

**Solution to Q1.**

- (i) The delegation of powers for acceptance of tenders is given in regulation 8A of the works regulation 1997. As per clause (c) of this, the maximum power of works committee for accepting single tender is Rs. 40 lacs. So, the given case being of amount more than the powers delegated to the committee can't be approved by it. This falls under the powers of WTDs. But as per regulation 19 (v) of the works regulation 1997, before put up the case for approval of WTDs, it should be scrutinized by the works committee. So, it should had been put up to works committee for scrutinization instead of approval.
- (ii) The relevant provisions are given in regulation 8B of the works regulation 1997. As per clause (ii) of this, the contractor is responsible for validation of the bank guarantee of the balance amount in case of extension of the contract agreement period. If the contractor fails to do so by one month prior to its expiry then the bank guarantee can be got encashed. Hence, the action of officer in given case is not in line with the relevant regulation.
- (iii) The relevant provisions are given in regulation 9 of the works regulation 1997. As per clause (a) of this, for works with estimated cost as Rs. 1 crore or above, the conditions for qualifying as tenderer shall be approved by the Member/in charge. So the approval given by the Chief Engineer is not in line with the regulation.
- (iv) The relevant provisions are given in regulation 12 of the works regulation 1997. As per clause (i) (b) of this, for all tenders valuing above Rs. 50,000 (other than spot tenders), the EMD should be deposited @ 2% of tender value subject to a minimum of Rs. 5,000. So in the given case, the tendered should had deposited Rs. 5,000 as EMD. So, the act of the firm is not in line with the relevant regulation.



Solution to Q2.

- (i) As per amendment no. 4 to PSPCL Purchase regulations, 2017 issued vide CE/MM office memo no. 1148/1181 dated 12.05.2021, the clause no. 31 (Reverse auctioning) of Schedule E has been revised. As per the revised clause, in case of no. of bidders are more than 3 then the H1 bidder shall not be eligible to participate in further process of the tender and his tender shall be rejected. So, the action of the concerned office is correct and in line with the regulation.
- (ii) The relevant provisions are given in clause 28 of the schedule - E of the PSPCL Purchase Regulations, 2017. As per this, an order preference is to be given to bidders whose works are situated within the state of Punjab. Moreover, as per amendment no. 3 to PSPCL Purchase regulations, 2017 issued vide CE/MM office memo no. 292/325 dated 05.02.2020, the reserved quantity for such firms has been revised from 20% to 50%. So, considering the works address of M/s Delhi meters ltd. in Bathinda (Punjab), the view of tender inviting office is correct and valid as per regulation.
- (iii) As per amendment no. 2 to PSPCL Purchase regulations, 2017 issued vide CE/MM office memo no. 478/511 dated 08.03.2019, the clause no. 11 (Negligence & default) of Schedule E has been revised. As per the revised clause, if any recovery of dues from a supplier is pending against a purchase order under which it has defaulted then that recovery shall be made from the pending amount of any purchase order/work order/contract of the firm or any security/EMD or PMED lying with PSPCL. So, the concerned office is advised to make the recovery from the firm accordingly.
- (v) The delegation of powers for acceptance of tenders is given in regulation 8 of the PSPCL Purchase Regulations 2017. As per clause (c) of this, the maximum power of central/project



③ purchase committee for accepting open tender is Rs. 4 crore. Also as per note no. (v) of this regulation, price is to be considered inclusive of taxes for competency. So, in the given case being the price of machine as Rs. 3.90 crore (excluding taxes @18%) which means that including taxes amount will be above Rs. 4 crore and this case is beyond the power of project purchase committee. This falls under the powers of WTDs. But as per regulation 19 (viii) of the purchase regulation 2017, before put up the case for approval of WTDs, it should be scrutinized by the purchase committee. So, it should had been put up to project purchase committee for scrutinization instead of approval.



## Solution to Q3.

A/c code	Nomenclature	Explanation
46.927	Payables to BBMB	The amount payable to BBMB net of expenditure incurred and income received will be booked to this account code and at the time of payment in this regard, it will be debited. Note:- whenever any advance payment for any month is made before the end of the month to which it relates, the same will be booked in a/c code 28.863 as per present practice and will be cleared at the time of receipt of its details.
44.436	Tax deducted at Source – Accrued but not due for payment.	TDS accrued but not due for payment deducted out of payments to be made on account of salary, pension, terminal benefits, arrears etc. will be credited in this account code. On due date i.e. at the time of payment of amount to beneficiary, such TDS will be transferred to a/c code 44.401 by debiting this account.
70.110	Power Purchase – Late payment surcharge.	The payment made on account of late payment surcharge to vendors for purchase of power will be booked under this code.
16.413	Original cost of Damaged transformers with TRW for repair	Gross value (value of GH-10 transferred by field unit) of damaged transformers lying with TRW for repair will be booked in this account code by transferring value from account code 16.411.
78.830	Discount/rebate Allowed to Consumers	The discount allowed to electricity consumers such as for making advance payment of bills, rebate for payment through digital mode etc. through energy bills will be debited to this account code.



Solution to Q4.

**A Events Occurring after the Balance Sheet Date**

All events or transactions occurring after the date of Balance sheet and before the date of the auditors' report shall be treated in the following manner:-

1. Two types of subsequent events and transactions require consideration by the Board.
2. The first type consists of those events that provide additional evidence with respect to the conditions that existed at the date of the balance sheet and affect the estimates necessary for accrual etc. in the process of preparing Annual Accounts. All information that becomes available prior to the finalization of the Annual Accounts should be used in evaluating the conditions on which the estimates were based. The Annual Accounts shall be adjusted for any changes in estimates resulting from the use of such evidence, identifying the events that require adjustment in accounts calls for the exercise of judgement and knowledge of facts. For example, a loss on an uncollectible receivable as a result of a consumer's deteriorating financial condition leading to bankruptcy subsequent to the balance sheet date would be indicative of his poor financial condition existing at the balance sheet date, thereby calling for adjustment of the accounts. On the other hand, a similar loss resulting from a consumer's major casualty such as a fire or flood subsequent to the balance sheet date would not be indicative of conditions existing in respect of the consumers at the balance sheet date and adjustment would not be called for.
3. The second type consists of events that provide evidence with respect to conditions that did not exist at the balance sheet date but arose subsequent to that date. These events should not result in adjustment of the accounts. Some of these events, however, may be of such a nature that the commission of their disclosure may result in misleading statements. Examples of this type of event (which should not result in adjustment to accounts but which do require disclosure) are: takeover of a licensee, loss from fire, flood etc.



⑥

⑦

- B As per sub section 2 of section 4 (Other accounting areas) of Basic Accounting principles & policies, the provision regarding doubtful dues from consumers are as below:-

A fixed percentage of dues from consumers (except for a slight variation in the case of large consumers discussed later) shall be maintained as a provision for meeting debts which turn bad. This will eliminate the need for case-wise investigation at the time of creating a provision. Such investigation can be conducted independently and in depth at the time of actually writing off a debt. A detailed study should be conducted periodically to ascertain the appropriate percentage for each Board and to update the percentage so determined. One exception to the above rule is the case of high tension/large supply consumers. In such cases, Individual bad debts can sometimes be large enough to affect any overall percentage. Doubtfulness of balance due from such consumers should be reviewed case-wise and if the doubtful amount exceeds the fixed percentage, the amount of such excess should be additionally provided for. However, if the doubtful amount so determined is less than the fixed percentage, the fixed percentage should be nevertheless provided as a measure of conservatism.

**So, in view of the above provision the view of officer of PSPCL regarding case-wise review of HT/LS consumers is right.**



⑦ Model solution of EO/5-11/23/P-1

Solution to Q5

- (i) Intangible assets written off 79.710
- (ii) Guarantee charges 78.884
- (iii) Interest to suppliers 78.841
- (iv) Depreciation on motor cars 77.171
- (v) Director sitting fee 76.171
- (vi) Payment to spot billing service provider firms 76.166
- (vii) Conveyance expenses 76.131
- (viii) Electricity concession to employees 75.761
- (ix) Payment of stipend to apprentices 75.170
- (x) Rental for staff quarters 62.901
- (xi) Meter rent charged from DS consumers 61.611
- (xii) Fixed charges charged from NRS consumers 61.214
- (xiii) Equity capital from the state government 54.500
- (xiv) Processing fee charged from consumers for new connection  
62.969
- (xv) Material drawn from stores for repair of distribution system lines.  
74.507
- (xvi) Repair and Maintenance charges charged to capital works 74.900
- (xvii) Payment to PESCO for salary of staff hired. 75.180/75.181/75.183
- (xviii) Overtime paid to regular staff 75.210
- (xix) Fixed medical allowance paid to regular staff 75.480
- (xx) Uniform and livery expenses 75.740



Roll No.

Departmental Examination  
Engineer Officers Exam  
Session: 11/2023  
Paper: 1  
**(Works Accounts)**

Time Allowed: Three Hours.

Maximum Marks: 100

Note:

- 1) Attempt all the questions and part of a question must be attempted continuously at one place.
- 2) Rough work should be done on the space provided for in the answer sheet at Page-2.
- 3) Missing data, if any be assumed but must be indicated specifically in the answer.
- 4) Support your answer with relevant rules/regulations.

Q1. Give your views on the following and also quote relevant regulation to support the view:-

- (i) A proposal for accepting single tender amounting to Rs. 1.50 crore was put up before works committee for approval.
- (ii) The validity of bank guarantee against mobilisation advance of a contractor was valid upto 31.01.2023. An officer of PSPCL wants to get it encashed during October 2022.
- (iii) The estimate of works was of Rs. 2 crore and the conditions for qualifying as a tenderer were approved by the concerned Chief Engineer.
- (iv) The estimated cost of work was Rs. 1 lac and one firm under open tender deposited Rs. 1500 as earnest money.

**(5 marks each; Total 20 marks)**

①



Q2.

Give your views on the following and also quote relevant regulation to support the view:-

- (i) There were four number firms participated in an open tender for purchase of an equipment. Firm M/s Xyz Ltd. quoted the price as higher than all the other three firms. The concerned office further proceeded the tender with other three firms only.
- (ii) In an open tender for purchase of meters, the lowest two bids are as below:-

M/s Patiala meters Ltd., Delhi	Rs. 1000
M/s Delhi meters Ltd., Bathinda	Rs. 1010

The tender inviting office is of the view that some quantity of the meters should also be purchased from M/s Delhi meters Ltd.

- (iii) M/s ABC Ltd., defaulted in some conditions of a purchase order due to which Rs. 1 lac was recoverable from them but there is no payment outstanding to the firm and even no security or bank guarantee is available with PSPCL against that purchase order. The concerned office is worried about what to do now?
- (iv) The price of a machine was Rs. 3.90 crore (excluding taxes @18%). The proposal for accepting that open tender crore was put up before project purchase committee for approval.

**(5 marks each; Total 20 marks)**

Q3.

Mention nomenclature and explanation of below mentioned account codes :-

- (i) 46.927
- (ii) 44.436
- (iii) 70.110



- (iv) 16.413
- (v) 78.830

**(4 marks each; Total 20 marks)**

- Q4. A What are subsequent events? How many types of events are there and how they are to be treated in the annual accounts?
- B An officer of PSPCL is saying that doubtfulness of amount due from HT/LS consumers should be reviewed case-wise. Give your views and also quote relevant regulation to support the view.

**(10 marks each; Total 20 marks)**

Q5. Mention the account code numbers under which the below transactions/items are to be booked.

- (i) Intangible assets written off
- (ii) Guarantee charges
- (iii) Interest to suppliers
- (iv) Depreciation on motor cars
- (v) Director sitting fee
- (vi) Payment to spot billing service provider firms
- (vii) Conveyance expenses
- (viii) Electricity concession to employees
- (ix) Payment of stipend to apprentices
- (x) Rental for staff quarters
- (xi) Meter rent charged from DS consumers
- (xii) Fixed charges charged from NRS consumers
- (xiii) Equity capital from the state government
- (xiv) Processing fee charged from consumers for new connection
- (xv) Material drawn from stores for repair of distribution system lines.
- (xvi) Repair and Maintenance charges charged to capital works
- (xvii) Payment to PESCO for salary of staff hired.
- (xviii) Overtime paid to regular staff
- (xix) Fixed medical allowance paid to regular staff
- (xx) Uniform and livery expenses

**(1 mark each; Total 20 marks)**



**Model solution to Question No. 1**

- (a) Vide note 3 below rule 4.12 (2) of MSR Vol.1, Part-1, every order issued by the authority imposing the penalty of reduction to lower stage in a time scale should indicate the period in terms of years and months for which penalty should be operative. As such, orders of Disciplinary Authority imposing penalty without specific period in terms of years and months is against the rules.
- (b) The action of the Competent Authority sanctioning honorarium of Rs. 100/- p.m. is against the provision of rule 4.24 of MSR Vol.-1, Part-1 vide which Honorarium/Additional remuneration is not admissible for current duty charge of another post.
- (c) As per the provisions of rule 5.6 MSR Vol-1, Part-1, the concerned PSPCL employee is entitled to receive compensatory allowance during the period of joining time, at the reduced rate of Rs. 50/- per month at which is being drawn by him during the period of his leave.
- (d) As per the provisions of Note 3 below Rule 5.19 of MSR Vol.1, Part-1, rent @2.50% of their pay or  $\frac{1}{2}$  of Standard Rent which ever is less, will be recovered from the pay of both the employees in respect of one quarter of their entitlement occupied by both of them.

(5+5+5+5=20)



## **Model solution to Question No. 2**

- (a) Under Rule 7.3 (2) of MSR Vol.-1, Part-1, the employee will be entitled to full pay and allowances for two years he remained out of service. This period will be considered as spent on duty.
- (b) The employee has not been fully exonerated but given the benefit of doubt. As such, full pay and allowances are not admissible to him vide rule 7.3 (3) of MSR Vol.-1, Part-1 and the period of suspension can't be treated as spent on duty unless the authority specifically directs so.
- (c) Under Rule 8.40 of MSR Vol.-1, Part-1, an employee who remains absent after the end of leave is entitled to
- (1) No leave salary for the period of overstayal;
  - (2) Period shall be debited against his leave account as on half pay;
  - (3) Employee is liable to disciplinary action for willful absence from duty.
- As such, disciplinary action is required to be started against the employee and he should not be allowed any pay/leave, salary for the period of overstayal. The period shall also be debited to half pay leave account maintained in service book.
- (d) Under Rule 8.54 (c) of MSR Vol.-1, Part-1, Commuted leave may be granted to an employee on medical certificate i.e. of himself. It can not be sanctioned on the grounds of serious illness of his father. Therefore, the action of the Competent Authority is in accordance with the rules.

**(5+5+5+5=20)**



### Model solution to Question No. 3

- (a) As per provisions of Rule 9.12 of MSR Vol.-1, Part-1, the joining time of such an employee begins on the day following that on which he receives the orders of fresh appointment. As per note below the rule, a second period of six days for preparation is not admissible when appointment is changed while in transit.
- (b) Relieved on 28.11.2021 A.N. (Friday)  
Sundays 30/11, 07/12, 14/12, 21/12
- |                           |        |                                |
|---------------------------|--------|--------------------------------|
| 1. Preparation Period     | 6 days | 29/11, 1,2,3,4 & 5/12/2021     |
| 2. Rail Journey           | 7 days | 6/12 to 12/12 (Actual Period)  |
| 3. Road Journey           | 1 day  | 13/12                          |
| 4. Steamer Waiting Period | 2 days | 14/12 & 15/12                  |
| 5. Steamer Journey        | 8 days | 16/12 to 23/12 (Actual Period) |
- He will join on 24.12.2021 (F.N.)
- (c) The request of the employee is in accordance with the provisions of rule 15(2) of Provident Fund Regulations vide which the sanctioning authority can postpone the recovery of advance in a case employee is on leave, which carries no leave salary or equal to or less than half pay or in receipt of subsistence allowance.
- (d) The action of the Head of the Department is against the provision of Rule 18(1) of Provident Fund Regulations, vide which non-refundable advance from G.P. Fund is admissible for the construction of house on a plot already purchased with the G.P. Fund money.

(5+5+5+5=20)



### **Model solution to Question No. 4**

- (a) Under TA Regulations, the family for the purpose of T.A. includes Govt. employee's wife or husband as the case may be in addition to other members. As such, both the employees in such a case may not be treated as independent Govt. employees and drawing separate transfer T.A. bills under TA Regulations. Either of them may claim transfer T.A. and the other being treated as members of his family by furnishing a certificate that he/she has not claimed the transfer T.A. bill from his/her office.
- (b) Under TA Regulations, in case a member of a Board Employee's family who follows him within six months from the date of his transfer or proceeds him by not more than one month may be treated as accompany him. As such, in the present case, no TA is admissible for the family members.

(c)



#### **PUNJAB STATE POWER CORPORATION LIMITED**

(Regd. Off., PSEB Head Office, The Mall, Patiala-147001)

CIN: U40109PB2010SGC033813, Phone No.:

E-mail: [xen-ds@pspcl.in](mailto:xen-ds@pspcl.in) Website: [pspcl.in](http://pspcl.in)

#### **OFFICE OF THE XEN DS**

To

**All SDO's Operations under DS \_\_\_\_\_,  
PSPCL, \_\_\_\_\_**

Memo.No. \_\_\_\_\_ / Dated : \_\_\_\_\_

Sub:

**Regular Arrangement to recover defaulting amount**

It has been seen by the undersigned that defaulting amount towards consumers is accumulating on regular basis, which is deteriorating the financial position of PSPCL and also bringing down the collection efficiency. As such, to recover the same from all defaulting consumers and in order to improve the financials, a special drive is required to be initiated at your office level.



So, you all are requested to make regular arrangement for recovery of pending amount from the defaulting consumers.

--Sd.--  
Sr. Xen/DS\_\_\_\_  
PSPCL,\_\_\_\_\_  
(5+5+10=20)



### Model Solution to Question No. 5

(a) Rule 9.1 of CSR Vol.-1, Part-1, lays down that joining time may be granted to a govt. employee to join a new post either at the same or new station. However, the period of joining time can be reduced by the authority sanctioning the transfer in Public interest vide exception to rule 9.5 (e) *ibid*.

As such, the joining time can be claimed by a govt. employee as a matter of right if transfer is in public interest. However, the period of joining time can be reduced in special circumstances by the Transferring Authority.

(b) **Clients :-** A client program runs on the local machine, requesting service from the server. A client program is a finite program means that the service is started by the user and terminates when the service is completed. For instance, web browser.

A client device is a machine that the end-user uses to access the web. Examples of clients are smartphones, desktops, laptops, etc.

**Servers:-** A server is like a computer program, which is used to provide functionality to other programs. It can be any computerized process called by a client to distribute the work and share the resources.

It receives and responds to requests made over a network. Server receives the request from the client for a web document, and it sends the requested information to the client's computer.

(c) Basic Pension 18,000 per month w.e.f. 01.07.2018

Office Order no. and Date	Rate of cut on basic pension	Period for cut	Pension Admissible
275/ 10.12.2018	5% cut for 3 years	3 years (from 10.12.2018 to 09.12.2021)	The official will draw pension @95% of 18,000/- p.m. upto 28.02.2019
405/ 01.03.2019	10% cut for 2 years	2 years (from 01.03.2019 to 28.02.2021)	The official will draw pension @85% of 18,000/- p.m. upto 03.05.2019
425/ 04.05.2019	5% cut forever	Forever (04.05.2019 to till life)	Official will draw @ 80% of 18,000/- p.m. from 04.05.2019 to 29.02.2021 Official will draw @90% of



			18,000/- p.m. from 01.03.2021 to 09.12.2021
			Official will draw @ 95% of 18,000/- p.m. from 10.12.2021 to till life.

So, Pension admissible in different periods is as under:-

01.07.2018 to 09.12.2018 = 18,000/- p.m.  
10.12.2018 to 28.02.2019 = 17,100/- p.m.  
01.03.2019 to 03.05.2019 = 15,300/- p.m.  
04.05.2019 to 28.02.2021 = 14,400/- p.m.  
01.03.2021 to 09.12.2021 = 16,200/- p.m.  
10.12.2021 to till life = 17,100/- p.m.

**(5+5+10=20)**



## Model Solution of EO-11/23

Q1 a. Calculate load for new connection in LS category:

Sr. No.	Particulars	points	Watts/BHP/KW ( Each )	Load
1.	Fan	50	60 Watts	3.000
2.	Light	60	40 Watts	2.400
3.	Motor	2	750 Watts	1.500
4.	Pump	3	10 BHP	22.280 22.380
5.	Induction Furnace	3	60 KW	180.000
6.	Billet Heater	4	30 KW	120.000
7.	Surface Grinder	4	30 KW	120.000
8.	A.C.	15	2.5 KW	37.500
	<b>TOTAL</b>			<b>486.780</b>

b. As per instruction 25.2 of ESIM 2018

Custody of A &amp; 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-

- RA/ARA : Domestic, Non Residential and AP connections
- AE/AEE/XEN : All categories of connections except DS /NRS/AP connections
- Sr.Xen,ASE : Large Industrial, Railway Traction, Street Light, single point supply connections and all other categories for load exceeding 100 KW/KVA.
- SE/Dy.CE(DS): Copies of A & A form of load/demand exceeding 1 MVA and upto 2 MVA and street lighting.
- 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.

c. As per Tariff order 2022-23 the tariff applicable to the given consumer will be fixed charges Rs.60/KVA and energy charges Rs. 5.22/KVAH



②

Model Solution of EO/S-11/23/P-3

**Q2(a) Explain in detail about the provisions for booking a consumer under UUE due to use of load in excess of sanctioned.**

**As per provision to regulation no 36.1.3 of PSERC ( Electricity Supply Code Related Matters ) Regulations 2014:-**

**Provided that unauthorised increase in load / demand shall not be treated as Unauthorised Use of Electricity and shall be dealt with as per relevant Schedule of Tariff.**

**Provided further that in case the increase in load/demand results in change in tariff category , the consumer shall be served with a written notice to either remove the additional load/restrict the demand or to submit application complete in all respect within 15 days from the date of issue of notice to get the excess load/demand regularized from the distribution licensee. On any subsequent default within a period of six months, if the load/demand exceeds the sanctioned load/demand by 10% and also results in change in tariff category, then such consumer shall be liable to be booked under UUE.**

**Provided also that in case of change of tariff category due to any order of the Commission or amendment in Regulations or the Act, the distribution licensee shall issue a written notice to the consumer within a month of the issue of such order/change in law, to get his tariff category changed within two months of the issue of notice by the distribution licensee and during this period, it shall not be treated as Unauthorised Use of Electricity.**

**Provided also that any consumer paying electricity charges for higher tariff for permanent category but found using it for lower permanent tariff category ( except for Agriculture use,) such case shall not be considered as Unauthorised use of electricity. However , the consumer shall be directed through written notice to get the supply regularized as permitted under law after following the laid down procedure within a period of 45 days.**

**Tariff category for this regulation means category having different schedule as specified in Schedule of Tariff annexed to the tariff order for the relevant year approved by the commission. Further, the fixed plus energy charges shall be the criteria to determine which tariff category is having higher tariff.**

**Q2(b) Describe the procedure for overhauling of consumer accounts in case of defective (other than inaccurate) dead stop/burnt/stolen meter.**

**As per instructions 21.5.2 of supply code 2014 or any other relevant reference**

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



③

## Model Solution of EO/S-11/23/P-3

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

2(c) What is Sundry charge and Allowance register.

As per Chapter 16 of Sale of Power manual,

All types of adjustment relating to any recovery/refund of revenue shall be compulsorily routed through this register. Separate Register should be kept for each group by each ledger clerk or pages allotted for each group in one register. It should be ensured that items of one group of consumer under any category are not intermingled with the consumer of other groups.

(A) Sundry charge and Allowance register (Form SOP-6)

- (i) Over and under charges in the previous bills including prior period over/under charges.
- (ii) Bills raised on accounts of theft of power and Malpractices.
- (iii) Sundry services rendered by the PSPCL vis. charges for duplicate bills, Bills challenge fee, resealing charges, fuse replacement charges, reconnection fee etc.
- (iv) Adjustment of annual minimum charges under Annual Minimum charges clause of street light Tariff.

(B) Sundry charge and Allowance register (Form SOP-6A)

- (i) Adjustment of final energy bills against consumer's securities.
- (ii) Adjustment of interest on consumer's security deposits.
- (iii) Adjustment of interest on Debentures .
- (iv) Write off of bad debts.
- (v) Adjustment of amount received under ARPC schemes and interest thereon where payable.



Question No. 3 . Define the following :-

1. Two part tariff
2. Fixed charges
3. Contract Demand
4. Connected Load
5. Energy Variation Register

- 1) **Two Part Tariff** :- There are two components in Two Part Tariff i.e. Fixed charges and the Variable charges. All consumers (except AP, AP High- Technology/High Density Farming, EV Charging Stations, Golden Temple and Durgiana mandir) shall be covered under Two Part Tariff structure, as approved by the Commission in the Tariff Order. In Two Part Tariff, consumers are charged Fixed Charges per month at rate specified in tariff order and Energy charges are charged as per variable rate mentioned in the tariff order.
- 2) **Fixed Charges**:- For a billing period *means* the charges payable by the consumer on the basis of his sanctioned load/contract demand as approved by the Commission in the Tariff Order for the relevant year. Fixed charges shall be levied on 80% of the sanctioned load/demand or actual demand recorded, whichever is higher. The fixed charges has been levied to recover the fixed cost of utility. It is determined by PSERC on the basis of infrastructure and the fixed expenses incurred for distribution purpose.
- 3) **Contract Demand**:- means the maximum demand in kVA sanctioned to the consumer and computed in the manner as approved by the Commission. If, Contract demand exceeds the Contract demand applied the charges are levied as per rules of PSPCL.
- 4) **Connected Load**:- means the sum of the manufacturer's rated capacities of all the energy consuming devices in a consumer's premises connected with Distribution Licensee's (PSPCL's) service line and determined as per Procedure laid down in Supply Code 2014. This shall not include the standby or spare energy consuming apparatus installed through a changeover-switch.
- 5) **Energy 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.

Officials/Officers responsible for maintaining energy variation register shall be as under: -

- a) For connections having load upto 20 kW - RA/ARA
- b) For connections having load between 20 and 100 kW/kVA- AAE or JE where AAE is Not posted.
- c) All HT/EHT connections - AE./AEE/XEN Incharge of S.Divn and AEE./Comml. in case of Special Divn.

Note- Relevant Reference taken from ESIM, GENERAL CONDITIONS OF TARIFF, SUPPLY CODE or SALE OF POWER shall also be considered.



⑥

Model Solution of Eo/S-11/23/P-3

**Question No.4 (a) Write short notes on the seasonal industries.**

**4(a) As per instructions 18 of General Conditions of Tariff or any other relevant reference, Seasonal industries mean industries/factories which by virtue of nature of their production, work during part of the year upto maximum of 9 months during the period of 1st September to 31<sup>st</sup> May next year. However seasonal period for rice sellers shall be during the period 1st October to 30<sup>th</sup> June next year.**

**Approved Seasonal Industries are as under-**

- i) All cotton ginning pressing and balling plants .**
- ii) All rice sellers**
- iii) All rice bran stabilization units (without T.G Sets)**
- iv) Kinnow grading and waxing centers.**
- v) Maize dryer Plants.**
- vi) Food ( including fruits and vegetables) processing , packaging and storage units.**

**4(b) Explain provisions related to refund of Service Connection Charges ( security works ) in case Withdrawal of application by Temporary Consumers.**

**As per instructions 15.3.3 of ESIM 2018 or any other relevant reference On withdrawal of application for Temporary Connection.** In case of withdrawal of application for temporary connection after compliance of demand notice, the following procedure shall be adopted for refund of security(works):-a) If application is withdrawn before the due date by which supply of electricity is required or time frame fixed as per Regulation 8.3.3, of Supply Code-2014 whichever is later and no work has been undertaken by PSPCL, the entire Security (works) shall be refunded. b) if the application is withdrawn before the due date by which supply of electricity is required or the time frame fixed as per Regulation 8.3.3, of Supply Code-2014 whichever is later and works have been taken up, the expenditure incurred by PSPCL on the erection/dismantlement of works Electricity Supply Instruction Manual-2018 page 54 of 444 shall be deducted from security (works) and the balance amount shall be refunded. c) If PSPCL fails to release the connection by the due date or time frame fixed as per Regulation 8.3.3 of Supply Code -2014 whichever is later and the application is withdrawn thereafter. Security (works) shall be refunded in full.

**4(c) Explain the Responsibility of distribution staff to check "Theft of Electricity ."**

**As per regulation No. 104.20.1 of ESIM, or any other relevant reference Responsibility of distribution staff to check " Theft of Electricity " is as under :-**

- 1. Ds Officers/ Officials who are required to check and seal the metering equipment shall take due care while affixing seals to the meter/metering equipment if the seals affixed by them are found to be intact by Enforcement Staff/inspecting Officer's and the consumer is found to be indulging in theft**



①

Model Solution of EO-S/11/23/P-3

of energy or meter is found to be recording lower consumption due to wrong connections. It shall be taken as intentional connivance of such an officer/official and he will be held fully responsible for the consequences there of. Disciplinary action as permissible under instructions shall be taken against such Officers/Officials.

2. The following Officers/Officials will be held responsible with respect to the specified category of connections as detailed below :-

A	All Single-phase LT connections and metered AP connections	Meter reader/ Meter inspector /LM responsible for attending the complaint /JE/AAE
B	Three phase LT connections with or without CTs/PT connection of PSPCL's employees and street lighting connections.	Meter reader/meter inspector and AE/JE/AAE/AEE/Xen(DS)
C	HT connections with load/demand exceeding 100 KVA and upto 500 KW/KVA	AE/JE/AAE/AEE/Xen(DS)
D	HT/EHT connections above 500 KW/KVA	In addition to Officers/Officials under(c) above Sr.Xen/ ASE(DS) Enf/MMTs.

- 4(d) What types of connections for which JE is responsible for checking?

As per Regulation No. 106.1.1 of ESIM, or any other relevant reference Connection for which JE 's responsibility for checking is as under :-

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.





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Model Solution of Eo-S/11/23/P-3

**Question No.5(a) What are the latest Rates of Security ( Consumption) for consumers not covered under spot billing**

**Answer** As per Commercial Circular No.1/2023 dt. 16/1/23 the latest rates of security (consumption) for consumers not covered under spot billing are as under;-

Sr.No.	Description	Approved Rates(Rs.)
1	Rates of Security	
16.1	Security(consumption) (per KW/KVA or part thereof for consumers not covered under spot billing)	
16.1.1	Domestic Supply (DS)	
a)	With load upto 7 KW	750 /KW
b)	With load above 7 KW upto 20 KW	450/KW
c)	With Load above 20 KW and upto 50 KW	550/KW
d)	With demand above 50 KVA	500/KVA
16.1.2	Non-residential Supply(NRS)	
a)	With load upto 7 KW	1100 /KW
b)	With load above 7 KW upto 20 KW	700/KW
c)	With demand above 20 KW	700/KVA
d)	Electric Vehicle charging station	700/KVA
NOTE	Bi-monthly billing is carried out for DS/NRS consumers not exceeding 7 JW so rates are for two & half months. For other DS/NRS consumers covered under monthly reading, the rates are for one & half month	
16.1.3	Small Power Industrial Supply(SP)	650/KVA
16.1.4	Medium Supply Industrial Power(MS)	900/KVA
16.1.5	Large Supply Industrial Powe(LS)	
a)	General	1900/KVA
b)	Power Intensive Units(PIW)	2400/KVA
16.1.6	Bulk Supply	2100/KVA
16.1.7	Public Lighting Supply	2800/KVA
16.1.8	Agricultural Pumping Supply(AP) AP High Technology /high density farming Supply)	400/BHP 400/BHP
16.1.9	Railway Traction	2200 KVA
16.1.10	Compost/Solid Waste Management Plants and Water Supply Scheme	1500 KVA
16.1.11	Charitable Hospital set-up under PWD Act.	750 KVA
16.1.12	Start up power for Generator and CPPs	1900 KVA



**Question No.5(b) Give detail about Supervision charges, Departmental charges & Establishment charges.**

**As per instruction 39 of ESIM 2018**

**39.1 Supervision Charges:** Supervision Charges @ 15% of the wages of labour are leviable in the estimate prepared for shifting of PSPCL lines where the cost of the estimate is chargeable from the individual or agency of State/Central Govt. on the request of whom the work is proposed to be carried out. The estimate would include the cost of additional material used for carrying out alternation after giving due credit for the depreciated cost of material available from the existing line, wages of labour employed in effecting the alteration. Cost of additional material will mean issue price increased by 4% to account for incidental expenditure incurred by MM Organization in making available the Store Material, which would reflect the actual cost of material thus used. In addition, provision shall be made for contingencies, storage charges, transportation, Audit and Accounts and T&P charges as per rates applicable from time to time.

**39.2 Departmental Charges:** Departmental charges @27.5% of the total cost of estimate i.e. cost of material and labour etc., are recoverable in case of deposit works executed on behalf of the consumer which include the following elements.

**Estt/Charges 25%**

**T&P 1.5%**

**A/Cs charges 1%**

The cost of estimate will also include storage charges, transportation charges and contingencies as per rates applicable from time to time. These deposit works are carried out by PSPCL on behalf of the consumer at their specific requests and such works are to be maintained by the concerned consumer and remain their property. Normally these works such as erection and commissioning of Sub Station are to be carried out by the consumers but in



view of non-availability of requisite infrastructure with them, they sometimes request the PSPCL for carrying out these works.

**39.3 Establishment Charges:** Establishment charges @ 16% of the cost of estimate i.e. cost of material and labour etc., are recoverable from the consumer when the works are carried out by PSPCL at the cost of consumer and thereafter remain the property of the PSPCL for being operated/maintained by PSPCL. The cost of the estimate will also include storage charges, transportation charges and contingencies as per rate applicable from time to time. Establishment charges are leviable on the works such as: -

- a) Laying of independent feeders for giving supply to new/existing consumers.
- b) Where the consumers are required to pay actual cost of works as per Reg.-9 of the Supply Code-2014
- c) The works where the consumers opt for connection from Urban/industrial feeder instead of nearest UPS feeder.
- d) Where the cost of link-line is to be borne by the consumer. The above works are quite different from departmental works or works required for shifting of lines etc. Estt. Charges will be leviable on the total estimated cost which will include cost of material, labour charges, storage charges, transportation charges & contingencies etc.

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Question No.5(C) Mention the category of consumers to whom tariff for Bulk supply is applicable.

As per SVII.1 under annexure -11 of schedule of tariff under General condition of tariff for year 2023-24

The Bulk supply tariff shall apply to the following:

- 1) General or mixed loads exceeding 10 KW/KVA to MES, Defence Establishments, Railways, Central PWD institutions, irrigation. Head works, jails, Police/Para Military Establishments/Colonies and Govt. Hospitals/Medical Colleges/Govt. Educational Institutions having mixed load subject to a minimum of 25% domestic load and motive/industrial load not exceeding 50% where further distribution will be undertaken by the consumer.
- 2) General or mixed loads exceeding 10 KW/KVA to all private educational institutes/universities/colleges/hospitals etc having mixed load subject to a minimum of 25% domestic load and motive/industrial load not exceeding 50%, for their own use and to run the affairs connected with the functions of such educational institutes/universities/colleges/hospitals etc. provided the entire LD system has been laid at the cost of the consumer.
- 3) However, institutions/installations having DS load less than 25% will be covered under relevant NRS Schedule of Tariff. Where motive/industrial load of any installation exceeds 50% of the total load, such an installation will be charged applicable industrial tariff.

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Model solution of E0/S-11/23/P-4

E0/S-11/23/P-4

Model solution to Paper-4 of Session 11/2023 (Departmental Accounts Examination for Engineer Officers.

**Answer to Question no. 1 (A):**

As per provisions of Section 79(5) of Factory Act 1948:

If a worker does not in any one calendar year take the whole of the leave allowed to him under sub-section (1) or sub-section (2), as the case may be, any leave not taken by him shall be added to the leave to be allowed to him in the succeeding calendar year:

Provided that the total number of days of leave that may be carried forward to a succeeding year shall not exceed thirty in the case of an adult or forty in the case of a child:

Provided further that a worker, who has applied for leave with wages but has not been given such leave in accordance with any scheme laid down in sub-sections (8) and (9) or in contravention of sub-section (10) shall be entitled to carry forward the leave refused without any limit.

**Answer to Question no. 1 (B):**

Section 38 of Factory Act 1948. Precautions in case of fire.—

(1) In every factory, all practicable measures shall be taken to prevent outbreak of fire and its spread, both internally and externally, and to provide and maintain—

(a) Safe means of escape for all persons in the event of a fire, and

(b) The necessary equipment and facilities for extinguishing fire.

(2) Effective measures shall be taken to ensure that in every factory all the workers are familiar with the means of escape in case of fire and have been adequately trained in the routine to be followed in such cases.

(3) The State Government may make rules, in respect of any factory or class or description of factories, requiring the measures to be adopted to give effect to the provisions of sub-sections (1) and (2).

**Answer to Question no. 1 (C):**

(i) **True** as per Section 2(j)(iii) of Right to information Act 2005.

(ii) **False** as per Section 6(1) of Right to information Act 2005



②

Model solution of EO/S-11/23/P-4

Model solution to Paper-4 of Session 11/2023 (Departmental Accounts Examination for Engineer Officers.

**Answer to Question no. 2 (A):**

As per Section 50 of Electricity Act 2003

The State Commission shall specify an electricity supply code to provide for recovery of electricity charges, intervals for billing of electricity charges, disconnection of supply of electricity for non-payment thereof, restoration of supply of electricity; measures for preventing tampering, distress or damage to electrical plant, or electrical line or meter, entry of distribution licensee or any person acting on his behalf for disconnecting supply and removing the meter; entry for replacing, altering or maintaining electric lines or electrical plants or meter and such other matters.

**Answer to Question no. 2 (B):**

As per Section 41 of Electricity Act 2003

A transmission licensee may, with prior intimation to the Appropriate Commission, engage in any business for optimum utilization of its assets:

Provided that a proportion of the revenues derived from such business shall, as may be specified by the Appropriate Commission, be utilized for reducing its charges for transmission and wheeling:

Provided further that the transmission licensee shall maintain separate accounts for each such business undertaking to ensure that transmission business neither subsidizes in any way such business undertaking nor encumbers its transmission assets in any way to support such business:

Provided also that no transmission licensee shall enter into any contract otherwise engage in the business of trading in electricity.

**Answer to Question no. 2 (C):**

1. **GRID** means the high voltage backbone system of inter-connected transmission lines, sub-stations and generating plants. (Electricity Act 2003)
2. **STAND ALONE SYSTEM** means the electricity system set-up to generate power and distribute electricity in a specified area without connection to the grid. (Electricity Act 2003)



③

Model solution of EO/S-11/23/P-4

Model solution to Paper-4 of Session 11/2023 (Departmental Accounts Examination for Engineer Officers.

**Answer to Question no. 3 (A):**

**Section 22.** Requirement to specify unpaid amount with interest in the annual statement of accounts.—

Where any buyer is required to get his annual accounts audited under any law for the time being in force, such buyer shall furnish the following additional information in his annual statement of accounts, namely:—

- (i) the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year;
- (ii) the amount of interest paid by the buyer in terms of section 16, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;
- (iii) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act;
- (iv) the amount of interest accrued and remaining unpaid at the end of each accounting year; and
- (v) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.

**Answer to Question no. 3 (B):**

As per Section 39 of AIR (Prevention and Control of Pollution Act 1981:

Penalty for contravention of certain provisions of the Act.—Whoever contravenes any of the provisions of this Act or any order or direction issued thereunder, for which no penalty has been elsewhere provided in this Act, shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to ten thousand rupees or with both, and in the case of continuing contravention, with an additional fine which may extend to five thousand rupees for every day during which such contravention continues after conviction for the first such contravention.]

**Answer to Question no. 3 (C):**

1. Workmen Compensation Act 1923 came into force w.e.f. **JULY 1924**
2. As per the provisions of Micro, Small and Medium Enterprises Development Act 2006, in no case the period agreed upon between the supplier and the buyer for payment shall exceed **FOURTY FIVE** days from the day of acceptance or the day of deemed acceptance. (Section 15)



④

## Model solution of EO/S-11/23/P-4

### Model solution to Paper-4 of Session 11/2023 (Departmental Accounts Examination for Engineer Officers.

#### **Answer to Question no. 4 (A):**

As per section 2 (i) "record" includes—

- (a) any document, manuscript and file;
- (b) any microfilm, microfiche and facsimile copy of a document;
- (c) any reproduction of image or images embodied in such microfilm (whether enlarged or not); and
- (d) any other material produced by a computer or any other device

#### **Answer to Question no. 4 (B):**

As per section 2 (j) "right to information" means the right to information accessible under this Act which is held by or under the control of any public authority and includes the right to—

- (i) inspection of work, documents, records;
- (ii) taking notes, extracts or certified copies of documents or records;
- (iii) taking certified samples of material;
- (iv) obtaining information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts where such information is stored in a computer or in any other device;

#### **Answer to Question no. 4 (C):**

Section 4A(3) Where any employer is in default in paying the compensation due under this Act within one month from the date it fell due, the Commissioner shall-

- (a) direct that the employer shall, in addition to the amount of the arrears, pay simple interest thereon at the rate of twelve per cent. per annum or at such higher rate not exceeding the maximum of the lending rates of any scheduled bank as may be specified by the Central Government, by notification in the Official Gazette, on the amount due; and
- (b) if, in his opinion, there is no justification for the delay, direct that the employer shall, in addition to the amount of the arrears and interest thereon, pay a further sum not exceeding fifty per cent, of such amount by way of penalty:

Provided that an order for the payment of penalty shall not be passed under clause (b) without giving a reasonable opportunity to the employer to show cause why it should not be passed.

(3A) The interest and the penalty payable under sub-section (3) shall be paid to the [employee] or his dependant, as the case may be.



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Model solution of EO/S-11/23/P-4

Model solution to Paper-4 of Session 11/2023 (Departmental Accounts Examination for Engineer Officers.

**Answer to Question no. 5 (A):**

As per Section 2 (6) Consumer Protection Act, "complaint" means any allegation in writing, made by a complainant for obtaining any relief provided by or under this Act, that—

- (i) an unfair contract or unfair trade practice or a restrictive trade practice has been adopted by any trader or service provider;
- (ii) the goods bought by him or agreed to be bought by him suffer from one or more defects;
- (iii) the services hired or availed of or agreed to be hired or availed of by him suffer from any deficiency;
- (iv) a trader or a service provider, as the case may be, has charged for the goods or for the services mentioned in the complaint, a price in excess of the price—
  - (a) fixed by or under any law for the time being in force; or Definitions.
  - (b) displayed on the goods or any package containing such goods; or
  - (c) displayed on the price list exhibited by him by or under any law for the time being in force; or
  - (d) agreed between the parties;
- (v) the goods, which are hazardous to life and safety when used, are being offered for sale to the public—
  - (a) in contravention of standards relating to safety of such goods as required to be complied with, by or under any law for the time being in force;
  - (b) where the trader knows that the goods so offered are unsafe to the public;
- (vi) the services which are hazardous or likely to be hazardous to life and safety of the public when used, are being offered by a person who provides any service and who knows it to be injurious to life and safety;
- (vii) a claim for product liability action lies against the product manufacturer, product seller or product service provider, as the case may be.

**Answer to Question no. 5 (B):**

**20. (1)** Where the Central Information Commission or the State Information Commission, as the case may be, at the time of deciding any complaint or appeal is of the opinion that the Central Public Information Officer or the State Public Information Officer, as the case may be, has, without any reasonable cause, refused to receive an application for information or has not furnished information within the time specified under sub-section (1) of section 7 or malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it shall impose a penalty of two hundred and fifty rupees each day till application is received or information is furnished, so however, the total amount of such penalty shall not exceed twenty-five thousand rupees:



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Model solution of EO/5-11/23/P-4

Provided that the Central Public Information Officer or the State Public Information Officer, as the case may be, shall be given a reasonable opportunity of being heard before any penalty is imposed on him:

Provided further that the burden of proving that he acted reasonably and diligently shall be on the Central Public Information Officer or the State Public Information Officer, as the case may be.

(2) Where the Central Information Commission or the State Information Commission, as the case may be, at the time of deciding any complaint or appeal is of the opinion that the Central Public Information Officer or the State Public Information Officer, as the case may be, has, without any reasonable cause and persistently, failed to receive an application for information or has not furnished information within the time specified under subsection (1) of section 7 or malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it shall recommend for disciplinary action against the Central Public Information Officer or the State Public Information Officer, as the case may be, under the service rules applicable to him.