provided by suppliers generally in the relevant market unless it is clearly specified to be the price at which the product has been sold or services have been provided by the person by whom or on whose behalf other representation is made;
 - X. gives false or misleading facts disparaging the goods, services or trade of another person.
- (2) Permits the Publication of any advertisement whether in any newspaper or otherwise, for the sale or supply at a bargain price, of goods and services that are not intended to be offered for sale or supply at the bargain price, or for a period that is, and in the quantities that are, reasonable, having regard to the nature of market in which business is carried on, the nature and size of business, and the nature of advertisement.
- (3) permits -
 - (a) the offering of gifts, prizes and other items with the intention of not providing them as offered or creating impression that something is being given or offered free of

charge when it is fully or partly covered by the amount charged, in the transaction as a whole, the conduct of any contest, lottery, game of chance or skill, for the purpose of promoting, directly or indirectly, the sale, use or supply of any product in business interest ;

- (3A) withholding from the participants of any scheme offering gifts, prizes and other items free of charge on its closure the information about the final results of the scheme.
- (4) permits the sale or supply of the goods intended to be used, or are of a kind likely to be used, by consumers, knowing or having reason to believe that the goods do not comply with the standards prescribed by the competent authority relating to performance, composition, contents, design, constructions, finishing or packaging as are necessary to prevent the risk of injury to the person using the goods;
- (5) permits the hoarding or destruction of goods, or refuses to sell the goods or to make them available for sale or to provide any service, if such hoarding or destruction or refusal raises or tends to raise or is intended to raise, the cost of those or other similar goods or services.
- (6) Manufacture of spurious goods or offering such goods for sale or adopting deceptive practices in the provision of services.

Answer 1(d) Section 12 in the Consumer Protection Act, 1986

Manner in which complaint shall be made. –

- (1) A complaint in relation to any goods sold or delivered or agreed to be sold or delivered or any service provided or agreed to be provided may be filed with a District Forum by
 - (a) the consumer to whom such goods are sold or delivered or agreed to be sold or delivered or such service provided or agreed to be provided;
 - (b) any recognised consumer association whether the consumer to whom the goods sold or delivered or agreed to be sold or delivered or service provided or agreed to be provided is a member of such association or not;
 - (c) one or more consumers, where there are numerous consumers having the same interest, with the permission of the District Forum, on behalf of, or for the benefit of, all consumers so interested; or
 - (d) the Central or the State Government, as the case may be, either in its individual capacity or as a representative of interests of the consumers in general.
- (2) Every complaint filed under sub-section (1) shall be accompanied with such amount of fee and payable in such manner as may be prescribed.
- (3) On receipt of a complaint made under sub-section (1), the District Forum may, by order, allow the complaint to be proceeded with or rejected: Provided that a complaint shall not be rejected under this sub-section unless an opportunity of being heard has been given to the complainant: Provided further that the admissibility of the complaint shall ordinarily be decided within twenty-one days from the date on which the complaint was received.
- (4) Where a complaint is allowed to be proceeded with under sub-section (3), the District Forum may proceed with the complaint in the manner provided under this

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Act: Provided that where a complaint has been admitted by the District Forum, it shall not be transferred to any other court or tribunal or any authority set up by or under any other law for the time being in force. Explanation.—For the purposes of this section, "recognised consumer association" means any voluntary consumer association registered under the Companies Act, 1956 (1 of 1956) or any other law for the time being in force.

Model Solution AMIT-Question no-2

Answer 2(a) Section 7 of The Right To Information Act, 2005

Disposal of request

- (1) The Central Public Information Officer or State Public Information Officer, as the case may be on receipt of a request under section 6 shall, as expeditiously as possible, and in any case within thirty days of the receipt of the request, either provide the information on payment of such fee as may be prescribed or reject the request for any of the reasons specified in sections 8 and 9: Provided that where the information sought for concerns the life or liberty of a person, the same shall be provided within forty-eight hours of the receipt of the request.
- (2) If the Central Public Information Officer or State Public Information Officer, as the case may be fails to give decision on the request for information within the period specified under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be shall be deemed to have refused the request.
- (3) Where a decision is taken to provide the information on payment of any further fee representing the cost of providing the information, the Central Public Information Officer or State Public Information Officer, as the case may be shall send an intimation to the person making the request, giving –
 - (a) the details of further fees representing the cost of providing the information as determined by him, together with the calculations made to arrive at the amount in accordance with fee prescribed under sub-section (1), requesting him to deposit that fees, and the period intervening between the despatch of the said intimation and payment of fees shall be excluded for the purpose of calculating the period of thirty days referred to in that sub-section;
 - (b) information concerning his or her right with respect to review the decision as to the amount of fees charged or the form of access provided, including the particulars of the appellate authority, time limit, process and any other forms.
- (4) Where access to the record or a part thereof is required to be provided under this Act and the person to whom access is to be provided is sensorily disabled, the Central Public Information Officer or State Public Information Officer, as the case may be shall provide assistance to enable access to the information, including providing such assistance as may be appropriate for the inspection.
- (5) Where access to information is to be provided in the printed or in any electronic format, the applicant shall, subject to the provisions of sub-section (6), pay such fee as may be prescribed: Provided that the fee prescribed under sub-section (1) of section 6 and sub-sections (1) and (5) of section 7 shall be reasonable and no such fee shall be charged from the persons who are of below poverty line as may be determined by the appropriate Government.
- (6) Notwithstanding anything contained in sub-section (5), the person making request for the information shall be provided the information free of charge where a public authority fails to comply with the time limits specified in sub-section (1).
- (7) Before taking any decision under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be shall take into consideration the representation made by a third party under section 11.

- (8) Where a request has been rejected under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be shall communicate to the person making the request, –
- (a) the reasons for such rejection;
 - (b) the period within which an appeal against such rejection may be preferred; and
 - (c) the particulars of the appellate authority.
- (9) An information shall ordinarily be provided in the form in which it is sought unless it would disproportionately divert the resources of the public authority or would be detrimental to the safety or preservation of the record in question.

Answer 2(b)

The person buying goods, either for resale or for use in large scale profit making activity will not be consumers entitled to protection under this act

Answer 2(c)

Procedure on Receipt of Complaint

- (1) The District Forum shall, on receipt of a complaint, if it relates to any goods, -
- (a) refer a copy of the complaint 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 sealed to the appropriate laboratory 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 complainant 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 (f) and issue an appropriate order under section 14.
- (2) The District Forum shall, if the complaint received by it under section 12 relates to goods in respect of which the procedure specified in sub-section (1) cannot be followed, or if the complaint relates to any services, -
- (a) refer a copy of such complaint to the opposite party 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 copy of the 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, -
 - (i) on the basis of evidence brought to its notice by the complainant and the opposite party, where the opposite party denies or disputes the allegations contained in the complaint, or
 - (ii) on the basis of evidence brought to its notice by the complainant where the opposite party omits or fails to take any action to represent his case within the time given by the Forum.
- (3) No proceedings complying with the procedure laid down in sub-sections (1) and (2) shall be called in question in any court on the ground that the principles of natural justice have not been complied with.

Model Solution AMIT-Question no-3

Answer 3(a) : Yes, The Electricity Act-2003 is extended to whole of India except the state of Jammu & Kashmir.

Answer 3.(b): Dedicated Transmission lines means any electric supply line for point to point transmission which re required for the purpose of connecting electric lines or electric plants or generating stations or any transmission lines or sub station or generating stations or load centre.

Answer 3(c): Stand-alone system means the electricity system set up to generate power & distribute electricity in a specified area without connecting to the Grid.

Answer 3(d): All aspects related to generation, transmission, distribution and supply of electricity which includes one or more of the following.

- Generating stations ·
- Transmission or main transmission lines ·
- Sub-stations ·
- Tie-lines · Load dispatch activities ·
- Mains or distributing mains ·
- Electric supply lines ·
- Overhead lines ·
- Service lines ·
- Works

Answer 3(e): An Act to consolidate the laws relating to generation, transmission, distribution, trading and use of electricity by taking the following measures.

- Taking conducive measures to develop electricity industry ·
- Supply of electricity to all users ·
- Protecting consumer Interest ·
- Rationalization of electric tariff ·
- Transparency in policies regarding subsidies ·

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-Promotion of efficient & environmentally policies constituted by Central Electricity Authority (CEA), Regulatory commissions & establishment of Appellate tribunal.

Answer 3(f): As per standing order issued by PSEB work charged employees are entitled to following kinds of leaves.-

As per standing order issued by PSEB competent authorities to sanction leaves to work charged employees are as under-

Rule 10(1)-Leave with wages-

SDO/ AEE/ AE=7days at a time

Sr xen/xen=full power

Rule 10(3)-Leave without wages-

SDO/ AEE/ AE=15 days only one time time

Sr xen/xen=full power

leave for donating blood= Xen full power

Leave for under going family planning sterilization operation=Xen full power

Model Solution AMIT-Question no-4

Answer 4(a) Refund of security (consumption) and security (meter) shall be governed as per Reg.18 and 20 of the Supply Code-2014 as under.

a)"On Withdrawal of Application In case the applicant after submitting his application for supply of electricity/extension of load etc. withdraws the same, 10% of the Security (consumption)/ additional Security (consumption) shall be deducted by the PSPCL and the balance refunded within thirty (30) days to the applicant without payment of any interest by the Distribution Licensee (PSPCL).

If the applicant is not issued a Demand Notice within the specified time period and the applicant withdraws his application, the Security (consumption)/additional Security (consumption), as the case may be, shall be refunded in full within thirty (30) days along with interest for the period the Security (consumption)/additional Security (consumption) remained with the PSPCL at Bank Rate (as on 1st April of each year) as notified by RBI.

In the event of delay in refund beyond the stipulated period, the PSPCL shall pay interest at Bank Rate (as on 1st April of each year) as notified by RBI plus 4%.

b) On Withdrawal of Application for Temporary Connections :-In case an application for temporary connection is withdrawn, the following procedure shall be adopted for refund of advance Security for consumption:-

If the application is withdrawn before the due date by which supply of electricity is required or time frame fixed as per Regulation 8.3.3, of the Supply Code-2014 whichever is later, 10% of the advance Security for consumption shall be deducted and the balance amount refunded to the applicant within thirty (30) days from the date of request.

In case the PSPCL fails to provide the temporary connection by the due date or time frame fixed as per Regulation 8.3.3, of the Supply Code-2014 whichever is later and the application is withdrawn, the advance Security for consumption shall be refunded in full to the applicant within thirty days (30) from the date of request.

In the event of delay in refund beyond the stipulated period the PSPCL shall pay interest at Bank Rate (as on 1st April of each year) as notified by RBI for the period of delay.

The cashier on receipt of A&A form and amount of security (consumption) and Security (Meter) shall issue to the applicant a receipt in form BA-16. Security (consumption) shall not be payable in case the consumer takes supply through pre-payment meter.

Similarly no Security (Meter) shall be payable if the consumer elects to install his own meter after due testing by the PSPCL.

Answer 4 (b) The procedure for issue and presentation of bills and delivery thereof is laid down in Reg-30.3 of the Supply Code-2014

A consumer bill shall disclose the period of billing, date when the meter was read, the date of issue of bill, the due date for payment and the additional amount payable in case payment is delayed. The bill shall also include other particulars.

The bill cum notice for arrears in the case of under assessment or the charges levied as a result of checking etc. shall be initially tendered separately and shall not be clubbed with the current electricity bill. The arrear bill cum notice would briefly indicate the nature and period of the arrears along with calculation details of such arrears. If the arrears are not cleared by the consumer such arrears shall be indicated regularly in the subsequent electricity bills. However, in case arrear bill is included in the current energy bill at the first instance, the distribution licensee shall not be entitled to take any punitive action against the consumer for non-payment of such arrear amount along with the current energy bill.

Meter Reading - The meter of a consumer shall be read on one of three specified days in a billing period and such days shall be publicized in advance. In case meter is installed outside the consumer's premises and a display unit installed inside the premises, the readings of the consumer meter and not the display unit shall be taken into account for billing purposes

In case meters are installed outside the consumer's premises in meter box or in the pillar box, it shall be duty of the meter reader to report any breakage of seal of meter box or lock of pillar box to the official in-charge of such meter box/pillar box. On receiving such report from the meter reader, it shall be the responsibility of the official in charge to inspect all the meters housed in such a meter box/pillar box to rule out any foul play or theft of energy by tampering etc. by any person. In case any theft of energy or any foul play is detected, further action as per Supply Code shall be initiated. After inspection, the meter box/pillar box shall be securely sealed/ locked by the official in charge.

Locked Premises-

(a) In the event of anticipated long absence, a consumer may deposit in advance an amount equivalent to MMC along with meter rentals or any other applicable charges for the period of absence.

(b) In case the meter reading cannot be taken on account of premises being found locked on two consecutive scheduled meter reading dates such a consumer shall be served with a notice to get the reading recorded by a representative of the distribution licensee within 15 days failing which the premises shall be disconnected temporarily. An official authorized by the distribution licensee shall personally verify the facts at site before effecting temporary disconnection of supply. In case of continued non-compliance for one month after temporary disconnection, permanent disconnection shall be effected without any further notice. However, temporary disconnection of an essential service consumer may be effected after due notice and prior approval of the officer authorized by the distribution licensee if the premises are found locked on three consecutive scheduled meter reading dates.

(c) During the period a premises remained locked without intimation to distribution licensee, the consumer shall be billed in the manner prescribed in Regulation 21.5.2. When the meter is

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ultimately read, the bill shall be corrected on the basis of actual consumption. Delayed payment surcharge shall be leviable as per the General Conditions of Tariff in case payment of bill is not made by the consumer within stipulated time.

Issue of Electricity Bills

The distribution licensee shall issue bills to the consumer for the electricity supplied or for other services rendered with a periodicity of;

- (a) Not more than two (2) months in respect of Domestic Supply (DS) and Non-Residential Supply (NRS) consumers with loads less than 50kW ;
- (b) In the case of DS and NRS consumers with loads of 50 kW and above and all other categories of consumers including agricultural pump sets (metered supply), bills shall be issued monthly;
- (c) Bill may not be issued where Govt. intends to fully subsidize the electricity charges for any category of consumers but record of the energy consumed must be maintained. Provided that electricity charges may be collected on a monthly basis from agricultural consumers charged at a flat rate and suitable entries made to that effect in a passbook to be provided by the distribution licensee to each such consumer.

Model Solution AMIT-Question no-5(a)

Answer 5(i) Seasonal Industries: 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 period of 1st Sept. to 31st May, Next year. Approved Seasonal Industries are as under:- a) All cotton ginning, pressing and bailing plants. Electricity Supply Instructions Manual 82 b) All rice shellers. c) All rice bran stabilization units (without T.G.Sets). d) Kinnow Grading and waxing centres. 18.2 Rice Bran stabilization units having T.G. Sets, Rice Huller Mills, Ice Factories, Ice Candy Plants shall not be treated as seasonal industries.

Answer 5(ii) Contract Demand : Contract demand shall mean (i) the maximum demand in KVA sanctioned to a consumer in case of Large Supply, Railway Traction and Bulk Supply categories. (ii) In case of Domestic Supply and Non-Residential Supply with load exceeding 100 KW, it would mean the maximum demand in KVA sanctioned to a consumer. (iii) in case of single point supply to a Co-operative Group Housing Society/ Employer, it would mean the maximum demand in KVA sanctioned to a consumer . In the case of other categories of consumers, Contract Demand will be computed in the manner approved by the Commission

Answer 5(iii) Connected Load: Connected load" means the sum of the rated capacities of all the energy consuming apparatus in the consumer's installation. This shall not include the standby or spare energy consuming apparatus installed through the changeover switch.

Answer 5(b)

a) Theft of Electricity/UUE Cases

An application/consumer applying for a new connection / extension in load shall give an affidavit of non-judicial stamp paper that he/she/they or his/her/their associates are neither involved in any case of theft of power /UUE anywhere in the state and nor any case for recovery of the amount charged against him/her or their associates is pending in the court/Special court or " Dispute Settlement Committee or Forum" or Appellate Authority or Ombudsman and in the event of such a case being detected supply to the premises is liable to be disconnected after serving 15 days' notice till such time the amount due is paid.

Sanctioning/ executing authorities shall satisfy themselves about the correctness of the affidavit before sanction of load/release of load. The application of an applicant / consumer involved in UUE/theft case, for new connection/ extension shall be registered only if such an applicant deposits 50% of the assessed amount and agrees to comply with the provisions of Regulation 36/37 of Supply Code.

b) Defaulting Consumers

Application for a new connection/extension in load and giving the feasibility clearance, wherever applicable, in respect of a consumer against whom defaulting amount is outstanding or some dispute is pending on account of unauthorized load, peak load violation or overhauling of accounts on the basis of MMTS testing and re-assessment by audit etc. shall be registered if the consumer deposits 50% of the disputed/outstanding amount and submit undertaking to abide by the decision of Dispute Settlement Committee or Forum or Ombudsman.

Where the application for extension in load has already been got registered by such a defaulting consumer or where the case of defaulting amount against the existing consumer arises he has registered his application for extension in load, the feasibility clearance and the release of connection shall be processed after deposit of 50% of the disputed/outstanding amount provided the consumer agrees to abide by the decision of Dispute Settlement Committee or Forum or Ombudsman through an affidavit duly attested by the Notary Public. In case of court cases 100% of the defaulting amount shall be got deposited before acceptance of application in load.

- c) While accepting A&A forms and requisition and allowing feasibility clearance/sanction of extension in load, instructions in the preceding paras shall be allowed by the officers as per the powers vested in them. While forwarding such cases to CE (Comml.) for feasibility clearance and to CE/DS for sanction of load/demand suitable certificates in light of above instructions indicating clear eligibility for feasibility clearance/sanction of extension in loan should be furnished