

QUESTION NO.1

Running Account Bill No. 2 of contractor for work of construction of quarters under Agreement No. 10 of 2017

Advance Payment for work yet to be measured			Item of work	Unit	Rate	Quantity executed	Payment on the basis of actual measurement		Remarks
Total as per previous bill	Since previous bill	Total up to date					Up to date	Since Previous Bill	Remarks (Reasons for delay in adjusting payment shown in col.1)
1	2	3	4	5	6	7	8	9	10
			(i) Earth work excavation	% cft	300	20000	6000	4500	
			(ii) Brick masonry in foundations	% cft	1650	4500	74250	49500	
7500	-7500	0	(iii) Brick masonry in super structure	% cft	1450	2500	36250	29000	
6000	-6000	0	(iv) Cement concrete	% cft	3000	400	12000	9000	
			(v) Wood work – Doors and window frames	cft	200	70	14000	10000	
13500	-13500	0	Total value of work done to date (A)				142500	102000	
(D)		(B)	Deduct value of work shown on previous bill				40500		
			Net value of work since previous bill (F)				102000	102000	
			Figures in words (Rs. One lakh two thousand only)						

II Account of secured advance on the security of material at the site of work									
Quantity outstanding from previous bill	Deduct quantity utilized in work measured since previous bill	Quantity outstanding including the quantity brought to the site of work since previous bill	Full Rate as assessed by the Divisional officer	Description of material	Unit	Reduced Rate at which advance is made	Upto date amount of advance	Reference to the Divisional Officer written orders authorizing the advance	Reasons for non-clearance of advance when outstanding more than three months
100000	62500	97500	560	Bricks	0%	420	40950		
Total amount outstanding as per this account						(C)	40950		
Deduct amounts outstanding as per entry (C) of previous bill						(E)	42000		
Net amount since previous bill							-1050		

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Memorandum of payments				Amount
1	Total value of work actually measured	(A)		142500
2	Total up to date advance payments for work not yet measured	(B)		0
3	Total up to date secured advance on the security of materials	(C)		40950
4	Total (1+2+3)			183450
5	Deduct the amount withheld			
	A from previous bill		0	0
	B from this bill		0	0
6	Balance up to date payment (item no. 4-5)	(K)		183450
7	Total amount of payment already made			96000
8	Payment now to be made as detailed below			
(A)	By recovery of amount creditable to this works		0	
(B)	By recovery of amount creditable to other works or head of account			
	Income tax	2850		
	Security deposits	14250		
	cement for work "Y"	4000		
	steel for works "Z"	12000		
	Works Tax	2850		
	hire charges of pickaxes	200		
	Total		36150	36150
				51300
(C)	By Cheque			87450
	Total (8B+C)			

Rs fifty one thousand three hundred only

SD/-

Disbursing

officer

Received Rs. 87450/- Rs Eighty seven thousand four hundred fifty only

Sd/-

Contractor

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SAS PART-1
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PAPER -1 (WORKS AND STORE ACCOUNTS)

Question no.2 (a)

Under the provisions of Para 9.1 of chapter IX of Capital Expenditure and Fixed Assets Manual, any actual or anticipated savings on a sanctioned estimate for a definite project or work should not, without sanction of the competent authority, be applied to carry out additional work not contemplated in the original project or work. Para 9.2 of ibid chapter provides that, the savings due to the abandonment of a substantial section of any project shall not be available for execution of work on another section without the sanction of authority who originally sanctioned the project estimate.

Question no.2 (b)

The errors noticed in the writing of cashbook can be corrected in the following manner;

- a) If the error is noticed before the submission of the sub divisional account to the division or divisional account to CAO the correction may be carried out by drawing a pen through the incorrect entry and correct one inserted between the lines above the incorrect entry and cutting attested.
- b) If the error is detected after submission of accounts a journal voucher may be prepared to set the error right. A note of corrections should be recorded against the incorrect entry.

Question no.2 (c)

Under the Standard Rate System the Materials Cost Variance if any, in respect of receipts at construction locations or at O&M locations shall not be charged to Revenue Account or to Capital works.

The balance in the Materials Cost Variance account at the year end shall be treated as follows:

1. Credit balance shall be credited to a reserve called reserve for Materials Cost Variance.
2. Debit balance shall be debited to the reserve for a Materials Cost Variance. if as a result of such debit, the net balance in this reserve account is a debit balance the amount of debit balance shall be charged to Revenue Account for the year.

Accounting treatment for Materials Cost Variance assumes that the standard rates are fixed appropriate and that a system exists for periodic revision of rates whenever significant variance is being observed.

The amount of material cost variance recorded by construction divisions and circles and treated on the above lines shall be shown by way of note in the fixed asset schedule in the Annual account.

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PAPER -1 (WORKS AND STORE ACCOUNTS)

Question no. 3 (a)

A Disbursing officer has to satisfy not only himself but also to audit,

1. That a claim which has been accepted is valid, that a voucher is a complete proof of the payments which it supports and that an account is correct in all respects.
2. That all the accounts are so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bonafides of the transactions.
3. That the records of payment, measurements and transactions in general must be so clear explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in the Court of Law.
4. That all the transactions involving giving and taking of cash, stores, other properties, rights, privileges and concessions which have money values should be brought to account.
5. That the record of transactions of receipt or expenditure is made at once under the final or the debit or remittance head to which it pertains, if that be known, if it is not known, it should be classified temporarily under deposits if a receipt or under Misc. advance if a charge.

Question no. 3 (b)

Secured advance is a term applied specifically to an advance made on the security of material brought to the site of work to a contractor whose contract is for the completed items of work. Thus the secured advance cannot be given on the material which has not been brought to the site of work.

Question no. 3 (c)

Closing balance as on 30.4.2018 for the cash book of Sh. XYZ Executive Engineer /DS Division PSPCL Patiala is as under:

i. Notes and coins	= ₹ 250/-
ii. Revenue Stamps	= ₹ 10/-
iii. Self cheque	= ₹ 500/-
Closing Balance	= ₹ 760/-

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Question no. 4 Cash Book of Sr. Xen'A' Division for the Month of May 2018													
Receipt Side						Payment Side							
Date of Receipt	Vr. No	Particular or Receipt	Amount (Rs.)	Adjustment	Classification	Date of Payment	Vr. No.	Particular of Payment	Cash Payment	Bank Payment	Adjustment	Classification	
									Rs.	Ch. No.	Amount (Rs.)		
02.05.2018		To Opening Balance:				02.05.2018	PIS	By EMD draft deposited	5000				24.501
		i) Cash in Chest-1000				06.05.2018	1	By payment of TA to Mr. Q circle Asstt.		001	600		76.132
		ii) Rev. Stamps-15				10.05.2018	2	By payment to Mr. P on account of Rent of office Building		002	35000		76.101
		iii) Postal Order- 50				16.05.2018	3	By payment to M/s Ram & Co. Mohan & Co.		003	59800	10200	14-Work concerned
		iv) Self Cheque- 2000				18.05.2018	PIS	By deposit of EMD received from M/s Sham & Co.	15000				24.501
		v) Draft of EMD-5000	8065		24.110	20.05.2018		By issue of Self Cheque		004	10000		CFC
						20.05.2018	4	By Temp. Adv. To AEE for payment to labour	10000				24.220
04.05.2018		To Sale of tender forms	500		61.9	25.05.2018		By issue of Self Cheque		005	2000		CFC
16.05.2018	C-3	To adjustment of recoveries from Mis Mohan & Co.				25.05.2018	5	By Temporary Advance to Sh. 'Z' JE for expenditure against works	2000				24.220
		i) Security		3000	46.101	31.05.2018	6	By payment of Salary		006	697200	102800	75
		ii) Income Tax		2000	46.923	31.5.2018	PIS	By Cash Balance deposited in to Bank	3550				24.501
		iii) Cost of Material		5000	25.7/26.7	31.5.2018		By closing Balance-Rev Stamps	15				
		iv) Water Charges		200	62.930								
18.05.2018	RV-1	To receipt of EMD from M/s Mahesh & Co.	15000		46.101			Certified that I have counted the cash in chest on dated 31.05.2018 and found Rs. 15/- as revenue stamp which is correct. SD/- Sr.Xen/'A' Division,					
20.05.2018		To Self Cheque encashed	10000		CFC								
25.05.2018		To Self Cheque encashed	2000		CFC								
31.05.2018	C-6	To recoveries from the salary of staff											
		i) GPF		70000	57.120								
		ii) Income Tax		30000	44.401								
		iii) HBA		2000	27.101								
		iv) Q/Rent		800	62.901								
		TOTAL	35565	113000				TOTAL	35565		804600	113000	

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PAPER -1 (WORKS AND STORE ACCOUNTS)

Question no. 5 (a)

A completion report is prepared if the actual expenditure is more than the sanctioned amount of the estimate. Besides the other relevant details such as amount of estimate, expenditure, percentage of excess, date of commencement and completion of work, explanation of excess etc, the completion report also mention the name of the Engineers and Junior Engineers who supervised the work from time to time during the period of its execution.

Immediately on the completion of works, the completion report is prepared and sent to Accounts officer/ Divisional Accountant for verification of figures of expenditure. The accounts section verify the figures of expenditure with reference to the Register of Works and record a note on the register of works regarding completion of work and an double red ink line is ruled below the final entry.

The verified completion report will be sent to the Executive authority/ Divisional Officer who after verifying the reasons of excess approves the completion report if the excess is within its power to sanction. Otherwise, he will forward the same to next higher authority. The Authority competent to sanction the excess approves the completion report and sends the intimation of such approval to the concerned offices.

Question no. 5 (b)

Inter Unit transaction is settled by means of U-Cheque. On receipt of verified IUT Bill from the Sub Division, the accounts section prepares an U-Cheque, enter the item number, U-Cheque number, date & amount in the U-Cheque cash book and also give reference of U-Cheque number and month of issue on IUT bill. Similarly, the U-Cheque receiving Accounting unit enters the U-Cheque number, date, amount of the U-Cheque received in his U- Cheque cashbook .The Accounting Unit prepare a monthly abstract of issues and receipts of U-cheques. The total amount of U-Cheques issued and received is correspondingly credited and debited to the blank account code 37.000. A monthly statement of U- Cheques issued and received is sent to AO Broad sheet section. In case a U-Cheque is lost in transit then the U- Cheque issuing accounting unit issues a certificate in lieu of lost U-Cheque. The receiving Accounting Unit passes necessary entries in his U-Cheque cash book on the basis of this certificate.

The recoveries made on behalf of other accounting units and material returned to stores is settled through U- Cheque.

U-Cheque books are treated in the same way as the Bank cheque books in regard to the record and custody. The record of receipt and issue of U-Cheque books is maintained by Broadsheet section. The blank U-Cheque books remain in the custody of AO Broad sheet and are issued to accounting units on receipt of requisition. The accounting Unit on receipt of U- Cheque book check the same and enter in the register giving reference of each U- Cheque book.

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Revenue Accounts

Ans 1 (a) As per CC 52/2017 dt 15.11.2017, The load shall be computed as per Reg- 4.5 of supply code-2014. The following standard wattage ratings will be adopted for assessing the connected load of DS/NRS/SP consumers, if actual rating is not specified by the consumer.

Category	Light point	Fan point	Wall socket	Power socket(Single phase)	Air Conditioner
DS	Actual or 40 Watts (half to be counted)	Actual or 60 Watts (one third to be counted)	Actual or 60 Watts (one fourth to be counted)	Actual or 1000 Watts (one fourth to be counted)	Actual or 2500 Watts (half to be counted)
NRS/SP	Actual or 40 Watts (all to be counted)	Actual or 60 Watts (all to be counted)	Actual or 60 Watts (one third to be counted)	Actual or 1000 Watts (half to be counted)	As per name plate(all to be counted)

Notes:

a) Three phase power sockets for NRS/ SP purposes shall be taken as 6 kw each and half of the no. of sockets shall be counted.

b) Any fraction of lamp / fan/socket/ AC shall be-counted as one.

c) Either the standard wattage of the electric switch/plug/power plug or the load actually connected to such electric switch/plug/power plug shall be considered for calculating the connected load.

d) In case a single switch is used for controlling more than one lamp/appliance, the sum of the total capacity of all the lamps/ appliances shall be taken into account for computing connected load.

e) The load of air conditioners/AC packages/centralized AC systems bearing ISI mark/star labeled shall be taken as per their nameplate. For non- standard 1.5 ton window/split air conditioners, the load of each shall be taken as 2.5 kW.

Ans 1(b) As per CC 56/2017 dt 29.11.2017, Procedure for lodging of complaint(s) (Clause-5 of CCHP).

(1) (i) The aggrieved consumer shall submit his complaint to the Nodal Officer of the appropriate Committee, clearly stating ;

a) the name and address of the consumer, consumer account number, telephone/mobile number and email address, if any ;

- b) the name of the Distribution Licensee's (PSPCL's) office viz sub-division to which the complaint pertains ;
- c) brief description of the complaint alongwith copies of the relevant supporting documents, if any
- d) the relief prayed for ;
- e) that the same complaint is not pending or already decided by any other court, authority, or forum.

ii. The Committee may seek any additional information and details from the complainant.

iii. Before submitting a complaint involving monetary dispute, the consumer shall be required to deposit following amount pending disposal of any dispute between him and the Distribution Licensee (PSPCL) and attach a copy of the receipt with the complaint:

a) Disputed current electricity bill amount (covered under Reg.35 of Supply Code): payment as per Regulation 35.1 of Supply Code Regulations, as amended from time to time.

b) cases other than that covered under (a) above: 20% of the disputed amount other than the current bill amount'

(2) complaints relating to interruption/failure of power supply shall be lodged by the consumers at the respective designated complaint centres of the Distribution Licensee (PSPCL) either in person or over the telephone. The same will be entered in a data base to be maintained at the complaint centres by an authorized official of the Distribution Licensee (PSPCL) who will give the complaint number to the complainant

(3) Other complaints of general nature shall be made in writing to the officer incharge of the sub-division in the format enclosed as Annexure-I.

Ans 2 (a) as per ESIM 25.2 Custody Of A&A forms:

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

a)	RA/ARA	Domestic, Non Residential and AP connections
b)	AE/AEE/XEN	All categories of connections except DS /NRS/ AP connections.
c)	Sr.Xen/ ASE (DS)	Large Industrial, Railway Traction, Street Light, single point supply connections and all other categories for loads exceeding 100 kW/kVA.
d)	SE/Dy.CE (DS)	Copies of A&A form of load/demand exceeding 1 MVA and upto 2 MVA and street lighting
e)	EIC/CE/DS	One copy of the A&A form relating to LS, RT and BS connections with connected load/ demand exceeding 2 MVA/ Power Intensive loads

2. Due arrangement should be made to ensure that the agreement and the documents are not allowed to be tampered or pilfered.

3. Documents and agreements relating to DS/NRS (LT) and AP connections up to 20 kW may be kept in lots of 50 duly indexed in separate files.

4. Documents and agreements for SP, MS/BS and DS//NRS (21-100kW/kVA) connections may be kept in lots of 25 duly indexed in separate files.

5. Documents and agreements for all loads exceeding 100 kW/kVA be kept in separate files.

Ans 2(b) As per ESIM 25.6 Stock Taking: In order to ensure that all the consumer cases as well as the agreement and allied documents are available, stocktaking shall be carried out periodically.

1. Stock taking of consumer cases/agreements for DS, NRS and AP Connections shall be carried out once in two years (50% each year) preferably in the month of October.

2. Stock taking of consumer cases/agreement for the rest of the consumers should be carried out annually preferably in the month of September.

3. If as a result of Stocktaking any of the agreement/consumer case is found missing, report shall be made to the Sr.Xen/ ASE (DS). For cases pertaining to LS/MS / BS / RT and Street Lighting report shall also be made to the Dy.CE/ SE(DS) or EIC/CE(DS) i.e. authority competent to sanction the load. Besides fixing responsibility and proceeding against the delinquent official/officer all out efforts should be made to reconstruct the consumer case and also to get fresh A&A form signed from the concerned consumer within a period of three months.

4 In order to check and enforce this provision, Sr.XEN/ASE (DS) shall particularly see during his routine tours and also during annual inspection that these instructions are meticulously followed. Any breach in the observance of these instructions should be reviewed seriously and suitable steps be taken to avoid its recurrence.

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Ans 3 (a) As per CC 50/2016 dt 8.11.2016

After submission of audit note by the Audit party in the sub division regarding arrears to be debited to the consumer accounts and amount pertaining to the audit period, AEE/AE may or may not accept it after discussions with the Audit Officer. In case of any divergent view between the Audit and the field officers, the Committees as per ESIM instruction no. 110 shall decide such cases (whether the amount as worked out by Audit is chargeable or not) as per revised financial powers to the Committees given as under:-

Sr.No.	Authority to approve	Amount Involved
1.	Committee consisting of Addl. S.E/Sr.Xen/DS concerned as Chairman along with AO/Field and concerned Xen/AEE/DS	Upto Rs.25000/-
2.	Committee consisting of Deputy CE /SE /DS concerned as Chairman along with Deputy CAO/Deputy CA and Addl.SE/Sr.Xen/Sales dealing with concerned Circle.	Above Rs. 25000/- and upto Rs. 1,00,000/-
3.	Committee consisting of EIC/CE/DS concerned along with CAO/CA of Finance and Deputy CE/Sales of Commercial Wing.	Above Rs. 1,00,000/-

After decision of disputed cases "pertaining to Audit period" by the above Committees and debiting the consumer accounts, if challenged by the consumer shall be dealt by the Dispute Settlement Committees as per their Financial Powers defined vide CC No. 40/2016 dt. 09.09.2016.

Ans 3(b) As per ESIM 57.2 Direct Supply to DS consumers may be given under following conditions:

1. Whenever meter is reported burnt/defective by any domestic consumer direct supply shall be allowed by the Lineman on duty at the complaint centre. After restoration of supply, the lineman shall issue 'Direct Supply' order for which a bound Order book having copies in triplicate shall be made available at all the complaint centres by the Divisional Office. The order book shall be issued direct to the lineman and its record maintained in the Divisional Office.
2. The Lineman on duty will record day and time of giving direct supply alongwith other information and will also simultaneously get consent of the consumer on the 'Direct Supply' order that he will deposit necessary charges which may be debited to his account by the PSPCL through his electricity bill. The lineman shall hand over first copy of the 'Direct Supply' order to the consumer immediately thereafter. The 2nd and 3rd copy of the order book shall be handed over to the JE Incharge of the area on the very next day for submission of his complete report. The JE shall check the meter thoroughly and give his complete report regarding reasons of burning of damage to the meter. The 2nd and 3rd copy of the order book duly filled in shall be handed over by the JE to the SDO/RA on the next working day for further action in the matter to replace the meter.
3. The JE shall get the meter replaced immediately and shall also record total time on the MCO for which supply of the consumer remained direct. After effecting the MCO, the same shall be returned to the RA for debiting the required charges to the consumer's account through SC&A register. After making all the entries in the 2nd and 3rd copy of direct supply order, the 2nd copy shall be pasted in the Sundry

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Register and cross entry made on the MCO. The 3rd copy shall be returned back to JE for pasting in the job order book for reference and record.

4. It shall be the sole responsibility of the lineman to keep 'Direct Supply' order book intact/ complete. In the event of completion of a order book, the same shall be deposited with the Divisional Office and new book got issued by the Lineman. It shall also be sole responsibility of the lineman to ensure availability of the direct supply order book at the complaint centre. In the event of transfer of a lineman from one complaint centre to another he shall hand over his order book to his successor. A handing over note shall, however, be recorded in the order book duly countersigned by the JE Incharge.

5. The order book shall be got printed by the Sr.XEN/Addl.SE/DS as per format (Appendix-II/Annexure-32). Each book shall carry Sr.No. having 100 leaves in triplicate. Each leaf of the book shall carry machined No. The complete record regarding issue/ receipt of Order book to/from lineman shall be maintained in the Divisional Office.

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Ans 4(i) As per ESIM 84.16 The beat mapping of the consumers in each division shall be done by the Outsourced Agency and stickers shall be fixed on the MCB/meter indicating the consumer name, account no., address. The soft copy and hard copy of the beat mapping shall be handed over by the Outsourced Agency to PSPCL. The AE/AEE/XEN(Op) shall verify the correctness of the beat mapping. The Outsourced Agency shall also carry out the completeness of address with land mark if any. They shall point out corrections in feeders/transformer/ledgers if found actually not correct. Operation sub divisions shall provide the necessary support for this and shall also carry out the necessary corrections in the master record of the consumers based on the same.

Ans 4(ii) As per ESIM Annexure to section IV General condition of tariff, **Point of Supply**, Unless otherwise approved by the Commission, the tariffs shall be applicable to supply at single point and at voltage specified in the Supply Code 2014. Supply at other points and/or other voltages shall be billed separately, if otherwise permissible.

Ans 4 (iii) As per ESIM Annexure to section IV General condition of tariff, **20. Rounding-off Energy Bill**, Consumption charges i.e. both demand and energy charges including surcharges, rebates, octroi (if applicable), meter/MCB rentals, electricity duty as well as total energy bill (net as well as gross) shall be rounded-off individually to the nearest rupee by ignoring 1 to 49 paise and taking 50 to 99 paise as one rupee. Thus the amount mentioned in the bill shall be in whole rupee. The net amount payable in all electricity bills shall be rounded-off to the nearest 10/- (Rupees ten) and difference due to rounding-off shall be adjusted in subsequent bills.

Ans 4 (iv) As per ESIM 41.7 D.T. METERING. DT meters may be provided in the first phase on all the urban Distribution Transformers for effective energy accounting and audit and in the second phase the DT meters shall be installed on Distribution Transformers catering the GSC / ISC loads in rural areas .

Ans 4 (v) As per Commercial Circular No. 47/2017 Dated: 10.11.2017 , NRS consumers running Marriage Palaces shall pay Annual Minimum Charges (AMC) @ Rs.1872 per kW/Rs.1683 per kVA/Rs.1719 per kVA of sanctioned load/demand for 9 months i.e. from 01.04.2017 to 31.12.2017 instead of Monthly Minimum Charges (MMC) of Rs.208 per kW /Rs.187 per kVA/Rs.191 per kVA per month.

Ans 4(vi) As per ESIM 74 INFRASTRUCTURE DEVELOPMENT FEE:
Infrastructure Development fee at the rate of rupees five for every hundred rupees shall be levied on the value of electricity consumed excluding any other levies or duties, as the case may be provided that the aforesaid fee, shall not be levied in those cases, which are exempted from the payment of electricity duty.
The ID fee will be deposited in the following account of PIDB which will be monitored by the Financial Advisor, PSPCL Patiala.

Beneficiary : Punjab Infrastructure Dev. Board (Elec.)

Bank Name : HDFC Bank Sector-8C, Chandigarh

Account No : 50100074016182

IFSC Code : HDFC0000107

Branch Code : 107

Ans 5 (a) In order to promote the diversification of agriculture the connections of Dairy farming, Fish farming (exclusive), Goat farming and Pig farming categories, which are covered under relevant schedule of Industrial Tariff shall be billed to the consumer under AP metered tariff subject to payment of advance monthly subsidy (**difference of Industrial tariff and AP metered supply tariff**) by the State Government. This aspect shall be taken care by the office of Financial Advisor, SE/ Dy.CE /Billing as well as EIC/CE/ARR&TR of the PSPCL and they shall ensure that requisite subsidy is timely claimed from the Government of Punjab as per directive of Hon'ble PSERC.

Ans 5(b) As per ESIM no 17,. The Demand Notice shall specify:

- (a) Service Connection Charges or Security (works) and/or balance Security (consumption), if any, required to be deposited by the applicant as per Regulation 9 and 14 of Supply Code-2014 regulations;
- (b) the details of works including service line to be undertaken by the Distribution Licensee for providing electricity connection;
- (c) other terms required to be accepted by the applicant under Regulation 8.8 of Supply Code-2014 regulations;
- (d) submission of NOC by the applicant, as per statutory requirements, wherever applicable;
- (e) submission of Electrical Contractor's Test Report by the applicant; and
- (f) any other compliance to be made by the applicant.

As per ESIM 17.2 The Demand Notice shall be issued by the PSPCL within:

- a) 7 working days of receipt of application in case of LT supply.
- b) 15 days of receipt of application in case of HT supply up to 11 kV.
- c) 30 days of receipt of application in case of HT/EHT (33 kV and above) supply.
- d) 10 working days of receipt of Commission's approval in a case covered under Regulation 8.1(c) of the Supply Code-2014.

After compliance of Demand Notice, the seniority shall be determined on the basis of date of receipt of test report and deposit of Service Connection Charges/ Security (works). Where compliance of Demand Notice is made on the same day by more than one applicant, their seniority shall be reckoned from the date of registration of application.

Ans 5(c) As per ESIM 18.2.2 AP consumers are required to comply with the following guidelines:-

- a. Delivery pipe should not be more than two feet above the ground level/water channel except for the consumers having an underground irrigation system.
- b. Bend used in the delivery pipe should not be sharp but of suitable curvature.
- c. Pump set should be installed on a levelled/cemented foundation in case of mono block or belt driven pump sets.

Consumers not complying with these standards are liable to pay surcharge as per General Conditions of Tariff.

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SAS Part -1 7/2018

Model Answer 1(a)

Role of Finance Section and legal section in departmental disposal of Business as per Business Conduct Regulation is as under-

Finance Section

- i) The Finance Section of the Board /PSPCL shall be consulted before the issue of orders relating to proposals which affects the funds of the Board. No section shall, without previous consultation with the Finance Section, authorize any order (other than orders pursuant to any general delegation of powers made by the Board) which;
 - a) Either immediately or by their consequent re-percussions will, in any manner, affects the funds of the Board;
 - b) Relate to the number, grading or cadre of posts or the emoluments or other conditions of service or posts involving financial implications;
 - c) Involving proposal for abandonment of revenue or involving an expenditure for which no provision has been made in the budget.
- ii) No appropriation shall be made by any section other than Finance Section, except in accordance with such general delegation as the Board may have made.
- iii) The views of the Finance Section shall be brought on to the permanent record of the section to which the case relates and shall form part of the case.
- iv) The Finance Section may prescribe cases in which its assent may be presumed to have been given.
- v) The Finance Section may issue instructions to govern to financial procedure in general in all sections and to regulate the business of the Finance Section and the dealings of other section with the Finance Section.

Legal Section

Whenever it is proposed: -

- i) to issue statutory regulation, notification or order or,
- ii) to sanction under a statutory power, the issue of any regulation, by law, notification or order by a subordinate authority or,
- iii) to submit to Government any draft statutory regulation, notification or order for issue by them, the draft shall be referred to the Legal Section for opinion and advice.

All Sections shall consult the Legal Section on,

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- a) The construction or statues, Acts, Regulations and Statutory Regulations, orders and Notifications;
 - b) any general legal principals arising out of any case and;
 - c) the institution or withdrawal of any prosecution or any other legal proceedings at the instance of any section.
- 2) every such reference shall be accompanied by an accurate statement of the facts of the case and the point or points on which the advice of Legal Section is desired.

Model Answer 1(b)

As per clause (34) of the Articles of Association of PSPCL, the quorum for a general meeting of the company shall be five members Present in person. No business shall be transacted at any general meeting unless a quorum of members is present at the time when meeting proceeds to business.

In the event that within half an hour from the time appointed for holding a General Meeting quorum is not present, the meeting

- (a) if called upon the requisition of members shall stand dissolved.
- (b) in any other case shall stand adjourned to the same day in the next week at the same time and place (or if such day is holiday, on the next working day).

If at such adjourned meeting, quorum is not present within half an hour from the time appointed for holding the meeting, the members present shall constitute the quorum.

Answer1(c)

Objects incidental or ancillary to the attainment of the main objects are-

- (1) To obtain, maintain and comply with licenses, charters, concessions etc.
- (2) Borrowing power.
- (3) To acquire and lease property.
- (4) To acquire business/ companies.
- (5) To generate and conduct etc. electrical energy.
- (6) To acquire Know -how etc.
- (7) To undertake research development and training.
- (8) To sell transfer, or otherwise dispose of immoveable property etc.
- (9) To invest money.
- (10) To undertake joint ventures.
- (11) To provide for welfare of employees.
- (12) To sell transfer, or otherwise dispose of movable property.
- (13) To enter into contracts.

- (14) To establish business practices, conditions of supply etc. , and agencies etc.
- (15) To subscribe for shares.
- (16) To create funds, provisions, etc .
- (17) To open accounts in bank.
- (18) To acquire and sell part of companies.
- (19) To carry on consultancy services.
- (20) To promote and take-over other companies.
- (21) To act as an entrepreneur on behalf of Central or State Government.
- (22) To advance money.
- (23) To collect and use information.
- (24) To carry on other business for the optimum utilization of assets.
- (25) To carry on convenient business.
- (26) To employ, appoint, terminate, or retrench employees.
- (27) To advertise services.
- (28) To outsource or contract out any aspect of its activities.
- (29) To allow another person to undertake distribution.
- (30) To maintain books of accounts.
- (31) To peruse and defend cases/claims.
- (32) Internal audit and corporate governance.
- (33) To carry on the business of carriers by land etc.
- (34) To deal with goods etc. dealt with by subsidiaries.

Paper -3rd

SAS Part -1 7/2018

Model Answer 2(a)

Composition of micro and small enterprises facilitation council -

- 1) The Micro and Small Enterprise Facilitation council shall consist of not less than three but not more than five members to be appointed from among the following categories, namely:
 - a) Directors of Industries by whatever name called or any other officer not below the rank of such Director, in the department of the State Government having administration control of the small scale industries; and
 - b) One or more office-bearers or representatives of associations of micro or small industry or enterprise in the State; and
 - c) One or more representatives of the banks and financial institutions lending to micro or small enterprises; or
 - d) One or more persons having special knowledge in the field of industry, finance, law, trade or commerce.
- 2) The person appointed under clause (a) of sub section (1) shall be the chairman of the Micro and Small Enterprises Facilitation Council.
- 3) The composition of Micro and Small Enterprises Facilitation Council, the manner of filling vacancies of its members and the procedure to be followed in the discharge of their functions by the members shall be such as may be prescribed by the State Government.

Model Answer 2(b)

- (1) Whoever intentionally contravenes or attempt to contravene or abets the contravention of any of the provisions contained in sub-section (1) of section 8 or sub section (2) of section 26 shall be punishable-
 - (a) In the case of first conviction ,with fine which may extend to rupees one thousand, and
 - (b) In case of second or subsequent conviction, with fine which shall not be less than rupees thousand but may extend to rupees ten thousand.
- (2) Where a buyer contravenes the provisions of sect in 22, he shall be punishable with a fine which shall not be less than rupees ten thousand.

Model Answer 2(c)

With a view to facilitating credit flow to the MSME sector and enhancing the comfort –level of the lending institutions, the credit rating of MSME units done by reputed credit rating agencies should be encouraged.

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Banks are advised to consider these rating as per availability and wherever appropriate structure their rates of interest depending on the rating assigned to the borrowing SME units.

Model Answer 2(d)

The most important features of the consumer Protection Act, 1986 are:

- a) This the first legislation of its kind in as much as it provides for reliefs against different kinds of exploitation including defective goods, unsatisfactory, deficient services, restrictive and unfair trade practices.
- b) The Act provides for speedy and inexpensive *redressal* of grievances through three machinery at 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 the consumers.

Paper -3rd

SAS Part -1 7/2018

Model Answer 3

Answer: 3 (a). An Act to consolidate the laws relating to generation, transmission, distribution, trading and use of electricity by taking the following measures-

- Taking conducive measures to develop electricity industry
- Supply of electricity to all users
- Protecting consumer Interest
- Rationalization of electric tariff
- Transparency in policies regarding subsidies
- Promotion of efficient & environmentally policies constituted by Central Electricity Authority (CEA), Regulatory commissions & establishment of Appellate tribunal.

Answer: 3 (b). All aspects related to generation, transmission, distribution and supply of electricity which includes one or more of the following-

- Generating stations
- Transmission or main transmission lines
- Sub-stations
- Tie-lines Load dispatch activities
- Mains or distributing mains
- Electric supply lines

Answer: : 3(c) Distribution licensee means a licensee, authorized to operate and maintain a distribution system for supplying electricity to the consumers in his area of supply

Answer: 3(d) The Regional Load Dispatch Centre shall-

- Be responsible for optimum scheduling and dispatch of Electricity within the region, in accordance with the contracts entered with the licensees or the generating companies operating in the region.

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- Monitor grid operations;
- Keep accounts of the quantity of electricity transmitted through the regional grid;
- Exercise supervision and control over the inter-State transmission system.
- Responsible for carrying out real time operations for grid control and dispatch of electricity within the region through secure and economic operation of the regional grid in accordance with the Grid Standards and the Grid Code.

Paper -3rd

SAS Part -1 7/2018

Model Answer 4(a)

Every public authority shall—publish within one hundred and twenty days from the enactment of this Act,—

- (i) The particulars of its organization, functions and duties;
- (ii) The powers and duties of its officers and employees;
- (iii) The procedure followed in the decision making process, including channels of supervision and accountability;
- (iv) The norms set by it for the discharge of its functions;
- (vi) The rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions;
- (vii) a statement of the categories of documents that are held by it or under its control;
- (viii) The particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof;
- (ix) A statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public;
- (x) A directory of its officers and employees;
- (xi) The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations;
- (xii) The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made;
- (xiii) The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes;
- (xiv) Particulars of recipients of concessions, permits or authorizations granted by it;
- (xv) Details in respect of the information, available to or held by it, reduced in an electronic form;
- (xvi) the particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use;
- (xvii) the names, designations and other particulars of the Public Information Officers;
- (xviii) such other information as may be prescribed and thereafter update these publications every year;

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Model Answer 4(b)

Certain intelligence and security organisation specified in the second Schedule, are exempted from providing information excepting the information relating to the allegation of corruption and human rights violation.

Model Answer 4(c)

If a person is unable to make request in writing, he may seek the help of the Public Information Officer to write his application and the Public Information Officer should render him reasonable assistance. Where decision is decided to give access to sensorily disabled person to any document, the IPO, shall provide such assistance to the person as may be appropriate for inspection.

Model Answer 4(d)

If the first appellate authority fails to pass an order on the appeal within the prescribed period or if the appellant is not satisfied with the order of the first appellate authority, he may prefer a second appeal with the central Information Commission within ninety days from the date on which the decision should have been made by the first appellate authority or was actually received by the appellant.

Model Answer 4(e)

Where an application is made to a public authority requesting for an information,—

- (i) which is held by another public authority; or
- (ii) the subject matter of which is more closely connected with the functions of another public authority, the public authority, to which such application is made, shall transfer the application or such part of it as may be appropriate to that other public authority and inform the applicant immediately about such transfer:

Provided that the transfer of an application pursuant to this sub-section shall be made as soon as practicable but in no case later than five days from the date of receipt of the application.

Paper -3rd

SAS Part -1 7/2018

Model Answer 5

- 5(a) As per clause 11 of Purchase Regulation, the terms and conditions of the schedule E of purchase Regulation shall be relaxed/modified with the approval of next higher authority subject to the condition that the same do not violate or are not incongruous with any other provision of the of Purchase Regulation or any other Rules/Regulations and instructions of the Board on the subject.
- 5(b) Competent Authority to approve purchase case of Rs 2 crore in case less than three tenders are received under open tender system as per explanation given below DOP Sr no **47&48** is WTDs.
- 5(c) The minimum amount after which e-tender process of procurement is to be followed is Rs 5 lacs.
- 5(d) Competent Authority to approve amendment in works contract without any additional financial liability where work order was placed with the approval of BODs as per works regulation is 23(1) is Chief Engineer concerned
- 5(e) Competent Authority to approve extension in time for the completion of work in case original work was issued with the approval of works committee as per works regulation 23(iv)a is works committee itself.
- (5f) Competent Authority to approve purchase proposal of Rs 10 crore as per clause 8 (b) of Purchase Regulation, in case of

- | | | | |
|---|----------------|---|-----|
| A | Open Tender | - | WTD |
| B | Single Tender | - | WTD |
| C | Limited Tender | - | WTD |

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SOLUTION TO Q no. 1

PART i

'Honorarium' means a recurring or non-recurring payment granted to a Board employee from the Board Funds as remuneration for special work of an occasional nature or intermittent character.

- Note 1. No honorarium should be paid in respect of any work can fairly be regarded as part of the legitimate duties of the Board employee concerned.
- Note 2. It is one of the liabilities of Board employees to have to work outside office hours in exceptional times and circumstances. No honoraria should ordinarily be given on this account, but continues working out of office hours may justify a claim to honoraria or to special pay.
- Note 3. No honoraria should be paid to Board employees for attending meetings of the Board and Committees financed wholly or partly from Board revenues.
- Note 4. No honorarium should be granted to Gazetted Officers engaged on work in connection with the setting up to Companies, Corporations, etc., which forms a part of their normal duties even if they work beyond office hours.

PART ii

'Active Service' for the purpose of pension, includes besides time spent on duty :-

- (i) Earned leave not exceeding 120 days in ordinary cases and 180 days in the case of sick leave or leave preparatory to retirement in any one spell of leave taken under Regulation 8.52.
- (ii) Time spent on the voyage to India by a Board employee who is recalled to duty before the expiry of any recognised leave out of India provided his return to duty is compulsory.
- (iii) The period of absence from India of a Board employee deputed or detained out of India on duty.

Note: Disability leave under Regulation 8.57 is included in 'Active Service'.

PART iii

'Ministerial employee' means a Board employee belonging to the Punjab State Electricity Board Ministerial Services Class III, whose duties are entirely clerical, and any other class of Board employees specially defined as such by general or special order of the Board.

Note: Those members of Class II Service whose duties are predominantly clerical, shall be classed as Ministerial employees for the purpose of this regulation.

SOLUTION TO Q no. 2

PART i

Combination of study leave with leave of other kinds:

- (1) Study leave may be combined with other kinds of leave but in no case shall the grant of this leave in combination with leave other than extra-ordinary leave involve a total absence of more than twenty eight months from the regular duties of the Board employee.
- (2) A Board employee granted study leave in combination with any other kind of leave may, if he so desires, commence his study before the end of the other kind of leave but the period of such leave coinciding with the course of study shall not count as study leave.

Note: The limit of twenty-eight months of absence prescribed in sub-regulation (1) includes the period of vacation.

PART ii

CASUAL LEAVE

1. Casual leave may be granted to Board employees for short periods by the authorities specified in Appendix-6 or by the authorities mentioned in the Annexure to this Appendix, subject to the conditions therein stated, as follows:-
 - (1) Scale: Casual Leave will be admissible as follows:-
 - (i) To employees with 20 years service or less -----15 days.
 - (ii) To employees with over 20 years service -----20 days.
 - (iii) To all women employees, irrespective of their length of service-----20 days.
 - (2) **How Calculated:** From the date of which an employee completes his 20th years of service, as the case may be, he will be given leave in that year according to the next higher scale. Thus if an employee completes 20th years service on the 30th April, 1972, he will be entitled to 20 days casual leave for the entire year 1972. Length of service will be assessed as in Note 2 below Regulation 8.52 of P.S.E.B. Main Services Regulations Vol.1.Part 1.
 - (3) **Accounting of Casual Leave:** The casual leave account will be maintained annually from the first of January to 31st of December. All casual leave accounts will be closed on the 31st December and new accounts opened on the 1st of January, following, irrespective of the fact that an official takes a spell of casual leave which includes the last few days of December, and the first few days of January. Thus if an official takes casual leave from the 26th December, 1972 to 5th January 1973, the period 26th December to 31st December will be debited to his leave account for the year 1972 and the period 1st January to the 5th January, 1973, will be debited to his leave account for the year 1973.

SOLUTION TO Q no. 3

PART i

TRAVELLING ALLOWANCE FOR JOURNEY ON RE-CALL FROM LEAVE.

If a Board employee is re-called from leave not exceeding 120 days and is posted at a station other than his old station from which he proceeded on leave, he along with his family members is entitled to Travelling Allowance to the new station of posting either from the place from which he is re-called from leave or from his old duty station, as the case may be. But he can claim transporting charges for personal effects only from his old station of duty to the new station of posting.

If a Board employee is re-called from leave exceeding 120 days and is posted at station other than his old station from where he proceeded on leave, he along with his family members is entitled to Travelling Allowance and transportation charges of personal effects either from the place from which he is re-called from leave or from his old station of duty, as the case may be.

PART ii

PREFERRING OF FALSE TA CLAIMS

Preferring by Board employee of false Travelling Allowance claims is strictly deprecated. In the following categories of cases relating to false drawal of 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.

PART iii

CONVEYANCE ALLOWANCE.

A competent authority may grant, on such conditions as it thinks fit impose, a monthly conveyance allowance to any Board employee who is required to travel extensively at or within a short distance of 8 KM from his headquarters. Temporary absence from the headquarters, whether on casual leave, official duty or joining time shall not stand the way of grant of monthly conveyance allowance, provided the concerned Board employee produces a certificate to the effect that he continued to maintain the means of conveyance, for which conveyance allowance is paid during such temporary absence.

SOLUTION TO Q no. 4

PART i

SUSPENSION

(1) The appointing authority or any other authority to which it is subordinate or the punishing authority or any other authority empowered in that behalf by the Board by general or special order, may place an employee under suspension:

- (a) where a disciplinary proceeding against him is contemplated or is pending; or
- (b) where a case against in respect of any criminal offence is under investigation, inquiry or trial;

Provided where the order of suspension is made by an authority lower than the appointing authority or any other authority empowered in that behalf by the Board, such authority shall forthwith report to the appointing authority the circumstances in which the order was made.

PART ii

ORDERS AGAINST WHICH NO APPEAL LIES

Notwithstanding anything contained in this part no appeal shall lie against:-

- (i) any order made by the Board;
- (ii) any order of an interlocutory nature or of the nature to step-in-aid of the final disposal of a disciplinary proceedings other than an order of suspension;
- (iii) any order passed by an inquiring authority in the course of an inquiry under Regulation 8.

PART iii

- a) 2
- b) 14
- c) 78
- d) 91
- e) 107

SOLUTION TO Q no. 5

PART i

EMOLUMENTS:- Except where otherwise expressly provided "Emoluments" means "pay, leave-salary or subsistence grant" as defined below and any remuneration of the nature of pay received in respect of Foreign Service.

- (i) **PAY-**(a) the basic pay, that is drawn monthly by a Corporation employee in the scale of pay of the post held by him, or to which he is entitled by reason of his position in a cadre; and
(b) includes any other emoluments which may specifically be classed as part of pay by the competent authority.
- (ii) **LEAVE SALARY:-** means the monthly amount paid by the Corporation to a Corporation employee on leave.
- (iii) **SUBSISTENCE GRANT:-** means a monthly grant made to a Corporation employee who is not in receipt of pay or leave salary.
- (iv) **FOREIGN SERVICE:-** means service in which a Corporation employee receives his pay with the sanction of the Corporation from any source other than the revenues of the Corporation.

PART ii

'FAMILY' means:-

- (i) in the case of a male subscriber, the wife or wives and children of subscriber and the widow or widows and children of a deceased son of the subscriber:

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased, under the customary law of the community to which she belongs, to be entitled to maintenance, she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these regulations relate, unless the subscriber subsequently indicates by express notification in writing to the Accounts Officer, that she shall continue to be so regarded;

- (ii) in the case of a woman subscriber, the husband and children of a subscriber and the widow or widows and children of a deceased son of the subscriber:

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Provided that if a subscriber by notification in writing (through DDO/Head of office) to the Accounts Officer expresses her desire to exclude her husband from her family, the husband shall henceforth, be deemed to be no longer a member of the subscriber's family in matters to which these regulations relate, unless the subscriber subsequently cancels formally in writing, her nomination in question so excluding him.

Note 1 "Children" means "Legitimate Children" of the subscriber.

Note 2 An adopted child shall be considered to be a child when the Accounts Officer, or if any doubt arises in the mind of the Accounts Officer, the Legal Advisor of the Corporation, is satisfied that under the personal law of the subscriber adoption is legally recognized as conferring the status of a natural child.

When a person has given his child in adoption to another person and if, under the personal law of the adopter adoption is legally recognized as conferring the status of natural child, such a child should for the purposes of these regulations, be considered as excluded from the family of the natural father.