

① M S of ES/S-3/21/P-I

Q No 1

Calculations

ES, P-I

Direct Expenses

Pay Driver	60000
R&M	12000
R&M Gar	8000
Oil	110000
Total	190000

Depreciation 105000 (10,50,000*10%)

Interest (1050000/2)+50000
575000 @ 13.5 77625

Supervision Charges
110000 @ 10 11000

Departmental Charges
60000+12000+8000= 80000
@27.5 22000

Rate for Board Work 190000+105000/70000 4.214

Rate for Private Work 190000+105000+77625+11000+22000/70000
5.794

2 (i) **Following Rules must be followed before issue a Temporary Imprest:**

- i) Imprests should only be given when absolutely necessary and the amount should be kept as low as possible to minimize the risk of loss of the Board's money.
- ii) Imprests may only be given with the express sanction of the Executive Engineer, and then only to employees of whose character the sub Divisional Officer has had opportunity of forming a favorable person.
- iii) In the case of loss or defalcation, the Executive Engineer will be held responsible that the requisites precautions have been taken.

ii) **Material Estimate Control Register:** MECR is maintained for minor works for each sanctioned estimate/works. This register will show at any point of time. The cumulative quantity and value of material received in respect of major material items and cumulative value of petty material items vis-à-vis sanctioned requirements. The register shall also indicate consumption and balance of material in hand both with regard to the quantity and value on last day of each month/financial year or on completion of work. This register shall be maintained by the sectional officer/junior Engineers and other authorized officials for all the minor works under capital/revenue accounts.

This register is maintained for following works:

1. Capital (Minor) works.
2. Annual Repair and Mtc. works.
3. Special Estimates.

iii) **Stock Measurement Book :** The stock measurement book is the most important initial record being the basis of all quantity accounts of stock received from all sources namely from suppliers, other divisions of departments or from works. Even the material received by one sub division from the Divisional stores or from another sub division within the same Division should be recorded in this book. In other words stock measurement book will be complete diary of the stock receipts.

Small Measurement Book: Small Measurement Book is maintained by J.E. to record detailed accounts of actual measurement of work done by daily labour or by contractor or a material received for use on work. For large works separate MB may be set apart. After recording measurement, an abstract should be prepared to show total quantity of each item or work. Each measurement for work done by contractor should indicate reference to last set of measurement also.

- 3 (a) The material received from suppliers should be examined to see if it has been received in good condition. For material received in O.K. condition, an entry should be recorded in the works M.B. /or Stock M.B. (now Goods Receipt Note).

For Shortage the firm should be requested to make good the shortage. When the replacement material is supplied another entry should be recorded in the work MB or Goods Receipt Note. If the supplier does not make good the shortage the bill of the supplier should be passed as per purchase order for the quantity received in good condition. Penalty/recovery of any dues or penalty should be recovered from the bill.

In case the material supplied is not as per specifications or there are breakages or damages these should be entered in the Defective Goods Receipt Note (DGN form MAT 19) A copy of DGRM should be sent to the purchasing authority/paying authority & the firm.

In case the material is not acceptable at all it should be entered in rejected goods register (MAT-18). The firm should be asked to rectify the defects or replace the defective material.

In case the firm is not responsible, the claim should be lodged with the Railways, carriers, Insurance Co. or Board employee/any other person responsible. The case should be pursued with the suppliers Carriers, Insurance Co. and purchasing authority for recovery of amount claimed.

- 3 (B) IWR Initial Works Register is prepared for all works costing above Rs. 2 Lacs in form CE-26. In this regard 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:** Up to 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 laborers, work charged 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 of augmentation works. Record of dismantled material is also kept in this part.

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

IWR is an important record and is used 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 along with 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 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.

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4 (A) (1) **Deposit work and Contributory work:** Deposit works which are executed at the cost of other parties are of two types:-

1. When after completion these works shall be the property of the agency that met its cost- these shall be treated as Deposit Works.

2. Which after completion become the property of the Corporation, are treated as Contributory Works. These are not treated as deposit works even though the cost of these works is borne by the consumers/other agencies for example:-

a) Lying of independence feeders for giving supply to the new consumers.

b) Where consumers pay the cost of works by way of General and Service Connection Charges.

c) Where consumers opt for connections from urban feeder instead of nearest rural feeder.

d) Cost of ink lines borne by the consumers.

3. When department charges @ 27.5% are levied on the expenditure the expenditure on deposit works-only 16% charges are recoverable on contribution works.

4 (A) (2) **Technical Sanctions:-** This name is given to the order of competent authority sanctioning a properly detailed estimated of the cost of a work of construction or repair proposed to be carried out in the corporation.

Administrative Approval:- This term denotes the formal acceptance by the Administrative authority concerned of the proposals for incurring any expenditure in the corporation or to undertake a work.

4 (B) Appointment of the workers on work charged basis is now prohibited. With the approval of the corporation that fixed criteria, persons working on daily wage may be employed as work charged employees. Service of workman who has been in continuous service of one year can be terminated only after one months' notice & payment of compensation. Reasons for termination have to be specified in the notice.

If a worker has less than 1 year service, his service can be terminated after giving him only 10 days' notice.

In the following cases no notice is required for termination of service:-

a) A workman engaged for a specified period not exceeding one year.

b) On account of adverse report on work & conduct from police etc.

c) One who is convicted of criminal offence?

d) In the interest of the security of the state.

e) On becoming medically un-fit.

f) If he is dismissed/removed as a measure of Punishment.

g) On his appointment on a regular post.

h) If he remains absent after the expiry of leave.

i) Voluntary retirement.

j) Retirement on superannuation.

5 (A)(i) Supplementary Estimate: A supplementary estimate will be necessary if execution of work becomes necessary when the project is still in progress but was not included in the original estimate of the project.

Revised estimate: Revised estimate shall be prepared when the sanctioned estimate is likely to be exceeded by more than 5% due to increase in the rates or any other cause except when supplementary estimate will be required.

(ii) Repairs and Maintenance: Any expenditure on restoring on asset back up to the level of output/efficiency/performance at which it was first put to use is repairs expenditure and any expenditure on maintaining the asset up to the level of output/efficiency/performance at which it was, when it was first put to use is maintenance expenditure.

Replacements: Substitution of one fixed asset by another, particularly of an old asset by a new asset, or of an old part by a new part is called replacements. Expenditure on minor replacements shall be charged to revenue as repairs and maintenance expenditure.

5 (B) Paper-I Works Accounts (Electrical) of Engineering Subordinates Session- 2014-15

- (a)
- | | |
|------------------------------|-------------|
| CEs | Full Powers |
| S.Es | Rs. 20 Lacs |
| Xens/R.Es | Rs. 8 Lacs |
| AEs/AEEs (I/c of S/Division) | Rs. 1 Lacs |
- (b) To convey administrative approval for works expenditure other than residential buildings.
- a) Special Repairs
- | | |
|-----------|------------|
| C.Es | Rs. 5 Lacs |
| S.Es | Rs. 2 Lacs |
| Xens/R.Es | Rs. 50,000 |
- b) Renewals and Replacement of existing works.
- | | |
|-----------|--------------|
| C.Es | Rs. 10 Lacs |
| S.Es | Rs. 7 Lacs |
| Xens/R.Es | Rs. 2.5 Lacs |

① MS of ES/S-3/21/1-2

ES, P-2

Answer No 1 : Bill of A/C : 3003018352, M/S Khurana Rolling Mill Vill Ramgarh.
Category : LS General, Load 2244.710 KW and CD: 2494 KVA for the month of 02/2020

Reading KVAH(New)	Reading KVAh(Old)	Comp.	MF	Total Consumption	
503397.05	495863.30	7533.75	30	226013 Kvah	
					Amount(Rs)
Energy Charges: 226013x 5.93					1340257
Add: Fixed Charges: 2440.8 x 225 x 31 x (12/366)					558183
(2020 is Leap year therefore days taken 366)					
Add: FCA					0
Add: Additional Surcharge: 226013x0.29 =					65544
Add: Rental : 469					
SGST: 42.21					
CGST: 42.21=					553.42
Less: Rebates: Off Peak Load 4944 x 1.25 =					(6180)
Less : Punjab Govt. Subsidy above 5 rupees:					
(226013 x 0.93 = 210192)					
Less: (4944 x 0.70) = 3461 See note					
(210192-3461) =					(206731)
Add: E.D.: =					262661
IDF: =					87554
Total Bill recoverable from Consumer: =					2101841.42
Round Amount balance forward Month =					+1.42
Total Amount payable:=					2101840

In words Twenty one lakh one thousand eight hundred forty rupees only/-

Note: (Minimum rate cannot below Rs. 4.45 therefore difference to be charged as 4.45-3.75=0.70 paisa)

MS of 2-14-18
Answer No 2 (a) : As per ESIM 2018

35 CLUBBING OF MORE THAN ONE CONNECTION IN THE SAME PREMISES

Some consumers take more than one connection in the same premises to avoid conversion of supply to higher voltage and application of different Schedule of Tariff. Release of a new connection or more than one connection in the same premises shall be regulated as per Reg-6.5 and for clubbing of industrial loads as per Reg. 8.12 of the Supply Code-2014.

35.1 A consumer shall be treated as a distinct entity and deemed to be an independent establishment, if

35.1.1 it is a separate unit in duly partitioned premises owned or taken on lease/ rent;


35.1.2 it is registered as a separate entity/firm under the relevant law;

35.1.3 it holds a separate GST number and is independently assessed to Income Tax.

35.2 Where any person whether or not a member of the family, partner, director etc. of an existing consumer / firm /company applies for a new connection in the same premises by carving out from existing one or by purchasing an adjoining land/premises in his own individual name or in the name of a new firm/company, connection shall be allowed only if (a) there is a physical separation and (b) also the premises in question is legally transferred, sold or leased to a new unit and appropriate entry exists in the municipal / revenue record regarding such transfer. There shall be a registered deed for lease or sale and informal agreement for family partition/ lease etc. shall not be acceptable.

35.3 Where Punjab Govt. has allowed the registration of more than one units/ renting out of the premises for setting up the industrial units in industrial plots/ sheds in the focal points depending upon the size of the plot and subject to fulfillment of some conditions laid down for the purpose, in such cases the new connection shall be allowed provided such units are in the name of different persons and parts of such sheds/plots being used by different entrepreneurs are properly demarcated and partitioned from each other.

35.4 When a consumer is found to have more than one connection in the same premises (in the same or different names), the PSPCL shall:



35.4.1 after serving a notice of not less than 15 days or on request by the consumer for clubbing of connections, effect supply at one point in case the consumers located in the premises are entitled to one connection only;

35.4.2 within the time frame as prescribed in the Reg- 8.1(b) of the Supply Code-2014, switch over to HT supply at consumer's cost if connected load of all such entities in the premises exceeds 100 kW/kVA .

35.4.3 within the time frame as prescribed in the Reg-8.1(b) of the Supply Code-2014, convert supply to HT/EHT at the consumer's cost if the total contract demand exceeds 4000 kVA.

35.5 All such consumers shall from the date of expiry of notice as per Reg- 35.4.1 above be billed under the relevant tariff category applicable to the total connected load / contract demand.

35.6 Voltage surcharge shall be levied as per General Conditions of Tariff in the event of supply not being converted to voltage levels within the time period specified in Reg- 8.1(b) of the Supply Code-2014.

35.7 Whenever an existing consumer on his own, applies for clubbing of two or more connections running at the same premises, clubbing of all such connections may be allowed by the officers competent to sanction the total load after clubbing. The clubbing of such connections may be allowed at the cost of the PSPCL only if on the clubbing of different connections, the voltage level for the total clubbed load remains the same. Where after clubbing of loads the consumer is required to get supply at the next higher voltage, he shall bear the expenditure required for laying higher voltage lines and setting up his own sub-station etc. These provisions shall be applicable for all categories of connections.

35.8 After clubbing, the consumer shall be required to submit new test report as the test reports already submitted for different connections shall not remain valid for the newly clubbed connection.

35.9 The consumers who find that clubbing in their case is not possible within the criteria/norms for clubbing, can bring out the difficulty in writing in this regard. The premises of such consumers shall be visited by appropriate committee of following

1) MS of E-3-3(21)1-2

officers of PSPCL and the representative of the consumer. On the basis of report of the committee, cases of SP to MS category shall be decided on merits by Dy.CE/ SE/DS and of MS to LS by EIC/CE/DS. However, in case of any difference of opinion in the committee, the case shall be referred by concerned EIC/CE/DS to EIC/CE/Commercial for decision:-

35.9.1 In case of SP connections becoming MS after clubbing:

- a. Sr.Xen/ ASE(DS)
- b. Sr.Xen/ ASE(Enforcement)
- c. Representative of consumer.

35.9.2 In case of MS connections becoming LS after clubbing:

- a. SE/Dy.CE(DS).
- b. Dy.CE/ SE/Enforcement)
- c. Representative of consumer

35.10 Wherever, clubbing of connections is declared by Enforcement or DS officer(s), the concerned Sr. Xen (DS) shall report the matter within one week to the appropriate clubbing committee and the committee shall submit the report within one month thereafter. The consumer shall be charged on account of clubbing, if required, only after the decision of Dy.CE/ SE/DS or EIC/CE/DS as the case may be. Video-graphy must be done in such cases.

Answer No. 2(b) : As per ESIM 2018

25.2 Custody Of A&A forms:

25.2.1 All the completed consumer cases together with the original documents shall be kept in steel almirahs in the sub-office, sub-divisional office, divisional office, SE (DS) concerned and EIC/CE/DS in the safe custody by various officers/officials as follows:-

- a) RA/ARA : Domestic, Non Residential and AP connections
- b) AE/AEE/XEN : All categories of connections except DS /NRS/ AP connections.
- c) Sr.Xen/ ASE (DS) : Large Industrial, Railway Traction, Street Light, single point supply connections and all

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- other categories for loads exceeding 100 kW/kVA.
- d) SE/Dy.CE (DS) Copies of A&A form of load/demand exceeding 1 MVA and upto 2 MVA and street lighting.
- e) EIC/CE/DS : One copy of the A&A form relating to LS, RT and BS connections with connected load/demand exceeding 2 MVA/ Power Intensive Loads.
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Answer no. 3(a) : As per CC : 37/2019. Amendment in instructions for operating SAP software by concerned Divisions/sub Divisions and control& responsibilities of various billing/revenue activities:CC19/2015 dt.16.05.2015

1. In case of vacancy of RA/SDO/XEN their role may be assigned to officer/official with same designation within the circle after the office order regarding delegation of power is issued by SE(DS).

2. Multiple roles in the same office will not be assigned to an officer/official. In case, where multiple roles have been already been assigned to the same officer/official, their authorization will be blocked by IT department. Such officer/official will be assigned single role authorization after receiving fresh request from the Sr.XEn/Addl.SE of concerned Division along with details in user creation form provided by IT department.

Answer no. 3(b) : Amount Recoverable from Consumer as below:

Particulars	Calculation	Amount (Rs)
Processing fees	2500 x 1	2500
ACD	250 x 1500	375000
Meter security	30010 x 1	30010
Total		407510
Less Already Deposited ACD: 9000 Meter : Security 1880	10880	(10880)
Total Payable Security		396630
Service connection Charges		
Estimate Cost	195000	195000
Common portion calculation as per CC 23/2019		
300 mm ACSR	250 x 1.10 x 154	42350
50 mm ACSR	250 x 1 x 130	32500
Breaker cost	250 x 75	18750
Total SCC payable		288600

Answer no 4(a) : As per Supply code

42. SERVICE OF NOTICE

42.1 Any order/notice to a person/consumer by the distribution licensee including a notice under Section 56 of the Act, shall be deemed to be duly served by the distribution licensee if it is:

- (a) sent by registered post, speed post, under certificate of posting, or by courier or through e-mail at registered mail Id of the consumer;
- (b) delivered by hand to a consumer/person and an acknowledgement taken from any person in the premises; &
- (c) affixed at a conspicuous part of such premises in case there is no person available, to whom the order/notice can, with reasonable diligence, be delivered.

42.2 Any notice by the consumer to the distribution licensee shall be deemed to be duly served, if given in writing, and delivered by hand or sent by registered post or through courier to the concerned Officer Incharge.


Answer no 4(b): As per Supply code

31.10 Adjustment of Amounts Paid

The amount paid by a consumer against a bill shall be adjusted as per priority stated hereunder:

- (a) arrears as on thirty first of March of the previous financial year;
- (b) arrears accrued from first of April of the current financial year till the date of bill;
- (c) electricity charges for the current billing cycle; and
- (d) Any other charges or levies.

Answer 4 (c):

1. As per ESIM 2018 regulation 23.2 Load surcharge is to be levied $5 \times 1000 = \text{Rs. } 5000/-$
 2. As per ESIM 2018 regulation 23.1.2 Demand surcharge is to be levied $15 \times 750 = \text{Rs. } 11250/-$
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5) MS of ES/S-3/21/P-2

3. As per ESIM 2018 regulation 23.2 Load surcharge is to be levied

$$S.L. = 5 \text{ B.H.P} \times 0.746 = 3.73 \text{ Kw}$$

$$\text{Load found} = 20 \text{ B.H.P.} \times 0.746 = 14.92 \text{ kw}$$

$$\text{Excess Load} = 14.92 - 3.73 = 11.19 \text{ kw}$$

$$\text{i.e. } 11.19 \times 1000 = \text{Rs. } 11190/-$$

4. As per ESIM 2018 regulation 23.1.1. No load Surcharge shall be levied for the load connected by the consumer temporarily or otherwise thereby exceeding Sanctioned load. However the installation of excess Load shall conform to CEA(measures relating to safety and electricity Supply) regulation 2010 and statutory clearances wherever applicable shall be obtained by consumer.

5. As per ESIM 2018 regulation 23.2 Load surcharge is to be levied $3 \times 1000 = 3000/-$
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Answer no 5(a) : As per Supply code

19. REFUND OF SERVICE CONNECTION CHARGES/ SECURITY (WORKS)

19.1 On Withdrawl of Application by LT Category Applicant/Consumer:

19.1.1 If an LT applicant declines to take supply after the deposit of Service Connection Charges and works have been taken in hand by the distribution licensee, the expenditure incurred by the distribution licensee for erection and dismantlement of works (if any) shall be deducted from the Service Connection Charges and balance amount refunded to the applicant. However, if erection and dismantlement charges are more than the Service Connection Charges, the applicant shall be liable to pay balance amount to the licensee.

19.1.2 If the applicant withdraws before starting the work of laying of electric line/plant or creating any other facility for extending supply, the full amount shall be refunded.

Answer no 5(b) : As per ESIM 2018

8.1.6 After the period of temporary supply is over and supply has been disconnected, the distribution licensee shall prepare the final bill on the basis of actual consumption. After adjusting unpaid dues, advance Security for consumption shall be refunded by the Distribution Licensee (PSPCL). Security (works) & Security (meter) shall also be refunded after deducting any damage to material (meter, transformer, isolator etc.) and dismantlement charges. Refund of these securities shall be made within 15 days from the date of disconnection, failing which the Distribution Licensee (PSPCL) shall be liable to pay interest at SBI base rate prevalent on first of April of relevant year plus 2%.

Answer no 5 (c): Calculation of Load

		KW
1. Fan	40 x 0.060	=2.400
2. Light	70 x 0.040	=2.800
3. Motor	3 x 0.750	=2.250
4. Pump	2 x 10 x 0.746	=14.920
5. Welding Set	2 x 2	=4.000
6. Induction furnace	3 x 60	=180.000
7. Billet Heater	4 x 30	=120.000
8. Surface Grinder		
& Hardening Furnace	4 x 30	=120.000

Total Load = 446.370 KW

In above test report Induction Furnace is mention. Hence, connection will be applied in power Intensive/Induction Furnace (PIU) Category.

