

MODEL SOLUTION TO PAPER-I (WORKS ACCOUNTS)

Ans:1 (a) When an asset is created and put to use after technical clearance, it is called commissioning of an asset. When upon completion an asset is first put to use and the expenditure incurred is transferred from work-in-progress to fixed asset accounts, this process is called capitalization of an asset. Any kind of expenditure towards finishing touches given to an asset is also added to the capitalized value of an asset.

In case a dispute is pending with the contractors engaged for the construction of an asset and the asset has been put to use, its cost will be capitalized. Similarly cost of an asset will be capitalized even when payment of final bills of the contractor is pending. However, if an asset is ready for being put to use but asset commissioning certificate is awaited, the asset will not be treated as commissioned and the expenditure incurred will not be capitalized. (10)

Ans:1(b) IWR

Initial Works Register is prepared for all works costing above Rs.1 lac in form CE-26. In this register record is kept for all the material issued, used and unused on the completion of the work. It is a six part register and is to be prepared under following principles:

Part-I: Upto date record of material issued, receive, cost of material, transportation, labour charges etc. is kept in this part.

Part-II: In this part record of all the petty items and their cost is maintained.

Part-III: In this part record of measurements of work done by daily/work charged labour, and payments of their wages is kept. Bills for payment to labourers, workcharged estt. etc. are passed as per progress/measurements of recorded in this part.

Part-IV: In this part measurements of material used is recorded.

Part-V: This part is used for renewal, replacement or augmentation works. Record of dismantled material is also kept in this part.

Part-VI: In this part reports/comments of inspecting officers are recorded.

IWR is an important record and is issued in duplicate in the name of official/officer entrusted with the job of execution of work. Original copy is kept by the official and

duplicate is sent to divisional office every month alongwith labour bills. After passing labour bills this copy is returned back to

Sub-Divn.office. No entry is to be erased and all kinds of I cuttings must be got attested. Upon transfer of an official this register is to be returned and the new

official will get fresh register issued in his own name. Entries in this register must be checked by SDO concerned. All entries must also be checked by Supdt.

(Divnl.Accounts).In case this register is lost, immediate report must be sent to senior officers.

(10)

Ans:2(a)

A tender is a document in which quotations are invited from contractors to execute a work or for supply of material. In a tender estimated cost of work, earnest/security money to be deposited and other terms and conditions are mentioned under which quotations will be accepted or rejected. In a tender the place, date and time upto which quotations will be accepted is mentioned.

Tenders are of three types:

1.Open tenders: For the major works, tenders will be invited from eligible contractors, as per para 5 (i) through publicity in the news papers/journals allowing a minimum period of 4 weeks from the date of first publication for submission of tenders. In urgent cases, the period may be reduced to 2 weeks.

2.Limited tenders: For minor works tenders may be invited from all registered contractors through letters sent by regd. post acknowledgement due giving a minimum period of 15 days from the date of issue of such letters for submission of tenders. In exceptional cases the period can be reduced as considered necessary by the competent authority.

Limited tenders may be invited for major works upto Rs. 50 lacs only in any emergent case. The detailed reasons thereof may be recorded and the approval of the authorities concerned will be obtained before inviting limited tenders.

Limited tenders shall be invited from all the contractors registered with appropriate authority. In case where the number of such registered contractors is less than 5, limited tenders shall be invited from the contractors regd. with other organizations of the Corp./PWD.

3.Single tenders: Single tenders may be invited for jobs such as maintenance and repairs of proprietary equipment etc. which can be got done only through a specialized firm/contractor. (10)

- 2(b)
- (i) Service connections-Temporary supply of power
 - (ii) Cheques issued account
 - (iii) Credits awaiting IUT Bills
 - (iv) Reconnection fee
 - (v) Prorata Head Office Establishment

(5x2=10)

Ans:3(a)

Transformer covered under warranty period when damaged is required to be repaired by the firm from whom it was purchased. When such a transformer gets damaged during warranty period, intimation is sent by SDO/DS concerned to his Sr.Xen/CE-MM with full details of damaged transformer. On receipt of intimation from his SDO, Sr.Xen/DS shall send letters to SE/TRW and CE/MM for repair of the transformer by the supplier of the transformer. SE/TRW as well as CE/MM shall direct the supplier of the transformer to get it repaired by his technicians. In case the supplier fails to get the transformer repaired within stipulated period, the concerned SDO/DS will send the damaged transformer to COS for its repairs. After repair of damaged T/F covered under warranty period, cost of repairs to be recovered from the concerned supplier will be intimated to CE/MM for recovery from the bills of the firm. The cost to be recovered from the supplier includes cost of material, spares, labor charges, storage charges, other departmental charges etc.etc. (10)

3(b)

When a meter installed at consumers premises is reported to be damaged, burnt, defective or inoperative by an authorized Board employee i.e. Meter Reader, JE or Inspector etc., it is required to be changed immediately by issuing of meter change order (MCO).

When a consumer reports that the meter installed at his premises is defective, stop or burnt, it is required to be changed immediately against authority of MCO and after verification by JE/Meter inspector.

When accuracy of a meter installed at the consumers premises is challenged by the consumer and is required to be removed from service, meter will be changed by issue of MCO by the concerned operation sub division after obtaining usual formalities. In all these cases MCO Nos. & Date is entered in MRIR. The damaged/defective meters are sent to ME Divn. accompanied by store challan alongwith report stating cause of damage, and defect, slow fast sticky, dead stop, burnt etc. and entry there of is recorded in MRIR. Simultaneously, entry will also be recorded in form ME 04 (Meter under repaired Register).

After getting these meters repaired in ME lab, there are returned to concerned SDO/DS for overhauling concerned accounts. If two of three component viz. current coil, potential coil and terminal block of the meter is found unserviceable, it shall be declared unserviceable, intimation of which shall be given to SDO/DS concerned. The AEE/AE/DS concerned shall make the entry. The entries of particulars of burnt meter will also be made in remarks col. of MRIR.

Cost of burnt/damaged meter will be adjusted by means of JV by debit to A/c Code 47.6 and credit to A/c Code No.62.930. Deposit made in case of cost of burnt meter will be refunded to consumers through electricity bill. (10)

Ans:4(a) As per instructions contained in Capital Expenditure and fixed asset manual prior to 1.4.86, the quantity account of T&P was required to be maintained in T&P register I & II. With the starting of commercial accounting system wef. 1.4.86, the maintenance of T&P account has been modified. Now the T&P account will be maintained in quantity as well as value account.

T&P account shall be maintained in the register of general assets (form No.CE-05) and fixed assets register (form No.CE-02) as and when the T&P is purchased its entry shall be made in asset register and register of general assets. The depreciation provided in the T&P register will also be shown. The physical verification of T&P articles will be carried out once in a year by the officer incharge.

Expenditure on procurement of T&P is debited to GH 10 (with sub head A/c Head 10.7, 10.8 & 10.9

Asset account is required to be maintained in T&P articles i.e. fixed asset register (form No.CE-2) and register of general assets (form CE-05). However fixed asset card (form No. CE-22A) will not be maintained for T&P articles classified under Head 10.7 to 10.9

(10)

4(b) An IUT bill is used to settle transactions between two different units within the Corporation. When stores or cash is transferred from one unit to another, IUT bill is used to settle the transaction. An IUT bill is used under the following circumstances:

- i) Transfer of store material from one unit to another.
- ii) Transfer of oil/coal etc. from one thermal plant to another.
- iii) transfer of an asset.
- iv) transfer of bank money from one unit to another.
- v) transfer of payment made at head office level to another divisional office/unit.
- vi) transfer of trial balance figures at the end of a financial year.
- vii) all kinds of transfer of other transactions of income or expenditure from one unit to another.

(10)

Ans:5(a)

(i) Operation means total of all such expenses which are incurred to manufacture an item in workshop. Out-turn means sum total of all expenses incurred on an item in its manufacturing and finishing, when the item is finally ready for sale.

(ii) Works executed at the cost of other parties are called deposit works. These are of two types:

When after completion the works shall be the property of the agency that met the cost shall be treated as deposit work.

When after completion the works become the property of the Corporation are treated as contributory works.

(iii) When an asset is created and put to use after technical clearance, it is called commissioning of an asset. When upon completion an asset is first put to use and the expenditure incurred is transferred from work-in-progress to fixed asset accounts, this process is called capitalization of an asset.

(iv) A U-cheque is a paper instrument used within the Corporation to settle transactions of monetary value. These cheques have no currency value and cannot be presented in a Bank for encashment. A stale cheque is a bank cheque having lost its currency value due to lapse of fixed period of time. Its encashment is refused by the bank when presented for payment.

(v) When a repair or construction work is given on contract to a contractor, a written agreement is made between the contractor and the corporation. In this agreement details of work to be done, rates and other conditions are given.

A work order is issued by the competent authority upon an agency or firm when some small type of work is required to be executed. In work order specifications of work to be done is given alongwith rates. This is not an agreement. Any one of the parties can terminate the work order. However payment for work done is required to be made.

5(b) The measurement book is a most important record being basis of all accounts of work done or supplies received. Entries must be recorded by mentioning PO/WO No. and date and name of supplier/contractor, estimate No.etc. The following points must be kept in view while recording entries in MBs:

- i)Pages should be machine numbered. No page should be left blank, or torn out. Mistakes should be cancelled with a single stroke of pen by writing correct entries.
- ii)Entries must be made in ink. However, if entries are made in pencial, these should not be inked over.
- iii)Entries should be made continuously. All cancellations must be attested.
- iv)Detailed measurements may be dispensed with in cases in which payments on account of work actually executed are made on nthe certificate of a responsible officer not below the rank of SDO.
- v)contents of area is to be recorded in red ink.
- v)At the time of making payments, diagonal lines across the pages of MB are to be drawn and on last page of measurement book Voucher No. and date is to be mentioned with dated initials of Disbursing officer.
- vi)MBs shall change hands from one subordinate to another with an endorsement made after last measurement and handed and signed by both parties.

Kinds of Measurement Books:

- (i)**Goods receipt Note:** To record receipt of material in stores.
- (ii) **Electrical Measurement Book:** To record entries of small departmental works e.g. release of connections, const. of lines etc.
- (iii)**Small measurement book:** to record measurements of works done by contractors. Detailed measurements are recorded in SMB.
- (iv)**Standard measurement book:** To record detailed measurement of renovation of buildings etc.
- (v) **Measurement book for lump sum contracts:** To record entries of measurement of works done under lump sum contracts.

Answer to Que.No.1JE-DOB 21.4.1989 Pay as on 1.1.96 = Rs.6750/- in scale 6300-10700

Details of Pay Fixation as under:-

Date	Pay	Remarks
1.1.96	6750	
1.1.97	7000	
1.1.98	7250	
21.4.98	7750	(1st TBS given on 21.4.89. Two increments given) Scale 7000-11750
1.4.99	8000	
1.4.2000	8000 }	Two increment stopped on 1.2.10
1.4.2001	8000 }	
1.4.2002	8550	Two increment resumed and one another increment stopped on 16.2.2010
1.4.2003	9100	(One increment stopped is also resumed.)
1.4.2004	9400	
1.4.2005	9700	
21.4.2005	10350	(2 nd TBS 2 increments given Scale 7750-14500)
1.9.2005	10350	(Promoted as JE-1 in scale 7000-11750 no increment as already drawing higher scale.)
1.1.2006	25060	Pay fixed as per revised scales (Table 18) vide FC No.45/2011 dt.12.10.2011.
1.4.2006	25820	
1.4.2007	26600	
1.4.2008	27400	
1.4.2009	28230	
1.4.2010	29080	
1.4.2011	29960	
1.1.2012	29960	



Answer to Que.No.2(a)

As per Note under Reg.7(4)

"After receiving such notice of cancellation of a nomination, the nomination should be cancelled forthwith and returned to the subscriber. If the subscriber fails to furnish alongwith the notice of cancellation or separately in due course a fresh nomination with in accordance with the regulations and Provident Fund becomes payable as a result of the death of the subscriber. The payment should be made in accordance with the regulations of the Provident Fund if no valid nomination subsists.

Hence the rejection of request for cancellation of nomination is not correct.

Answer to Que.No.2(b)

Yes, As per Reg.21 of GPF, non- refundable advance from GPF can be granted to meet the expenses for betrothal of subscriber's sons or daughters.

This advance can be granted at any time after the completion of 15 (fifteen) years service.

The amount of withdrawal in respect of each betrothal will be limited to:-

- a) Six months pay as defined in GPF regulation of the subscription.
- or
- b) 25% of the amount standing to the credit of the subscriber, whichever ever is less.

Answer to Que.No.2(c)

A Board (Corporation) employee whose Date of birth falls on any day of month other than the first of that month, shall on attaining the age of superannuation retire on the last day of that month, which will be a working day. As per explanation under Regulation 3.23 (d) of MSR Vol.1 Part-1, a Board/Corporation employee whose date of birth is the first of the month shall retire on the afternoon of the last day of the preceding month.

Answer to Que.No.2(d)

As per Regulation 27 of G.P.Fund, the withdrawal shall be allowed during the entire service of Hazz Yatra subject to the following conditions:-

- i) He/she has completed 20 years of service (including broken period if any) or within 10 years before the date of retirement on superannuation.
- ii) The amount of withdrawal is limited to 75% of the balance at credit.
- iii) The withdrawal shall be allowed only once during the entire service.

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DA @ 72% 29232/- (New DA of 1.1.13 is not announced yet So DA has been taken as 72%)

Answer to Que.No.4

- a) As per clarification No.14 of FC 21/2000 dt.29.8.2000.

Journey by Taxi, auto rickshaw etc. are permissible only between places not connected by rail and subject to the further condition that these operate on a regular basis from point to point with the specific approval of the State Government/Transport Authorities concerned. Journeys by these modes on LTC are not permissible between places connected by rail.

- b) As per FC No. 45/91 dated 25.6.91, House Rent Allowance will be paid for first 180 days of total earned leave. So, it was wrong to pay HRA for leave period of 300 days.
- c) As per DOP 84, Chief Engineer can write off upto Rs.10,000/- on account of arrear of the cost of electric energy, meter rent, and service and general charges due from consumers subject to the condition that the amount is found irrecoverable either due to the failure of the legal proceedings or the exhaustion of all efforts where no legal remedy is sought. Hence Chief Engineer cannot write off Rs. One lac.
- d) As per FC No. 16/2004 dt.29.7.2004, officer who is performing the journey should bear himself the cost of toll tax paid by him, these charges can not be reimbursed.



Answer to Que.No.5(a)

Yes, Provided, travel by the longer route on LTC has been specifically recognized and approved by the Government in terms of the separate order issued in this regard from time to time (FC 21/2000 dt.29.8.2000.

Answer to Que.No.5(b)

As per the Secretary, PSEB, Patiala memo No.1685/2335 dated 22.4.2002. In case of punishment of stoppage of increment to be effected in the last year just prior to the retirement, a lump sum amount equivalent to the unserved punishment shall be deducted from his pensionary benefits. So following amount shall be deducted as unserved punishment from the pensionary benefits of the employee:-

	Basic	Increment @ 3%	Total difference of Basic
1 st Year	22500	680	680x12 = 8160
2 nd increment	22500+680	700	1380x12 = <u>16560</u>
Total Basic amount			= 24720+DA applicable at that time
DA 72%=-			= <u>17798</u> (New DA as on 1.1.13 is not announced yet.)
Total amount			= <u>42518</u>

Answer to Que.No.5(c)

As per Secretary/Finance memo No.38095 dt.12.9.03 "No Half Daily Allowance shall be claimed for the journey performed within a radius of 25KM from Head Quarters.

Answer to Que.No.5(d)

- 1) No Board employee shall speculate in any stock, share or other investment.
- 2) No Board employee shall make or permit any member of his family or any person acting on his behalf to make 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 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.



Revenue Accounts -III Model Solution

1/9

Q-1 a): Time of day tariff is a tariff structure in which different rates are applicable for use of electricity at different times of the day. (3)

It will help reduce the peak load consumption and shall be beneficial to L.S. consumers since electricity would be cheaper during off peak hours.

Q-1 b) Continuous process industry get uninterrupted power supply due to their nature of industry even when there is weakly off day for other industry. (3)

The PPR department sanctions their status. They are charged 10 P/unit additional charges on pro-rata basis on PSPCL consumption.

Q-1 c) The standards of performance are the defined time lines within which the utility is expected to provide the consumer services e.g. fuse off complaint, release of connection, change of defective meter etc. Compensation is payable to the consumers if these standards of performance are not maintained by the utility. The change of name in case of LT consumers should be effected within 7 days. (3)

Q-1 d): SPANCO is the system integrator for SAP billing system in PSPCL. This billing system has been introduced in seven towns. (3)

Q-1 e): Cross subsidy in tariff structure means that some section of the consumers pay higher tariff than the Average cost of supply to subsidise another section of the consumers who pay lower tariff. (3)

AP tariff is compensated to PSPCL by way of subsidy by Govt. of Punjab.

Q-1 f): Open Access energy signifies that consumer may procure energy from any source other than PSPCL and this energy is supplied to the consumer by using transmission and distribution network of PSPCL and PSTCL. (3)

2

Open Access consumers pay transmission and SLDC charges to PSTCL and pay cross subsidy surcharge and wheeling charges to PSPCL.

Q-1 g): Licensee means the distribution licensee authorized to operate and maintain a distribution system for supplying electricity to consumers in its area of supply. (PSPCL is the licensee in Punjab) (3)

3

Q-2 a): Goods Receipts Note is a document on which goods received from the supplier of material are entered while goods are received in stores.

The main particulars depicted the GRN are as follows

- i) GRN Note no. : & Date
- ii) P.O. No:/PR & GR details
- iii) Name of store
- iv) Name of supplier
- v) Details & quantity of material
- vi) Amount payable & deduction if any

SDO/ Incharge stores approves the GRN.

Q-2 b): The store keeper enters the material in the relevant stock card and store the material in the relevant bin. He signs the GRN in token of receipt of material by him, and returns in GRN.

The JE/Stores shall prepare the defective goods receipt note in case of defective material and send copy to purchase section & supplier for recovering in shortages/damages. Claims are also lodged in relevant cases.

Q-2 c): Store return warrant is a document for returning surplus or unused material to the stores. It is prepared by JE/work and approved by SDO/ Incharge.

JE/Incharge compares material with SRW and gets it approved by SDO/Stores. The store keeper shall then receive the material returned to the stores.

Q-2 d): Spot purchase procedure is defined to make on the spot emergency purchases which are urgently required.

Firstly, no stock certificate is received from the stores and approval of competent authority is obtained as per the purchase regulations for making spot purchase. The spot purchase is carried out by the spot purchase committee constituted for the purpose.

Q-3a): The recent policy of PSEB/PSPCL for installing energy meters are outside the consumer premises. The meters of consumers in rural areas and Basties of urban areas are installed in pillar boxes to prevent hooking and theft of energy. The meters are installed on the poles in other areas. This shall help greatly in reduction of losses and revenue of the company shall increase. 4

Q-3 b): The various authorities responsible for affixing seals are as follows.

LM/ AJE : Single phase domestic / NRS & metered AP

JE/AAE : Three phase DS/NRS/SP/MS upto 100 kW & SL 6

AE/AEE/ : All categories of connection above 100 kW & below 500 kW

Sr XEN/DS / Additional SE: All categories of connections above 500 kW

Q-3 c): The different payment options available to rural and urban consumers are as follows.

- i) PSPCL cash counter
- ii) Easy Bill
- iii) Bill payment machines
- iv) Online bill payment
- v) Suvidha Centres in certain areas
- vi) Gram Suvidha Kendra
- vii) Spot Billing Vendors

4

Q-3 d): Peak load restrictions are imposed on MS & LS consumers during peak load hours in the evening from 6 PM to 10 PM (for three hours) to reduce and manage the peak load parameters so that other categories of consumers are given un-interrupted supply. 3

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The licensee reserves the right to stagger or temporarily discontinue supply if any emergency warrants. The licensee shall however notify such restrictions as early as possible.

Q-3 e): 10% and 12% rebate in energy charge is allowed to Shopping Mall /commercial complexes and residential colonies respectively who have single point supply.

3

Q-4:

	Kwh	Kvah	MDI recorded kVA
New reading (31-3-2013)	8915	9484	0.51
Old reading (1-3-13)	8705	9261	0.48
Net consumption	210	223	0.51

$$\begin{aligned}\text{Overall Multiplier} &= \text{Meter own Multiplier} \times \text{Line CT ratio} \times \text{Line PT ratio} \\ &= 1000 \times \frac{75}{5} \times \frac{11}{33} = 5000\end{aligned}$$

Net Consumption:

$$\begin{aligned}\text{KWH} &= 210 \times 5000 = 1050000 \text{ KWH} \\ \text{KVAH} &= 223 \times 5000 = 1115000 \text{ KVAH} \\ \text{MDI} &= 0.51 \times 5000 = 2550 \text{ KVA} \\ \text{PF} &= \frac{\text{KWH consumption}}{\text{KVAH Consumption}} = \frac{1050000}{1115000} = 0.94\end{aligned}$$

Continuous process supply charges i.e. @10 p/unit consumption on pro-rata basis

$$\frac{\text{Declared CD}}{\text{Sanctioned CD}} \times \text{Consumption} \times 0.10$$

$$\frac{1800}{2500} \times 1050000 \times 0.10 = \text{Rs } 75600$$

Energy Charges @ 5.61 /unit as per tariff order applicable w.e.f 1/4/2012

$$= 1050000 \times 5.61 = \text{Rs } 5890500$$

$$\text{Total EC (a+b)} = 5890500 + 75600 = \text{Rs } 5966100$$

$$\text{FCA} = 1050000 \times 0.16 = \text{Rs } 168000$$

$$\text{MMC} = 2500 \text{ kVA} \times 429 = \text{Rs } 1072500$$

PF surcharge / incentive = NIL (PF for power intensive units should be ^{more than} 0.95)

No PF surcharge / incentive is applicable between 0.9 to 0.95

$$\text{Demand surcharge} = (2550 - 2500) \times 750 = \text{Rs } 37500$$

$$\text{P.L.E.C (i) For load upto 65\% of CD} = \text{Rs } 1.8 \text{ /KW/hrs}$$

$$\text{Exceeding 65\% of CD} = \text{Rs } 2.7 \text{ /KW/hrs}$$

$$\text{CD} = 2500 \text{ KVA} \times 0.9 \times 65\% = 1462.5 \text{ KW}$$

$$\text{Peak load allowed} = 1400 \text{ KW}$$

PLEC = ~~Restricted load max upto 50 KW~~

$$(1400-50) \times 1.8 \times 3 \times 30 = \text{Rs } 218700$$

Total Charges (SOP) = EC+CSC+FCA+PF S/c /Inc+ Demand Surcharge + PLEC

Energy Charge = Rs 5890500

Continuous supply Charge = Rs 75600

Fuel cost Adjustment = Rs 168000

Power Factor = -

Demand Surcharge = Rs 37500

Peak Load *Exemption charges* = Rs 218700

a) TOTAL= Rs 6390300

1. Meter Rent = Rs 60/-

2. Service charges = Rs 450/-

b) Total (1+2) = Rs 510/-

c) ED = (EC+CSC+FCA+PF) x 13%
= (5890500+75600+168000) x 13% = Rs 797433

d) Octroi = 1050000 x .10 = Rs 105000

Total (a+b+c+d) = Rs 7293243

Net amount payable by due date= Rs 7293240/- (round of Rs 3/- in next bill)

Bill issue date = 2/4/2013

Due date payable by DD/ Banker Cheque = 15/4/2013

Due date of payment by Local Cheque = 12/4/2013

Amount payable within one week after due date

5% surcharge amount on the amount (without ED and Octroi.)

$$\frac{5}{100} \times 6390810 = 319540$$

Rs 7293243
+5% surcharge Rs 319540

Total Rs 7612783 - Say Rs 7612780/-

Amount payable beyond one week after due date

(10% surcharge)

= Rs 7293243

+ 10% x Rs 6390810 = Rs 639081

Total = Rs 7932324 - Say Rs 7932320/-

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Q 5 a): By delivery through registered post with acknowledgement due or through courier.

ii) By fixing at a conspicuous place of the premises where consumer ordinarily resides

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iii) By publication in the news paper having circulation in the area.

iv) By fax or email to the owners of industrial units only.

Q 5 b): i) All HT consumers above 1 MW load = CE of the operation wing of concerned distribution area

ii) All HT consumers upto 1 MW load = SE/Dy. CE of operation wing of concerned distribution area

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iii) All LT industrial consumer = Addl. SE / Sr. XEN of operation wing of concerned distribution area

iv) All other LT consumers = AE/AEE/XEN of operation wing of concerned distribution area

Q 5 c): Consumption as per LDHF = $9 \times 30 \times 8 \times .30 = 648$ units

SOP charges for one month for 648 units

First 100 units = Rs 456

Next 200 units = Rs 1204

4
Next 348 units = Rs 2241.12

Monthly Total = Rs 3901.12

i) SOP for double rate tariff for full year

$$= 3901.12 \times 12 \times 2 = \text{Rs } 93626.88$$

ii) Add ED = $93627 \times 13\% = \text{Rs } 12171.49$

iii) Oct. = $648 \times 10 \times 12 = \text{Rs } 777.06$

Grand Total (i+ii+iii) = Rs 106575.97 = Say Rs 106576

Less already deposited = Rs 23000

Net payable = Rs 83576

Q 5 d): The compounding charges are as follows = $\text{Rs } 3000 \times 8 = \text{Rs } 24000/-$

- i. First Aid Boxes are to be provided for 150 number of persons in Factory.
- ii. Safety Officers are to be appointed if Organisation is engaging 1000 or more employees
- iii. Canteen is to be provided if engaging employees more than 250 persons
- iv. The provision for cooling water during hot weather should be made by the organization if it employees 250 or more employees.
- v. Welfare Officers are to be appointed if Organisation is engaging 500 or more employees.
- vi. The Ambulance Room is to be provided if engaging employees more than 500
- vii. Creche is to be provided if 30 or more lady employees are engaged.
- viii. Where 250 or more workers are employed in a factory, then there shall be a Safety Committee in the factory.
- ix. Adolescent (age) as per Factories Act, 1948: **Means who has completed 15 years but less than 18 years old.**
- x. In public utility services application of annual leave shall be made at least **30 days** before the date on which the worker wishes his leave to begin.

(b) Public Utility services : This term has been defined in section 2(n). It includes

- Any Railway services
- Any postal ,telegraph or telephone services
- Any industry which supplies Power, Light or water to public
- Any system of Public conservancy or sanitation
- Any section of an industrial establishment on the working of which the safety of the establishment or the workmen employed therein depends.
- Any industries mentioned below(specified in First schedule of the act) may be declared public utility service, if the appropriate Government is satisfied that public emergency or public interest so requires for a specified period ,not exceeding six months initially which can be extended further but not exceeding 6 month at a time.
 - Transport (other than Railways) for carriage of passengers or goods by land or water.
 - Banking, Cement, Coal, Cotton textiles ,Foodstuffs
 - Iron and steel
 - Defence establishments
 - Services in hospitals and dispensaries
 - Fire brigade services.

Prohibition of strikes in public utility services: No person employed in a public utility services shall go on strike in breach of contract

1. Without giving to the employer notice of strike ,in prescribed manner, within six weeks before striking. Or
2. Within 14 days of giving such notice. Or
3. Before the expiry of the date of strike specified in any such notice aforesaid or
4. During the pendency of any conciliation proceedings before the conciliation officer and seven days after the conclusion of such proceedings

Ans (2) (i) Section 25E provides that **no compensation is payable to laid off employees** in following cases'

- If workmen refuses to accept
 - Any alternative employment in the same establishment or
 - In any other establishment to the same employer situated in same town or village or
 - Situated within radius of 5 miles from the establishment to which he belongs to and
 - If the opinion of the employer, such alternative employment does not call for any special skill or previous experience and can be done by the workman
- If the workmen does not present himself for work at the establishment at the appointed time during the normal working hours at least once a day.
- If such laying off is due to a strike or slowing down of production on the part of the workmen in another part of the establishment.

Note: Alternative employment must be offered on the same wages

(ii) **Treatment of unavailed leave under Factories Act** : Leave earned ,but not availed (taken) ,can be carried forward to a succeeding year subject to a limit of thirty days in the case of an adult and forty days in the case of a child. But earned leave not allowed because of any scheme for leave in operation can be carried forward without limit.

(iii) **Weekly holiday under factories Act**: Section 52 provides that an adult shall have a holiday on the first day of the week . However Manager of the factory may fix holiday on any other day ,which is within 3 days before of after the first day of the week. In such case ,notice must be given to inspector of factories and displayed in the factories.

Further ,no substitution can: be made which will result in any worker working for more than 10 days consecutively without a holiday for a whole .

The state Government may make rules providing the exemption from the above section in certain case.

(iv) The Manager of every factory shall maintain a register of adult workers showing name of work, nature of work, the group ,if any ,such other particulars as may be prescribed. The register should be available for inspection by inspector of factories at all times during working hours or when any work is being carried on in the factory.

Inspector may allowed in writing ,to maintain muster roll or other register with same particulars prescribed under the act, to be treated as Register of adult workers.

Q3(a) Employee means any person employed for wages in or in connection with the work of factory or establishment to which this act applies.

The term includes

- Persons directly employed by principal employer
- Persons employed through immediate employer
- Persons whose services are temporarily lent or let on hire to an employer

The term includes any person employed for wages on any work connected with the administration of the the factory or establishment or any part ,department or branch thereof, or with the purchase of raw materials for, or the distribution or sale of the products of , the factory or establishment.

The term employees does not includes

- Any member of the naval, military or air forces
- Any person -whose wages (excluding overtime) exceeds Rs 15,000/-.

If a person's wages are within the aforesaid limits at the beginning of the contribution period , he will be deemed to be an employee till the end of the period ,even if his wages exceeds the limit in the meantime.

Meaning of family: Family means all or any of the following relatives of an insured person, namely

- A spouse
- A minor legitimate and adopted children dependent upon the insured person
- A child who is wholly dependent and who is
 - Receiving education, till he/she attains the age of 21 years.
 - An unmarried daughter
- Dependent parents
- A child who is infirm by reason of any physical or mental abnormality or injury and is wholly dependent on the earnings of the insured persons, so long infirmity continues.

3(b) Contribution rates under employee state insurance

From the employee : 1.75 % of the salary

From employer : 4.75 % of the salary

Recovery of contribution from the immediate employer (section 41) A principal employer ,who has paid contribution of an employee employed by or through immediate employer, shall be entitled to recover the amount of the contribution so paid from immediate employer, either by deduction from the amount payable under any contract or as a debt payable by the immediate employer.

Immediate employer shall maintain a register of employees as prescribed.

Immediate employer shall entitled to deduct the employee's contribution from the employees employed by or through him by the deduction from wages and not otherwise.

4(a) Total disablement under workmen compensation Act : means such disablement whether of a temporary or permanent nature, as incapacitates a workman for all work which he capable of performing at the time of the accident resulting in such disablement, provided that permanent total loss of the sight of both eyes or from any combination of injuries specified in schedule I, where the aggregate % of the loss of earnings capacity a specified in that schedule against those injuries amounts to one hundred per cent.,

4(b) Section 3 of the Act provides that the employer is not liable to pay compensation in the following cases

- In respect of injuries which does not result in the total or partial disablement of the workman for the period exceeding 30 days
- In respect of the injuries not resulting in death caused by the accident which is directly attributable to
 - The workman having been at the time thereof under the influence of drink or drugs or
 - The wilful disobedience of the workman to an order expressly given, or to a rule expressly framed, for the purpose of securing the safety of workmen or
 - The wilful removal of disregard by the workmen of any safety guard or otherwise which he knew to have been provided for the purpose of securing the safety of workmen.
- When the accident did not arise out of or in the course of the employment
- When the workmen filed a suit for damages in the civil court.

4 (c) The result of any analysis of a sample of emission taken under section 26 (1) shall not be admissible in evidence in any legal proceeding unless the provisions of sub-sections (3) and (4) are complied with .The person taking the sample shall-

- serve on the occupier or his agent, a **notice**, then and there, in such form as may be prescribed, of his intention to have it so analysed;
- in the **presence of the occupier** or his agent, collect a sample of emission for analysis;
- cause the sample to be placed in a container or containers which shall be **marked and sealed** and shall also be **signed both by the person taking the sample and the occupier or his agent**;
- **send, without delay**, the container to the laboratory established or recognized by the State Board under section 17

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

- in a case where the occupier or his agent **wilfully absents** himself, the person taking the sample shall collect the sample of emission for analysis to be placed in a container or containers which shall be marked and sealed and shall also be signed by the person taking the sample, and
- in a case where the occupier or his agent is present at the lime of taking the sample but **refuses to sign** the marked and sealed container or containers of the sample of emission as required under clause (c) of sub- section (3), the marked and sealed container or containers shall be signed by the person taking the sample, and sent to laboratory without delay.

5(i) Power to Board to enter into arrangements for purchase or sale of electricity under certain conditions.

(1) The Board may enter into arrangements with any person producing electricity within the State for the purchase by the Board, on such terms as may be agreed, of any surplus electricity which that person may be able to dispose of.

(2) Where a sanctioned scheme so provides, the Board may, on such terms as may be agreed upon, enter into arrangements with any Government or person for the purchase or sale of electricity to be generated or used outside the State: Provided that the Board may not enter into such arrangements with any such Government or person without the consent of the State Government, or into arrangements with any such person without the consent of the Government of the State within which the electricity is to be generated or used.

5(ii) Power of Board to borrow.

(1) The Board may from time to time, with the previous sanction of the State Government and subject to the provisions of this Act and to such conditions as may be prescribed in this behalf, borrow any sum required for the purposes of this Act.

(2) Rules made by the State Government for the purposes of this section may empower the Board to borrow by the [issue of debentures or bonds] or otherwise and to make arrangements with bankers, and may apply to the Board with such modifications as may be necessary to be consistent with this Act the provisions of the Local Authorities Loans Act, 1914 (9 of 1914) and the rules made thereunder as if the Board were a local authority.

(3) The maximum amount which the Board may at any time have on loan under sub-section (1) shall be ten crores of rupees, unless the State Government, with the approval of the State Legislative Assembly, fixes a higher maximum amount.

(4) Debentures or bonds issued] by the Board under this section shall be issued, transferred, dealt with and redeemed in such manner as may be prescribed.

5(iii) Disconnection of supply in default of payment

(1) Where any person neglects to pay any charge for electricity or any sum other than a charge for electricity due from him to a licensee or the generating company in respect of supply, transmission or distribution or wheeling of electricity to him, the licensee or the generating company may, after giving not less than fifteen clear days' notice in writing, to such person and without prejudice to his rights to recover such charge or other sum by suit, cut off the supply of electricity and for that purpose cut or disconnect any electric supply line or other works being the property of such licensee or the generating company through which electricity may have been supplied, transmitted, distributed or wheeled and may discontinue the supply until such charge or other sum, together with any expenses incurred by him in cutting off and reconnecting the supply, are paid, but no longer:

PROVIDED that the supply of electricity shall not be cut off if such person deposits, under protest,--

(a) an amount equal to the sum claimed from him, or

(b) the electricity charges due from him for each month calculated on the basis of average charge for electricity paid by him during the preceding six months,

whichever is less, pending disposal of any dispute between him and the licensee.

(2) Notwithstanding anything contained in any other law for the time being in force, no sum due from any consumer, under this section shall be recoverable after the period of two years from the date when such sum became first due unless such sum has been shown continuously as recoverable as arrear of charges for electricity supplied and the licensee shall not cut off the supply of the electricity.

5(iv) Overhead lines

(1) An overhead line shall, with prior approval of the Appropriate Government, be installed or kept installed above ground in accordance with the provisions of sub-section (2).

(2) The provisions contained in sub-section (1) shall not apply--

(a) in relation to an electric line which has a nominal voltage not exceeding 11 kilovolts and is used or intended to be used for supplying to a single consumer;

(b) in relation to so much of an electric line as is or will be within premises in the occupation or control of the person responsible for its installation; or

(c) in such other cases, as may be prescribed.

(3) The Appropriate Government shall, while granting approval under sub-section (1), impose such conditions (including conditions as to the ownership and operation of the line) as appear to it to be necessary.

(4) The Appropriate Government may vary or revoke the approval at any time after the end of such period as may be stipulated in the approval granted by it.

(5) Where any tree standing or lying near an overhead line or where any structure or other object which has been placed or has fallen near an overhead line subsequent to the placing of such line, interrupts or interferes with, or is likely to interrupt or interfere with, the conveyance or transmission of electricity or the accessibility of any works, an Executive Magistrate or authority specified by the Appropriate Government may, on the application of the licensee, cause the tree, structure or object to be removed or otherwise dealt with as he or it thinks fit.

(6) When disposing of an application under sub-section (5), an Executive Magistrate or authority specified under that sub-section shall, in the case of any tree in existence before the placing of the overhead line, award to the person interested in the tree such compensation as he thinks reasonable, and such person may recover the same from the licensee.

Explanation--For the purposes of this section, the expression "tree" shall be deemed to include any shrub, hedge, jungle growth or other plant.