

Model Solution to Question-1st:-

- (a)- As per Chart of Accounts Account code 28.401 relates to "Amounts recoverable from employees". Any excess payment of salaries, TA and the expenses/losses etc. recoverable from employees are recorded in this account. Recoveries made from employees through salary/cash deposit are credited to this account.

In case credit Balances have been found more than the debit balance these could be due to reasons that excess recovery has been made from employees or amount recoverable from employees not debited to this account but recoveries made, or due to any misclassification.

In case of excess recovery than the debited amount, refund could be given to concerned employee after proper verification. However, in case of non debit of recoverable amount or any misclassification refund could not be given but requisite correction should be made in accounts.

(b)

Amount(In Rs.)	Rate of depreciation(%)	FY	Depreciation(In Rs.)
100000	5.28	2006-07	5280
100000	5.28	2007-08	5280
100000	5.28	2008-09	5280
100000	5.28	2009-10	5280
100000	5.28	2010-11	5280
100000	5.28	2011-12	5280
100000	5.28	2012-13	5280
100000	5.28	2013-14	5280
100000	5.28	2014-15	5280
100000	5.28	2015-16	5280
100000	5.28	2016-17	5280
100000	5.28	2017-18	5280
100000	2.05	2018-19	2050

As per new policy of depreciation wef 1.4.2017, assets are to be depreciated upto 90% of the original cost after taking 10% as residual value provided that remaining depreciable value as on 31st March of the year closing after a period of 12 years from date of commercial operation/put in use of the asset shall be spread over the balance useful life of the asset.

So in this case upto 2017-18 depreciation will be provided @5.28% whereas from 2018-19 depreciation will be provided @2.05%.

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(C) As per chapter XI of CEFA Financial aid to contractor is admissible in following cases:-

1. Advance payment: For work done but not measured
2. Secured Advance: For material brought at work site

Financial aid against the pending Bill cannot be made. However, Advance payment for work executed but not measured could be allowed on the certificate of an officer not below the rank of SDO that not less than the quantity of work paid for has actually been done..

(D) Important instructions for maintenance of register of initial (Works) Accounts in CEFA provide that on the occasion of transfer of the subordinate in-charge of work the IWR used by him should be closed by him. The second copy should be deposited in the Divisional office for safe custody. Set of new form should be opened by the successor. The drawl of material should be indicated in the first month's column as drawl of material from date of start of work to date of transfer of JE. This should be done not only for principal items bur also for petty items.

So, in this case use of IWR of predecessor by the successor JE is not in order.

Model Solution to Question-2nd:-

- (a) As per Chart of Accounts and as per chapter 56 of Material Accounting Manual the value of unused material at the end of Financial Year is adjusted in DS divisions in the account of march every year with details of material on the back of JV by debiting the account head 22.640/22.650 (Material at site account for capital/O&M works respectively) per contra credit to work concerned. This entry is reversed in the accounts for April every year.

Event	Debit	Credit
Adjustment for material lying unused on works at end of FY	22.640/22.650	Relevant Revenue Expense Heads/ Capital works-in-progress Account.

Above entry is reversed in April next year as under:-

Event	Debit	Credit
Reversal of above entry in April next year	Relevant Revenue Expense Heads/ Capital works-in-progress Account.	22.640/22.650

- (b) In Chart of Accounts, as per Guidelines to use the Chart of Accounts, in Account code 16.2 Fixed assets which are identified for retirement and subsequently retired and therefore decommissioned are recorded/accounted for in account code 16.2. Both the cost of such assets (from the relevant account in Group 10 or 11) and provision of depreciation (from relevant account in group 12 or 13) is transferred to this account so that this account represents written down value. No further depreciation is charged on such assets.
- (c)
- (1) **Provision for obsolescence:-** As per BAPP 4.5 provision is to be made every year to cover the loss arising from technological obsolescence to the extent such loss has been determined, in respect of fixed assets in use, construction stores or operating stores in stock and assets under construction. Such provision is treated as a charge against the revenue for year.
 - (2) **Exchange of Assets:-** As per 1.2(2) of BAPP part-2 Where an assets is exchanged for another assets, the asset surrendered is deemed to has been disposed off at its fair market value. Gain or loss based on the fair market value is accounted for in the normal course. The cost of assets acquired in exchange is deemed to be the fair market value of the asset surrendered plus any additional consideration given or minus any additional consideration received.

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(4)

(d) As per Accounts circular no. 10/2017 Amount of GST (SGST/CGST/IGST) collected by person on supply/sale of any type of Goods and while making the payment/depositing with GST authorities, the same is debited to following account codes:-

46.990 SGST- Liability for Goods and service Tax

46.991 CGST- Liability for Goods and service Tax

46.992 IGST- Liability for Goods and service Tax

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Departmental Accounts Examination for SAS part-1 – Session 7/2019

Model Solution for Paper 1st-(Works and store Accounts)

Model Solution to Question-3rd:-

(a) As per chapter 32 of "Material Accounting Manual" valuation of Material which is returned from Works is done as under :-

1. Material returned from works against SRW shall be valued at the issued rate applicable for the month in which the material is returned.
2. Scrap returned is valued at standard rate fixed by the appropriate authority. Where standard rate is not fixed rate is determined by the officer incharge of the store in accordance with the instructions/guidelines issued by pspcl.
3. Dismantled material returned in good and reusable condition is valued at the rate assigned in SRW.

(b) AS-2 Net Reasiable Value means the estimated selling price in ordinary course of business; less estimated cost of completion and estimated cost necessary to make the sale. Net reasiable value is estimated on the basis of most realiable evidence at the time of valuation. Estimation of net reasiable value also takes into account the purpose for which the inventory is held.

Estimation of net reasibale Value:- The net realizable value of the material and other supplies held for use in production of finished goods is estimated as under:-

1. If finished product in which raw material and supplies are used is sold at cost or above cost then the estimated reasiable value of,raw material and supplies is considered more than its cost.
2. If finished product in which raw material and supplies are used is sold below cost then the estimated realizable value of raw material or supplies is equal to replkacement price of raw material or suppliues.

- (c) Outstanding credit items under suspense account heads like Deposits and purchases are to be scrutinised and such credit balances which have remained unclaimed for period more than 3 years are to be cleared through JV by credit to account code 62.912 "sundry credit balances written back". Such credit items which have been written back should not be refunded without specific sanction of CAO/CFO.

Items outstanding under Misc Advance accounts or other receivable/recoverable amounts should not be cleared from suspense accounts without write off sanction of competent authority.

- (d) As per Basic Accounting Principles and policies no. 3.4 No provision need to be made for the depreciation in the market value of securities held by pspcl as investments since it would be a fair assumption in case of such securities that the securities would be held till maturity when full value of the security would be realized. However there may be securities in respect of which such assumptions about holding till maturity does not hold good. No provision shall be created even in such case for depreciation in the value of investments. Similarly no provision for any appreciation in the market value of investment shall be made by pspcl.

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Departmental Accounts Examination for SAS part-1 – Session 7/2019
Model Solution for Paper 1st-(Works and store Accounts)

Model Solution to Question-4th:-

(a) As per accounts circular No.13/2015 following accounting entries are to be recorded:-

Responsibility	Event	Debit	Credit	
Nodal office	Withdrawal of Cash/cheque from Sewak Machine	24.110(Cash)	Own S/D	23.3
			Other S/D of same Division	TWD
			S/D of other Division	46.944
	Deposit of receipts in Bank	24.501	Cash	24.110
	Dishonour of cheque	(-)24.501	Own S/D	(-)23.3
			Other S/D of same Division	(-)TWD
			S/D of other Division	(-)46.944
Sub Division of other Division	Receipt of Details from SEVAK Machine	28.943	Sundry Debtors collection Account	23.3
	Dishonour of cheque	(-)28.943	Sundry Debtors collection Account	(-)23.3

(b) As per point 6 of “Inter Unit Accounting Manual” Chapter-2 The IUT bill is to be verified/accepted for full amount and not in Part.

Action of Division “B” regarding issue of U-cheque valuing Rs.45000/- against IUT Bill of RS.50000/- is not in order.

(c) As per Chapter XXXV 35.10 of CEFA CEs and SEs may write off the actual loss of material upto extent of powers delegated to them provided that the FIR was lodged with the police and police investigation Report is not received from police department despite vigorous efforts made by SDO/Xens and provided further that :-

1. The theft is more than 3 years old.
2. The departmental investigation report reveals that no pspcl's employee is directly or indirectly involved or is responsible and
3. The loss does not disclosing a defect in system/rules the amendment of which is required the order of higher authorities.
4. The sanction of the next higher authority is obtained in each case
5. No write off will be sanctioned if the case relates to an audit/CPU para

(d) The bill needs revision as under:-

Particulars	Amount in Rs
Total Value of work done:-	75000.00
Less abatement @8%	6000.00
Net Value of Work done	69000.00
Less deduction of cost of material	35000.00
Gross payable	34000.00
Security Deduction@5% on 69000.00	3450.00
Net Payable	30550.00

Statutory Deductions have also been omitted in above Bill which need to be deducted now.

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Departmental Accounts Examination for SAS part-1 – Session 7/2019
Model Solution for Paper 1st-(Works and store Accounts)

Model Solution to Question-5th:-

(a) A- Direct Charges:-

1. Employee cost:- $5000 \times 12 = 60000$

2. R&M of vehicle:- $= 20000$

3. Petrol etc $8000 \times 12 = 96000$

B- Depreciation $500000 \times 9.50\% = 47500$

C- Total Expenditure for PSPCL work=

$$60000 + 20000 + 96000 + 47500 = 223500$$

Rate for PSPCL works : $223500 / 30000 = \text{Rs. } 7.45 \text{ per KM}$

D. Total Expenditure for Private work=

$$= 127.5\%(60000 + 20000) + 110\%(96000) + \text{Dep } 47500 + \text{Int. @ } 10\% (500000/2 + 20000)$$

$$= 102000 + 105600 + 47500 + 27000 = 282100$$

Rate for Private works : $282100 / 30000 = \text{Rs. } 9.40 \text{ per KM}$

(b) AS per chapter XI 11.6(b) of CEFA if at any time subsequent to the execution of a contract on a through rate basis the contractor desires, the issue of him for use on work, of material which exists in ppsl stocks but supply whereof by ppscl was not provided for in the contract, the material should not be issued except with the express authority of the Divisional officer who should specify in each case the rate to be charged for the material inclusive of delivery at the place where they are stored.

In this case express approval of Divisional officer was required so issue of material by work incharge is not in order.

(c) As per Chart of Accounts "Coding Scheme" is as under:-

The Account heads bear a five digit code, comprising of Account Group, Main Account, 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 digit along-with the third digit indicates the Main Account Code.
- (3) The fourth and fifth digits are used for coding sub accounts within each main Account code for an Account Head.
- (4) Main Account Code along-with the sub account code forms the specific Account Code for an Account Head.

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Ans. 1(A)

Energy Charges = 3403200 X 6.79	= 23107728
Fixed Chargers = 10920 X 210 X 12 X 29 (CC 23/18)	= 2186393
365	
Fuel Surcharge 3403200 X .11 (CC 2/19)	= 374352
	25668473
(-) H.T. rebate 3403200 X .30	1020960
	24647513
Meter rents	787
Total amount	24648300

Grace date 10.4.19 (Supply code Instruction) + 31.1(b)

Surcharge Chargeable after grace date being payment was made on 13/4/19

24648300 X 2% =

492966/-

(15 Marks)

Ans 1(B) As per clause No 35 of Supply code 2014 a consumer has following remedies if he receives the energy bill for excessive consumption.

A consumer shall effect full payment of billed amount even if it is disputed failing which the distribution licensee may initiate action treating it as a case of non payment. Provided that no action shall be initiated if such a consumer deposits under protest:

- An amount equal to the sum claimed from him ; or
- The electricity charges for each month calculated on the basis of average charge for electricity paid by him during the preceding six months, whichever is less, pending disposal of any dispute between him and the distribution licensee.

The distribution licensee shall after receipt of a complaint from a consumer in its notified office Decides on the billing dispute with in twenty four hours if no additional information is required.

If on examination it is found to be erroneous, a revised bill shall be issued to the consumer. If the amount paid by the consumer is in excess, such excess amount shall be refunded.

If the distribution licensee finds the bill to be correct, the consumer shall be intimated accordingly and shall be required to pay the balance amount if any along with additional charges for delayed payment from the due date initially stipulated in the bill.

In case the consumer is not satisfied with the decision of the distribution licensee, he may after effecting payment in terms of Regulation 35.1.1 of supply code 2014 seek redressal in accordance with the consumer complaint handing procedure &/or PSERC (forum & ombudsman) Regulation 2005 notified by the commission.

(5 marks)

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Ans 2(A)

		IN KW
10 No power sockets	10 X 6.000	30.000
3Q	2	
6 Nos power socket	6 X 1.000	3.000
1Q	2	
25 Nos Fans	25 X .060	1.500
1 No. Air Conditioners	15 Kw	15.000
10 Nos A. C.	10 X 2.500	25.000
2 Nos motors 7.5 BHP and		7.460
10 whichever is higher		
BHP	10 X .746	0.400
10 Nos light point	10 X 0.040	
1 No light point with		0.700
7 yard light of 100 watts each	7 X .100	
		<u>83.06 KW</u>

Maximum $\frac{83.06}{0.9} = 92.289$ KVA
(Contract Demand) 0.9

(8 Marks)

Ans.2(B) The detailed Instruction regarding deposit of collection into Bank and its responsibility centers are as under:-

03 deposit of collection into the bank		
RESPONSIBLE	ACTION	TIMING
Official handling cash	1. Prepare PAY-IN-SLIP (three copies) for the collection to be deposited into bank the next morning and place the same alongwith cash, cheques and demand drafts in the cash chest. Note: (1) separate pay-in-slips are to be prepared for: (i) Amount to be deposited in cash (ii) All cheques and demand drafts (DDS) drawn on the bank with which the depositing office has the collection account. (iii) All cheques/DDs drawn on all other local banks. (2) all uncrossed cheques and DDs should be crossed at the time of receipt. (3) detail of individual cheques and DDs should be provided on the back of pay-in-slips.	End of day
Official Handling Cash	2. take out pay-in slips prepared the previous evening and corresponding cash amount, cheques and demand drafts from cash chest. 3. enter the details of pay-in-slips in the remittance register and monthly remittances into bank statement (MRIBS) 4. Enter the details of pay-in-slips in the cash payment coloum of cash book. Enter the pay-in-slips no. In the Vr. Refrence coloum. Note: (CPVs are not to be prepared for pay-in-slips) 5. put up cash book, remittance register and pay-	Every morning

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Officer Incharge	in-slips to officer incharge/RA after getting them checked from UDC/Suppt.	Immediately
Official Handling Cash	6. check and attest entries in cash book and remittance register with the pay-in-slips, and return to official handling cash.	
	7. Deposit cash ,cheques and demand drafts into collection bank and collect two copies of the receipted pay-in-slips.	
	8. in case the bank refuses to give receipted pay-in-slips,get a provisional receipts for all deposits.	
	9. get the bank pass book updated. In case the bank follows the practice of providing daily statements, collect these from the bank.	Daily
Officer Incharge/RA	10. follow up with the bank to get receipted copies of pay-in-slips if not collected earlier.	
	11. where time taken by the official handling cash in returning to office or getting the receipted pay-in-slips is unusual, or where there is any suspicion. Contact the bank authorities to ensure that the cash has been deposited with the bank.	
<p>Notes:</p> <p>(1) Vehicle is to be used for carrying cash amounting to Rs. 5000/- or more.</p> <p>(2) Cash in hand at the end of each month will be kept minimum keeping in view requirement for establishment payments and temporary advances.</p> <p>(3) In addition to deposit of collections at year end, the balance of cash in hand is also to be deposited into bank and reduced to nil. As in the case of collections, a pay-in-slip is to be made for the deposit of balance of cash on the evening of the penultimate day of the month. The procedure for deposit of balance of cash in hand into bank would be identical to that for collections. In addition to the above the Drawing and Disbursing Officer is also to give a certificate of nil balance of cash in hand which would be attached to the monthly accounts.</p>		

(4 Marks)

Ans.2 (C) :- As per instruction No 16.2 of electricity Supply Instruction Manual 2018, competency of various officers to sanction loads (whether permanent or temporary) shall be as under:-

AE/AEE/XEN (DS)	Load/demand up to 100 Kw/Kva at LT/HT Supply voltage
Sr.Xen/ ASE (DS)	Load/demand exceeding 100 KW/KVA and up to 1000 kVA at HT Supply voltage.
SE/Dy.CE (DS)	Load/demand exceeding 1000 KVA & up to 2 MVA at HT Supply Voltage except for power intensive industries.

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CE/EIC(DS)

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

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

Note:- In case of projects seeking new connections/extension of load under one stop clearance system of Punjab Bureau of Investment Promotion, the load sanctioning authority shall be SE/DYCE of the PSPCL posted in PBIP.

(4 Marks)

Ans. 2(D)

Assessing officer
(As per section 126)
Appellate Authority
(As per section 127)

SE/DY.CEs/ Distribution of the respective circle.

Divisional Commissioners in whose
Jurisdiction the concerned premises is located

(4 Marks)

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Ans 3 A (i) As per clause 17 of general conditions of tariff (FY-2018-19) instructions regarding tariff for news paper printing presses in as under:-

Accredited news paper printing presses shall be treated as industrial premises and therefore the supply to these consumers shall be considered as industrial supply and shall be charged under relevant industrial tariff. However, the lighting load in the premises of accredited news paper presses shall be metered separately and charged as per rates under Schedule Non-Residential Supply.

(3 Marks)

Ans. 3 (A)ii As per schedule of tariffs SVIII.1 public lighting supply tariff is applicable for signalling system.

(3 Marks)

Ans.3 A(iii) As per clause 19 of general conditions of tariff (FY 2018-19) instructions regarding agricultural pumping supply is as under:-

- 1 All AP connections shall be released only after installation of minimum four star labeled motor and through meter.
- 2 Chaff cutters, threshers and cane crushers for self use shall be allowed to be operated on agriculture pumping supply connections.
- 3 The water from tube well shall be allowed to be used by the consumers only to irrigate the land in their possession.

(3 Marks)

Ans 3 A (iv) As per clause 22 of general conditions of tariff (FY 2018-19) instructions regarding use of electricity exclusively during night hours is as under.

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

- i) A maximum of 15% of the contracted demand can be availed beyond the night hours prescribed above.
- ii) A maximum of 10% of total units consumed during night hours in a billing period can be availed beyond the night hours prescribed above. However, ToD surcharge, as applicable, shall also be chargeable for this consumption during the peak-period, if any.
- iii) In case the consumer exceeds the %age specified in condition no. i above during any of the billing month, then fixed charge during the relevant billing month shall be billed as per normal rates of fixed charge applicable to the respective category.
- iv) In case the consumer exceeds the %age specified in condition no. ii above during any of the billing month, then entire energy consumption during the relevant billing month shall be billed as per normal rates of energy charge applicable to the respective category.
- v) In case the consumer exceeds the %ages specified in condition no. i and ii both during any of the billing month, then billing of such consumers during the billing period shall be done as normal consumers of relevant category.

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

vii) Other terms and conditions shall remain same as applicable to the respective categories as per the relevant Schedule of Tariffs.

(3 Marks)

Ans.3 A (v) As per clause 16.1 of general conditions of tariff (FY 2018-19) instructions regarding Defective MDI are as under:-

16.1.1 In case the MDI of a consumer becomes defective, the maximum demand shall be computed as under:
16.1.2 Higher of the average of maximum demands recorded during the preceding three months before the MDI became defective or the maximum demand of corresponding month of the previous year provided there was no change of load/demand thereafter, shall be adopted for billing purposes for the period the MDI remained defective.

16.1.3 If there was change of load/demand immediately before the MDI became defective, the maximum demand computed as above shall be adjusted on pro-rata basis.

16.1.4 In case of new connections where the previous reading record is not available the maximum demand shall be taken as 80% of sanctioned contract demand for billing purposes during the period MDI became defective.

(3 Marks)

Asn.3 (B) In case of any divergent view between the audit and the field officers for charging of amount to consumer to as per half margin the following committees shall decide such cases

Sr. No.	Authority to approve	Amount Involved
1.	Committee consisting of Addl.SE/ Sr.Xen/DS concerned as Chairman along with AO/Field and concerned Xen/AEE/ AE/DS	Up to Rs. 25,000/-
2.	Committee consisting of Dy.CE/SE/DS concerned as Chairman along with Dy.CAO/Dy.CA and Addl.SE/Sr.Xen/Sales dealing with concerned Circle.	Above Rs.25,000/- and up to Rs.1,00,000/-
3.	Committee consisting of EIC/CE/DS concerned along with CAO/CA of Finance and Dy.CE/Sales of Commercial Wing.	Above Rs.1,00,000/-

(5 Marks)

Ans. 4 (A) CC 24/19

The Consumers having CPPs/Co-Gen Plants shall pay fixed charges on 50% of the sanctioned contract demand or actual demand recorded during the billing cycle/ month (restricted to the sanctioned contract demand) whichever is higher.

Ans.4 (B) As per schedule of tariff S11.3.6

(5 Marks)

In case of rice-sellers, Ice factories, cold storage and stone crushers where the metering is done on 11 kv and the consumer has installed his own transformer, additional rebate of 3 paisa per KVAH shall be admissible over and above the voltage rebate admissible as per condition 13 of the general conditions of tariff.

Ans.4 (C) All consumers catered at 11 kv against specified voltage of 33/66 kv shall be levied surcharge @ 10% Exemptions from levy of surcharge (s) shall be as under

(5 Marks)

- (i) LS consumers existing as on 31/3/2010 availing supply at 33/66 kv but required to convert their system so as to receive supply at 132/220 kv will not be levied any surcharge related to supply voltage till such consumers request for change of their contract demand.
- (ii) DS/NRS/BS consumers existing as on 31/3/2010 catered at a voltage lower than specified in supply code 2014 will be liable to pay surcharge only in case of change in contract demand.

Ans. 4 (d) Terms and conditions for Drip/Sprinkler irrigation scheme and documents required for priority are as under:-

(5 Marks)

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

- i. Priority shall be allowed on a joint certificate from Divisional Soil Conservation Officer and Dy/Asstt. Director of Horticulture Pb.
- ii. The applicant shall submit an affidavit duly attested by 1st Class Magistrate to the effect that in case he is found to be using the tube-well connection for any other purpose, the same shall be liable to be disconnected without notice.
- iii. The material for Drip Irrigation / Sprinkler System shall be ISI marked and the purchase of equipment shall be done through demand draft with valid receipt which will be submitted by the applicant to PSPCL. The material shall be duly tested / approved by National Testing House / any other Agency / Govt. approved Agency or duly tested and recommended and approved by PAU, Ludhiana and Punjab Small Scale Industrial Corporation (PSSIC). Certification to this effect shall be made by Division Soil Conservation Officer / Dy. Director Horticulture.
- iv. Test Report of such connections shall be verified only by AE/AEE/XEN (DS) concerned. The working of the system shall be checked by AE/AEE/ XEN (DS) once in a year and certificate of checking shall be placed in the consumer case, so as to ensure that the priority is not misused.
- v. In case of misuse of this priority the connection shall be disconnected immediately.
- vi. To encourage water conservation by using Drip Micro Sprinkler Irrigation System Tubewell connection under this category shall be allowed to an AP applicant even if he has availed one tubewell connection under any other priority.

(5 Marks)

Ans. 5 (A)

Unbilled revenue	=	$\frac{24 \text{ lacs} \times 25 \text{ days}}{30 \text{ days}}$	= 20 lacs
Unbilled units	=	$\frac{18 \text{ lacs} \times 25 \text{ days}}{30 \text{ days}}$	= 15 lacs

(6 Marks)

Ans.5(B)

Compensation Amount		
8.8 kw X 25 X 12 X 40%	=	1056 kwh PM
SOP 1056 X 12 X 7 X 2	=	177408
(-) Already paid	=	37000
Balance Amount	=	140408
Less already charged by 812	=	66400
Short assessment in lieu of loss of revenue.	=	74008
Difference in compounding Charges	=	18000
Total	=	92008

(8 Marks)

Ans. 5 (C) As per CC 32/2019 the one time settlement scheme for all categories (Except AP) of defaulting consumers is in operation till 12/12/19 and provisions regarding the scheme are as follows.

A) Eligibility Criteria: One time settlement policy shall be applicable to all categories of consumers (except AP) as under:-

- i) All consumers who have defaulted in payment of energy bills and surcharge/interest thereon, Additional security (consumption)/ interest thereon, arrears of voltage surcharge and interest thereon, etc. but have not been disconnected due to subsequent payments against energy bills.
- ii) All connections released to Govt. Departments who have defaulted in payment of energy bills for supply of electricity but cannot be disconnected in public interest and are ready for One Time Settlement.
- iii) All consumers who are disconnected due to any type of default before the issue of One Time Settlement Policy.
- vi) All consumers who are under any type of dispute for more than 6 months and are willing for out of Court settlement of the outstanding dues/defaulting amount. The disputed outstanding amount may include arrears/ sundries charged on account of wrong metering, Load Surcharge, Demand Surcharge, Power Factor Surcharge, Supply voltage surcharge, PLEC, Overhauling of Account of previous period as per General Condition of Tariff & Scheduled of Tariff but shall not include amount assessed on account of theft of electricity/UUE. However, the cases in which some issues stand decided by any Court, that particular issue/decision of the dispute settlement Mechanism/Court shall not be covered under the scheme.
- v. All consumers who have been disconnected on account of any default and want to clear the outstanding amount only and do not want reconnection but only NOC.

vi. This scheme shall not be applicable to those consumers whose default of payment/disconnection occurs during the validity period of the scheme.

B) The terms and conditions of the scheme shall be as under:-

- a) for all consumers who have not been disconnected under Para A(i), the unpaid outstanding amount/defaulting (single default or more than one) amount except on account of Additional Security (Consumption) shall be payable with interest @12% per annum compounded annually from the date it became due. Late payment Surcharge shall be leviable only once in case the consumer has paid subsequent energy bills regularly, For calculation of defaulting amount, it may be ensured that the amount paid by a consumer against subsequent energy bill after default is adjusted first against the current energy bill only and then against arrears on account of previous bills/interest.
- b) For consumers who have been disconnected, the amount payable shall be the defaulting amount computed as per para (a) with interest @ 12% per annum compounded annually from the date it becomes due along with fixed charges/MMC as approved by the commission for the period of disconnection subject to maximum period of one year. In addition to this, the consumer shall pay Security (Consumption) and reconnection fee as applicable in accordance with schedule of General charges, provided the connection can be reconnected without any augmentation of system i.e. it is technically feasible to reconnect the connection from existing system.
- c) For the defaulting amount of Additional Security (Consumption), the consumer shall be liable to pay additional security (Consumption) as per prevalent instructions. Besides above, he will be liable to pay penalty @ 5% compounded annually for delay in depositing the Additional Security (Consumption). No interest shall be payable by PSPCL on the penalty amount.
- d) The Govt. levies such as Electricity Duty, Octrol, Municipal Tax, Cow cess & infrastructure Development cess etc, shall be payable as assessed and billed in the first instance being state Government levies.
- e) In case of request for instalments, of the settled amount other than additional security (Consumption) under the policy, the same may be allowed along with interest @12% per annum on the reducing balance basis and for amount settled for additional security (Consumption), same may be allowed along with interest @ 5% per annum on reducing balance basis. In case of instalments, the amount shall first be adjusted against the outstanding bills, then interest and lastly against additional security (Consumption), if any. However, the consumer shall deposit post-dated cheques for the balance instalments in advance at the time of deposit of first instalment.
- f) The consumer willing to settle the arrears/defaulting amount shall be required to submit an option/undertaking for one time settlement and relevant documents to the respective Operation Subdivision. The complete detail of charges as recoverable from the consumer as per terms & conditions of the policy for One time settlement shall be forwarded by the Sub division office to the Authority for approval only after pre-audit.
- g) the benefits of this scheme shall be allowed to any consumer only once by the following committees for the total outstanding amount of arrear/ defaulting amount specified against each.

Ques no. 1

(a) Functions and duties of Central Electricity Authority.-

As per the provisions of Electricity Act 2003, The Authority shall perform such functions and duties as the Central Government may prescribe or direct, and in particular to:-

1. advise the Central Government on the matters relating to the national electricity policy, formulate short-term and perspective plans for development of the electricity system and co-ordinate the activities of the planning agencies for the optimal utilisation of resources to sub serve the interests of the national economy and to provide reliable and affordable electricity for all consumers;
2. specify the technical standards for construction of electrical plants, electric lines and connectivity to the grid;
3. specify the safety requirements for construction, operation and maintenance of electrical plants and electric lines;
4. specify the Grid Standards for operation and maintenance of transmission lines;
5. specify the conditions for installation of meters for transmission and supply of electricity;
6. promote and assist in the timely completion of schemes and projects for improving and augmenting the electricity system
7. promote measures for advancing the skill of persons engaged in the electricity industry;
8. advise the Central Government on any matter on which its advice is sought or make recommendation to that Government on any matter if, in the opinion of the Authority, the recommendation would help in improving the generation, transmission, trading, distribution and utilisation of electricity;
9. collect and record the data concerning the generation, transmission, trading, distribution and utilisation of electricity and carry out studies relating to cost efficiency, competitiveness and such like matters;
10. make public from time-to-time the information secured under this Act, and provide for the publication of reports and investigations;
11. promote research in matters affecting the generation, transmission, distribution and trading of electricity;
12. carry out, or cause to be carried out, any investigation for the purposes of generating or transmitting or distributing electricity;
13. advise any State Government, licensees or the generating companies on such matters which shall enable them to operate and maintain the electricity system under their ownership or control in an improved manner and where necessary, in co-ordination with any other Government, licensee or the generating company owning or having the control of another electricity system;

14. advise the Appropriate Government and the Appropriate Commission on all technical matters relating to generation, transmission and distribution of electricity; and
15. Discharge such other functions as may be Provided under this Act.

(b)

(i) "Inter-State transmission system" includes:-

- any system for the conveyance of electricity by means of main transmission line from the territory of one State to another State;
- the conveyance of electricity across the territory of an intervening State as well as conveyance within the State which is incidental to such inter-State transmission of electricity.
- the transmission of electricity within the territory of a State on a system built, owned, operated, maintained or controlled by a Central Transmission Utility.

(ii) "open access" means the non-discriminatory provision for the use of transmission lines or distribution system or associated facilities with such lines or system by any licensee or consumer or a person engaged in generation in accordance with the regulations specified by the Appropriate Commission;

(iii) "wheeling" means the operation whereby the distribution system and associated facilities of a transmission licensee or distribution licensee, as the case may be, are used by another person for the conveyance of electricity on payment of charges to be determined under section 62;

(iv) "consumer" means any person who is supplied with electricity for his own use by a licensee or the Government or by any other person engaged in the business of supplying electricity to the public under this Act or any other law for the time being in force and includes any person whose premises are for the time being connected for the purpose of receiving electricity with the works of a licensee, the Government or such other person, as the case may be;

(v) "grid" means the high voltage backbone system of inter-connected transmission lines, sub-station and generating plants;

Ques no. 2

(a)

1. Where a request cannot be made in writing, the Central Public Information Officer or State Public Information Officer, as the case may be, shall render all reasonable assistance to the person making the request orally to reduce the same in writing.
2. An applicant making request for information shall not be required to give any reason for requesting the information or any other personal details except those that may be necessary for contacting him.
3. Where an application is made to a public authority requesting for an information,—

- which is held by another public authority; or
- 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:

Obligations of the authority:-

- 1) Subject to the proviso to sub-section (2) of section 5 or the proviso to sub-section (3) of section 6 of RTI Act, the Central Public Information Officer or State Public Information Officer, as the case may be, on receipt of a request under section 6 shall, as expeditiously as possible, and in any case within thirty days of the receipt of the request, either provide the information on payment of such fee as may be prescribed or reject the request for any of the reasons specified in sections 8 and 9. Provided that where the information sought for concerns the life or liberty of a person, the same shall be provided within forty-eight hours of the receipt of the request.
- 2) If the Central Public Information Officer or State Public Information Officer, as the case may be, fails to give decision on the request for information within the period specified under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be, shall be deemed to have refused the request.
- 3) Where a decision is taken to provide the information on payment of any further fee representing the cost of providing the information, the Central Public Information Officer or State Public Information Officer, as the case may be, shall send an intimation to the person making the request, giving—
 - the details of further fees representing the cost of providing the information as determined by him, together with the calculations made to arrive at the amount in accordance with fee prescribed under sub-section (1), requesting him to deposit that fees, and the period intervening between the despatch of the said intimation and payment of fees shall be excluded for the purpose of calculating the period of thirty days referred to in that sub-section;
 - information concerning his or her right with respect to review the decision as to the amount of fees charged or the form of access provided, including the particulars of the appellate authority, time limit, process and any other forms.
 - Where access to the record or a part thereof is required to be provided under this Act and the person to whom access is to be provided is sensorily disabled, the Central Public Information Officer or State Public Information Officer, as the case may be, shall provide assistance to enable access to the information, including providing such assistance as may be appropriate for the inspection.
- 4) Where access to information is to be provided in the printed or in any electronic format, the applicant shall, subject to the provisions of sub-section (6), pay such fee as may be prescribed:

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- Provided that the fee prescribed under sub-section (1) of section 6 and sub-sections (1) and (5) of section 7 shall be reasonable and no such fee shall be charged from the persons who are of below poverty line as may be determined by the appropriate Government.
- 5) Notwithstanding anything contained in sub-section (5), the person making request for the information shall be provided the information free of charge where a public authority fails to comply with the time limits specified in sub-section (1). Before taking any decision under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be, shall take into consideration the representation made by a third party under section 11.
 - 6) Where a request has been rejected under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be, shall communicate to the person making the request,—
 - the reasons for such rejection;
 - the period within which an appeal against such rejection may be preferred; and
 - the particulars of the appellate authority.
 - 7) An information shall ordinarily be provided in the form in which it is sought unless it would disproportionately divert the resources of the public authority or would be detrimental to the safety or preservation of the record in question.

(b) As per RTI Act:-

- (i) "Public authority" means any authority or body or institution of self-government established or constituted—
 - by or under the Constitution;
 - by any other law made by Parliament;
 - by any other law made by State Legislature;
 - by notification issued or order made by the appropriate Government, and includes any—
 - body owned, controlled or substantially financed;
 - non-Government organization substantially financed, directly or indirectly by funds provided by the appropriate Government;
- (ii) "Record" includes—
 - any document, manuscript and file;
 - any microfilm, microfiche and facsimile copy of a document;
 - any reproduction of image or images embodied in such microfilm (whether enlarged or not); and
 - any other material produced by a computer or any other device;

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(a)

(i)

As per MSME Act, any person who intends to establish a micro or small enterprise, at his discretion; or a medium enterprise engaged in providing or rendering of services may, at his discretion; or a medium enterprise engaged in the manufacture or production of goods shall file the memorandum of micro, small or as the case may be, of medium enterprise with District Industries Center of its area. The form of Memorandum is in two parts. Any person who intends to establish a micro, small or medium enterprise engaged in providing or rendering of services may file or those who want to establish medium enterprise engaged in the production or manufacture of products shall file Part-1 of the Entrepreneurs Memorandum to District Industries Center. Once the registered enterprises start production or start providing or rendering services, they should file Part II of the Entrepreneurs Memorandum to District Industries Center. In case of non-filing of Part II of the Entrepreneurs Memorandum within two years of the filing of Part I, the Memorandum (Part I) filed by the entrepreneur will become invalid.

(ii)

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:
 - (i) Director 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 administrative control of the small scale industries or, as the case may be, micro, small and medium enterprises; and
 - (ii) one or more office-bearers or representatives of associations of micro or small industry or enterprises in the State; and
 - (iii) one or more representatives of banks and financial institutions lending to micro or small enterprises; or
 - (iv) One or more persons having special knowledge in the field of industry finance, law, trade or commerce.
- 2) The person appointed under clause (i) of sub-section (1) shall be the Chairperson of the Micro and Small Enterprises Facilitation Council.
- 3) The composition of the 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.

(b)

(i)

"Complaint" means any allegation in writing made by a complainant that –

- an unfair trade practice or a restrictive trade practice has been adopted by any trader
- the goods bought by him or agreed to be bought by him suffer from one or more defects;
- the services hired or availed of or agreed to be hired or availed of by him suffer from deficiency in any respect;
- a trader has charged for the goods mentioned in the complaint price in excess of the price fixed by or under any law for the time being in force or displayed on the goods for any package containing such goods,
- goods which will be hazardous to life and safety when used, are being offered for sale to the public in contravention of the provisions of any law for the time being in force requiring traders to display information in regard to the contents, manner and effect of use of such goods.

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(ii)

"complainant" means -

- a consumer; or
- any voluntary consumer association registered under the Companies Act, 1956 (1 of 1956), or under any other law for the time being in force; or
- the Central Government or any State Government who or which makes a complaint;
- one or more consumers, where there are numerous consumers availing the same interest;

(iii)

"Consumer" means any person who, -

- buys any goods for a consideration which has been paid or promised or partly paid and partly promised, but does not include a person who obtains such goods for resale or for any commercial purpose; or
- hires or avails of any services for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any beneficiary of such services other than the person who hires or avails of the services for consideration paid or promised, or partly paid and partly promised

(iv)

"manufacturer" means a person who -

- makes or manufactures any goods or parts thereof; or
- does not make or manufacture any goods but assembles parts thereof made or manufactured by others and claims the end-product to be goods manufactured by himself; or
- puts or causes to be put his own mark on any goods made or manufactured by any other manufacturer and claims such goods to be goods made or manufactured by himself.

(v)

"Deficiency" means any fault, imperfection, shortcoming or inadequacy in the quality, nature and manner of performance which is required to be maintained by or under any law for the time being in force or has been undertaken to be performed by a person in pursuance of a contract or otherwise in relation to any service;

(a) TAKING PART IN POLITICS AND ELECTIONS :

As per section 6 of the Employee Conduct act:-

- 1) No Board employee shall be a member of, or be otherwise associated with, any political party or any organisation which takes part in politics nor shall he take part in, subscribe in aid of, or assist in any other manner, any political movement or activity.
- 2) It shall be the duty of every Board employee to endeavor to prevent any member of his family from taking part in subscribing in aid of or assisting in any other manner any movement or activity which is, or tends directly or indirectly to be, subversive of the Board as by law established, and where a Board employee is unable to prevent member of his family from taking part in, or subscription in aid or assisting in any other manner, any such movement or activity, he shall make a report to that effect to the Board.
- 3) If any question arises whether a party is a political party or whether any organisation takes part in politics or whether any movement or activity falls within the scope of Sub-Regulation (2), the decision of the Board thereon shall be final.
- 4) No Board employee shall canvass or otherwise canvass, interfere with, or use his influence in connection with or take part in an election to any legislature or local authority:

Provided that:

- (i) a Board employee qualified to vote as such election may exercise his right to vote, but where he does so, he shall give no indication of the manner in which he proposes to vote or has voted:
- (ii) a Board employee shall not be deemed to have contravened the provisions of this Sub-Regulation by reason only then he assists in the conduct of an election in the due performance of duty imposed on him by or under any law for the time being in force.

DEMONSTRATIONS, STRIKES & INTIMIDATIONS:-

As per section 8 of the Employee Conduct act, No employee shall:-

- 1) engage himself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security or the State, friendly relations with Foreign States, public order, decency or morality or which involves contempt of Court, defamation or incitement to an offence : or
- 2) resort to or in any way abet any form of strike in connection with any matter pertaining to his service or the service or any other Board employee
- 3) assault, threaten, intimidate, coerce, abuse or interfere with the work of the other employees of the Board:
- 4) Surround, 'Gherao' or confine any officer or any other employee of the Board in order to make him yield to the demands.

(b)

(i)

EXTENSION IN DELIVERY PERIOD

Any genuine delay in approval of technical details, drawings, samples of amendment of Purchase order conducting inspection, approval of Inspection, Test Reports/Test Certificates for allowing despatches etc. will count towards extension of the delivery period by corresponding period other than that admissible under Majeure conditions, if any substantiated by the supplier and duly accepted by the Purchaser. No extension in delivery & granted in case of delay in payment. However, for delayed payment beyond stipulated period as per terms of payment clause compensation shall be credited @ 0.5% of the payment so delayed per month or part thereof to be adjusted against penalties levied or to be levied subject to a maximum of penalty leviable due to delay in deliveries under the contract.

(ii)

FORCE MAJEURE

During the pendency of the Contract/Purchase order, if the performance in whole/part by either party or any obligation there under, is prevented/delayed by causes arising out of any war, hostilities, civil commotion/acts of the public enemy, sabotage, fire floods, explosion, epidemics or non-availability of Government controlled raw material under orders/instructions of Central/State Government regulations strikes, lock-outs, embargo, acts of Civil/Military authorities or any other causes beyond their reasonable control, neither of two parties shall be made liable for loss or damages due to delay or failure to perform the contract during the currency of Force Majeure conditions, provided that the happening is notified in writing (with documentary proof) within 30 days from the date of the occurrence.

The supplies shall be resumed under the contract as soon as practicable after the happening (event) ceases to exist.

Ques no. 5

(a) Security Deposit, Refund and Forfeiture:-

- (i) the successful Tenders shall be required to submit Security deposit for faithful execution of the purchase order/Contract of value exceeding Rs. 50,000- at the rate of two percent (2%) or order value rounded off to a multiple of Rs. 10/- on the higher side.
- (ii) Ordinarily the Earnest Money received with tenders shall be con veiled into Security Deposit. if the amount of earnest money received with tenders is more than the amount or Security Deposit required for the Purchase order/Contract, the balance shall be refunded and in case of shortfall, the Contractor/Supplier shall be required to deposit the additional amount.
- (iii) The tenders having permanent deposit or 1 lac (one lac) with the Board and hence exempted from depositing Earnest Money with tenders, shall also be required to submit security Deposit at 2% of order value in the form of Bank Guarantee within 30 days from the award of order/contract.
- (iv) The following shall be exempted from depositing security against orders/contracts given to them :-
 - a) Public Sector under takings owned by the Punjab Govt./ Central Govt/Other State Govts. Supplying material directly through units owned by them. Exemption shall not be applicable for supply of material through a private unit/manufacturere
 - b) Manufacturers/Suppliers of Proprietary items.
- (v) On faithful execution on Purchase Order/Contracts in all respects, including warranty period, if any, Security Deposit of the Contractor/Supplier shall be released by the Contracting/Purchasing Agency.

The refund shall be made within 15 days from the issue of release order.
- (vi) In the event of default on the part of the Contractor/Supplier in the faithful execution of Purchase Order/Contract his Security deposit shall be forfeited by an order of the Contracting/Purchasing Agency., under intimation to all other Superintending Engineers, Chief Engineers and Secretary/Board in the case of field Executive Engineers/Sub-Divisional officers such an order for forfeiture of security deposit shall be issued by them provided they are Contracting/Purchasing Agency under intimation to their Superintending Engineers who in turn shall Circulate the same to all other Superintending Engineers/Chief Engineers and Secretary/Board. The forfeiture of Security Deposit shall be without prejudice to any other rights arising or accruing to the Board under relevant provisions or the purchase Order/Contract like penalty/damages for delay in delivery of risk purchase including suspension or business dealings with Board for a specific period.

(b) Objectives of PSTCL:-**1) Take over existing transmission system**

To take-over, acquire and manage the existing transmission system and undertaking of the Punjab State Electricity Board as may be transferred in pursuance of a transfer scheme to be notified by the Government of Punjab under the laws, rules and regulations.

2) Acquire, establish, construct, operate and maintain extra high voltage, high voltage, medium voltage and low voltage, lines and associated sub-stations

To plan, promote, organize, acquire, take over, establish, buy, develop, construct, erect, augment, enlarge, renovate and modernize, shift, replace, lay, maintain, operate, run, manage, hire, lease, sell, alter, work, use a power system transmission network in all its aspects: other machinery, equipment and material connected with wheeling and transmission of electrical energy, its metering, monitoring, construction & operations of new transmission lines and substations as permitted by the Applicable Law.

To undertake, for and on behalf of others, erection, operation, maintenance, management of transmission projects and systems: to design and implement transmission projects: to undertake diagnostic & system studies and to recommend remedial measures.

3) Provide non-discriminatory open access

To provide access to its transmission system and intervening transmission facilities to any licensee or consumer

4) To develop a communication system

To install, develop, maintain and operate a suitable communication system with necessary tele-metering equipment and SCADA systems for the purpose of maintaining, operating and managing the transmission system as well as for use by other agencies, subject to any requirements and payments under the Applicable Laws.

5) Plan, operate, maintain inter/intra state grid system etc.

To perform the functions of the State Transmission Utility; build, maintain, operate, plan and co-ordinate an intra/inter-state transmission grid system for the State of Punjab as per the Applicable Laws: to coordinate and operate the State Grid in accordance with the appropriate Grid Codes, Availability Based Tariff or any other Tariff/ Operational Regime in force: to discharge its obligations effectively and efficiently.

To act as State Load Dispatch Centre as envisaged by the Applicable Laws: to interact with regional and national grids and the associated load dispatch centres at regional and national levels.

6) Plan, investigate and prepare project reports business plans and strategy documentation and forecast customer demand and sources of purchase of power.

To study, investigate, review operations: collect information and data: plan, research, design and prepare project reports: diagnose operational difficulties & weaknesses, and advise on the remedial measures to improve and modernize existing transmission lines and sub-stations as also optimal design of proposed transmission lines and sub-stations

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7) **Co-ordination and Control**

To coordinate, aid and advise on the activities of other companies and concerns, including its subsidiaries, associates and affiliates, engaged in generation, transmission, and wheeling of electrical energy: to determine their economic and financial objective/targets: to review, control, guide and direct their performance with a view to secure optimum utilization of all resources placed at their disposal.

15-7/19

Paper-IV -(SAS-I)-Model Solution
(Service Rules and Regulations)

Ans. of Q.No.1(a)

Gross qualifying service

	Year	Month	Days
Date of Retirement	2019	03	31
Date of appointment	1987	08	16
	31	07	16

Interruption in service

E O L 25.2.92 to 15.4.92	0	01	20
14.17 to 2.5.17	0	01	02
(Dies non period)	0	02	22
Total interrupted period	0	02	22

Net Qualifying service

Gross Service	31	07	16
Less Interrupted period	0	02	22
	31	04	24

Half yearly's = $31 \times 2 + 1 = 63$

PAY FIXATION
Period

	<u>Pay Band+GP</u>	<u>Pay Band+GP</u>
	16650-39100+6850	16650+39100+8500
31.03.17	40250	
3.05.17(DNI extended		
Due to Dies non period)	41460	
1.5.18	42710	
07.07.18 (promoted)	(42710)	45650
		(42710+1290+1650)

Pay on his retirement on dated 31.3.2019 = Rs.45650/-

Basic Pension = $45650 \times 50\% = \text{Rs. } 22825/-$ PM

DCRG = $(45650 + 5\% \text{IR}) = 47933 + 66627 \text{ (ADA @139\%)} = 114560 \times 63/4$
= 1804320/-

Maximum restricted to Rs.10,00,000/-
Commuted value = $(22825 + 5\% \text{IR}) = 23966 \times 30\% = 7190 \times 12 \times 8.371 = 722250/-$

(Service Rules and Regulations)

Ans. of Q.No.2(a)

As per Secretary, PSEB, Patiala memo No.1685/2335 dated 22.04.2002. In case of punishment of stoppage of increment to be effected in the last year just prior to the retirement, a lump sum amount equivalent to the unserved punishment shall be deducted from his pensionary benefits. So following amount shall be deducted as unserved punishment from the pensionary benefits of the employee:-

	<u>Basic Pay</u>	<u>Increment @ 3%</u>	<u>Total difference</u>
1 st Increment 40600	1220	1220X12=14640	
2 nd Increment	40600+1220 1260		2480X12=29760
	Total Basic Amount		44400
	IR @5%		2220
	DA@139% (44400+2220)		64802
	Total deductible amount		111422

Ans. of Q.No.2(b)

As per 9.12 of MSR Vol I Part I if a corporation's employee appointed to a new post while in transit from one post to another his joining time begins on the day following that on which he receives the orders. A Second period of Six days for preparation shall not be included in calculating/joining time of a Board employee. Whose appointment is changed while in transit Pay & Allowances during joining time.

As per 9.14 of MSR Vol I Part II the pay which an employee would have drawn if he had continued in the old post or the pay which he will draw on taking the charge of the new post whichever is less will be given, when joining time is availed after availing earned leave will be allowed pay as per leave salary drawn. In case of Remote locality then he will be allowed pay which he would have in remote locality. The joining time will be allowed only if the transfer is in the public interest.

Ans. of Q.No.2(c)

As per Para No.18 appendix 9 of MSR Vol I Part II when an employee quits the services after availing study leave, He will have to refund double the amount of leave salary, other expenses incurred by foreign employer, study allowance cost of fee TA etc. the study leave shall be cancelled and converted into regular leave/E.L. or if it is not due then leave of kind due.

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(Service Rules and Regulations)

Ans. of Q.No.3(a)

The employee who has been issued show cause notice cannot be awarded major punishment. He can be given anyone of the following minor penalty as per Regulation-5(i) to (iv) of PSEB Employees Punishment and Appeal Regulations 1971:

- (i) Censure
- (ii) Withholding of his promotions
- (iii) Recovery from his pay of the whole or part of any pecuniary loss caused by him to the Board by negligence or breach of orders.
- (iv) Withholding of increments of pay without cumulative effect.

Ans. of Q.No.3(b)

The date of next increment does not change at the time of pay fixation on promotion, if the employee opts to get his pay fixed from the date of his next increment as per Para 11 (iv) of Finance Circular No.15/2009. In such case, on the date of promotion pay in the pay band shall not be changed, but the grade pay of the higher post will be granted. Further re-fixation will be done on the date of his next increment. On that date, he will be granted two increments; one annual increment and the second on account of promotion. While computing these two increments, basic pay prior to the date of promotion shall be taken into account. For example, if the basic pay prior to the date of promotion was Rs.100, first increment would be computed on Rs.100 and the second increment on Rs.103.

Ans. of Q.No.3(c)

- i) When an officer submitted his resignation he can withdraw the same within 90 days from the date of resignation but he must submit his request 30 days before the completion of 90 days period in this case he has submitted his request after 80 days, he is not allowed to withdraw his resignation but competent authority can consider his request for withdrawal of resignation on the basis of merits of the case.
- ii) Half pay leave is always calculated on the basis of length of service* @ 20 days for each year service. The action of authority to exclude the E.O.L. Period is not in order.
- iii) At the time of first appointment when a female is under pregnancy she will be declared temporarily unfit for service. After pregnancy she will join on duty after getting medical fitness certificate.
- iv) Casual leave is not a regular kind of leave. Hence it cannot be combined with any kind of leave under regulation 8.47/8.49 Vol I Part I. Casual leave is allowed in case of unforeseen exigencies. The same cannot be combined with any kind of leave.

Ans. of Q.No.4

- (a) Conditions for grant of Deposit Link Insurance Scheme:-
1. The death of employee occurred during service.
 2. The employee has rendered five years' service at the time of death.
 3. The employee have maintained the following limits during the period of thirty six month immediately preceding the date of death.
 - i. 1st class officer Rs.4000/-
 - ii. 2nd class officers Rs.2500/-
 - iii. In the case of C class employee Rs.1500/-
 - iv. In the case of D class employee 1000/-
 4. He must be subscriber of GPF
- (b) As per Reg-8.40 of MSR Vol.1, Part-1, a corporation employee who remains absent after the end of leave is entitled to no leave-salary for the period of such absence and the period will be debited against his leave account as though it were leave on half pay unless his leave is extended by the competent authority. Wilful absence from duty after the expiry of leave may be treated as misbehaviour for the purpose of Regulation 3.16. If the competent authority is satisfied that the employee could not join his duty due to reasons beyond his control, then he can sanction this period as leave of kind due.
- (c) In the light of Reg-37 (xi) of T.A. Regulations, only one of them (either husband or wife) whoever is eligible for higher amount, may claim Leave Travel Assistance in this case.
- (d) As per note 1-C below Reg-13(6) of PSPCL Provident Fund Regulation, 2010 when a subscriber is reported as missing, the interest shall be allowed after one year of declaration of missing i.e. registration date of FIR, up to the end of the month preceding that in which the payment is made or up to the end six months after one year of registration of FIR, whichever of these periods be less.
- (e) As per Chief Admin and IR General Section-2 Memo No.67347/68847 Dated 27.9.2012 of PSPCL, higher status accommodation can be provided if there is no waiting list with the recommendation of House Allotment Committee concerned and approval of CMD with following conditions:-
- i) 10% of basic pay shall be charged as normal rent in case of one step higher than status accommodation.
 - ii) 20% in case of two step higher status accommodation.
 - iii) 30% in case of three step higher status accommodation.

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15-7/19

Paper-IV -(SAS-I)-Model Solution

(Service Rules and Regulations)

Ans. of Q.No.5(a)

When an employee is suspended from his duties he is paid subsistence allowances while under suspension. This allowance is called subsistence allowance. It is granted @ 50% of the last pay drawn immediately before suspension.

Various Kinds of recoveries which can be made from subsistence allowances is as under:-

- i) Compulsory recoveries: Such as income Tax, House Rent recovery and any other kind of Taxes etc. These are obligatory recoveries to be made for subsistence allowance.
- ii) Optional Recoveries: Optional recoveries can be made only with the consent of officials. These are GPF subscriptions, GPF advances TA advances LIC premium Insurances premium etc.
- iii) Misc. Recoveries: These recoveries pertain to loans and advances. These recoveries can be postponed with the approval of competent authorities. These are House building advance, conveyance advance etc.
- iv) Other Recoveries: Such as excess drawl of pay and allowances. These recoveries can be made but the total recoveries should not 1/3th of total amount of subsistence allowances.

Ans. of Q.No.5(b)

As per appendix 7 of MSR Vol-II part 1 following are the special casual leave admissible to the employees.

- i) Six days special casual leave for sterilization/ vasectomy operation.
- ii) Six days special casual leave for 2nd time if first operation is unsuccessful.
- iii) 14 days special leave to female to tubretomy operation.
- iv) One day special leave to female for loop insertation.
- v) Up to 30 days special casual to sportsman for participation in sports.
- vi) 10 days special leave to office bearers of association/ trade Unions leaders for attending meetings/conferences.

cont on page 2

Ms of SAs-1/S-2/19/R-3

Ans. of Q.No.5(c)

PSPCL vide memo no.73430/73500 dated 8-10-2012 of CE/HRD PSPCL Patiala issued the instructions regarding child care leave for female employees which are as under:-

- 1) Female employees can avail one year (365 days) child care leave during whole service for minor children (below 18 years).
- 2) This leave can be given for maximum two children for their care during examination or illness. Proof for illness/examinations should also be submitted by the employee.
- 3) During this leave, leave salary as admissible during earned leave is admissible.
- 4) Child care leave can be taken in more than one spell which should not be more than three in a calendar year.
- 5) This leave cannot be sanctioned less than 15 days.
- 6) This leave is not admissible to wilful absent female employee.
- 7) Child care leave account is maintained on following Performa.

Period of child care leave taken		Balance of child care leave		Signature and designation of Head office/certifying officer.
From	To	Balance	Date	
(1)	(2)	(3)	(4)	(5)

- 8) Before availing the child care leave, sanction of competent authority is required.
- 9) Competent authority can reject/cancel the child care leave in public interest.
- 10) Child care leave is not admissible to suspended employee, it is also not admissible to daily wage/work charged employee.