

H/Exam

Q.1 Answer:- Instructions in respect of Imprest and Temporary Advance are given in Chapter 16 and 17 of Cash and Bank Manual

16 -- Imprest		
RESPONSIBLE	ACTION	TIMING
Accounts Section	1. Receive sanction for grant of imprest from competent authority.	As and when
	2. Prepare CPV and put up to competent authority for approval alongwith ledger through SDC/Supdt. Divl. Acctt./ Supdt.	-do-
Competent Authority	3. Authorise CPV for grant of imprest to employee after ensuring that there is no balance outstanding in his name relating to a previous imprest from the imprest Ledger (IL).	
Official handling cash	4. Receive CPV duly approved and make payment after taking acknowledgement of receipt on the voucher.	Immediately
	5. Make entry in the cash payment column of CB and allot Voucher No.	Immediately
Account Section	6. Make entry in the officials account in the imprest Ledger from CB.	Monthly
Permanent Imprest Holder	7. As and when expenditure is incurred, prepare the Imprest/Advance Cash Account in duplicate on the prescribed format.	As and when
	8. Total payments made in the Imprest/Advance Cash Account, sign it and attach the relevant vouchers. Indicate numbers of documents attached to the Imprest/Advance Cash Account.	As and when reimbursement is required
	9. Indicate name of work, work order number and total amount to be debited to such work in the remarks column of the Imprest/ Advance Cash Account.	
	10. Put up Imprest/Advance Cash Account with supporting vouchers to the Competent authority for approval of vouchers.	Same day
Competent Authority	11. Scrutinise and approve supporting Voucher. On supporting vouchers not approved, word "disapproved" shall be	



# Model Solution - Q-1

RESPONSIBLE	ACTION	TIMING
	recorded with dated initials. Return the Account to the SDC/Divn. Supdt./Supdt.	
SDC/Divnl. Supdt./ Supdt.	12. Check the Imprest/Advance Cash Account and put up to Competent Authority for approval.	Next day
Competent Authority	13. Approve the Imprest/Advance Cash Account and return to SDC/Divn. Supdt./Supdt.	Same day
SDC/Divnl. Supdt./ Supdt.	14. Receive Imprest/Advance Cash Account duly approved and send to accounts Section.	-do-
Accounts Section	15. Prepare a Cash Payments Voucher (CPV) for replenishment of approved expenses as per the Imprest/Advance Cash Account. Put up to DDO for approval.	-do-
DDO	16. Approve voucher and send to the official handling cash.	-do-
Official Handling Cash	17. Make payment to the imprest holder based on the Cash Payment Voucher and allot a serial No. to CPV.	-do-
	18. Follow step 5 & 6 above for record of details of CPVs raised during the day in CB.	End of the day
Accounts Section	19. Prepare a Journal Voucher (JV) to adjust expenses as indicated in the Imprest/Advance Cash Account after proper checking.	Within 2 days
	20. Attach the approved imprest/Advance Cash Account alongwith the supporting documents to the journal voucher after defacing the same with a 'PAID' stamp.	-do-
	21. Send the journal voucher to the concerned section/division for posting in the Imprest Ledger.	Same day/At the end of the month in case of Sub-div.
Concerned Section/ Division	22. Post details of the Journal voucher in the Imprest Ledger in the relevant folio of the employee.	

# Model Solution Q-1

RESPONSIBLE	ACTION	TIMING
Accounts Section	Note : In a subdivision, a Register of Imprest holders shall be maintained in the same way as an Imprest Ledger for control purposes.	
SDO/AO/Sr. XEN	23. Prepare a schedule of balances in respect of each imprest holder from the ledger and reconcile same with the General Ledger.	End of the month
	24. Review the Ledger/Register of imprest holders to ascertain if all imprest holders submit accounts regularly. In the case of imprest holders who do not submit accounts regularly (i.e. at least once a month) take necessary action to get the Imprest/Advance Cash Account rendered.	After the Submission of Monthly Accounts
	Note :- The amount of an imprest shall not exceed Rs. 2,000/- (Rs. Two thousand) in any case without the special sanction of the competent authority. For detailed instructions on the subject, refer Annexure 'A' to this chapter.	
	<div>FORM TITLE</div> <div>FORM NO</div> <div>Cash Payment Vr. (CPV) C &amp; B-3</div> <div>Cash Book (CB) C &amp; B-1</div> <div>Imprest/Adv. Cash Account C &amp; B-9</div> <div>Journal Voucher (JV) Compilation of Accounts Manual</div> <div>General Ledger -do-</div> <div>Imprest Ledger C &amp; B-8</div>	



### GRANT OF IMPREST

1. An imprest is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or sub Divisional Officer and should invariably be discontinued when the necessity of them has passed away. The amount of an imprest, should not, however exceed Two thousand rupees, in any case, without the special sanction of the competent authority. Before granting an imprest, it would be ascertained whether the official concerned has actually lodged the necessary security deposit with Board.
2. Subject to the following rules which must be carefully attended to, imprest may be given to permanent subordinates only but in cases of emergency and at the direction of Divisional Officers, there is no objection of issuing imprests to temporary subordinates:
  - i) Imprests should only be given when absolutely necessary and the amount should be kept as low as possible to minimise the risk of loss of the Board's money.
  - ii) Imprests may only be given with the express sanction of the Executive Engineer, and then only to employees of whose character the Sub Divisional Officer has had opportunity of forming a favourable opinion.
  - iii) In the case of loss or defalcation, the Executive Engineer will be held responsible that all requisite precautions have been taken.
3. The Storekeepers and Assistant Storekeepers employed in the Divisional and sub Divisional Store Depots of the Board may be granted imprests for making cash payments of railway freight charges only on stores materials etc. subject to the conditions aforesaid.
4. The imprest-holder is responsible for the safe custody of the imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers or in cash.
5. The superintending Engineer when on inspection would satisfy himself that all the above rules are strictly carried out.
6. "For offices of Chief Engineers and other Heads of Departments at Patiala, in place of the Present system to recoup the imprest only after finalisation/acceptance by EAD section, of the earlier imprest issued to the authorised person, a second imprest may be issued to the person on rendering of the first imprest account without waiting for finalisation of the first imprest account by EAD Section. The first imprest account rendered by the authorised person will be checked by EAD Section within seven days of its submission so that the same is finalized by the time, the second imprest account is rendered".

Model solution - Q-1

# 17 -- Temporary Advance

RESPONSIBLE	ACTION	TIMING
Concerned Employee	1. Prepare an Application Cum Authorisation Slip for temporary advance on prescribed format.	As and when
	2. Submit the application to the competent authority.	
Competent Authority	3. Scrutinise Application Cum Authorisation Slip and ensure that the employee is entitled to draw temporary advance. Approve the same if in order.	As and when
	4. Return the Application Cum Authorisation Slip to the SDC/Divl. Supdt./ Superintendent.	Same day
SDC/Divl. Supdt./ Supdt.	5. Receive application for temporary advance and see that the same has been authorised by the competent authority.	As and when
	6. Check balance of any earlier advance outstanding in the name of Employee with the Temporary Advances Register and cross tally with balances indicated in the application.	Same day
	7. Prepare a CPV for the authorised amount debiting temporary advances. Stamp the application 'passed for payment', attach to CPV and get it signed from the officer concerned and hand over CPV to the concerned employee.	-do-
Official Handling Cash	8. Receive CPV from concerned employee. Check that supporting application has been approved for payment. Make payment to employee after taking acknowledgement of receipt on the voucher.	As and when
	9. Follow procedures given in chapter 11 and 16 for record of details of CPV in CB, for posting to subsidiary ledger and rendering of Account of Temporary Advances.	At the end of the day



# Model Solution - 6-1

RESPONSIBLE	ACTION	TIMING																		
Accounts Section	<p>10. Prepare a schedule of balances in respect of each temporary advance holder from the Temporary Advance Register.</p> <p>Note : (In case of subdivision incorporate the balance of temporary advances account at the bottom of the monthly abstract of cash book.</p>	End of month																		
Account Section	<p>11. Reconcile the total of the schedule of balances of temporary advances with the balances as per general ledger.</p> <p>Note : (In the case of a division, reconciliation would be done after adding balances of Temporary Advance Register of subdivisions to the divisions own balance).</p>																			
Competent Authority	<p>12. Review the Temporary Advance Register to ensure that all advance holders submit accounts regularly. In case of advance holders who do not submit account regularly, take necessary action to get them to submit their imprest/advance cash account.</p> <p>Note : Temporary Advance shall be allowed only against passed vouchers (where cash payment has been permitted by the Board) and for payments to the Railway Authorities against RR.</p>																			
	<table><tr><th>FORM TITLE</th><th>FORM NO.</th></tr><tr><td>Application Cum Authorisation</td><td></td></tr><tr><td>Slip for Temporary Advance</td><td>C &amp; B - 10</td></tr><tr><td>Advances Register</td><td>C &amp; B - 8</td></tr><tr><td>Cash Payment Voucher (CPV)</td><td>C &amp; B - 3</td></tr><tr><td>Cash Book (CB)</td><td>C &amp; B - 1</td></tr><tr><td>Imprest/Adv. Cash Account</td><td>C &amp; B - 9</td></tr><tr><td>Journal Voucher (JV)</td><td>Compilation of Accounts Manual</td></tr><tr><td>General Ledger</td><td>-do-</td></tr></table>	FORM TITLE	FORM NO.	Application Cum Authorisation		Slip for Temporary Advance	C & B - 10	Advances Register	C & B - 8	Cash Payment Voucher (CPV)	C & B - 3	Cash Book (CB)	C & B - 1	Imprest/Adv. Cash Account	C & B - 9	Journal Voucher (JV)	Compilation of Accounts Manual	General Ledger	-do-	
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General Ledger	-do-																			



Model Solution

Q-2

Q. 2 Ans: Salient features and structure of chart of Account is as under

### STRUCTURE OF CHART OF ACCOUNTS

The government of India, Ministry of Irrigation and Power (Department of Power) has prescribed a Chart of Account under Rule 11 of The Electricity (Supply) (Annual Accounts) Rules, 1985. The Punjab State Electricity Board engaged M/s. A.F. Ferguson & Co. as Consultants for the implementation of Commercial Accounting Systems and Procedures in the Board. The Consultants have examined the Chart of Account keeping in view the specific requirements of the Board and the existing Accounts Classification and have recommended a modified Chart of Accounts. The Board has approved the modified Chart of Accounts in its 14/85 meeting held on Oct. 17, 1985. The salient features of the Chart of Account are illustrated hereunder.

#### Coding Scheme

2. The Account heads bear a five digit code, comprising of Account Group, Main Account Code and Sub Account Code. The coding scheme is explained below :
  - (1) The first and second digits indicate the Account Group.
  - (2) The first and second digits alongwith the third digit indicate the Main Account Code.
  - (3) The fourth and fifth digits are used for coding Sub Accounts within each Main Account Code.
  - (4) Main Account Code alongwith the Sub Account Code forms the specific Account Code for an Account Head.

#### Location Code

3. Location codes have been assigned to all the Accounting Units of the Board as required in the Rules. These have been assigned in such a way that the codes also denote the function performed by the operations under the Account Unit. The following functions have been identified :
  - (1) Operation and Maintenance of Generating Plants
  - (2) Generating Plants under Construction
  - (3) Transmission Works under Construction.



Model Solution Q-2

- (4) Civil Works under Construction
  - (5) REC Works under Construction
  - (6) Operation and Maintenance of Transmission and Distribution Systems including Normal Development
  - (7) Miscellaneous Units
  - (8) Head Office.
4. The location codes shall be prefixed to the account codes provided in the Chart of Account. The location code will remain the same for all the transactions at an Accounting Unit. Therefore, the code is to be preprinted on all the accounting documents in use at that location.
5. The list of location codes assigned is given in part 3 of this book
- CODING OF ACCOUNTS EXPLAINED**
6. An accounting unit is to record transactions under the Chart of Account in the manner stated below :
- (1) Each accounting unit has been assigned a location code indicating function such as generation, transmission etc. performed at the accounting unit and specific code for that accounting unit.
- The location code is a 3 digit code.
- (2) The location code of a unit is to be prefixed to each account code used at the accounting unit. For example,
- 001

46.410

Account code for Sundry Creditors for expenses,  
Location code-Thermal Power Generation, Bhatinda.
- (3) The use of location code is mainly to segregate one unit from another at the time when trial balances or accounts statement/ summaries from various accounting units are received at one place.

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Model Solution Q-2

For example, at the stage of compiling accounts from division and trial balances and account summaries of a large number of circles, so long as an accounting unit sends its trial balance/accounts summaries etc. to another accounting unit with the location code written on it, identification of such location is ensured.

- (4) On day to day basis, the location code need not be recorded while writing account code on vouchers etc. Instead the location code can be pre-printed or rubber stamped in advance.
- (5) Inter unit advices raised by a location must bear the location code so that the receiving unit can easily identify the advices.
- (6) In relation to the accounts for Inter Unit transactions, however, two location codes are involved.

(a) Location code of the unit which records the transaction

(b) Location code of the unit to which the transaction is debited or credited. For example, in the case of transfer of fixed assets the unit 261 to unit 391, the location code of the unit recording the transaction i.e. 261 will be preprinted on that unit's vouchers. The account code will be 32.391 where 32 is the Inter unit account for the fixed assets related transaction and 391 means the transfer is to unit number 391.

- (7) The location codes mentioned on divisions/circles' account are to be used for segregation of the transactions of different functions at the time of compilation. The prefix of location code of various division is to be omitted when the circle prepares the trial balances of divisions under it. The consolidated trial balance would then bear circle's code as the location code.

The prefix of location code of various circles is to be omitted when the Head Office consolidates circle-wise accounts and compiles the Board's accounts.

#### **Blanks Provided in the Chart of Accounts**

- 7. Blanks have been provided in the Chart of Account at the Account Group, Main Account Head as well as the Sub Account head levels so as to provide flexibility for introduction of new account heads at appropriate levels as per procedure laid down in para 8 below.



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## Model Solution Q-2

### Introduction of New Accounts

8. The Chart of accounts provides a comprehensive list of account heads. However, if it is observed that some transactions cannot be booked under any of the account heads or that they need to be booked with greater analysis, new accounts as may be necessary may be introduced by Chief Accounts Officer Purpose and usage of each new account must be clearly defined.
9. Any main account code or sub account code so introduced must conform to the framework of classification and coding of the Chart of Accounts.
10. Any main account code or sub account code so introduced may, at the Boards' discretion, be reclassified within the same account group or deleted at any time thereafter.
11. Introduction of a new account group shall require prior approval of the Govt. of India, Ministry of Irrigation and Power (Department of Power). Any approval of the Govt. of India in this regard shall be in consultation with the C & AG and the State Govt.

### Deletion of Account Codes

12. The Board shall not be permitted to delete any account from the prescribed chart of accounts. This prohibition shall apply even in case where the Board does not have the type of transactions covered by an account.



Q.2.

Answer of Part-II

Model solution Q-2

Account heads of SOP, MMC and Meter Rent are as under:

SOP	61.1	Revenue from sale of Power-Inter State
	61.2&61.3	Revenue from sale of Power- Other Consumers
MMC		
	61.205	Domestic Supply-Monthly Minimum Charges
	61.215	Commercial Supply- Monthly Minimum Charges
	61.225	Small Power- Monthly Minimum Charges
	61.235	Medium Supply- Monthly Minimum Charges
	61.245	Large Supply- Monthly Minimum Charges
	61.255	Agriculture Supply- Monthly Minimum Charges
	61.265	Public Lighting Supply-MMC
	61.275	Bulk Supply- Monthly Minimum Charges
	61.285	Grid Supply- Monthly Minimum Charges
	61.315	Railway Traction- Monthly Minimum Charges
Meter Rent	61.611 to 61.620	

5/5

Model Sol. - Q-3a

**Q.3 a) Ans.**

Inter Unit transactions have tremendously gone up in these days. Inter Unit Transaction means non-cash transactions between two accounting Units within the corporation. In these transactions when one accounting unit transfer assets to other accounting units or incurred expenditure on behalf of other accounting units and to settle these transactions, concept of IUT Bill/U-Cheque has been introduced. The accounting unit who transfer asset or incur expenditure on behalf of other Accounting Unit raise IUT bill to transferee accounting unit. In IUT bills complete description of assets/expenditure is defined like Amount, purpose of expenditure, Name of accounting Unit of raising IUT Bill, name of accounting unit to whom IUT bill is raised etc. On receipt of IUT bill, the transferee Accounting Unit verify the claim lodged in IUT bill, on proper verification, U-cheque(Un-cashable cheque) shall be issued to the IUT raising Accounting Unit. On receipt of U-Cheque, the transferor office shall settle the transaction. Similarly in U-Cheque, complete reference of IUT bill is mentioned. U-Cheque need to be accepted by IUT raising office in full, part receipt of U-Cheque is not allowed.



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## Model Solution - Q - 3b

Q 3b Answer:- Instructions regarding control over R+M expenses of vehicles are as under-

### ✓ CONTROL OVER R+M Expenses of Vehicles

Officer Incharge	1. In order to exercise proper control over the daily consumption of <u>petrol, mobiloil, grease etc.</u> and <u>other expenses in running a vehicle</u> , maintain a <u>detailed daily account in the Lorry Log Book</u> and the Lorry Maintenance Register.	As and when
JE/Officer Incharge	2. From the daily accounts, prepare an <u>abstract</u> showing recoveries made from individuals which <u>should always be made in advance or on the completion of the journey</u> , the amount debitable to various <u>works/estimates</u> , total KM run, petrol consumed etc and submit to SDO/Officer incharge.	Monthly
SDO/Officer Incharge	3. <u>Scrutinize the abstract</u> to see that petrol consumption per KM is as <u>per approved norm/estimate</u> , <u>mileometer is in order</u> etc. and sign the abstract. Submit it to the Division/Controlling Officer.	
Divisional Accountant	4. Scrutinize the abstracts with reference to Log Book and Maintenance Register and prepare journal entries for debiting the amount to various works, persons using vehicles for private purposes etc. and incorporate this in monthly account after getting these approved from Divisional Officer.	
JE/Vehicle Incharge	5. Prepare a summary of vehicle maintenance expenditure for each vehicle <u>half yearly</u> and compare the summary with <u>sanctioned estimate</u> and determine the variance, if any. Enter the reasons for variances, on the summary.	July & January each year
	6. Put up the summary to the Sub-Divisional Officer/ Officer-in-charge alongwith Lorry maintenance register and Lorry Log Book for his scrutiny.	
SDO/Officer Incharge	7. Scrutinize the summary report, approve it and have it forwarded to the Divisional Officer.	

# Model Solution - Q-3 W

RESPONSIBLE	ACTION	TIMING
Divisional Accountant	8. Receive the summary report; scrutinise it with Lorry Log Book/Maintenance Register Put up to the Divisional Officer/Officer Incharge.	
Divisional Officer/Officer Incharge	9. Review the summary report and Pass orders on variances if any. Issue orders for revision of rate and on estimate, where considered necessary in consultation with the SE/Controlling Officer.	
Divisional Accountant	10. Initiate action on the orders passed by the Divisional Officer on the variances in the summary report.	
	11. File the summary in the relevant estimates file.	
Divisional H.D.M.	12. Initiate action for the revision of rate/estimate as per orders of the Divisional Officer, where so required.	
Officer Incharge	13. <u>The mileometer</u> provided with each vehicle will be kept in <u>proper working order</u> and its <u>readings</u> recorded in the Log Book at the <u>start &amp; end of each journey</u> .	
Office Supdt/ Head Clerk/ S.D.C.	14. Maintain Log Books of vehicles and machinery upto a period of 5 years after a particular vehicle/ machine has ceased to work and has been condemned.	
Officer Incharge	15. In the event of a loss of Log book a report stating facts relating to the loss will be made by the Divisional Officer/SE to the CE concerned.	As and when
CE	16. Have the Report together with explanation of the officials responsible for the loss forwarded to the Secy, Board/Competent authority for further action.	



**Q.4 a. Answer:**

**SCOPE OF WORKS REGULATIONS is as under:**

- (i) The procedure contained in Works Regulations shall be followed in all cases (except where specifically provided otherwise by PSPCL) for inviting ,considering and accepting tenders for execution of works of:-
  - (a) Construction
  - (b) Repair & Maintenance
  - (c) Supply, Delivery & Erections, Testing & Commissioning.
  - (d) Fabrication & Manufacture.
  - (e) Jobs to be carried out on Turn-key basis
  - (f) Providing Services
- (ii) These Regulations shall not apply to purchase of materials/equipment to be made as per the Purchase Regulations-1981

Q. 4 b

As per Works Regulation number 23:

- a. Amendments to Contract is not involving additional financial Liabilities or variations in the specifications and quantities laid down in the contract shall be made with the approval of following authorities:-

Authority which accepted original tenders.	Authority for approving amendment not involving additional financial commitment
a) Board	Chief Engineer
b) Whole Time Directors	Chief Engineer
c) Works Committee	Chief Engineer
d) CE	SE
e) Superintending Engineer	S.E.
f) Sr.Executive Engineer	Sr.Executive Engineer

- b. In case the work is allotted on turn-key basis/Lumps sum contract no change whatsoever will be made in the original specification
- c. Extension of time for Completion of work
- The accepting authority will have full power to grant extension of time for completion of the work in respect of contract approved by it provided that the extension shall not effect the overall approved schedule of the Project or other works in the project Provided further that such an extension is covered by the provisions of the respective contract and does not involve any additional expenditure financial commitment to the project.
  - In the case of tenders accepted by the Board/WTD's the CE concerned shall have full powers to grant extension of time subject to conditions laid in Para(a) above.



## Model Solution - Q-5a

Q. 5 (c) Answer - As per Note 7 of D of, re-delegation of financial powers are defined as Under:-

7. ✓ The Heads of Departments may re-delegate the financial powers delegated to them in this booklet to any officer subordinate to them at their headquarters offices, on their own responsibility and subject to such restrictions as they may like to impose.

Provided that the financial powers re-delegated shall, however, be exercised subject to the supervision and control of the delegation officer.

Provided further that such re-delegated powers shall be exercised personally by such officer and shall in no circumstances be further delegated.

Copies of all such orders shall invariably be endorsed to the Chief Accounts officer (Audit Section) and the Secretary/Finance Section."

Mode 1 solution  
Q-5b

18

Q.5 b. Answer: As per Purchase Regulation,

For items of critical nature, to save time and for procuring the items urgently, tenders may be obtained on the spot in the market by a Committee of not less than three officers (including one from Accounts side) appointed by Whole time directors or Central Purchase committee (General) with specific delegation of Powers up to 50% of the competent authority's own powers and generally following the limited tender procedure suitably abridged to enable award of purchase order/contract on the spot.

Provided that in case of Spot Purchase committee constituted by the central purchase committee, Project Purchase committee or Purchase Committee (General), prior Permission of the Director-In charge shall be required.

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The following shall be exempted from depositing Earnest Money as per Purchase Regulation of PSPCL:

- (a) Public Sector undertakings fully owned by Pb. Govt./Central Govt./Other State Govts. supplying material directly through unit owned by them provided that a certificate of Govt. ownership issued by the concerned Govt. Department shall be submitted in the envelope for Earnest Money, Exemption shall not be applicable if the tender is submitted for supply of material through private unit/manufacturer.

Note: M/s BHEL Government of India Undertaking as per provision of the said Regulations is exempted from the payment of Earnest Money Deposit.

- (b) Suppliers having permanent earnest money deposit of Rs. ~~10 lac~~ <sup>10 lac</sup> with the Board <sup>PSPCL</sup> provided that a certificate to this effect issued by the concerned Accounts Officer of the Board <sup>PSPCL</sup>, during three months immediately preceding the due date for tender

opening and showing the Serial No./Account No. Allotted in the permanent Earnest Money deposit Register shall be submitted by the Tenderers in the envelope for Earnest Money.

Permanent Earnest Money deposit should be obtained organisation-wise and its accounts be maintained by concerned Accounts Officers like AOs of Projects, AO/CPC (MM), ~~AO/CPC(Trans.)~~ etc.

- (c) In case of firms not falling within the zone of consideration earnest money may be refunded immediately wherever possible
  - (d) Sole Manufacturers/Suppliers of Proprietary items.
- (iii) Earnest money may be accepted in the form of Bank Guarantee valid upto 3 months after the validity date of tenders as per NIT Tenders Specification in case of :

Public Sector Undertaking partly owned by Punjab Government/  
Central Government/other Government.

Q.5 d.

Model Solution  
Q-5d

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**Answer:**

NO of T/F's = 100

Price of T/f's = Rs. 50,000

Total Amount of PO=  $50000 \times 100 = \text{Rs. } 50,00,000$

Date of PO= 01.01.2016

Due Date of Delivery=30.06.2016

**Calculation of Penalty**

- I) If Supplied on 19.07.2016= Supply of material is within slack period. So there is no penalty. ( Reg. Cir. 21/2011)
- II) If supplied on 17.08.2016= Delay is of 7 weeks so penalty @ 0.5% for per week of delay or part thereof on the cost of undelivered material is  
i.e.  $50,00,000 \times 0.5\% \times 7 = \text{Rs. } 175000/.$

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Departmental Examination for AM/IT

Model Solution of Session 12/2016

Paper-11

(SERVICE RULES & REGULATIONS)

Ans 1(a) The following punishments shall not amount to a penalty within the meaning of punishment and appeal Regulations-

- 1) holding of increments of Pay of an employee for his failure to pass departmental papers in accordance with the Rules & Regulation governing his service to which he belongs or as per terms of his appointment.
- 2) Stopping of an employee at the efficiency bar in the time scale of pay on the ground of his unfitness to cross the bar.
- 3) Non promotion of an employee whether in is substantive or officiating capacity after consideration of his case.
- 4) Reversion of an employee officiating in a higher service, grade or post to a lower service grade or post on the ground that he is considered to be unsuitable for such higher service, grade or post.
- 5) Reversion of an employee appointed on probation to any other service, grade or post to his permanent service grade or post during or at the end of probation.
- 6) Repatriation of services of an employee to his parents department.
- 7) Compulsory retirement of an employee in accordance with the provision relating to his superannuation.
- 8) Termination of the service of an employee, appointed on probation or of a temporary service or at a completion of an agreement as per terms of such agreement.

Ans (b) As per Regulation 16(i) of Employees Conduct Regulations, No Board Employee shall without the previous sanction of board/PSPCL engaged directly or indirectly in any trade or business or undertake any other employment.

1.A Board Employee without the sanction of sanction of board can undertake honorary work of social or charitable nature or occasional work of a literary, artistic or scientific character, subject to condition that his official duty do not thereby suffer but he shall not undertake or shall discontinue such work if so desired by the Board.

If undertaking of any such work involves holding of any elective office, he shall not seek election to any such office without the previous sanction of the board.

- 2) Every board employee shall report to the board if any member of his family is engaged or manages an insurance agency or commission agency.
- 3) No board employee shall without the previous sanction of the board, except in the discharge of his official duties, takes part in the registration, promotion or management of any bank or company which is required to be register under the Companies Act, 1956 or any other law for the time being in force or any Co-Operative Society for Commercial purpose.

Provided that a board employee may take part in the registration, promotion or management of

- i) A literary, scientific or charitable society or of a company club or similar organization the aims & objects of which relate to prömotion of sports, cultural or recreational activities registered under the societies registration act 1860 or company act 1956 or any other law for the time being in force. OR
  - ii) A co-operative society, substantial for the benefit of board employee registered under the Punjab Co-Operative societies Act 1961 or any other law for the time being in force.
- 4) No board employee may accept any fee for any works done by him for any public body or any private person without the sanction of the prescribed authority.



Ans 2 (a) The Additional quantum of pension is an increased %age amount payable in addition to the basic revised pension to the old age pensioner / Family pensioner. As per Para 3.4 of Memo No. 138110/138155 dated 15.10.2009 of Finance section, in addition to the pension. The Additional quantum of pension/family pension on attaining the age of 65 years and above would be admissible from the first day of the month in which his date of birth falls. For example, if a pensioner/family pensioner completes the age of 80 years in the month of August, 2008 he will be entitled to additional pension/family pension with effect from 1st August, 2008. Those pensioners/family pensioners whose date of birth is 1st August, will also be entitled to additional pension/family pensioners with effect from 1st August, 2008 on attaining the age of 80 years and above. For this The Accountant General (A&E) Punjab shall ensure that the date of birth and the age of the pensioners/family pensioners is invariably indicated in the PEN-1 and the Pension Payment order to facilitate payment of additional pension/family pension by the Pension Disbursing Authority as soon as it becomes due. The amount of additional pension/family pension will be shown distinctly in the Pension Payment Order For example, in case where a pensioner is more than 65 years of age and his pension is Rs. 10,000 PM the pension will be shown as (i) Basic Pension = Rs. 10,000 and (ii) Additional Pension = Rs. 500 per month. The pension on his attaining the age of 75 will be shown as (i) Basic pension = Rs. 10,000 and (ii) Additional pension = Rs. 1000 per month.

%age admissible to the pensioner/family pensioner on attaining the age of 80 years and 100 years or more are as follows:-

Age of pensioner/family pensioner	Additional quantum of pension/family pension
From 80 years to less than 85 years	20 percent of revised basic pension/family pension
100 years or more	100 percent of revised basic pension/Family pension

Ans 2(b)

(1) Terminal Gratuity:- As per CSR 6.16(c) A temporary Government employee who is discharge on account of retrenchment or is declared invalid for further service, will be eligible for a gratuity at the rate of 1/3rd of a month's pay for each completed years of service provided he has completed not less than 5 year's continuous service at the time of retirement/discharge/invalidment.

(2) Death Gratuity:-

As per CSR 6.16, An employee who has become eligible for pension or gratuity under the rule applicable to him, dies while in service, The family of a Board employee will be eligible for death gratuity. Death Gratuity in case of death of an employee in harness on or after 1.1.2006 the gratuity shall be at following rates:-

Sr. No.	Length of qualifying service	Rate of Gratuity
(i)	Less than one year of qualifying service	Two times of emoluments

(ii)	One year or more but less than five years	Six times of emoluments
(iii)	Five year and more but upto 12 years	Twelve times of emoluments
(iv)	Above 12 years	½ of emoluments for every completed six monthly period of qualifying service subject to a maximum of 33 times emoluments and a ceiling of 10 lacs.

Ans 2(c) As per MSR regulation No 4.9, The annual increments shall be allowed with effect from the first day of the month in which they fall due. But in the following cases, there are exceptions to this rule. They are:

- 1 The increment of an employee on leave due on the first day of the month will be drawn from the date of resuming his duty on return from leave, because during leave the employee gets leave salary only.
- 2 In cases in which there is postponement due to employees proceeding on leave without pay which is not counted for increment, normal increment will be granted from the first day of the month in which the postponed increment, as worked out under the existing rules and orders falls.
- 3 In a case where the date of appointment of an employee is 19<sup>th</sup> December, 2000 he will be given increment of 1<sup>st</sup> December, 2001, before completing 12 months service, similarly, when he is promoted to a higher grade on 19<sup>th</sup> December, 2001 he will get increment on 1<sup>st</sup> December, 2002 before completing 12 months service in officiating grade.
- 4 The periods of service at the same stage count for increment. In regard to the point whether increment is to be allowed on the specific date when the employee completes one year's service at the same stage or on the first day of the month, when by counting those broken periods the date of next increment falls on a date later than the first day of the month the increment will be payable from the first day of the month in which the next increment falls due. In case he is not holding the post on the first day of the month, the increment will be granted from the date it falls due.
- 5 Where the normal increment is withheld for specific period and the period of such penalty expires after first day of the month, increment will be granted or restored from the date of the penalty ceases.
- 6 The regulation is not applicable to advance or enhanced increments which are allowed as a result of passing of certain examinations. Such increments if permissible, will be governed by separate regulations and orders.



### 3a (i) Half Pay Leave

As per Regulation 8.54(a) of MSR vol 1 part of PSPCL, The half pay leave admissible to an employee in respect of each completed year of service is 20 days and will be accumulative. The half pay leave due may be granted to an employee on medical certificate or on private affairs. No half pay leave shall be granted unless the authority competent to sanction leave has reason to believe that the officer will return to duty on its expiry. Half pay leave upto a maximum of 180 days shall be allowed to be commuted during the entire service where such leave is utilised for an approved course of study certified to be in the public interest by the leave sanctioned authority

### (ii) Commuted Leave

As per Regulation 8.54(c) of MSR vol 1 part of PSPCL Commuted leave not exceeding half the amount of half pay leave due may be granted to a board employee on medical certificate only subject to the following conditions:-

- a) Commuted leave during the entire service shall be limited to a maximum of 240 days
- b) when commuted leave is granted, twice the amount of such leave shall be debited against the half pay leave due

No commuted leave may be granted unless the authority competent to sanction leave has reason to believe that the officer will return to duty on its expiry. When commuted leave is granted to a Board employee under this rule and he intends to retire subsequently, the commuted leave should be converted into half pay leave and the difference between the leave salary in respect of commuted leave and half pay leave should be recovered. An undertaking to this effect should, therefore, be taken from the Government employee who avails himself of commuted leave but the question whether the Board employees concerned should be called upon to refund the amount drawn in excess as leave salary should be decided on merits of each case, i.e. if the retirement is voluntary, refund should be enforced, but if the retirement is compulsorily thrust upon him by reason of ill-health, incapacitating him for further service or in the event of his death no refund should be taken.

(iii) Leave not due: - As per Regulation 8.54(d) of MSR vol 1 part of PSPCL Leave not due may be granted to a Board employee in permanent employ for a period not exceeding 360 days during his entire service, out of which not more than 90 days at a time and 180 days in all, may be otherwise than on medical certificate. It is granted only if the employee is suffering from T.B , Leprosy , Cancer or mental illness and the following conditions are fulfilled:-

- (i) that the Board employee has put in a minimum of one year's service;
- (ii) that the post from which the Board employee proceeds on leave is likely to last till his return to duty; and
- (iii) the request for the grant of such leave is supported by a medical certificate of the Authorised Medical Attendant.

Ans 3(b)

As per Regulation 2.48 of MSR vol 1 part of PSPCL. Personal pay means additional pay granted to a Government employee:-

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

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

As per Regulation 2.49 of MSR vol 1 part of PSPCL, Presumptive pay of a post.-When used with reference to any particular Board employee, means the pay to which he would be entitled if he held the post substantively and were performing its duties; but it does not include special pay unless the Board employee performs or discharges the work or responsibility, on consideration of which the special pay was sanctioned.

Ans 3(c) As per instructions issued by Secretary Finance PSEB Patiala vide Finance Circular no 36/98 dt 4.9.98 and 4/2009 dt 6.2.2009 the daughter including divorced /widowed daughter of deceased employee is eligible for the grant of family pension even after attending in age of 25 years. This pension will not be allowed if on her remarriage or till she starts earning her livelihood which over is earlier she will be deemed to be earning her livelihood if her income is Rs. 2620/- per month or more. The divorcee daughter above the age of 25 years shall be payable only after the other eligible children below the age of 25 years have ceased to be eligible to receive family pension and that there is no disabled child to receive family pension.



7

Ans 4(a) As per PSPCL Provident Fund Regulation 2010, generally , an employee cannot draw temporary/ Refundable advance when he has already withdraw 10 advances during his service under reg.14 and under reg.28 No Refundable/ Non-refundable advance shall be allowed after Sanctioning/ withdrawal of 90% advance within 12 months of before the date of retirement on superannuation.

However, No advance is allowed when an employee:-

- 1 quit the service.
- 2 has proceeded on leave preparatory to retirement or
- 3 while on leave, has been permitted to retire or been declared by a competent medical authority to be unfit for further service,
- 4 Has retired on attaining the age of superannuation.
- 5 Has been permitted to retire voluntarily.

4(b) As per PSPCL provident Fund Regulation 2010 under regulation 13. Normally an employee is paid interest upto six months after the date of retirement. However if it is found that the payment of interest has been delayed due to no fault of employee then in such cases interest upto the month proceeding the date of payment can be made to an employee with the sanction of Chief Accounts Officer after verifying the whole case. In this case, payment of interest upto 30.04.13 can be made with the approval of CAO after scrutiny of the case.

4(c) The difference between rent recoverable standard Rent & Panel Rent is as under:-

Rent Recoverable:-

Rent recoverable is the amount specified time to time percentage of pay to be recoverable from the pay of an employee residing in Board's corporation accommodation or the standard rent which one is lessor.

Standard Rent:-

Standard rent is a rent which is calculated under regulation 5.14 of MSR vol-1 part-1 it is based on capital cost of the residence occupied by the corporation employee.

Penal Rent:-

It is recoverable from PSPCL / PSTCL employees or tenant who is in unauthorized occupation of the corporation residence. The rate of panel rent is decided by the competent authority from time to time. It is more than normal rent and standard rent.

Ans 5:-

The Pay of employee is as under:-

Date	1200- 2200	1640- 2925	1800- 3200	6300/ 10700	7000/ 11750	10900- 34800+4800	10900- 34800+5450
1.1.86	1200						
1.1.87	1230						
1.1.88	1260						
1.1.89	1290						
1.1.90	1320						
1.1.91	1350						
1.1.92	1380						
20.7.92	1410	Proficiency step up after 8 years					
1.1.93	1440						
20.7.93		1640	First time bound scale after 9 years induction post as LM				
1.11.93		1600+ 40					
1.7.94		1650+ 40					
1.7.95		1700+ 40					
1.8.95			1800				
1.1.96				6300			
1.8.96				6500			
1.8.97				6750			
1.8.98				7000			
1.8.99				7250			
20.7.20 00					7750	Second time bound scale after 16 years induction post as LM	
1.7.01					8000		
1.7.02					8275		
1.7.03					8550		
1.7.04					8825		
1.7.05					9100		
1.1.06						16930+4800= 21730	
1.7.06						17590+4800= 22390	
1.7.07						18270+4800= 23070	
1.7.08						18970+4800= 23770	
1.7.09						19690+4800= 24490	
1.7.10						20430+4800=	



						25230	
31.1.11						20430+4800= 25230	On promotion
1.7.11						21970+4800= 26770	
1.12.11							21970+5450=2 7420
1.7.12							22800+5450=2 8250
1.7.13							23650+5450=2 9100
1.7.14							24530+5450=2 9980
1.7.15							25430+5450=3 0880

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As per FC 19/2003 he cannot change his induction post as it is not clear in his offer of appointment /promotion order. As per FC 18/2013, he can change his induction post as JE because he was recruited through CRA with the condition of surrendering the earlier benefit of lower induction post .His fixation will be as under:

Date	1200- 2200	1800- 3200	6300/ 10700	7000/117 50	10900- 34800+48 00	10900- 34800+5800	
20.7.92	1410	Proficiency step up after 8 years					
1.1.93	1440						
1.11.93	1410+ 30						
1.1.94	1455+ 30						
1.1.95	1500+ 30						
1.8.95		1800	recruitment as JE against CRA				
1.1.96			6300				
1.8.96			6500				
1.8.97			6750				
1.8.98			7000				
1.8.99			7250				
1.8.00			7500				
1.8.01			7750				
1.8.02			8000				
1.8.03			8275				
1.8.04				9100	grant of annual increment and 1st Time Bound Scale As induction post JE		
1.8.05				9400			
1.1.06					17490+48 00=22290		

1.8.06					18160+48 00=22960		
1.8.07					18850+48 00=23650		
1.8.08					19560+48 00=24360		
1.8.09					20300+48 00=25100		
1.8.10					21060+48 00=25860		
31.1.11					21060+48 00=25860	Promotion of AAE	
1.8.11					22640+48 00=27440		Grant of annual increment and promotional increment
1.8.11						23470+5800= 29270	grant of annual increment and lind Time Bound Scale As induction post JE
1.8.12						24350+5800= 30150	
1.8.13						25260+5800= 31060	
1.8.14						26200+5800= 32000	
1.8.15						27160+5800= 32960	

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1  
1-16

**Model Solution of Question No. 1 of AM/ITS&SA Paper-3<sup>rd</sup> -Session12/2016**

Q. 1 (a) As per commercial circle as 10/2016 dated 28/3/2016 free Electricity Supply to only 366 identified Goushalas of Punjab has been provided which will be duly verified by the Committee of Sr. Veterinary officer, Veterinary officer and concerned SDO of PSPCL with immediate effect.(i.e. from 28/3/16) not to all Goushalas.

Q. 1 (b) As per commercial circle as 15/2016 on the basis of proposal by Punjab Bureau of Investment Promotion, it has been decided to revise the Commercial Instructions issued vide CC No. 42/2014 dt. 14/8/14. The consolidated revised instructions issued vide CC No. 42/2014 & CC No. 12/2015 dt. 13/4/15 are as under:-

- 1) The benefit of ED exemption under FIIP(R), 2013 Policy shall be available to only those units which have applied in PBIP and separate notification for such exemption shall be made by the Punjab Bureau of Investment Promotion, Chandigarh.
- 2) Notification for Electricity Duty exemption on the part load/extended load/demand of the existing project or on a new unit in the same premises as per FIIP(R), 2013 Policy, approved by the Govt. of Punjab, shall be issued by PBIP, Chandigarh on case to case basis wherein, it shall be clearly stated whether separate metering equipment is to be installed or ED exemption is to be worked out on pro-rata basis.
- 3) Separate meter (s) shall be installed for ED purpose only for the industries which are covered under previous Industrial Policies i.e. 2003, 2006, 2009 issued by Govt. of Punjab where electricity duty is to be exempted for extended /part load/demand and the meter shall be installed after carrying out joint inspection by the department of Chief Electrical Inspector and Addl. SE/Sr. Xen of the concerned Operation Division, of PSPCL and if in the joint inspection it is concluded that separate meter is not technically feasible then the consumption will be assessed on pro-rata basis as per formula devised by the Chief Electrical Inspector and intimated by his office in the exemption order.
- 4) Consumption on which ED is exempted and amount of ED exemption shall be separately shown in the bills.

Q.1 (c) As per commercial circle No. 16/2016, In view of provisions of NRSE policy 2012 issued vide notification No. 10/174/2012/STE(3)/4725 dt. 26/12/2012 by Govt. of Punjab, Department of Science Technology, Environment and Non Conventional Energy, the additional clause in instruction no. 74 of ESIM regarding "Levy of Octroi on consumption of electricity" is as under:-

74.5 Octroi on self-consumption of power by captive power plants in the same premises or through wheeling by open access to same group companies is exempted in view of provisions of NRSE Policy 2012, Annexure-III clause4 (vi) issued by Govt. of Punjab.

Q. 1 (d) As per Regulation no. 5.7.1 of Electricity Supply Code & Related matters, Regulations the categories of consumers on the basis of supply voltage to consumers are as under: *and as per Reg. 4.2 of New Supply code 2014*

Sr. No.	Voltage	Categories of Consumers
(i)	Single Phase 230 V (between phase & neutral)	<ul style="list-style-type: none"> <li>• Load not exceeding 7 kW (including motive load not exceeding 2 BHP) under DS/NRS category.</li> <li>• Industrial load including general load not exceeding 7 kW at consumer's option.</li> <li>• AP load not exceeding 2 BHP.</li> <li>• Street lighting load not exceeding 7 kW.</li> </ul>
(ii)	Three Phase 400 V (between phases)	<ul style="list-style-type: none"> <li>• Load exceeding 7 kW (including motive load exceeding 2 BHP) but not exceeding 100 kW under DS/NRS category.</li> <li>• Industrial load including general load not exceeding 100 kW (other than covered under (i) above). <i>100 kVA</i></li> <li>• Bulk Supply load with contract demand upto 100 kVA.</li> <li>• AP load exceeding 2 BHP/AP high technology loads not exceeding 100 kW.</li> <li>• Street lighting load exceeding 7 kW but not exceeding 100 kW.</li> </ul> <p><b>Note:</b> Domestic consumers existing as on 01.08.2012 having load up to 10 kW shall have the option to have single phase supply or three phase supply in case their connected load calculated as per latest instructions works out to be more than 7 kW.</p>



**Model Solution of Question No. 2 of AM/ITS&SA Paper-3<sup>rd</sup> -Session12/2016**

**Q. 2(a) Computation of Load of NRS consumer:**

Sr. No.	Detail	No. of points	Wattage taken	Load (KW)
1.	Lamps	20	40 watts	0.800
2.	Fans	10	60 watts	0.600
3.	Wall Sockets	13	60 watts	0.300
			(1/3 <sup>rd</sup> taken & fraction taken as one)	
4.	Power Socket (Single Phase)	3	1000 watts	2.000
			(1/2 taken & fraction taken as one)	
5.	Three Phase Power Sockets	4	6000 watts	12.000
			(1/2 taken)	
6.	A.C. (Non-standard)	2	2500 watts	5.000
				<u>20.700</u>

But the load of NRS consumer having Sanctioned Load up to 10 KW (in this case 3.500 KW) can be extended /regularised maximum up to 20 KW under VDS Scheme. So maximum load can be extended up to 20 KW instead of 20.700 KW (As per CC no. 22/14,34/14&40/14).

The charges recoverable from NRS consumer for regularisation of Load for the consumer covered under Spot Billing System when previously scheme was operative (as per CC no. 40/14):

1.	<u>ACD/Initial Security:</u> (20-3.500)=16.500 @470/- per KW		Total (Amt. in Rs.) 7755
2.	<u>Service Connection Charges:</u> 16.500 KW @ 900 per KW	=	14850
	Rebate 20% during VDS	=	<u>2970</u>
3.	Penalty/Load Surcharge	=	No i.e. Nil
	<b>Total amount recoverable</b>		<u><b>19635</b></u>

## Q. 2(b)

1) **Temporary Connection:**

Temporary Connection means an electricity connection required by a person for meeting with his temporary needs such as;

- i. for construction of residential, commercial and Industrial complexes including pumps for dewatering ;
- ii. for illumination during festivals/family functions ;
- iii. for threshers or other such machinery excluding pump sets ; or
- iv. for touring cinemas/ circuses/ fairs/ exhibitions /melas / congregations.

2) **Contract Demand:**

Contract Demand shall mean the maximum demand in KVA sanctioned to a consumer

- (i) in case of Large Supply, Railway Traction and Bulk Supply categories.
- (ii) in case Domestic Supply and Non-Residential Supply with load exceeding 100 KW, it would mean the maximum demand in KVA sanctioned to a consumer.
- (iii) in case of single point supply to a Co-operative Group Housing Society/Employer, it would mean the maximum demand in KVA sanctioned to a consumer.
- (iv) In the case of other categories of consumers, Contract Demand will be computed in the manner approved by the Commission.



3(a) The following informations are not required to be disclosed under Right to information Act 2005-

- a) Information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interest of the State, relation with foreign State or lead to incitement of an offence.
- b) Information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court.
- c) Information the disclosure of which would cause a breach of privilege of Parliament or the State Legislature.
- d) Information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party. Unless the competent authority is satisfied that larger public interest warrants the disclosure of such information.
- e) Information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information.
- f) Information received in confidence from foreign government.
- g) Information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purposes.
- h) Information which would impede the process of investigation or apprehension or prosecution of offenders.
- i) Cabinet papers including record of deliberations of the Council of Ministers, Secretaries and other officers.

Provided that the decisions of Council of Ministers, the reasons thereof, and the material on the basis of which the decisions were taken shall be made public after the decision has been taken, and the matter is complete, or over.

Provided further that those matters which come under the exemptions specified in this section shall not be disclosed..

- j) Information which relates to personal information the disclosure of which has not relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or State Public Information Officer or the appellate authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information.

Provided that the information, which cannot be denied to the Parliament or a State Legislature, shall not be denied to any person.

4 (a) The three most important features of the Consumer Protection Act, 1986 are:

- a) This is first legislation of its kind in as much as it provides for reliefs against different kinds of exploitation including defective goods, unsatisfactory or deficient services, restrictive and unfair practices.
- b) The Act provides for speedy and inexpensive redressal of grievances through three tier machinery at the District, State and National level. It is an Act which also provides for inexpensive method of seeking relief. No court fee or any other charge is to be paid. Moreover, the consumer can argue his own case. Engaging an advocate is not necessary.
- c) This Act gives statutory recognition to the right of consumers.

4(b) No, Mr. Soni cannot protect himself from the above loss due to the following reasons:

1. He should have been a cautious consumer and should have thoroughly examined the product including the expiry date of the medicine before purchasing it and not depended on the seller.
2. He should have insisted on a cash memo, which is required as proof that he has purchased the medicine from that particular trader, failing which he cannot sue for compensation.

4(c)

As per section 168 of the Electricity Act 2003, No suit, prosecution or other proceeding shall lie against the Appropriate Government or Appellate Tribunal or the Appropriate Commission or any officer of Appropriate Government, or any Member, Officer or other employee of the Appellate Tribunal or any members, Officer or other employees of the Appropriate Commission or the assessing officer or any public servant for anything done or in good faith purporting to be done under this Act or the rules or regulations made there under.

4(d)

**Delayed payments to micro and small enterprises:-** Where any supplier, supplies any goods or renders any services to any buyer, the buyer shall make payment therefore on or before the date agreed upon between him and the supplier in writing or, where there is no agreement in this behalf, before the appointed day. Provided that in no case the period agreed upon between the supplier and the buyer in writing shall exceed forty-five days from the day of acceptance or the day of deemed acceptance.



**Date from which and rate at which interest is payable:-** Where any buyer fails to make payment of the amount to the supplier, as required under section 15, the buyer shall, notwithstanding anything contained in any agreement between the buyer and the supplier or in any law for the time being in force, be liable to pay compound interest with monthly rests to the supplier on that amount from the appointed day or, as the case may be, from the date immediately following the date agreed upon, at three times or the bank rate notified by the Reserve Bank.

**5(a)Employer's Liability for Compensation:**

An employer is liable to pay compensation if personal injury is caused to any employee by accident arising out of and in the course of his employment.

However an employer is not liable in the following case:

1. Injury which results in total or partial disablement of employee up to 3 days;
2. Injury caused by an accident directly attributable to the following:
  - a. Employee working results under the influence of drinks or drugs.
  - b. Will full disobedience of express orders of safety.
  - c. Will fun removal of safety guards of devices.

However even in such cases, if the employee die or suffers permanent total disablement the employer will be liable.

Further, an employer is liable to an employee, if an employee contracts any specified occupational disease while he is in the service of the employer for at least 6 months.

It may be noted that compensation is payable even when there is no fault of the employer, except the aforesaid cases where the compensation is not payable. The compensation is payable even if it is found that the employee did not take proper precautions or he was careless or negligent in the performance of his work.

**Amount of compensation payable.**

Compensation is payable to employee in case of partial or total disablement. It is payable to dependants of employee in case of death.

It may be noted that compensation must be paid through the Commissioner of Employees' Compensation, appointment by the Government, in case of death and total disablement.

In case of death, compensation payable is an amount equal to 50% of monthly wages of deceased employee multiplied by a factor depending on the age of the employee (more the age, lower the compensation, subject to a minimum compensation of Rs.80,000/-. In addition to this funeral expenses of Rs. 2,500/- are also paid.

In case of permanent total disablement, compensation payable is an amount equal to 60% of monthly wages of disabled employee multiplied by a factor depending on the age of the employee (more the age, lower the compensation ), subject to a minimum compensation of Rs.90,000/-

In case of permanent partial disablement, compensation is paid based on percentage of loss of earning capacity.



- 5(b) As per section 2 of workmen's compensation act the types of disablement are:
- i. **Permanent partial disablement** means such disablement of a permanent nature, as reduces the earning capacity of an employee in every employment which he was capable of undertaking at the time of the accident resulting in the disablement; Provided that every injury specified in Part II of the Second Schedule shall be deemed to result in permanent partial disablement.
  - ii. **Permanent total disablement** means such disablement of a permanent nature, as incapacitates an employee for all work which he was capable of performing at the time of the accident in such disablement: Provided that permanent total disablement shall be deemed to result from every injury specified in Part I of the Second Schedule or from any combination of injuries specified in Part II thereof where the aggregate percentage of the loss of earning capacity, as specified in the said Part II against those injuries, amounts to one hundred percent or more.
  - iii. **Temporary disablement** means a condition resulting from an employment injury which requires medical treatment and renders an employee, as a result of such injury, temporarily incapable of doing the work which he was doing prior to or at the time of the injury.

5(c) Ram's grievance is that his application for electricity connection was not granted. Supply of Electricity is a service but hiring of service is not complete till the PSPCL sanctions connection to him. As per section 2(i) (d) (ii) of consumer protection act definition of consumer does not include a prospective consumer. So Ram cannot approach a consumer court however he may file an appeal before competent authority under PSPCL or file a civil suits in civil court against the PSPCL.