SOLUTION TO QUESTION NO. 1:-

1(i):-

a. "Purchase Organisation" means CPC (MM), CPC (Metering), PWC (APDRP), CPC (Stores & Workshop), PPC (Substation), PPC (Transmission), CPC (IT), PPC (Thermal), PPC (Hydel) and any other committee assigned by the PSPCL to procure centrally purchased items to be borne on stock as per Schedule ‘A’.

b. "New Firm" means any firm that has not supplied tendered/equivalent material to PSPCL/other State Utilities. The firm having supplied tendered/equivalent material to other state utilities shall be considered as ‘Old Firm’ for the purpose of distribution of quantities on submission of satisfactory performance certificate. However, works appraisal of such firms shall be carried out.

c. "Rate Contract" means Rate Contract entered into by the Director General of Supplies and Disposals/PSPCL/ Punjab Government with the manufacturers of suppliers for supply of specific material or equipment.

d. "Standardized firm" means supplier/manufacturer so approved by the Board of Directors for supply of different items directly or through their sole authorized dealers from time to time.

e. "Zone of consideration" means first 50% of the eligible number of bidders in the order of their merit of Lowest rates, which shall be rounded off to the next higher number in case of odd number of bidders. In case the sum of the quoted quantities/quantities for which orders can be placed upon 50% of the eligible bidders is less than the quantity decided to be procured, then the zone of consideration shall extend upto the firm where the sum of the quoted quantities/quantities for which orders are to be placed becomes equal to or more than the quantity to be procured. In case of only 02 No. participating eligible bidders, zone of consideration may extend to both the bidders.

1(ii):- The procurement system under Limited Tenders is as below:-

(a)For all items valuing less than Rs.5.0 lacs (each), tenders may be invited from registered/ known/ existing firms/ contractors, through letters sent by registered post ‘acknowledgement due’/speed post/ courier/email giving a minimum period of 15 days from the date of issue of such letters for submission of tenders. In exceptional cases the period can be reduced as considered necessary by the purchasing authority.
(b) For items for which Manufacturers/Suppliers have been standardized/approved, tenders shall be invited from such Manufacturers/Suppliers only, irrespective of the tender value.

(c) Insurance through Insurance Regulatory & Development Authority (IRDA) Approved Insurance Companies.

(d) For items where only a identified number of manufacturers or suppliers are there, the tenders shall be invited from such manufacturers or suppliers only, irrespective of the amount.

(e) For open and limited tenders valued at equal to or more than 5 lacs, the tenders shall be invited through e-tendering and manual tenders will not be acceptable. For tenders valuing less than 5 lacs, the tenders can be invited either through e-tendering or manually.

1(iii): Delegation of Powers for accepting open Tenders limited Tenders and single Tenders by the various committees constituted by the PSPCL shall be as under:-

<table>
<thead>
<tr>
<th>Delegation of Powers</th>
<th>Competent Authority</th>
<th>Open Tenders</th>
<th>Limited Tenders</th>
<th>Single Tenders</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Board of Directors</td>
<td>Full Powers</td>
<td>Full Powers</td>
<td>Full Powers</td>
<td></td>
</tr>
<tr>
<td>(b) Whole Time Directors</td>
<td>Full Powers</td>
<td>Full Powers</td>
<td>Full Powers</td>
<td></td>
</tr>
<tr>
<td>(c) Central Purchase Committees/Project Purchase committees.</td>
<td>Rs 4 Crore</td>
<td>Rs 2 Crore</td>
<td>Rs 1 Crore</td>
<td></td>
</tr>
<tr>
<td>(d) Purchase committee (General)</td>
<td>Rs 1 Crore</td>
<td>Rs 40 lacs</td>
<td>Rs 20 lacs</td>
<td></td>
</tr>
<tr>
<td>(e) Officers of the Board</td>
<td>In accordance with the powers delegated to them by the Board of Directors from time to time</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note:

(i) These powers are subject to relevant rules and regulations of the PSPCL.

(ii) Purchases are subject to availability of funds.

(iii) The Director In-charge is required to approve the Purchase proposals, and to give his/her specific views/recommendations, to be submitted to committee of WTDs/BoDs for consideration and decision.

(iv) Competency to accept the Tenders will be determined with reference to NIT quantity/value.

(v) Prices will include Taxes, duties & other allied costs for purpose of determining the competency to affect purchase.
SOLUTION TO QUESTION NO. 2:-

The duties of SE are as below:-

1. As Officer Incharge of the Circle, which is an Administrative Until in the PSEB, the SE is responsible for the administrative and general professional control of works under the charge of his Circle.
2. To inspect the state of the various works within his Circle and to satisfy himself that the system of management prevailing is efficient and economical.
3. To ensure that no delay occurs in the submission of completion reports.
4. To ensure that the different articles on stock are being duly verified and there is no undue accumulation of stock.
5. To report on the efficiency of the subordinate offices and to ensure that staff employed in each division is actually necessary and adequate for its management.
6. To examine the condition of surveying and other Mathematical and Drawing Instruments.
7. To inspect each Divisional office under the Circle at least once a year to examine initial accounts, tools and plants, stock manufacture, register of works and other Divisional books, mode of preparation of estimates, contract agreement, contractor's accounts, System of recording plans an papers and office work generally.
8. To bring to the notice of the Chief Engineer the deficiencies detected during inspection.
9. To make separate reference to the C.E., if in the course of inspection, any serious irregularity or other matters of importance, come to notice.
10. To assist the Audit Officers in rendering the management of the accounts as perfect as possible.
11. To examine the books of Divisional Offices and their subordinates to see the matters relating to primary accounts are attended to by the Divisional/Sub Divisional officers and that the accounts fairly represent the progress of each work.
12. To investigate cases where actual expenditure is in excess of the sanctioned estimate and to ensure that such estimates are revised and action taken to regularise the excesses.
13. To arrange removal, transfers and postings of staff for which he is the Appointing Authority and other subordinate staff posted in his Circle except the Accountants.

14. To exercise control over the contingent expenditure.

15. S.E.s are responsible for the Engineering character of every work approved by him and for any report, design estimate or any other document submitted to the Chief Engineer.

16. To supervise and control the assessment of revenue.

17. Periodical and selective inspection of works.

18. To ensure expeditious disposal of consumer's grievances.

19. To ensure expeditious disposal of the grievances of the staff.

20. Technical Planning and monitoring of works in the Circle including development works, Augmentation, System Improvement Schemes.

21. Inspection of Substations and carrying out rectification wherever called for.

22. Scrutiny of technical estimates and sanction thereof within their competency.

23. Purchase of decentralized items.

24. Ensuring proper maintenance of main substations and distribution substations, transmission and distributions lines so as to reduce incidence of damage and tripping.

25. Investigation of technical and administrative nature cases and fixing responsibility for the damage/loss.

26. Settlement of dispute with consumers in respect of levies charged on them.

27. Inspection of consumer's premises.

28. Checking of few MBI readings every month.

29. Ensuring implementation of instructions regarding power cut and allocation of units.

30. Monitoring of works and expenditure.

31. Preparation of new schemes and list of works.
SOLUTION TO QUESTION NO. 3:-

3(i):-

CHAPTER XXVI- Capital spares at generating stations

26.1 Generating stations require ready stock of a large number of spares to prevent interruption in power generation in cases like breakdown or damage to original spares in the installed assets, such spares are normally procured, at the initial stage of installation of the plant.

Capitalisation of capital spares at generating stations

26.2 Capital spares at a generating station purchased prior to commissioning of the generating station shall be capitalised upon "Capitalisation of the generating station" for which the spares are purchased.

According to para 2.58 of Basic Accounting Policies Capital spares purchased subsequent to the commissioning of the generating station shall be capitalised upon purchase. But the Board has deviated from this policy and decided to charge the cost of spares Subsequently purchased to 'Materials Stock' and book the cost to R&M estimates when issued for use.

Capital spares at generating stations

26.3 The accounting policy in respect of capital spares purchased with the equipment at generating stations is given below:-

i) The capital spares at generating stations should be treated as a capital asset.

ii) Accounting shall be done together for the entire lot of the spares and not item by item.

iii) The total cost of all the spares shall be capitalised.

iv) No accounting shall be done at the time of issue of such spares for replacement in the generating plant.

v) However, on the other hand, depreciation shall be charged on the total cost of the entire lot of spares.

vi) For the purpose of charging depreciation the estimated useful life of the spares shall be assumed to be equal to the estimated useful life of the generating plant.

vii) On the 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.

viii) On expiry of the life, the spares will, therefore, be valueless.

ix) The spares remaining unutilised may be sold along with the retired generating plant. Entire sale proceeds should be treated as gain on sale of assets since 100% depreciation is charged in the past.

x) 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.
xi) 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 sale of assets.

xii) If some spares are transferred by the generating station to another generating station requiring them, no accounting of value is necessary in such case.

3(ii):

<table>
<thead>
<tr>
<th>RESPONSIBLE</th>
<th>ACTION</th>
<th>TIMING</th>
</tr>
</thead>
<tbody>
<tr>
<td>JE-1 Sub Division</td>
<td>1. In each Sub Division/Sub Office (DS/RE) a register of transformers in form TRW-10 shall be maintained for all transformer received, installed and transferred to other Divisions/Sub Divisions. The register shall be maintained capacity-wise. After the close of the month an abstract shall be prepared showing details of all transformers whether installed or not, transformers damaged during the month and sent to TRW Division for repairs (specimen of the abstract on the back of form TRW-10). The figures shown in the abstract shall be reconciled with the figures as shown in the return showing category-wise issue supplied by the issuing store to the DS Sub divn. and DS Divisions. The issue shall be shown category-wise as standardised by COS. In case of any discrepancy the figures shall be reconciled before submitting the return to the Divisional Office.</td>
<td>Monthly</td>
</tr>
<tr>
<td></td>
<td>2. A copy of the abstract shall be forwarded to Divisional Office in the first week of the following month.</td>
<td>-do-</td>
</tr>
</tbody>
</table>
SOLUTION TO QUESTION NO. 4:-

4(a):-

Direct charges:-

i) Employee cost of regular and workcharged Estt. and Daily labour (A/C Group-75)
ii) Repairs and Replacement of parts (annual overhaul, painting, tyres etc.) (Account Group-74).
iii) Maintenance and repairs or rent of vehicle shed, if any (Account Group 74 or 76)
iv) Petrol, mobiloil, grease, registration charges etc. (Account Group-76)

Indirect charges:-

v) Depreciation calculated in accordance with the straight line method of depreciation at the rate prescribed by the G.O.I. (The rate prescribed by the Govt. of India under section 68 of the Electricity (Supply) Act, 1948 is 33.40% w.e.f. 1.4.94).
vii) Interest @ 13.5% (as applicable on State Govt. loans).
vii) Supervision charges @ 10% on articles issued from stock, if any (on item iv).
viii) Departmental charges @ 27.5% (for establishment and T&P) (on items (i) (ii) & (iii)).

4(b):-

<table>
<thead>
<tr>
<th>RESPONSIBLE</th>
<th>ACTION</th>
<th>TIMING</th>
</tr>
</thead>
</table>
| JE/Line Superintendent distribution sub-division | 1. Complete departmental procedures for replacement of defective meters before preparation of meter change order, etc.
2. On the authority of MCO, replace the defective meter.
3. Enter the reason of defect/damage into the meter movement card.
4. Enter the MCO/SCO number and date in the MRIR against the relevant meter entry.
5. Follow procedure laid down in subject code 06 for despatch of damaged/burnt meters to ME Sub-division. Note: No cross reference of dismantlement of damaged meter from consumer's premises and its return to ME is given against the original entry of the meter in ME-2 instead, such meters are entered a fresh. This results in double entry of such meters thereby making proper accounting of meters difficult rather almost impossible. | As and when Immediately |
SOLUTION TO QUESTION NO. 5:-

5(a):-

The information to be provided on the challan to be prepared is as below:-

1. Whether the meter has been challenged or in-accuracy pointed out by an employee of the board.
2. Whether any court case or dispute is involved.
3. Whether theft is involved.
4. Whether consent of the consumer has been received.
5. Whether meter has been checked by the Flying squad.
6. The amount of challenge fee deposited by the consumer, giving receipt no. & date.

5(b):-

The nomenclature of account code is as below:-

I. 61.204:- Fixed charges- Domestic Supply
II. 61.243:- Fixed charges- Large Supply
III. 61.274:- Fixed charges- Bulk Supply
IV. 63.130:- Subsidy for free electricity supply to SC DS families
V. 63.152:- Subsidy for concessional electricity supply to MS consumers
VI. 28.621:- Subsidy receivable for free electricity supply to consumers, other than AP consumers.
Ans.1(a) (i) Preferring by Board employee of false Travelling Allowance claims is strictly deprecated. In the following categories of cases relating to false drawalof Travelling Allowance, the normal punishment shall be dismissal:

(i) Charging Travelling Allowance for a Journey not actually performed.

(ii) Charging by a higher class to which one is entitled according to status for a Journey performed in a lower class.

(iii) Charging Travelling Allowance on transfer by submitting false certificates and bogus receipts in respect of transportation of luggage.

Ans.1 (a) (ii) AS per Appendix-8 (II) MSR Part-2, Vol-1 Quarantine leave is leave of absence from duty necessitated by orders not to attend office in consequence of the presence of infectious diseases in the family or household of a Board employee. Such leave may be granted by the Head of the office on the certificate of a Medical or Public Health Officer for a period not exceeding 21 days or in exceptional circumstances, 30 days. Any leave necessary for quarantine purposes in excess of this period shall be treated as ordinary leave. Quarantine leave may also be granted, when necessary, in continuation of other leave, subject to the above maximum except as provided in the Note below. No substitute should be appointed in place of Board employee absent on quarantine leave.

Explanation 1. Quarantine leave is not admissible in the case of a Board employee who himself contacts an infectious disease.

Explanation 2. The maximum limits of 21 and 30 days prescribed in this regulation refer to reach occasion on which leave is applied for and granted.

Cholera, Small-Pox, Plague, Diphtheria, Typhus fever and Cerebrospina Meningitis and Chicken-pox may be considered as infectious disease for the purpose of the regulation.

Ans.1(a) (iii) In order to enrol for NPS Tier-1 account is a mandatory account, whereas Tier-2 is an optional. All the tax benefits available in NPS are associated to Tier-1 account only. No tax benefit is available to Tier-2. Tier-2 functions as mutual fund as the withdrawal option is unlimited, whereas in Tier-1 withdrawal options are limited. Minimum contribution for Tier-1 is Rs. 6000/- and Tier-2 is Rs. 2000/- per financial year.
Ans. 1 (a) (iv) In case a Board employee is recalled to duty before the expiry of his leave, he is entitled:

(a) if the leave from which he is recalled is out of India.

(i) to receive a free passage to India; and provided that he has not completed half the period of his leave by the date of leaving for India on recall, or 90 days, whichever period is shorter, to receive a refund of the cost of his passage from India;

(ii) to count the time spent on the voyage to India as duty for purposes of calculating leave; and

(iii) to receive leave-salary during the voyage to India for the period from the date of landing in India to the date of joining his post to be paid leave salary at the same rate at which he would have drawn it, had he not been recalled but returned in the ordinary course on the termination of his leave.

(b) If recalled from leave in India is to be treated as on duty from the date on which he starts for the station to which he is ordered, and to draw travelling allowance under the Punjab state Electricity Board Travelling Allowance Regulations for the journey, but to draw until he joins his post leave-salary only.
Ans. 2(a) (i) In case, the Board employee opts to get his pay fixed from the date of his next increment, then, on the date of promotion in the pay band shall not be changed, but the grade pay of the higher post will be granted. Further re-fixation will be done on the date of his next increment. On that date, he will be granted two increments; one annual increment and the second on account of promotion. While computing these two increments, basic pay prior to the date of promotion shall be taken into account. To illustrate, if the basic pay prior to the promotion was Rs.100 first increment would be computed on Rs.100 and the second increment on Rs. 103.

The next increment in the higher post in this case will be granted after completion of qualifying service of twelve months from the date of re-fixation.

Ans. 2(a) (ii) As per CSR Vol-II, the daughter including divorced/widowed daughter is eligible for the grant of family pension even after attending inage of 25 years. This pension will not be allowed if on her remarriage as till she starts earning her livelihood whichever is earlier. She will be deemed to be earning her livelihood if her income is Rs.2620/- per month or more.

Ans. 2(b) The action of audit is justified as the qualifying service period of the employee is less than twenty years so employee is not entitled for pensionary benefit.

Ans. 2(c) Marriage is a foreseeable event and ordinarily, it should not be difficult for the Corporation employee concerned to make up his mind beforehand whether he would be able to meet the entire expenditure thereon from his private resources or whether he would have to resort to a final withdrawal from the Provident Fund. Account for the purposes mentioned above. In the latter case, the subscriber has to apply for final withdrawal sufficiently in advance of the date of marriage. Where however, a subscriber applies for the withdrawal well before the date of the marriage, but the application is sanctioned after the aforesaid date or, if sanctioned before that date, the case is received in audit office for the issue of authority for the payment after that there will no objection to the payment of the amount being made after the date of marriage. The certificate in terms of clause (vi) of the regulation should be furnished in such cases to the sanctioning authority within a month of the actual withdrawal of the amount from the Fund. Cases in which the withdrawal is applied for after the marriage is over, should not be entertained.
### Ans. 3 (a) (i)

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening Balance</th>
<th>Product</th>
</tr>
</thead>
<tbody>
<tr>
<td>Apr-15</td>
<td>2050040x12</td>
<td>24600480</td>
</tr>
<tr>
<td>May-15</td>
<td>120000x11</td>
<td>132000</td>
</tr>
<tr>
<td>Jun-15</td>
<td>12000x10</td>
<td>120000</td>
</tr>
<tr>
<td>Jul-15</td>
<td>12000x9</td>
<td>108000</td>
</tr>
<tr>
<td>Aug-15</td>
<td>12000x8</td>
<td>96000</td>
</tr>
<tr>
<td>Sep-15</td>
<td>12000x7</td>
<td>84000</td>
</tr>
<tr>
<td>Oct-15</td>
<td>12000x6</td>
<td>72000</td>
</tr>
<tr>
<td>Nov-15</td>
<td>12000x5</td>
<td>60000</td>
</tr>
<tr>
<td>Dec-15</td>
<td>12000x4</td>
<td>48000</td>
</tr>
<tr>
<td>Jan-16</td>
<td>12000x3</td>
<td>36000</td>
</tr>
<tr>
<td>Feb-16</td>
<td>12000x2</td>
<td>24000</td>
</tr>
<tr>
<td>Mar-16</td>
<td>12000x1</td>
<td>12000</td>
</tr>
<tr>
<td>TOTAL</td>
<td>25392480</td>
<td></td>
</tr>
</tbody>
</table>

Interest = \( \frac{25392480 \times 8}{12} \) = 169283.200

Rs. 1,69,283/-

### Ans. 3 (a) (ii)

Yes, he can be transferred to Union Territory, Chandigarh without his consent.

### Ans. 3(b)

**Basic Pension**

\[ 26800 \times \frac{42}{2} = 11,256/- \]

**Committed value of Pension @ 30%**

\[ 3377(30\% \text{ of B.Pension}) \times 12 \times 8.371 = 3,39,226/- \]

**Gratuity**

\[ DA = 26590 \times 113 \% = 30,047/- \]

\[ DA + \text{B.P.} = 30047 + 26590 = 56,637/- \]

\[ \frac{56637 \times 42}{4} = 5,94,689/- \]
Ans. 4(a)(i) **MAJOR PENALTIES**

Withholding of increments of pay with cumulative effect or reduction to a lower stage in the time-scale of pay for a specified period, with further directions as to whether or not the employee will earn increments of pay during the period of such reduction and whether on the expiry of such period, the reduction will or will not have the effect postponing the future increments of his pay;

(ii) Reduction to a lower time-scale of pay, grade, post or service, which shall ordinarily be a bar to the promotion of employee to the time scale of pay, grade, post or service, from which he was reduced, with or without further directions regarding conditions of restoration to the grade or post or service from which the employee was reduced and his seniority and pay on such restorations to that grade, post or service;

(iii) Compulsory retirement;

(iv) Removal from service which shall not be a disqualification for future employment under the Board.

(v) Dismissal from service which shall ordinarily be a disqualification for future employment under the Board.

**Explanation**

The following shall not amount to a penalty within the meaning of this regulation, namely:-

(i) Withholding of increments of pay of a Board 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 appointment;

(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;

**Ans. 4(a)(ii) **MINOR PENALTIES**

(i) Censure;

(ii) Withholding of his promotions;

(iii) Recovery from his pay of the whole or part of any pecuniary loss caused by him to the Board by negligence or breach of orders;

(iv) Withholding of increments of pay without cumulative effect.
Ans.4 (b) The second and third Non-refundable advance for making additions and alterations to the flat/house shall be admissible after at least 5 (five) years have passed since the grant of the first and second advance subsequently which shall not exceeds 50% of the balance amount standing at credit of a subscriber on each occasion.

Note-(1):-Advance for the purchase of built house/ flat or plot/construction of house shall be admissible only once during the entire service.

Note-(2):-First Non-refundable advance shall be admissible to a subscriber for making additions and alterations to the flat/house after the expiry of 3 years from the date of its completion. 2nd and 3rd NRA for this purpose shall be admissible only if 5 (five) years have passed since the grant of the first and second advance subsequently which shall not exceeds 50% of the balance amount standing at credit of a subscriber.
Ans. 5 (a)(i) When an officer submitted his resignation he can withdraw the same within 90 days from the date of resignation but he must submit his request 30 days before the competition of 90 days period in this case he has submitted his request after 75 days, he is not allowed to withdraw his resignation but competent authority can consider his request for withdrawal of resignation on the basis of merit of case.

Ans. 5 (a) (ii) The time limit for the presentation of Travelling allowance bill for shifting of personal effects on retirements is enhanced to two years.

Ans. 5 (b)

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>To Sanction grant/ex-gratia relating to amenities/festivals welfare in each case</th>
<th>CMD-Up to Rs. 20,000/- Directors(s)- Up to Rs. 10,000/- Committee of WTDs- up to 5 lacs.</th>
<th>Subject to Budget grant</th>
</tr>
</thead>
</table>

Ans. 5 (c)

DELEGATION OF POWERS

Delegation of powers for accepting Open tenders, Limited Tenders and Single Tenders by the various committees constituted by the PSPCL shall be as under:

Delegation of Powers

<table>
<thead>
<tr>
<th>Competent Authority</th>
<th>Open Tenders</th>
<th>Limited Tenders</th>
<th>Single Tenders</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Board of Directors</td>
<td>Full Powers</td>
<td>Full Powers</td>
<td>Full Powers</td>
</tr>
<tr>
<td>(b) Whole Time Directors</td>
<td>Full Powers</td>
<td>Full Powers</td>
<td>Full Powers</td>
</tr>
<tr>
<td>(c) Central Purchase Committee/Project Purchase Committee</td>
<td>Rs 4 Crore</td>
<td>Rs 2 Crore</td>
<td>Rs 1 Crore</td>
</tr>
<tr>
<td>(d) Purchase Committee (General)</td>
<td>Rs 1 Crore</td>
<td>Rs 40 lacs</td>
<td>Rs 20 lacs</td>
</tr>
<tr>
<td>(e) Officers of the Board</td>
<td>In accordance with the powers delegated to them by the Board of Directors from time to time</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note:

(i) These powers are subject to relevant rules and regulation of the PSPCL.
(ii) Purchases are subject to availability of funds.
(iii) The Director In-charge is required to approve the Purchase proposals, and to give his/her specific view/recommendations, to be submitted to committee of WTDs/BoDs for consideration and decision.

(iv) Competency to accept the Tenders will be determined with reference to NIT quantity/value.

(v) Prices will include Taxes, duties & other allied costs for purpose of determining the competency to affect purchase.
Q1(a) What charges shall be included in the cost of energy for the purpose of calculating electricity duty?

Ans:- As per ESIM 72.3 for the purpose of calculating electricity duty the following charges shall be included in the cost of energy:-

1) Voltage Surcharge, Fuel Surcharge, Demand charges & assessed charges for UUE or Theft of Electricity as per Reg-36 / 37 of the Supply Code-2014 or civil liability for theft of electricity determined by the Special Court.

2) Electricity duty shall be leviable on fixed charges only where the bills are prepared on fixed charges basis and there is no consumption. Otherwise, ED shall be calculated on fixed and energy charges.

3) ED shall not be leviable on meter rentals, service line/equipment rentals, late payment surcharge, peak load exemption charges, monthly maintenance charges, penalties for peak load violations, load surcharge, arc furnace surcharge, steel rolling mills surcharge & demand surcharge.

(b) What are the instructions regarding maintenance of multiplying factor register?

Ans:- Where meters and CTs of different current ratio were/are installed due to reasons of non-availability of matching CTs, the multiplying factor must be indicated in red ink on the consumer case, meter reading book (Kalamju) and ledger so that it could be applied correctly, it shall also be written in indelible ink on the meter. AE/AEE/XEN shall have consolidated record for all industrial and three phase connections in a bound register for all such connections which have multiplying factors. Such register shall be updated whenever there is any change in the meter or CTs.
(c) What is the competency of various officers to sanction load?

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

AE/AEE/XEN(DS) :- Load/demand up to 100 kVA/kW at LT/HT Supply voltage.

Sr.Xen/ ASE (DS) :- Load/demand exceeding 100 kVA/kW 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.

CE/EIC(DS) :- Load/demand above 2 MVA (including power intensive industries) at HT/EHT Supply Voltage or consumers having a separate source of electricity at their premises.

Where the load sanctioning authority is other than AE/AEE/XEN (DS), the A & A form / case shall be sent directly to the concerned authority and got sanctioned promptly to adhere to the time schedules for issue of demand notice.

(d) What are the instructions for the grant of feasibility clearance to power intensive industries?

Ans: - According to Clause 3.2.3 (c) of ESIM 2018 and CC 33/2015 feasibility clearance for all categories of consumers including power intensive industries such as Arc/Induction furnace, billet heaters/surface hardening machines and chloro alkalis units having demand exceeding 500 kVA and upto 1MVA shall be issued by SE/Dy.CE (DS) concerned at his own level. If the load of a new connection or after extension exceeds 1 MVA, the feasibility clearance upto 2 MVA shall be issued by SE/Dy.CE (DS) after obtaining concurrence of EIC/CE/Planning with regard to adequacy of transmission system / feeding sub-station. While granting feasibility clearance intimation to EIC/CE/ Commercial and Planning shall be sent by SE/Dy.CE (DS) alongwith complete proposal and copy of feasibility clearance.
Q.2 (a) What are the instructions regarding release of connection from industrial /Urban feeder instead of nearest UPS feeder?

Ans: Where a prospective industrial consumer opts for an electric connection from an industrial/Urban Feeder instead of nearest UPS feeder, his request be allowed provided he pays the actual cost of such works including proportionate cost of common portion of main line up to feeding substation including breaker as per Reg. 9.1.1(a)( ii ) of Supply Code plus 16% establishment charges in case of HT category of consumers and per kW / kVA service connection charges including variable charges, if any as per Reg.9.1.1(a)(i) of Supply Code or actual cost of works plus 16% establishment charges, whichever is higher, in case of LT category of connections. However, while working out actual cost with 16% establishment charges, no component of cost of distribution sub-station transformer to be installed shall be charged in the case of LT category connections.

(b) What are the instructions regarding release of tubewell connection under Drip/Sprinkle irrigation scheme?

Ans: Release of Tube well Connection on priority shall be admissible to prospective consumers in the State for Drip / Micro Sprinkler System installed on a minimum area of two hectares for fruit crops or one hectare for vegetable and non-horticultural crops. Non-horticultural crops include all crops other than horticultural crops. Priority shall be regulated as under: -

i. Priority shall be allowed on a joint certificate from Divisional Soil Conservation Officer and Dy/Asstt. Director of Horticulture Pb.

ii. The applicant shall submit an affidavit duly attested by lst Class Magistrate to the effect that in case he is found to be using the tube-well connection for any other purpose, the same shall be liable to be disconnected without notice.

iii. The material for Drip Irrigation / Sprinkler System shall be ISI marked and the purchase of equipment shall be done through demand draft with valid receipt which will be submitted by the applicant to PSPCL. The material shall be duly tested / approved by National Testing House / any other Agency / Govt. approved Agency or duly tested and recommended and approved by PAU, Ludhiana and Punjab Small Scale Industrial Corporation (PSSIC). Certification to this effect shall be made by Division Soil Conservation Officer / Dy. Director Horticulture.
iv. Test Report of such connections shall be verified only by AE/AEE/XEN (DS) concerned. The working of the system shall be checked by AE/AEE/ XEN (DS) once in a year and certificate of checking shall be placed in the consumer case, so as to ensure that the priority is not misused.

v. In case of misuse of this priority the connection shall be disconnected immediately.

vi. To encourage water conservation by using Drip Micro Sprinkler irrigation System Tubewell connection under this category shall be allowed to an AP applicant even if he has availed one tubewell connection under any other priority.

(c) Calculate connected load of Industrial Connection:

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Light Points</td>
<td>70 Nos</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii)</td>
<td>Fan Points</td>
<td>23 Nos</td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii)</td>
<td>Wall Sockets (Single Phase)</td>
<td>28 Nos</td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv)</td>
<td>Power Sockets (Three Phase)</td>
<td>6 Nos</td>
<td></td>
<td></td>
</tr>
<tr>
<td>v)</td>
<td>Air Conditioner (Non Standard Make)</td>
<td>11 Nos</td>
<td></td>
<td></td>
</tr>
<tr>
<td>vi)</td>
<td>Electric Motor</td>
<td>50 HP</td>
<td></td>
<td></td>
</tr>
<tr>
<td>vii)</td>
<td>Welding Set (5KVA Non Standard Make)</td>
<td>7 Nos</td>
<td></td>
<td></td>
</tr>
<tr>
<td>viii)</td>
<td>Welding Set (10KVA Standard Make)</td>
<td>6 Nos</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Ans: Calculation of Load

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Light Points</td>
<td>70 No</td>
<td>0.040</td>
<td>2.800 kw.</td>
</tr>
<tr>
<td>ii)</td>
<td>Fan Points</td>
<td>23 No</td>
<td>0.060</td>
<td>1.380 kw.</td>
</tr>
<tr>
<td>iii)</td>
<td>Wall Sockets (Single Phase)</td>
<td>28/3 No</td>
<td>0.060</td>
<td>0.600 kw</td>
</tr>
<tr>
<td>iv)</td>
<td>Power Sockets (Three Phase)</td>
<td>6/2 No</td>
<td>6.000</td>
<td>18.000 kw</td>
</tr>
<tr>
<td>v)</td>
<td>Air Conditioner (Non Standard Make)</td>
<td>11 No</td>
<td>2.50</td>
<td>27.500 kw</td>
</tr>
<tr>
<td>vi)</td>
<td>Electric Motor</td>
<td>50HP</td>
<td>0.746</td>
<td>37.300 kw</td>
</tr>
<tr>
<td>vii)</td>
<td>Welding Set (5KVA Non Standard Make)</td>
<td>7 No</td>
<td>3.75</td>
<td>26.250 kw</td>
</tr>
<tr>
<td>viii)</td>
<td>Welding Set (10KVA Standard Make)</td>
<td>10 X.40</td>
<td>6</td>
<td>24.000 kw</td>
</tr>
</tbody>
</table>

**TOTAL LOAD** 137.83 KW
Q3 (a) Which officers are competent to sanction the dismantlement of service line which have remained idle for 6 months?

Ans: - According to clause 95.1 ESIM 2018 Following officers are competent to sanction the dismantlement of service lines which have remained idle for 6 months or more or where connection has remained disconnected for less than six months but theft of energy is apprehended:

SE/Dy.CE : Full Powers
Sr.XEN/ASE(DS) :Rs.50,000/-
AE./AEE/XEN/ASE(DS) :Rs.25,000/-

All dismantled material shall be entered in the dismantlement register and then returned to stores. A monthly report of such dismantlement shall be sent to SE/Dy.CE(DS).

(b) What are the lamp renewal and Maintenance charges in respect of category B Consumers of street light category?

Ans: - Where the initial installation and subsequent replacement of complete street light fittings shall be done at the cost of the licensee and initial installation & subsequent replacement of lamps shall be done at the cost of Street Lighting consumers i.e. lamps to be supplied by the consumer, the line maintenance and lamp renewal charges shall be as under:

SVIII. 4.2.1 Ordinary/CFL/LED lamps:

<table>
<thead>
<tr>
<th>(i)</th>
<th>Lamps up to 150 watts</th>
<th>Rs.14/- per lamp per month</th>
</tr>
</thead>
<tbody>
<tr>
<td>(ii)</td>
<td>Lamps above 150 watts</td>
<td>Special quotation and special lamps</td>
</tr>
</tbody>
</table>

SVIII. 4.2.2 Mercury/Sodium Vapour lamps

<table>
<thead>
<tr>
<th>(i)</th>
<th>Lamps of 80 watts</th>
<th>Rs.29/- per lamp per month</th>
</tr>
</thead>
<tbody>
<tr>
<td>(ii)</td>
<td>Lamps of 125 watts</td>
<td>Rs.36/- per lamp per month</td>
</tr>
<tr>
<td>(iii)</td>
<td>Lamps of 250 watts</td>
<td>Rs.63/- per lamp per month</td>
</tr>
<tr>
<td>(iv)</td>
<td>Lamps of 400 watts</td>
<td>Rs.68/- per lamp per month</td>
</tr>
</tbody>
</table>
SVIII 4.2.3 Fluorescent tubes

| (i) | Single 2 ft 20 watts | Rs.23/- per point per month |
| (ii) | Single 4 ft 40 watts | Rs.40/- per point per month |
| (iii) | Double 2 ft 20 watts | Rs.39/- per point per month |
| (iv) | Double 4 ft 40 watts | Rs.61/- per point per month |

(c) What is intentional connivance in respect of 'Theft of Electricity'? Who are the officers/officials who will be held responsible for intentional connivance for various category of consumers?

Ans:- According to clause 104.20.1 ESIM 2018 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 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 thereof. Disciplinary action, as permissible under instructions, shall be taken against such officers/officials.

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, connections 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.
   JE/AAE/AE/ 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.
(d) What are the conditions when LS consumer opts for use of electricity exclusively during night hours?

**Ans:** Reduced tariffs as may be decided by the Commission in the Tariff Order for the year, shall be applicable to LS/MS Industrial consumers who opt to use electricity exclusively during night hours i.e. from 10.00 PM to 06.00 AM next day, subject to conditions as under:-

i) A maximum of 15% of the contracted demand can be availed beyond the night hours prescribed above.

ii) A maximum of 10% of total units consumed during night hours in a billing period can be availed beyond the night hours prescribed above. However, ToD surcharge, as applicable, shall also be chargeable for this consumption during the peak-period, if any.

iii) In case the consumer exceeds the %age specified in condition no. i above during any of the billing month, their fixed charge during the relevant billing month shall be billed as per normal rates of fixed charge applicable to the respective category.

iv) In case the consumer exceeds the %age specified in condition no. ii above during any of the billing month, then entire energy consumption during the relevant billing month shall be billed as per normal rates of energy charge applicable to the respective category.

v) In case the consumer exceeds the %ages specified in condition no. i and ii both during any of the billing month, then billing of such consumers during the billing period shall be done as normal consumers of relevant category.

vi) This tariff shall be applicable if the consumer so opts to be charged in place of normal tariff by using electricity exclusively during night hours as above. The option can be exercised to switch over from normal tariff to exclusive night time tariff by giving not less than one months notice in writing.

vii) Other terms and conditions shall remain same as applicable to the respective categories as per the relevant Schedule of Tariffs.
Q.4 Prepare a bill for the month of 03/2019 of Punjabi University Patiala. Also calculate interest on security after deducting TDS.

<table>
<thead>
<tr>
<th>Tariff Type</th>
<th>Supply Voltage</th>
<th>Sanctioned Load /CD</th>
<th>Meter Ratio</th>
<th>CT Ratio</th>
<th>Meter Own Multiplier</th>
<th>Meter Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic</td>
<td>11 KV</td>
<td>7794KWh/3997 KVA</td>
<td>5/5</td>
<td>150/5</td>
<td>1.00</td>
<td>Kwh 486669 503078.60</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Kvah 493298 509754.30</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>MDI 45.804 37.698</td>
</tr>
</tbody>
</table>

Payment Details:

<table>
<thead>
<tr>
<th>ACD</th>
<th>Meter Security</th>
</tr>
</thead>
<tbody>
<tr>
<td>6752714</td>
<td>32250 (20x1=20)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SOP</th>
<th>493689*6.44</th>
<th>3179357</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Charges</td>
<td>(3997 kVA<em>80%)</em>(Rs 70*12/365)*32</td>
<td>235483</td>
</tr>
<tr>
<td>HT Rebate</td>
<td>493689*.20 paise</td>
<td>(98738 )</td>
</tr>
<tr>
<td>Fuel Cost Adjustment</td>
<td>493689*.11 paise</td>
<td>54306</td>
</tr>
<tr>
<td>TOTAL SOP</td>
<td>3370408</td>
<td>3370408</td>
</tr>
<tr>
<td>Sundry Allowance</td>
<td>Interest on ACD</td>
<td>(381654)</td>
</tr>
<tr>
<td>ED</td>
<td>3370408*15%</td>
<td>505561</td>
</tr>
<tr>
<td>IDF</td>
<td>3370408*5%</td>
<td>168520</td>
</tr>
<tr>
<td>Meter Rent</td>
<td>469</td>
<td>469</td>
</tr>
<tr>
<td>Gross Amount Total</td>
<td>3663300</td>
<td>3663300</td>
</tr>
<tr>
<td>Late Payment surcharge</td>
<td>2% SURCHARGE WITHIN ONE WEEK</td>
<td>59784</td>
</tr>
<tr>
<td></td>
<td>5% SURCHARGE AFTER ONE WEEK</td>
<td>149460</td>
</tr>
</tbody>
</table>
Calculation of Interest on ACD and Meter Security

As per CC 36/2018 the Bank Rate applicable is 6.25 %

ACD = 6752714

Meter Security = 32250

Interest on ACD and Meter Security = (6752714 + 32250) * 6.25% = 424060/-

TDS 10 % on 424060 = 42406

Balance Interest = 424060 - 42406 = 381654.
Q.5 (a) Is there any rebate to Consumers having CPP's/Co-Gen Plants and Marriage Palaces in respect of Fixed charges?

Ans:- According to Schedules of Tariff FY 2018-19 For industrial units having CPP / Co-Gen plant, Fixed Charges shall be levied, for the load to be exclusively fed from the distribution licensee's system, as per Condition 9 of General Conditions of Tariff. However, billing demand of these units shall be considered as 50% of the sanctioned contract demand or actual demand recorded during the billing cycle/month (restricted to the sanctioned contract demand), whichever is higher, till the finalisation of amendments to PSERC (Harnessing of Captive Power Generation) Regulations, 2003.

Consumers running Marriage Palaces shall pay Fixed Charges on 25% of Sanctioned Load/Contract Demand. In case, the consumer exceeds its Sanctioned Load/Contract Demand during a billing cycle/month, he shall also be liable to pay applicable load/demand surcharge.

(b) Is there any rebate allowed to consumers in street light category?

Ans:- For Street Lighting supply to Village Panchayats, a rebate of twenty five percent over the standard tariff (i.e. energy charges and line maintenance and lamp renewal charges under all categories) shall be admissible.

(c) Define essential services? Can Connection of essential services be disconnected for non-payment of bill?

Ans:- “Essential Services” means the services which affect the general public at large and shall interalia include Hospitals, Railway Stations/Installations, Railway Traction, Defence & Military Installations, Radio / TV/ News Service Installations, Water Supply & Sewerage installations, Postal & Telegraph / Telecom Installations/Telephone Exchanges/Installations; and News Services Installations.

Before disconnection of supply to essential services for non-payment of bills, prior approval of SE(DS) shall be obtained as per Reg-32.3 of Supply Code-2014 and CE/DS shall also be apprised of the matter.
(d) What are the latest instructions regarding collection of online payments through RTGS/NEFT?

Ans: - As per Commercial circular 39/2018 read with CC 44/2018 The bill shall be paid by the consumer in cash, by cheque payable at par, banker's cheque, demand draft, bank transfer, e-banking/credit debit card where feasible or in such other manner, as the distribution licensee may prescribe. The distribution licensee shall endeavour to promote payment of bills through digital mode viz e-banking/credit/debit card/RTGS/NEFT.

All payments exceeding 3 lacs in a billing cycle/month or the amount, as may be decided by the Commission from time to time, shall only be accepted through e-banking, credit/debit card, RTGS, NEFT, or any other approved digital mode.

(e) What is TOD? Is there any extra charges during Peak Hours?

Ans: - Time of the Day (ToD) tariff shall be applicable to all Large Supply consumers, Medium Supply consumers, and NRS/BS consumers with sanctioned Contract Demand exceeding 100 kVA, during such period and on such terms and conditions as determined by the Commission in the Tariff Order for the relevant year. Different tariff is charged during different months and different timings of day for the respective Consumer. According to CC 25/2018 Peak hours start from 6 pm to 10 pm from 1st June 2018 to 30th September 2018 the tariff will be Normal Tariff plus Rs 2.00/kVAh during these hours.
Manufacturing Process: According to section 2(k) of the Factories Act, “manufacturing process” means any process for: 

1. making, altering, repairing, finishing, packing, oiling, washing, cleaning, breaking up, demolishing or otherwise treating or adopting any article or substance with a view to its use, sale, transport, delivery or disposal; or,

2. Pumping oil, water or sewerage or,

3. Generating, transforming power or transmitting power or,

4. Composing types for printing, printing by letter press or book binding or,

5. Constructing, reconstructing, repairing, refitting, finishing, or breaking up ships or vessels or,

6. Preserving or storing any article in cold storage.

There is no definite test to determine whether a particular process is a manufacturing process or not. Each case must be judged with reference to the particular facts. To constitute a manufacture, there must be some transformation. Thus bidi making is also a manufacturing process. The process of merely drying potatoes is not a manufacturing process. Similarly the mere work of packing cannot be called a manufacturing process.

The following have been held to be manufacturing process:

i) Process of making salt from sea water.

ii) Bidi-making

iii) Ginning and pressing of cotton.

iv) The use of electric motor for the purpose of lifting water.

v) Preparation of food stuffs and other eatables in the kitchen of a restaurant.

Occupier: Occupier of a factory means the person who has ultimate control over the affairs of the factory. An occupier may be an owner, a lessee or a mere licensee, but he must have the right to occupy the property and dictate terms of management. The occupier should be the proprietor or at any rate be in possession of the factory and control its working.
Factory: According the section 2(M) of the Factories Act, factory means any premises where the manufacturing is being carries on by employing ten or more persons, if power is used or twenty or more persons if power is not used. Premises include land as well in counting the number of workers, temporary, part-time or piece-rate workers also must be included. Factory does not include a mine, a mobile unit belonging to the armed forces of the union, railway running shed or a hotel, restaurant or eating place similarly, it does not include an industrial school where cloth is produced for demonstration only. It also does not include a theatre exhibiting films.

The following premises have been held to be factories:

1. Railway Workshop
2. Water works maintained by a municipality.
3. Electricity department or a municipality.
4. Saw mill
5. Composing for the purpose of printing by letter press.

Worker: According to section 2 (I) of the Factories Act, worker means a person employed directly or through any agency, whether for wages or not, in any manufacturing process or in any kind of work incidental to the manufacturing process. A person is regarded as a worker provided the following conditions are fulfilled:

1. The person must be employed by the occupier or owner of the factory.
2. The person must be employed in the factory either directly or through any agency.
3. The person must be employed in the factory for wages or without wages.
4. The person must be employed in any manufacturing process or in cleaning any part of the machinery, premises or in any other kind of work incidental to the manufacturing process.
Sol. 2 (i) The State Government may, after consultation with the State Board, by notification in the Official Gazette, do the following acts for prevention and control of air pollution:

1. Declaration of air pollution area. It may declare any area or areas within the State as air pollution control areas for the purposes of this Act.

2. Extension, reduction or merger of any pollution control area. It may alter any air pollution control area whether by way of extension, reduction, or merger.

3. Prohibition of use of any fuel (other than an approval fuel). It may prohibit the use of any fuel which may cause or is likely to cause air pollution in a pollution control area or part thereof with effect from such date as may be specified in the notification.

4. Prohibition of use of appliance. It may direct that with effect from such date as may be specified in the notification, no appliance, other than an approved appliance, shall be used in the premises situated in an air pollution control area. Different dates may be specified for different parts of an air pollution control area. Different dates may be specified for different parts of an air pollution control area or for the use of different appliances.

5. Prohibition of burning of material. It may if it is of opinion that the burning of any material not being fuel in any air pollution control area or part thereof may cause or is likely to cause air pollution, prohibit the burning of such material in such area or part thereof.

2 (ii) Penalties for certain acts.
Whoever -
(a) destroys, pulls down, removes, injures or defaces any pillar, post or stake fixed in the ground or any notice or other matter put up, inscribed or placed, by or under the authority of the Board, or

(b) obstructs any person acting under the orders or directions of the Board from exercising his powers and performing his functions under this Act, or

(c) damages any works or property belonging to the Board, or
(d) fails to furnish to the Board or any officer or other employee of the Board any information required by the Board or such officer or other employee for the purpose of this Act, or

(e) fails to intimate the occurrence of the emission of air pollutants into the atmosphere in excess of the standards laid down by the State Board or the apprehension of such occurrence, to the State Board and other prescribed authorities or agencies as required under sub-section (1) of section 23, or

(f) in giving any information which he is required to give under this Act, makes a statement which is false in any material particular, or

(g) for the purpose of obtaining any consent under section 21, makes a statement which is false in any material particular 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.

2 (iii) Air pollution: It means the presence in the atmosphere of any air pollutant.

Air Pollutant: It means any solid, or gaseous substance including noise present in the atmosphere in such concentration as may be or tend to be injurious to human beings or other living creatures or plants or property or environment.
Sol. 3 (i) Employees' Provident Funds Scheme: The Central Government may, by notification in the Official Gazette, frame a scheme to be called the Employees' Provident Fund Scheme for the establishment of provident funds under this Act for employees or for any class of employees and specify the establishments or class of establishment to which the said Scheme shall apply and there shall be established, as soon as may be after the framing of the Scheme, a Fund in accordance with the provisions of this Act and the Scheme.

(a) The Fund shall vest in, and be administered by, the Central Board constituted under section 5A.

(b) Subject to the provisions of this Act, a Scheme framed under sub-section (1) may provide for all or any of the matters specified in schedule III.

A Scheme framed under sub-section (1) may provide that any of its provisions shall take effect either prospectively or retrospectively on such date as may be specified in this behalf in the Scheme.

(ii) "Employer" means-

(i) In relation to an establishment which is a factory, the owner or occupier of the factory, including the agent of such owner or occupier, the legal representative of a deceased owner or occupier and where a person has been named as a manager of the factory under clause (f) of sub-section (1) of section 7 of the Factories Act, 1948, the person so named and

(ii) In relation to any other establishment, the person who, or the authority which, has been ultimate control over the affairs of the establishment, and where the said affairs are entrusted to a manager, managing director or managing agent, such manager, managing director or managing agent.

(iii) Employees' Deposit-linked Insurance Scheme: (1) The Central Government may, by notification, in the Official Gazette, frame a scheme to be called the Employees' Deposit-linked Insurance Scheme for the purpose of providing life insurance benefits to the employees of any establishment or class of establishments to which this Act applies.

(2) There shall be established, as soon as may be after the framing of the Insurance Scheme, a Deposit-linked Insurance Fund into which shall be paid by the employer from time to time in respect of every such employee in relation to whom he is the employer, such amount, not being more that one per cent. of the aggregate of the basic wages, dearness allowance and retaining allowance (if any) for the time being payable in relation to such employee as the Central Government may, by notification in the Official Gazette, specify.
Employees' Provident Funds Appellate Tribunal. - (1) The Central Government may, by notification in the Official Gazette, constitute one or more Appellate Tribunal to be known as the Employees' Provident Funds Appellate Tribunal to exercise the powers and discharge the functions conferred on such Tribunal by this Act and every such Tribunal shall have jurisdiction in respect of establishments situated in such area as may be specified in the notification constituting the Tribunal.

(2) A Tribunal shall consist of one person only to be appointed by the Central Government.

(3) A person shall not be qualified for appointment as the Presiding Officer of a Tribunal unless he is, or has been, or is qualified to be,

(i) a Judge of a High Court or

(ii) a District Judge
Sol. 4 (i) As per Section 11 of RTI Act:

(1) Where a Central Public Information Officer or a State Public Information Officer, as the case may be, intends to disclose any information or record, or part thereof on a request made under this Act, which relates to or has been supplied by a third party and has been treated as confidential by that third party, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within five days from the receipt of the request, give a written notice to such third party of the request and of the fact that the Central Public Information Officer or State Public Information Officer, as the case may be, intends to disclose the information or record, or part thereof, and invite the third party to make a submission in writing or orally, regarding whether the information should be disclosed, and such submission of the third party shall be kept in view while taking a decision about disclosure of information:
Provided that except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party.

(2) Where a notice is served by the Central Public Information Officer or State Public Information Officer, as the case may be, under sub-section (1) to a third party in respect of any information or record or part thereof, the third party shall, within ten days from the date of receipt of such notice, be given the opportunity to make representation against the proposed disclosure.

(3) Notwithstanding anything contained in section 7, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within forty days after receipt of the request under section 6, if the third party has been given an opportunity to make representation under sub-section (2), make a decision as to whether or not to disclose the information or record or part thereof and give in writing the notice of his decision to the third party.

(4) A notice given under sub-section (3) shall include a statement that the third party to whom the notice is given is entitled to prefer an appeal under section 19 against the decision.
Procedure on admission of complaint. — (1) The District Forum shall, on admission of a complaint, if it relates to any goods,—

(a) refer a copy of the admitted complaint, within twenty-one days from the date of its admission to the opposite party mentioned in the complaint directing him to give his version of the case within a period of thirty days or such extended period not exceeding fifteen days as may be granted by the District Forum;

(b) where the opposite party on receipt of a complaint referred to him under clause (a) denies or disputes the allegations contained in the complaint, or omits or fails to take any action to represent his case within the time given by the District Forum, the District Forum shall proceed to settle the consumer dispute in the manner specified in clauses (c) to (g);

(c) where the complaint alleges a defect in the goods which cannot be determined without proper analysis or test of the goods, the District Forum shall obtain a sample of the goods from the complainant, seal it and authenticate it in the manner prescribed and refer the sample so sealed to the appropriate laboratory along with a direction that such laboratory make an analysis or test, whichever may be necessary, with a view to finding out whether such goods suffer from any defect alleged in the complaint or from any other defect and to report its findings thereon to the District Forum within a period of forty-five days of the receipt of the reference or within such extended period as may be granted by the District Forum;

(d) before any sample of the goods is referred to any appropriate laboratory under clause (c), the District Forum may require the complainant to deposit to the credit of the Forum such fees as may be specified, for payment to the appropriate laboratory for carrying out the necessary analysis or test in relation to the goods in question;

(e) the District Forum shall remit the amount deposited to its credit under clause (d) to the appropriate laboratory to enable it to carry out the analysis or test mentioned in clause (c) and on receipt of the report from the appropriate laboratory, the District Forum shall forward a copy of the report along with such remarks as the District Forum may feel appropriate to the opposite party;

(f) if any of the parties disputes the correctness of the findings of the appropriate laboratory, or disputes the correctness of the methods of analysis or test adopted by the appropriate laboratory, the District Forum shall require the opposite party or the complainant to submit in writing his objections in regard to the report made by the appropriate laboratory;
(g) the District Forum shall thereafter give a reasonable opportunity to the complainant as well as the opposite party of being heard as to the correctness or otherwise of the report made by the appropriate laboratory and also as to the objection made in relation thereto under clause (1) and issue an appropriate order under section 14.

Sol. (iii)

Objects of the State Council. — The objects of every State Council shall be to promote and protect within the State the rights of the consumers

(a) the right to be protected against the marketing of goods and services which are hazardous to life and property;

(b) the right to be informed about the quality, quantity, potency, purity, standard and price of goods or services, as the case may be so as to protect the consumer against unfair trade practices;

(c) the right to be assured, wherever possible, access to a variety of goods and services at competitive prices;

(d) the right to be heard and to be assured that consumer's interests will receive due consideration at appropriate forums;

(e) the right to seek redressal against unfair trade practices or restrictive trade practices or unscrupulous exploitation of consumers; and

(f) the right to consumer education.
Employer’s liability for compensation.-

(1) If personal injury is caused to a workman by accident arising out of and in the course of his employment, his employer shall be liable to pay compensation in accordance with the provisions of the Act:

Provided that the employer shall not be so liable—

(a) in respect of any injury which does not result in the total or partial disablement of the workman for a period exceeding three days;
(b) in respect of any injury, not resulting in death or permanent total disablement caused by an accident which is directly attributable to—
(c) the workman having been at the time thereof under the influence of drink or drugs, or
(d) the wilful disobedience of the workman to an order expressly given, or to a rule expressly framed, for the purpose of securing the safety of workman or
(e) the wilful removal or disregard by the workman of any safety guard or other device which he knew to have been provided for the purpose of securing the safety of workman.

Functions and duties of Authority.-

The Authority shall perform such functions and duties as the Central Government may prescribe or direct, and in particular to—

a. advise the Central Government on the matters relating to the national electricity policy, formulate short-term and perspective plans for development of the electricity system and co-ordinate the activities of the planning agencies for the optimal utilization of resources to serve the interests of the national economy and to provide reliable and affordable electricity for all consumers;

b. specify the technical standards for construction of electrical plants, electric lines and connectivity to the grid;

c. specify the safety requirements for construction, operation and maintenance of electrical plants and electric lines;
d. specify the Grid Standards for operation and maintenance of transmission lines;

e. specify the conditions for installation of meters for transmission and supply of electricity;

f. promote and assist in the timely completion of schemes and projects for improving and augmenting the electricity system;

g. promote measures for advancing the skill of persons engaged in the electricity industry;

h. advise the Central Government on any matter on which its advice is sought or make recommendation to that Government on any matter if, in the opinion of the Authority, the recommendation would help in improving the generation, transmission, trading, distribution and utilization of electricity;

i. collect and record the data concerning the generation, transmission, trading, distribution and utilization of electricity and carry out studies relating to cost, efficiency, competitiveness and such like matters;

j. make public from time-to-time the information secured under this Act, and provide for the publication of reports and investigations;

k. promote research in matters affecting the generation, transmission, distribution and trading of electricity;

l. carry out, or cause to be carried out, any investigation for the purposes of generating or transmitting or distributing electricity;

m. advise any State Government, licensees or the generating companies on such matters which shall enable them to operate and maintain the electricity system under their ownership or control in an improved manner and where necessary, in co-ordination with any other Government, licensee or the generating company owning or having the control of another electricity system;

n. advise the Appropriate Government and the Appropriate Commission on all technical matters relating to generation, transmission and distribution of electricity; and

o. discharge such other functions as may be provided under this Act.

Sol. 5 (iii)

Manufacturing Enterprises: The enterprises engaged in the manufacture or production goods pertaining to any industry specified in the first schedule to the industries. The manufacturing Enterprises are defined in terms of investment in plant & machinery.

Service Enterprises: The enterprises engaged in providing or rendering of services and are defined in terms of investment in equipment.