

MODEL SOLUTION OF EO – SESSION 05/2025 PAPER - I (WORKS ACCOUNTS)

Q. 1 (i) As per Manual on Damaged Transformer 6.4 Prepare a Store Return Warrant (SRW 6) copies for forwarding the damaged transformer to the receiving yard under COS. Enter the following in SRW :

1. Type, Make Capacity and serial number of transformer.
2. Whether warranty period covered
3. Certificate that there is no police case involving the transformer
4. Nature of defect/damage as per inspection report in TMC

Note: Damaged transformers be dispatched to TRW Division within the same month or latest by the end of the succeeding month.

Q. 1 (ii) Important instructions for maintenance of register of initial (works) Accounts in CEFA provide that on the occasion of transfer of the subordinate in-charge of work the IWR used by him should be closed by him. The second copy should be deposited in the Divisional office for safe custody' Set of new forms should be opened by the successor. The drawl of material should be indicated in the first month' s column as drawl of material from date of start of work to date of transfer of 'JE' This should be done not only for principal items bur also for petty items'

So, in this case use of IWR of predecessor by the successor JE is not in order.

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- Q. 1. (iii) As per 26.3 of CEFA : The Accounting policy in respect of capital spares purchased with the equipment at generating stations is given below :
1. The Capital spares at generating stations should be treated as capital asset.
 2. Accounting shall be done together for the entire lot of spares and not item by item.
 3. The total cost of all the spares should be capitalised.
 4. No accounting shall be done at the time of issue of such spares for replacement in the generation plant.
 5. However, on the other hand, depreciation shall be charged on the total cost of the entire lot of spares.
 6. For the purpose of charging depreciation the estimated useful life of the spares shall be assumed to be equal to the estimate useful life of the generating plant.
 7. On this basis, depreciation equal to 100% (not 90% as in case of other assets) of the cost of spares shall be charged by the time the generating plant is to be retired.
 8. On the expiry of life, the spares will, therefore will be valueless.
 9. The spares remaining unutilized may be sold along with the retired generating plant. Entire sale proceed should be treated as gain on the sale of assets since 100% depreciation is charged in the past.
 10. In respect of the stock of spares remaining unsold on retirement of the plant, no accounting shall be necessary. However quantity account will be kept in Asset record.
 11. If some spares are sold and some are not sold, the accounting is necessary only for spares sold i.e. treat the sale proceeds as gain on the sale of assets.
 12. If some spares are transferred by the generating station to another generating station requiring them, no accounting of value is necessary in such case.

(Marks : 5+5+10= 20)

- Q. 2 (a)
1. **As per Expense Accounting Manual Chapter 18 (D) (1)** The amount receivable from the Board employees and outside parties for use of vehicles for non-official purposes, shall not be taken in reduction of expenditure on R & M of the vehicles. Such receipts from the Board employees and outside parties will be creditable to the revenue receipt heads 62.630 and 62.910 respectively.
 2. Concessional rates for use of the Boards vehicle by officers/staff, if permitted by the competent authority, shall be charged as notified from time to time. The latest rates as per PSPCL Corporate Transport Policy 2023 are as under :

The officer shall be allowed to choose either of the two following options, opted only once in a financial year which can not be changed during the year:

Upto 200 kms @ Rs. 300 per month or Upto 400 Kms @ Rs. 600 per month
Adjustment/calculation of private journey shall be done on yearly basis. The unutilized accumulated private journey of the officer 'if any' at the end of 31st March would be carried forwarded to the next financial year to the extent of journey admissible in the last quarter only i.e. front January to March of the year'

Any KMs exceeding above Limits shall be charged @ Rs. 5/- per KM'

If more than one Board employees travel in the same vehicle, the charges may be divided amongst them.
 3. When a vehicle is used partly for private purpose and partly for Board work, the charge from each party will be fixed by the Officer in charge of vehicle according to the circumstances of the case, the private party being charged on his share, interest, supervision and departmental charges in addition.
 4. When a lorry runs empty, the charges will be debited to the work or person in whose interest the journey is performed.

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Q. 2 (b) 1. **Research and Development Expenses** : Sub-Accounts under this main head shall record various types R & D Costs, Research & Development costs incurred by the board as a result of which no tangible assets is acquired by the board is to be written off through these accounts.

2. A new document 'U cheque' has been introduced in place of the acceptance of ATD. The existing procedure does not provide for making of any accounting entry by the originating division on receipt of acceptance of ATD. In absence thereof, it has not been possible for the division to keep an accounting control over the unsettled ATDs. U-cheque, on the other hand, would required to be reflected in the accounts by the originating division.

Q. 2 (c) **As per Cash and Bank Manual Chapter 13 note below sr. no. 5** Yes, Sr. Xen/AEE/AE is required to visit the Bank Branch at least once in a week on every Monday or on the next working day. If Monday is happen to be a holiday to ensure that entire balance in the Bank Branch has been transferred.

(Marks : 5+5x2+5= 20)

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Q. 3 (a) As per Chapter 16 of Meter Accounting Manual :

Responsible	Action	Timing
JE (DS)	1. Change the meter challenged by the consumer or reported inaccurate by a Board employee after observing procedure laid down in Sales manual.	Same Day on report of MCO
	2. Prepare challan in four copies, also provide following information on the challan	Within a Day or two
	i. Whether the meter has been challenged or in-accuracy pointed out by an employee of the Board.	
	ii. Whether any court case or dispute is involved.	
	iii. Whether theft is involved.	
iv. Whether consent of the consumer has been received Whether meter has been checked by the Flying Squad		
v. The amount of challenge fee deposited by the consumer giving receipt no and date.		

Q. 3 (b) As per Chart of Accounts Mention the Account code Number :

a) Street lighting and single system	10.641
b) Cost of land development on leasehold land	10.103
c) Residential colony for staff	10.222
d) Material issue to fabricator	22.720
e) Losses under investigation	28.870
f) Deposit received against burnt meters	47.601
g) Contribution to general reserve	58.222
h) Loss on inferior grade of coal	72.310
i) Salaries- permanent and regular employee - capital	75.111
j) Punjab state development tax deducted at source	44.443

(Marks : 10+1x10= 20)

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- Q. 4 (a) As per Purchase Regulation 2017 Regulation 1 (xvii) “Proprietary items/services” means items/ services of proprietary nature manufactured/ being provided by single manufacturer/ service provider and supplied by it or its authorized dealer or any other tailor made item or component to match with the manufacturer’s equipment.
- (b) As per Works Regulation 1997 Regulation 6 (1) **Open Tender** : for the major works, tender 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.
- (c) **Types of Manufacturing Account**
Businesses use several manufacturing accounts, but the most common are raw material, direct labour, overhead, work in process, finished goods, and cost of goods sold. Each of these accounts represents a different step in the production process.
1. **Raw Material:** The raw material account is the first stage in the manufacturing process. This account tracks all of the raw materials or physical items necessary to create a product. This includes any items used in the production process but is not yet part of the finished product.
 2. **Direct Labour Manufacturing Account:** The direct labour Manufacturing account tracks all of the wages paid to workers directly involved in the production process. The actual hours spent on producing goods are the only thing recorded in this account. This includes wages paid for workers who operate machines, assemble products or package goods.
 3. **Overhead Manufacturing Account:** The overhead manufacturing account tracks all of the costs associated with running a manufacturing business. It represents all production items not solely used for any one product. This includes glue, oil, rent, utilities, insurance, and property taxes.
 4. **Work in Process Manufacturing Account:** The work-in-process Manufacturing account tracks all of the costs associated with producing a product. As items enter the production, this account balance increases. The balance decreases once the company completes goods as dollar amounts enter the finished goods account.
 5. **Finished Goods Manufacturing Account:** The finished goods Manufacturing account represents all finished products ready for sale. The cost for produced products remains here until the company sells the goods to distributors or consumers.
 6. **Cost of Goods Sold Manufacturing Account:** The cost of goods sold Manufacturing account tracks information on all inventory items sold by the firm. This dollar figure is a period cost. Companies only incur the cost of goods sold when they sell inventory. This manufacturing account is the final stage of a company’s production process.

(Marks : 5+5+10= 20)

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Q. 5 (a)

As per CEFA Chapter XXXIX

(C) Duties of SDO relating to Works and Accounts :

1. Checking/sanction of estimates.
2. Ensuring that the expenditure against work does not exceed the estimated cost.
3. Preparation of completion reports of works.
4. Ensuring that the material accounts is being maintained by the concerned subordinates and checking thereof is being made by SDO.
5. Ensuring preparation and submission of T & P returns.
6. Ensuring that necessary record regarding connected load and voltage drop is being maintained.
7. Initiate disciplinary action against subordinates failing to render the accounts.
8. Ensuring that dismantled material is returned to the stores.
9. Analysis of work.
10. Surveying of T & P and unserviceable material.
11. Ensuring proper up-keep of MBs, EMBs and dismantlement registers etc.
12. Ensuring that register of work/sanctioned estimates is being maintained and kept up to date.

(E) Miscellaneous Duties :

1. Organising the work of inspection of consumers installation under rule - 46.
2. Organising the work of inspection of periodical testing of energy meter under rule-57.
3. Launching prosecutions against persons tempering with electrical installation or infringing the I.E. rules.
4. Taking measure for reduction in line losses.

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Q. 5. (B)

As per Works Regulation 23 i) Amendments to contracts not involving additional financial Liabilities or variations in the specifications and quantities laid down in the contract shall be made with approval of following authorities :

<u>Authority which accept Original tenders.</u>	<u>Authority for approving amendments not Involving additional financial commitment</u>
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- | | |
|----------------------------|------------------------|
| a) Board | Chief Engineer |
| b) Whole Time Members | Chief Engineer |
| c) Works Committee | Chief Engineer |
| d) Chief Engineer | Director/S.E. |
| e) Superintending Engineer | S.E. |
| f) Sr. Executive Engineer | Sr. Executive Engineer |

ii) The amendments to the contract involving additional financial liabilities because of deviation/alteration, substitution and extra item of the work during the pendency of the contract shall be accorded by the Accepting Authority up to the deviation/variation limits (in respect of individual items as well as for the contract sum as a whole) stipulated in the particular contract.

If the overall value of work including such deviation/variation etc. exceeds their power to accept tenders, the approval of the next higher authority will be obtained. In the case of Board/WTMs such an approval will be given by the member Incharge in consultation with the Finance.

iii) In case the work is allotted on turn-key basis/lump sum contract no change whatsoever will be made in the original specification.

iv) Extension of time for completion of Work :

a) The accepting authority will have full power to grant extension of time for completion of the work in respect of contract approved by it provided that the extension shall be effect the overall approved schedule of the project or other works in the project. Provided further that such an extension is covered by the provisions of the respective contract and does not involve any additional expenditure financial commitment to the project.

b) In the case of tenders accepted by the Board/WTMs, the CE concerned shall have full powers to grant extension of time subject to conditions laid in para (a) above.

(Marks : 10+10= 20)

(1)

Solution Paper-II(Service Rules and Regulations)

Ans.1(a)

As per PSPCL GPF Reg.3(1) Maximum subscription means any sum so expressed by the subscriber but not more than his emoluments subject to the condition that sum of monthly subscription by the subscriber during a financial year together with the amount of arrear subscriptions deposited in that year shall not exceed the threshold limit(at present Rs.5 lakh)

As per PSPCL GPF Regulation 3(m) Minimum subscription means any sum so expressed by the subscriber but not less than 6% of his employments.

1(b). Save as provided in sub regulation (3) no PSPCL employee shall except with the previous sanction of PSPCL give evidence in connection with any enquiry conducted by any person, committee or authority.

Where any sanction has been under sub regulation (1) no PSPCL employee giving such evidence shall criticize the policy or action of PSPCL, Govt. of India, Govt. of Punjab or any other State Govt.

Nothing in this Regulation applies to:-

(i) Evidence given at an enquiry before an authority appointed by PSPCL, Govt. Parliament or State Legislature.

(ii) Evidence given in any judicial enquiry.

(iii) Evidence given at a departmental enquiry ordered by authorities subordinate to PSPCL

1(c) As per the Delegation of Powers of PSPCL 2024, The Delegation of Powers has been drawn up keeping in view the following criteria: -

- i) The Delegation of Power shall effectively contribute to the smooth, expeditious and efficient realization of Company's laid down goals and targets within policy framework set for it.
- ii) The Delegation of Power shall effectively utilize the organizational structure for realization of the purpose set out in (i) above.
- iii) The Delegation of Power shall commensurate with the responsibilities and the status of the Officers to whom the Delegation of Power has been accorded.

- iv) The delegates shall be accountable for their decisions under the Delegation of Power.
- v) The Delegation of Power shall be subject to such controls / instructions as are conveyed from time to time to the delegates in general or in particular.
- vi) As the Delegation of Power is meant for smooth execution of the work, and expeditious realization of Company goals, any constraint or impediment in this direction shall promptly be brought up by the concerned and reviewed by the Competent Authority to provide remedy of the same.
- vii) Any interpretation placed in the Delegation of Power shall take into account the intent, purpose and concept behind the delegation viz. to execute the work in a manner which is smooth (i.e. not causing any disturbance or dislocation in the course of execution), effective (i.e. cost effective, being the best possible alternative at least possible cost) and expeditious (i.e. ensure timely and quickest possible realization of objective without any hindrance or impediment).
- viii) The Delegation of Power is also based on the concept of centralized policy making and decentralized execution.
- ix) The financial powers shall always be exercised with due observance of canons of financial propriety, which are enumerated separately. Care must be taken to ensure that awards are not split only for the purpose of bringing the same within the powers of a particular Officer.

Ans.2(a) The pay fixation of Mr. 'A' who joined as UDC in PSPCL on 08-05-2012 in pay scale of 10900-34800+3800 GP is as under:-

	10900-34800+3800
08.05.2012	14700 (joined as UDC)
01.05.2013	15150
01.05.2014	15610
01.05.2015	16080
	Level 8 cell10 (pay revised w.e.f.01.01.2016 with 2.25 factor/15% enhancement)
01.01.2016	40400
	(pay as on 31.12.2015=16080+DA@113%18170+15% 5138=39388)
01.05.2017	42800
01.05.2018	44100
01.05.2019	45400
01.05.2020	46800
01.05.2021	48200
08.05.2021(1st HTS)	51000 (level 11 cell 8) (pre revise scale 10900-34800+4150 GP)
07.01.2022(promoted as Circle Asstt.)	52200 (level 12 cell 7) ((Pre revised scale 10900-34800+4450)
01.05.2022	55400(level 12 cell 9)

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	(option to fix his pay on annual increment)
01.05.2023	57100(level 12 cell 10)
10.03.2024 (Promoted as Sr.Asstt)	57200(option to fix his pay on annual increment)
	(Pre revised scale 10900-34800+4500 GP)
01.05.2024	60700 (level 13 cell 12)

If the employee opted to fix his pay from the date of promotion, pay fixation on promotion is under:-

01.01.2022	51000 (level 11 cell 8) (GP4150)
07.01.2022	53800 (level 12 cell 8)
	(promoted as Circle Asstt) (Pre revised scale 10900-34800+4450 GP)
01.01.2023	55400(level 12 cell 9)
01.01.2024	57100(level 12 cell 10)
10.03.2024	58900(level 13 cell 11)
	(Promoted as Sr.Asstt) (Pre revised scale 10900-34800+4500 GP)
01.03.2025	60700(level 13 cell 12)

19/01/21
Ans.2(b) As per finance circular 15/2021 dated 17.11.2021 house rent allowance is admissible to the employees of PSPCL in the revised pay scales 2016 is as under:

Sr.No.	Category based on Population of city/town	Existing HRA %age of basic pay	Revised HRA %age of basic pay
1	A	30	24
2	B	20	16
3	C	12.5	10
4	D	10	8

House rent allowance is calculated as percentage of basic pay only fixed as per Punjab civil services (revised pay) rules 2021.

House rent allowance shall be admissible to all employees of Punjab Govt. residing in Govt. accommodation (owned/hired) other than Govt. accommodation. However house rent allowance shall not be admissible to Govt. employee who is entitled to Govt. accommodation but opts to reside in private accommodation for any reason despite the said earmarked Govt. accommodation being available.

This decision is applicable w.e.f.01.07.2021

The existing categorization of cities /town for the grant of house rent allowance shall continue be in force which is as under:

Sr.No	Category	Cities/Town
(i)	A	New Delhi
(ii)	B	Ludhiana,Amritsar,Jalandhar,Chandigarh,SAS Nagar Bathinda and Patiala.
(iii)	C	Abohar, Barnala,Batala,Faridkot,Fazilka, Ferozepur Gurdaspur, Gobingarh, Hoshiarpur, Jagraon, Kapurthala,Khana,Kotkapura Malerkotla,Malout Mansa, Moga, Mukatsar, Nabha, Phagwara, Pathankot,Rajpura,Sangrur Sunam and Tarn Taran
(iv)	D	All other remaining towns including villages and unclassified cities

Ans.3(a)As per finance circular 03/2024 dated 14.02.2024 and 24/2021 dated 01.12.2021 existing and revised pay structure of following categories mentioning group number is as below:-

Category	Group no.	Existing pay scale w.e.f.1.12.2011	Revised pay scale w.e.f.1.12.2011
(i)Sr.scale steno	13	10900-34800+5350 17450 (Initial pay)	10900-34800+5350 17450(Initial pay)
(ii) Supdt.G-II	17	10900-34800+5450 18690(Initial pay)	10900-34800+5450 19260(Initial pay)
(iii) CHD	17 A	10900-34800+5500 19450(Initial pay)	10900-34800+5500 19450(Initial pay)
(iv) PS	17 B	16650-39100+5750 22400 (Initial pay)	16650-39100+5750 22400(Initial pay)
(v) SAS Acctt.	17	10900-34800+5450 18690 (Initial pay)	10900-34800+5450 19260(Initial pay)

Ans.3(b)

Personal Pay means addition pay granted to a PSPCL employee:-

(i) to save him from a loss of substantive pay in respect of a permanent post other than a tenure post due to a revision of pay or to any reduction of such substantive pay otherwise than as a disciplinary measure :

(ii) in exceptional circumstances, on other personal considerations.

The following principles should be strictly followed for grant of personal pay as defined in Regulation 2.48:-

No application for the grant of compensatory personal pay should be entertained unless:

- (i) the PSPCL employees' service has consistently been of exception merit
- (ii) the PSPCL employee is fit for promotion, but there is no normal avenue of promotion within his line, and
- (iii)) the PSPCL employee has been at least 5 years on the same pay, or of his pay is progressive ,on the maximum pay of his post that he must have put in 20 years of continues PSPCL service
- (iv) the mere fulfillment of the conditions mentioned above should not be regarded as securing a personal pay to a PSPCL employee as a matter of course, the purpose of the conditions being to enable obviously weak claims to be summarily rejected.
- (v) individual cases of PSPCL employee who hold isolated posts which form a cadre by themselves in a particular office, will not be covered normally under this regulation.

Ans.4(a) As per regulation 6.26 of Punjab Civil Services Rules Vol.II Part-1 determination of the amount of family pension and gratuity where service records are incomplete.—

If in any particular case the service book or service record has not been maintained properly despite the Government orders on the subject, and it is not possible for the Head of Office to accept the unverified portion of service book or service record, the Head of Office shall not proceed with the verification of the entire spell of service. The verification of service in such a case shall be confined to the following spells of service:—

(A) For the purpose of Family Pension Scheme, 1964,—

(i) If the deceased Government employee at the time of death had rendered more than one year of service but less than seven years service, the service and the emoluments for the last years of service shall be verified and accepted by the Head of Office and the amount of family pension determined under rule 6.17.

(ii) If the deceased Government employee at the time of his death had rendered more than seven years of service, the service for the last seven years and emoluments for service rendered in the last year shall be verified and accepted by the Head of Office and the amount of Family Pension and the period of its tenability determined under rule 6.17-A.

(iii) (a) If the deceased Government employee at the time of death had rendered more than seven years service and the service of last seven years is not capable of being verified and accepted by the Head of Office but the service rendered during the last year is capable of being verified and accepted, the Head of Office, pending the verification of service for seven years, shall calculate the amount of family pension under rule 6.17.

(b) The service for the last seven years shall be verified and accepted within the next two months and the amount of family pension at the enhanced rates and the period of its tenability determined under rule 6.17-A.

(iv) The determination of the amount of family pension in terms of sub clauses (i), (ii) and (iii) (a) shall be done within one month of the receipt of intimation of the date of death of the Government employee.

(B) For the purpose of death-cum-retirement gratuity,—

(i) If the deceased Government employee had, at the time of death, rendered more than five years" qualifying service but less than twenty-four years of qualifying service, and the spell of last five years service has been verified and accepted by the Head of Office under clause (A), the amount of death-cum-retirement gratuity shall be equal to

twelve times of the deceased Government employee's emoluments as indicated in rule 6.16-AA (3). Where the verified and accepted service is less than five years of qualifying service, the amount of death-cum-retirement gratuity shall be equal to twice or six times of his emoluments as indicated in that rule.

(ii) If the deceased Government employee had rendered more than twenty four years of service and the entire service is not capable of being verified and accepted, but the service for the last five years has been verified and accepted under sub-clause (i), the family of the deceased Government employee shall be allowed, on provisional basis, the death-cum-retirement gratuity equal to twelve times of the emoluments. Final amount of the gratuity shall be determined by the Head of Office on the basis of the entire spell of service which may be verified and accepted by the Head of Office within a period of six months from the date on which the authority for the payment of provisional gratuity was issued, The balance, if any, becoming payable as a result of determination of the final amount of death-cum-retirement gratuity shall then be authorized to the beneficiary or beneficiaries.

4.(b)

Action of competent authority for not allowing LTC and Old age allowance to PSPCL pensioner by saying that disciplinary action is pending against him is in order as per instructions issued vide finance circular no.19/2019 dated 04.09.2019 as pending disciplinary action only provisional pension is allowed by the competent authority.

Ans.5 (a)

As per Finance circular 04/2024 dated 22.02.2024

The concerned Boards/corporations/PSUs/SABs may extend the benefit of additional relief on death/disability to their employees covered under the New Defined Contribution Pension System (NPS) on the terms and conditions as applicable in the rules of concerned entity to grant family/invalid pension. However, the benefit to be given shall not be more than admissible to government employees or family pensioners' .

The concerned Boards/corporations/ PSUs/SABs shall take up the cases of deceased pensioners Who expired during service and who have been covered under New Pension Scheme for the grant to benefit of Family Pension as the case may be after adopting the due procedure as Per Rules ibid'

On death/disability of the Subscriber, the Employer's Contribution and returns thereon in the accumulated pension corpus of the Subscriber shall be transferred to the account of concerned Boards/Corporations/PSUs/SABs. The remaining accumulated pension corpus shall be paid in lump sum to the person(s) in whose favor a nomination has been made under the Pension Fund Regulator and Development Authority (Exits and Withdrawals under Nation Pension System) Regulation, 2015. If there is no such nomination or if the nomination made does not subsist, the amount of remaining accumulated pension corpus shall be paid to the legal heir(s).

The amount already paid to the family or legal heir of the subscriber in respect of Employer's Contribution and its growth shall be recovered with interest as per GPF interest rate from time to time, from the date of payment by NSDL to the date of deposit before taking up the cases for sanctioning of Family/Invalid Pension.

The subscriber/employees covered under New Pension Scheme shall exercise an option in Annexure I within three months from the date of notification/circular issued by concerned Boards/Corporations/PSUs/SABs to extend the benefit of family/invalid pension. The new recruits shall submit this option at the time of joining in service.

The benefit of additional relief on death/disability of employees shall only be given by keeping in view the financial health of the institution. Department of Finance shall not provide any additional funds in this regard to the concerned entity.

Ans.5(b)

As per Finance circular 11/2015 dated 21.10.2015, the following are the latest instructions regarding counting of EOL period towards time bound promotional/devised promotional scales and 23 year advanced promotional increment :

To count period of extra ordinary leave availed by officers/official between 19.04.1993 to 16.07.2001 towards regular service for grant of time bound promotional/devised promotional scales and 23 year advanced promotional increment even if due date of 9/16 time bound promotional/devised promotional scales and 23 year advanced promotional increment falls after 16.07.2001.

Period of extra ordinary leave availed by officers/official before 19.04.1993 be an is hereby allowed to be counted towards regular service for grant of time bound promotional/devised promotional scales and 23 year advanced promotional increment

Ans.5©

The following shall not amount to a penalty within the meaning Punishment and Appeal regulation:-

- (i) Withholding of increments of pay of a PSPCL employee for his failure to pass any Departmental Examination in accordance with the rules/regulations or orders governing the service to which he belongs or post which he holds or the terms of his employment;
- (ii) Stoppage of an employee at the efficiency bar in the time scale of pay on the ground of his unfitness to cross the bar:
- (iii) Non-promotion of an employee, whether in a substantive or officiating capacity, after consideration of his case, to a service, grade or post for promotion to which he is eligible:
- (iv) Reversion of an employee officiating in a higher service, grade, or post to a lower service, grade or post on the ground that he is considered to be unsuitable for such higher service, grade or post or on any administrative with his conduct:
- (v) Reversion of an employee appointed on probation to any other service, grade or post to his permanent service, grade or post, during or at the end of the period of probation in accordance with the terms of his appointment or the rules/regulations and orders governing such probation:
- (vi) Replacement of service of an employee whose service has been borrowed from a State Govt. or an authority under the control of a state Govt. at the disposal of the authority, which had lent his service:

(vii) Compulsory retirement of an employee in accordance with the provisions to his superannuation or retirement:

(viii) Termination of the service:-

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

(b) of a temporary employee appointed otherwise than under contract, on the expiration of the period of the appointment or on the abolition of the post or before the due time in accordance with the terms of his appointment: or

© of an employee employed under an agreement, in accordance with the terms of such agreement

Answer Q1 (a)

As per supply code 51.6-

Compounding of the offence under section 152 of the Act: (i) The officer authorized by the State Government under Section 152 of the Act (Annexure-10), may on the application made by the consumer or a person who has committed or is reasonably suspected to have committed a theft of electricity punishable under the Act, may accept a sum of money by way of compounding of the offence at the rates notified by the State Government under sub-section (1) of Section 152 of the Act (Annexure-10). The payment of compounding fee shall be in addition to any assessed amount/civil liability accruing under Regulation 51(3)(ii) or Regulation 51(7) of this Code. (ii) On receipt of such amount in accordance with clause (i) above, any person in custody in connection with that offence shall be set at liberty and no proceedings shall be instituted or continued against such consumer or person in any criminal court.

a) The acceptance of the sum of money for compounding of offence in accordance with clause (i) above of this sub-regulation (6) by the Appropriate Government or an officer authorised in this behalf shall be deemed to amount to an acquittal within the meaning of section 300 of the Code of Criminal procedure 1973.

b) The compounding of an offence of theft of electricity under this sub-regulation shall be allowed only once to any consumer or person.

Rates of fee is to deposited

The Compounding Charges Notified by the Govt. of Pb. under section 152 of the Act vide Notification No. 1/27/05-EB (PR)/204 dt. 22.3.06 Sr.No.	Category of Consumer	Rate at which the sum of money for compounding to be collected
1. Industrial	a) Small Power	Rs.10000/- per kW of sanctioned load
	b) Medium Supply	Rs.10000/- per kW of sanctioned
	c) Large Supply - General Industry/ Power Intensive	Rs.10,000/- per kW of sanctioned load or Rs. 10,000/- per kVA of contract demand whichever is higher.
2. Commercial		Rs.5000/- per kW of sanctioned load.
3. Agriculture Supply		Rs.2000/- per BHP of sanctioned load
4. Other category of consumers Domestic / Bulk Supply / Street Light		Rs.3000/- per kW of sanctioned load.

Answer Q 1 (b)

As per ESIM 81.1

Meter readings of various categories of consumers with loads upto 500 kW/kVA shall be taken by the following officials:-

81.1.1 For loads upto 100 kW/kVA:

a) For loads upto 20 kW/ SP : Meter reader connections(except spot billing)

b) For loads above 20kW/kVA and upto 100 kW/kVA : JE/JE-1 Incharge of feeder

NOTE : i) AE/AEE/Xen(DS) will depute one LM /AJE to assist the JE/JE-1 incharge of the feeder for taking readings.

ii) In case the no. of connections exceeds 100 and is upto 300 Sr.Xen/ASE (DS) shall depute another AAE/JE-I to take readings. Where the no. of connections exceeds 300 AAE/JE (installation) shall also be deputed for taking readings.

iii) In case of LT categories of connections where MDI readings

are to be taken the authorized official shall reset the MDI after recording of readings.

81.1.2 For all loads exceeding 100 kW/kVA and upto 500kVA : AE/AEE/Xen(DS)

NOTE: Where Automated Meter Reading (AMR) has been implemented, the readings are available in Meter Data Acquisition System (MDAS) SAP. In case any reading is not available in MDAS for a particular billing cycle, the same shall be taken manually by the designated officer/official

Answer Q 1 (c)

As per ESIM Instruction

SS.1.10 Sundry Allowance/Charges above upto 20kw .

a) All the entries of Sundry allowances and charges and bill reversals up to 20kw should be entered in Sundry Charges and Allowance register manually as well as in SAP and got signed/ approved by AE/AEE.

b) Power to enter in SAP system of Sundry Allowance/ Charges:
Upto Rs.25000/- entered in SAP by UDC authorised by RA/ARA/RS
Above Rs. 25000/- entered in SAP by RA/ARA/RS authorized by AE/AEE.

c) Exercise checks over such posting-

At the end of month an abstract of entries be made and tallied with the postings of SAP by UDC and authorized by RA/ARA/RS and approved by AE/ AEE.

Note: i) Refund of audit period should be given by the approval of concerned authority as per Board Regulation.

ii) Key exception report on daily basis should be generated for its scrutiny.

SS.2.4 Sundry Charges/Allowances above 20kw:

□ All the entries of sundry charges & allowances and bill reversal above 20kw should be entered in sundry Charges & Allowances register by the RA authorized by AE/AEE and then advices should be sent to zonal CBC for billing purpose after following due guidelines of ESIM.

□ The competency for accepting all sundry charges/allowances shall be as follows:

Upto Rs. 1 lakh AEE/CBC

Above Rs.1Lakh Sr. Xen/CBC.

Answer Q 1 (d)

As per ESIM 104.7 Energy Consumption Variation register: Careful examination/study of cases of low and appreciable variation in energy consumption shall provide clues for investigating theft of electricity cases. In order to have an effective control/ check over the mal-functioning of the meters/theft of energy by properly maintaining/monitoring energy variations registers for different category of consumers, following guidelines shall be implemented strictly.

104.7.1 Maintenance of the Registers: Officials/Officers responsible for maintaining energy variation register shall be as under:-

a) For connections having RA/ARA upto 20kw load upto 20 kW

b) For connections hav AAE or JE where AAE is not posted

c) All HT/EHT conn

AE./AEE/XEN Incharge of S.Divn. and
AEE./Comml. in case of Special Divn

104.7.2 Procedure to be adopted for checking energy variation: For keeping check on energy variation of various categories, consumption of a particular month shall be compared with consumption of the same month of the preceding year/average consumption of the preceding year/season and if there is variation of $\pm 10\%$ in case of

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HT/EHT consumer, $\pm 20\%$ in case of LT category of consumers, the same shall be recorded in the energy variation register and necessary investigation carried out so as to ascertain reasons for the said variation. Centralised Billing Cell, shall also look into variation ($\pm 10\%$) and send the list alongwith its comments to the respective DS sub-divisions for carrying out further investigation. Similar kind of industries shall be entered in the variation register separately for relative consumption comparison.

Officers/officials responsible for maintenance of registers shall put up the same to AE/AEE/XEN Incharge of the sub-division for necessary action to ensure the compliance of instructions.

Issue of Energy Variation Register:

Three separate registers as mentioned above be maintained in each sub-division. These registers duly numbered and attested by the Divn. Supdt. shall be issued by the DS divisional office and record shall be maintained like SMB"s. Sr.Xen/ASE (DS) Incharge of (DS) Division shall check/append initials on the registers while on tour for ensuring compliance of these instructions.

Ombudsman, Electricity, Punjab, has in its Order dt. 15/03/2018 issued the following directions:-

"All the ASEs/Sr. XENs to keep a vigil on the variations in the energy consumption recorded and available in SAP in respect of all categories of consumers within their respective jurisdiction, analyse the cases of abnormal decrease in consumption of current vis-a-vis previous month(s) and take immediate corrective action, wherever required, with a view to protect the interests of both the Utility and the Consumers."

(4)

Answer Q 2 (a)

As per ESIM104

GUIDELINES FOR PREVENTION OF THEFT OF ELECTRICITY:

104.1 Theft of Electricity directly from mains & meter terminals:

Measures to counter the pilferage of electricity direct from the supply mains/service line are as under:-

104.1.1. No P.T. fuses shall be provided on the secondary side of the supply to kWh/ kVAh/ MDI meters.

104.1.2. No fuse shall be provided on the secondary side of the CTs.

104.1.3. No cutout / G.O. Switch / Circuit Breaker shall be provided before the meter / metering equipment and service line shall be directly connected to the metering equipment.

NOTE: AE / AEE / XEN / DS shall be personally responsible for compliance of these instructions

104.2 In order to avoid reversal of connections, it must be ensured that correct connections are made at the meter terminals and its cover is properly sealed. Whenever meter terminal seal is broken or is found to be broken it must be replaced at the earliest. Before resealing it shall be ensured that the connections are in order.

104.2.1 The connections shall be checked by a responsible engineering officer to ensure their correctness and working of the meter may also be checked with meter testing instrument, the meter shall thereafter be sealed properly by the officer to whom the job has been assigned as per standing instructions on the subject.

104.2.2 Connection wiring diagram of different types of meters/metering equipments both 11 kV and LT as in use shall be circulated amongst the distribution officers for their guidance by CE/Metering

104.3.1 The MCB and CTs/PTs chambers of standard design with proper construction as approved by the PSPCL must be got installed separately for meters and CTs/PTs. The meters in case of all industrial connections shall be installed in the MCBs of standard/approved design. No connection shall be released without the installation of such chambers. In no case unstandard chambers be accepted from the consumers. In case of existing connections, the non standard MCBs and CT/PT chambers shall be replaced with MCBs and CT/PT chambers of approved design in a phased manner.

104.3.2 In case of HT/EHT consumers where CTs/PTs are involved, the test terminal block where provided, meter terminal cover and CTs/PTs chamber need to be sealed carefully and properly by the DS officers who have been assigned the job of sealing such metering equipment. Such seals shall not be broken without (a) the knowledge of the sealing officer/official, and proper record of broken seals shall be kept. Seals shall be affixed expeditiously as and when the same have to be broken for attending to faults etc. The metering equipment in case of other industrial connections shall also be sealed properly and expeditiously by the competent authority .

104.3.3 The entry and exit holes for the cable in CT/PT chamber shall be plugged by putting suitable size of cable glands

104.3.4 There shall be no joint in the CT/PT extension leads and the length of the leads shall be limited to the minimum required

104.3.5 The length of extension leads of the CTs/PTs shall be sufficient for taking to the meter terminal block to eliminate joints and the wires shall preferably be of red, yellow, blue and black colours for clear distinction and to facilitate quick checking.

104.4 Avoiding loose joints in CT/PT chambers and expeditious sealing:

106.1 Checking Schedule:

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

106.1.2 The AE/AEE/XEN (DS) shall check all the HT/EHT connections upto the meter /metering equipment/ point of supply having connected load /demand more than 100 kW/kVA at least once every six months. Additionally, he

check all the small power connections, 50% of the other 3 phase connections and 10% general connections each year.

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

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

Answer Q 2 (b)

As per ESIM

2.27 The Forum may reject the grievance at any stage, through a speaking order, under the following circumstances:

a) In cases where proceedings in respect of the same matter and between the same Complainant and the Licensee are pending before any court, tribunal, arbitrator or any other authority, or a decree or award or a final order has already been passed by any such court, tribunal, arbitrator or authority;

b) In cases which fall under Sections 126, 127, 135 to 140, 142, 143, 146, 152 and 161 of the Act or the matters relating to open access granted under the Act.

c) In cases where the grievance has been submitted two years after the date on which the cause of action has arisen or after two months from the date of receipt of the orders of DSC; and

d) In the case of grievances which are:

Frivolous, vexatious, malafide;

Without any sufficient cause; or

Where there is no prima facie loss or damage or inconvenience caused to the Complainant or the consumers who are represented by an association or group of consumers.

Provided that no grievance shall be rejected unless the Complainant has been given an opportunity of being heard.

Answer Q 2 (c)

As per Regulation no.51) Annexure 10 of Supply code -Authorized Officers to enter the consumer premises for checking/ inspection, designated under section 135 of the Act by the Govt. of Punjab vide Notification No. 1/13/04-EB (PR)/23 dated 10.1.2005:

Sr. No.	Category of Connection	Authorized Officer
A		
Operation Officers		
i)	All DS/NRS/AP, SP and Medium/Large /Bulk Supply upto 500 kW load	Any Officer of Distribution wing not below the rank of AE (within his jurisdiction).
ii)	Large and Bulk Supply beyond 500 kW and Railway traction supply	Any Officer of Distribution wing not below the rank of Sr. Xen (within his jurisdiction).
B)		
Enforcement Officers		
i)	All categories of consumers with loads upto 500 kW	Any Officer of the Enforcement Wing not below the rank of AEE (within his jurisdiction).
ii)	All categories of consumers with loads above 500 kW	Any Officer of the Enforcement Wing not below the rank of Sr. Xen (within his jurisdiction)

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Answer Q 3 (a)

As per ESIM 93 PAYMENT OF ARREARS NOT ORIGINALLY BILLED:

93.1 There may be certain cases where the consumer is billed for some of the dues relating to previous months/years or otherwise as arrears on account of under assessment or demand / load surcharge pointed out by Internal Auditor/ detected by the authorized officers either owing to negligence of the PSPCL employees or due to some defect in the metering equipment or due to application of wrong tariff/ multiplication factor or due to mistake in connection or other irregularities etc. In all such cases, separate bills shall be issued giving complete details of the charges levied. Such charges shall be shown as arrears in the subsequent electricity bills regularly till the payment is made. Supplementary bills shall be issued separately giving complete details of the charges in regard to slowness of meter, wrong connections of the meter and application of wrong tariff/multiplication factor etc. In such cases the copy of relevant instructions under which the charges have been levied shall also be supplied to the consumer for facilitating the quick disposal of cases by consumer forums, if approached by the consumer.

93.2 Limitation:

Under Section 56(2) of the Act, no sum due from any consumer 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 arrears of charges for electricity supplied.

93.3 Allowing Installments for Supplementary Assessment: The consumer may sometimes find it difficult to make payment of such arrears in lump sum and may make representation for allowing the payment of such arrears in interest free installments. Such a representation must come from the consumer within the grace period of the bill. A notice to this effect shall be incorporated on the bill itself. The consumer seeking installments shall deposit not less than 25% of the billed amount so as to show his earnestness to pay the assessed amount in installments.

93.3.1 Competency of installments: On receipt of the representation, the Sr.XEN/ASE (DS) may allow the consumer to make payment of the arrears in monthly installments up to 10. Normally, not more than 5 installments be allowed. The 1st installments shall start from 15th day from the date of receipt of the bill and other installments shall be payable every month regularly failing which the premises of the consumer shall be liable for disconnection. SE/Dy.CE(DS) may however, increase the number of installments up to 15 in extreme hardship cases. Interest shall be payable on the amount of installments for the period after due date as per clause 111{CCHP-6(5)} and 113 {Forum & Ombudsman Reg-2.42}of ESIM

Answer Q 3 (b)

UNAUTHORIZED USE OF ELECTRICITY (UUE) As per regulation

48 of supply code and Regulation 101 of ESIM

(1) As per explanation (b) to Section 126 of the Act, the unauthorized use of electricity means usage of electricity:

- (i) by any artificial means; or
- (ii) by a means not authorized by the concerned person or authority or licensee; or
- (iii) through a tampered meter; or
- (iv) for the purpose other than for which the usage of electricity was authorized; or
- (v) for the premises or areas other than those for which the supply of electricity was authorized

Instructions regarding checking of connections by Enforcement wing in PDCO cases.

Answer Q no 3 (c)

As per CC47/2023 dated 13/10/2023 once intimation has been received from the field offices regarding the PDCO to be effected, where the sanctioned load is above 20 kW and whole current meters/LC CT meter/HC CT meters are installed, the connection must 'be checked by Enforcement wing within 3 working days.

The meter must be returned within 7 working days to ME lab after removing the meter from the premises of the consumer, so that the final bill of consumer gets prepared within 7 working days as per Regulation 33 of Supply Code-2014 (upto date) after effect from PDCO. Removal of equipment and cable/line shall be ensured as per Instruction no. 92.2 of ESIM-2018

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Answer to Q 4 (a)

¹⁸ ^{16.5.23}
As per CC 47/2023 dated 13.10.2023 Reduced energy charges for SP, MS and LS Industrial consumers who consume power above the threshold limit under following terms and conditions :-

1. The maximum annual consumption in any of the last two financial years shall be taken as threshold. In case, the period is less than two financial years i.e. if connection has been released after 31.03.2020, reduced Energy Charge shall not be permissible.
2. Only PSPCL consumption shall be considered for calculating the maximum annual consumption in any of the last two financial years which is to be taken as threshold limit and also for calculating consumption eligible for reduced Energy Charge.
3. Any change in the contract demand either during the last two financial years or during the current financial year, shall not be considered while calculating the threshold limit for calculating consumption eligible for reduced Energy Charge. Any consumption above the threshold consumption will be eligible for the reduced Energy Charge.
4. The billing at the reduced Energy Charge shall be done once the consumer crosses the threshold consumption e.g. if a consumer has maximum annual consumption in any of two preceding financial years as 10000 kVAh, the reduced Energy Charge shall be allowed to the consumer as and when his consumption during the current year exceeds 10000 kVAh.
5. The cumulative effect of ToD rebate on the Energy Charges (including reduced Energy Charges for consumption exceeding threshold limit and/or use of electricity exclusively during night hours) at any time shall be limited to the Energy Charge of Rs. ^{5.24} 4.86 per kVAh. In addition all other surcharges/rebates as approved by the Commission and Govt. levies as notified by the State Government shall be charged/ allowed extra.

Answer Q 4(b)

As per Reg 17 of Supply Code-

TEMPORARY SUPPLY

(1) Save as provided in these regulations, the applicant requiring supply of electricity from the distribution licensee for meeting temporary needs or for construction purposes shall be provided such temporary supply initially for a period not exceeding two years, which may be extended in blocks of six months upto a maximum of 5 years. For mega projects, this period may be relaxed for a further period of maximum 3 years by the licensee. The applicant shall make the request for temporary supply on the prescribed A&A form along with processing fee, which shall be released if technically feasible. Provided that the said activity is duly authorized by the competent authority, wherever required under Section 54 of the Act and in case any permit/authorization is withdrawn by the competent authority after energisation of temporary connection, supply shall be disconnected forthwith and shall be reconnected only after the permit/authorisation is restored.

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(2) The temporary connections shall be released through smart meter with pre payment facility and in such case no advance security for consumption shall be recoverable from the applicant.

Provided that for a period of 3 months from the date of commencement of these regulations or the period as may be approved by the Commission, in case the distribution licensee releases the temporary connection without pre-paid meter or in case load is to be fed through a LT-CT or HT CT/PT meter then distribution licensee shall get advance security for consumption, as approved by the Commission, deposited from the applicant.

(3) The temporary supply shall be released on LT or 11 kV or above Supply Voltage, as feasible, according to the sanctioned load/demand.

Provided that the temporary connection to CPP/Generator may be permitted through evacuation line irrespective of the voltage rating of the line.

(4) The licensee shall inspect the site within 2 days of the application and examine the technical feasibility of providing temporary connection to the applicant provided that no connection up to a load of 10 kW shall be refused on technical grounds.

(5) If connection is found to be feasible, the licensee shall issue demand notice within 2 days from the date of inspection. The applicant shall deposit advance security for consumption (if covered under proviso to sub-regulation (2) above) and Security (meter) as per Schedule of General Charges along with test report and the estimated cost for providing the supply as Security (works) which shall include cost of material, erection, dismantlement charges and other charges as per the cost data approved by the Commission. Provided that in the case of the temporary supply connections for construction purpose with load not exceeding 7kW which can be released without augmentation/extension of distribution system, the consumer shall pay monthly service rental @ Rs.40 per kW per month or as may be approved by the Commission from time to time, for the period of temporary connection along with the energy bills. Part of the month shall be counted as full month. No security (works) or cost of depreciated material shall be recoverable. Provided further that in case the supply is not technically feasible, the distribution licensee shall inform the applicant within 2 days failing which the application shall be deemed to have been accepted.

(6) If on inspection, defects or deficiencies in installation are detected, the same shall be communicated to the applicant within 24 hours. The applicant shall rectify the defects and inform the licensee within 2 days.

(7) After compliance of the demand notice and ensuring compliance of safety norms, the temporary connection shall be released by the date of requirement as indicated in the application form by the applicant or as per the time schedule given below, whichever is later.

- (i) Where supply can be provided from existing network 2 days
- (ii) Where supply can be provided after extension / augmentation of network
 - a) LT supply 7 days
 - b) 11 kV supply & above 30 days

Note: The above period shall be counted from the date of compliance of demand notice by the applicant.

(8) In case any misuse of temporary supply is detected including but not limited to extension in load/demand, the licensee shall proceed against the consumer as per provisions of these regulations including penalty as per General Conditions of Tariff and such consumer shall be debarred from availing the temporary supply.

(9) If an existing LT DS/NRS consumer wants to avail temporary additional load upto 25% of the sanctioned load/demand for ceremonial purposes like marriage and religious function, the same shall be allowed with the permission of the distribution licensee for a

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period not exceeding 7 days at a time. In such case no separate temporary connection shall be required and supply shall be allowed on normal tariff.

(10) The distribution licensee shall review the advance security against consumption deposited by the consumer as per proviso to sub-regulation (2) above after every 6 months on the basis of average energy bills of last 6 months.

(11) After the period of temporary supply is over and supply has been disconnected, the Security (works), Security (meter) and balance amount outstanding in the pre-payment meter shall be refunded after deducting the depreciation calculated @1% of the material cost (as recovered from applicant at the time of supply) per month.

Answer Q 5 (a)**As per ESIM Instruction 16.****COMPETENCY FOR SANCTION OF LOAD/ DEMAND:**

16.1 In some of the cases the authorities competent to sanction the load and the estimate may be different. Accordingly steps shall be simultaneously taken to get the load and the estimate sanctioned from the competent authority well in time, so as to ensure the issue of Demand Notice as per time schedule given in Reg-6.8.4 of the Supply Code-2014.

16.2 **Competency of sanction of load:** Competency of various officers to sanction loads (whether permanent or temporary) shall be as under:-

AE/AEE/XEN(DS)	Load/demand up to 100 kW/kVA at LT/HT Supply voltage
Sr.Xen/ ASE (DS)	Load/demand exceeding 100 KW/KVA and up to 1000 kVA at HT Supply voltage.
SE/Dy.CE (DS)	Load/demand exceeding 1000 kVA & up to 2 MVA at HT Supply Voltage except for power intensive industries.

Answer Q 5 (b)**As per supply code 11.4-Time line for Issue of Demand Notice**

The Demand Notice under Regulation 11(3) shall be issued by the distribution licensee within:

- (i) 5 days of receipt of application in case of LT supply, wherever applicable.
- (ii) 10 days of receipt of application in case of supply at 11 kV.
- (iii) 20 days of receipt of application in case of supply at 33 kV and above.

Provided that additional 10 days shall be allowed to the distribution licensee for finalizing supply system for applicants with demand exceeding 500 kVA but not exceeding 2000 kVA.

- (iv) 10 days of receipt of Commissions approval in a case covered under Regulation 21(2)(ii) of this Code.

Validity of Demand Notice Period:

The Demand Notice shall be valid for a period of three (3) months for LT (except AP) and six (6) months for all other category of consumers (including AP) from the date of issue of Demand Notice unless extension is granted as per Regulation 11(6). In case a revised demand notice is issued on account of revision of feasibility clearance or for other reasons not attributable to the consumer/applicant, the validity period of such demand notice shall start from the date of issue of revised demand notice. Provided that in case applicant/consumer fails to pay applicable charges within the original validity period then the connection to his junior applicant who has complied with the demand notice shall be released and technical feasibility of the consumer/ applicant whose connection was put on hold on account of non-submission of applicable charges shall be re-examined at the time of receiving the charges within the validity of Demand Notice including the extended validity.

Extension of Demand Notice Period:

- (i) Extension of Demand Notice Period for applicants other than AP

In case the applicant (other than AP) does not comply with the Demand Notice within the validity period, his application shall be liable to be cancelled after serving a 15 days' notice to the consumer/applicant in this regard. The notice may be issued through any electronic means viz through registered email/mobile phone. However, if the request for extension in the validity period of Demand Notice is received within the validity/notice period along with extension fee, as specified in Schedule of General Charges, validity period shall be further extended up to a maximum period of one year from the date of

(11)

issue of demand notice in all cases in blocks of three months at a time by the distribution licensee.

Answer to Question no 5 (c)

ONE CONNECTION IN ONE PREMISES -

As per supply code instruction's 19-Each premises shall be provided single electric connection and separate premises shall have separate connections. However, another connection in the same premises may be allowed in the following cases:

(1) An owner of the premises having a domestic connection, may get more than one domestic supply connection in a duly partitioned and electrically separated portion of the same premises with separate kitchen or on different floor(s).

Provided that in case a tenant/occupier of the duly partitioned and electrically separated portion of the same premises or floor requires a separate connection under DS category in his/her name, the tenant/occupier shall either furnish an undertaking from the owner in the form of an affidavit duly attested by Notary Public that the owner shall clear all the liabilities in case the tenant leaves the premises without paying the distribution licensee's dues or get supply through a pre-paid meter or deposit Security (consumption) at double the normal rate for relevant category approved by the Commission.

(2) A new industrial connection in existing premises having a industrial connection or a new NRS connection in an existing premises having a NRS connection may be allowed in the name of independent firm/company/commercial entity/person provided:

(i) it is a separate unit in duly partitioned and electrically separated premises or floor(s) owned or taken on lease/rent;

(ii) it is registered as a separate entity under the relevant law or it holds a separate GST number and any other valid document to establish independent entity, as may be applicable.

(3) If a portion of residential or industrial premises is regularly used for any activity covered under NRS schedule, the consumer shall be required to obtain a separate connection under NRS category in a duly partitioned & electrically separated portion put to commercial use if permitted under law. In such an event, two connections, one under Schedule DS or Industrial category and the other under Schedule NRS category shall be permitted.

(4) A tenant/occupier of the premises, in which an NRS or industrial or domestic connection already exists, shall have to seek a separate connection through a prepaid meter or deposit Security (consumption) at twice the normal rate for the relevant category as approved by the Commission to carry out any DS/commercial/ industrial activity permitted under law by duly separating the portion of the premises.

(5) Separate connection, in addition to an existing connection in a premises, shall be permissible for the purpose of Electric Vehicle (EV) Charging under relevant Schedule of Tariff.

Paper Solution

Acts and Labour Laws

Model Solution to question no 1.

I. Employment of young persons on dangerous machines.—No young person shall be required or allowed to work at any machine to which this section applies, unless he has been fully instructed as to the dangers arising in connection with the machine and the precautions to be observed and

(a) has received sufficient training in work at the machine, or

(b) is under adequate supervision by a person who has a thorough knowledge and experience of the machine. (2) Sub-section (1) shall apply to such machines as may be prescribed by the State Government, being machines which in its opinion are of such a dangerous character that young persons ought not to work at them unless the foregoing requirements are complied with.

II. Explosive or inflammable dust, gas, etc.—

(1) Where in any factory any manufacturing process produces dust, gas, fume or vapour of such character and to such extent as to be likely to explode on ignition, all practicable measure shall be taken to prevent any such explosion by

(a) effective enclosure of the plant or machinery used in the process;

(b) removal or prevention of the accumulation of such dust, gas, fume or vapour;

(c) exclusion or effective enclosure of all possible sources of ignition.

(2) Where in any factory the plant or machinery used in a process such as is referred to in sub-section (1) is not so constructed as to withstand the probable pressure which such an explosion as aforesaid would produce, all practicable measures shall be taken to restrict the spread and effects of the explosion by the provision in the plant or machinery of chokes, baffles, vents or other effective appliances.

(3) Where any part of the plant or machinery in a factory contains any explosive or inflammable gas or vapour under pressure greater than atmospheric pressure, that part shall not be opened except in accordance with the following provisions, namely:— (a) before the fastening of any joint of any pipe connected with the part or the fastening of the cover of any opening into the part is loosened, any flow of the gas or vapour into the part of any such pipe shall be effectively stopped by a stop-valve or other means; (b) before any such fastening as aforesaid is removed, all practicable measures shall be taken to reduce the pressure of the gas or vapour in the part or pipe to atmospheric pressure; (c) where any such fastening as aforesaid has been loosened or removed effective measures shall be taken or prevent any explosive or inflammable gas or vapour from entering the part or pipe until the fastening has been secured, or the case may be, securely replaced; Provided that the provisions of this sub-section shall not apply in the case of plant or machinery installed in the open air.

(4) No plant, tank or vessel which contains or has contained any explosive or inflammable substance shall be subjected in any factory to any welding, brazing, soldering or cutting operation which involves the application of heat unless adequate measures have first been taken to remove such substance and any fumes arising therefrom or to render such substance and fumes non-explosive or non-inflammable, and no such substance shall be allowed to enter such plant, tank or vessel after any such operation until the metal has cooled sufficiently to prevent any risk of igniting the substance

Working hours for children.—(1) No child shall be employed or permitted to work, in any factory— (a) for more than four and a half hours in any day; 1 [(b) during the night. Explanation.— for the purpose of this sub-section “night” shall mean a period of at least twelve consecutive hours which shall include the interval between 10 P.M. and 6 A.M.] (2) The period of work of all children employed in a factory shall be limited to two shifts which shall not overlap or spread over more than five hours each; and each child shall be employed in only one of the relays which shall not, except with the previous permission in writing of the Chief Inspector, be changed more frequently than once in a period of thirty days. (3) The provisions of section 52 shall apply also to child workers and no exemption from the provisions of that section may be granted in respect of any child. (4) No child shall be required or allowed to work in any factory on any day on which he has already been working in another factory. (5) No female child shall be required or allowed to work in any factory except between 8 A.M. and 7 P.M.]

IV. Extra wages for overtime.—(1) Where a worker works in a factory for more than nine hours in any day or for more than forty-eight hours in any week, he shall, in respect of overtime work, be entitled to wages at the rate of twice his ordinary rate of wages.

(2) For the purposes of sub-section (1), “ordinary rate of wages” means the basic wages plus such allowances, including the cash equivalent of the advantage accruing through the concessional sale to workers of foodgrains and other articles, as the worker is for the time being entitled to, but does not include a bonus and wages for overtime work.

(3) Where any workers in a factory are paid on a piece rate basis, the time rate shall be deemed to be equivalent to the daily average of their full-time earnings for the days on which they actually worked on the same or identical job during the month immediately preceding the calendar month during which the overtime work was done, and such time rates shall be deemed to be ordinary rates of wages of those workers: Provided that in the case of a worker who has not worked in the immediately preceding calendar month on the same or identical job, the time rate shall be deemed to be equivalent to the daily average of the earning of the worker for the days on which he actually worked in the week in which the overtime work was done.

(4) The cash equivalent of the advantage accruing through the concessional sale to a worker of foodgrains and other articles shall be computed as often as may be prescribed on the basis of the maximum quantity of foodgrains and other articles admissible to a standard family.

(5) The State Government may make rules prescribing— (a) the manner in which the cash equivalent of the advantage accruing through the concessional sale to a worker of foodgrains and other articles shall be computed; and (b) the registers that shall be maintained in a factory for the purpose of securing compliance with the provisions of this section.

Model Solution to question no 2.

2 (a) Total Disablement

It has been defined under Section 2 (1) (I) to mean such disablement whether of a temporary or permanent nature as incapacitates a workman for all work which he was capable of performing at the time of accident resulting in such disablement and every injury specified in Part I of Schedule I or combination of injuries specified in Part II of Schedule I where aggregate percentage, as specified in Part II against those injuries amounts to 100% or more.

Total disablement is of two types:-

- **Temporary Total Disablement**— In temporary total disablement the earning capacity of a workman is lost for a temporary period and in permanent total disablement the earning capacity of the workman ceases forever in respect of all the work which he was capable of doing at the time of the accident resulting in such disablement.
- **Permanent Total Disablement**— Total permanent disability (TPD) is a condition in which an individual is no longer able to work due to injuries. Total permanent disability, also called permanent total disability, applies to cases in which the individual may never be able to work again.

2 (b) Duties of employers as per Employees Provident Fund.

1. Every employer shall send to the commissioner within fifteen days of commencement of this scheme a consolidated return of the employees required or entitled to become members of the fund showing the basic wages, retaining allowance and dearness allowance including the cash value of any food concession paid to each such employee.
2. Every employer shall send to the commissioner within fifteen days of the close of each month a return (a) on form 5 of the employees qualifying to become members of the fund for the first time and in form 2 furnished by such qualifying employees and (b) the employees leaving service if the employer during the preceding month.
3. Every employer shall maintain and inspection note book for an inspector to record his observation on his visit to the establishment.
4. The Central board may issue such directions to employers generally as it may consider necessary or proper for the purpose of implementing the scheme and it shall be the duty of every employer to carry out such directions.

Model Solution to question no 3.

3 (a) (i) As per section 2(b) of MSME Act "appointed day" means the day following immediately after the expiry of the period of fifteen days from the day of acceptance or the day of deemed acceptance of any goods or any services by a buyer from a supplier.

Thus the appointed day means the day immediately following the 15 days of the date of the acceptance of goods or day of the deemed acceptance of goods.

(ii) According to the MSME Act, an "enterprise" is defined as an industrial undertaking, business concern, or any other establishment engaged in the manufacturing or production of goods or providing services. This definition includes both manufacturing and service sectors, with classifications based on investment in plant and machinery (or equipment) and annual turnover.

3 (b) Removal of member from Board.

The Central Government may remove a member of the Board from it, if he—

- (a) is, or at any time has been, adjudged as insolvent; or
 - (b) is, or becomes, of unsound mind and stands so declared by a competent court; or
 - (c) refuses to act or becomes incapable of acting as a member of the Board; or
 - (d) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude; or
 - (e) has so abused, in the opinion of the Central Government, his position as a member of the Board as to render his continuance in the Board detrimental to the interests of the general public.
- (2) Notwithstanding anything contained in sub-section (1), no member shall be removed from his office on the grounds specified in clauses (c) to (e) of that sub-section unless he has been given a reasonable opportunity of being heard in the matter.

(c) contained in or on anything that is sold, sent, delivered, transmitted or in any other manner whatsoever made available to a member of the public; shall be deemed to be a statement made to the public by, and only by, the person who had caused the statement to be so expressed, made or contained;

(2) permits the publication of any advertisement whether in any newspaper or otherwise, for the sale or supply at a bargain price, of goods or services that are not intended to be offered for sale or supply at the bargain price, or for a period that is, and in quantities that are, reasonable, having regard to the nature of the market in which the business is carried on, the nature and size of business and the nature of the advertisement.

Explanation - For the purpose of clause (2), 'bargain price' means -

(a) a price that is stated in any advertisement to be a bargain price, by reference to an ordinary price or otherwise; or

(b) a price that a person who reads, hears or sees the advertisement, would reasonably understand to be a bargain price having regard to the prices at which the product advertised or like products are ordinarily sold;

(3) permits -

(a) the offering of gifts, prizes or other items with the intention of not providing them as offered or creating the 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;

(b) 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 or any business interest;

(4) permits the sale or supply of 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 competent authority relating to performance, composition, contents, design, construction, finishing or packaging as are necessary to prevent or reduce 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) Any reference in this Act to any other Act or provision thereof which is not in force in any area to which this Act applies shall be construed to have a reference to the corresponding Act or provision thereof in force in such area.

Under the above Act of 1986, there is a three tier set up to enquire into the allegation of unfair trade practice with each of three Authorities having its own original pecuniary jurisdiction.

4 (b) Under the Consumer Protection Act, 1986, "A Purchase is for commercial purpose" if it satisfies following tests:-

Resale:

If the goods or services are purchased with the primary intention of selling them to others for profit, it's considered a commercial purpose.

Large-scale Profit-making Activity:

Model Sel. of EO, S-05/25/P-IV

If the goods or services are used in a business or activity with the aim of generating profit on a substantial scale, it falls under the commercial purpose exclusion.

Self-employment Exception:

The Act specifically states that using goods for earning one's livelihood through self-employment is not considered a commercial purpose, even if it involves earning money.

Commercial:

A retailer buying goods from a wholesaler for resale, or a restaurant buying ingredients to prepare meals for customers, would be considered commercial purposes.

Not Commercial:

A person buying a laptop for personal use, or a freelance graphic designer purchasing software for their work, would not be considered a commercial purpose, as it's for their livelihood.

In essence, the Consumer Protection Act aims to protect individuals who purchase goods and services for their personal use or for earning their livelihood through self-employment, but not those who purchase for large-scale commercial activities with the intention of profit.

Model Solution to question no 5.

5 (a) Establishment of Industrial plant.

No person shall without the previous consent of the State board establish or operate any industrial plant in an air pollution control area. An application for the consent of the State board shall be made in the prescribed form and shall contain the particulars of the industrial plant and such other particulars as may be prescribed.

The state board has powers to make such inquiry as it may deem fit in respect of the application for consent and in making any such inquiry shall follow such procedure as may be prescribed.

Within a period of four months after the receipt of the applications for consent the state board may grant the consent applied for subject to such conditions and for such period as may be specified in the order or refuse such consent.

The State board may cancel such consent before the expiry of the period for which it is granted or refuse further consent after such expiry if conditions subject to which such consent has been granted are not fulfilled.

Every person to whom consent has been granted by the state board shall comply with the following conditions :-

1. The control equipment of such specifications as the state board may approve in this behalf shall be installed and operated in the premises where the industry is carried on or proposed to be carried on
2. The existing control equipment if any shall be altered or replaced in accordance with the directions of the state board.
3. The control equipment referred to in clauses (i) or (ii) shall be kept at all times in good running conditions
4. Chimney, wherever necessary of such specifications as the state board may approve in this behalf shall be erected or re-erected in such premises
5. Such other conditions as the state board may specify in this behalf.
6. the conditions referred to in clauses 1,2 and 4 shall be complied with within such period as the state board may specify in this behalf.

5 (b) Central Information Commission Functions

The Central Information Commission plays a vital role in ensuring that citizens can exercise their right to access information from public authorities. It acts as a safeguard to address grievances related to the denial or mishandling of information requests. The Commission investigates complaints and ensures compliance with the provisions of the Right to Information Act. The Commission is responsible for inquiring into complaints from individuals who:

Have been unable to submit an information request due to the non-appointment of a Public Information Officer.

Have been denied access to the information they requested.

Have not received a response to their information request within the specified time frame.

Believe the fees charged for accessing the information are unreasonable.

Feel that the information provided is incomplete, misleading, or false.

Have any other issues related to obtaining information under the RTI Act.

Central Information Commission Powers

The Central Information Commission has broad powers to ensure transparency and compliance with the Right to Information Act. It can initiate inquiries on its own (suo motu) if there are reasonable grounds to do so. While conducting these inquiries, the Commission holds the authority

